



DATE:

REPORT TO: EXECUTIVE MAYOR
FINANCE

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: NOVEMBER 2019 (J2797)

ONDERWERP

FINANSIËLE MONITERINGSVERSLAG: NOVEMBER 2019

ISIHLOKO

INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYENKANGA 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 30 November 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 30 November 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 30 November 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- 30 eyeNkanga 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 umlhalaphantsi, ubonelelo ngekhetho 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

NOVEMBER 2019 (2020 M05)

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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 30 NOVEMBER 2019 (COMPARATIVE STATEMENT REPORT)

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

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

KEY DATA: CITY OF CAPE TOWN (PAGE 4 - 29)

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

IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN (PAGE 30 – 36)

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

- **Table C1 (Page 30)** provides a high level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 31)** is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 32)** shows budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 33)** is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 34)** 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 35)** reflects the performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 36)** indicates the cash flow position and cash/cash equivalents.

IN YEAR BUDGET STATEMENT SUPPORTING TABLES: CITY OF CAPE TOWN (PAGE 37– 74)

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

IN YEAR BUDGET STATEMENT TABLES: CONSOLIDATED TABLES (PAGE 76 – 82)

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 83 – 93)

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 94 – 101)

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	16,785,505	17,517,291	731,786	41,089,152
Total Expenditure ¹ (R'Thousands)	41,896,276	16,026,148	15,602,850	(423,298)	41,127,410
Surplus/(Deficit)	(857,668)	759,357	1,914,441	1,155,084	(38,258)
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	1,678,535	1,759,443	80,908	7,368,483

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	-	-	2,56:1
Liquidity				
Current Ratio (Current assets/current liabilities) ⁴	2.04	1.44	1.82	2.80
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵	1.3%	2.8%	2.8%	3.2%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	7.3%	17.8%	16.7%	16.4%
Financial Position (R'Thousands)⁷				
Total Assets	70,953,565	76,535,561	74,496,454	71,159,434
Total Liabilities	22,262,316	27,768,659	23,401,711	20,467,428
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	8,419,275	4,985,877	5,656,001	8,932,126

- 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 shows that the City is within the norm of 1-3 months (MFMA Circular 71). The outcome has slightly increased from last month. This is mainly as a result of the loan being taken up by the City in this 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 at 2.8 for the month under review, lower than last month's outcome of 3. This is due to larger movements on current liabilities as compared to current assets.

- **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 3.2% is below the National Treasury norm of 6% to 8% (MFMA Circular 71). This ratio is budgeted to be below the National Treasury norm. The ratio outcome is due to lower than projected operating expenditure performance for the period under review. 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 16.4% is slightly below 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 outcomes will only be analysable at year end.

- **Cash Flow**

The cash and cash equivalents of the City is R8 932 million as at 30 November 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. The current cash position will be reviewed during the mid-year review and performance assessment process, and taken into consideration when compiling future years' budgets.

Debtors

Debtors ¹	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
R Thousands				
Water	1,117	66,667	1,965,834	2,033,618
Electricity	965,908	67,891	382,893	1,416,692
Rates	750,669	110,739	1,206,528	2,067,936
Sewerage	163,473	31,786	701,582	896,841
Refuse	115,372	29,643	512,542	657,557

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 debt 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	98.05%	98.55%	98.58%
Water	72.39%	115.15%	102.68%
Sewerage	87.72%	103.27%	102.15%
Refuse	92.53%	89.92%	90.46%
Rates	97.54%	95.28%	95.81%
Other	96.51%	97.94%	98.05%

^a12 Months Collection Ratio. Calculated ito National Treasury Circular 71.

The 12 Months Moving Average Payment Ratio for the period ended 30 November 2019 is 97.63% as reflected in the following table.

Monthly Collection Rate	
Period	Current year
12 Months	97.63%
6 Months	96.68%
3 Months	97.03%
Monthly	92.91%

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	14,036,815	5,516,377
Employee Costs (Employee costs/Total Revenue - capital revenue)	30.8%	33.8%	33.7%	31.0%
Total Cost of Overtime (R'Thousands)	680,581	606,267	607,787	230,933

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 64.

Staff Complement

Municipal Employees (numbers)	As at 30 June 2019	Adjusted Budget 2019/20	Nov-19
Filled posts - Permanent	26,646	26,478	27,367
Filled posts - Temporary	697	645	1,135
Vacant posts - Permanent	3,625	3,613	3,841
	30,968	30,736	32,343

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

The City had 3841 vacancies as at 30 November 2019; 1512 positions were filled (835 internal and 677 external) with 508 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 & Health	479	R179,854,646	92.37%	7.63%
Corporate Services	225	R125,978,301	87.87%	12.13%
Economic Opportunities & Asset Management	147	R61,593,899	86.45%	13.55%
Energy & Climate Change	406	R131,743,550	85.62%	14.38%
Finance	175	R70,878,234	90.63%	9.37%
Human Settlements	185	R86,968,877	80.49%	19.51%
Office of the City Manager	28	R20,376,089	87.67%	12.33%
Safety & Security	508	R176,355,217	90.09%	9.91%
Spatial Planning & Environment	112	R64,701,470	87.83%	12.17%
Transport	310	R119,905,972	85.00%	15.00%
Urban Management	49	R25,897,080	91.06%	8.94%
Water & Waste	1217	R419,291,262	85.84%	14.16%
TOTAL	3841	R1,483,544,596	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 & Health	366	93	19	1	479
Corporate Services	141	50	23	11	225
Economic Opportunities & Asset Management	58	48	33	8	147
Energy & Climate Change	308	45	37	16	406
Finance	101	39	22	13	175
Human Settlements	64	27	37	57	185
Office of the City Manager	12	12	3	1	28
Safety & Security	292	126	74	16	508
Spatial Planning & Environment	50	30	18	14	112
Transport	108	110	54	38	310
Urban Management	26	13	7	3	49
Water & Waste	472	360	266	119	1217
Grand Total	1998	953	593	297	3841

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	17,517,291	16,785,505	731,786
Total Expenditure	41,779,617	41,896,276	15,602,850	16,026,148	(423,298)
Surplus/(Deficit)	(857,667)	(857,668)	1,914,441	759,357	1,155,084

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	4,194,991	4,131,950	63,041	1.5%	9,976,173
Service charges - electricity revenue	13,623,146	13,623,146	6,378,329	5,914,571	463,758	7.84%	14,069,080
Service charges - water revenue	3,212,017	3,212,017	1,147,507	1,287,089	(139,582)	-10.8%	2,967,918
Service charges - sanitation revenue	1,568,599	1,568,599	591,925	635,408	(43,482)	-6.8%	1,482,072
Service charges - refuse revenue	1,286,433	1,286,433	539,777	536,014	3,764	0.7%	1,236,834
Rental of facilities and equipment	311,781	311,781	106,661	132,310	(25,649)	-19.4%	227,377
Interest earned - external investments	912,495	912,495	498,257	437,514	60,743	13.9%	912,916
Interest earned - outstanding debtors	380,814	380,814	158,022	155,269	2,753	1.8%	394,461
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,185,453	1,185,453	712,076	492,183	219,893	44.7%	1,190,073
Licences and permits	82,218	82,219	27,547	29,474	(1,927)	-6.5%	75,869
Agency services	217,672	217,672	102,404	86,697	15,707	18.1%	232,766
Transfers and subsidies	7,376,568	7,493,226	2,667,170	2,614,524	52,647	2.0%	7,468,361
Other revenue	804,335	804,335	373,529	315,323	58,207	18.5%	808,324
Gains on disposal of PPE	43,732	43,733	19,095	17,180	1,915	11.1%	46,928
Total Revenue (excluding capital transfers and contributions)	40,921,950	41,038,608	17,517,291	16,785,505	731,786	4.4%	41,089,152

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

- **Property Rates (R63.0 million over)**

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

- **Service charges - electricity revenue (R463.8 million over)**

The over-recovery reflects against the Large Customer (commercial customers) category (R258 million) as well as the Time Of Use (TOU) tariff category (R245 million). This over-recovery is due to periodic changes in consumption or 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 tariff. Affected customers were given the option to move to the TOU tariff but very few responded although it is the cheaper option. The extent of the over-recovery will reduce as the low demand period has been reached.

- **Service charges – water revenue (R139.6 million under)**

Anticipated revenue for the 2019/20 financial year depends 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 early stage indicates that consumption has not increased to the anticipated levels resulting in an under-recovery.

- **Service charges – sanitation revenue (R43.5 million under)**

Anticipated revenue for the 2019/20 financial year depends 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 early stage indicates that consumption has not increased to the anticipated levels resulting in an under-recovery.

- **Interest earned - external investments (R60.7 million over)**

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

- **Fines, penalties and forfeits (R219.9 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) (R210 million), due to more than planned fines issued for traffic- and various by-law offences during this period; and
- Traffic Fines (paid) (R8.3 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 (R52.6 million over)**

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

- Human Settlements, where the period budget provisions are not aligned to actual spending, which is higher than planned on projects rolled over from 2018/19 as 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 expected.
- **Other revenue (R58.2 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.
 - Bus fares - Transit Products, due to an increase in MyCiTi bus ridership as result of route modernisation.

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

Reasons for variances on revenue by vote can be found in *Table SC1: Material variance explanations for revenue by vote* on page 39.

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	13,826,702	5,437,307	5,748,249	(310,941)	-5.4%	13,428,722
Remuneration of councillors	179,818	179,818	67,598	67,379	219	0.3%	179,775
Debt impairment	2,341,628	2,341,628	966,968	961,069	5,900	0.6%	2,203,074
Depreciation & asset impairment	3,015,086	3,015,086	1,212,425	1,227,431	(15,005)	-1.2%	2,939,874
Finance charges	790,756	790,920	320,066	318,092	1,974	0.6%	791,124
Bulk purchases	10,092,601	10,092,601	3,990,181	4,046,859	(56,678)	-1.4%	9,997,034
Other materials	1,611,763	1,605,559	528,680	587,150	(58,470)	-10.0%	1,526,990
Contracted services	7,156,498	7,231,830	2,054,899	1,985,550	69,349	3.5%	7,312,294
Transfers and subsidies	446,206	473,857	182,715	186,867	(4,153)	-2.2%	535,703
Other expenditure	2,326,698	2,337,517	835,164	897,143	(61,979)	-6.9%	2,207,059
Loss on disposal of PPE	756	756	6,845	360	6,485	1801.3%	5,763
Total Expenditure	41,779,617	41,896,276	15,602,850	16,026,148	(423,298)	-2.6%	41,127,410

Reasons for major over-/under expenditure per type

- **Employee related costs (R310.9 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 (R56.7 million under)**

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

- 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.

- **Other materials (R58.5 million under)**

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

- Chemicals, where the decline in the volumetric levels requiring treatment resulted in a decline in the need for chemicals.
- Materials, consumables, tools and equipment, mainly due to the additional budget allocation for MURP-related expenditure in the Energy directorate, which has not yet been spent. The directorate's budget was prepared based on its capacity to implement budget 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.

- G&D Pharmaceuticals and G&D Vaccines, due to delays in the release of purchase orders for the Cape Medical Depot (CMD) as supporting documents are still being verified.

- **Contracted Services (R69.3 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, where expenditure is demand driven and the higher than planned trend is as a result of the increase in the number of RDP houses currently under construction.
- R&M Contracted Services Buildings, where maintenance programmes within the Transport directorate were brought forward as one term tender expires in March 2020 and the accelerated R&M activities relating to facilities resulted in work being completed earlier than anticipated.
- R&M Gardening Services, where actual expenditure to date is not aligned to the period budget provision.
- Cleaning Cost, where the implementation of work was faster than anticipated.
- Security services - Municipal facilities, where the actual requirement for services was more than planned.
- G&D Security Services, where security services at transport interchanges are co-funded, with grant funding being utilised first before City funding.

- **Other Expenditure (R61.9 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.
- Operating leases, due to misalignment of the period budget with the actual expenditure trend.

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

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	1,399,611	1,405,211	(5,600)	-0.4%	3,912,016
Vote 2 - Corporate Services	1,808,667	1,808,667	779,109	769,173	9,936	1.3%	1,816,549
Vote 3 - Economic Opportunities & Asset Managemnt	1,368,210	1,368,335	539,650	516,368	23,282	4.5%	1,368,335
Vote 4 - Energy & Climate Change	12,060,720	12,061,417	4,771,967	4,864,836	(92,869)	-1.9%	11,929,204
Vote 5 - Finance	3,004,417	3,004,417	1,206,575	1,253,368	(46,793)	-3.7%	2,927,612
Vote 6 - Human Settlements	1,468,810	1,584,646	530,909	565,000	(34,091)	-6.0%	1,496,196
Vote 7 - Office of the City Manager	237,561	237,561	92,006	100,195	(8,189)	-8.2%	237,561
Vote 8 - Safety & Security	3,598,555	3,598,555	1,397,995	1,395,194	2,801	0.2%	3,598,555
Vote 9 - Spatial Planning & Environment	711,474	711,474	263,783	285,001	(21,218)	-7.4%	711,474
Vote 10 - Transport	3,679,302	3,679,302	1,243,354	1,178,648	64,706	5.5%	3,562,971
Vote 11 - Urban Management	1,142,379	1,142,379	322,929	330,117	(7,188)	-2.2%	1,142,379
Vote 12 - Water & Waste	8,774,142	8,774,142	3,054,962	3,363,036	(308,075)	-9.2%	8,424,558
Total Expenditure by Vote	41,779,617	41,896,276	15,602,850	16,026,148	(423,298)	-2.6%	41,127,410

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**.

- **Corporate Services (R9.9 million over)**

- Contracted Services:
 - Advisory Services: Human Resources, where expenditure was incurred ahead of plan;
 - Advisory Services: Legal cost & Litigation, due to several unplanned high profile legal cases to date; and
 - Contractors: R&M Buildings, due to an unprocessed journal entry/reposting to G&D Specialised IT Services.
- Other expenditure:
 - Specialised IT Services, due to services required earlier than anticipated; and
 - Telecommunication Services, due to actual expenditure to date being higher than planned.

Virements to address the overall over expenditure will be done during December 2019.

- **Economic Opportunities and Asset Management (R23.3 million over)**

- Debt impairment, due to the unprocessed journal entry on Bad Debts Written-Off Transferred to Provision.
- Materials R&M - Material general & consumables, where more material was used than initially planned in the Fleet- and Facilities Management departments.
- Contracted services, mainly on:
 - Professional Services - Architectural, where more than anticipated services were required at the City Hall;
 - Contractors: Other - Demolitions, due to further demolitions required at the City Hall;

- Contractors: R&M - Building, due to accelerated R&M activities resulting in work being completed earlier than anticipated;
- Outsourced services: Cleaning costs, due to misalignment of the period budget to the actual spending pattern; and
- Outsourced services: Security services - Municipal facilities, due to more facilities within the City as well as a higher level of security services required at existing facilities.
- Transfers & subsidies: Grants/sponsorships, where the grant to the Western Cape Economic Development Partnership was paid out earlier than anticipated.

The overall overspend will be reviewed during the mid-year review and assessment process and adjustments will be proposed, if required, in the January 2020 adjustments budget.

- **Safety & Security (R2.8 million over)**

- Employee related costs, mainly due to unplanned overtime required during protest action, for events and 'Operation Lockdown' where law enforcement officers assisted SAPS and SANDF to stabilise dangerous areas.
- Loss on disposal of PPE, due to scrapping of radios, which are donated to neighbourhood watches in the City.

The overall overspend will be addressed via the review of period budget provisions on the Overtime category. The directorate is in the process of improving efforts to avoid over expenditure in future.

- **Transport (R64.7 million over)**

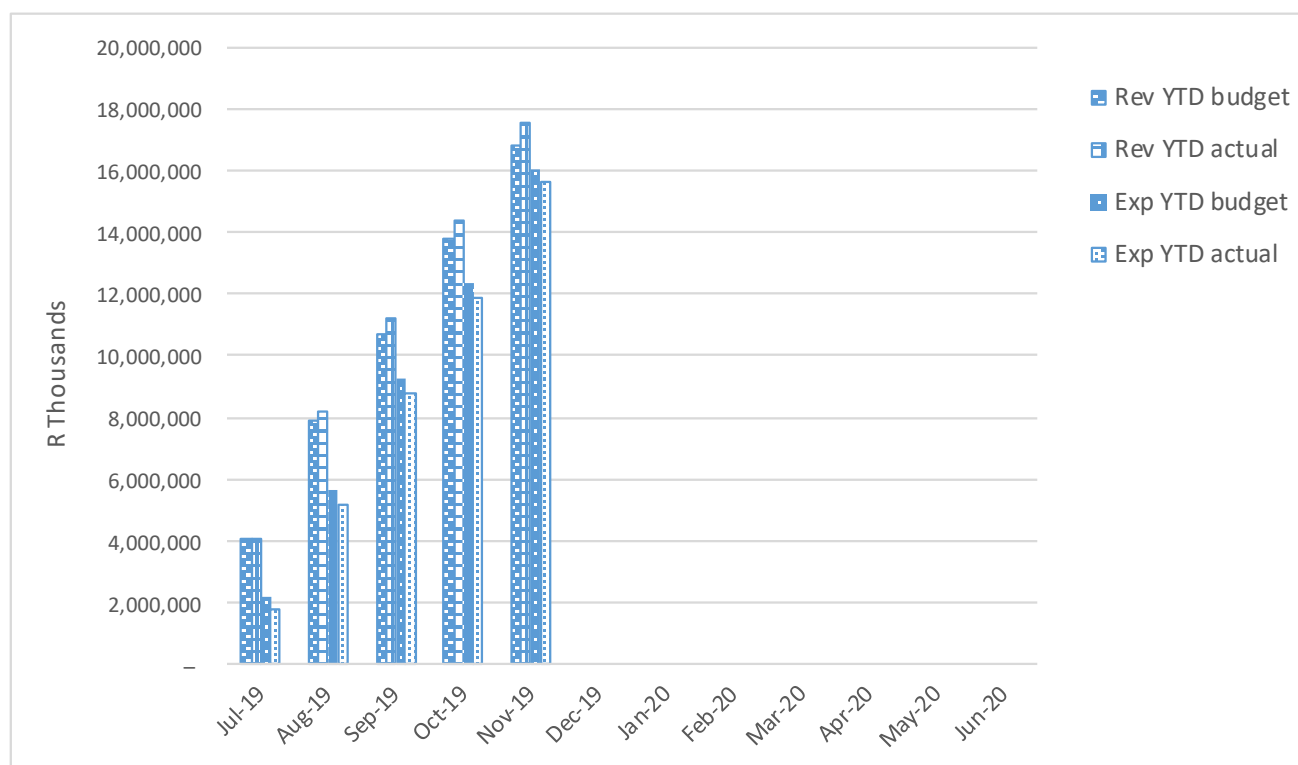
- Other Materials - Fuel, due to price increases and consumption levels/requirements to date.
- Contracted Services, mainly on:
 - R&M Contracted Services - Buildings, where maintenance programmes were brought forward as one term tender expires in March 2020; and
 - G&D - Safeguard and Security, where security services at transport interchanges are co-funded and grant funding is utilised before City funding.
- Other expenditure, mainly on Hiring of Specialised Vehicles, due to more than planned stormwater projects implemented in preparation for winter readiness.
- Loss on disposal of PPE, due to the unplanned write-off of MyCiTi buses.

The overall over expenditure to date will be addressed by the review of period budget provisions on various elements.

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

Monthly Operating Revenue and Expenditure Performance

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



CAPITAL EXPENDITURE AND FUNDING

Summary Statement of Capital Budget Performance

Vote Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Total Capital Expenditure	8,388,432	8,784,724	1,759,443	1,678,535	80,908	4.8%	7,368,483
Funded by:							
National Government	2,189,348	2,189,635	375,397	464,744	(89,348)	-19.2%	1,912,667
Provincial Government	22,038	22,038	3,228	2,388	840	35.2%	14,675
Other transfers and grants	53,700	53,700	22,436	19,198	3,237	16.9%	60,200
Transfers recognised - capital	2,265,085	2,265,373	401,060	486,331	(85,270)	-17.5%	1,987,542
Borrowing *	1,091,580	1,091,580	222,696	101,032	121,664	120.4%	767,137
Internally generated funds	5,031,767	5,427,771	1,135,686	1,091,172	44,514	4.1%	4,613,804
Total Capital Funding	8,388,432	8,784,724	1,759,443	1,678,535	80,908	4.8%	7,368,483

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

The year-to-date spend of R1 759 million represents 20.84% (R1 358 million) on internally-funded projects and 17.70% (R401 million) on externally-funded projects.

The full year forecast indicates that 83.9% 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	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	41,066	74,805	(33,739)	-45.1%	335,002
Vote 2 - Corporate Services	252,050	149,863	158,194	18,811	66,014	(47,203)	-71.5%	128,785
Vote 3 - Economic Opportunities & Asset Management	272,714	389,498	393,253	64,242	37,793	26,449	70.0%	479,786
Vote 4 - Energy & Climate Change	749,456	834,094	890,899	268,592	320,822	(52,229)	-16.3%	811,768
Vote 5 - Finance	26,225	116,957	117,129	10,868	14,356	(3,488)	-24.3%	107,967
Vote 6 - Human Settlements	670,112	869,063	885,245	227,833	193,820	34,013	17.5%	880,198
Vote 7 - Office of the City Manager	2,500	973	1,115	366	389	(24)	-6.1%	1,108
Vote 8 - Safety & Security	206,866	535,237	539,292	48,838	28,358	20,479	72.2%	507,904
Vote 9 - Spatial Planning & Environment	57,070	92,847	111,072	14,683	37,464	(22,781)	-60.8%	90,571
Vote 10 - Transport	973,584	1,326,126	1,482,117	339,079	313,056	26,023	8.3%	1,177,721
Vote 11 - Urban Management	22,429	122,981	123,901	7,170	4,447	2,723	61.2%	76,552
Vote 12 - Water & Waste	1,789,054	3,596,511	3,716,114	717,895	587,211	130,683	22.3%	2,771,120
Total Capital Multi-year expenditure	5,316,290	8,388,432	8,784,724	1,759,443	1,678,535	80,908	4.8%	7,368,483

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

- Economic Opportunities & Asset Management directorate (R26.5 million over)**

The directorate has a net positive variance as a result of the earlier than anticipated procurement of fleet and plant.

122% spend is forecasted for the projects currently on the budget.

- Human Settlements directorate (R34.0 million over)**

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

- Major Upgrade Area Central and Major Upgrade Area South; and
- Conradie Housing Development

99% spend is forecasted for the projects currently on the budget.

- Transport directorate (R26.0 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:

- Public Transport projects: Projects are well ahead of schedule with systems being delivered earlier than anticipated; and
- Smart Technologies at Public Transport Interchanges: Some equipment delivered earlier than anticipated and further implementation being scheduled while waiting on delivery of the rest of the equipment. Fibre links being implemented via CCTV tender. Cape Town Station Deck now online.

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

- **Water & Waste directorate:**

- **Water & Sanitation Services department (R249.4 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; and
- Borchards Quarry Waste Water Treatment Works.

- **Solid Waste Management department (R118.7 million under)**

The negative variance reflects mainly on the following projects:

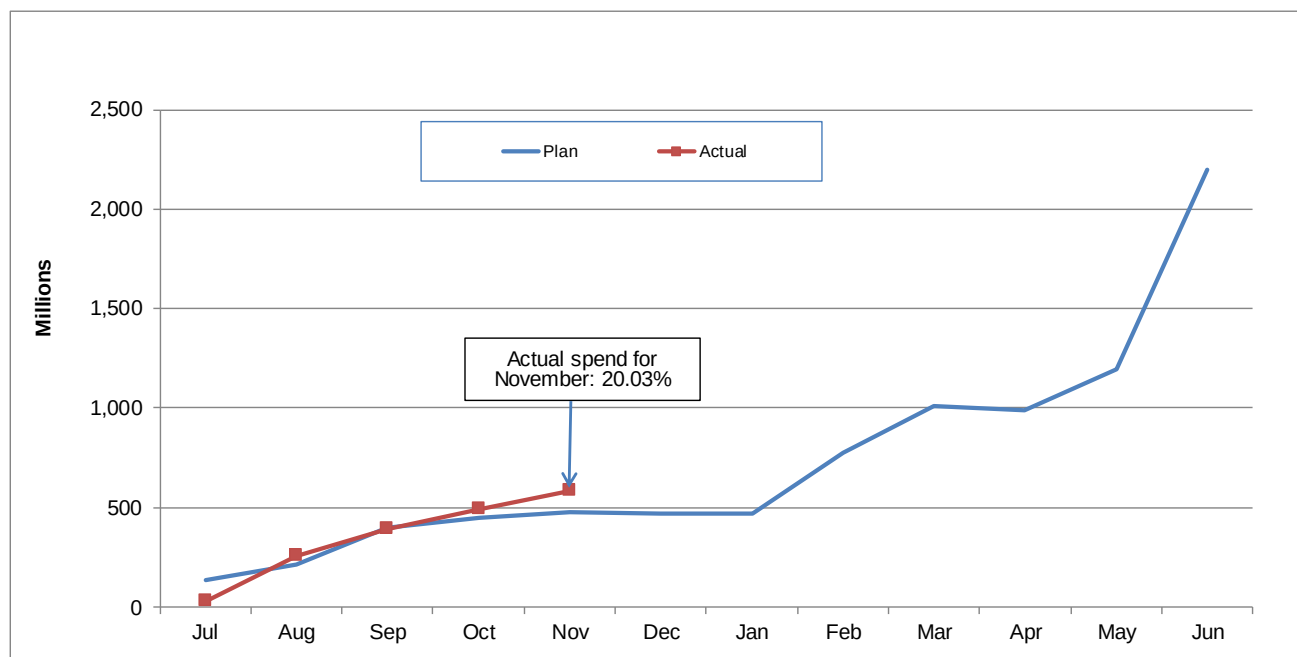
- Vissershok - LFG Infrastructure to Flaring: Awaiting Construction Work Permit from the Department of Labour before site handover can take place.
- New Prince George Drop-off: Initial delays experienced as a result of lengthy procurement processes including legal consideration of objection to fencing specification. Final design has been completed. Tender 310Q/2018/19 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.
- Hanover Park Depot Upgrade: Delays experienced due to clarification required from bidders for compliance (local content, sub-contracting etc.) 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 handover in January 2020.
- Coastal Park - Design and develop: Delays are as a result of a protracted procurement process that includes the due diligence process.
- Scottsdale Depot Upgrade: Construction commenced in May 2019 as a result of the initial delays with the guarantees, construction permits and building plans approval. Construction to be completed in May 2020.
- Coastal Park - Design and develop (MRF): Delays are as a result of an appeal that has been upheld. It is anticipated that the construction portion of the project will be re-phased to the 2020/21 financial year.
- Schaapkraal Depot Upgrade: Initial delays experienced during temporary accommodation delivery and setup. Construction is now underway and is anticipated to be completed by April 2020.
- Retreat Drop-off Upgrade Waste Minimisation: Construction tender 65Q/2017/18 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 delayed by 20 days as a result of approved time delay allocations.

75% 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 50.

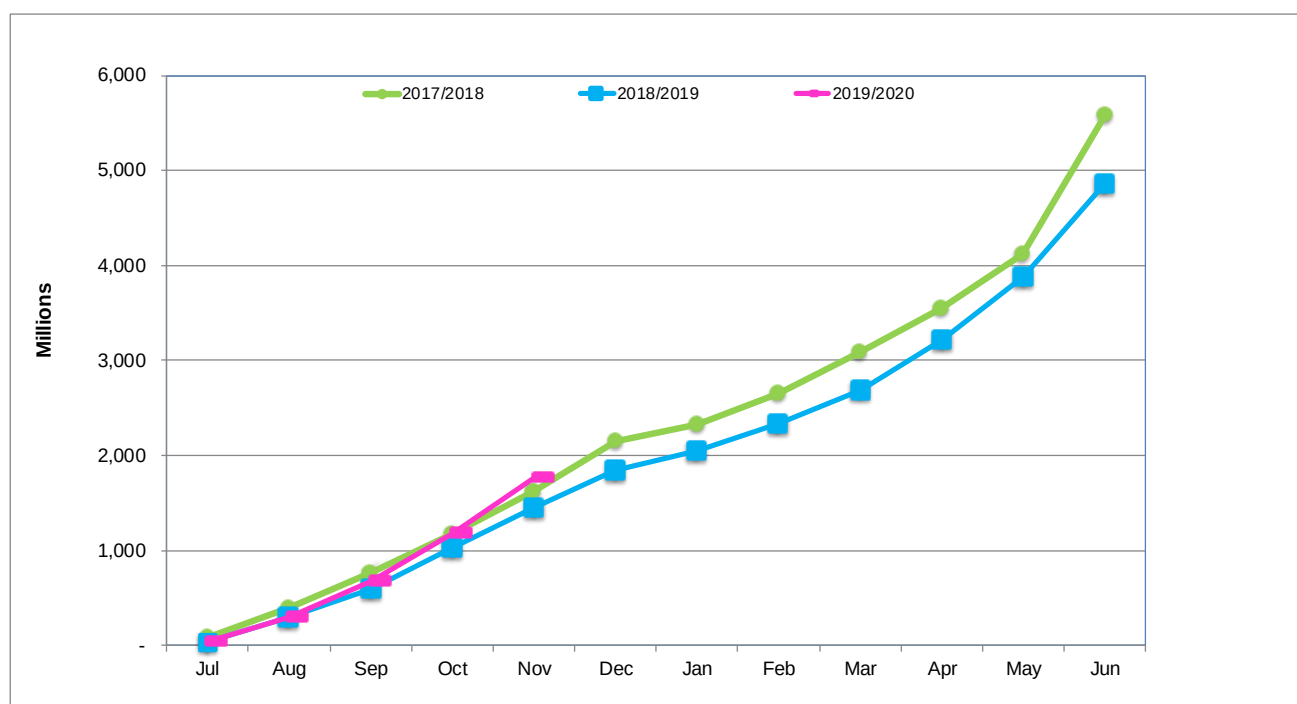
Monthly capital expenditure

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
Facilities Management Infrastructure	82,271,471	4,671,472	4,364,411.50	-307,060.50	Contractors on site and various projects in progress. Project expenditure slightly under due to outstanding invoices. Project managers liaising with suppliers on outstanding invoices.
Plant & Vehicles: Replacement	140,000,000	-	877,039.00	877,039.00	The project is on schedule and in execution phase. Orders were placed in August 2019 for long lead time vehicles and orders are currently being processed for short lead time vehicles. Smaller vehicles were delivered earlier than anticipated as a result of stock availability.
Upgrading Solid Waste facilities	120,485,472	51,591,186	15,512,045.69	-36,079,140.31	Construction commenced in May 2019 as a result of initial delays with the guarantees, construction permits and building plans approval. Construction anticipated to be completed in May 2020. As a result of the initial delays, a portion of the budget will be proposed for re-phasing to the 2020/21 financial year during the January 2020 adjustments budget.
Replace & Upgr Sewer City wide	77,100,000	5,050,000	12,883,636.36	7,833,636.36	Project consist of various minor works of which some are ahead of plan due to good performance by the contractors.
Upgrading of drop-off facilities	86,279,939	25,333,330	20,545,021.77	-4,788,308.23	Construction tender 70Q/2018/19 commenced mid-June 2019 and is progressing well. Anticipated completion period is 12 months. Awaiting a R2.6 million invoice for November 2019; following up with the contractor. Project will be combined with project CPX.0014103-F2 which was incorrectly budgeted under CPX.0010007-F3; budget and cash flows will be amended during the January 2020 adjustments budget.
IRT Phase 2 A	352,850,000	66,500,000	46,293,308.18	-20,206,691.82	This budget provides for the overall project management fees for the IRT Phase 2A project (PTNG-BFI funded), as well as for the ongoing Solar Voltaic Bio-diversity Offset project (PTNG funded) that commenced in the 2018/19 financial year. These two ongoing work packages account for R15.9 million of the R198.7 million budget allocation. The Solar Voltaic project has stalled, due to a change in the technologies available and it is likely that the contract will be cancelled. The R7 million PTNG allocation is therefore at risk. The balance of the budget is unallocated and there is no possibility of spending it in the current financial year. This is going to be addressed in an engagement with National Treasury with the request that this portion of the budget be re-phased to outer financial years, which is when it will be required.
Non-Motorised Transport Programme	136,750,000	35,715,000	23,491,766.88	-12,223,233.12	This budget represents the top line of the NMT programme budget and is primarily allocated to fund the professional services that are necessary to implement the various NMT projects. The professional services tender expired at the end of the 2018/19 financial year and approval is in the process of being sought to re-appoint the service providers to conclude projects already in the implementation stage. An amount of R2 135 000 is at risk and will be proposed for re-allocation during the January 2020 adjustments budget. The positive variance at present is in respect of expenditure on the NMT component of ongoing construction contracts, which must be reposted to the individual project.
Metro Roads: Reconstruction	79,808,847	11,042,788	19,712,517.61	8,669,729.61	The positive variance is due to projects being implemented earlier than anticipated, due to the imminent expiry of the relevant term tender.

Table continues on next page.

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

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Urbanisation: Backyards/Infrm Settl Upgr	90,095,899	29,045,899	32,943,494	3,897,595	The budget forms part of a programme with multiple project, which are at various stages of progress. Projects are ahead of schedule due to good contractor performance. Additional budget will be requested in the January 2020 adjustments budget because more term tender contractors appointments are expected.
Asset Management Programme	99,879,009	4,078,240	59,118,364	55,040,124	Budget to be utilised for contractor and consultant fees. A portion of the budget has been committed as follows: 1. Hanover Park: Installation of 8 staircases in Pelican Court and 10 staircases in Howick Court have ceased, due to tenant- and community disruptions making it too dangerous for work to continue; the contractor has ceased all work and requires the City to intervene. 2. Heideveld emergency staircase replacement has achieved practical completion. 3. Manenberg - Double storey pilot staircase: Fabrication of 3 steel staircases has commenced. The first staircase installation started on 28 October 2019. 4. Ravensmead: Final completion achieved with 26 staircases having been replaced. Additional budget will be requested in the January 2020 adjustments budget as the contractors are performing ahead of schedule.
System Equipment Replacement: East	182,000,000	83,330,000	85,378,933	2,048,933	Ahead of schedule due to satisfactory contractor performance on the following programmes: 1. System Equip Repl: North Area C FY20; 2. System Equip Repl: East Area N FY20; 3. System Equip Repl: South Area C FY20; and 4. System Equip Repl: East Area C FY20
Electricity Facilities	50,996,541	25,465,130	11,805,802	-13,659,328	The negative variance is as a result of community protest action, vandalism, stolen equipment and the failure to appoint sub-contractors to commence with the necessary construction work on site for the following projects: 1. Hout Bay LV Depot; and 2. Blue Downs Streetlighting Depot.
Electrification	55,521,000	7,050,000	2,909,559	-4,140,441	Shukushukuma project has been handed over for pre-implementation. The last two pockets of the Mfuleni project are continuing as part of the Mfuleni roll-out from the previous financial year. Both pockets should be completed by December 2019. Nomzamo project budget to be proposed for reduction in the January 2020 adjustments budget, due to savings being realised.
MV System Infrastructure	90,000,000	34,502,793	17,980,511	-16,522,282	All projects are at risk until all expired contracts have been replaced with new contracts. The Switchgear- and Building tenders have been awarded and are currently in the appeal period. Project plan has been realigned to take into account the impact of the delay in the tenders.
	1,644,038,178	383,375,838	353,816,411	-29,559,427	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

For the month under review, the cash and cash equivalents amounted to R8 932 million. This position is mainly due to the levels of cash realised in the 2018/19 financial year. The current cash position will be reviewed during the mid-year review and performance assessment, and taken into consideration when compiling future years' budgets.

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

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

Item	Previous Month	Current Month
R'Thousands		
Closing Cash Balance	16,568,183	16,749,404
Unspent Conditional Grants	1,451,261	1,657,985
Housing Development	395,868	400,975
MTAB	18,597	18,704
Trust Funds	855	859
Restricted cash	1,866,581	2,078,523
Insurance reserves	504,833	504,146
CRR	3,879,836	3,758,010
Commitments	1,566,027	1,476,599
TOTAL	7,817,277	7,817,278
TOTAL Cash and Cash Equivalents	8,750,906	8,932,126

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 36.

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 58.

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 67.

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	541,067	509,728	31,339	6.1%	7,493,227
Total capital expenditure of Transfers and Grants	2,265,085	2,265,373	401,060	486,331	(85,269)	-17.5%	1,987,542
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	9,641,654	9,758,600	942,127	996,058	(53,930)	-5.4%	9,480,768

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 62.

CREDITORS

Creditors Analysis

R thousands	Budget Year 2019/20								Total
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Total Creditors	66,263	4	(10)	71	(86)	(18)	(1)	2,695	68,917

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, manual clearings to be processed, debit balances to be deducted in the next payment run and legal-related matters.

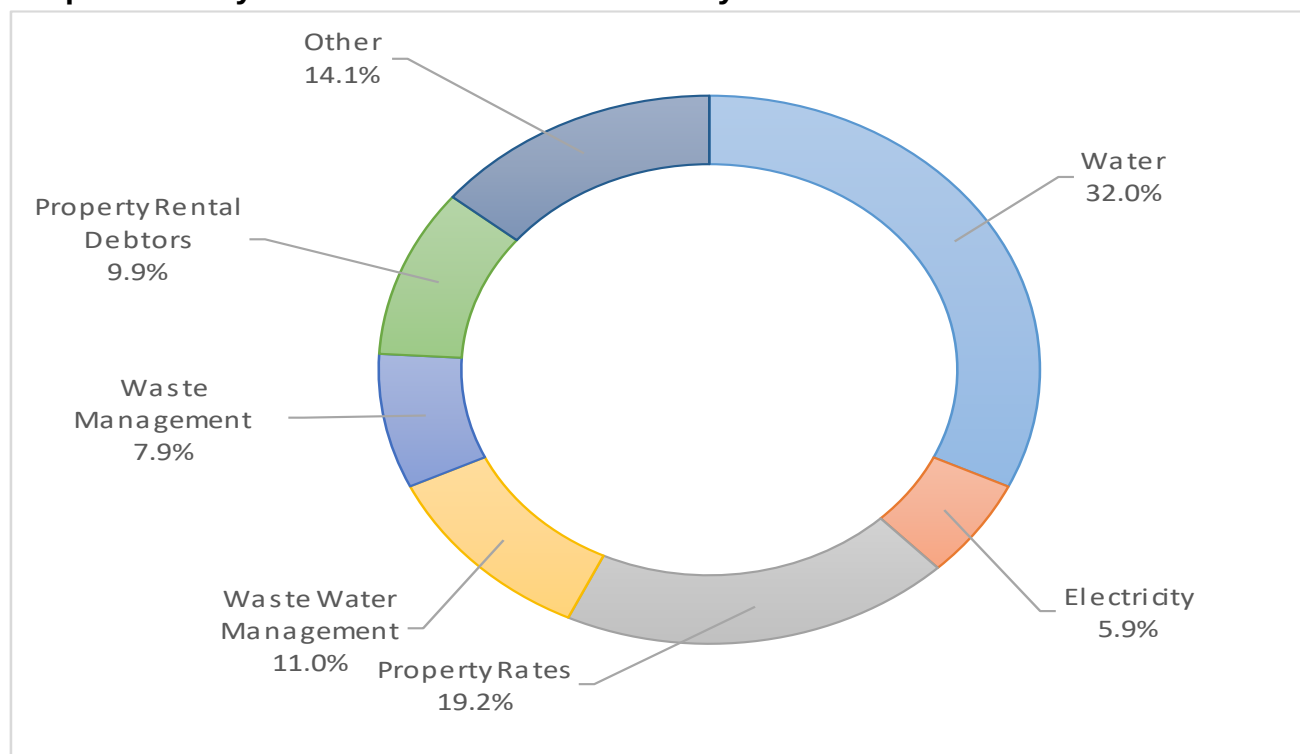
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

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	2,409,388	27.5%	308,585	3.5%	243,828	2.8%	5,802,120	66.2%	8,763,921
2018/19 - totals only	2,589,127	25.0%	668,820	6.5%	507,557	4.9%	6,575,438	63.6%	10,340,941
Movement	(179,739)		(360,234)		(263,729)		(773,318)		(1,577,019)
% Increase/(Decrease) year on year		-6.9%		-53.9%		-52.0%		-11.8%	-15.25%

Graphical Analysis of debtors older than 90 days



Top 10 Commercial debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Cape Peninsula University of Technology	R32,421,613.00	R1,215,299.95	R24,786.15	R2,253,482.95	R0.00	R2,798,516.86	-R1,555.63	R26,131,082.72	R0.00	The arrears on this account is mainly Property Rates billed from 2016 to February 2019. There is an active instalment plan arrangement that goes with the valuation objection. Payments are being adhered to.
Church Methodist	R25,065,219.69	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R2,116,388.14	R22,948,831.55	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.
Basfour 2295 (Proprietary) Limited	R19,988,904.28	R1,636,030.51	R0.00	R1,931,797.23	R1,931,797.23	R1,631,706.98	R14,792,400.56	-R1,514.00	-R1,517.00	The debtor has renewed the payment arrangement, which is active until February 2020 with full account settlement at that time.
Cornucopia Trust	R12,803,986.13	R1,519,403.61	R2,482,159.42	R975,266.08	R0.00	R1,726,289.23	R1,372,828.29	R4,034,440.90	R693,598.60	Payments totalling over R14 million in settlement of the account were made on 30 November 2019 and 10 December 2019.
Moslem Cemetery Board Trustees	R13,018,923.94	R0.00	R2,689.50	R3,684.81	R3,870.63	R3,803.67	R0.00	R267,588.93	R12,737,286.40	The cemetery is owned by a NPO that is struggling to manage administration and funding of similar cemeteries. The decision for rates revaluation of all cemeteries is being attended to by the City's delegated authority.

Table continues on next page.

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

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Mitchells Plain Foundation / Beacon Valley Frail Care Centre	R 11,721,324.88	R 2,997,366.38	R 0.00	R 157.40	R 0.00	R 0.00	R 0.00	R 9.12	R 8,723,791.98	Due to the historical 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 requested that written proof of the affordability status and budgetary financial obligations - amongst other things - are provided by 13 December 2019 in order to determine the body corporate's affordability level and to prepare a report with recommendations in that regard.
Cornucopia Trust	R 11,541,539.53	R 0.00	R 1,514,397.75	R 0.00	R 0.00	R 1,688,553.74	R 1,233,269.31	R 7,105,318.73	R 0.00	Payments totalling over R13 million in settlement of the arrears were made on 30 November 2019 and 10 December 2019.
Zonnebloem College	R 10,915,515.32	R 62,232.03	R 157.40	R 199,937.13	R 113,438.14	R 941,490.29	R 22,458.32	R 5,254,616.36	R 389,096.74	The Trust experienced challenges while registering as an NPO with SARS. They are in the process of applying for a property tariff change as the property is owned by the Anglican Church. Monthly payment arrangements are being adhered to and will be renewed in January 2020.
Proxa	R 9,775,899.43	R 1,125,866.20	R 1,018,136.36	R 1,024,235.16	R 0.00	R 941,490.29	R 22,458.32	R 5,254,616.36	R 389,096.74	Payments totalling over R11 million in settlement of the account were made on 30 November 2019 and 10 December 2019.
Myriad Trust	R 9,160,811.98	R 1,023,234.89	R 1,030,120.93	R 1,017,604.09	R 937,175.10	R 896,957.83	R 889,900.07	R 4,399,319.07	-R 1,033,500.00	The client is currently in the process of renewing the arrangement on arrears, which relates to electricity. The City is waiting on the required financial documents to finalise the process. Payments on the account are currently inconsistent.

Top 10 Commercial debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	CIDS	SECD	Sundries	TOTAL
Cape Peninsula University of Technology	R 0.00	R 0.00	R 294,660.98	R 840,351.20	R 0.00	R 31,288,156.45	R 0.00	-R 1,555.63	R 0.00	R 32,421,613.00
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
Basfour 2295 (Proprietary) Limited	R 14,792,400.56	R 0.00	R 348,238.59	R 285,754.87	R 0.00	R 3,788,108.79	R 777,432.47	-R 3,031.00	R 0.00	R 19,988,904.28
Cornucopia Trust	R 1,000,000.00	R 12,034,582.52	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 12,803,986.13
Moslem Cemetery Board Trustees	R 6,420.16	R 1,716.66	R 4,331.25	R 250,020.73	R 49,989.53	R 12,571,339.74	R 0.00	R 0.00	R 135,105.87	R 13,018,923.94
Mitchells Plain Foundation / Beacon Valley Frail Care Centre	R 9,322.99	R 4,865,875.92	R 2,627,335.10	R 1,949,965.05	R 467,148.16	R 1,801,677.66	R 0.00	R 0.00	R 0.00	R 11,721,324.88
Cornucopia Trust	R 0.00	R 0.00	R 746,012.08	R 600,244.72	R 0.00	R 8,283,365.37	R 1,912,674.36	-R 757.00	R 0.00	R 11,541,539.53
Zonnebloem College	R 31,002.85	R 0.00	R 687,271.71	R 603,565.52	R 62,695.16	R 9,507,633.32	R 0.00	R 0.00	R 23,346.76	R 10,915,515.32
Proxa	R 9.36	R 10,260,390.07	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 484,500.00	R 0.00	R 9,775,899.43
Myriad Trust	R 0.18	R 10,194,311.80	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 1,033,500.00	R 0.00	R 9,160,811.98

Top 10 Residential debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Amakhaya Ngoku	R14,838,193.76	R224,531.05	R186,162.84	R216,025.39	R212,842.38	R190,712.37	R146,956.96	R1,688,288.59	R11,972,674.18	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 Trust	R5,991,747.37	R100,296.28	R21,182.11	R158,446.68	R19,771.00	R100,622.79	R91,431.52	R745,814.90	R4,754,182.09	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 of such funding will be held in December 2019/January 2020. The City will proceed with dunning action with immediate effect if no payments are made thereafter.
Body Corp Sandpiper Mansions	R4,631,282.34	R44,784.85	R44,780.85	R44,573.09	R60,565.86	R95,469.46	R100,454.87	R413,763.00	R3,826,890.36	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 eligible for water adjustments.
Friends of Bathandwa Trust	R4,537,698.00	R63,822.80	R63,732.32	R70,995.95	R74,682.10	R67,368.33	R65,663.80	R455,920.46	R3,675,512.24	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 yet been submitted by them to the City 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 (November 2019)

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Silvermist Mountain Lodge Body Corporate	R4,212,910.49	R141,529.39	R125,675.64	R146,278.35	R141,962.57	R94,404.30	R84,442.37	R636,461.21	R2,842,156.66	Investigations into the electricity account is pending. Furthermore, investigations have revealed that the body corporate is only liable for Property Rates from date of registration i.e. 16 November 2006. The developer - Constantia Ridge Estates PTY LTD - is liable for payment of Property Rates from 1 July 2006 to 15 November 2006. The Revenue department has, on 26 November 2019, notified the Valuations department to verify the use code. It is only after this verification that the body corporate's account will be adjusted accordingly.
Bangikaya Lolo	R3,087,896.94	R22,079.21	R21,549.13	R25,596.39	R37,257.14	R35,450.54	R37,476.83	R316,114.46	R2,592,373.24	There are pending water adjustments on this account 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 Body Corporate	R2,275,036.63	R30,186.47	R28,741.58	R28,461.00	R49,815.96	R101,993.14	R49,957.56	R510,869.07	R1,475,011.85	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.
Mary Jane Vaas	R2,150,151.27	R16,413.48	R12,592.03	R14,811.27	R14,759.95	R14,291.80	R14,337.45	R97,099.98	R1,965,845.31	The property is a deceased estate with no executor although it was used as a crèche at some stage. A joint inspection was done by a Health Inspector accompanied by 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	R2,141,601.19	R27,858.64	R23,323.94	R23,658.70	R24,090.86	R37,806.93	R14,534.18	R160,781.67	R1,829,546.27	Payments are far too low and are being made sporadically. The client wants to make arrangements but is expecting the City to credit the levies, which are due to the body corporate. In November 2019, the customer submitted incomplete financial documents to the City's Housing department to claim the levies. The Revenue department has a claim on the same credit of levies to be credited against the long outstanding debt instead of paying to the debtor.
Matthew Paul Machin	R2,082,792.35	R17,228.11	R9,227.93	R23,214.64	R17,245.61	R9,016.03	R15,779.39	R119,831.41	R1,871,249.23	The property is under liquidation and claim documents have been submitted to the liquidator. An Insolvency Lock is active until January 2020. Awaiting amended offers on the Nedbank movable property as the court order has granted the liquidator permission to sell. The remainder of the assets are still under interdict while litigation is ongoing.

Top 10 Residential debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	SECD	Sundries	TOTAL
Amakhaya Ngoku	R 452.10	R 0.00	R 6,941,551.43	R 6,919,626.09	R 978,772.32	R 0.00	-R 2,208.18	-R 447.73	R 14,838,193.76
Ndabeni Communal Property Trust	R 10,922.34	R 0.00	R 5,771.09	R 5,771.09	R 5,489.60	R 5,429,724.15	R 0.00	R 0.00	R 5,991,747.37
Body Corp Sandpiper Mansions	R 210.44	R 0.00	R 2,178,057.27	R 2,111,780.41	R 341,234.22	R 0.00	R 0.00	-R 1,153.00	R 4,631,282.34
Friends of Bathandwa Trust	R 113.63	R 0.00	R 4,167,253.64	R 337,937.54	R 9,687.33	R 22,705.86	R 0.00	R 0.00	R 4,537,698.00
Silvermist Mountain Lodge Body Corporate	R 18.24	R 3,708,121.35	R 357,791.54	R 0.00	R 16,554.36	R 130,425.00	R 0.00	-R 2,165.00	R 4,212,910.49
Bangikaya Lolo	R 758.92	R 0.00	R 2,997,343.24	R 89,794.78	R 0.00	R 0.00	R 0.00	R 0.00	R 3,087,896.94
Karbonkelberg Flats Body Corporate	R 356.47	R 0.00	R 1,320,408.59	R 883,271.46	R 71,000.11	R 0.00	R 0.00	-R 539.21	R 2,275,036.63
Mary Jane Vaas	R 12,088.47	R 0.00	R 1,994,826.60	R 80,010.43	R 25,638.80	R 35,134.16	R 0.00	R 2,436.83	R 2,141,601.19
Schotsche Kloof Flats Body Corporate	R 310.66	R 0.00	R 2,060,560.07	R 81,110.46	R 0.00	R 0.00	-R 380.00	R 0.00	R 2,150,151.27
Matthew Paul Machin	R 439,842.27	R 5,891.20	R 600,503.02	R 41,411.33	R 31,935.74	R 963,208.79	R 0.00	R 0.00	R 2,082,792.35

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	4,194,991	4,131,950	63,041	1.5%	9,976,173
Service charges	18,907,828	19,690,195	19,690,196	8,657,539	8,373,081	284,457	3.4%	19,755,905
Investment revenue	1,122,065	912,495	912,495	498,257	437,514	60,743	13.9%	912,916
Transfers and subsidies	7,049,218	7,376,568	7,493,226	2,667,170	2,614,524	52,647	2.0%	7,468,361
Other own revenue	3,575,074	3,026,006	3,026,006	1,499,334	1,228,436	270,898	22.1%	2,975,797
Total Revenue (excluding capital transfers and contributions)	40,190,370	40,921,950	41,038,608	17,517,291	16,785,505	731,786	4.4%	41,089,152
Employee costs	12,365,555	13,817,805	13,826,702	5,437,307	5,748,249	(310,941)	-5.4%	13,428,722
Remuneration of Councillors	161,297	179,818	179,818	67,598	67,379	219	0.3%	179,775
Depreciation & asset impairment	2,832,012	3,015,086	3,015,086	1,212,425	1,227,431	(15,005)	-1.2%	2,939,874
Finance charges	833,211	790,756	790,920	320,066	318,092	1,974	0.6%	791,124
Materials and bulk purchases	9,937,128	11,704,364	11,698,160	4,518,861	4,634,009	(115,147)	-2.5%	11,524,024
Transfers and subsidies	391,968	446,206	473,857	182,715	186,867	(4,153)	-2.2%	535,703
Other expenditure	9,557,855	11,825,581	11,911,732	3,863,877	3,844,121	19,755	0.5%	11,728,189
Total Expenditure	36,079,026	41,779,617	41,896,276	15,602,850	16,026,148	(423,298)	-2.6%	41,127,410
Surplus/(Deficit)	4,111,344	(857,667)	(857,668)	1,914,441	759,357	1,155,084	152.1%	(38,258)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,211,673	380,625	466,002	(85,378)	-18.3%	2,078,502
Contributions & Contributed assets	52,664	53,700	53,700	22,446	19,198	3,248	16.9%	42,900
Surplus/(Deficit) after capital transfers & contributions	6,242,068	1,407,418	1,407,705	2,317,512	1,244,558	1,072,954	86.2%	2,083,144
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6,242,068	1,407,418	1,407,705	2,317,512	1,244,558	1,072,954	86.2%	2,083,144
Capital expenditure & funds sources								
Capital expenditure	5,316,290	8,388,432	8,784,724	1,759,443	1,678,535	80,908	4.8%	7,368,483
Capital transfers recognised	2,119,370	2,265,085	2,265,373	401,060	486,331	(85,270)	-17.5%	1,987,542
Borrowing	388,077	1,091,580	1,091,580	222,696	101,032	121,664	120.4%	767,137
Internally generated funds	2,808,842	5,031,767	5,427,771	1,135,686	1,091,172	44,514	4.1%	4,613,804
Total sources of capital funds	5,316,290	8,388,432	8,784,724	1,759,443	1,678,535	80,908	4.8%	7,368,483
Financial position								
Total current assets	18,597,563	18,469,328	15,471,870	17,588,447				15,471,870
Total non current assets	52,356,002	58,066,233	59,024,584	53,570,988				59,024,584
Total current liabilities	9,114,291	12,857,487	8,490,539	6,285,784				8,490,539
Total non current liabilities	13,148,025	14,911,172	14,911,172	14,181,643				14,911,172
Community wealth/Equity	48,691,250	48,766,902	51,094,743	50,692,007				51,094,743
Cash flows								
Net cash from (used) operating	9,246,334	4,563,204	4,563,492	1,803,904	1,414,524	(389,380)	-27.5%	4,563,492
Net cash from (used) investing	(6,170,498)	(7,718,788)	(8,075,450)	(2,210,218)	(3,085,036)	(874,818)	28.4%	(8,075,450)
Net cash from (used) financing	(143,179)	748,685	748,685	919,165	919,166	1	0.0%	748,685
Cash/cash equivalents at the month/year end	8,419,275	4,985,877	5,656,001	8,932,126	7,667,929	(1,264,198)	-16.5%	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	2,409,388	308,585	243,828	164,743	150,784	974,371	4,533,858	8,763,921
Creditors Age Analysis								
Total Creditors	66,263	4	(10)	(86)	(18)	(1)	2,695	68,917

*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	6,301,166	6,157,983	143,183	2.3%	15,427,368
Executive and council	1,085	299	299	77	88	(11)	-12.6%	326
Finance and administration	15,442,092	15,376,634	15,376,648	6,301,087	6,157,897	143,190	2.3%	15,427,040
Internal audit	8	3	3	1	(2)	4	-167.9%	3
Community and public safety	3,321,949	3,278,566	3,394,402	1,383,101	1,176,933	206,168	17.5%	3,432,089
Community and social services	133,503	125,649	125,649	36,476	42,366	(5,890)	-13.9%	112,012
Sport and recreation	88,066	63,591	63,591	17,240	18,757	(1,517)	-8.1%	61,220
Public safety	1,397,410	1,238,308	1,238,308	734,699	511,824	222,875	43.5%	1,238,308
Housing	1,305,811	1,374,066	1,489,902	462,231	443,670	18,561	4.2%	1,597,120
Health	397,158	476,952	476,952	132,454	160,316	(27,862)	-17.4%	423,430
Economic and environmental services	1,820,674	2,297,417	2,297,692	629,558	624,149	5,409	0.9%	2,044,188
Planning and development	361,835	450,811	450,811	168,055	164,965	3,090	1.9%	450,809
Road transport	1,435,992	1,831,775	1,832,049	459,113	457,746	1,368	0.3%	1,577,937
Environmental protection	22,848	14,831	14,831	2,389	1,438	951	66.1%	15,442
Trading services	21,732,550	22,228,113	22,228,810	9,601,949	9,307,973	293,976	3.2%	22,300,781
Energy sources	13,551,701	14,080,480	14,081,178	6,569,967	6,088,122	481,844	7.9%	14,516,947
Water management	4,539,934	4,468,355	4,468,354	1,633,253	1,788,406	(155,154)	-8.7%	4,252,819
Waste water management	2,061,455	1,956,104	1,956,104	668,199	713,456	(45,256)	-6.3%	1,833,739
Waste management	1,579,460	1,723,174	1,723,174	730,531	717,989	12,542	1.7%	1,697,276
Other	2,736	6,002	6,127	4,589	3,668	920	25.1%	6,127
Total Revenue - Functional	42,321,094	43,187,035	43,303,982	17,920,362	17,270,706	649,656	3.8%	43,210,554
Expenditure - Functional								
Governance and administration	8,078,174	8,994,792	8,992,086	3,253,835	3,461,436	(207,601)	-6.0%	8,863,426
Executive and council	427,984	535,009	534,855	197,239	204,405	(7,166)	-3.5%	534,312
Finance and administration	7,607,324	8,413,698	8,413,149	3,036,086	3,238,528	(202,442)	-6.3%	8,285,031
Internal audit	42,866	46,085	44,083	20,510	18,503	2,007	10.8%	44,083
Community and public safety	7,347,035	7,785,248	7,921,470	3,079,387	3,086,115	(6,728)	-0.2%	7,848,431
Community and social services	905,997	971,924	972,592	368,234	377,385	(9,151)	-2.4%	960,620
Sport and recreation	1,192,184	1,114,871	1,122,073	469,515	434,725	34,790	8.0%	1,153,425
Public safety	2,903,921	2,910,539	2,923,728	1,205,279	1,203,099	2,181	0.2%	2,923,728
Housing	1,173,517	1,480,067	1,595,303	530,991	565,307	(34,317)	-6.1%	1,503,189
Health	1,171,416	1,307,848	1,307,774	505,368	505,599	(231)	0.0%	1,307,469
Economic and environmental services	4,414,880	5,277,186	5,256,153	1,807,783	1,759,050	48,733	2.8%	5,158,673
Planning and development	1,028,431	1,511,371	1,502,282	499,384	528,026	(28,642)	-5.4%	1,496,664
Road transport	3,238,984	3,607,973	3,592,128	1,249,977	1,171,535	78,442	6.7%	3,501,447
Environmental protection	147,465	157,842	161,743	58,422	59,489	(1,067)	-1.8%	160,562
Trading services	16,131,637	19,596,544	19,600,453	7,431,262	7,691,406	(260,144)	-3.4%	19,130,767
Energy sources	10,058,040	11,596,405	11,599,477	4,636,786	4,674,553	(37,767)	-0.8%	11,473,204
Water management	2,661,718	3,747,227	3,749,880	1,319,592	1,467,210	(147,618)	-10.1%	3,498,533
Waste water management	1,546,091	2,049,818	2,048,002	713,409	742,588	(29,179)	-3.9%	1,933,236
Waste management	1,865,788	2,203,094	2,203,093	761,474	807,056	(45,582)	-5.6%	2,225,794
Other	107,300	125,847	126,114	30,582	28,140	2,442	8.7%	126,114
Total Expenditure - Functional	36,079,026	41,779,617	41,896,276	15,602,849	16,026,148	(423,299)	-2.6%	41,127,410
Surplus/ (Deficit) for the year	6,242,068	1,407,418	1,407,706	2,317,513	1,244,558	1,072,955	86.2%	2,083,144

*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	294,851	334,736	(39,884)	-11.9%	884,495
Vote 2 - Corporate Services	69,717	71,523	71,523	29,702	30,774	(1,072)	-3.5%	71,631
Vote 3 - Economic Opportunities & Asset Managemnt	282,742	181,445	181,570	85,632	78,687	6,946	8.8%	180,264
Vote 4 - Energy & Climate Change	13,350,399	13,874,705	13,875,403	6,484,245	6,002,382	481,862	8.0%	14,310,114
Vote 5 - Finance	15,957,830	16,196,525	16,196,538	6,684,193	6,519,035	165,158	2.5%	16,279,718
Vote 6 - Human Settlements	1,185,791	1,249,070	1,364,906	410,152	391,588	18,564	4.7%	1,471,482
Vote 7 - Office of the City Manager	164	6	6	37	(0)	37	-8927.1%	52
Vote 8 - Safety & Security	1,431,606	1,291,229	1,291,229	751,655	526,772	224,883	42.7%	1,291,229
Vote 9 - Spatial Planning & Environment	152,894	166,410	166,410	63,712	66,687	(2,976)	-4.5%	166,410
Vote 10 - Transport	1,421,443	1,801,886	1,802,161	447,623	445,375	2,248	0.5%	1,545,480
Vote 11 - Urban Management	231,777	301,769	301,769	106,128	100,404	5,724	5.7%	301,769
Vote 12 - Water & Waste	7,316,631	7,078,278	7,078,277	2,562,432	2,774,266	(211,835)	-7.6%	6,707,911
Total Revenue by Vote	42,321,094	43,187,035	43,303,981	17,920,362	17,270,705	649,657	3.8%	43,210,554
Expenditure by Vote								
Vote 1 - Community Services & Health	3,414,260	3,925,379	3,925,379	1,399,611	1,405,211	(5,600)	-0.4%	3,912,016
Vote 2 - Corporate Services	1,709,075	1,808,667	1,808,667	779,109	769,173	9,936	1.3%	1,816,549
Vote 3 - Economic Opportunities & Asset Managemnt	1,176,967	1,368,210	1,368,335	539,650	516,368	23,282	4.5%	1,368,335
Vote 4 - Energy & Climate Change	10,354,181	12,060,720	12,061,417	4,771,967	4,864,836	(92,869)	-1.9%	11,929,204
Vote 5 - Finance	3,363,625	3,004,417	3,004,417	1,206,575	1,253,368	(46,793)	-3.7%	2,927,612
Vote 6 - Human Settlements	1,164,939	1,468,810	1,584,646	530,909	565,000	(34,091)	-6.0%	1,496,196
Vote 7 - Office of the City Manager	176,978	237,561	237,561	92,006	100,195	(8,189)	-8.2%	237,561
Vote 8 - Safety & Security	3,347,986	3,598,555	3,598,555	1,397,995	1,395,194	2,801	0.2%	3,598,555
Vote 9 - Spatial Planning & Environment	575,368	711,474	711,474	263,783	285,001	(21,218)	-7.4%	711,474
Vote 10 - Transport	3,322,165	3,679,302	3,679,302	1,243,354	1,178,648	64,706	5.5%	3,562,971
Vote 11 - Urban Management	748,443	1,142,379	1,142,379	322,929	330,117	(7,188)	-2.2%	1,142,379
Vote 12 - Water & Waste	6,725,039	8,774,142	8,774,142	3,054,962	3,363,036	(308,075)	-9.2%	8,424,558
Total Expenditure by Vote	36,079,026	41,779,617	41,896,276	15,602,850	16,026,148	(423,298)	-2.6%	41,127,410
Surplus/ (Deficit) for the year	6,242,068	1,407,418	1,407,706	2,317,512	1,244,558	1,072,955	86.2%	2,083,144

*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	4,194,991	4,131,950	63,041	1.5%	9,976,173
Service charges - electricity revenue	13,042,932	13,623,146	13,623,146	6,378,329	5,914,571	463,758	7.8%	14,069,080
Service charges - water revenue	3,123,527	3,212,017	3,212,017	1,147,507	1,287,089	(139,582)	-10.8%	2,967,918
Service charges - sanitation revenue	1,602,463	1,568,599	1,568,599	591,925	635,408	(43,482)	-6.8%	1,482,072
Service charges - refuse revenue	1,138,907	1,286,433	1,286,433	539,777	536,014	3,764	0.7%	1,236,834
Rental of facilities and equipment	395,688	311,781	311,781	106,661	132,310	(25,649)	-19.4%	227,377
Interest earned - external investments	1,122,065	912,495	912,495	498,257	437,514	60,743	13.9%	912,916
Interest earned - outstanding debtors	358,499	380,814	380,814	158,022	155,269	2,753	1.8%	394,461
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,485,757	1,185,453	1,185,453	712,076	492,183	219,893	44.7%	1,190,073
Licences and permits	64,881	82,218	82,219	27,547	29,474	(1,927)	-6.5%	75,869
Agency services	230,144	217,672	217,672	102,404	86,697	15,707	18.1%	232,766
Transfers and subsidies	7,049,218	7,376,568	7,493,226	2,667,170	2,614,524	52,647	2.0%	7,468,361
Other revenue	916,842	804,335	804,335	373,529	315,323	58,207	18.5%	808,324
Gains on disposal of PPE	123,262	43,732	43,733	19,095	17,180	1,915	11.1%	46,928
Total Revenue (excluding capital transfers and contributions)	40,190,370	40,921,950	41,038,608	17,517,291	16,785,505	731,786	4.4%	41,089,152
Expenditure By Type								
Employee related costs	12,365,555	13,817,805	13,826,702	5,437,307	5,748,249	(310,941)	-5.4%	13,428,722
Remuneration of councillors	161,297	179,818	179,818	67,598	67,379	219	0.3%	179,775
Debt impairment	1,582,947	2,341,628	2,341,628	966,968	961,069	5,900	0.6%	2,203,074
Depreciation & asset impairment	2,832,012	3,015,086	3,015,086	1,212,425	1,227,431	(15,005)	-1.2%	2,939,874
Finance charges	833,211	790,756	790,920	320,066	318,092	1,974	0.6%	791,124
Bulk purchases	8,632,303	10,092,601	10,092,601	3,990,181	4,046,859	(56,678)	-1.4%	9,997,034
Other materials	1,304,825	1,611,763	1,605,559	528,680	587,150	(58,470)	-10.0%	1,526,990
Contracted services	5,996,310	7,156,498	7,231,830	2,054,899	1,985,550	69,349	3.5%	7,312,294
Transfers and subsidies	391,968	446,206	473,857	182,715	186,867	(4,153)	-2.2%	535,703
Other expenditure	1,954,501	2,326,698	2,337,517	835,164	897,143	(61,979)	-6.9%	2,207,059
Loss on disposal of PPE	24,097	756	756	6,845	360	6,485	1801.3%	5,763
Total Expenditure	36,079,026	41,779,617	41,896,276	15,602,850	16,026,148	(423,298)	-2.6%	41,127,410
Surplus/(Deficit)	4,111,344	(857,667)	(857,668)	1,914,441	759,357	1,155,084	152.1%	(38,258)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,211,673	380,625	466,002	(85,378)	-18.3%	2,078,502
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	22,446	19,198	3,248	16.9%	42,900
Transfers and subsidies - capital (in-kind - all)	2,860	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Taxation	6,242,068	1,407,418	1,407,705	2,317,512	1,244,558			2,083,144
Surplus/(Deficit) after taxation	6,242,068	1,407,418	1,407,705	2,317,512	1,244,558			2,083,144
Attributable to minorities	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	6,242,068	1,407,418	1,407,705	2,317,512	1,244,558			2,083,144
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	6,242,068	1,407,418	1,407,705	2,317,512	1,244,558			2,083,144

*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	41,066	74,805	(33,739)	-45.1%	335,002
Vote 2 - Corporate Services	252,050	149,863	158,194	18,811	66,014	(47,203)	-71.5%	128,785
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	393,253	64,242	37,793	26,449	70.0%	479,786
Vote 4 - Energy & Climate Change	749,456	834,094	890,899	268,592	320,822	(52,229)	-16.3%	811,768
Vote 5 - Finance	26,225	116,957	117,129	10,868	14,356	(3,488)	-24.3%	107,967
Vote 6 - Human Settlements	670,112	869,063	885,245	227,833	193,820	34,013	17.5%	880,198
Vote 7 - Office of the City Manager	2,500	973	1,115	366	389	(24)	-6.1%	1,108
Vote 8 - Safety & Security	206,866	535,237	539,292	48,838	28,358	20,479	72.2%	507,904
Vote 9 - Spatial Planning & Environment	57,070	92,847	111,072	14,683	37,464	(22,781)	-60.8%	90,571
Vote 10 - Transport	973,584	1,326,126	1,482,117	339,079	313,056	26,023	8.3%	1,177,721
Vote 11 - Urban Management	22,429	122,981	123,901	7,170	4,447	2,723	61.2%	76,552
Vote 12 - Water & Waste	1,789,054	3,596,511	3,716,114	717,895	587,211	130,683	22.3%	2,771,120
Total Capital Expenditure	5,316,290	8,388,432	8,784,724	1,759,443	1,678,535	80,908	4.8%	7,368,483
Capital Expenditure - Functional Classification								
Governance and administration	953,790	1,120,012	1,142,172	137,065	179,608	(42,543)	-23.7%	1,043,386
Executive and council	3,413	24,280	24,480	777	747	30	4.0%	5,228
Finance and administration	950,102	1,095,600	1,117,560	136,280	178,854	(42,574)	-23.8%	1,038,027
Internal audit	275	131	131	9	8	1	16.2%	131
Community and public safety	988,852	1,547,286	1,578,019	292,184	259,445	32,739	12.6%	1,529,529
Community and social services	83,095	105,089	117,077	16,365	25,532	(9,167)	-35.9%	102,422
Sport and recreation	88,538	141,792	140,524	14,011	19,433	(5,422)	-27.9%	133,073
Public safety	87,618	349,905	355,539	25,671	10,553	15,118	143.3%	334,201
Housing	670,112	869,063	885,245	227,833	193,820	34,013	17.5%	880,198
Health	59,489	81,436	79,634	8,304	10,107	(1,803)	-17.8%	79,634
Economic and environmental services	1,066,375	1,534,310	1,707,843	360,075	353,823	6,252	1.8%	1,353,471
Planning and development	51,066	151,588	165,606	18,791	36,895	(18,104)	-49.1%	133,408
Road transport	988,308	1,345,610	1,500,785	339,710	313,317	26,393	8.4%	1,193,015
Environmental protection	27,000	37,112	41,452	1,574	3,612	(2,038)	-56.4%	27,048
Trading services	2,292,473	4,176,629	4,346,329	970,061	884,188	85,873	9.7%	3,412,114
Energy sources	736,092	805,190	858,054	260,970	302,406	(41,435)	-13.7%	778,735
Water management	921,660	1,517,922	1,538,086	342,626	190,904	151,722	79.5%	1,139,557
Waste water management	533,320	1,381,056	1,429,555	319,216	221,296	97,921	44.2%	1,204,226
Waste management	101,400	472,461	520,633	47,248	169,582	(122,335)	-72.1%	289,595
Other	14,800	10,195	10,361	58	1,471	(1,413)	-96.0%	3,761
Total Capital Expenditure - Functional Classification	5,316,290	8,388,432	8,784,724	1,759,443	1,678,535	80,908	4.8%	7,342,262
Funded by:								
National Government	2,047,136	2,189,348	2,189,635	375,397	464,744	(89,348)	-19.2%	1,912,667
Provincial Government	22,430	22,038	22,038	3,228	2,388	840	35.2%	14,675
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	49,804	53,700	53,700	22,436	19,198	3,237	16.9%	60,200
Transfers recognised - capital	2,119,370	2,265,085	2,265,373	401,060	486,331	(85,270)	-17.5%	1,987,542
Public contributions & donations	-	-	-	-	-	-	-	-
Borrowing	388,077	1,091,580	1,091,580	222,696	101,032	121,664	120.4%	767,137
Internally generated funds	2,808,842	5,031,767	5,427,771	1,135,686	1,091,172	44,514	4.1%	4,613,804
Total Capital Funding	5,316,290	8,388,432	8,784,724	1,759,443	1,678,535	80,908	4.8%	7,368,483

*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	214,714	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	5,000,998	6,538,936
Other debtors	985,204	1,826,248	528,864	1,282,515	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	432,249	479,590
Total current assets	18,597,563	18,469,328	15,471,870	17,588,447	15,471,870
Non current assets					
Long-term receivables	23,794	23,333	11,450	210,533	11,450
Investments	5,342,557	5,171,322	5,765,080	5,819,331	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	46,250,502	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	53,570,988	59,024,584
TOTAL ASSETS	70,953,565	76,535,561	74,496,454	71,159,434	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	434,027	452,058
Trade and other payables	7,127,758	10,762,203	6,405,006	4,289,244	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	6,285,784	8,490,539
Non current liabilities					
Borrowing	6,270,937	7,838,577	7,838,577	7,304,555	7,838,577
Provisions	6,877,088	7,072,595	7,072,595	6,877,088	7,072,595
Total non current liabilities	13,148,025	14,911,172	14,911,172	14,181,643	14,911,172
TOTAL LIABILITIES	22,262,316	27,768,659	23,401,711	20,467,428	23,401,711
NET ASSETS	48,691,250	48,766,902	51,094,743	50,692,007	51,094,743
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	43,892,330	43,002,095	46,323,333	45,919,462	46,323,333
Reserves	4,798,920	5,764,808	4,771,410	4,772,545	4,771,410
TOTAL COMMUNITY WEALTH/EQUITY	48,691,250	48,766,902	51,094,743	50,692,007	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	4,081,568	4,071,037	10,532	0.3%	9,714,194
Service charges	20,600,259	18,787,179	18,787,179	8,494,236	8,065,013	429,224	5.3%	18,787,179
Other revenue	2,573,710	1,746,152	1,746,152	579,967	675,194	(95,227)	-14.1%	1,746,152
Government - operating	4,468,913	7,376,568	7,493,227	2,747,583	3,045,148	(297,564)	-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	1,427,759	912,495	912,495	454,415	359,261	95,154	26.5%	912,495
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(30,505,458)	(35,467,695)	(35,584,353)	(15,404,684)	(15,646,231)	(241,547)	1.5%	(35,584,353)
Finance charges	(717,853)	(717,075)	(717,075)	(202,685)	(202,648)	37	0.0%	(717,075)
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	9,246,334	4,563,204	4,563,492	1,803,904	1,414,524	(389,380)	-27.5%	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)	(2,210,218)	(3,085,036)	(874,818)	28.4%	(7,906,251)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,170,498)	(7,718,788)	(8,075,450)	(2,210,218)	(3,085,036)	(874,818)	28.4%	(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)	(172,414)	(172,414)	-	-	(384,878)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(143,179)	748,685	748,685	919,165	919,166	1	0.0%	748,685
NET INCREASE/ (DECREASE) IN CASH HELD	2,932,657	(2,406,899)	(2,763,274)	512,852	(751,346)			(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	8,932,126	7,667,929			5,656,001

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

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Property rates	63,041	1.5%	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 planned old age rebates and exemption applications received to date.	Actual revenue trends are monitored for possible adjustments in the January 2020 adjustments budget.
Service charges - electricity revenue	463,758	7.8%	The over-recovery reflects against the Large Customer (commercial customers) category (R258 million) as well as the Time Of Use (TOU) tariff category (R245 million). This over-recovery is due to periodic changes in consumption or 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 tariff. Affected customers were given the option to move to the TOU tariff but very few responded although it is the cheaper option. The extent of the over-recovery will reduce as the low demand period has been reached.	Actual revenue trends and budgets to be reviewed in the mid-year review and performance assessment process and adjustments, where so identified, will be proposed in the January 2020 adjustments budget.
Service charges - water revenue	(139,582)	-10.8%	Anticipated revenue for the 2019/20 financial year depends 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 early stage indicates that consumption has not increased to the anticipated levels resulting in an under-recovery.	Actual revenue trends and budgets to be reviewed in the mid-year review and performance assessment process and adjustments, where so identified, will be proposed in the January 2020 adjustments budget.
Service charges - sanitation revenue	(43,482)	-6.8%	Anticipated revenue for the 2019/20 financial year depends 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 early stage indicates that consumption has not increased to the anticipated levels resulting in an under-recovery.	Actual revenue trends and budgets to be reviewed in the mid-year review and performance assessment process and adjustments, where so identified, will be proposed in the January 2020 adjustments budget.
Service charges - refuse revenue	3,764	0.7%	Immaterial variance.	-
Rental of facilities and equipment	(25,649)	-19.4%	The variance is mainly within the Human Settlements directorate where revenue from Council rental stock is lower than planned to date as a result of higher than planned actuals relating to Indigent Relief and Rental Subsidies. 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 to be reviewed in the mid-year review and performance assessment process and adjustments, where so identified, will be proposed in the January 2020 adjustments budget.
Interest earned - external investments	60,743	13.9%	The over-recovery is due to higher than expected cash and investment fund balances to date.	No immediate action to be implemented.
Interest earned - outstanding debtors	2,753	1.8%	Immaterial variance.	-

Table continues on next page

City of Cape Town: FMR - Annexure A (November 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	219,893	44.7%	The over-recovery is mainly on: 1. Traffic fines (accruals) (R210 million), due to more than planned fines issued for traffic and various by-law offences during this period; and 2. Traffic fines (paid) (R8.3 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 to be reviewed in the mid-year review and performance assessment process and adjustments, where so identified, will be proposed in the January 2020 adjustments budget.
Licences and permits	(1,927)	-6.5%	Immaterial variance.	-
Agency services	15,707	18.1%	The over-recovery is due to an increase in the number of registration of new- and unlicensed vehicles.	No immediate action to be implemented.
Transfers and subsidies	52,647	2.0%	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), where the period budget provisions are not aligned to actual spending, which is higher than planned on projects rolled over from 2018/19 as progress on site 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 expected.	Actual revenue trends and budgets to be reviewed in the mid-year review and performance assessment process and adjustments, where so identified, will be proposed in the January 2020 adjustments budget.
Other revenue	58,207	18.5%	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 previous years' underspending on electrification projects in the Eskom area of supply. 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. Bus fares - Transit Products (over), due to an increase in MyCiTi bus ridership as result of route modernisation. 7. Building Levies (under), due to demand being less than anticipated as a result of instability in the construction industry.	Actual revenue trends and budgets to be reviewed in the mid-year review and performance assessment process and adjustments, where so identified, will be proposed in the January 2020 adjustments budget.
Gains on disposal of PPE	1,915	11.1%	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. No immediate action to be implemented.

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	(39,884)	-11.9%	The variance is a combination of over-/under- recovery mainly on: 1. Rental of Facilities and Equipment (under), due to lower than anticipated demand as well as the impact of intermittent maintenance and emergency repairs, which resulted in the temporary closure of facilities. 2. Transfers and Subsidies (under), due to payments awaited from Province for Health claims submitted for expenditure incurred to date. 3. Transfers and Subsidies - Capital (under), due to the construction of the ECD Centre: Heideveld and Welmoed cemetery development, which is behind schedule.	1. The January 2020 adjustments budget will be used to align budget base to actual revenue trends. 2. The budget on unconditional provincial health grant will be reviewed and aligned to payments received/anticipated from WCG Health. 3. Extension of time claims has been approved. Contractor has submitted a new programme, however, this will take the programme beyond completion date and therefore possible penalties will be enforced. Estimated completion date is December 2019.
Vote 2 - Corporate Services	(1,072)	-3.5%	Immaterial variance.	-
Vote 3 - Economic Opportunities & Asset Managemnt	6,946	8.8%	Over-recovery reflects against the following categories: 1. Rental of facilities and equipment, due to more lease agreements concluded than anticipated and higher than planned negotiated lease rental rates. 2. Gains on disposal of PPE, due to higher than anticipated land sales concluded to date and higher than anticipated proceeds at the auction of fleet, plant and equipment.	Actual revenue trends and budgets to be reviewed in the mid-year review and performance assessment process and adjustments, where so identified, will be proposed in the January 2020 adjustments budget.
Vote 4 - Energy & Climate Change	481,862	8.0%	The variance is a combination of over-/under-recovery mainly on: 1. Electricity sales (over) - Large Customer (commercial customers) (R258 million over) and Time Of Use (TOU) tariff (R245 million over). The over-recovery is due to periodic changes in consumption or 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 tariff. Affected customers were given the option to move to the TOU tariff category but very few responded although it is the cheaper option. 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 a refund from Eskom as a result of previous years' underspending on electrification projects in the Eskom area of supply. b) Development Contribution/Levy & BICL, where revenue is dependent on property development, which is unpredictable and fluctuates constantly. 3. Transfers and Subsidies - Capital (under), where the Nomzamo Electrification project is behind schedule as the contractor has capacity constraints and cannot fulfil tasks on time.	Actual revenue trends and budgets to be reviewed in the mid-year review and performance assessment process and adjustments, where so identified, will be proposed in the January 2020 adjustments budget.

Table continues on next page.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 5 - Finance	165,158	2.5%	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. Income forgone (under), due to fewer than planned old age rebates and exemption applications received to date. 3. Indigent relief (under), due to lower than planned indigent applications on refuse removal services received to date. 4. Interest received - External investments (over), due to higher than expected cash and investment fund balances to date. 5. Interest on outstanding debtors (over), where interest on outstanding property rates are higher than planned to date. 5. Agency income - Provincial (over), due to an increase in the number of registration of new- and unlicensed vehicles. 6. Other revenue (over), mainly on Cash Recoveries Claims, due to a cash refund from SASRIA for higher than planned insurance claims to date.	Actual revenue trends and budgets to be reviewed in the mid-year review and performance assessment process and adjustments, where so identified, will be proposed in the January 2020 adjustments budget.
Vote 6 - Human Settlements	18,564	4.7%	Immaterial variance.	-
Vote 7 - Office of the City Manager	37	-8927.1%	Immaterial variance.	-
Vote 8 - Safety & Security	224,883	42.7%	The variance is a combination of over-/under-recovery. 1. Fines, penalties and forfeits (over), mainly relating to traffic fines: a) Traffic fines (accruals) (R210 million), due to more than planned fines issued for traffic and various by-law offences during this period; and b) Traffic fines (paid) (R8.3 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 for various CID projects as relevant HR processes were dependant on Council approving the EPWP Exclusion report, which requests the exclusion of staff from the requirements outlined in the Jobseekers Database Policy.	Actual revenue trends and budgets to be reviewed in the mid-year review and performance assessment process and adjustments, where so identified, will be proposed in the January 2020 adjustments budget.
Vote 9 - Spatial Planning & Environment	(2,976)	-4.5%	Immaterial variance.	-
Vote 10 - Transport	2,248	0.5%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 11 - Urban Management	5,724	5.7%	Immaterial variance.	-
Vote 12 - Water & Waste	(211,835)	-7.6%	The variance is a combination of over-/under-recovery. 1. Service Charges - Water Revenue (R139.5 million under) and Sanitation Revenue (R43.5 million under). Anticipated revenue for the 2019/20 financial year depends 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 early stage indicates that consumption has not increased to the anticipated levels resulting in an under-recovery. 2. Service Charges - Refuse Revenue (R21.1 million under) mainly on: a) Refuse charges, where the use of refuse containers is demand driven and currently lower than anticipated. b) Disposal coupon fees, due to less than planned waste being disposed of by private contractors. 3. Other revenue (over), mainly on: a) Collection charges recovered, due to unforeseen dunning charges 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 anticipated. Position still being monitored. 5. Transfers and subsidies - Capital (under), due to reprioritisation on projects and tenders being awarded slightly later than anticipated within the Water & Sanitation Services department on certain grant funded projects.	The department will continue to monitor consumption levels and trends, which will influence the decision to adjust the revenue estimates in the January 2020 adjustments budget.

Table SC1: Material variance explanations for expenditure by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 1 - Community Services & Health	(5,600)	-0.4%	Immaterial variance.	The directorate currently has 479 vacancies in various stages of the recruitment and selection process. For the period 1 July 2019 to 30 November 2019, 301 posts were filled while 105 were terminated.
Vote 2 - Corporate Services	9,936	1.3%	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. Depreciation & Asset Impairment (under), where the actual capitalisation of assets is not aligned to the period budget. 3. Contracted Services (over), mainly on: a) Advisory Services: Human Resources, due to expenditure incurred ahead of plan; b) Advisory Services: Legal cost & Litigation, due to several unplanned high profile legal cases to date; and c) Contractors: R&M Buildings, due to the unprocessed journal entry/reposting of actuals to G&D Specialised IT Services. 4. Other expenditure (over), a combination of over/under, mainly on: a) Training (under), where training needs and training programmes were reprioritised and is still to take place; b) Specialised IT Services (over), where services were required earlier than anticipated; c) G&D Specialised IT Services (under), due to the unprocessed journal entry/reposting of actuals from Contractors: R&M Buildings; and d) Telecommunication Services (over), due to actual expenditure to date being higher than planned.	The directorate has 225 vacancies in various stages of the recruitment and selection process; 124 positions were filled and 35 terminations processed since the beginning of the financial year. Virements to address the overall over expenditure will be done during December 2019. A further review of budget provisions will be done during the mid-year review and assessment process.
Vote 3 - Economic Opportunities & Asset Managemnt	23,282	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. Debt impairment (over), due to the unprocessed journal entry on Bad Debts Written-Off transferred to provision. 3. Depreciation & asset impairment (under), due to misalignment of the period budget provision with the actual depreciation charges. Depreciation is based on actual capitalisation dates of assets and accurate planning per monthly cycles is not possible. 4. Other materials (over), combination of over-/under expenditure mainly on: a) Materials: Other - Fuel (under), due to less fuel used and fuel prices being lower than anticipated; and b) Materials R&M - Material general & consumables (over), where more material was used than initially planned in the Fleet- and Facilities Management departments. 5. Contracted services (over), a combination of over-/under expenditure, mainly on: a) Professional Services - Architectural (over), where more than anticipated services were required at the City Hall; b) Contractors: Other - Demolitions (over), due to further demolitions required at the City Hall; <i>Continued on next page.</i>	The budget including the overall overspend will be reviewed during the mid-year review and assessment process and adjustments, where necessary, will be proposed in the January 2020 adjustments budget. The directorate has 147 vacancies in various stages of the recruitment and selection process; 30 positions were filled and 18 terminations processed since the beginning of the financial year.

Table continues on next page.

City of Cape Town: FMR - Annexure A (November 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	See previous page.		c) Contractors: Other - Building contractors (under), due to project implementation in the Facilities Management department being behind schedule as a result of delays in tender awards; d) Contractors: R&M - Buildings (over), due to accelerated R&M activities resulting in work being completed earlier than anticipated; e) Contractors: R&M - Electrical (under), due to delays in vendors submitting invoices for work done; f) Contractors: R&M - Maintenance of equipment (under), due to less maintenance than planned carried out within the Fleet- and Facilities Management departments; g) Outsourced services: Cleaning costs (over), due to misalignment of the period budget to the actual spending pattern; h) Outsourced services: Security services - Municipal facilities (over), due to more facilities within the City as well as a higher level of security services required at existing facilities; and i) Outsourced services: R&M - Clearing & grass cutting (under), where R&M work in the Strategic Assets department only started in the second quarter of the year. 6. Transfers & subsidies: Grants/sponsorships (over), where the grant to the Western Cape Economic Development Partnership was paid out earlier than anticipated. 7. Other expenditure - Operating leases (under), where the period budget for lease payments is not aligned to the actual expenditure trend.	See previous page.
Vote 4 - Energy & Climate Change	(92,869)	-1.9%	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 demand during winter, which resulted in higher than planned bulk purchase of electricity. The remaining months are likely to be lower or equal to the budget provisions. 3. Other Materials - Materials Consumables Tools & Equipment (under), mainly 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 budget 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. Contracted Services (under), mainly on: a) R&M Equipment, where less maintenance was required as older vehicles were replaced; and b) Advisory Services - Project Management, 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 budget 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 406 vacancies in various stages of the recruitment and selection process. 175 vacancies were filled and 34 posts terminated since the beginning of the financial year. Bulk purchases will be reviewed in December 2019. Cash flows will be adjusted according to spending plans where necessary.
Vote 5 - Finance	(46,793)	-3.7%	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, due to delays in the allocation of grants-in-aid as a number of incomplete applications were received. 3. Other expenditure, mainly on insurance premiums and claims, where the premium paid was slightly less than planned and actual claims were fewer than planned to date.	The directorate has 175 vacancies in various stages of the recruitment and selection process; 82 positions were filled and 33 terminations processed since the start of the financial year. There are continuous efforts to fill vacancies as quickly as possible. Grant-in-aid payments are anticipated to be paid out in February 2020.

Table continues on next page.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 6 - Human Settlements	(34,091)	-6.0%	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 capacity constraints and after hour emergencies. 3. Depreciation and Asset Impairment (under), where the capitalisation of assets are impacted by completion of projects as well as delays in completion of capital housing infrastructure developments. 4. Contracted services (under), combination of over/under, mainly on: a) Professional Services - Engineering Civil (over), where actual expenditure is higher than planned; b) G&D Advisory Service - Quality control (over), due to the increase in the number of RDP houses that are currently under construction; and c) Building Contractors (under), due to staff capacity constraints within the maintenance implementation team, which hampered their ability to perform planned maintenance tasks. 5. 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, which is linked to property transfers; and b) Insurance, due to lower than anticipated claims to date.	The directorate has 185 vacancies in various stages of the recruitment and selection process; 42 positions were filled and 28 terminations processed since the start of the financial year. There are continuous efforts to fill vacancies as quickly as possible. Professional Services - Engineering Civil: The utilisation of funds from a separate account (SOA) was approved by the Minister in August 2019; the budget will be adjusted upward in the January 2020 adjustments budget. The budget will be reviewed during the mid-year review and assessment process and adjustments, where necessary, will be proposed in the January 2020 adjustments budget.
Vote 7 - Office of the City Manager	(8,189)	-8.2%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Contracted services: Legal Cost - Legal Advice and Litigation (under), where there is misalignment between the actual expenditure and the period budget provision. 3. Transfers and Subsidies - Relief and Charitable Contributions (over), due to misalignment of actual expenditure with the period budget provisions.	The directorate has 28 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. Budget provisions will be reviewed during the mid-year review and performance assessment process. Period budget provisions will be adjusted in line with actual and anticipated trends.
Vote 8 - Safety & Security	2,801	0.2%	The variance is a combination of over-/under expenditure. 1. Employee related costs (over), mainly due to unplanned overtime required during protest action, for events and 'Operation Lockdown' where law enforcement officers assisted SAPS and SANDF to stabilise dangerous areas. 2. Depreciation (under), where delays in completing two fire stations in the previous financial year resulted in the assets not being capitalised as planned. 3. Other materials (under), mainly due to a reduction in demand for fuel as a result of more vehicles being serviced and repaired. 4. Other expenditure (under), due to the Commission on Revenue Sharing being less than planned as reconciliations are only done after month-end. 5. Loss on disposal of PPE (over), due to scrapping of radios, which were donated to neighbourhood watches in the City.	The overall overspend will be addressed via the review of period budget provisions on the Overtime category. The directorate is in the process of improving efforts to avoid over expenditure in future. The directorate has 508 vacancies in various stages of the recruitment and selection process; 341 posts were filled while 63 were terminated since the beginning of the financial year. Alignment of the period budget provisions with actual expenditure trends to be done, where so identified.
Vote 9 - Spatial Planning & Environment	(21,218)	-7.4%	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 112 vacancies in various stages of the recruitment and selection process; 30 posts were filled and 16 posts terminated since the beginning of the financial year. Labour brokers have been appointed to assist with the recruitment and selection function.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 10 - Transport	64,706	5.5%	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 - Fuel (over), due to price increases and consumption levels/requirements to date. 3. Contracted Services (over), mainly on: a) R&M Contracted Services - Buildings, where maintenance programmes were brought forward as one term tender expires in March 2020; resulting in misalignment of the period budget provisions and actual expenditure trends; b) G&D - Safeguard and Security, where security services at transport interchanges are co-funded and grant funding is utilised before City funding resulting in misalignment of period budgets with actual trends; and c) Transportation Services - People (under), where the verification process on invoices from VOC vendors was not completed at the end of November 2019. 4. Other expenditure (over), mainly on Hiring of Specialised Vehicles, due to more than planned stormwater projects being implemented in preparation for winter readiness. 5. Loss on disposal of PPE (over), due to the unplanned write-off of MyCiTi buses.	The overall over expenditure to date will be addressed by the review of period budget provisions on various elements. The directorate currently has 310 vacancies in various stages of the recruitment and selection process. For the period 1 July 2019 to 30 November 2019, 88 posts were filled while 33 were terminated. The budget will be reviewed during the mid-year review and assessment process and adjustments, where necessary, will be proposed in the January 2020 adjustments budget.
Vote 11 - Urban Management	(7,188)	-2.2%	Immaterial variance.	The directorate has 49 vacancies in various stages of the recruitment and selection process; 33 positions were filled and 12 terminations processed since the beginning of the financial year.
Vote 12 - Water & Waste	(308,075)	-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 due to realignment processes currently taking place within the Water & Sanitation Services department. 2. Bulk purchases - Water (under), mainly on: a) Raw water (under), due to less 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), where invoices relating to temporary desalination plants are currently pending, due to verification of contract conditions by the project manager. In addition, the City is currently in a legal dispute with one of the contractors. 3. Other materials (under), a combination of over/under, mainly on: a) Chemicals (under), where the decline in the volumetric levels requiring treatment resulted in a decline in the need for procurement of chemicals; b) Materials Consumables Tools & Equipment (under), due to fewer refuse containers being purchased than originally anticipated; c) Cleansing Related Costs (over), due to a more refuse bags being required in informal settlements; and d) Fuel (over), due to additional vehicles operating as well as the unavailability of fuel bunkers.	The directorate has 1217 vacancies in various stages of the recruitment and selection process; 250 vacancies were filled and 147 posts were terminated since the beginning of the financial year. The Water and Sanitation Services department is implementing initiatives to reduce the vacancy rate by fast-tracking the recruitment and selection processes within the department. Virements will be processed where identified. Budget provisions for the current financial year will be revisited to identify potential alignment during the mid-year review and performance assessment process.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 12 - Water & Waste	See previous page.		4. Transfer and subsidies (under), where the mechanism to provide services for clearing alien vegetation in catchment areas was changed. Alignment to appropriate cost elements to be performed as part of the January 2020 adjustments budget. 5. 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 being required for implementation of a Customer Service branch; c) Meter management (under), due to misalignment of the period budget with actual expenditure; d) Haulage (under), due to less 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), due to actual expenditure being higher than planned as more services were required; g) Waste minimisation (over), due to an incorrect booking of cost as the tender is not yet in place; h) Litter picking and street cleaning (under), due to delays in the 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) Demolitions (under), where the periodic plan is not in line with the project milestones; k) Sludge removal (over), where actual expenditure to date is more than planned resulting in misalignment of the period budget provision; 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. 6. Other expenditure (under), a combination of over/under mainly on: a) Electricity (under), due to lower than planned use of electricity as a result of lower volumetric flows at different facilities; b) Operating leases (under), due to the relocation to the new head office; c) Uniform & Protective clothing (over), as a result of uniforms procured for EPWP staff; d) Water research levy (under), due to direct alignment of the water levy with the raw water bulk purchases, which was lower than anticipated; and e) Training (under), where dates for a number of training interventions are still in the process of being finalised. 7. Depreciation (over), due to actual capitalisation dates not being in line with planned dates.	See previous page.

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	(310,941)	-5.4%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; and 3. Slower than planned implementation of job creation projects.	The City had 3841 vacancies as at 30 November 2019; 1512 positions were filled (835 internal and 677 external) with 508 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	219	0.3%	Immaterial variance.	-
Debt impairment	5,900	0.6%	Immaterial variance.	-
Depreciation & asset impairment	(15,005)	-1.2%	Immaterial variance.	-
Finance charges	1,974	0.6%	Immaterial variance.	-
Bulk purchases	(56,678)	-1.4%	The variance is a combination of over-/under expenditure. 1. Bulk purchases - Electricity (over), due to higher demand during winter, which resulted in higher than planned bulk purchases of electricity to date. The remaining months are likely to be lower or equal to the budget provisions. 2. Bulk purchases - Water (under), a 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), 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; and d) Bulk purchase - Water reclamation (over), due to expenditure patterns not being aligned to the planned periodic budget.	Actual trends and budgets will be reviewed in the mid-year review and performance assessment process and adjustments, where so identified, will be proposed in the January 2020 adjustments budget.

Table continues on next page.

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Other materials	(58,470)	-10.0%	The variance is combination of over-/under expenditure. 1. Chemicals (under), where the decline in the volumetric levels requiring treatment resulted in less chemicals being needed. 2. Cleansing related costs (over), where more than anticipated refuse bags were issued to informal settlements to date. 3. Materials, consumables, tools and equipment (under), mainly due to the additional budget allocation for MURP-related expenditure in the Energy directorate, which has not yet been spent. The directorate's budget was prepared based on its capacity to implement budget 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) and G&D Vaccines (under), due to delays in the release of purchase orders for the Cape Medical Depot (CMD) as supporting documents are still being verified. 5. R&M Material General and Consumables (over), where more materials were used than initially planned for repairs and maintenance in the Fleet- and Facilities Management departments.	Actual trends and budgets will be reviewed in the mid-year review and performance assessment process and adjustments, where so identified, will be proposed in the January 2020 adjustments budget.
Contracted services	69,349	3.5%	The variance is a combination of over-/under expenditure. 1. Advisory Services - Project Management (under), mainly within the Energy directorate, 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 budget 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 slightly less 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), as a result of the increase in the number of RDP houses currently under construction. 5. R&M Contracted Services Buildings (over), where maintenance programmes within the Transport directorate were brought forward as one term tender expires in March 2020 as well as accelerated R&M activities relating to facilities resulted in work being completed earlier than anticipated. 6. R&M Electrical (under), where a number of work projects are still being finalised before purchase orders can be generated as well as tenders that have not yet been awarded. 7. R&M Gardening Services (over), where actual expenditure to date is not aligned to the period budget provision. 8. R&M Equipment (under), where a number of work projects are still 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 the implementation of work was faster than anticipated. 10. Transportation services - People (under), where the verification process for invoices from VOC vendors was not completed at the end of November 2019 and therefore not approved for payment 11. Security services - Municipal facilities (over), where the actual requirement for services was more than planned. 12. Litter Picking and Street Cleaning (under), due to delays in the finalisation of plans to assist with the removal of illegal dumping resulting in expenditure being behind schedule. 13. Meter Management (under), due to misalignment of the period budget and a decrease in the number of C3 notifications received. 14. G&D Security Services (over), where security services at transport interchanges are co-funded, with grant funding being utilised first before City funding, resulting in misalignment of period budget with the actual trend.	Actual trends and budgets will be reviewed in the mid-year review and performance assessment process and adjustments, where so identified, will be proposed in the January 2020 adjustments budget.

Table continues on next page.

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Transfers and subsidies	(4,153)	-2.2%	Immaterial variance.	-
Other expenditure	(61,979)	-6.9%	The variance is a combination of over-/under expenditure. 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 in the unrealised portion of the housing fund linked to property transfers. 5. Uniforms and protective clothing (over), due to a higher demand for uniforms 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 premium paid is slightly lower than planned and claims are less than planned. 8. Operating leases (under), due to misalignment of the period budget with the actual expenditure trend. 9. Skills development levy (over), due to actuals to date being slightly more than the period budget provision.	Actual trends and budgets will be reviewed in the mid-year review and performance assessment process and adjustments, where so identified, will be proposed in the January 2020 adjustments budget.
Loss on disposal of PPE	6,485	1801.3%	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 trends and budgets will be reviewed in the mid-year review and performance assessment process and adjustments, where so identified, will be 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	(33,739)	-45.1%	The negative variance is mainly due to the following projects being behind schedule: 1. Hardening & Securing of Facilities: Order for the installation of alarms and hardening placed later than anticipated resulting in misalignment of the cash flow. 2. IT Equip & Infrastructure - Replacement: Initial delays due to tender 60G/2018/19, which was put on hold as a result of price adjustments. Tender is now in place and orders have been processed; awaiting delivery. 3. Welgemoed Cemetery Development - Procurement of prefab concrete structures: Manufacturing delays have resulted in the project being delayed by 3 weeks. 4. Metro South - East cemetery development: Building plans approved later than anticipated. 5. Social Services Facilities Upgrade: The order for fibre connectivity at Parow Valley Pool and Ruytewacht Pool has been placed; awaiting delivery. 6. Ideal Clinic Upgrades: Detail design to be completed by professional team via term tender 030C, which was only awarded recently. Orders to be placed in December 2019.	Project managers together with the support of the finance manager/heads will: a. Continually engage with SCM to mitigate and resolve procurement issues that might 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 community in order to mitigate concerns raised; d. Identify challenges and process virements, where applicable, to ensure maximum capital spend at financial year-end; and e. Speed up, mitigate risks and monitor the implementation of projects currently underway.
Vote 2 - Corporate Services	(47,203)	-71.5%	The under expenditure reflects on the following projects/programmes: 1. Enterprise Monitoring & Management Sol FY20: Initial delays in the award of tender 330G, which has since been awarded. Purchase orders will be created in December 2019. 2. Extension of Smart City Strategy programme, where under expenditure reflects against the following projects: a) Local Area Network Gaming: Awaiting feedback on the scope of the project in order to commence purchasing of items; and b) Smart Cape Cadets project: There are delays in finalising the deviation report on HR tender 451C/2014/2015, which will enable training to commence. 3. Computers and Equipment Replacement: Cash flow misaligned. The remainder of the expenditure will be spent on tender 60G, which is now active. 4. CityWeb/CityApps Redevelopment Resources: This project is dependent on external resources. Tender 44S/2018/19 is the vehicle to procure the contract resources required. However, the tender was supposed to be in place by 1 April 2019 but only became available on 1 July 2019. The sourcing of contractors also takes much longer than anticipated because of scarce skills in the market. It will not be possible to spend the total budget of R26 million in this financial year. 5. Various projects: Some orders have been placed; awaiting delivery.	Budget and cash flows will be amended during the January 2020 adjustments budget.

Table continues on next page.

City of Cape Town: FMR - Annexure A (November 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	26,449	70.0%	Fleet Management: Replacement for fleet and plant were ordered and delivered earlier than anticipated.	Procurement is accelerated as all tenders are in place.
Vote 4 - Energy & Climate Change	(52,229)	-16.3%	The negative variance is due to the following projects being behind schedule: 1. Hout Bay LV Depot: Protest action by the local community led to most of the electrical equipment and material being stolen as well as the perimeter fence and storage structures on site being damaged. The contractor has provided a damage report estimating damage in the region of R3.1 million, and that there will be a further delay of 3 weeks because of the vandalism. 2. Mitchells Plain - Steenbras 132 kV OHL: Eskom has advised of program slippage resulting in a new anticipated project completion date in June 2020. 3. MV System Infrastructure in Areas North, East and South: Projects are at risk until all the expired contracts have been replaced with new contracts. Switchgear- and Building tenders have been awarded. Tenders currently in appeal period. 4. Blue Downs Streetlighting Depot: Contractor is 20 days behind schedule, due to the failure to appoint sub-contractors to commence with the necessary construction work on site in the various areas. 5. Resource efficiency municipal bldg. FY20: Project plan compiled later than anticipated resulting in delays in implementation of this project.	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 so as to ensure maximum spend. The budget and cash flow will be aligned in the January 2020 adjustments budget.
Vote 5 - Finance	(3,488)	-24.3%	1. Furniture & Equipment: Orders could not be placed due to tender 043G/2019/20 being at the evaluation stage. 2. Security at Cash (MVR) Offices: Waiting on the second shipment of cameras from Canada, which was supposed to have arrived at the end of November 2019. Delivery now expected in December 2019.	Further orders will be placed once the tender has been awarded. Cash flows will be amended in the January 2020 adjustments budget.
Vote 6 - Human Settlements	34,013	17.5%	The following projects were the main contributors to the positive variance as a result of good contractor- and consultants performance: 1. Major Upgrade Area Central and Major Upgrade Area South projects; and 2. Conradie Housing Development project.	Budget and cash flows will be amended in the January 2020 adjustments budget.
Vote 7 - Office of the City Manager	(24)	-6.1%	Furniture and office equipment: Orders have been placed for a number of items; awaiting delivery.	Further orders will be placed in December 2019 and January 2020.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 8 - Safety & Security	20,479	72.2%	The positive variance is due to earlier than anticipated delivery on the following projects: 1. Radios & related equipment 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	(22,781)	-60.8%	The negative variance reflects mainly on the following projects: 1. Basement Parking & Access project: Spending will commence once the following issues have been addressed: a) The Development Implementation Agreement is signed by the relevant parties concerned; b) The integrated plans are approved; and c) The deviation report is considered at BAC and the recommendation is approved by the City Manager. 2. Computer equipment and software purchases were delayed as a result of a rate of exchange issue with the SCM department, which has since been resolved.	1. Cash flows will be adjusted. 2. Orders were placed for equipment; awaiting delivery.
Vote 10 - Transport	26,023	8.3%	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. Public Transport projects: Projects are well ahead of schedule with systems being delivered earlier than anticipated; and 2. Smart Technologies at Public Transport Interchanges: Some equipment delivered earlier than anticipated and further implementation being scheduled while waiting on delivery of the rest of the equipment. Fibre links being implemented via CCTV tender. Cape Town Station Deck now online.	Cash flows will be adjusted in the January 2020 adjustment budget.
Vote 11 - Urban Management	2,723	61.2%	The positive variance is due to delivery being earlier than anticipated and good contractor performance on the following projects: 1. Furniture, Tools & Equipment and IT equipment projects; and 2. Infrastructure and Safety Measures FY20.	Project managers to continue managing and monitoring projects to prevent them from falling behind schedule.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 12 - Water & Waste	130,683	22.3%	The directorate is ahead of planned spend for the period under review. The main reasons are listed below at departmental level.	There are on-going engagements with directors and responsible project managers to ensure that tracking and monitoring of projects are within the prescribed timeframes and that corrective action is processed timeously so as to ensure maximum spend. Remedial action required as indicated below.
Management: Water & Waste	12	23.3%	Computer Equipment - Additional: Some items were delivered earlier than anticipated, due to stock availability.	
Project Monitoring Unit: W&W	(14)	-100.0%	IT Equipment: Delays were experienced, due to tender 60G/2018/19 which was put on hold as a result of price adjustments.	Orders will be placed in December 2019.
Solid Waste Management	(118,686)	-69.7%	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 lengthy procurement process including legal consideration of objection to fencing specification. Final design has been completed. Tender 310Q/2018/19 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 experienced due to clarification required from bidders for compliance (local content, sub-contracting etc.) 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 a protracted procurement process that included the due diligence process. 5. Scottsdene Depot Upgrade: Construction commenced in May 2019 as a result of initial delays with the guarantees, construction permits and building plans approval. Construction to be finished in May 2020. 6. Coastal Park - Design and develop (MRF): Delays are as a result of an appeal that has been upheld. It is anticipated that the construction portion of the project will be re-phased to the 2020/21 financial year. <i>Continued on next page.</i>	Budget will be re-phased to the 2020/21 financial year during 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				
Solid Waste Management	See previous page.		7. Schaapkraal Depot Upgrade: Initial delays experienced during temporary accommodation delivery and setup. Construction is now underway and is anticipated to be completed by April 2020. 8. Retreat Drop-off Upgrade Waste Minimisation: Construction tender 65Q/2017/18 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 delayed by 20 days as a result of approved time delay allocations.	See previous page.
Water & Sanitation Management	249,371	59.8%	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 performance: 1. Cape Flats Aquifer (R139 million); 2. Zandvliet WWTW (R68 million); and 3. Borchards Quarry (R18 million).	In order to ensure improved performance in the current financial year the following initiatives were implemented: 1. Focused management attention on capital programme implementation; 2. New Water Programme to be absorbed into the Bulk Water Branch (to regularise project management); 3. Introduction of a Project Support Office in the Water & Sanitation Services department to support project managers with contract- and tender management. 4. Closer engagement with CPPPM to align reports e.g. value at risk; and 5. Engagements with CFO's office in the form of monthly meetings to resolve related issues impacting service delivery in a timely manner, and bring urgent issues to CFO/SCM management's attention. Adjustments to projects where under expenditure is projected will be proposed for inclusion in the January 2020 adjustments budget.

Table SC1: Material variance explanations for cash flow

Description	YTD variance R Thousands	YTD variance %	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates	10,532	0.3%	Immaterial variance.	No corrective action required.
Service charges	429,224	5.3%	Immaterial variance.	No corrective action required.
Other revenue	(95,227)	-14.1%	Less income received than originally budgeted for.	No corrective action required.
Government - operating	(297,564)	-9.8%	Less operating grant income received than originally budgeted for as a grant was withheld in November 2019.	No corrective action required.
Government - capital	5,753	0.5%	Immaterial variance.	No corrective action required.
Interest	95,154	26.5%	Higher cash balances as a result of slower expenditure in the previous financial year.	To be aligned in the January 2020 adjustments budget.
Dividends	-	-		
Payments				
Suppliers and employees	(241,547)	1.5%	Immaterial variance.	-
Finance charges	37	0.0%	Immaterial variance.	-
Transfers and Grants	-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	(389,380)	-27.5%		
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	(874,818)	28.4%	Lower creditors outflow than expected.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(874,818)	28.4%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	-	-		
Borrowing long term/refinancing	(1)	0.0%	Immaterial variance.	-
Increase (decrease) in consumer deposits	-	-		
Payments				
Repayment of borrowing	-	-		
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
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.3%	2.8%	2.8%	3.2%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	7.3%	17.8%	16.7%	16.4%	11.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	28.4%	39.1%	28.8%	23.7%	28.8%
Gearing	Long Term Borrowing/ Funds & Reserves	130.7%	136.0%	164.3%	153.1%	164.3%
Liquidity						
Current Ratio	Current assets/current liabilities	2.04	1.44	1.82	2.80	1.82
Liquidity Ratio	Monetary Assets/Current Liabilities	1.20	0.49	0.93	1.73	0.93
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	18.0%	28.3%	17.3%	37.1%	17.2%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	30.8%	33.8%	33.7%	31.0%	32.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	9.1%	9.3%	9.3%	8.8%	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	1,117	66,667	56,331	38,799	42,401	25,014	269,057	1,534,231	2,033,618	1,909,502	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	965,908	67,891	14,517	28,287	18,191	14,028	64,477	243,394	1,416,692	368,376	-	-
Receivables from Non-exchange Transactions - Property Rates	750,669	110,739	100,370	39,101	52,828	49,324	249,960	714,945	2,067,936	1,106,158	-	-
Receivables from Exchange Transactions - Waste Water Management	163,473	31,786	29,591	18,326	18,754	13,020	99,415	522,475	896,841	671,990	-	-
Receivables from Exchange Transactions - Waste Management	115,372	29,643	29,710	20,626	23,973	19,653	101,220	317,360	657,557	482,832	-	-
Receivables from Exchange Transactions - Property Rental Debtors	89,798	8,633	12,427	(3,925)	10,295	6,204	27,646	542,102	693,179	582,321	-	-
Interest on Arrear Debtor Accounts	80,841	35,839	35,875	26,474	31,715	30,268	171,866	732,455	1,145,333	992,777	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	242,211	(42,612)	(34,994)	(189,324)	(33,414)	(6,726)	(9,271)	(73,103)	(147,234)	(311,838)	-	-
Total By Income Source	2,409,388	308,585	243,828	(21,636)	164,743	150,784	974,371	4,533,858	8,763,921	5,802,120	-	-
2018/19 - totals only	2,589,127	668,820	507,557	228,419	426,704	402,062	1,335,045	4,183,208	10,340,941	6,575,438	-	-
Debtors Age Analysis By Customer Group												
Organs of State	133,976	42,274	20,908	(166,476)	(33,765)	12,116	36,148	23,100	68,282	(128,876)	-	-
Commercial	1,361,050	83,743	54,487	39,699	31,387	27,637	145,925	344,180	2,088,107	588,827	-	-
Households	1,030,951	197,370	194,581	100,362	137,344	105,911	700,756	3,731,221	6,198,496	4,775,594	-	-
Other	(116,589)	(14,802)	(26,147)	4,778	29,778	5,121	91,542	435,356	409,036	566,575	-	-
Total By Customer Group	2,409,388	308,585	243,828	(21,636)	164,743	150,784	974,371	4,533,858	8,763,921	5,802,120	-	-

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	66,263	4	(10)	71	(86)	(18)	(1)	2,695	68,917	349,310
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	66,263	4	(10)	71	(86)	(18)	(1)	2,695	68,917	349,310

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%	2019/12/06	15,000	85	–	–	15,085
ABSA Bank	70	Fixed deposit	6.90%	2019/12/13	25,000	142	–	–	25,142
ABSA Bank	65	Fixed deposit	6.90%	2019/12/13	35,000	198	–	–	35,198
ABSA Bank	71	Fixed deposit	6.90%	2019/12/20	20,000	113	–	–	20,113
ABSA Bank	70	Fixed deposit	6.90%	2019/12/20	15,000	85	–	–	15,085
ABSA Bank	67	Fixed deposit	6.90%	2019/12/20	35,000	198	–	–	35,198
ABSA Bank	66	Fixed deposit	6.85%	2019/12/20	50,000	282	–	–	50,282
ABSA Bank	65	Fixed deposit	6.85%	2019/12/20	20,000	113	–	–	20,113
ABSA Bank	67	Fixed deposit	6.90%	2019/12/27	30,000	170	–	–	30,170
ABSA Bank	72	Fixed deposit	6.90%	2020/01/03	20,000	113	–	–	20,113
ABSA Bank	68	Fixed deposit	6.90%	2019/12/31	20,000	113	–	–	20,113
ABSA Bank	52	Fixed deposit	6.85%	2019/12/20	25,000	141	–	–	25,141
ABSA Bank	62	Fixed deposit	6.90%	2019/12/31	15,000	85	–	–	15,085
ABSA Bank	71	Fixed deposit	6.92%	2020/01/10	25,000	142	–	–	25,142
ABSA Bank	71	Fixed deposit	6.92%	2020/01/10	10,000	57	–	–	10,057
ABSA Bank	72	Fixed deposit	6.90%	2020/01/15	115,000	587	–	–	115,587
ABSA Bank	71	Fixed deposit	6.90%	2020/01/15	30,000	147	–	–	30,147
ABSA Bank	30	Fixed deposit	6.80%	2019/12/06	30,000	140	–	–	30,140
ABSA Bank	68	Fixed deposit	6.90%	2020/01/15	10,000	43	–	–	10,043
ABSA Bank	68	Fixed deposit	6.90%	2020/01/15	25,000	109	–	–	25,109
ABSA Bank	64	Fixed deposit	6.90%	2020/01/15	15,000	54	–	–	15,054
ABSA Bank	65	Fixed deposit	6.90%	2020/01/17	20,000	68	–	–	20,068
ABSA Bank	71	Fixed deposit	6.92%	2020/01/24	30,000	97	–	–	30,097
ABSA Bank	73	Fixed deposit	6.92%	2020/01/27	190,000	576	–	–	190,576
ABSA Bank	366	Fixed deposit	6.94%	2020/11/15	35,000	106	–	–	35,106
ABSA Bank	81	Fixed deposit	6.95%	2020/02/07	75,000	186	–	–	75,186
ABSA Bank	81	Fixed deposit	6.95%	2020/02/14	50,000	57	–	–	50,057
ABSA Bank	80	Fixed deposit	6.95%	2020/02/14	20,000	19	–	–	20,019
ABSA Bank	79	Fixed deposit	6.95%	2020/02/14	20,000	15	–	–	20,015
ABSA Bank	85	Fixed deposit	7.00%	2020/02/21	40,000	23	–	–	40,023
Firststrand	72	Fixed deposit	6.80%	2019/12/06	20,000	112	–	–	20,112
Firststrand	74	Fixed deposit	6.88%	2019/12/13	50,000	283	–	–	50,283
Firststrand	70	Fixed deposit	6.86%	2019/12/13	20,000	113	–	–	20,113
Firststrand	67	Fixed deposit	6.83%	2019/12/13	15,000	84	–	–	15,084
Firststrand	66	Fixed deposit	6.82%	2019/12/13	60,000	336	–	–	60,336
Firststrand	65	Fixed deposit	6.82%	2019/12/13	35,000	196	–	–	35,196
Firststrand	71	Fixed deposit	6.84%	2019/12/20	25,000	141	–	–	25,141
Firststrand	70	Fixed deposit	6.82%	2019/12/20	20,000	112	–	–	20,112
Firststrand	67	Fixed deposit	6.83%	2019/12/20	40,000	225	–	–	40,225
Firststrand	66	Fixed deposit	6.82%	2019/12/20	50,000	280	–	–	50,280
Firststrand	66	Fixed deposit	6.82%	2019/12/20	65,000	364	–	–	65,364
Firststrand	65	Fixed deposit	6.83%	2019/12/20	30,000	168	–	–	30,168
Firststrand	67	Fixed deposit	6.83%	2019/12/27	40,000	225	–	–	40,225
Firststrand	72	Fixed deposit	6.84%	2020/01/03	25,000	141	–	–	25,141
Firststrand	68	Fixed deposit	6.82%	2019/12/31	25,000	140	–	–	25,140

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City of Cape Town: FMR - Annexure A (November 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	52	Fixed deposit	6.79%	2019/12/20	40,000	223	—	—	40,223
Firststrand	62	Fixed deposit	6.83%	2019/12/31	15,000	84	—	—	15,084
Firststrand	71	Fixed deposit	6.77%	2020/01/10	20,000	111	—	—	20,111
Firststrand	71	Fixed deposit	6.85%	2020/01/15	45,000	220	—	—	45,220
Firststrand	30	Fixed deposit	6.74%	2019/12/06	30,000	138	—	—	30,138
Firststrand	68	Fixed deposit	6.83%	2020/01/15	10,000	43	—	—	10,043
Firststrand	68	Fixed deposit	6.83%	2020/01/15	30,000	129	—	—	30,129
Firststrand	64	Fixed deposit	6.84%	2020/01/15	15,000	53	—	—	15,053
Firststrand	65	Fixed deposit	6.84%	2020/01/17	25,000	84	—	—	25,084
Firststrand	71	Fixed deposit	6.83%	2020/01/24	25,000	80	—	—	25,080
Firststrand	81	Fixed deposit	6.67%	2020/02/07	110,000	261	—	—	110,261
Firststrand	87	Fixed deposit	6.71%	2020/02/14	60,000	132	—	—	60,132
Firststrand	86	Fixed deposit	6.71%	2020/02/14	40,000	81	—	—	40,081
Firststrand	85	Fixed deposit	6.68%	2020/02/14	40,000	73	—	—	40,073
Firststrand	81	Fixed deposit	6.68%	2020/02/14	50,000	55	—	—	50,055
Firststrand	80	Fixed deposit	6.68%	2020/02/14	30,000	27	—	—	30,027
Firststrand	90	Fixed deposit	6.75%	2020/02/27	55,000	20	—	—	55,020
Firststrand	90	Fixed deposit	6.75%	2020/02/27	85,000	31	—	—	85,031
Firststrand	90	Fixed deposit	6.75%	2020/02/27	45,000	17	—	—	45,017
Investec Bank	77	Fixed deposit	7.00%	2019/12/06	10,000	58	—	—	10,058
Investec Bank	72	Fixed deposit	6.95%	2019/12/06	10,000	57	—	—	10,057
Investec Bank	70	Fixed deposit	7.05%	2019/12/13	20,000	116	—	—	20,116
Investec Bank	66	Fixed deposit	6.95%	2019/12/13	25,000	143	—	—	25,143
Investec Bank	65	Fixed deposit	7.00%	2019/12/13	10,000	58	—	—	10,058
Investec Bank	71	Fixed deposit	7.00%	2019/12/20	10,000	58	—	—	10,058
Investec Bank	70	Fixed deposit	7.00%	2019/12/20	10,000	58	—	—	10,058
Investec Bank	67	Fixed deposit	6.95%	2019/12/20	15,000	86	—	—	15,086
Investec Bank	66	Fixed deposit	6.95%	2019/12/20	65,000	371	—	—	65,371
Investec Bank	65	Fixed deposit	6.95%	2019/12/20	15,000	86	—	—	15,086
Investec Bank	67	Fixed deposit	6.85%	2019/12/27	15,000	84	—	—	15,084
Investec Bank	72	Fixed deposit	7.00%	2020/01/03	10,000	58	—	—	10,058
Investec Bank	68	Fixed deposit	6.85%	2019/12/31	10,000	56	—	—	10,056
Investec Bank	52	Fixed deposit	6.75%	2019/12/20	15,000	83	—	—	15,083
Investec Bank	62	Fixed deposit	6.75%	2019/12/31	10,000	55	—	—	10,055
Investec Bank	71	Fixed deposit	6.80%	2020/01/10	15,000	84	—	—	15,084
Investec Bank	71	Fixed deposit	6.80%	2020/01/10	10,000	56	—	—	10,056
Investec Bank	72	Fixed deposit	7.00%	2020/01/15	60,000	311	—	—	60,311
Investec Bank	71	Fixed deposit	7.03%	2020/01/15	15,000	75	—	—	15,075
Investec Bank	30	Fixed deposit	6.75%	2019/12/06	15,000	69	—	—	15,069
Investec Bank	68	Fixed deposit	7.05%	2020/01/15	10,000	44	—	—	10,044
Investec Bank	68	Fixed deposit	7.05%	2020/01/15	20,000	89	—	—	20,089
Investec Bank	65	Fixed deposit	7.05%	2020/01/17	10,000	35	—	—	10,035
Investec Bank	71	Fixed deposit	7.05%	2020/01/24	15,000	49	—	—	15,049
Investec Bank	77	Fixed deposit	7.10%	2020/01/31	80,000	249	—	—	80,249
Investec Bank	87	Fixed deposit	7.05%	2020/02/14	20,000	46	—	—	20,046
Investec Bank	86	Fixed deposit	7.08%	2020/02/14	10,000	21	—	—	10,021
Investec Bank	85	Fixed deposit	7.15%	2020/02/14	10,000	20	—	—	10,020
Investec Bank	81	Fixed deposit	7.10%	2020/02/14	20,000	23	—	—	20,023
Investec Bank	80	Fixed deposit	7.10%	2020/02/14	10,000	10	—	—	10,010
Investec Bank	85	Fixed deposit	7.15%	2020/02/21	20,000	12	—	—	20,012

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City of Cape Town: FMR - Annexure A (November 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	380	Fixed deposit	8.35%	2020/04/30	62,100	426	—	—	62,526
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	77	Fixed deposit	6.95%	2019/12/06	35,000	200	—	—	35,200
Nedbank	72	Fixed deposit	6.90%	2019/12/06	20,000	113	—	—	20,113
Nedbank	74	Fixed deposit	6.90%	2019/12/13	50,000	284	—	—	50,284
Nedbank	72	Fixed deposit	6.90%	2019/12/13	80,000	454	—	—	80,454
Nedbank	70	Fixed deposit	6.90%	2019/12/13	20,000	113	—	—	20,113
Nedbank	67	Fixed deposit	6.90%	2019/12/13	30,000	170	—	—	30,170
Nedbank	66	Fixed deposit	6.90%	2019/12/13	65,000	369	—	—	65,369
Nedbank	65	Fixed deposit	6.90%	2019/12/13	30,000	170	—	—	30,170
Nedbank	71	Fixed deposit	6.85%	2019/12/20	20,000	113	—	—	20,113
Nedbank	70	Fixed deposit	6.85%	2019/12/20	10,000	56	—	—	10,056
Nedbank	67	Fixed deposit	6.80%	2019/12/20	35,000	196	—	—	35,196
Nedbank	66	Fixed deposit	6.80%	2019/12/20	15,000	84	—	—	15,084
Nedbank	65	Fixed deposit	6.80%	2019/12/20	25,000	140	—	—	25,140
Nedbank	64	Fixed deposit	6.80%	2019/12/20	30,000	168	—	—	30,168
Nedbank	67	Fixed deposit	6.80%	2019/12/27	35,000	196	—	—	35,196
Nedbank	72	Fixed deposit	6.80%	2020/01/03	20,000	112	—	—	20,112
Nedbank	68	Fixed deposit	6.80%	2019/12/31	20,000	112	—	—	20,112
Nedbank	52	Fixed deposit	6.75%	2019/12/20	35,000	194	—	—	35,194
Nedbank	62	Fixed deposit	6.75%	2019/12/31	15,000	83	—	—	15,083
Nedbank	71	Fixed deposit	6.80%	2020/01/10	10,000	56	—	—	10,056
Nedbank	71	Fixed deposit	6.80%	2020/01/10	15,000	84	—	—	15,084
Nedbank	72	Fixed deposit	6.80%	2020/01/15	55,000	277	—	—	55,277
Nedbank	71	Fixed deposit	6.80%	2020/01/15	35,000	170	—	—	35,170
Nedbank	30	Fixed deposit	6.75%	2019/12/06	30,000	139	—	—	30,139
Nedbank	68	Fixed deposit	6.80%	2020/01/15	30,000	129	—	—	30,129
Nedbank	68	Fixed deposit	6.80%	2020/01/15	55,000	236	—	—	55,236
Nedbank	64	Fixed deposit	6.80%	2020/01/15	60,000	212	—	—	60,212
Nedbank	65	Fixed deposit	6.85%	2020/01/17	20,000	68	—	—	20,068
Nedbank	71	Fixed deposit	6.85%	2020/01/24	30,000	96	—	—	30,096
Nedbank	77	Fixed deposit	6.85%	2020/01/31	40,000	120	—	—	40,120
Nedbank	73	Fixed deposit	6.85%	2020/01/27	170,000	510	—	—	170,510
Nedbank	81	Fixed deposit	6.90%	2020/02/07	15,000	37	—	—	15,037
Nedbank	87	Fixed deposit	6.90%	2020/02/14	30,000	68	—	—	30,068
Nedbank	86	Fixed deposit	6.90%	2020/02/14	15,000	31	—	—	15,031
Nedbank	85	Fixed deposit	6.90%	2020/02/14	20,000	38	—	—	20,038
Nedbank	81	Fixed deposit	6.85%	2020/02/14	70,000	79	—	—	70,079
Nedbank	80	Fixed deposit	6.85%	2020/02/14	25,000	23	—	—	25,023
Nedbank	79	Fixed deposit	6.85%	2020/02/14	60,000	45	—	—	60,045
Nedbank	79	Fixed deposit	6.85%	2020/02/14	40,000	30	—	—	40,030
Nedbank	85	Fixed deposit	6.90%	2020/02/21	40,000	23	—	—	40,023
Standard Bank	77	Fixed deposit	7.00%	2019/12/06	25,000	144	—	—	25,144
Standard Bank	72	Fixed deposit	7.04%	2019/12/06	20,000	116	—	—	20,116
Standard Bank	74	Fixed deposit	7.04%	2019/12/13	75,000	434	—	—	75,434
Standard Bank	70	Fixed deposit	7.00%	2019/12/13	30,000	173	—	—	30,173
Standard Bank	67	Fixed deposit	7.00%	2019/12/13	35,000	201	—	—	35,201
Standard Bank	66	Fixed deposit	7.00%	2019/12/13	70,000	403	—	—	70,403

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City of Cape Town: FMR - Annexure A (November 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	65	Fixed deposit	7.00%	2019/12/13	30,000	173	–	–	30,173
Standard Bank	71	Fixed deposit	7.01%	2019/12/20	25,000	144	–	–	25,144
Standard Bank	70	Fixed deposit	7.01%	2019/12/20	15,000	86	–	–	15,086
Standard Bank	67	Fixed deposit	6.99%	2019/12/20	40,000	230	–	–	40,230
Standard Bank	66	Fixed deposit	6.99%	2019/12/20	15,000	86	–	–	15,086
Standard Bank	65	Fixed deposit	6.99%	2019/12/20	30,000	172	–	–	30,172
Standard Bank	67	Fixed deposit	6.99%	2019/12/27	40,000	230	–	–	40,230
Standard Bank	72	Fixed deposit	7.00%	2020/01/03	20,000	115	–	–	20,115
Standard Bank	68	Fixed deposit	6.99%	2019/12/31	25,000	144	–	–	25,144
Standard Bank	52	Fixed deposit	6.98%	2019/12/20	35,000	201	–	–	35,201
Standard Bank	62	Fixed deposit	7.00%	2019/12/31	15,000	86	–	–	15,086
Standard Bank	71	Fixed deposit	7.02%	2020/01/10	10,000	58	–	–	10,058
Standard Bank	71	Fixed deposit	7.02%	2020/01/10	25,000	144	–	–	25,144
Standard Bank	72	Fixed deposit	7.03%	2020/01/15	10,000	52	–	–	10,052
Standard Bank	71	Fixed deposit	7.03%	2020/01/15	35,000	175	–	–	35,175
Standard Bank	30	Fixed deposit	6.92%	2019/12/06	30,000	142	–	–	30,142
Standard Bank	68	Fixed deposit	7.02%	2020/01/15	10,000	44	–	–	10,044
Standard Bank	68	Fixed deposit	7.02%	2020/01/15	25,000	111	–	–	25,111
Standard Bank	64	Fixed deposit	7.01%	2020/01/15	25,000	91	–	–	25,091
Standard Bank	65	Fixed deposit	7.01%	2020/01/17	25,000	86	–	–	25,086
Standard Bank	71	Fixed deposit	7.03%	2020/01/24	30,000	98	–	–	30,098
Standard Bank	73	Fixed deposit	7.04%	2020/01/27	210,000	648	–	–	210,648
Standard Bank	77	Fixed deposit	7.05%	2020/01/31	40,000	124	–	–	40,124
Standard Bank	81	Fixed deposit	7.06%	2020/02/07	45,000	113	–	–	45,113
Standard Bank	86	Fixed deposit	7.08%	2020/02/14	25,000	53	–	–	25,053
Standard Bank	85	Fixed deposit	7.08%	2020/02/14	20,000	39	–	–	20,039
Standard Bank	81	Fixed deposit	7.06%	2020/02/14	40,000	46	–	–	40,046
Standard Bank	80	Fixed deposit	7.06%	2020/02/14	25,000	24	–	–	25,024
Standard Bank	79	Fixed deposit	7.06%	2020/02/14	85,000	66	–	–	85,066
Standard Bank	85	Fixed deposit	7.08%	2020/02/21	40,000	23	–	–	40,023
ABSA Bank		Call deposit	6.50%		487,816	2,434	(470,000)	420,000	440,250
Firststrand Bank		Call deposit	6.25%		331,779	1,532	(396,779)	390,000	326,532
Investec Bank		Call deposit	6.30%		125,698	604	(75,698)	40,000	90,604
Standard Bank		Call deposit	6.25%		412,074	1,917	(427,074)	375,000	361,917
Nedbank current account		Current account	6.30%		112,376	1,159	–	44,639	158,174
Fund Managers					6,412,885	41,198	–	–	6,454,083
Liberty, RMB and Nedbank sinking fund					2,590,383	21,558	–	–	2,611,941
Cash in transit					1,230	–	–	26,916	28,146
CTICC					366,187	–	–	–	366,187
ABSA IRT Bank account					41,023	–	–	2,053	43,075
COID					81,794	–	(44)	–	81,750
TOTAL INVESTMENTS AND INTEREST					16,726,814		(1,369,595)	1,298,607	16,749,404

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	158,599	131,415	27,185	20.7%	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	470	417	54	12.9%	1,000
Urban Settlements Development Grant	32,326	186,298	186,298	10,305	15,727	(5,423)	-34.5%	186,298
Energy Efficiency and Demand Side Management Grant	700	600	600	159	161	(2)	-1.3%	600
Dept. of Environ Affairs and Tourism	38	10,598	10,598	54	–	54	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	3,261	5,126	(1,865)	-36.4%	37,183
Infrastructure Skills Development	9,600	13,605	13,605	5,061	5,329	(268)	-5.0%	13,605
Public Transport Network Grant	440,780	554,849	554,849	139,290	104,584	34,706	33.2%	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	378,973	371,679	7,294	2.0%	1,204,469
Cultural Affairs and Sport - Provincial Library Services	45,550	47,062	47,062	19,008	19,680	(672)	-3.4%	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	128	131	(2)	-1.6%	5,150
Human Settlements - Human Settlement Development Grant	456,558	392,430	497,199	209,648	196,165	13,483	6.9%	497,199
Human Settlements - Municipal Accreditation Assistance	5,000	–	–	–	–	–	–	–
Human Settlement - Settlement Assistance	–	1,500	1,500	441	625	(184)	-29.4%	1,500
Health - TB	29,095	65,227	65,227	7,337	7,337	–	–	65,227
Health - ARV	234,180	257,047	257,047	85,632	92,850	(7,218)	-7.8%	257,047
Health - Nutrition	5,470	6,248	6,248	2,428	2,573	(146)	-5.7%	6,248
Health - Vaccines	101,499	91,661	91,661	33,899	38,192	(4,293)	-11.2%	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	4,912	6,451	(1,539)	-23.9%	10,000
Community Safety - Law Enforcement Auxiliary Services	5,692	4,159	4,159	(26)	–	(26)	-100.0%	4,159
Community Development Workers	701	–	–	–	–	–	–	–
Finance Management Capacity Building Grant	280	380	380	–	158	(158)	-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	8,049	–	8,049	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	5,368	5,476	(107)	-2.0%	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	1,937	1,811	126	6.9%	2,221
Municipal Disaster Grant	5,000	–	–	–	–	–	–	–

Table continues on next page.

City of Cape Town: FMR - Annexure A (November 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	3,495	6,634	(3,139)	-47.3%	15,677
Tourism	2,000	1,291	1,416	797	1,225	(429)	-35.0%	1,416
CMTF	2,323	2,000	2,000	—	600	(600)	-100.0%	2,000
CID	5,422	5,141	5,141	779	2,134	(1,355)	-63.5%	5,141
Century City Property Owners Association	539	—	—	—	—	—	—	—
Traffic Free Flow (PTY) Ltd	—	580	580	242	242	—	—	580
Westcott Primary	43	43	43	14	18	(4)	-20.0%	43
Airports Company South Africa SOC Ltd	1,333	—	—	—	—	—	—	—
Rockefeller Philanthropy Advisor's Inc	1,113	—	—	—	—	—	—	—
V&A Waterfront Holdings (Pty) Ltd	853	891	891	297	371	(74)	-20.0%	891
The South African Breweries	2,584	—	—	—	—	—	—	—
Bayside	510	556	556	228	219	8	3.9%	556
Big Bay	385	—	—	—	—	—	—	—
Long Street law Enforcement	—	1,583	1,583	518	624	(106)	-17.1%	1,583
Sustainable Energy Africa	—	274	971	—	200	(200)	-100.0%	971
Prasa	3,725	—	—	—	—	—	—	—
Marine Circle Rent-A-Cop	173	569	569	—	224	(224)	-100.0%	569
GRAND CHINA	166	396	396	126	156	(30)	-19.4%	396
Bergvliet High Part-time Trfc Attendant	29	—	—	—	—	—	—	—
CCID - Traffic Wardnes	744	902	902	276	376	(100)	-26.7%	902
Green Point Law Enforcement	—	586	586	205	227	(22)	-9.7%	586
Part Time Trfc Attend: Rustenberg Girls	43	43	43	14	18	(4)	-20.0%	43
POPART - Stellenbosch University	28	—	—	—	—	—	—	—
Total operating expenditure of Transfers and Grants:	1,474,561	7,376,568	7,493,227	541,067	509,728	31,339	6.1%	7,493,227
Capital expenditure of Transfers and Grants								
National Government:	2,035,630	2,189,348	2,189,635	375,397	464,744	(89,347)	-19.2%	1,912,667
Minerals and Energy; Energy Efficiency and Demand Side Management Grant	9,300	10,465	10,465	4,380	7,900	(3,520)	-44.6%	10,425
National Government - Other; Previous years' Dora allocations	—	50	50	41	40	1	1.9%	50
National Treasury; Informal Settlements Upgrading Partnership Grant: Municipalities	—	276,803	276,803	56,328	78,414	(22,086)	-28.2%	237,918
National Treasury; Integrated City Development Grant	54,560	48,533	48,533	9,112	11,906	(2,794)	-23.5%	32,994
National Treasury; Local Government Restructuring Grant	1,156	250	263	118	233	(115)	-49.3%	343
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	46,336	66,500	(20,164)	-30.3%	353,400
National Treasury; Urban Settlements Development Grant	1,107,450	1,070,051	1,070,051	170,148	220,697	(50,549)	-22.9%	912,664
Transport; Public Transport Network Grant	468,073	402,796	402,796	88,956	79,055	9,901	12.5%	364,598
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 Grant	—	—	—	(21)	—	(21)	-100.0%	—
Provincial Government:	22,430	22,038	22,038	3,228	2,388	840	35.2%	14,675
Cultural Affairs and Sport; Library Services: Metro Library Grant	13,241	10,000	10,000	1,336	1,825	(489)	-26.8%	10,542
Housing; Integrated Housing and Human Settlement Development Grant	8,363	11,788	11,788	1,830	500	1,330	266.0%	3,811
Provincial Government; Municipal Accreditation and Capacity Building Grant	—	250	250	62	63	(1)	-1.4%	322
Community Development Workers	63	—	—	—	—	—	—	—
Community Safety - Law Enforcement Auxiliary Services	762	—	—	—	—	—	—	—
Other grant providers:	49,804	53,700	53,700	22,436	19,198	3,237	16.9%	60,200
Other; Other	49,804	53,700	53,700	22,436	19,198	3,237	16.9%	60,200
Total capital expenditure of Transfers and Grants	2,107,864	2,265,085	2,265,373	401,060	486,331	(85,269)	-17.5%	1,987,542
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	3,582,425	9,641,654	9,758,600	942,127	996,058	(53,930)	-5.4%	9,480,768

*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								
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages	146,974	146,004	146,004	57,443	57,461	(18)	0.0%	146,004
Pension and UIF Contributions	4,984	5,992	5,992	2,115	1,949	165	8.5%	5,992
Motor Vehicle Allowance	–	601	601	196	203	(7)	-3.5%	601
Cellphone Allowance	9,339	8,996	8,996	3,889	3,811	79	2.1%	8,996
Other benefits and allowances	–	18,225	18,225	3,955	3,955	0	0.0%	18,225
Sub Total - Councillors	161,297	179,818	179,818	67,598	67,379	219	0.3%	179,818
% increase		11.5%	11.5%					11.5%
<u>Senior Managers of the Municipality</u>								
Basic Salaries and Wages	23,285	27,879	27,879	11,019	11,616	(597)	-5.14%	27,879
Pension and UIF Contributions	1,341	4,379	4,379	917	1,825	(908)	-49.76%	4,379
Medical Aid Contributions	92	136	136	50	57	(7)	-12.26%	136
Motor Vehicle Allowance	404	439	439	289	183	106	57.89%	439
Cellphone Allowance	147	292	292	69	122	(53)	-43.27%	292
Other benefits and allowances	24	61	61	299	25	274	1097.92%	61
Payments in lieu of leave	–	–	–	356	–	356	100.00%	–
Sub Total - Senior Managers of Municipality	25,293	33,186	33,186	12,999	13,828	(829)	-6.0%	33,186
% increase		31.2%	31.2%					31.2%
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	8,077,775	9,640,920	9,666,903	3,924,197	4,101,322	(177,125)	-4.3%	9,781,427
Pension and UIF Contributions	1,252,341	1,713,894	1,714,356	565,666	688,756	(123,091)	-17.9%	1,357,598
Medical Aid Contributions	745,922	823,574	823,578	326,289	343,488	(17,199)	-5.0%	783,094
Overtime	680,581	606,267	607,787	230,933	201,261	29,672	14.7%	554,239
Motor Vehicle Allowance	200,746	225,780	226,307	87,464	93,693	(6,229)	-6.6%	209,913
Cellphone Allowance	21,910	24,352	24,395	9,445	10,165	(720)	-7.1%	22,667
Housing Allowances	61,444	65,440	65,430	27,159	27,248	(89)	-0.3%	65,182
Other benefits and allowances	261,709	238,910	248,729	119,096	104,338	14,758	14.1%	285,831
Payments in lieu of leave	173,125	97,768	98,984	40,086	40,719	(632)	-1.6%	96,207
Long service awards	511	86,529	86,156	276	30,352	(30,076)	-99.1%	662
Post-retirement benefit obligations	864,199	261,187	261,187	105,169	106,770	(1,601)	-1.50%	252,405
Sub Total - Other Municipal Staff	12,340,263	13,784,620	13,823,811	5,435,780	5,748,111	(312,332)	-5.43%	13,409,226
% increase		11.7%	12.0%					8.7%
Total Parent Municipality	12,526,853	13,997,624	14,036,815	5,516,377	5,829,318	(312,941)	-5.4%	13,622,230

*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	(18)	0.0%	Immaterial variance.	-
Pension and UIF Contributions	165	8.5%	Immaterial variance.	-
Medical Aid Contributions	-	-	-	-
Motor Vehicle Allowance	(7)	-3.5%	Immaterial variance.	-
Cellphone Allowance	79	2.1%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	0	0.0%	Immaterial variance.	-
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	(597)	-5.1%	Immaterial variance.	-
Pension and UIF Contributions	(908)	-49.8%	Immaterial variance.	-
Medical Aid Contributions	(7)	-12.3%	Immaterial variance.	-
Motor Vehicle Allowance	106	57.9%	Immaterial variance.	-
Cellphone Allowance	(53)	-43.3%	Immaterial variance.	-
Other benefits and allowances	274	1097.9%	Immaterial variance.	-
Payments in lieu of leave	356	100.0%	Immaterial variance.	-
<u>Other Municipal Staff</u>				
Basic Salaries and Wages	(177,125)	-4.3%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; and 3. Slower than planned implementation of job creation projects.	The City had 3841 vacancies as at 30 November 2019; 1512 positions were filled (835 internal and 677 external) with 508 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	(123,091)	-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 (November 2019)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Medical Aid Contributions	(17,199)	-5.0%	The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies.	The filling of vacancies is ongoing.
Overtime	29,672	14.7%	The variance is mainly within the Safety & Security directorate and is as a result of unplanned overtime required for protest action, for events as well as for 'Operation Lockdown' where law enforcement officers assisted SAPS and SANDF to stabilise dangerous areas within the City.	The period budget will be reviewed during the mid-year review and performance assessment process and adjusted, if necessary, during the January 2020 adjustments budget.
Motor Vehicle Allowance	(6,229)	-6.6%	The variance is mainly due the turnaround time in filling vacancies resulting from termination of employment of permanent staff who were in receipt of car allowances.	The filling of vacancies is ongoing.
Cellphone Allowance	(720)	-7.1%	Immaterial variance.	-
Housing Allowances	(89)	-0.3%	Immaterial variance.	-
Other benefits and allowances	14,758	14.1%	The variance is mainly on Standby Allowances within the following directorates: 1. Safety & Security, where new recruits were transferred to operational duty and are now eligible for standby allowances; and 2. Energy & Climate Change, where a change in the shift system has resulted in higher than planned standby allowances being paid.	Virements will be processed to address over expenditure. The period budget will be reviewed during the mid-year review and performance assessment process and adjusted, if necessary, during the January 2020 adjustments budget.
Payments in lieu of leave	(632)	-1.6%	Immaterial variance.	-
Long service awards	(30,076)	-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	(1,601)	-1.5%	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	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source															
Property rates	787,067	837,524	791,351	873,918	791,709	784,635	786,082	799,231	854,505	701,342	851,772	855,059	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	1,086,094	1,096,143	1,016,363	1,109,875	852,268	1,245,216	823,143	13,572,524	15,140,505	16,772,413
Service charges - water revenue	204,828	223,895	229,296	260,802	234,526	170,753	171,665	310,112	291,245	293,214	313,103	154,218	2,857,659	3,506,983	4,217,263
Service charges - sanitation revenue	97,501	113,241	115,202	139,667	121,947	89,813	90,635	133,485	153,938	138,508	153,757	(32,209)	1,315,486	1,777,068	2,140,389
Service charges - refuse	81,120	81,080	78,524	89,385	79,800	83,769	83,602	81,262	88,585	79,287	89,923	125,174	1,041,510	1,113,994	1,181,726
Rental of facilities and equipment	20,625	21,853	27,968	20,531	22,253	14,502	15,305	17,640	16,716	14,942	16,767	1,433	210,536	232,744	236,361
Interest earned - external investments	109,378	85,203	78,511	86,723	94,600	69,627	77,714	69,718	76,640	77,683	81,666	5,033	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	19,481	18,018	16,775	20,070	17,408	20,290	18,921	237,091	242,205	241,088
Licences and permits	25,124	17,419	30,664	20,894	37,929	5,273	10,907	8,072	1,771	6,744	6,155	(88,734)	82,219	86,371	90,732
Agency services	-	-	-	-	-	13,960	28,876	21,370	4,688	17,854	16,296	114,628	217,672	245,412	254,598
Transfer receipts - operating	1,211,303	1,213,505	-	-	322,775	1,885,850	480,609	-	1,880,567	354,388	2,011	142,219	7,493,227	7,707,345	8,136,559
Other revenue	89,913	17,634	37,818	45,579	37,633	31,849	223,108	119,337	65,930	33,870	16,506	279,458	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	4,255,606	3,082,664	2,593,364	4,564,530	2,587,508	2,813,462	2,398,343	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	4,255,606	3,152,678	2,641,810	5,256,155	2,598,470	2,813,462	2,608,249	41,829,284	48,278,569	52,692,703

Table continues on next page.

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

Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands															
Cash Payments by Type															
Employee related costs	1,026,594	1,017,347	1,035,203	1,035,492	1,592,965	1,111,371	1,087,234	1,114,675	957,708	1,131,768	1,126,431	1,494,525	13,731,313	14,799,293	15,960,959
Remuneration of councillors	12,678	12,766	12,655	12,806	12,732	13,849	13,906	23,128	15,036	15,002	15,032	20,229	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	705,827	665,611	630,552	670,219	631,557	661,557	759,525	9,475,500	10,564,235	11,704,116
Bulk purchases - Water & Sewer	15,515	27,292	26,412	19,090	18,270	59,318	58,083	37,480	37,808	52,259	45,767	219,805	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	1,199,230	621,285	706,584	972,975	767,376	552,103	1,984,853	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	3,227,491	2,486,799	2,512,418	2,804,164	2,597,961	2,449,486	4,615,740	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	466,566	83,348	377,104	610,539	744,134	1,193,550	2,220,791	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	3,714,057	2,620,147	2,889,523	3,494,183	3,342,095	3,685,970	6,856,581	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	541,550	532,531	(247,713)	1,761,972	(743,625)	(872,508)	(4,248,332)	(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	9,473,676	10,006,207	9,758,494	11,520,466	10,776,841	9,904,333	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	9,473,676	10,006,207	9,758,494	11,520,466	10,776,841	9,904,333	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	138,854	31,156	138,854	107,699	77.6%	0.4%
August	252,295	225,455	209,784	290,206	348,638	58,432	16.8%	3.5%
September	304,942	356,938	397,294	682,239	745,932	63,693	8.5%	8.1%
October	430,752	409,037	452,305	1,176,811	1,198,237	21,426	1.8%	14.0%
November	417,260	427,100	477,298	1,759,443	1,675,535	(83,908)	-5.0%	21.0%
December	396,972	366,517	472,675		2,148,210	–		
January	202,221	274,033	466,738		2,614,948	–		
February	286,640	508,539	777,776		3,392,725	–		
March	359,440	757,430	1,008,832		4,401,557	–		
April	532,842	1,009,269	991,126		5,392,682	–		
May	664,731	1,421,432	1,195,132		6,587,814	–		
June	1,431,160	2,504,826	2,196,909		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	2,933,431	578,949	572,855	6,094	1.1%	2,441,756
Roads Infrastructure	800,145	929,567	1,228,949	231,778	263,523	(31,745)	-12.0%	1,201,041
Roads	800,145	929,567	1,228,949	231,778	263,523	(31,745)	-12.0%	1,201,041
Storm water Infrastructure	2,093	117,312	2,257	61	700	(639)	-91.3%	5,500
Drainage Collection	2,093	117,312	2,257	61	700	(639)	-91.3%	5,500
Electrical Infrastructure	319,606	368,700	368,647	86,427	101,977	(15,550)	-15.2%	307,733
HV Substations	261,124	314,395	307,961	67,100	88,437	(21,338)	-24.1%	238,050
MV Networks	(145)	6,200	6,200	3,178	2,583	595	23.0%	16,100
LV Networks	58,627	48,105	54,486	16,149	10,957	5,192	47.4%	53,583
Water Supply Infrastructure	461,126	971,327	905,000	233,487	98,993	134,494	135.9%	674,271
Reservoirs	387,712	743,800	734,494	217,888	73,144	144,744	197.9%	532,662
Water Treatment Works	1,491	-	10,000	1,726	-	1,726	100.0%	3,107
Bulk Mains	41,936	73,000	72,155	5,966	8,849	(2,883)	-32.6%	29,289
Distribution	29,987	154,527	88,351	7,907	17,000	(9,093)	-53.5%	109,213
Sanitation Infrastructure	129,147	218,499	133,191	22,043	31,388	(9,346)	-29.8%	127,900
Reticulation	30,907	129,199	56,776	9,145	15,088	(5,943)	-39.4%	59,930
Waste Water Treatment Works	96,932	89,300	76,416	12,898	16,300	(3,402)	-20.9%	67,970
Outfall Sewers	1,308	-	-	-	-	-	-	-
Solid Waste Infrastructure	13,523	251,120	264,371	2,591	72,559	(69,968)	-96.4%	95,298
Landfill Sites	13,523	251,120	264,371	2,591	72,559	(69,968)	-96.4%	95,298
Information and Communication Infrastructure	72,339	30,000	31,015	2,562	3,715	(1,153)	-31.0%	30,015
Data Centres	72,339	30,000	31,015	2,562	3,715	(1,153)	-31.0%	30,015
Community Assets	295,414	243,160	267,634	65,125	52,628	12,496	23.7%	205,427
Community Facilities	294,880	242,440	267,204	65,065	52,498	12,567	23.9%	204,996
Halls	-	25	25	25	25	(0)	-1.5%	25
Centres	-	17,505	18,177	-	-	-	-	100
Clinics/Care Centres	37,750	21,296	22,729	2,746	6,183	(3,436)	-55.6%	22,729
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	-	2,639	(2,639)	-100.0%	59
Cemeteries/Crematoria	6,237	3,500	9,934	1,723	7,934	(6,210)	-78.3%	9,500
Public Open Space	291	11,100	11,229	88	130	(42)	-32.3%	11,299
Nature Reserves	1,280	10,634	10,634	-	-	-	-	2,362
Markets	-	710	710	-	150	(150)	-100.0%	590
Taxi Ranks/Bus Terminals	220,903	170,296	182,892	60,406	32,577	27,829	85.4%	155,472
Sport and Recreation Facilities	534	720	431	59	131	(71)	-54.5%	431
Outdoor Facilities	534	720	431	59	131	(71)	-54.5%	431
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	44,800	48,826	(4,026)	-8.2%	224,037
Operational Buildings	83,095	158,180	174,080	20,044	27,118	(7,074)	-26.1%	169,878
Municipal Offices	34,113	114,602	121,063	7,036	2,133	4,903	229.9%	117,168
Laboratories	8,222	-	-	-	-	-	-	-
Depots	40,760	43,578	53,017	13,009	24,985	(11,977)	-47.9%	52,709
Housing	18,822	50,920	53,092	24,756	21,708	3,048	14.0%	54,159
Social Housing	18,822	50,920	53,092	24,756	21,708	3,048	14.0%	54,159
Intangible Assets	12,014	41,512	45,687	7,950	4,283	3,668	85.6%	30,487
Licences and Rights	12,014	41,512	45,687	7,950	4,283	3,668	85.6%	30,487
Computer Software and Applications	12,014	41,512	45,687	7,950	4,283	3,668	85.6%	30,487
Computer Equipment	121,869	95,626	90,955	7,619	19,827	(12,208)	-61.6%	75,233
Computer Equipment	121,869	95,626	90,955	7,619	19,827	(12,208)	-61.6%	75,233
Furniture and Office Equipment	101,282	119,167	119,391	23,763	28,534	(4,770)	-16.7%	112,070
Furniture and Office Equipment	101,282	119,167	119,391	23,763	28,534	(4,770)	-16.7%	112,070
Machinery and Equipment	36,812	48,127	56,303	9,408	10,313	(905)	-8.8%	58,953
Machinery and Equipment	36,812	48,127	56,303	9,408	10,313	(905)	-8.8%	58,953
Transport Assets	155,011	197,348	197,932	25,190	2,000	23,190	1159.5%	205,350
Transport Assets	155,011	197,348	197,932	25,190	2,000	23,190	1159.5%	205,350
Land	5,157	26,000	46,250	73	3,184	(3,111)	-97.7%	46,250
Land	5,157	26,000	46,250	73	3,184	(3,111)	-97.7%	46,250
Total Capital Expenditure on new assets	2,627,456	3,866,597	3,984,786	762,878	742,480	20,398	2.7%	3,399,593

*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	312,471	319,595	(7,124)	-2.2%	1,013,912
Roads Infrastructure	123,380	214,477	220,602	43,444	44,797	(1,353)	-3.0%	85,466
Roads	123,380	214,477	220,602	43,444	44,797	(1,353)	-3.0%	85,466
Storm water Infrastructure	27,376	59,700	71,394	8,612	8,500	112	1.3%	44,241
Drainage Collection	27,376	59,700	71,394	8,612	8,500	112	1.3%	44,241
Electrical Infrastructure	301,112	346,825	364,684	137,386	136,946	440	0.3%	339,475
HV Substations	70,633	74,825	104,934	34,150	32,658	1,492	4.6%	90,625
MV Substations	18,328	50,000	37,750	8	3,858	(3,850)	-99.8%	26,850
MV Networks	169,030	182,000	182,000	84,974	83,330	1,644	2.0%	182,000
LV Networks	43,122	40,000	40,000	18,254	17,100	1,154	6.7%	40,000
Water Supply Infrastructure	245,200	409,900	409,900	64,572	59,500	5,072	8.5%	244,900
Bulk Mains	27,999	60,000	60,000	6,036	11,500	(5,464)	-47.5%	55,000
Distribution	217,201	349,900	349,900	58,536	48,000	10,536	21.9%	189,900
Sanitation Infrastructure	132,652	436,433	438,068	57,715	68,821	(11,107)	-16.1%	295,811
Pump Station	8,288	78,733	78,733	19,603	19,549	54	0.3%	78,733
Reticulation	38,034	87,700	87,700	13,084	5,300	7,784	146.9%	77,902
Waste Water Treatment Works	69,421	170,000	174,163	23,567	20,000	3,567	17.8%	109,176
Outfall Sewers	16,908	100,000	97,472	1,460	23,972	(22,512)	-93.9%	30,000
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	554	830	(276)	-33.3%	3,830
Data Centres	7,784	1,500	3,830	554	830	(276)	-33.3%	3,830
Community Assets	3,774	19,283	25,306	167	600	(433)	-72.2%	9,400
Community Facilities	3,774	19,283	25,306	167	600	(433)	-72.2%	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	167	600	(433)	-72.2%	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	70,939	18,298	6,670	11,628	174.3%	61,355
Operational Buildings	20,078	26,689	26,377	835	2,492	(1,657)	-66.5%	11,738
Municipal Offices	11,282	24,339	24,027	744	1,892	(1,148)	-60.7%	9,388
Laboratories	299	300	300	11	75	(64)	-85.2%	300
Depots	8,497	2,050	2,050	80	525	(445)	-84.8%	2,050
Housing	51,967	44,561	44,561	17,464	4,178	13,285	318.0%	49,617
Social Housing	51,967	44,561	44,561	17,464	4,178	13,285	318.0%	49,617
Intangible Assets	9,154	2,500	7,600	2,073	2,650	(576)	-21.7%	7,600
Licences and Rights	9,154	2,500	7,600	2,073	2,650	(576)	-21.7%	7,600
Computer Software and Applications	9,154	2,500	7,600	2,073	2,650	(576)	-21.7%	7,600
Computer Equipment	117,790	125,859	131,195	21,252	67,886	(46,635)	-68.7%	121,307
Computer Equipment	117,790	125,859	131,195	21,252	67,886	(46,635)	-68.7%	121,307
Furniture and Office Equipment	17,030	28,889	27,325	9,148	9,349	(201)	-2.2%	26,999
Furniture and Office Equipment	17,030	28,889	27,325	9,148	9,349	(201)	-2.2%	26,999
Machinery and Equipment	62,916	11,454	9,413	1,957	5,496	(3,539)	-64.4%	12,428
Machinery and Equipment	62,916	11,454	9,413	1,957	5,496	(3,539)	-64.4%	12,428
Transport Assets	375,447	622,937	623,004	63,289	21,730	41,559	191.3%	699,917
Transport Assets	375,447	622,937	623,004	63,289	21,730	41,559	191.3%	699,917
Total Capital Expenditure on renewal of existing assets	1,500,735	2,351,609	2,404,710	429,298	434,877	(5,578)	-1.3%	1,954,169

*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	418,590	307,915	110,675	35.9%	1,179,627
Roads Infrastructure	178,498	192,672	283,807	103,344	90,212	13,132	14.6%	221,831
Roads	178,498	192,672	283,807	103,344	90,212	13,132	14.6%	221,831
Storm water Infrastructure	4,893	41,000	44,307	690	3,200	(2,510)	-78.4%	2,874
Drainage Collection	4,893	41,000	44,307	690	3,200	(2,510)	-78.4%	2,874
Electrical Infrastructure	40,691	29,582	29,582	21,441	23,249	(1,808)	-7.8%	24,842
HV Substations	40,691	29,582	29,582	21,441	23,249	(1,808)	-7.8%	24,842
Water Supply Infrastructure	117,651	75,350	93,676	22,980	19,164	3,816	19.9%	91,093
Reservoirs	4,973	10,350	15,220	6,084	5,675	409	7.2%	15,220
Distribution	112,679	65,000	78,456	16,896	13,489	3,407	25.3%	75,872
Sanitation Infrastructure	324,757	788,773	831,399	241,810	129,211	112,599	87.1%	734,510
Pump Station	-	-	-	-	-	-	-	-
Reticulation	7,723	7,323	7,323	867	-	867	100.0%	2,623
Waste Water Treatment Works	317,033	781,450	824,076	240,943	129,211	111,732	86.5%	731,887
Solid Waste Infrastructure	12,233	111,425	123,388	28,201	42,380	(14,179)	-33.5%	99,478
Landfill Sites	12,233	111,425	123,388	28,201	42,380	(14,179)	-33.5%	99,478
Information and Communication Infrastructure	-	5,000	5,000	126	500	(374)	-74.9%	5,000
Data Centres	-	5,000	5,000	126	500	(374)	-74.9%	5,000
Community Assets	239,647	368,879	378,361	38,303	55,443	(17,140)	-30.9%	345,488
Community Facilities	153,098	221,725	207,171	22,176	37,396	(15,220)	-40.7%	183,745
Halls	1,698	8,430	234	33	102	(69)	-67.9%	234
Centres	13,117	12,800	20,022	1,164	400	764	191.0%	19,077
Clinics/Care Centres	39,641	61,400	55,161	8,130	8,670	(540)	-6.2%	55,053
Fire/Ambulance Stations	12,394	-	770	-	770	(770)	-100.0%	770
Museums	302	-	-	-	-	-	-	-
Libraries	7,819	10,125	10,796	273	1,392	(1,119)	-80.4%	7,671
Cemeteries/Crematoria	5,922	19,750	10,904	196	804	(608)	-75.6%	5,558
Public Open Space	41,436	48,740	41,996	4,005	9,935	(5,930)	-59.7%	44,734
Nature Reserves	10,569	6,680	9,180	751	2,524	(1,773)	-70.2%	9,180
Public Ablution Facilities	1,923	8,000	8,000	330	-	330	100.0%	16,169
Taxi Ranks/Bus Terminals	18,278	45,800	50,110	7,294	12,800	(5,506)	-43.0%	25,300
Sport and Recreation Facilities	86,550	147,154	171,190	16,127	18,047	(1,920)	-10.6%	161,744
Indoor Facilities	1,102	14,290	39,572	6,448	2,232	4,216	188.9%	38,890
Outdoor Facilities	85,448	132,864	131,618	9,678	15,815	(6,136)	-38.8%	122,854
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	549,112	103,864	129,037	(25,173)	-19.5%	449,254
Operational Buildings	187,997	424,070	474,234	61,953	122,428	(60,475)	-49.4%	371,660
Municipal Offices	87,612	266,259	293,245	37,275	67,483	(30,208)	-44.8%	233,035
Yards	76	-	200	51	50	1	2.7%	200
Depots	100,309	157,811	180,789	24,626	54,894	(30,268)	-55.1%	138,425
Housing	35,247	75,878	74,878	41,911	6,610	35,302	534.1%	77,594
Social Housing	35,247	75,878	74,878	41,911	6,610	35,302	534.1%	77,594
Intangible Assets	23,908	16,950	26,952	2,038	6,867	(4,830)	-70.3%	18,347
Licences and Rights	23,908	16,950	26,952	2,038	6,867	(4,830)	-70.3%	18,347
Computer Software and Applications	23,908	16,950	26,952	2,038	6,867	(4,830)	-70.3%	18,347
Computer Equipment	225	17,540	15,540	-	-	-	-	7,540
Computer Equipment	225	17,540	15,540	-	-	-	-	7,540
Furniture and Office Equipment	10,973	17,447	9,822	3,581	40	3,541	8852.4%	9,822
Furniture and Office Equipment	10,973	17,447	9,822	3,581	40	3,541	8852.4%	9,822
Machinery and Equipment	10,085	5,662	4,236	891	1,831	(940)	-51.4%	4,406
Machinery and Equipment	10,085	5,662	4,236	891	1,831	(940)	-51.4%	4,406
Total Capital Expenditure on upgrading of existing assets	1,188,099	2,170,227	2,395,228	567,267	501,179	66,088	13.2%	2,014,721

*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	2,040,326	751,065	683,470	67,595	9.9%	2,040,326
Roads Infrastructure	590	688,377	688,377	252,908	210,042	42,866	20.4%	688,377
Roads	590	688,377	688,377	252,908	210,042	42,866	20.4%	688,377
Electrical Infrastructure	229,128	541,437	541,437	221,483	219,867	1,616	0.7%	541,437
Power Plants	113,328	17,215	17,215	9,867	7,090	2,777	39.2%	17,215
HV Substations	–	31,272	31,272	14,992	12,688	2,303	18.2%	31,272
MV Substations	–	353,066	353,066	132,350	143,476	(11,125)	-7.8%	353,066
LV Networks	115,800	139,884	139,884	64,275	56,613	7,661	13.5%	139,884
Water Supply Infrastructure	195,130	440,218	432,736	146,504	141,815	4,689	3.3%	432,736
Reservoirs	–	41,845	41,845	11,861	16,662	(4,801)	-28.8%	41,845
Pump Stations	25,734	53,419	54,335	14,944	18,534	(3,590)	-19.4%	54,335
Water Treatment Works	1,866	43,287	43,189	15,523	14,853	670	4.5%	43,189
Bulk Mains	–	8,242	8,314	4,485	1,826	2,660	145.7%	8,314
Distribution	167,530	293,425	285,053	99,691	89,941	9,750	10.8%	285,053
Sanitation Infrastructure	282,758	374,750	375,525	129,389	110,925	18,464	16.6%	375,525
Reticulation	–	250,258	251,033	94,254	70,441	23,814	33.8%	251,033
Waste Water Treatment Works	282,718	113,257	113,257	33,754	36,074	(2,320)	-6.4%	113,257
Outfall Sewers	40	11,235	11,235	1,380	4,410	(3,030)	-68.7%	11,235
Solid Waste Infrastructure	5,639	2,250	2,250	780	820	(40)	-4.8%	2,250
Landfill Sites	5,639	2,250	2,250	780	820	(40)	-4.8%	2,250
Community Assets	131,143	504,731	512,797	140,368	156,885	(16,517)	-10.5%	512,797
Community Facilities	130,809	122,404	122,470	22,529	39,322	(16,793)	-42.7%	122,470
Halls	17,593	45,452	45,452	6,314	13,604	(7,290)	-53.6%	45,452
Centres	83	6,514	6,514	1,648	1,589	59	3.7%	6,514
Clinics/Care Centres	10,690	6,258	6,258	6,765	2,486	4,278	172.1%	6,258
Fire/Ambulance Stations	–	5,562	5,562	431	2,627	(2,197)	-83.6%	5,562
Libraries	98,314	34,665	34,665	1,395	12,597	(11,202)	-88.9%	34,665
Cemeteries/Crematoria	2,874	10,129	10,129	2,753	2,612	141	5.4%	10,129
Nature Reserves	923	4,689	4,756	1,447	1,126	321	28.5%	4,756
Public Ablution Facilities	332	6,856	6,856	1,633	2,678	(1,045)	-39.0%	6,856
Markets	–	2,278	2,278	143	2	141	5796.8%	2,278
Sport and Recreation Facilities	334	382,327	390,327	117,838	117,563	276	0.2%	390,327
Indoor Facilities	269	25	25	–	5	(5)	-100.0%	25
Outdoor Facilities	65	382,301	390,301	117,838	117,557	281	0.2%	390,301
Heritage assets	–	1,916	1,916	46	266	(220)	-82.8%	1,916
Works of Art	–	1,916	1,916	46	266	(220)	-82.8%	1,916
Investment properties	13,891	8,043	56	234	33	201	607.8%	56
Revenue Generating	13,891	43	43	43	20	24	119.2%	43
Improved Property	13,891	43	43	43	20	24	119.2%	43
Non-revenue Generating	–	8,001	13	190	13	177	1335.0%	13
Unimproved Property	–	8,001	13	190	13	177	1335.0%	13
Other assets	72,660	338,649	342,530	41,086	71,731	(30,645)	-42.7%	342,530
Operational Buildings	72,660	338,649	342,530	41,086	71,731	(30,645)	-42.7%	342,530
Municipal Offices	590	333,831	337,712	40,852	69,780	(28,927)	-41.5%	337,712
Laboratories	–	2,136	2,136	170	855	(685)	-80.1%	2,136
Training Centres	72,070	521	521	60	217	(156)	-72.1%	521
Depots	–	2,162	2,162	4	880	(876)	-99.6%	2,162
Computer Equipment	63,807	246,058	246,504	59,899	62,452	(2,553)	-4.1%	246,504
Computer Equipment	63,807	246,058	246,504	59,899	62,452	(2,553)	-4.1%	246,504
Furniture and Office Equipment	3	542,256	541,504	226,903	171,706	55,197	32.1%	541,504
Furniture and Office Equipment	3	542,256	541,504	226,903	171,706	55,197	32.1%	541,504
Transport Assets	102,625	440,991	444,934	164,943	157,672	7,272	4.6%	444,934
Transport Assets	102,625	440,991	444,934	164,943	157,672	7,272	4.6%	444,934
Total Repairs and Maintenance Expenditure	1,097,376	4,129,677	4,130,566	1,384,543	1,304,215	80,329	6.2%	4,130,566

*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	2,722,860	1,296,991	1,296,991	553,769	540,413	13,357	2.5%	1,296,991
Roads Infrastructure	754,836	406,286	406,286	163,164	169,286	(6,122)	-3.6%	406,286
Roads	549,953	294,830	294,830	115,665	122,846	(7,181)	-5.8%	294,830
Road Structures	131,324	72,658	72,658	30,617	30,274	343	1.1%	72,658
Road Furniture	73,560	38,798	38,798	16,883	16,166	717	4.4%	38,798
Storm water Infrastructure	89,285	45,851	45,851	21,380	19,104	2,275	11.9%	45,851
Drainage Collection	89,285	45,851	45,851	21,380	19,104	2,275	11.9%	45,851
Electrical Infrastructure	732,687	233,540	233,540	97,333	97,308	24	0.0%	233,540
Power Plants	13,911	6,955	6,955	2,898	2,898	0	0.0%	6,955
HV Transmission Conductors	29,187	14,594	14,594	6,107	6,081	27	0.4%	14,594
MV Substations	301,256	13,983	13,983	1,486	5,826	(4,340)	-74.5%	13,983
MV Switching Stations	104,115	52,620	52,620	23,367	21,925	1,442	6.6%	52,620
MV Networks	206,186	104,873	104,873	44,624	43,697	926	2.1%	104,873
LV Networks	78,033	40,516	40,516	18,851	16,881	1,970	11.7%	40,516
Water Supply Infrastructure	458,467	264,253	264,253	115,514	110,105	5,408	4.9%	264,253
Reservoirs	43,183	22,414	22,414	17,382	9,339	8,043	86.1%	22,414
Pump Stations	10,911	5,415	5,415	2,267	2,256	11	0.5%	5,415
Water Treatment Works	52,468	26,172	26,172	13,489	10,905	2,584	23.7%	26,172
Bulk Mains	20,687	17,914	17,914	4,339	7,464	(3,125)	-41.9%	17,914
Distribution	331,218	192,337	192,337	78,037	80,140	(2,104)	-2.6%	192,337
Sanitation Infrastructure	516,374	264,260	264,260	112,686	110,108	2,578	2.3%	264,260
Pump Station	14,181	8,144	8,144	2,909	3,393	(484)	-14.3%	8,144
Reticulation	309,297	155,668	155,668	64,978	64,862	116	0.2%	155,668
Waste Water Treatment Works	169,989	87,640	87,640	39,451	36,517	2,934	8.0%	87,640
Outfall Sewers	22,907	12,807	12,807	5,349	5,336	13	0.2%	12,807
Solid Waste Infrastructure	78,437	36,207	36,207	15,731	15,086	645	4.3%	36,207
Landfill Sites	78,437	36,207	36,207	15,731	15,086	645	4.3%	36,207
Coastal Infrastructure	8,824	4,560	4,560	2,365	1,900	465	24.5%	4,560
Promenades	8,824	4,560	4,560	2,365	1,900	465	24.5%	4,560
Information and Communication Infrastructure	83,949	42,035	42,035	25,597	17,514	8,083	46.1%	42,035
Core Layers	13,607	6,610	6,610	2,952	2,754	198	7.2%	6,610
Distribution Layers	70,342	35,424	35,424	22,645	14,760	7,884	53.4%	35,424
Community Assets	710,433	364,191	364,191	150,672	151,746	(1,074)	-0.7%	364,191
Community Facilities	285,114	155,005	155,005	61,599	64,585	(2,987)	-4.6%	155,005
Halls	5,435	2,756	2,756	1,379	1,148	231	20.1%	2,756
Centres	91,055	47,842	47,842	20,342	19,934	408	2.0%	47,842
Clinics/Care Centres	11,685	8,247	8,247	2,815	3,436	(621)	-18.1%	8,247
Fire/Ambulance Stations	3,393	2,462	2,462	748	1,026	(278)	-27.1%	2,462
Testing Stations	2,142	1,122	1,122	544	468	76	16.3%	1,122
Museums	385	363	363	92	151	(59)	-39.1%	363
Theatres	224	112	112	47	47	(0)	0.0%	112
Libraries	10,538	6,142	6,142	2,495	2,559	(65)	-2.5%	6,142
Cemeteries/Crematoria	6,487	3,880	3,880	1,367	1,617	(250)	-15.4%	3,880
Public Open Space	28,931	17,177	17,177	6,208	7,157	(950)	-13.3%	17,177
Nature Reserves	756	817	817	157	340	(183)	-53.7%	817
Public Ablution Facilities	3,918	1,941	1,941	1,000	809	191	23.7%	1,941
Markets	3,015	1,509	1,509	679	629	50	8.0%	1,509
Abattoirs	1	0	0	0	0	0	0.1%	0
Airports	9	4	4	2	2	(0)	0.0%	4
Taxi Ranks/Bus Terminals	117,141	60,630	60,630	23,724	25,262	(1,539)	-6.1%	60,630
Sport and Recreation Facilities	425,320	209,186	209,186	89,074	87,161	1,913	2.2%	209,186
Indoor Facilities	12,531	6,267	6,267	2,714	2,611	103	3.9%	6,267
Outdoor Facilities	412,788	202,919	202,919	86,360	84,550	1,810	2.1%	202,919

Table continues on next page.

City of Cape Town: FMR - Annexure A (November 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>	3,427	1,714	1,714	714	714	0	0.0%	1,714
Revenue Generating	3,427	1,714	1,714	714	714	0	0.0%	1,714
Improved Property	3,427	1,714	1,714	714	714	0	0.0%	1,714
<u>Other assets</u>	505,462	258,709	258,709	109,102	107,796	1,306	1.2%	258,709
Operational Buildings	307,998	155,594	155,594	67,898	64,831	3,067	4.7%	155,594
Municipal Offices	6,555	9,231	9,231	2,524	3,846	(1,322)	-34.4%	9,231
Workshops	54,990	31,023	31,023	12,375	12,926	(552)	-4.3%	31,023
Training Centres	577	303	303	120	126	(6)	-4.8%	303
Manufacturing Plant	13,939	6,970	6,970	2,904	2,904	-	-	6,970
Depots	231,936	108,067	108,067	49,975	45,028	4,947	11.0%	108,067
Housing	197,464	103,115	103,115	41,204	42,965	(1,761)	-4.1%	103,115
Social Housing	197,464	103,115	103,115	41,204	42,965	(1,761)	-4.1%	103,115
<u>Intangible Assets</u>	287,229	143,931	143,931	63,402	59,971	3,431	5.7%	143,931
Licences and Rights	287,229	143,931	143,931	63,402	59,971	3,431	5.7%	143,931
Computer Software and Applications	146,868	73,751	73,751	34,160	30,729	3,431	11.2%	73,751
Unspecified	140,361	70,180	70,180	29,242	29,242	0	0.0%	70,180
<u>Computer Equipment</u>	430,958	228,214	228,214	93,287	95,089	(1,802)	-1.9%	228,214
Computer Equipment	430,958	228,214	228,214	93,287	95,089	(1,802)	-1.9%	228,214
<u>Furniture and Office Equipment</u>	222,693	115,391	115,391	42,738	48,080	(5,342)	-11.1%	115,391
Furniture and Office Equipment	222,693	115,391	115,391	42,738	48,080	(5,342)	-11.1%	115,391
<u>Machinery and Equipment</u>	192,678	119,369	119,369	46,982	49,737	(2,755)	-5.5%	119,369
Machinery and Equipment	192,678	119,369	119,369	46,982	49,737	(2,755)	-5.5%	119,369
<u>Transport Assets</u>	667,612	417,125	417,125	151,678	173,802	(22,124)	-12.7%	417,125
Transport Assets	667,612	417,125	417,125	151,678	173,802	(22,124)	-12.7%	417,125
<u>Zoo's, Marine and Non-biological Animals</u>	419	197	197	80	82	(2)	-2.1%	197
Zoo's, Marine and Non-biological Animals	419	197	197	80	82	(2)	-2.1%	197
Total Depreciation	5,743,773	2,945,832	2,945,832	1,212,425	1,227,430	(15,005)	-1.2%	2,945,832

*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	4,194,991	4,131,950	63,041	1.5%	9,976,247
Service charges	18,876,837	19,690,195	19,690,196	8,657,539	8,373,081	284,457	3.4%	19,755,905
Investment revenue	1,136,550	919,395	919,395	503,927	440,389	63,538	14.4%	919,816
Transfers and subsidies	7,049,218	7,376,568	7,493,226	2,667,250	2,614,524	52,727	2.0%	7,468,361
Other own revenue	3,857,012	3,305,614	3,305,614	1,616,439	1,344,939	271,499	20.2%	3,255,406
Total Revenue (excluding capital transfers and contributions)	40,448,639	41,208,458	41,325,116	17,640,145	16,904,883	735,262	4.3%	41,375,734
Employee costs	12,430,552	13,908,778	13,917,674	5,468,738	5,790,058	(321,320)	-5.5%	13,519,694
Remuneration of Councillors	161,297	179,818	179,818	67,598	67,379	219	0.3%	179,775
Depreciation & asset impairment	2,886,135	3,065,250	3,065,250	1,237,007	1,248,332	(11,325)	-0.9%	2,990,037
Finance charges	833,212	790,756	790,920	320,066	318,092	1,974	0.6%	791,124
Materials and bulk purchases	9,939,263	11,746,242	11,740,242	4,536,809	4,651,432	(114,623)	-2.5%	11,565,903
Transfers and subsidies	336,816	374,860	402,511	163,132	157,140	5,992	3.8%	464,357
Other expenditure	9,541,192	12,033,540	12,119,487	3,922,785	3,928,582	(5,796)	-0.1%	11,936,222
Total Expenditure	36,128,467	42,099,245	42,215,902	15,716,137	16,161,015	(444,879)	-2.8%	41,447,111
Surplus/(Deficit)	4,320,172	(890,787)	(890,786)	1,924,009	743,868	1,180,141	158.6%	(71,377)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,211,673	380,625	466,002	(85,378)	-18.3%	2,078,502
Contributions & Contributed assets	52,664	53,700	53,700	22,446	19,198	3,248	16.9%	42,900
Surplus/(Deficit) after capital transfers & contributions	6,450,896	1,374,299	1,374,587	2,327,080	1,229,069	1,098,011	89.3%	2,050,025
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6,450,896	1,374,299	1,374,587	2,327,080	1,229,069	1,098,011	89.3%	2,050,025
Capital expenditure & funds sources								
Capital expenditure	5,382,377	8,430,911	8,836,940	1,766,830	1,700,292	66,538	3.9%	7,420,699
Capital transfers recognised	2,119,370	2,265,085	2,265,373	401,060	486,331	(85,270)	-17.5%	1,987,542
Borrowing	388,077	1,091,580	1,091,580	222,696	101,032	121,664	120.4%	767,137
Internally generated funds	2,874,929	5,074,246	5,479,987	1,143,074	1,112,929	30,145	2.7%	4,666,021
Total sources of capital funds	5,382,377	8,430,911	8,836,940	1,766,830	1,700,292	66,538	3.9%	7,420,699
Financial position								
Total current assets	18,849,857	18,660,159	15,652,963	17,830,991				15,652,963
Total non current assets	53,236,701	58,112,027	59,080,115	54,673,754				59,080,115
Total current liabilities	9,212,263	12,973,358	8,606,410	6,340,533				8,606,410
Total non current liabilities	13,148,360	14,911,172	14,911,172	14,181,978				14,911,172
Community wealth/Equity	49,725,936	48,887,656	51,215,497	51,982,233				51,215,497
Cash flows								
Net cash from (used) operating	9,266,349	4,472,317	4,472,604	2,377,260	1,413,475	(963,785)	-68.2%	4,472,604
Net cash from (used) investing	(6,232,015)	(7,761,267)	(8,127,667)	(2,193,024)	(3,067,842)	(874,818)	28.5%	(8,127,667)
Net cash from (used) financing	(143,179)	748,685	748,685	919,165	919,166	1	-	748,685
Cash/cash equivalents at the month/year end	8,377,772	5,087,575	5,747,962	9,757,742	7,919,139	(1,838,603)	-23.2%	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	6,295,336	6,157,983	137,354	2.2%	15,427,368
Executive and council	1,085	299	299	77	88	(11)	-12.6%	326
Finance and administration	15,429,866	15,354,622	15,376,648	6,295,258	6,157,897	137,361	2.2%	15,427,040
Internal audit	8	3	3	1	(2)	4	-167.9%	3
Community and public safety	3,321,136	3,301,487	3,395,310	1,381,453	1,177,311	204,142	17.3%	3,432,089
Community and social services	133,503	125,650	125,649	36,476	42,366	(5,890)	-13.9%	112,012
Sport and recreation	87,253	86,512	64,499	15,592	19,135	(3,543)	-18.5%	61,220
Public safety	1,397,410	1,238,308	1,238,308	734,699	511,824	222,875	43.5%	1,238,308
Housing	1,305,811	1,374,066	1,489,902	462,231	443,670	18,561	4.2%	1,597,120
Health	397,158	476,952	476,952	132,454	160,316	(27,862)	-17.4%	423,430
Economic and environmental services	1,820,674	2,297,417	2,297,692	629,558	624,149	5,409	0.9%	2,044,188
Planning and development	361,835	450,811	450,811	168,055	164,965	3,090	1.9%	450,809
Road transport	1,435,992	1,831,775	1,832,049	459,113	457,746	1,368	0.3%	1,577,937
Environmental protection	22,848	14,831	14,831	2,389	1,438	951	66.1%	15,442
Trading services	21,711,594	22,228,113	22,228,810	9,589,575	9,307,973	281,602	3.0%	22,300,781
Energy sources	13,533,225	14,080,480	14,081,178	6,560,986	6,088,122	472,864	7.8%	14,516,947
Water management	4,537,454	4,468,354	4,468,354	1,629,859	1,788,406	(158,547)	-8.9%	4,252,819
Waste water management	2,061,455	1,956,104	1,956,104	668,199	713,456	(45,256)	-6.3%	1,833,739
Waste management	1,579,460	1,723,174	1,723,174	730,531	717,989	12,542	1.7%	1,697,276
Other	295,000	291,603	291,727	147,295	122,669	24,627	20.1%	292,710
Total Revenue - Functional	42,579,362	43,473,543	43,590,490	18,043,217	17,390,084	653,133	3.8%	43,497,137
Expenditure - Functional								
Governance and administration	7,923,546	8,923,446	8,992,096	3,235,632	3,464,855	(229,224)	-6.6%	8,863,426
Executive and council	427,984	535,009	534,855	197,239	204,405	(7,166)	-3.5%	534,312
Finance and administration	7,452,695	8,342,352	8,413,159	3,017,883	3,241,947	(224,065)	-6.9%	8,285,031
Internal audit	42,866	46,085	44,083	20,510	18,503	2,007	10.8%	44,083
Community and public safety	7,345,967	7,857,502	7,922,368	3,077,740	3,085,681	(7,941)	-0.3%	7,848,431
Community and social services	906,486	971,924	972,592	368,234	377,328	(9,094)	-2.4%	960,620
Sport and recreation	1,190,876	1,187,125	1,122,971	467,867	434,468	33,399	7.7%	1,153,425
Public safety	2,903,921	2,910,539	2,923,728	1,205,279	1,202,979	2,300	0.2%	2,923,728
Housing	1,173,286	1,480,067	1,595,303	530,991	565,307	(34,317)	-6.1%	1,503,189
Health	1,171,398	1,307,848	1,307,774	505,369	505,599	(230)	0.0%	1,307,469
Economic and environmental services	4,414,871	5,277,186	5,256,153	1,807,783	1,758,151	49,632	2.8%	5,158,673
Planning and development	1,028,420	1,511,371	1,502,282	499,384	526,994	(27,610)	-5.2%	1,496,664
Road transport	3,238,986	3,607,973	3,592,128	1,249,977	1,171,523	78,455	6.7%	3,501,447
Environmental protection	147,465	157,842	161,743	58,422	59,634	(1,212)	-2.0%	160,562
Trading services	16,097,795	19,596,547	19,600,453	7,431,262	7,691,389	(260,127)	-3.4%	19,130,767
Energy sources	10,034,392	11,596,405	11,599,477	4,636,786	4,674,553	(37,767)	-0.8%	11,473,204
Water management	2,651,607	3,747,229	3,749,880	1,319,592	1,467,192	(147,600)	-10.1%	3,498,533
Waste water management	1,546,008	2,049,818	2,048,002	713,409	742,588	(29,179)	-3.9%	1,933,236
Waste management	1,865,788	2,203,094	2,203,093	761,474	807,056	(45,582)	-5.6%	2,225,794
Other	352,151	444,564	444,833	163,720	160,939	2,780	1.7%	445,815
Total Expenditure - Functional	36,134,329	42,099,245	42,215,902	15,716,136	16,161,015	(444,879)	-2.8%	41,447,111
Surplus/ (Deficit) for the year	6,445,033	1,374,299	1,374,588	2,327,081	1,229,069	1,098,012	89.3%	2,050,025

*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	294,851	334,736	(39,884)	-11.9%	884,495
Vote 2 - Corporate Services	69,717	71,523	71,523	29,702	30,774	(1,072)	-3.5%	71,631
Vote 3 - Economic Opportunities & Asset Managemnt	282,742	181,445	181,570	85,632	78,687	6,946	8.8%	180,264
Vote 4 - Energy & Climate Change	13,350,399	13,874,705	13,875,403	6,484,245	6,002,382	481,862	8.0%	14,310,114
Vote 5 - Finance	15,957,830	16,174,512	16,196,538	6,684,193	6,519,035	165,158	2.5%	16,257,705
Vote 6 - Human Settlements	1,185,791	1,249,070	1,364,906	410,152	391,588	18,564	4.7%	1,471,482
Vote 7 - Office of the City Manager	164	6	6	37	(0)	37	-8927.1%	52
Vote 8 - Safety & Security	1,431,606	1,291,229	1,291,229	751,655	526,772	224,883	42.7%	1,291,229
Vote 9 - Spatial Planning & Environment	152,894	166,410	166,410	63,712	66,687	(2,976)	-4.5%	166,410
Vote 10 - Transport	1,421,443	1,801,886	1,802,161	447,623	445,375	2,248	0.5%	1,545,480
Vote 11 - Urban Management	231,777	301,769	301,769	106,128	100,404	5,724	5.7%	301,769
Vote 12 - Water & Waste	7,316,631	7,078,278	7,078,277	2,562,432	2,774,266	(211,835)	-7.6%	6,707,911
Vote 13 - Cape Town International Convention Centre	259,082	285,600	285,600	124,503	119,000	5,503	4.6%	285,600
Vote 14 - Cape Town Stadium	(813)	22,921	908	(1,648)	378	(2,026)	-535.6%	22,995
Total Revenue by Vote	42,579,363	43,473,543	43,590,490	18,043,217	17,390,084	653,133	3.8%	43,497,137
Expenditure by Vote								
Vote 1 - Community Services & Health	3,414,274	3,925,379	3,925,379	1,399,611	1,405,115	(5,504)	-0.4%	3,912,016
Vote 2 - Corporate Services	1,709,075	1,808,667	1,808,667	779,109	769,141	9,968	1.3%	1,816,549
Vote 3 - Economic Opportunities & Asset Managemnt	1,176,967	1,368,210	1,368,335	539,650	516,368	23,282	4.5%	1,368,335
Vote 4 - Energy & Climate Change	10,330,532	12,060,720	12,061,417	4,771,967	4,868,791	(96,824)	-2.0%	11,929,204
Vote 5 - Finance	3,363,625	2,933,071	3,004,417	1,206,575	1,253,338	(46,763)	-3.7%	2,856,341
Vote 6 - Human Settlements	1,164,708	1,468,810	1,584,646	530,909	565,000	(34,091)	-6.0%	1,496,196
Vote 7 - Office of the City Manager	176,978	237,561	237,561	92,006	100,195	(8,189)	-8.2%	237,561
Vote 8 - Safety & Security	3,347,986	3,598,555	3,598,555	1,397,995	1,395,062	2,933	0.2%	3,598,555
Vote 9 - Spatial Planning & Environment	575,368	711,474	711,474	263,783	285,070	(21,287)	-7.5%	711,474
Vote 10 - Transport	3,322,165	3,679,302	3,679,302	1,243,354	1,178,648	64,706	5.5%	3,562,971
Vote 11 - Urban Management	748,429	1,142,379	1,142,379	322,929	328,687	(5,758)	-1.8%	1,142,379
Vote 12 - Water & Waste	6,714,844	8,774,143	8,774,142	3,054,962	3,363,019	(308,057)	-9.2%	8,424,558
Vote 13 - Cape Town International Convention Centre	90,188	318,719	318,719	114,934	132,799	(17,865)	-13.5%	318,719
Vote 14 - Cape Town Stadium	(813)	72,254	908	(1,648)	(218)	(1,430)	655.7%	72,254
Total Expenditure by Vote	36,134,327	42,099,244	42,215,902	15,716,136	16,161,015	(444,879)	-2.8%	41,447,111
Surplus/ (Deficit) for the year	6,445,036	1,374,299	1,374,587	2,327,080	1,229,068	1,098,012	89.3%	2,050,025

*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	4,194,991	4,131,950	63,041	1.5%	9,976,247
Service charges - electricity revenue	13,018,591	13,623,146	13,623,146	6,378,329	5,914,571	463,758	7.8%	14,069,080
Service charges - water revenue	3,118,799	3,212,017	3,212,017	1,147,507	1,287,089	(139,582)	-10.8%	2,967,918
Service charges - sanitation revenue	1,600,851	1,568,599	1,568,599	591,925	635,408	(43,482)	-6.8%	1,482,072
Service charges - refuse revenue	1,138,596	1,286,433	1,286,433	539,777	536,014	3,764	0.7%	1,236,834
Rental of facilities and equipment	545,869	459,882	459,882	172,442	194,019	(21,577)	-11.1%	375,268
Interest earned - external investments	1,136,550	919,395	919,395	503,927	440,389	63,538	14.4%	919,816
Interest earned - outstanding debtors	358,499	380,814	380,814	158,022	155,269	2,753	1.8%	394,461
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,485,757	1,185,453	1,185,453	712,076	492,183	219,893	44.7%	1,190,073
Licences and permits	64,881	82,218	82,219	27,547	29,474	(1,927)	-6.5%	75,869
Agency services	230,144	217,672	217,672	102,404	86,697	15,707	18.1%	232,766
Transfers and subsidies	7,049,218	7,376,568	7,493,226	2,667,250	2,614,524	52,727	2.0%	7,468,361
Other revenue	1,048,599	935,842	935,842	424,853	370,117	54,736	14.8%	940,041
Gains on disposal of PPE	123,262	43,732	43,733	19,095	17,180	1,915	11.1%	46,928
Total Revenue (excluding capital transfers and contributions)	40,448,639	41,208,458	41,325,116	17,640,145	16,904,883	735,262	4.3%	41,375,734
Expenditure By Type								
Employee related costs	12,430,552	13,908,778	13,917,674	5,468,738	5,790,058	(321,320)	-5.5%	13,519,694
Remuneration of councillors	161,297	179,818	179,818	67,598	67,379	219	0.3%	179,775
Debt impairment	1,583,361	2,341,928	2,341,928	966,543	961,194	5,350	0.6%	2,203,374
Depreciation & asset impairment	2,886,135	3,065,250	3,065,250	1,237,007	1,248,332	(11,325)	-0.9%	2,990,037
Finance charges	833,212	790,756	790,920	320,066	318,092	1,974	0.6%	791,124
Bulk purchases	8,632,303	10,092,601	10,092,601	3,990,181	4,046,859	(56,678)	-1.4%	9,997,034
Other materials	1,306,960	1,653,641	1,647,641	546,628	604,573	(57,945)	-9.6%	1,568,868
Contracted services	6,097,269	7,273,811	7,349,142	2,094,077	2,032,829	61,248	3.0%	7,429,681
Transfers and subsidies	336,816	374,860	402,511	163,132	157,140	5,992	3.8%	464,357
Other expenditure	1,835,773	2,417,044	2,427,660	855,212	934,199	(78,987)	-8.5%	2,297,404
Loss on disposal of PPE	24,789	756	756	6,954	360	6,594	1831.4%	5,763
Total Expenditure	36,128,467	42,099,245	42,215,902	15,716,137	16,161,015	(444,879)	-2.8%	41,447,111
Surplus/(Deficit)	4,320,172	(890,787)	(890,786)	1,924,009	743,868	1,180,141	158.6%	(71,377)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,211,673	380,625	466,002	(85,378)	-18.3%	2,078,502
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	22,446	19,198	3,248	16.9%	42,900
	2,860	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	6,450,896	1,374,299	1,374,587	2,327,080	1,229,069			2,050,025
Taxation	5,861	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6,445,034	1,374,299	1,374,587	2,327,080	1,229,069			2,050,025
Attributable to minorities	-	(9,472)	(9,472)	2,737	(2,890)			-
Surplus/(Deficit) attributable to municipality	6,445,034	1,364,827	1,365,115	2,329,816	1,226,179			2,050,025
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	6,445,034	1,364,827	1,365,115	2,329,816	1,226,179			2,050,025

*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	41,066	74,805	(33,739)	-45.1%	335,002
Vote 2 - Corporate Services	252,050	149,863	158,194	18,811	66,014	(47,203)	-71.5%	128,785
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	393,253	64,242	37,793	26,449	70.0%	479,786
Vote 4 - Energy & Climate Change	749,456	834,094	890,899	268,592	320,822	(52,229)	-16.3%	811,768
Vote 5 - Finance	26,225	116,957	117,129	10,868	14,356	(3,488)	-24.3%	107,967
Vote 6 - Human Settlements	670,112	869,063	885,245	227,833	193,820	34,013	17.5%	880,198
Vote 7 - Office of the City Manager	2,500	973	1,115	366	389	(24)	-6.1%	1,108
Vote 8 - Safety & Security	206,866	535,237	539,292	48,838	28,358	20,479	72.2%	507,904
Vote 9 - Spatial Planning & Environment	57,070	92,847	111,072	14,683	37,464	(22,781)	-60.8%	90,571
Vote 10 - Transport	973,584	1,326,126	1,482,117	339,079	313,056	26,023	8.3%	1,177,721
Vote 11 - Urban Management	22,429	122,981	123,901	7,170	4,447	2,723	61.2%	76,552
Vote 12 - Water & Waste	1,789,054	3,596,511	3,716,114	717,895	587,211	130,683	22.3%	2,771,120
Vote 13 - Cape Town International Convention Centre	66,087	42,479	52,217	7,388	21,757	(14,369)	-66.0%	52,217
Vote 14 - Cape Town Stadium	-	-	-	-	-	-	-	-
Total Capital Expenditure	5,382,377	8,430,911	8,836,940	1,766,830	1,700,292	66,538	3.9%	7,420,699
Capital Expenditure - Functional Classification								
Governance and administration	953,790	1,120,012	1,142,172	137,065	179,608	(42,543)	-23.7%	1,043,386
Executive and council	3,413	24,280	24,480	777	747	30	4.0%	5,228
Finance and administration	950,102	1,095,600	1,117,560	136,280	178,854	(42,574)	-23.8%	1,038,027
Internal audit	275	131	131	9	8	1	16.2%	131
Community and public safety	988,852	1,547,286	1,578,019	292,184	259,445	32,739	12.6%	1,529,529
Community and social services	83,095	105,089	117,077	16,365	25,532	(9,167)	-35.9%	102,422
Sport and recreation	88,538	141,792	140,524	14,011	19,433	(5,422)	-27.9%	133,073
Public safety	87,618	349,905	355,539	25,671	10,553	15,118	143.3%	334,201
Housing	670,112	869,063	885,245	227,833	193,820	34,013	17.5%	880,198
Health	59,489	81,436	79,634	8,304	10,107	(1,803)	-17.8%	79,634
Economic and environmental services	1,066,375	1,534,310	1,707,843	360,075	353,823	6,252	1.8%	1,353,471
Planning and development	51,066	151,588	165,606	18,791	36,895	(18,104)	-49.1%	133,408
Road transport	988,308	1,345,610	1,500,785	339,710	313,317	26,393	8.4%	1,193,015
Environmental protection	27,000	37,112	41,452	1,574	3,612	(2,038)	-56.4%	27,048
Trading services	2,292,473	4,176,629	4,346,329	970,061	884,188	85,873	9.7%	3,412,114
Energy sources	736,092	805,190	858,054	260,970	302,406	(41,435)	-13.7%	778,735
Water management	921,660	1,517,922	1,538,086	342,626	190,904	151,722	79.5%	1,139,557
Waste water management	533,320	1,381,056	1,429,555	319,216	221,296	97,921	44.2%	1,204,226
Waste management	101,400	472,461	520,633	47,248	169,582	(122,335)	-72.1%	289,595
Other	80,887	52,674	62,578	7,446	23,228	(15,782)	-67.9%	55,978
Total Capital Expenditure - Functional Classification	5,382,377	8,430,911	8,836,940	1,766,830	1,700,292	66,538	3.9%	7,394,479
Funded by:								
National Government	2,047,136	2,189,348	2,189,635	375,397	464,744	(89,348)	-19.2%	1,912,667
Provincial Government	22,430	22,038	22,038	3,228	2,388	840	35.2%	14,675
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	49,804	53,700	53,700	22,436	19,198	3,237	16.9%	60,200
Transfers recognised - capital	2,119,370	2,265,085	2,265,373	401,060	486,331	(85,270)	-17.5%	1,987,542
Borrowing	388,077	1,091,580	1,091,580	222,696	101,032	121,664	120.4%	767,137
Internally generated funds	2,874,929	5,074,246	5,479,987	1,143,074	1,112,929	30,145	2.7%	4,666,021
Total Capital Funding	5,382,377	8,430,911	8,836,940	1,766,830	1,700,292	66,538	3.9%	7,420,699

*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	218,810	156,520
Call investment deposits	10,819,354	6,362,856	7,927,258	10,831,199	7,927,258
Consumer debtors	6,215,923	9,710,204	6,538,936	5,000,998	6,538,936
Other debtors	1,051,066	1,842,280	544,896	1,334,765	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	434,258	481,345
Total current assets	18,849,857	18,660,159	15,652,963	17,830,991	15,652,963
Non current assets					
Long-term receivables	198,845	23,333	11,450	385,584	11,450
Investments	5,342,557	4,504,471	5,098,229	6,064,563	5,098,229
Investment property	582,962	581,285	581,285	582,962	581,285
Investments in Associate	–	–	–	–	–
Property, plant and equipment	46,284,709	52,439,627	52,825,841	46,814,677	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	128,588	138,455
Total non current assets	53,236,701	58,112,027	59,080,115	54,673,754	59,080,115
TOTAL ASSETS	72,086,558	76,772,186	74,733,079	72,504,745	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	446,550	484,907
Trade and other payables	7,178,768	10,840,416	6,483,218	4,323,768	6,483,218
Provisions	1,153,551	1,148,426	1,148,426	1,142,619	1,148,426
Total current liabilities	9,212,263	12,973,358	8,606,410	6,340,533	8,606,410
Non current liabilities					
Borrowing	6,270,937	7,838,577	7,838,577	7,304,555	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	14,181,978	14,911,172
TOTAL LIABILITIES	22,360,623	27,884,530	23,517,582	20,522,512	23,517,582
NET ASSETS	49,725,936	48,887,656	51,215,497	51,982,233	51,215,497
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	43,649,589	41,845,420	45,166,659	45,932,261	45,166,659
Reserves	6,076,347	7,042,235	6,048,838	6,049,972	6,048,838
TOTAL COMMUNITY WEALTH/EQUITY	49,725,936	48,887,656	51,215,497	51,982,233	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	4,081,568	4,071,037	10,532	0.3%	9,714,194
Service charges	20,600,259	18,787,179	18,787,179	8,494,236	8,065,013	429,224	5.3%	18,787,179
Other revenue	2,843,435	2,046,212	2,046,212	692,941	794,649	(101,708)	-12.8%	2,046,212
Government - operating	4,524,065	7,376,568	7,493,227	2,767,246	3,074,875	(307,629)	-10.0%	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	1,047,751	364,931	682,820	187.1%	919,395
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(30,825,166)	(35,865,543)	(35,982,201)	(15,557,301)	(15,802,132)	(244,831)	1.5%	(35,982,201)
Finance charges	(717,853)	(717,075)	(717,075)	(202,685)	(202,648)	37	0.0%	(717,075)
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	9,266,349	4,472,317	4,472,604	2,377,260	1,413,475	(963,785)	-68.2%	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)	(2,193,024)	(3,067,842)	(874,818)	28.5%	(7,958,468)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,232,015)	(7,761,267)	(8,127,667)	(2,193,024)	(3,067,842)	(874,818)	28.5%	(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)	(172,414)	(172,414)	-	-	(384,878)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(143,179)	748,685	748,685	919,165	919,166	1	0.0%	748,685
NET INCREASE/ (DECREASE) IN CASH HELD	2,891,154	(2,540,265)	(2,906,378)	1,103,402	(735,200)			(2,906,378)
Cash/cash equivalents at beginning:	5,486,618	7,627,840	8,654,340	8,654,340	8,654,340			8,654,340
Cash/cash equivalents at month/year end:	8,377,772	5,087,575	5,747,962	9,757,742	7,919,139			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 266 events as of 30 November 2019 and shows a YTD surplus of R9.6 million.

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								
Financial Performance								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Investment revenue	14,482	6,900	6,900	5,670	2,875	2,795	97.2%	6,900
Transfers recognised - operational	-	-	-	-	-	-	-	-
Other own revenue	277,782	278,700	278,700	137,036	120,176	16,861	14.0%	278,700
Total Revenue (excluding capital transfers and contributions)	292,264	285,600	285,600	142,706	123,051	19,656	16.0%	285,600
Employee costs	64,254	89,652	89,652	31,244	36,294	(5,050)	-13.9%	89,652
Remuneration of Board Members	415	581	581	113	145	(33)	-22.4%	581
Depreciation and asset impairment	54,123	50,164	50,164	24,582	20,901	3,681	17.6%	50,164
Finance charges	-	-	-	-	-	-	-	-
Materials and bulk purchases	35,762	40,524	40,524	17,724	17,991	(267)	-1.5%	40,524
Transfers and grants	2,124	-	-	-	-	-	-	-
Other expenditure	117,709	137,798	137,798	55,787	57,824	(2,037)	-3.5%	137,798
Total Expenditure	274,386	318,719	318,719	129,450	133,156	(3,706)	-2.8%	318,719
Surplus/(Deficit)	17,878	(33,118)	(33,118)	13,257	(10,105)	23,362	-231.2%	(33,118)
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	17,878	(33,118)	(33,118)	13,257	(10,105)	23,362	-231.2%	(33,118)
Taxation	5,394	-	-	3,688	-	3,688	100.0%	-
Surplus/ (Deficit) for the year	12,484	(33,118)	(33,118)	9,568	(10,105)	19,674	-194.7%	(33,118)
Capital expenditure & funds sources								
Capital expenditure	66,087	42,479	52,217	7,388	21,757	(14,369)	-66.0%	52,217
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	66,087	42,479	52,217	7,388	21,757	(14,369)	-66.0%	52,217
Total sources of capital funds	66,087	42,479	52,217	7,388	21,757	(14,369)	-66.0%	52,217
Financial position								
Total current assets	252,295	181,214	171,477	249,030				171,477
Total non current assets	880,699	712,645	722,382	857,534				722,382
Total current liabilities	97,972	106,255	106,255	61,235				106,255
Total non current liabilities	335	-	-	335				-
Community wealth/Equity	1,034,686	787,605	787,605	1,044,994				787,605
Cash flows								
Net cash from (used) operating	20,004	(23,312)	(23,312)	(14,110)	6,930	(21,041)	-303.6%	(23,312)
Net cash from (used) investing	(61,517)	(42,479)	(52,217)	17,195	17,195	-	-	(52,217)
Net cash from (used) financing	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	182,243	163,428	106,715	185,328	253,344	(68,016)	-87.2%	106,714

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

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

Description	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	60,407	52,745	7,662	14.5%	131,820
Interest earned - external investments	14,482	6,900	6,900	5,670	2,875	2,795	97.2%	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	76,630	67,431	9,199	13.6%	146,880
Gains on disposal of PPE	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	292,264	285,600	285,600	142,706	123,051	19,656	16.0%	285,600
Expenditure By Type								
Employee related costs	64,254	89,652	89,652	31,244	36,294	(5,050)	-13.9%	89,652
Remuneration of Directors	415	581	581	113	145	(33)	-22.4%	581
Debt impairment	414	300	300	(425)	125	(550)	-440.0%	300
Depreciation & asset impairment	54,123	50,164	50,164	24,582	20,901	3,681	17.6%	50,164
Finance charges	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–
Other materials	35,762	40,524	40,524	17,724	17,991	(267)	-1.5%	40,524
Contracted services	59,538	66,227	66,227	26,885	27,752	(866)	-3.1%	66,227
Transfers and subsidies	2,124	–	–	–	–	–	–	–
Other expenditure	57,064	71,272	71,272	29,219	29,947	(729)	-2.4%	71,272
Loss on disposal of PPE	692	–	–	108	–	108	100.0%	–
Total Expenditure	274,386	318,719	318,719	129,450	133,156	(3,706)	-2.8%	318,719
Surplus/(Deficit)	17,878	(33,118)	(33,118)	13,257	(10,105)	23,362	-231.2%	(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)	13,257	(10,105)	23,362	-231.2%	(33,118)
Taxation	5,394	–	–	3,688	–	3,688	100.0%	–
Surplus/(Deficit) for the year	12,484	(33,118)	(33,118)	9,568	(10,105)	19,674		(33,118)

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

Table F3 Monthly Budget Statement – Capital expenditure

Description	2018/19	Current Year 2019/20						
	*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	5,560	12,300	(6,740)	-54.8%	29,520
Operational Buildings	43,391	22,450	29,520	5,560	12,300	(6,740)	-54.8%	29,520
Municipal Offices	43,391	22,450	29,520	5,560	12,300	(6,740)	-54.8%	29,520
Computer Equipment	15,559	17,051	17,919	877	7,466	(6,589)	-88.3%	17,919
Computer Equipment	15,559	17,051	17,919	877	7,466	(6,589)	-88.3%	17,919
Furniture and Office Equipment	5,797	1,630	1,630	581	679	(99)	-14.5%	1,630
Furniture and Office Equipment	5,797	1,630	1,630	581	679	(99)	-14.5%	1,630
Machinery and Equipment	1,340	1,348	3,148	369	1,312	(942)	-71.8%	3,148
Machinery and Equipment	1,340	1,348	3,148	369	1,312	(942)	-71.8%	3,148
Total Capital Expenditure	66,087	42,479	52,217	7,388	21,757	(14,369)	-66.0%	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	7,388	21,757	(14,369)	-66.0%	52,217
Total Capital Funding	66,087	42,479	52,217	7,388	21,757	(14,369)	-66.0%	52,217

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

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2018/19	Current Year 2019/20			
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	12,023	–	–	4,096	–
Call investment deposits	170,221	163,428	153,690	182,066	153,690
Consumer debtors	–	–	–	–	–
Other debtors	65,862	16,032	16,032	58,736	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	249,030	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	564,175	592,818
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	124,170	129,564	129,564	118,309	129,564
Total non current assets	880,699	712,645	722,382	857,534	722,382
TOTAL ASSETS	1,132,993	893,859	893,859	1,106,564	893,859
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	41,386	32,849	32,849	12,523	32,849
Trade and other payables	51,009	68,596	68,596	41,010	68,596
Provisions	5,577	4,810	4,810	7,702	4,810
Total current liabilities	97,972	106,255	106,255	61,235	106,255
Non current liabilities					
Borrowing	–	–	–	–	–
Provisions	335	–	–	335	–
Total non current liabilities	335	–	–	335	–
TOTAL LIABILITIES	98,307	106,255	106,255	61,570	106,255
NET ASSETS	1,034,686	787,605	787,605	1,044,994	787,605
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(242,741)	(489,823)	(489,823)	(232,434)	(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	1,044,994	787,605

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

Table F5 Monthly Budget Statement – Cash Flow

Description	2018/19	Current Year 2019/20						
	*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	107,552	119,455	(11,903)	-10.0%	277,139
Government - operating	-	-	-	-	-	-	-	-
Government - capital	-	-	-	-	-	-	-	-
Interest	14,846	6,900	6,900	4,322	5,670	(1,348)	-23.8%	6,900
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(242,419)	(307,351)	(307,351)	(125,984)	(118,194)	(7,790)	6.6%	(307,351)
Finance charges	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	20,004	(23,312)	(23,312)	(14,110)	6,930	(21,041)	-303.6%	(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)	17,195	17,195	-	-	(52,217)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(61,517)	(42,479)	(52,217)	17,195	17,195	-	-	(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)	3,084	24,125	(21,041)	-87.2%	(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	185,328	253,344	(68,016)	-87.2%	106,714

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

SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN INTERNATIONAL CONVENTION CENTRE

Table SF1 Entity Material variance explanation

Description	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands			
<u>Revenue items</u>			
Interest earned - external investments	2,795	The variance is due to the favourable cash balances as a result of the increase in events, timing of capital expenditure, the investment of surplus funds and favourable interest rates.	No remedial action required at this stage.
Other revenue	9,199	The variance is due to the increase in events resulting in increases in revenue from venue hire and Food & Beverages.	No remedial action required at this stage.
Rental of facilities and equipment	7,662	The variance is as a result of higher yielding events, timing of events held to date and international events.	No remedial action required at this stage.
<u>Expenditure items</u>			
Employee related costs	(5,050)	The under expenditure is due to vacancies.	No remedial action required; budget will be achieved by 30 June 2020.
Other materials	(267)	The variance is due to the timing of costs related to events and functions.	No remedial action required; budget will be achieved by 30 June 2020.
Contracted services	(866)	The variance is due to timing of expenses and should equalise by year-end.	No remedial action required; budget will be achieved by 30 June 2020.
Other expenditure	(729)	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	6,589	Due to timing of capital expenditure.	No remedial action required; budget will be achieved by 30 June 2020.
Furniture and Office Equipment	99	Due to timing of capital expenditure.	No remedial action required; budget will be achieved by 30 June 2020.
Machinery and Equipment	942	Due to timing of capital expenditure.	No remedial action required; budget will be achieved by 30 June 2020.
Municipal Offices	6,740	Due to timing of capital expenditure.	No remedial action required; budget will be achieved by 30 June 2020.
<u>Cash flow items</u>			
Interest	(1,348)	The variance is due to timing differences.	No remedial action required; budget will be achieved by 30 June 2020.
Other revenue	(11,903)	The variance is due to timing differences.	No remedial action required; budget will be achieved by 30 June 2020.
Suppliers and employees	(7,790)	The variance is due to creditors outstanding at the end of the 2018/19 financial year, which was settled in the current year.	No remedial action required; budget will be achieved by 30 June 2020.
Capital assets	-	-	-

Table SF2 Entity Financial and non-financial indicators

Description of financial indicator	Basis of calculation	2018/19	Current Year 2019/20			
		*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure	19.7%	15.7%	15.7%	19.0%	15.7%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	9.5%	13.5%	13.5%	5.9%	13.5%
Liquidity						
Current Ratio	Current assets/current liabilities	257.5%	170.5%	161.4%	406.7%	161.4%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	257.5%	170.5%	161.4%	406.7%	161.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	186.0%	153.8%	144.6%	304.0%	144.6%
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	83.2%	5.6%	5.6%	165.3%	5.6%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	22.0%	31.4%	31.4%	21.9%	31.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	18.5%	17.6%	17.6%	17.2%	17.6%

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

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	2,676	1,273	36,303	-	-	-	-	6,520	46,773	-	6,520
Total By Income Source	2,676	1,273	36,303	-	-	-	-	6,520	46,773	-	6,520
Debtors Age Analysis By Customer Group											
Organs of State	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-
Other	2,676	1,273	36,303	-	-	-	-	6,520	46,773	-	-
Total By Customer Group	2,676	1,273	36,303	-	-	-	-	6,520	46,773	-	-

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	8,677	-	-	-	-	-	-	-	8,677
Total By Customer Type	8,677	-	-	-	-	-	-	-	8,677

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				-	-	220	(3)	217
Nedbank - Call Deposit - 03/7881544007/000105					6.3	21	(21)	
ABSA Bank - Current - 4072900553				18	-	3,011	(1,769)	1,242
ABSA Bank - Exh Serv - Current - 4072900731				5	-	54	28	82
ABSA Bank - Treasury Account - 40-7373-1246					-	76	(75)	1
ABSA Bank - Convenco Account - 40-7373-3701				8	-	61	(59)	2
ABSA Bank - Call Deposit - 4074708347					6.25	80	(80)	
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367				295	7.307	23,092	(5,843)	17,250
Investec Bank - (462097) 1008645				230	7.57	14,625	10,092	24,717
Nedgroup Money Market - (800167964) - 8319631	-	-		392	7.53	31,512	199	31,711
ABSA Bank - CTICC Money Market - 9316676360	-	-		209	7.40	20,122	86	20,208
Nedgroup Corp Money Market - (800167964) 8292731	-	-		465	7.47	37,690	235	37,925
ABSA Bank - CTICC East - Current - 4072900228	-	-		1	-	33	(31)	2
ABSA Bank - CTICC East - Call Deposit 4083941322	-	-			6.25	3	3	
Absa Bank - CTICC East - Money Market (6241084-ZAR-2201-0)	-	-		354	6.30	49,986	267	50,254
Nedbank - CTICC Main Current - 1151569623	-	-		-	-	789	135	923
Nedbank - CTICC Merchant Services - 11515696658	-	-		-	-	115	(125)	(9)
Nedbank - CTICC Payroll - 1151569666	-	-		-	-	241	(219)	22
Nedbank - CTICC East - 1151569674	-	-		-	-	105	9	115
Nedbank - CTICC Daily Call Deposit Account - 037232511442	-	-		21	-	1	1,500	1,501
Total investments				1,999		181,836	4,331	186,162

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	113	145	(33)	-22.4%	581
Sub Total - Board Members of Entities	415	581	581	113	145	(33)	-22.4%	581
% increase		40.1%	40.1%					40.1%
Senior Managers of Entities								
Basic Salaries	8,884	9,595	9,595	3,998	3,998	-	-	9,595
Sub Total - Senior Managers of Entities	8,884	9,595	9,595	3,998	3,998	-	-	9,595
% increase		8.0%	8.0%					8.0%
Other Staff of Entities								
Basic Salaries	55,370	80,057	80,057	27,246	32,296	(5,050)	-15.6%	80,057
Sub Total - Other Staff of Entities	55,370	80,057	80,057	27,246	32,296	(5,050)	-15.6%	80,057
% increase		44.6%	44.6%					44.6%
Total Municipal Entities remuneration	64,669	90,233	90,233	31,357	36,440	(5,083)	-13.9%	90,233
Unpaid salary, allowances & benefits in arrears	-	-	-	-	-	-	-	-

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

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	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	2,314	7,146	12,923	20,444	12,642	9,685	6,259	131,820	140,101	148,907
Interest earned - external investments	1,139	1,040	1,052	1,092	1,348	575	575	575	575	575	575	(2,220)	6,900	7,314	7,753
Other revenue	11,944	8,894	17,881	19,951	17,960	6,648	8,589	13,141	13,862	11,505	11,411	5,093	146,880	156,050	165,800
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	22,004	20,601	34,273	34,356	31,472	9,538	16,309	26,639	34,882	24,722	21,671	9,132	285,600	303,465	322,460
Employee related costs															
Employee related costs	6,070	5,713	6,769	6,242	6,450	7,259	7,683	7,683	7,683	7,683	7,683	12,733	89,652	95,801	101,549
Remuneration of Board Members	-	-	113	-	-	145	-	-	145	-	-	178	581	616	653
Debt impairment	-	-	-	(425)	-	25	25	25	25	25	25	575	300	300	300
Depreciation & asset impairment	4,132	4,132	4,132	7,266	4,920	4,180	4,180	4,180	4,180	4,180	4,180	500	50,164	43,787	41,186
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	2,934	2,949	3,141	4,637	4,063	2,064	2,327	3,939	3,903	3,123	3,178	4,267	40,524	43,045	45,725
Contracted services	4,620	6,191	5,050	5,747	5,277	4,237	5,090	6,004	5,854	5,671	5,584	6,902	66,227	70,212	74,449
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	5,721	5,827	4,736	7,298	5,637	5,792	5,826	5,913	6,079	5,977	5,865	6,601	71,272	75,927	80,884
Loss on disposal of PPE	-	-	-	108	-	-	-	-	-	-	-	-	-	-	-
Total expenditure	23,477	24,811	23,941	30,872	26,348	23,702	25,131	27,745	27,870	26,659	26,515	31,756	318,719	329,688	344,746

Table continues on next page.

City of Cape Town: FMR - Annexure A (November 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	227	507	490	5,589	575	3,540	3,540	3,540	3,540	3,540	3,540	23,590	52,217	52,206	52,527
Total capital expenditure	227	507	490	5,589	575	3,540	3,540	3,540	3,540	3,540	3,540	23,590	52,217	52,206	52,527
Cash flow															
Other Revenue	15,290	18,350	23,759	25,730	24,423	8,909	15,640	25,908	34,101	24,002	20,970	40,058	277,139	296,674	316,463
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,139	1,040	1,052	1,092	1,348	575	575	575	575	575	575	(2,220)	6,900	7,314	7,753
Suppliers, employees and other	(35,328)	(20,549)	(20,061)	(29,219)	(22,176)	(20,507)	(23,069)	(23,049)	(22,005)	(21,864)	(23,119)	(46,408)	(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	(11,023)	(6,854)	3,434	12,671	2,713	(1,574)	(8,570)	(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	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(48,172)	(52,217)	(52,206)	(52,527)
NET CASH FROM/(USED) INVESTING ACTIVITIES	7,514	3,614	3,642	1,689	736	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(48,172)	(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	(14,563)	(10,394)	(106)	9,131	(826)	(5,114)	(56,742)	(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	5,560	4,042	1,519	37.6%	9,700
Operational Buildings	42,870	9,700	9,700	5,560	4,042	1,519	37.6%	9,700
Municipal Offices	42,870	9,700	9,700	5,560	4,042	1,519	37.6%	9,700
Computer Equipment	14,028	4,600	5,468	877	2,278	(1,401)	-61.5%	5,468
Computer Equipment	14,028	4,600	5,468	877	2,278	(1,401)	-61.5%	5,468
Furniture and Office Equipment	5,797	455	455	581	190	391	206.3%	455
Furniture and Office Equipment	5,797	455	455	581	190	391	206.3%	455
Machinery and Equipment	1,340	481	481	369	200	169	84.3%	481
Machinery and Equipment	1,340	481	481	369	200	169	84.3%	481
Total Capital Expenditure on new assets	64,035	15,236	16,103	7,388	6,710	678	10.1%	16,103

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

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

Description	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	–	8,258	(8,258)	-100.0%	19,820
Operational Buildings	521	12,750	19,820	–	8,258	(8,258)	-100.0%	19,820
Municipal Offices	521	12,750	19,820	–	8,258	(8,258)	-100.0%	19,820
Computer Equipment	1,531	12,451	12,451	–	5,188	(5,188)	-100.0%	12,451
Computer Equipment	1,531	12,451	12,451	–	5,188	(5,188)	-100.0%	12,451
Furniture and Office Equipment	–	1,175	1,175	–	490	(490)	-100.0%	1,175
Furniture and Office Equipment	–	1,175	1,175	–	490	(490)	-100.0%	1,175
Machinery and Equipment	–	867	2,667	–	1,111	(1,111)	-100.0%	2,667
Machinery and Equipment	–	867	2,667	–	1,111	(1,111)	-100.0%	2,667
Total Capital Expenditure on renewal of existing assets	2,052	27,243	36,113	–	15,047	(15,047)	-100.0%	36,113

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

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	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	7,077	7,084	(7)	-0.1%	17,003
Operational Buildings	14,681	17,003	17,003	7,077	7,084	(7)	-0.1%	17,003
Municipal Offices	14,681	17,003	17,003	7,077	7,084	(7)	-0.1%	17,003
Total Repairs and Maintenance Expenditure	14,681	17,003	17,003	7,077	7,084	(7)	-0.1%	17,003

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

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	24,582	20,901	3,681	17.6%	50,164
Operational Buildings	54,123	50,164	50,164	24,582	20,901	3,681	17.6%	50,164
Municipal Offices	54,123	50,164	50,164	24,582	20,901	3,681	17.6%	50,164
Total Depreciation	54,123	50,164	50,164	24,582	20,901	3,681	17.6%	50,164

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

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

Table F1 Monthly Budget Statement Summary

Description	2018/19	Current Year 2019/20						
	*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	19,663	29,728	(10,065)	-33.9%	71,346
Other own revenue	24,558	22,921	22,921	5,422	9,346	(3,924)	-42.0%	22,921
Total Revenue (excluding capital transfers and contributions)	79,678	94,267	94,267	25,085	39,074	(13,989)	-35.8%	94,267
Employee costs	–	–	–	–	–	–	–	–
Remuneration of Board Members	320	739	739	74	308	(234)	-76.1%	739
Depreciation and asset impairment	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–
Materials and bulk purchases	445	1,354	1,354	224	564	(340)	-60.3%	1,354
Transfers and grants	–	–	–	–	–	–	–	–
Other expenditure	78,912	92,174	92,174	24,787	37,947	(13,160)	-34.7%	92,174
Total Expenditure	79,678	94,267	94,267	25,085	38,820	(13,735)	-35.4%	94,267
Surplus/(Deficit)	(0)	–	–	(0)	254	(254)	-100.0%	–
Transfers recognised - capital	–	–	–	–	–	–	–	–
Contributions & Contributed assets	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(0)	–	–	(0)	254	(254)	-100.0%	–
Taxation	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(0)	–	–	(0)	254	(254)	-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	(0)	1,571	(1,571)	-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	7,417	(7,407)	99.9%	9,617

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

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

Description	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	5,374	6,696	(1,323)	-19.8%	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	19,663	29,728	(10,065)	-33.9%	71,346
Other revenue	2,432	6,850	6,850	48	2,650	(2,602)	-98.2%	6,850
Gains on disposal of PPE	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	79,678	94,267	94,267	25,085	39,074	(13,989)	-35.8%	94,267
Expenditure By Type								
Employee related costs	–	–	–	–	–	–	–	–
Remuneration of Directors	320	739	739	74	308	(234)	-76.1%	739
Debt impairment	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–
Other materials	445	1,354	1,354	224	564	(340)	-60.3%	1,354
Contracted services	58,828	73,100	73,100	19,443	30,000	(10,557)	-35.2%	73,100
Transfers and subsidies	–	–	–	–	–	–	–	–
Other expenditure	20,084	19,074	19,074	5,345	7,947	(2,603)	-32.7%	19,074
Loss on disposal of PPE	–	–	–	–	–	–	–	–
Total Expenditure	79,678	94,267	94,267	25,085	38,820	(13,735)	-35.4%	94,267
Surplus/(Deficit)	(0)	–	–	(0)	254	(254)	-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)	254	(254)	-100.0%	–
Taxation	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(0)	–	–	(0)	254	(254)		–

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

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2018/19	Current Year 2019/20			
	*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	–	–	–	–	–

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

Table F5 Monthly Budget Statement – Cash Flow

Description	2018/19	Current Year 2019/20						
	*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	5,422	9,550	(4,128)	-43.2%	22,921
Government - operating	55,120	71,346	71,346	19,663	29,728	(10,065)	-33.9%	71,346
Government - capital	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(77,289)	(90,496)	(90,496)	(25,085)	(37,707)	12,622	-33.5%	(90,496)
Finance charges	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	11	3,771	3,771	(0)	1,571	(1,571)		3,771
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments								
Capital assets	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments								
Repayment of borrowing	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	11	3,771	3,771	(0)	1,571	(1,571)	-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	7,417	7,407	99.9%	9,617

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

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

Description	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands			
Revenue items			
Rental of facilities and equipment	(1,323)	Fewer than anticipated events materialised during this period resulting in less income being generated i.e. there were soccer matches that were cancelled due to the pitch not being ready and teams not making it to the next round. Other events were cancelled by the event organisers, due to the events no longer taking place.	No remedial action required; budget will be achieved by 30 June 2020.
Transfers and subsidies	(10,065)	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 above and below.	No remedial action required; budget will be achieved by 30 June 2020.
Other revenue	(2,602)	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.
Expenditure items			
Remuneration of Directors	(234)	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	(340)	Most of the expenditure incurred is event related. Fewer than anticipated events materialised during this period therefore less expenditure was incurred.	No remedial action required; budget will be achieved by 30 June 2020.
Contracted services	(10,557)	Most of the expenditure incurred is event related. Fewer than anticipated events materialised during this period therefore less expenditure was incurred.	No remedial action required; budget will be achieved by 30 June 2020.
Other expenditure	(2,603)	Most of the expenditure incurred is event related. Fewer than anticipated events materialised during this period therefore less expenditure was incurred.	No remedial action required; budget will be achieved by 30 June 2020.
Cash flow items			
Other revenue	(4,128)	Fewer than anticipated events materialised during this period, therefore less income was generated.	No remedial action required; budget will be achieved by 30 June 2020.
Government - operating	(10,065)	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	12,622	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.

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	308	(234)	-76.1%	739
Sub Total - Board Members of Entities	320	739	739	74	308	(234)	-76.1%	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	308	(234)	-76.1%	739
Unpaid salary, allowances & benefits in arrears	-	-	-	-	-	-	-	-

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

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	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	1,339	1,339	1,339	1,339	1,339	1,339	2,662	16,071	16,958	23,440
Transfers and subsidies	319	4,212	2,776	6,049	6,308	5,946	5,946	5,946	5,946	5,946	5,946	16,010	71,346	69,971	65,496
Other revenue	6	9	2	8	23	600	600	600	600	600	600	3,202	6,850	7,566	8,354
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	1,145	4,459	4,514	7,329	7,638	7,885	7,885	7,885	7,885	7,885	7,885	21,874	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	113	113	113	113	113	113	453	1,354	1,428	1,514
Contracted services	1,116	3,105	3,518	5,541	6,161	6,000	6,000	6,000	6,000	6,000	6,000	17,657	73,100	74,150	75,798
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	15	1,294	984	1,590	1,461	1,589	1,589	1,589	1,589	1,589	1,589	4,192	19,074	18,141	19,156
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total expenditure	1,145	4,459	4,514	7,329	7,638	7,702	7,702	7,702	7,702	7,702	7,702	22,302	94,267	94,495	97,290

Table continues on next page.

City of Cape Town: FMR - Annexure A (November 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	1,910	1,910	1,910	1,910	1,910	1,910	6,038	22,921	24,524	31,794
Grants	319	4,212	2,776	6,049	6,308	5,946	5,946	5,946	5,946	5,946	5,946	16,010	71,346	69,971	65,496
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers, employees and other	(1,145)	(4,459)	(4,514)	(7,329)	(7,638)	(7,541)	(7,541)	(7,541)	(7,541)	(7,541)	(7,541)	(20,163)	(90,496)	(91,660)	(95,344)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	-	-	-	-	314	314	314	314	314	314	1,885	3,771	2,835	1,946
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing/short term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	-	-	-	-	-	314	314	314	314	314	314	1,885	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	5,271	9,874	(4,604)	-46.6%	23,698
Sport and Recreation Facilities	22,765	23,698	23,698	5,271	9,874	(4,604)	-46.6%	23,698
<i>Outdoor Facilities</i>	22,765	23,698	23,698	5,271	9,874	(4,604)	-46.6%	23,698
Total Repairs and Maintenance Expenditure	22,765	23,698	23,698	5,271	9,874	(4,604)	-46.6%	23,698

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

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

Print name Kevin Jacoby

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

Signature  _____

Date 10.12.2019

10 December 2019

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

I, **Julie-May Ellingson**, the Accounting Officer of Cape Town International Convention Centre Company SOC Ltd (RF), hereby certify that the monthly budget statement for the month of **November 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 [Signature] Date 10/12/2019

Print name JULIE-MAY ELLINGSON

Title: **Accounting Officer**

Signature [Signature] Date 10.12.2019

Cape Town International Convention Centre

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

DIRECTORS: DA Cloete (Chairperson), A Cilliers, S Myburgh-de Gois, G Harris, JC Fraser,
N Pangarker, 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

05 December 2019

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

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

Print name: **Kim Theron**

Title: **Interim Chief Financial Officer**

Signature  Date 09/12/19

Print name: **Lesley de Reuck**

Title: **Accounting Officer**

Signature  Date 09/12/2019



**CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD**

ANNEXURE B

FINANCIAL MONITORING REPORT

NOVEMBER 2019 (2020 M05)

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

Expenditure	Budget Annual	Budget Charge IN Annual	Budget Charge OUT Annual	Net Budget Annual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUT Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUT Y-t-D	Net Actual Y-t-D	Variance YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
City Health	1 499 679 899	228 882 214	-12 299 967	1 716 262 146	539 754 560	95 018 055	-5 193 369	629 579 247	525 358 159	96 477 391	-4 582 078	617 253 472	-12 325 775
Finance: CM & H	3 128 293	5 223 949	-8 194 935	157 307	1 317 813	2 165 385	-3 411 949	71 249	966 065	2 464 529	-3 430 592	3	-71 247
HR Business Partner: CM & H	4 103 954	6 435 937	-10 333 742	206 148	1 760 982	2 668 390	-4 340 926	88 445	1 895 958	3 046 089	-4 942 049	-1	-88 446
Library & Information Services	510 428 618	110 806 362	-5 198 570	616 036 410	200 617 108	45 649 701	-2 185 724	244 081 086	184 921 502	45 567 034	-2 399 243	228 089 293	-15 991 793
Management: Community Services & Health	24 822 976	99 965 473	-123 545 655	1 242 794	10 291 480	41 466 873	-51 243 094	515 260	2 524 054	56 499 517	-59 023 571	0	-515 260
Planning & Development & PMO	35 152 810	51 627 122	-73 219 334	13 560 598	11 908 269	21 434 904	-30 504 729	2 838 444	10 095 259	23 602 840	-31 857 927	1 840 172	-998 272
Recreation & Parks	1 602 841 627	1 728 237 246	-1 139 085 458	2 191 993 415	542 446 968	583 424 817	-340 369 827	785 501 959	567 214 735	517 696 213	-278 720 876	806 190 073	20 688 114
Social Development & ECD	295 850 235	306 901 541	-167 968 840	434 782 936	82 839 772	101 434 180	-43 624 211	140 649 741	84 089 802	98 063 593	-39 993 943	142 159 453	1 509 712
Support Services: CM & H	15 726 023	16 201 933	-30 941 248	986 708	6 572 372	6 731 358	-12 892 154	411 576	4 561 279	7 127 121	-11 673 444	14 956	-396 620
Community Services & Health	3 991 734 434	2 554 281 776	-1 570 787 748	4 975 228 462	1 397 509 324	899 993 665	-493 765 982	1 803 737 007	1 381 626 813	850 544 329	-436 623 722	1 795 547 420	-8 189 587
Communications	79 084 121	31 893 879	-97 315 367	13 662 634	32 411 425	12 389 612	-37 321 375	7 479 662	32 413 677	12 812 157	-39 179 755	6 046 079	-1 433 584
Customer Relations	73 466 399	24 462 931	-93 388 054	4 541 276	32 998 591	10 133 286	-40 763 666	2 368 211	32 281 494	10 913 876	-42 997 777	197 593	-2 170 618
Executive & Council Support	59 566 115	38 120 862	-96 282 718	1 404 259	25 297 192	15 619 276	-39 479 702	1 436 767	24 693 626	16 614 503	-43 131 267	-1 823 138	-3 259 905
Finance: CS	9 305 879	2 138 991	-2 058 226	861 644	2 868 956	882 272	-3 269 608	481 620	2 050 772	854 954	-2 720 731	184 995	-296 625
HR Business Partner: CS	3 182 784	1 097 205	-4 119 779	160 209	1 352 740	450 629	-1 745 555	57 815	1 262 967	435 244	-1 698 211	0	-57 815
Human Resources	301 769 265	57 454 728	-289 770 548	69 453 446	133 463 114	23 753 379	-121 789 122	35 427 371	138 906 231	25 149 146	-127 359 455	36 695 922	1 268 551
Information & Knowledge Management	49 734 627	17 058 805	-53 169 228	13 624 205	20 760 004	6 995 982	-22 130 642	5 625 344	19 811 735	7 822 250	-22 704 641	4 929 344	-696 000
Information Systems & Technology	912 067 909	691 756 670	-1 332 062 903	271 761 676	365 263 380	244 754 828	-514 674 753	95 343 455	367 825 661	313 507 331	-590 546 116	90 786 877	-4 556 578
Legal Services	122 390 245	71 573 141	-187 551 701	6 411 685	62 617 137	28 323 507	-74 746 160	16 194 485	67 410 313	46 453 605	-113 863 923	-6	-16 194 490
Management: Corporate Services	18 943 176	68 760 160	-15 162 365	3 478 736	28 514 394	3 478 736	-30 166 323	1 826 808	3 764 228	31 727 028	-34 495 915	995 341	-831 467
Organisational Effectiveness & Innovation	47 221 772	13 953 699	-46 005 527	15 169 944	25 270 778	5 678 987	-19 122 741	11 827 024	21 599 591	6 077 415	-22 000 389	5 676 617	-6 150 407
Organisational Performance Management	106 190 525	21 595 451	-97 767 509	30 018 467	44 573 179	8 826 593	-33 404 509	19 995 264	32 871 510	9 087 186	-33 363 651	8 595 045	-11 400 219
Organisational Policy & Planning	42 279 813	14 970 994	-41 111 482	16 139 329	17 349 325	6 119 067	-16 594 398	6 873 994	15 593 957	6 489 177	-16 327 007	5 756 128	-1 117 866
Project Management Office: CS	13 016 263	644 843	-9 218 138	4 442 968	1 161 785	265 385	-3 593 969	12 476 281	13 476 281	497 329	-5 002 916	8 970 694	11 137 493
Support Services: CS	3 417 912	1 635 790	-4 007 314	1 046 899	1 490 061	670 136	-1 747 292	412 905	1 489 899	644 542	-1 785 091	349 350	-63 555
Resilience	3 557 861	8 777 667	0	12 335 528	1 536 134	3 557 870	0	5 094 004	1 876 411	3 905 748	0	5 782 159	688 155
Corporate Services	1 845 194 664	1 065 895 823	-2 434 894 463	476 196 024	771 892 539	396 935 204	-960 549 814	208 277 930	777 328 353	492 991 491	-1 097 176 844	173 143 000	-35 134 929
Enterprise & Investment	211 722 886	32 931 480	-39 124 252	205 530 114	105 801 138	12 752 135	-15 630 528	102 922 746	107 741 038	13 164 138	-12 839 364	108 065 812	5 143 066
Facilities Management	448 172 728	271 943 243	-320 299 396	399 816 575	150 598 966	111 667 352	-133 510 746	128 755 573	166 603 274	114 169 065	-142 431 923	138 340 417	9 584 844
Finance: EO & AM	5 109 155	13 110 828	-17 597 959	622 025	2 343 852	4 847 104	-6 773 690	417 265	1 856 459	5 023 053	-6 879 512	0	-417 265
Fleet Management	384 036 978	135 205 094	-419 909 697	99 332 374	141 967 902	55 369 933	-173 703 951	23 633 884	140 457 774	57 086 314	-126 543 833	71 000 255	47 366 371
HR Business Partner: EO & AM	3 040 598	12 797 279	-14 770 328	1 067 549	1 315 260	4 711 152	-5 588 837	437 575	1 240 633	4 886 790	-6 127 424	0	-437 575
Mgmt:Economic Opportunities & Asset Mngt	26 258 990	60 016 248	-86 235 247	39 991	7 255 135	24 799 315	-31 623 514	430 936	3 584 228	29 276 656	-32 860 884	0	-430 937
Project Management Office: EO & AM	0	313 089	-313 089	0	0	127 105	-127 105	0	780 497	120 401	-900 898	0	0
Property Management	232 372 752	66 955 359	-11 511 021	287 817 090	89 661 434	27 477 934	-5 085 246	112 054 122	73 360 216	26 229 204	-4 969 769	94 619 651	-17 434 471
Strategic Assets	76 335 061	34 153 112	-3 705 571	106 782 603	25 141 215	13 902 031	-1 528 027	37 515 219	26 174 629	14 244 629	-1 383 358	20 232 562	2 717 344
Support Services: EO & AM	5 642 874	12 973 371	-18 332 432	283 813	2 432 134	4 788 117	-7 097 950	122 302	2 342 830	4 969 193	-7 312 022	0	-122 302
Economic Opportunities & Asset Managemnt	1 392 692 021	640 399 104	-931 798 992	1 101 292 134	526 517 037	260 442 178	-380 669 593	406 289 622	524 138 241	269 169 443	-341 048 987	452 258 697	45 969 127
Electricity Generation & Distribution	12 422 511 084	3 511 691 038	-1 269 553 350	14 664 648 772	4 887 706 445	1 493 833 332	-557 367 698	5 824 172 079	4 808 596 418	1 390 906 112	-463 768 584	5 735 733 946	-88 438 133
Management: Energy & Climate Change	4 427 874	52 224 313	-56 429 785	222 403	1 829 361	21 597 356	-23 403 522	23 195	2 260 258	23 394 258	-25 654 516	0	-23 195
Sustainable Energy Markets	49 022 548	46 536 346	-5 175 294	90 383 600	18 981 125	19 392 072	-2 170 969	36 202 227	10 976 247	18 197 301	-1 293 122	27 880 425	-8 321 801
Energy & Climate Change	12 475 961 506	3 610 451 698	-1 331 158 428	14 755 254 775	4 908 516 930	1 534 822 759	-582 942 189	5 860 397 501	4 821 832 923	1 432 497 671	-490 716 222	5 763 614 371	-96 783 129
Budgets	749 408 050	3 612 050 476	-75 172 999	4 286 285 527	289 472 425	1 505 267 398	-31 272 613	1 763 467 210	284 865 807	1 510 436 478	-29 881 155	1 765 421 130	1 953 921
Cape Town Stadium	149 820 741	59 093 858	0	208 914 598	54 420 386	24 876 499	0	79 296 885	48 396 047	25 583 467	0	73 979 513	-5 317 372
Expenditure	49 157 953	31 579 032	-78 171 745	2 565 239	21 620 417	13 840 532	-34 626 329	834 621	21 253 483	14 525 640	-35 779 118	6	-834 616
Finance: Finance	4 427 614	7 224 913	-11 429 276	223 251	1 886 940	3 205 454	-4 997 262	95 131	1 852 512	3 438 504	-5 291 016	0	-95 131
Grant Funding	24 815 177	35 369 103	-32 163 960	28 020 319	11 035 335	15 577 357	-14 217 347	12 395 345	10 755 292	17 817 240	-15 750 692	12 821 840	426 496
HR Business Partner: Finance	6 488 752	1 183 282	-3 437 156	4 234 878	2 768 169	491 781	-1 487 769	1 772 181	2 363 747	497 742	-1 341 160	1 520 329	-251 852
Management: Finance	5 579 460	77 426 961	-87 530 395	-4 523 973	1 640 522	32 115 600	-39 054 578	-5 298 456	1 540 937	40 548 598	-42 089 535	0	5 298 455
Revenue	578 606 696	545 013 286	-967 907 761	155 712 221	240 113 452	216 832 983	-391 284 997	65 661 439	231 533 317	213 211 009	-592 528 298	52 216 028	-13 445 411
Supply Chain Management	187 988 666	153 513 344	-326 456 088	15 045 928	78 015 906	61 664 310	-133 725 320	5 954 895	70 364 138	57 928 762	-128 207 860	58 040	-5 869 855
Support Services: Finance	3 501 098	8 315 803	-11 599 308	217 593	1 546 889	3 657 113	-5 112 140	91 863	1 055 403	3 884 848	-4 940 252	0	-91 863
Treasury Services	1 361 006 883	53 282 365	-125 874 853	1 288 414 395	460 733 285	23 082 756	-56 916 951	426 909 089	468 453 881	24 083 291	-55 245 108	437 292 064	10 382 975
Valuations	125 498 829	21 601 408	-140 652 597	6 447 640	49 848 573	9 297 184	-58 671 078	474 679	45 168 641	9 841 917	-55 010 558	0	-474 679
Finance	3 246 299 818	4 605 653 829	-1 860 396 136	5 991 557 611	1 213 102 299	1 909 918 968	-771 366 383	2 351 654 883	1 187 603 205	1 921 797 497	-766 064 752	2 343 335 950	-8 318 933
Finance: HS	8 448 823	1 805 848	-9 799 561	455 110	3 648 485	751 766	-4 204 215	196 036	6 636 267	844 887	-7 481 154	0	-196 035
Housing Development	1 089 648 550	91 474 529	0	1 181 123 079	298 904 672	38 141 068	0	337 045 740	376 248 970	43 137 075	0	419 386 045	82 340 305
HR Business Partner: HS	0	523 581	-523 582	0									

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

Expenditure	Budget Annual	Budget Charge IN Annual	Budget Charge OUT Annual	Net Budget Annual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUT Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUT Y-t-D	Net Actual Y-t-D	Variance YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
Legal Compliance	12 817 771	1 480 667	-13 563 673	734 765	5 731 589	620 509	-6 031 155	320 943	5 104 294	644 566	-5 748 861	-1	-320 944
Management: City Manager	24 791 310	57 382 999	-81 951 707	222 602	17 680 418	23 943 139	-42 207 382	-583 824	18 471 743	20 629 154	-39 100 897	0	583 824
Office of the Mayor	70 719 097	65 421 439	-129 158 290	6 982 246	22 553 365	26 050 720	-48 960 303	-356 219	16 090 783	24 507 075	-38 050 148	2 547 710	2 903 928
Probitry	125 383 184	26 932 664	-145 095 006	7 220 841	52 789 604	11 857 095	-62 367 043	2 279 655	50 823 548	12 857 207	-63 680 755	0	-2 279 655
Support Services: CM	3 843 774	355 221	-3 985 918	213 077	1 436 997	144 705	-1 727 709	-146 007	1 520 007	143 716	-1 663 723	0	146 007
Office of the City Manager	237 555 137	151 572 989	-373 754 595	15 373 531	100 191 973	62 616 168	-161 293 592	1 514 549	92 010 375	58 781 719	-148 244 384	2 547 709	1 033 160
Disaster Management Risk Centre	86 205 024	87 532 662	-189 393	173 548 292	33 322 494	35 833 027	-55 713	69 099 809	33 274 883	23 969 556	-63 575	57 180 865	-11 918 944
Events	106 714 456	62 431 847	-4 360 941	164 785 362	21 693 598	25 249 603	-1 341 929	45 601 272	20 582 812	15 940 778	-1 145 878	35 377 712	-10 223 560
Finance: S&S	9 085 701	896 759	-9 525 665	456 795	3 529 089	372 518	-3 728 381	173 225	2 951 803	381 361	-3 333 163	0	-173 225
Fire Services	670 207 587	415 354 101	-114 531 068	971 030 619	270 105 751	173 464 948	-48 453 158	395 117 541	270 659 419	136 145 744	-39 373 441	367 431 722	-27 685 819
HR Business Partner: S&S	3 480 479	597 886	-3 903 122	175 243	1 499 131	246 692	-1 670 358	75 464	1 488 299	246 585	-1 734 884	0	-75 464
Law Enforcement, Traffic & Coordination	2 006 888 011	379 055 915	-24 160 256	2 361 783 671	822 058 548	158 418 698	-10 024 843	970 452 403	859 446 009	155 197 178	-9 667 845	1 004 975 343	34 522 940
Management: Safety & Security	177 210 569	106 091 842	-287 834 807	-4 532 396	16 697 539	44 093 532	-117 126 534	-56 335 464	8 173 326	52 269 844	-60 375 900	67 271	56 402 735
Metropolitan Police Services	464 458 028	156 539 454	-9 017 928	611 979 555	193 767 162	64 707 527	-4 979 652	253 495 037	181 777 087	56 551 880	-4 503 550	233 825 417	-19 669 621
Public Emergency Communications Centre	45 543 738	58 963 235	-102 121 126	2 385 847	20 072 820	24 015 779	-43 054 029	1 034 571	18 590 719	15 210 194	-33 800 913	0	-1 034 571
Support Services: S&S	17 825 134	2 865 315	-18 907 923	1 782 526	7 822 750	1 189 280	-7 611 369	1 400 661	8 491 140	1 219 828	-9 554 728	156 240	-1 244 422
Safety & Security	3 587 618 726	1 270 329 016	-574 552 228	4 283 395 514	1 390 568 883	527 591 602	-238 045 967	1 680 114 519	1 405 435 497	457 132 948	-163 553 876	1 699 014 569	18 900 050
Development Management	292 247 094	83 240 523	0	375 487 617	125 526 818	33 796 967	0	159 323 784	121 642 586	33 191 418	0	154 834 004	-4 489 781
Environmental Management	248 837 706	90 552 785	-367 261	339 023 230	98 829 951	36 812 303	-237 283	135 404 971	99 092 173	34 498 500	-35 990	133 554 683	-1 850 287
Finance: SP & E	51 974 531	1 494 563	-54 692 510	-1 223 417	17 511 131	615 195	-19 543 613	-1 417 287	2 933 750	506 085	-3 439 835	0	1 417 287
HR Business Partner: SP & E	150 000	730 081	-872 581	7 500	6 250	300 829	-360 204	-53 125	619 809	283 838	-903 648	0	53 125
Managmnt: Spatial Planning & Environment	4 454 042	56 960 666	-59 386 797	2 027 911	1 518 781	23 539 639	-24 550 527	507 893	2 419 692	27 228 912	-29 648 604	0	-507 893
Project Management Office: SP & E	3 489 639	738 839	-4 053 675	174 803	1 419 296	304 380	-1 685 562	38 115	1 552 038	293 641	-1 845 679	0	-38 114
Support Services: SP & E	350 000	730 221	-1 062 721	17 500	8 099	300 882	-439 423	-130 442	1 054 474	285 251	-1 339 725	0	130 442
Urban Catalytic Investment	30 428 871	33 915 301	-1 525 044	62 819 129	9 394 229	13 271 137	-633 362	22 032 004	5 965 153	10 149 479	-183 809	15 930 823	-6 101 181
Urban Planning & Design	85 874 987	49 574 484	0	135 449 470	38 069 233	19 796 370	0	57 865 603	36 089 062	17 184 392	0	53 273 454	-4 592 149
Spatial Planning & Environment	717 806 869	317 937 463	-121 960 589	913 783 743	292 283 790	128 737 700	-47 449 973	373 571 517	271 368 737	123 621 516	-37 397 288	357 592 964	-15 978 552
Business Enablement	118 251 135	57 560 065	-109 295 064	66 516 136	46 974 376	22 707 195	-45 043 765	24 637 806	40 928 252	31 971 489	-54 741 404	18 158 337	-6 479 469
Finance: Transport	58 722 574	38 172 499	-67 335 910	29 559 163	10 026 085	15 646 951	-20 071 628	5 601 408	5 547 615	18 788 764	-21 878 824	2 457 555	-3 143 853
Infrastructure Implementation	749 130 645	196 673 962	-124 402 770	821 401 837	163 972 730	82 362 742	-52 463 347	193 872 126	181 607 119	59 728 099	-37 712 804	203 622 415	9 750 290
Management: Transport	36 792 144	204 397 137	-234 882 968	6 306 313	14 651 155	83 126 166	-95 285 379	2 491 943	9 437 707	102 704 545	-112 142 253	0	-2 491 943
Network Management	248 560 839	63 185 246	0	311 746 085	65 396 278	25 143 360	0	90 539 638	91 448 840	30 498 665	0	121 947 505	31 407 867
Project Management Office: Transport	5 087 180	8 586 143	0	13 673 323	2 119 658	3 531 313	0	5 650 971	747 120	5 100 501	0	5 847 621	196 650
Public Transport Operations	1 222 593 267	131 290 089	-57 813 498	1 296 069 858	341 942 650	49 999 803	-20 157 359	371 785 094	325 647 604	54 510 195	-18 534 261	361 623 538	-10 161 556
Public Transport Regulations	72 735 258	55 262 921	0	127 998 179	6 231 938	20 949 817	0	27 181 756	11 502 805	14 744 215	0	26 247 020	-934 735
Roads Infrastructure & Management	1 377 921 778	370 617 829	0	1 748 539 608	435 533 334	153 575 422	0	589 108 757	519 437 207	146 137 556	0	665 574 762	76 466 006
Transport Planning	118 767 449	32 291 158	-27 569 364	123 489 243	36 962 138	12 183 511	-11 973 203	37 172 447	35 216 276	18 201 309	-11 712 559	41 705 025	4 532 578
Transport	4 008 562 269	1 158 037 049	-621 299 573	4 545 299 744	1 123 810 345	469 226 281	-244 994 682	1 348 041 944	1 221 520 545	482 385 338	-256 722 104	1 447 183 779	99 141 835
Area Central	49 710 809	61 389 810	-95 607 999	15 492 621	16 511 859	25 665 076	-38 860 487	3 316 448	18 503 849	22 997 681	-35 799 192	5 702 338	2 385 890
Area East	45 292 616	53 101 139	-60 649 254	17 744 502	15 667 692	20 880 611	-30 515 895	6 032 408	14 971 815	19 712 230	-28 885 725	5 798 320	-234 088
Area North	45 030 627	57 856 853	-84 981 415	17 906 066	14 795 796	22 319 044	-31 982 258	5 132 582	15 991 896	20 173 139	-29 325 574	6 839 462	1 706 879
Area South	41 269 172	53 224 867	-79 771 939	14 722 100	14 458 836	21 601 418	-31 879 997	4 180 257	15 265 801	19 155 311	-29 283 196	5 137 916	957 659
City Improvement Districts	244 566 519	1 253 274	0	245 819 793	101 632 393	521 366	0	102 153 759	101 297 933	1 532 060	0	102 829 993	676 234
Councillor Support	255 316 614	364 004 488	-615 785 044	3 536 058	100 912 659	152 391 421	-257 181 149	-3 877 069	98 751 931	145 226 423	-243 085 530	892 825	4 769 894
EPWP & CDW	97 983 037	16 936 099	0	114 919 135	11 610 505	7 041 382	0	18 651 888	8 846 491	6 651 024	0	15 497 515	-3 154 373
Finance: UM	6 468 590	8 849 876	-14 992 904	325 563	2 805 679	3 654 447	-6 345 661	114 464	2 603 716	3 344 347	-5 948 062	0	-114 464
HR Business Partner: UM	8 062 996	8 326 939	-10 102 571	6 287 364	2 612 940	3 432 121	-4 202 089	1 842 972	1 816 882	3 090 797	-4 907 679	0	-1 842 972
Management: Urban Management	21 903 566	59 213 078	-83 145 191	-2 028 547	6 539 506	24 507 595	-34 237 470	-3 190 369	3 826 752	27 015 848	-30 842 600	0	3 190 369
MURP Area Central	3 463 690	4 423 626	0	7 887 316	1 311 027	1 870 521	0	3 181 548	957 846	1 785 460	0	2 743 306	-438 241
MURP Area East	2 476 595	4 138 867	0	6 615 462	1 009 976	1 752 057	0	2 762 033	815 604	1 647 208	0	2 462 812	-299 221
MURP Area North	2 496 133	4 100 250	0	6 596 384	1 071 113	1 735 834	0	2 806 946	1 039 699	1 631 447	0	2 671 146	-135 800
MURP Area South	3 651 327	4 135 405	0	7 786 731	1 198 741	1 750 824	0	2 949 564	857 210	1 649 016	0	2 506 226	-443 338
MURP Technical Support	272 005 674	17 503 880	0	289 509 554	14 459 883	7 231 765	0	21 691 648	16 351 211	6 528 713	0	22 879 924	1 188 276
Project Management Office: UM	9 798 973	771 403	-3 828 025	6 742 351	5 558 439	314 347	-1 538 592	4 334 194	1 063 892	261 990	-315 741	1 010 140	-3 324 054
Public Participation	12 108 621	13 075 040	-24 149 139	1 034 522	4 863 482	5 437 629	-9 939 878	361 233	8 056 490	4 903 976	-12 960 466	0	-361 233
Support Services: UM	43 415 712	20 133 465	-25 000 735	38 548 442	11 531 253	8 337 778	-10 638 394	9 230 637	10 633 346	7 657 101	-9 908 778	8 381 669	-848 968
Urban Management	1 165 021 272	752 438 359	-1 118 014 215	799 445 416	328 551 778	310 445 235	-457 321 870	181 675 143	321 652 364	294 963 772	-431 262 543	185 353 592	3 678 449
Finance: W & W	2 290 368	14 230 370	-16 405 436	115 302	1 015 258	5 924 156	-6 888 325	51 089	215 247	6 069 496	-6 284 742	0	-51 089
Management: Water & Waste	7 838 452	61 494 944	-68 925 842	407 104	3 236 519	25 635 074	-28 703 519	168 074	1 733 740	27 720 277	-29 454 017	0	-168 074
Project Monitoring Unit: W & W	11 585 826	14 498 822	-24 285 014	1 799 634	4 900 303	6 037 364	-10 184 176						