



DATE:

REPORT TO: EXECUTIVE MAYOR  
FINANCE

---

**1. ITEM NUMBER**

**2. SUBJECT**

**FINANCIAL MONITORING REPORT: MARCH 2020 (J2797)**

**ONDERWERP**

**FINANSIËLE MONITERINGSVERSLAG: MAART 2020**

**ISIHLOKO**

**INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYOKWINDLA 2020**

**3. DELEGATED AUTHORITY**

In terms of delegation

This report is FOR NOTING BY

☒ **Committee name** : Finance

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

☐ Council

☒ **The Executive Mayor**

**4. DISCUSSION**

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

**The budget statement report and supporting tables of the City and its municipal entities represent the financial position of the abovementioned indicators as at 31 March 2020.**

4.1. Financial Implications ☒ None ☐ Opex ☐ Capex

☐ Capex: New Projects

☐ Capex: Existing projects requiring additional funding

☐ Capex: Existing projects with no additional funding requirements

4.2. Legal Compliance ☒

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

4.3. Staff Implications ☐ Yes ☒ No

4.4. Risk Implications ☐ Yes ☒ No

## 5. RECOMMENDATIONS

- a) It is recommended that the Financial Monitoring Report for the period ending 31 March 2020 be noted and referred to MayCo Members and EMT for remedial action, where required.
- b) It be noted that any saving on the various expenditure items will be set aside to address a shortfall on post-retirement medical aid provision, leave provision or other staff benefits, which are dependent on actuarial valuations and need to be topped up as such at year end.

## AANBEVELING

- a) Daar van die Finansiële Moniteringsverslag vir die tydperk wat op 31 Maart 2020 ten einde geloop het, kennis geneem word en verwys word na die burgemeesterskomiteede en die EMT vir remediërende optrede waar nodig.
- b) Daar kennis geneem word dat enige besparing op die verskeie bestedingsitems opsygesit sal word om voorsiening te maak vir 'n tekort in die voorsiening vir mediese hulp na aftrede, verlof of ander personeelvoordele, wat van aktuariële waardasies afhang en as sodanig teen die einde van die jaar aangevul moet word.

## ISINDULULO

- a) Kundululwe ukuba makuqwalaselwe iNgxelo engokuBek' iLiso kwezeMali yesithuba esiphele ngomhla wama- 31 eyoKwindla 2020 ize idluliselwe kuMalungu e-Mayco nakwi-EMT ukwenzela inyathelo lolungiso, apho kuyimfuneko.
- b) Kufuneka kuqatshelwe ukuba naluphi na ulondolozo lwemali kwimibandela yenkcitho eyahlukeneyo, luyakuthi lubekelwe bucala ukuze luphendule intsilelo ngokujoliswe kobonelelo loncedo lwezamayeza kwabo sele bedla umlhalaphantsi, ubonelelo ngekhfu okanye nezinye izibonelelo zoncedo kubasebenzi, apho kuxhomekeke kwezoqingqo-maxabiso ngokusemngciphekweni nemfuneko yokuba zongezwe njengoko zinjalo, ekupheleni konyaka.

---

## ANNEXURES

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

## FOR FURTHER DETAILS CONTACT

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

## CHIEF FINANCIAL OFFICER

|           |              |          |
|-----------|--------------|----------|
| NAME      | KEVIN JACOBY | COMMENT: |
| DATE      | _____        | _____    |
| SIGNATURE | _____        | _____    |

**LEGAL COMPLIANCE**

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

|           |       |          |       |
|-----------|-------|----------|-------|
| NAME      | <hr/> | COMMENT: | <hr/> |
| DATE      | <hr/> |          | <hr/> |
| SIGNATURE | <hr/> |          | <hr/> |

**EXECUTIVE MAYOR**

- ☐ SUPPORTED
- ☐ NOT SUPPORTED

|           |                |          |       |
|-----------|----------------|----------|-------|
| NAME      | ALD. DAN PLATO | COMMENT: | <hr/> |
| DATE      | <hr/>          |          | <hr/> |
| SIGNATURE | <hr/>          |          | <hr/> |



CITY OF CAPE TOWN  
ISIXEKO SASEKAPA  
STAD KAAPSTAD

**ANNEXURE A**

# **FINANCIAL MONITORING REPORT**

---

**MARCH 2020 (2020 M09)**

|                                                                                                                            |           |
|----------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>EXECUTIVE SUMMARY: CITY OF CAPE TOWN</b>                                                                                | <b>3</b>  |
| KEY DATA: CITY OF CAPE TOWN                                                                                                | 5         |
| <b>IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN</b>                                                                  | <b>30</b> |
| Table C1: Monthly Budget Statement Summary                                                                                 | 30        |
| Table C2: Monthly Budget Statement - Financial Performance (standard classification)                                       | 31        |
| Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)                     | 32        |
| Table C4: Monthly Budget Statement – Financial Performance (revenue by source and expenditure by type)                     | 33        |
| Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)             | 34        |
| Table C6: Monthly Budget Statement - Financial Position                                                                    | 35        |
| Table C7: Monthly Budget Statement - Cash Flow                                                                             | 36        |
| Corporate performance for Quarter 3 of 2020 – material variance explanation                                                | 37        |
| <b>SUPPORTING DOCUMENTATION: CITY OF CAPE TOWN</b>                                                                         | <b>38</b> |
| <b>CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES</b>                                                                        | <b>75</b> |
| Consolidated Table C1 Monthly Budget Statement Summary                                                                     | 75        |
| Consolidated Table C2 Monthly Budget Statement - Financial Performance (standard classification)                           | 76        |
| Consolidated Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)         | 77        |
| Consolidated Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)                           | 78        |
| Consolidated Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) | 79        |
| Consolidated Table C6 Monthly Budget Statement - Financial Position                                                        | 80        |
| Consolidated Table C7 Monthly Budget Statement - Cash Flow                                                                 | 81        |
| <b>IN-YEAR BUDGET STATEMENT TABLES: MUNICIPAL ENTITY - CAPE TOWN INTERNATIONAL CONVENTION CENTRE</b>                       | <b>82</b> |
| Table F1 Monthly Budget Statement Summary                                                                                  | 82        |
| Table F2 Monthly Budget Statement – Financial Performance (revenue and expenditure)                                        | 83        |
| Table F3 Monthly Budget Statement – Capital expenditure                                                                    | 84        |
| Table F4 Monthly Budget Statement – Financial Position                                                                     | 85        |
| Table F5 Monthly Budget Statement – Cash Flow                                                                              | 86        |

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

**STADIUM .....93**

Table F1 Monthly Budget Statement Summary .....93

Table F2 Monthly Budget Statement – Financial Performance (revenue and expenditure).94

Table F4 Monthly Budget Statement – Financial Position .....95

Table F5 Monthly Budget Statement – Cash Flow .....96

**MUNICIPAL MANAGER QUALITY CERTIFICATION**

## **EXECUTIVE SUMMARY: CITY OF CAPE TOWN**

### **BACKGROUND**

Section 71 of the MFMA states:

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

Regulation 28 of the MBRR states:

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

### **FINANCIAL MONITORING REPORT FOR THE PERIOD ENDING 31 MARCH 2020 (COMPARATIVE STATEMENT REPORT)**

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

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

## **KEY DATA: CITY OF CAPE TOWN (PAGE 5 - 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 38– 73)**

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

## **IN YEAR BUDGET STATEMENT TABLES: CONSOLIDATED TABLES (PAGE 75 – 81)**

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 82 – 92)**

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 93 – 101)**

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

**KEY DATA: CITY OF CAPE TOWN****Operating Budget**

| Operating Budget                             | Adjusted Budget 2019/20 | YearTD budget 2019/20 | YearTD actual 2019/20 | YTD variance     | Full Year Forecast |
|----------------------------------------------|-------------------------|-----------------------|-----------------------|------------------|--------------------|
| Total Revenue <sup>1</sup> (R'Thousands)     | 41,667,901              | 32,406,186            | 33,246,462            | 840,276          | 41,460,735         |
| Total Expenditure <sup>1</sup> (R'Thousands) | 41,933,801              | 28,470,621            | 28,063,728            | (406,893)        | 41,386,932         |
| <b>Surplus/(Deficit) contributions)</b>      | <b>(265,900)</b>        | <b>3,935,565</b>      | <b>5,182,734</b>      | <b>1,247,169</b> | <b>73,802</b>      |

**Capital Budget**

| Capital Budget                          | Adjusted Budget 2019/20 | YearTD budget 2019/20 | YearTD actual 2019/20 | YTD variance | Full Year Forecast |
|-----------------------------------------|-------------------------|-----------------------|-----------------------|--------------|--------------------|
| Total Capital Expenditure (R'Thousands) | 7,879,749               | 3,374,165             | 3,834,579             | 460,413      | 7,049,375          |

**Financial position**

| Working Capital                                                                                                                 | Audited Outcomes 2018/19 | Original Budget 2019/20 | Adjusted budget 2019/20 | YearTD actual |
|---------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------|-------------------------|---------------|
| <b>Cost coverage ratio<sup>3</sup></b><br>Cash and investments at period end less restricted cash/Monthly operating Expenditure | 3,85:1                   | -                       | -                       | 1,60:1        |
| <b>Liquidity</b><br>Current Ratio (Current assets/current liabilities) <sup>4</sup>                                             | 2.0                      | 1.4                     | 1.9                     | 2.6           |
| <b>Borrowing</b><br>Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) <sup>5</sup>     | 1.3%                     | 2.8%                    | 2.7%                    | 3.2%          |
| Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) <sup>6</sup>          | 7.3%                     | 17.8%                   | 20.7%                   | 22.7%         |
| <b>Financial Position (R'Thousands)<sup>7</sup></b><br>Total Assets                                                             | 70,953,565               | 76,535,561              | 75,575,382              | 75,962,262    |
| Total Liabilities                                                                                                               | 22,262,316               | 27,768,659              | 24,522,926              | 20,794,116    |
| <b>Cash Flow (R'Thousands)</b><br>Cash/cash equivalents at month/year end                                                       | 8,419,275                | 4,985,877               | 7,862,063               | 12,744,623    |

- Cost coverage ratio<sup>3</sup>**

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 period under review is 1.6 months which falls within the norm of 1-3 months (MFMA Circular 71). This outcome shows a significant drop from the previous period's outcome of 3 months. This change is attributable to the amendments to cash and Restricted Cash based on funding requirements for the 2021 MTREF.

- **Current Ratio<sup>4</sup>**

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

The year-to-date ratio shows that the City has sufficient cash to meet its short-term financial obligations and is above the norm of 1.5 to 2.1 (MFMA Circular 71). The ratio outcome of 2.6 is slightly lower than the previous month, due to a decrease in consumer debtors.

- **Capital Charges to Operating Expenditure<sup>5</sup>**

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. It is expected that the ratio outcome will be in line with the budgeted ratio as expenditure accelerates over the remainder of the financial year.

- **Borrowed funding of 'own' Capital Expenditure<sup>6</sup>**

The ratio indicates the extent of capital expenditure being financed from borrowed funding compared to own and other funding sources, excluding transfers and grant funded expenditure.

The year-to-date outcome of 22.7% is slightly more than the budgeted ratio of 20.7%. The year-to-date capital expenditure exceeds the year-to-date budget by R460.4 million.

- **Financial Position<sup>7</sup>**

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

- **Cash Flow**

Cash and cash equivalents amount to R12 745 million as at 31 March 2020. This position is mainly due to the levels of cash that were realised in the previous financial year. It includes the reserves and commitments required to be backed by cash. The funds are invested in compliance with the MFMA and City's Cash Management and Investment policy.

## Debtors

| Debtors <sup>1</sup> | Current - 0 to 30 days | 31-60 Days | 61 days and over | TOTAL     |
|----------------------|------------------------|------------|------------------|-----------|
| <b>R Thousands</b>   |                        |            |                  |           |
| Water                | 407,952                | 64,838     | 1,877,360        | 2,350,150 |
| Electricity          | 887,771                | 72,590     | 375,196          | 1,335,558 |
| Rates                | 754,389                | 91,467     | 1,187,813        | 2,033,670 |
| Sewerage             | 206,155                | 31,876     | 674,410          | 912,441   |
| Refuse               | 123,683                | 24,878     | 559,788          | 708,349   |

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 % <sup>8</sup> | Previous year<br>2018/19 | Current year<br>2019/20<br>(Interim ratios) | 12 Months<br>moving average<br>YTD collection<br>ratio<br>(Interim ratios) |
|----------------------------------------|--------------------------|---------------------------------------------|----------------------------------------------------------------------------|
| Electricity                            | 98.05%                   | 98.76%                                      | 98.81%                                                                     |
| Water                                  | 83.83%                   | 99.79%                                      | 104.44%                                                                    |
| Sewerage                               | 94.66%                   | 98.21%                                      | 101.85%                                                                    |
| Refuse                                 | 91.78%                   | 88.82%                                      | 89.98%                                                                     |
| Rates                                  | 96.09%                   | 96.92%                                      | 96.04%                                                                     |
| Other                                  | 94.21%                   | 100.60%                                     | 98.67%                                                                     |

<sup>8</sup>12 Months Collection Ratio. Calculated to National Treasury Circular 71.

The 12 Months Moving Average Payment Ratio for the period ended 31 March 2020 is 97.05% as reflected in the following table.

| Monthly Collection Rate |              |
|-------------------------|--------------|
| Period                  | Current year |
| 12 Months               | 97.05%       |
| 6 Months                | 97.08%       |
| 3 Months                | 95.91%       |
| Monthly                 | 99.82%       |

## Human Resources

| Human Resources                                                    | Audited Outcomes<br>2018/19 | Original Budget<br>2019/20 | Adjusted Budget<br>2019/20 | YearTD actual<br>2019/20 |
|--------------------------------------------------------------------|-----------------------------|----------------------------|----------------------------|--------------------------|
| Employee and Councillor remuneration<br>(R'Thousands)              | 12,526,851                  | 14,027,918                 | 14,210,260                 | 9,749,842                |
| Employee Costs (Employee costs/Total<br>Revenue - capital revenue) | 30.8%                       | 33.8%                      | 33.7%                      | 29.0%                    |
| Total Cost of Overtime (R'Thousands)                               | 666,269                     | 606,267                    | 704,222                    | 487,617                  |

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 63.

## Staff Complement

| Municipal Employees (numbers) | As at 30 June 2019 | Adjusted Budget<br>2019/20 | March 2020    |
|-------------------------------|--------------------|----------------------------|---------------|
| Filled posts - Permanent      | 26,646             | 26,478                     | 27,704        |
| Filled posts - Temporary      | 697                | 645                        | 1,632         |
| Vacant posts - Permanent      | 3,625              | 3,613                      | 4,113         |
|                               | <b>30,968</b>      | <b>30,736</b>              | <b>33,449</b> |

| Municipal Councillors (numbers)   | As at 30 June 2019 | Adjusted Budget<br>2019/20 | March 2020 |
|-----------------------------------|--------------------|----------------------------|------------|
| Municipal Councillors             | 230                | 231                        | 231        |
| Municipal Councillors - Vacancies | 1                  | -                          | -          |
|                                   | <b>231</b>         | <b>231</b>                 | <b>231</b> |

The City had 4113 vacancies as at 31 March 2020; 2876 positions were filled (1631 internal and 1245 external) with 1152 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.

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

| DIRECTORATE                                 | VACANT POSTS (Permanent positions) |                       | % of Posts Filled | Vacancy Rate  |
|---------------------------------------------|------------------------------------|-----------------------|-------------------|---------------|
|                                             | Number of Posts                    | Value                 |                   |               |
| City Manager (Office of CM)                 | 30                                 | R23,547,004           | 88.74%            | 11.26%        |
| Community Services and Health               | 409                                | R150,230,229          | 95.09%            | 4.91%         |
| Corporate Services                          | 190                                | R112,155,943          | 91.21%            | 8.79%         |
| Economic Opportunities and Asset Management | 159                                | R64,550,338           | 87.03%            | 12.97%        |
| Energy & Climate Change                     | 318                                | R132,958,808          | 89.80%            | 10.20%        |
| Finance                                     | 192                                | R76,462,851           | 92.31%            | 7.69%         |
| Human Settlements                           | 151                                | R72,886,557           | 85.27%            | 14.73%        |
| Safety and Security                         | 914                                | R272,205,758          | 85.07%            | 14.93%        |
| Spatial Planning and Environment            | 135                                | R77,418,098           | 87.62%            | 12.38%        |
| Transport                                   | 358                                | R135,406,041          | 83.94%            | 16.06%        |
| Urban Management                            | 49                                 | R27,076,805           | 92.25%            | 7.75%         |
| Water and Waste                             | 1208                               | R418,978,329          | 87.82%            | 12.18%        |
| <b>TOTAL</b>                                | <b>4,113</b>                       | <b>R1,563,876,763</b> | <b>89.05%</b>     | <b>10.95%</b> |

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

| DIRECTORATE                               | Less Than 6 Months | 6 to 12 Months | 1 to 2 Years | More Than 2 Years | Grand Total |
|-------------------------------------------|--------------------|----------------|--------------|-------------------|-------------|
| City Manager (Office of CM)               | 9                  | 12             | 7            | 2                 | 30          |
| Community Services and Health             | 272                | 127            | 10           | 0                 | 409         |
| Corporate Services                        | 90                 | 63             | 27           | 10                | 190         |
| Economic Opportunities & Asset Management | 77                 | 38             | 36           | 8                 | 159         |
| Energy and Climate Change                 | 184                | 81             | 34           | 19                | 318         |
| Finance                                   | 106                | 59             | 18           | 9                 | 192         |
| Human Settlements                         | 59                 | 22             | 23           | 47                | 151         |
| Safety and Security                       | 602                | 234            | 67           | 11                | 914         |
| Spatial Planning and Environment          | 87                 | 24             | 16           | 8                 | 135         |
| Transport                                 | 138                | 108            | 70           | 42                | 358         |
| Urban Management                          | 25                 | 14             | 5            | 5                 | 49          |
| Water and Waste                           | 579                | 287            | 244          | 98                | 1,208       |
| <b>Grand Total</b>                        | <b>2,228</b>       | <b>1,069</b>   | <b>557</b>   | <b>259</b>        | <b>4113</b> |

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

| Description                                    | Original Budget 2019/20 | Adjusted Budget | YearTD actual 2019/20 | YearTD budget 2019/20 | YTD variance |
|------------------------------------------------|-------------------------|-----------------|-----------------------|-----------------------|--------------|
| <b>R'Thousands</b>                             |                         |                 |                       |                       |              |
| Total Revenue (excluding capital transfers and | 40,921,950              | 41,667,901      | 33,246,462            | 32,406,186            | 840,276      |
| Total Expenditure                              | 41,779,617              | 41,933,801      | 28,063,728            | 28,470,621            | (406,893)    |
| Surplus/(Deficit)                              | (857,667)               | (265,900)       | 5,182,734             | 3,935,565             | 1,247,169    |

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 |
| <b>R thousands</b>                                                   |                     |                   |                   |                   |                |                |                    |
| <b>Revenue By Source</b>                                             |                     |                   |                   |                   |                |                |                    |
| Property rates                                                       | 9,916,685           | 9,950,180         | 7,497,321         | 7,480,131         | 17,190         | 0.2%           | 9,950,180          |
| Service charges - electricity revenue                                | 13,623,146          | 14,368,248        | 10,978,912        | 10,807,198        | 171,714        | 1.59%          | 14,368,393         |
| Service charges - water revenue                                      | 3,212,017           | 2,969,773         | 2,266,500         | 2,244,072         | 22,428         | 1.0%           | 2,969,773          |
| Service charges - sanitation revenue                                 | 1,568,599           | 1,482,072         | 1,160,207         | 1,116,901         | 43,307         | 3.9%           | 1,482,072          |
| Service charges - refuse revenue                                     | 1,286,433           | 1,236,834         | 965,559           | 918,366           | 47,194         | 5.1%           | 1,236,855          |
| Rental of facilities and equipment                                   | 311,781             | 319,959           | 217,079           | 222,799           | (5,720)        | -2.6%          | 323,604            |
| Interest earned - external investments                               | 912,495             | 912,473           | 948,800           | 803,239           | 145,561        | 18.1%          | 912,698            |
| Interest earned - outstanding debtors                                | 380,814             | 394,487           | 295,793           | 297,020           | (1,228)        | -0.4%          | 385,592            |
| Dividends received                                                   | -                   | -                 | -                 | -                 | -              | -              | -                  |
| Fines, penalties and forfeits                                        | 1,185,453           | 1,142,748         | 1,313,367         | 960,031           | 353,336        | 36.8%          | 1,147,149          |
| Licences and permits                                                 | 82,218              | 79,696            | 43,784            | 46,597            | (2,812)        | -6.0%          | 73,331             |
| Agency services                                                      | 217,672             | 219,336           | 183,221           | 160,092           | 23,130         | 14.4%          | 219,336            |
| Transfers and subsidies                                              | 7,376,568           | 7,722,432         | 6,721,680         | 6,753,264         | (31,584)       | -0.5%          | 7,521,102          |
| Other revenue                                                        | 804,335             | 822,156           | 613,144           | 562,589           | 50,555         | 9.0%           | 832,337            |
| Gains on disposal of PPE                                             | 43,732              | 47,505            | 41,093            | 33,888            | 7,205          | 21.3%          | 38,312             |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>40,921,950</b>   | <b>41,667,901</b> | <b>33,246,462</b> | <b>32,406,186</b> | <b>840,276</b> | <b>2.6%</b>    | <b>41,460,735</b>  |

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

- Service charges - electricity revenue (R171.7 million over)**

The over-recovery is largely due to customers in the commercial large power category who have not yet migrated to the new Time-of-use tariff despite it being the cheaper option.

- **Interest earned - external investments (R145.6 million over)**

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

- **Fines, penalties and forfeits (R353.3 million over)**

The over-recovery reflects mainly against Traffic Fines - Accruals and is due to more than planned fines issued for traffic- and various by-law offences during this period.

- **Other revenue (R50.6 million over)**

The over-recovery reflects mainly against the following categories:

- Service Charges Infrastructure and Facilities, due to broadband-related revenue being higher than planned to date.
- Cash Recovery - Claims, due to an unplanned refund from SASRIA.
- By-product sales, due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dams.
- Development Levies/BICL, due to higher than planned revenue received for the month under review.
- Hire of municipal staff, due to higher than anticipated demand for law enforcement staff for externally-funded events.
- Recoveries of Operational Expenditure, where cost for running the temporary desalination plants was recovered from the contractor.

Reasons for variances on revenue by source can be found in *Table SC1: Material variance explanations for revenue by source* on page 38.

Reasons for variances on revenue by vote can be found in *Table SC1: Material variance explanations for revenue by vote* on page 40.

## EXPENDITURE

### Main expenditure types for 2019/20

| Description<br>R thousands      | Budget Year 2019/20 |                   |                   |                   |                  |                |                    |
|---------------------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
|                                 | Original Budget     | Adjusted Budget   | YearTD actual     | YearTD budget     | YTD variance     | YTD variance % | Full Year Forecast |
| <b>Expenditure By Type</b>      |                     |                   |                   |                   |                  |                |                    |
| Employee related costs          | 13,817,805          | 14,028,148        | 9,628,303         | 9,904,575         | (276,272)        | -2.8%          | 13,671,459         |
| Remuneration of councillors     | 179,818             | 179,818           | 121,539           | 121,249           | 290              | 0.2%           | 179,818            |
| Debt impairment                 | 2,341,628           | 2,213,244         | 1,649,837         | 1,557,893         | 91,944           | 5.9%           | 2,213,244          |
| Depreciation & asset impairment | 3,015,086           | 3,040,783         | 2,189,637         | 2,224,615         | (34,978)         | -1.6%          | 3,026,008          |
| Finance charges                 | 790,756             | 760,816           | 573,793           | 548,770           | 25,023           | 4.6%           | 801,399            |
| Bulk purchases                  | 10,092,601          | 10,069,094        | 6,791,799         | 6,748,379         | 43,420           | 0.6%           | 10,070,868         |
| Other materials                 | 1,611,763           | 1,476,044         | 1,000,563         | 1,005,181         | (4,618)          | -0.5%          | 1,477,829          |
| Contracted services             | 7,156,498           | 7,339,120         | 4,367,774         | 4,538,780         | (171,006)        | -3.8%          | 7,121,729          |
| Transfers and subsidies         | 446,206             | 571,067           | 290,375           | 323,416           | (33,042)         | -10.2%         | 567,557            |
| Other expenditure               | 2,326,698           | 2,254,884         | 1,439,098         | 1,497,111         | (58,013)         | -3.9%          | 2,250,901          |
| Loss on disposal of PPE         | 756                 | 783               | 11,010            | 650               | 10,360           | 1593.1%        | 6,121              |
| <b>Total Expenditure</b>        | <b>41,779,617</b>   | <b>41,933,801</b> | <b>28,063,728</b> | <b>28,470,621</b> | <b>(406,893)</b> | <b>-1.4%</b>   | <b>41,386,932</b>  |

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

- **Employee Related Costs (R276.3 million under)**

The variance is mainly due to the turnaround time in filling vacancies; internal filling of vacant positions; and slower than planned implementation of job creation projects.

- **Debt impairment (R91.9 million over)**

The variance is due to the period budget provision for Bad Debt Provision within the Water & Waste directorate not being aligned to the actual monthly posting.

- **Contracted Services (R171.0 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.

- Building Contractors, due to staff capacity constraints within maintenance teams, mainly within the Human Settlements directorate, and delays in awarding maintenance tenders resulting in maintenance projects being implemented later than planned.
- G&D Contracted Services Building, due to invoices outstanding from the Western Cape Government (WCG) for the following projects: Delft The Hague, Valhalla Park and Belhar Pentech.
- R&M Electrical, due to electrical tenders not being in place as well as plant maintenance orders and invoices that must still be processed.
- R&M Maintenance of Equipment, where the replacement of old vehicles resulted in less repairs being needed.
- Meter Management, where expenditure patterns are not aligned to the period budget provision.
- Administrative and Support Staff, due to less than anticipated demand for Labour Broker staff to date.
- Sewerage Services, where invoices for services within informal settlements are still outstanding.
- Cleaning Costs, where budget provisions were made to procure sanitizers and other material in response to the Covid19 pandemic, but actual expenditure is not reflected yet.

- **Transfers and Subsidies (R33.0 million under)**

The variance is mainly within the Human Settlements directorate and reflects against G&D Housing PHP Payment, due to delays in submission of invoices by the contractors as the Housing Subsidy System (HSS) payment notification from the Western Cape Government for the payment of beneficiary subsidies is still outstanding.

- **Other Expenditure (R58.0 million under)**

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

- Electricity, due to lower than planned consumption of electricity at City facilities.
- Insurance premiums and claims, where actual premiums and claims paid were less than planned to date.
- Advertising, due to a lower demand for recruitment- and corporate advertising to date.

- Software Licences, mainly due to the SAP annual licence payment, specific to the Transport directorate, which was scheduled for payment in December 2019 but has not yet been processed as the report is still being finalised.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 48.

### 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 |
| <b>R thousands</b>                                |                     |                   |                   |                   |                  |                |                    |
| <b>Expenditure by Vote</b>                        |                     |                   |                   |                   |                  |                |                    |
| Vote 1 - Community Services & Health              | 3,925,379           | 3,844,311         | 2,627,780         | 2,638,829         | (11,049)         | -0.4%          | 3,815,700          |
| Vote 2 - Corporate Services                       | 1,808,667           | 1,872,734         | 1,366,725         | 1,332,483         | 34,242           | 2.6%           | 1,872,734          |
| Vote 3 - Economic Opportunities & Asset Managemnt | 1,368,210           | 1,425,879         | 990,017           | 968,434           | 21,583           | 2.2%           | 1,425,879          |
| Vote 4 - Energy & Climate Change                  | 12,060,720          | 12,097,935        | 8,132,451         | 8,283,571         | (151,120)        | -1.8%          | 11,971,904         |
| Vote 5 - Finance                                  | 3,004,417           | 3,321,105         | 2,123,044         | 2,214,700         | (91,656)         | -4.1%          | 3,258,164          |
| Vote 6 - Human Settlements                        | 1,468,810           | 1,600,804         | 921,689           | 1,024,555         | (102,866)        | -10.0%         | 1,603,141          |
| Vote 7 - Office of the City Manager               | 237,561             | 239,104           | 153,145           | 173,602           | (20,458)         | -11.8%         | 239,104            |
| Vote 8 - Safety & Security                        | 3,598,555           | 3,596,416         | 2,562,657         | 2,535,169         | 27,488           | 1.1%           | 3,596,416          |
| Vote 9 - Spatial Planning & Environment           | 711,474             | 697,345           | 481,079           | 492,265           | (11,186)         | -2.3%          | 697,345            |
| Vote 10 - Transport                               | 3,679,302           | 3,664,518         | 2,402,548         | 2,439,642         | (37,094)         | -1.5%          | 3,418,037          |
| Vote 11 - Urban Management                        | 1,142,379           | 1,097,253         | 656,978           | 653,410           | 3,568            | 0.5%           | 1,097,253          |
| Vote 12 - Water & Waste                           | 8,774,142           | 8,476,397         | 5,645,615         | 5,713,961         | (68,346)         | -1.2%          | 8,391,255          |
| <b>Total Expenditure by Vote</b>                  | <b>41,779,617</b>   | <b>41,933,801</b> | <b>28,063,728</b> | <b>28,470,621</b> | <b>(406,893)</b> | <b>-1.4%</b>   | <b>41,386,932</b>  |

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

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

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

- **Corporate Services (R34.2 million over)**
  - Employee related costs, due to staff appointments made earlier than planned.
  - Contracted Services - Advisory Services: Legal cost & Litigation, due to several unplanned high priority legal cases instituted during the year.
  - Other expenditure:
    - Training Other, due to training programmes being scheduled earlier than planned;
    - Corporate Training Programmes, due to additional training interventions offered, accelerated training programmes, and higher volumes of invoices processed to date; and
    - G&D Specialised IT Services, due to the erroneous processing of expenditure against this element.

- **Economic Opportunities & Asset Management (R21.6 million over)**

- Debt impairment, due to an unprocessed journal entry on Bad Debts Written-Off Transferred to Provision.
- Other materials, mainly on Materials Consumable, Tools and Equipment, where expenditure on materials was much higher than planned as a result of ongoing maintenance at various facilities in the Strategic Assets- and Fleet Management departments.
- Contracted services, mainly on:
  - Contractors: Building Contractors and R&M-Building Contractors, where work progressed faster than planned in the Facilities Management department;
  - Contractors: Servicing of Vehicles/Equipment and R&M - Vehicles/Equipment, due to a higher demand for maintenance on vehicles and equipment within the Fleet- and Facilities Management departments;
  - Outsourced services: Cleaning costs, due to misalignment of actual expenditure with the period budget; and
  - Outsourced services: Security services - Municipal facilities, due to an increase in security services rates, and additional facilities requiring security services as a result of continuous vandalism and burglaries.
- Other Expenditure - Operating Leases, where the period budget provision is not aligned to the actual expenditure for the hire of LDV/PVan/Special Vehicles/Trucks.

- **Safety & Security (R27.5 million over)**

- Employee related costs:
  - Overtime, due to by-law enforcement operations and crime prevention programmes, which are often conducted after hours resulting in overtime; and
  - Standby, due to staff shortages within the Law Enforcement department resulting in a number of officials being asked to be on standby.

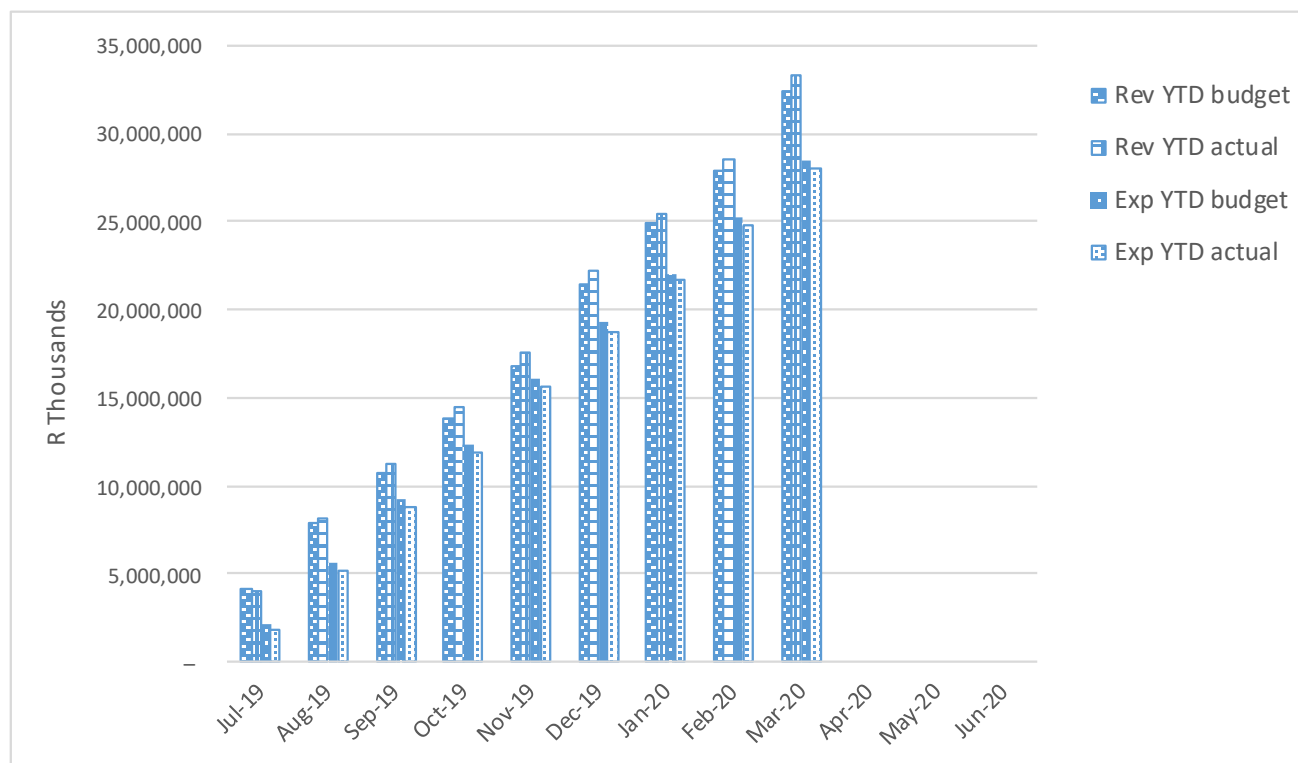
- **Urban Management (R3.6 million over)**

- Contracted Services, mainly on:
  - Advisory Services - Project Management, where MURP projects are progressing faster than anticipated;
  - Legal Cost - Legal Advice and Litigation, where actual expenditure relating to urgent legal matters was higher than planned; and
  - Building Contractors, due to expenditure relating to MURP projects at subcouncils progressing faster than anticipated.
- Event Promoters, due to Ward Allocation projects progressing faster than anticipated.

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

## 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 |
| <b>R thousands</b>                    |                     |                  |                  |                  |                |                |                    |
| <b>Total Capital Expenditure</b>      | 8,388,432           | 7,879,749        | 3,834,579        | 3,374,165        | 460,413        | 13.6%          | 7,049,375          |
| <b>Funded by:</b>                     |                     |                  |                  |                  |                |                |                    |
| National Government                   | 2,189,348           | 2,518,433        | 1,228,902        | 1,031,307        | 197,594        | 19.2%          | 2,053,962          |
| Provincial Government                 | 22,038              | 37,788           | 12,824           | 8,900            | 3,923          | 44.1%          | 36,501             |
| Other transfers and grants            | 53,700              | 60,887           | 34,389           | 34,503           | (114)          | -0.3%          | 45,861             |
| <b>Transfers recognised - capital</b> | <b>2,265,085</b>    | <b>2,617,108</b> | <b>1,276,115</b> | <b>1,074,711</b> | <b>201,404</b> | <b>18.7%</b>   | <b>2,136,323</b>   |
| <b>Borrowing *</b>                    | 1,091,580           | 1,091,580        | 580,148          | 392,771          | 187,377        | 47.7%          | 1,036,911          |
| <b>Internally generated funds</b>     | 5,031,767           | 4,171,062        | 1,978,316        | 1,906,683        | 71,632         | 3.8%           | 3,876,141          |
| <b>Total Capital Funding</b>          | <b>8,388,432</b>    | <b>7,879,749</b> | <b>3,834,579</b> | <b>3,374,165</b> | <b>460,413</b> | <b>13.6%</b>   | <b>7,049,375</b>   |

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

The year-to-date spend of R3 835 million represents 48.62% (R2 559 million) on internally-funded projects and 48.76% (R1 276 million) on externally-funded projects.

The full year forecast indicates that 89.5% 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 |
| <b>R thousands</b>                                 |                  |                     |                  |                  |                  |                |                |                    |
| <b>Multi-Year expenditure appropriation</b>        |                  |                     |                  |                  |                  |                |                |                    |
| Vote 1 - Community Services & Health               | 294,231          | 354,281             | 374,140          | 126,634          | 160,125          | (33,490)       | -20.9%         | 341,348            |
| Vote 2 - Corporate Services                        | 252,050          | 149,863             | 187,210          | 62,859           | 91,074           | (28,214)       | -31.0%         | 184,663            |
| Vote 3 - Economic Opportunities & Asset Management | 272,714          | 389,498             | 478,520          | 221,586          | 125,203          | 96,383         | 77.0%          | 463,588            |
| Vote 4 - Energy & Climate Change                   | 749,456          | 834,094             | 871,137          | 473,985          | 493,848          | (19,862)       | -4.0%          | 700,061            |
| Vote 5 - Finance                                   | 26,225           | 116,957             | 108,721          | 32,854           | 33,050           | (196)          | -0.6%          | 108,625            |
| Vote 6 - Human Settlements                         | 670,112          | 869,063             | 1,052,544        | 464,763          | 489,240          | (24,477)       | -5.0%          | 909,363            |
| Vote 7 - Office of the City Manager                | 2,500            | 973                 | 1,710            | 756              | 1,115            | (359)          | -32.2%         | 1,680              |
| Vote 8 - Safety & Security                         | 206,866          | 535,237             | 552,515          | 231,782          | 145,631          | 86,151         | 59.2%          | 550,850            |
| Vote 9 - Spatial Planning & Environment            | 57,070           | 92,847              | 86,810           | 31,917           | 52,538           | (20,621)       | -39.2%         | 76,613             |
| Vote 10 - Transport                                | 973,584          | 1,326,126           | 1,275,143        | 624,297          | 705,568          | (81,271)       | -11.5%         | 1,028,232          |
| Vote 11 - Urban Management                         | 22,429           | 122,981             | 106,991          | 18,118           | 47,205           | (29,087)       | -61.6%         | 106,950            |
| Vote 12 - Water & Waste                            | 1,789,054        | 3,596,511           | 2,784,309        | 1,545,026        | 1,029,568        | 515,457        | 50.1%          | 2,577,402          |
| <b>Total Capital Multi-year expenditure</b>        | <b>5,316,290</b> | <b>8,388,432</b>    | <b>7,879,749</b> | <b>3,834,579</b> | <b>3,374,165</b> | <b>460,413</b> | <b>13.6%</b>   | <b>7,049,375</b>   |

### Reasons for major over-/under expenditure (YTD)

- **Community Services & Health directorate (R33.5 million under)**

The negative year-to-date variance is due to:

- Delays in the award of tender 30C, which resulted in the following programmes being behind schedule:
  - Ideal clinics; and
  - National Core Standards Compliance.
- Delays in obtaining approval for an extension of the contract period on the Construction of the Heideveld ECD project.
- Zoning correction resulting in implementation delays on the Millers Camp Sport Field Upgrade project.
- Slight delays on implementation of the Mfuleni Integrated Recreational Facility project, due to external stakeholder delays.

91% spend is forecasted for the projects currently on the budget.

- **Economic Opportunities & Asset Management directorate (R96.4 million over)**

The following projects are ahead of schedule resulting in a positive variance for the directorate:

- Replacement of fleet and plant: Items were ordered and delivered earlier than anticipated.
- Upgrade of City Hall Good Hope Centre: Good contractor performance.

97% spend is forecasted for the projects currently on the budget.

- **Transport directorate (R81.3 million under)**

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

- IRT Jan Smuts: Initial delays were experienced, due to issues with underground services, as well as protracted processes in resolving the claim iro an error in measurement.
- IRT Phase 2A – Land and Property Acquisition: The acquisition process in respect of Govan Mbeki Road is progressing as well. MayCo approved the acquisition of six erven on 4 February 2020 with a further six erven anticipated to be approved at the April/May 2020 MayCo meeting. Approval of expropriation of partial pieces of land will be sought from MayCo in May 2020.
- IRT Phase 2A - East: The service provider's fee forecast was based on progression of detail design. However, due to a cost cutting exercise, significant changes to the IRT infrastructure provision have been identified, which implies a redesign of large parts of the project.
- Vehicles & Plant - Additional FY20: Orders placed; awaiting delivery.
- Reconstruction of Ottery Road: Delays as a result of late start in December 2019.

81% spend is forecasted for the projects currently on the budget.

- **Urban Management directorate (R29.1 million under)**

The negative variance reflects primarily on the following projects where orders were placed but delivery has not taken place yet:

- MURP Infrastructure;
- Safety Measures;
- CCTV/WIFI infrastructure Manenberg/Hanover Park; and
- Upgrading Vuyiseka Multi-Purpose Centre.

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

- **Water & Waste directorate (R515.5 million over):**

- **Water & Sanitation Services department (R577.2 million over)**

The following major projects are ahead of schedule, due to good service provider performance:

- Cape Flats Aquifer;
- Zandvliet WWTW;
- Table Mountain Group Aquifer;
- Bellville WWTW; and
- The Meter replacement programme

Expenditure is progressing well and planned spend is currently ahead of what was anticipated. It must however be noted that the current year-to-date variance is overstated, due to an anomaly that occurred during the updating of the period budget for the January 2020 adjustments budget.

93% spend is forecasted for the projects currently on the budget.

▪ **Solid Waste Management department (R62.8 million under)**

The underspend is mainly due to delays on the following programmes:

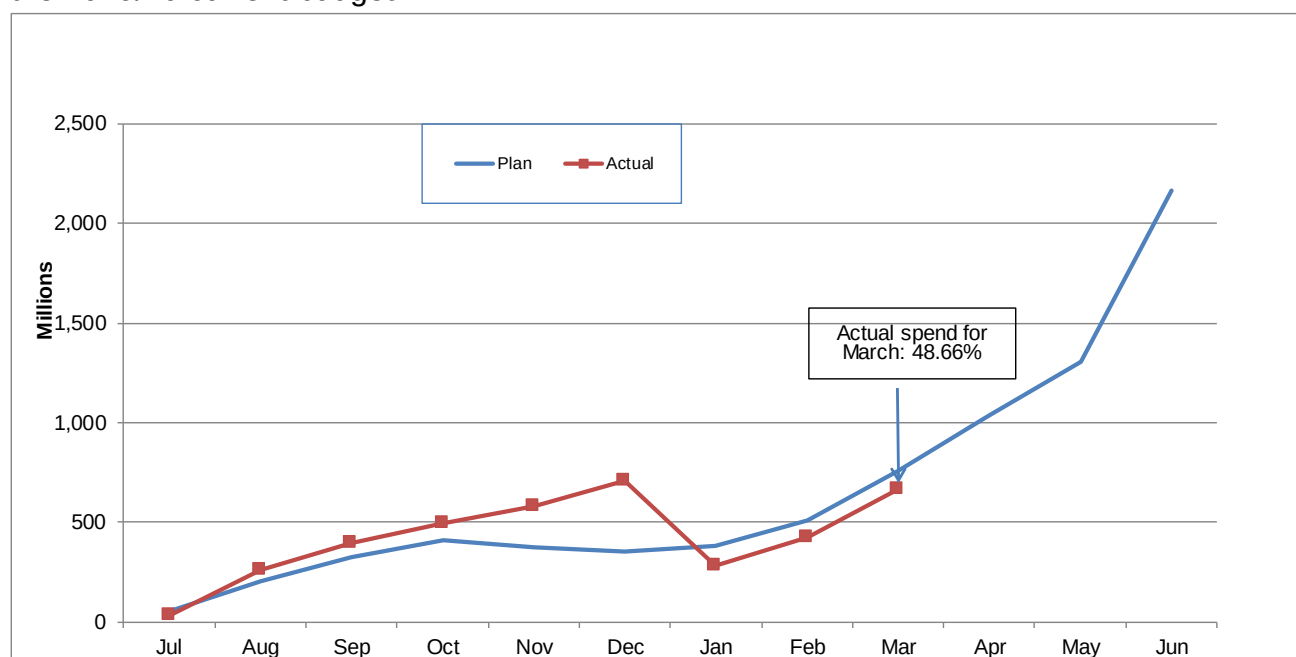
- Plant & Vehicles - Replacement FY20 Programme:  
The project is on schedule and currently in the execution phase. Orders were placed in August 2019 for long lead time vehicles. Awaiting delivery of smaller vehicles, which were ordered as well.
- Scottsdene Depot Upgrade:  
Construction only commenced in May 2019, due to initial delays with guarantees, construction permits and approval of building plans. The contractor is currently behind schedule but has indicated that work will be completed by 30 May 2020.

90% 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.

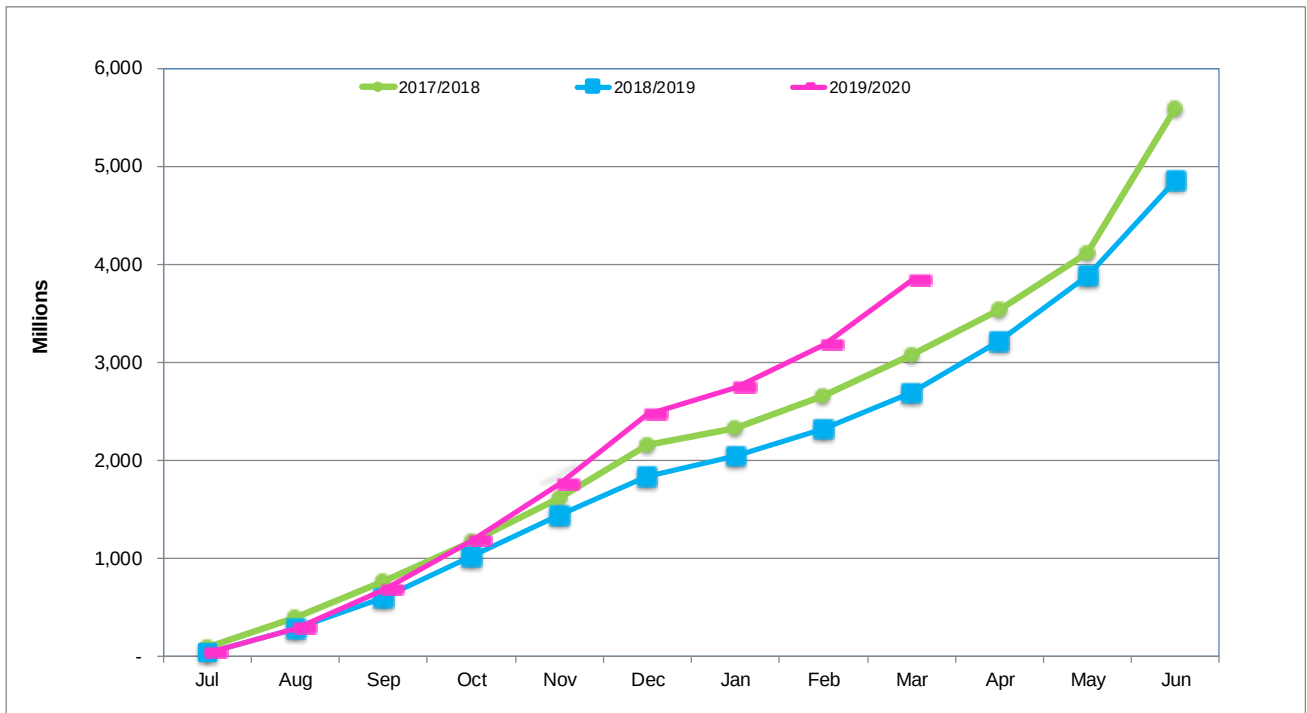
### Monthly capital expenditure

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**

| <b>Programme or Major Project</b>                     | <b>Current Budget</b> | <b>YTD Planned Spend</b> | <b>YTD Actual Spend</b> | <b>YTD Variance</b> | <b>Comments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------|-----------------------|--------------------------|-------------------------|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Zandvliet WWTW-Extension                              | 500,938,474           | 160,280,084              | 333,245,233             | 172,965,149         | Project progressing ahead of planned schedule as a result of good contractor performance. All contracts are currently in the execution phase.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| IRT Phase 2 A                                         | 457,666,091           | 119,415,235              | 95,415,527              | -23,999,708         | The negative variance is due to initial delays as a result of issues with underground services, as well as protracted processes in resolving the claim iro the correction of an error in measurement. This has been referred back for adjudication. The contractor has started work on South Bound carriage ways and is on schedule.                                                                                                                                                                                                                                                                                                                             |
| Cape Flats Aquifer                                    | 293,667,501           | 94,640,680               | 213,614,371             | 118,973,691         | The project is proceeding ahead of the New Water Programme and Water Strategy approved by Council (MC 29/05/19), due to good supplier performance.<br>Boreholes already drilled: 51 of 52 exploration boreholes, 53 of 57 monitoring boreholes, 58 of 89 production boreholes, and 31 of 37 sonic boreholes.<br>MAR boreholes drilled: 25 of 64 MAR boreholes and 41 of 96 MAR monitoring boreholes.<br>Boreholes yield tested: 41 of 52 exploration boreholes, 42 of 96 monitoring boreholes, and 53 of 89 production boreholes. The feasibility and conceptual design has been completed and the detailed design and drilling is being conducted concurrently. |
| FS Replacement Vehicles                               | 232,876,438           | 22,814,638               | 95,268,368              | 72,453,730          | The project was initiated ahead of schedule, with some vehicles delivered earlier than anticipated. Further orders will be placed from the remaining balance in April 2020, subject to COVID-19 lockdown restrictions.                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Table Mountain Group Aquifer                          | 220,000,000           | 55,000,000               | 113,576,422             | 58,576,422          | The project is proceeding ahead of schedule, due to good performance of the service providers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Asset Management Programme                            | 212,491,323           | 108,626,066              | 82,865,677              | -25,760,389         | Initial delays in obtaining the approval for the transversal use of various term tenders resulted in the programme running behind schedule. Approval has since been received and the contractor will commence after the COVID-19 Lockdown.                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Replacement of Fire Vehicles                          | 186,813,540           | 15,003,670               | 38,911,574              | 23,907,904          | Some vehicles delivered earlier than anticipated. Further orders have been placed; awaiting delivery.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| System Equipment Replacement: East                    | 182,000,000           | 134,831,841              | 120,516,777             | -14,315,064         | The following projects are behind schedule, due to the transformer/mini-sub tender not being in place:<br>1. System Equipment Replacement: North Area N FY20;<br>2. System Equipment Replacement: South Area S FY20; and<br>3. System Equipment Replacement: North Area C FY20.                                                                                                                                                                                                                                                                                                                                                                                  |
| Plant & Vehicles: Replacement                         | 147,615,962           | 80,243,804               | 36,418,862              | -43,824,942         | The project is on schedule and currently in the execution phase. Orders for long lead time vehicles were placed in August 2019; awaiting response from the vendor regarding the delay in delivery. It is anticipated that all vehicles will be delivered by the end of the financial year.                                                                                                                                                                                                                                                                                                                                                                       |
| Bellville WWTW                                        | 120,379,525           | 26,243,675               | 59,062,450              | 32,818,775          | Project is ahead of planned spend, due to good performance of the service providers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Meter Replacement Programme                           | 105,000,000           | 52,336,465               | 82,695,574              | 30,359,109          | Project is progressing ahead of schedule, due to good performance of the service providers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Urbanisation: Backyards/ Informal Settlements Upgrade | 101,795,878           | 58,533,881               | 52,782,481              | -5,751,400          | Construction has commenced but the COVID-19 lockdown will have an impact on the implementation rate of the project.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

Table continues on next page.

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

| Programme or Major Project                        | Current Budget       | YTD Planned Spend    | YTD Actual Spend     | YTD Variance       | Comments                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------------------------------------------------|----------------------|----------------------|----------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Forest Village Housing Project                    | 90,000,000           | 24,727,651           | 33,448,338           | 8,720,687          | This project is managed by the Western Cape Government as grant funding is utilised for the construction of internal- and bulk services. It is progressing ahead of schedule, due to good contractor performance.                                                                                                                                                                                                |
| Upgrading Solid Waste facilities                  | 85,400,680           | 50,294,084           | 33,852,351           | -16,441,733        | Initial delays with the guarantees, construction permits and building plan approval resulted in construction only commencing in May 2019. The contractor is running behind schedule; the SCM process to ensure that the contractor complies with the conditions of the award is underway. The contract may have to be extended to the end of November 2020.                                                      |
| Upgrading of drop-off facilities                  | 84,339,225           | 57,618,689           | 59,548,003           | 1,929,314          | The project is running ahead of schedule, due to good contractor performance.                                                                                                                                                                                                                                                                                                                                    |
| Facilities Management Infrastructure              | 83,375,428           | 35,966,564           | 27,803,210           | -8,163,354         | Contractors are on site at various facilities, however, the project is running behind schedule as a result of continuous breakdowns and entrapments during the upgrading process.                                                                                                                                                                                                                                |
| Non-Motorised Transport Programme                 | 81,413,191           | 62,494,136           | 60,471,589           | -2,022,547         | This budget is primarily for professional services required to implement the various Non Motorised Transport (NMT) projects. The Professional Services tender expired at the end of 2018/19; approval is being sought to re-appoint the service providers to conclude projects already in the implementation stage. The negative variance should be corrected as soon as the service providers are re-appointed. |
| Service Connections: Quote                        | 79,900,000           | 41,700,265           | 40,038,204           | -1,662,061         | The negative variance is due to fewer applications for new- and upgraded supplies.                                                                                                                                                                                                                                                                                                                               |
| Water Supply at Baden Powell Drive to Khayelitsha | 76,862,236           | 53,000,000           | 34,282,432           | -18,717,568        | Delays in the delivery of ductile iron pipes from China has resulted in the project being behind schedule. The pipes have now arrived but installation will be delayed, due to the COVID-19 Lockdown.                                                                                                                                                                                                            |
| Public Transport System Projects                  | 76,500,000           | 44,507,017           | 52,371,201           | 7,864,184          | Project is well ahead of schedule with systems being delivered earlier than anticipated. The Professional Services tender, which has not been concluded, raises a business continuity concern, however, Tender 342C will be utilised to mitigate the risk. The approval of the various project initiation documents for software development projects is currently being sourced.                                |
| Cape Flats WWTW - Refurbish various structure     | 70,180,470           | 9,765,826            | 29,556,334           | 19,790,508         | The project is progressing satisfactory, due to good contractor performance.                                                                                                                                                                                                                                                                                                                                     |
| Suites Cape Town Stadium                          | 74,743,068           | 20,386,690           | 18,473,959           | -1,912,731         | The impact of the COVID-19 Lockdown is being mitigated as the aluminium for this project was initially going to be procured from China, but has now been sourced locally.                                                                                                                                                                                                                                        |
| Road Dualling: Kommetjie Road and Ou Kaapse Weg   | 71,852,743           | 59,763,543           | 70,875,337           | 11,111,794         | Delays in service relocation requires additional funding for which a report will be submitted to Council. The contractor is now on schedule; practical completion was achieved by 26 March 2020.                                                                                                                                                                                                                 |
| Replace and Upgrade Water Network                 | 74,400,000           | 49,619,668           | 44,719,668           | -4,900,000         | Some projects are currently delayed, due to the COVID-19 Lockdown while densification of underground services, which affects the construction phase, is also causing delays.                                                                                                                                                                                                                                     |
| Replace and Upgrade Sewer City-wide               | 67,766,995           | 10,549,592           | 35,752,307           | 25,202,715         | The project is ahead of planned spend, due to good performance by service providers. The one standalone project, which is being implemented using tender 171Q/2018/19, is delayed by two and a half months as the contractor did not comply with contractual requirements. Implementation of projects will be affected by the COVID-19 Lockdown.                                                                 |
|                                                   | <b>3,777,978,768</b> | <b>1,448,363,764</b> | <b>1,865,566,248</b> | <b>417,202,484</b> |                                                                                                                                                                                                                                                                                                                                                                                                                  |

## COMMITMENTS AGAINST CASH AND INVESTMENTS

### Cash and Investments

For the month under review, the cash and cash equivalents amounted to R12 745 million. This position is mainly due to the levels of cash realised in the 2018/19 financial year.

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

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

| Item                                                                   | Previous Month     | Current Month      |
|------------------------------------------------------------------------|--------------------|--------------------|
| <b>R'Thousands</b>                                                     |                    |                    |
| <b>Closing Cash and Investment Balance</b>                             | <b>18,300,066</b>  | <b>20,561,901</b>  |
| Total Commitments                                                      | 9,254,203          | 14,971,805         |
| Unspent Conditional Grants                                             | 1,870,821          | 2,574,677          |
| Housing Development                                                    | 413,656            | 409,485            |
| MTAB                                                                   | 19,283             | 18,933             |
| Trust Funds                                                            | 874                | 879                |
| Insurance reserves                                                     | 516,130            | 521,313            |
| CRR / Revenue                                                          | 3,754,424          | 8,353,698          |
| Other contractual commitments                                          | 2,679,015          | 3,092,820          |
| <b>Commitments Funded from Cash and Cash Equivalent</b>                | <b>(1,436,925)</b> | <b>(7,154,527)</b> |
| <b>TOTAL Cash and Cash Equivalents as per Cash flow statement (C7)</b> | <b>10,482,789</b>  | <b>12,744,623</b>  |

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 56.

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 66.

## GRANT UTILISATION

| Description                                         | Budget Year 2019/20 |                   |                  |                  |                  |                |                    |
|-----------------------------------------------------|---------------------|-------------------|------------------|------------------|------------------|----------------|--------------------|
|                                                     | Original Budget     | Adjusted Budget   | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                  |                     |                   |                  |                  |                  |                |                    |
| Total operating expenditure of Transfers and Grants | 7,376,568           | 7,722,432         | 1,130,911        | 1,914,320        | (783,409)        | -40.9%         | 7,722,432          |
| Total capital expenditure of Transfers and Grants   | 2,265,085           | 2,617,108         | 1,276,115        | 1,074,711        | 201,404          | 18.7%          | 2,136,323          |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>    | <b>9,641,654</b>    | <b>10,339,540</b> | <b>2,407,026</b> | <b>2,989,031</b> | <b>(582,005)</b> | <b>-19.5%</b>  | <b>9,858,755</b>   |

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 60.

## 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 | 486,597             | –            | –            | (55)          | (11)           | –              | –                 | (2)         | 486,529 |

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 debit balances to be deducted from the next pay run.

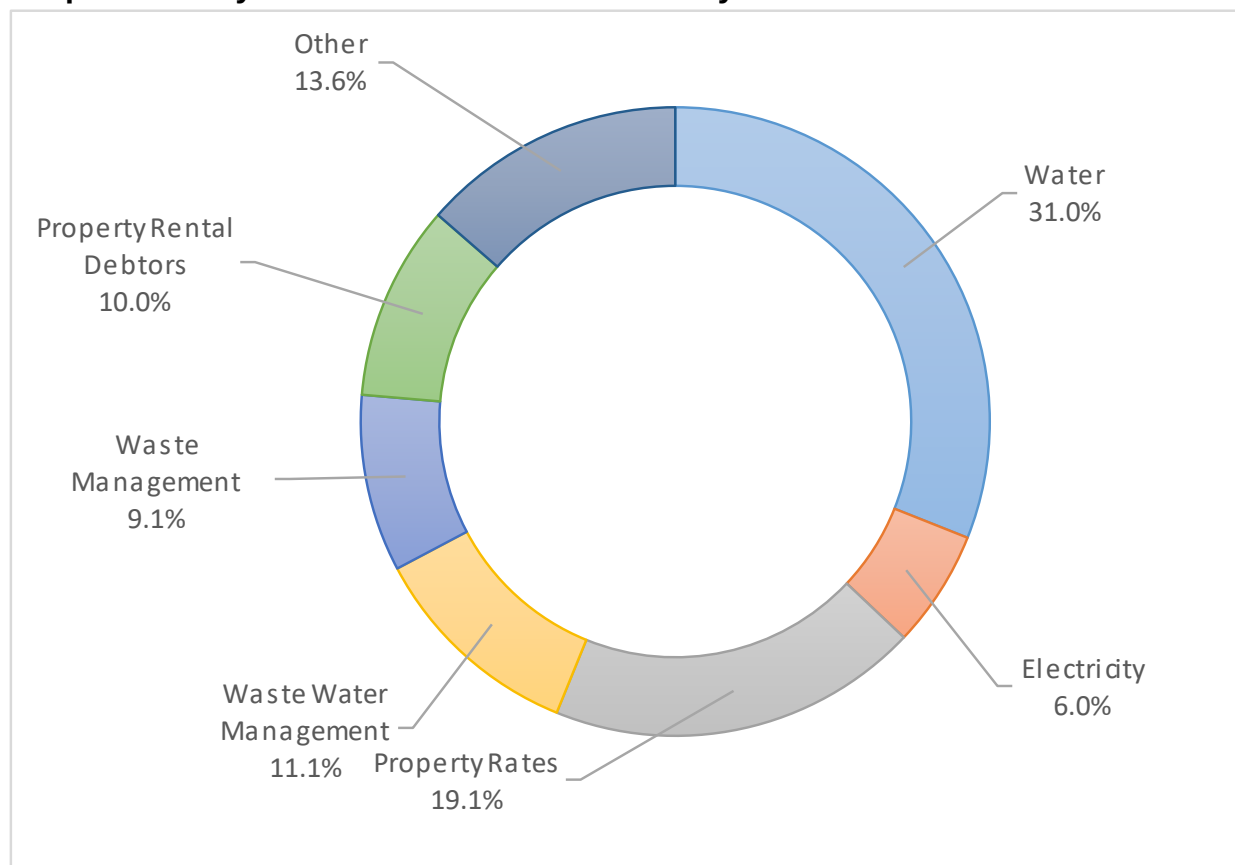
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

## 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             | 2,469,613           | 28.0% | 281,312     | 3.2%   | 199,990     | 2.3%   | 5,878,944          | 66.6%  | 8,829,859   |
| 2018/19 - totals only              | 2,236,634           | 21.9% | 345,577     | 3.4%   | 266,019     | 2.6%   | 7,375,383          | 72.1%  | 10,223,613  |
| Movement                           | 232,980             |       | (64,265)    |        | (66,029)    |        | (1,496,439)        |        | (1,393,754) |
| % Increase/(Decrease) year on year |                     | 10.4% |             | -18.6% |             | -24.8% |                    | -20.3% | -13.63%     |

### Graphical Analysis of debtors older than 90 days



**Top 10 Commercial debtors - Age Analysis**

| Account Owner Name                                           | Total          | Current        | 30             | 60      | 90             | 120         | 150       | 365            | >365           | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------------------------------------------|----------------|----------------|----------------|---------|----------------|-------------|-----------|----------------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| V & A Waterfront Holdings Pty Ltd                            | R58,095,165.24 | R17,584,514.63 | R20,497,941.25 | R320.72 | R20,134,820.16 | -R3,675.00  | R0.00     | -R3,875.00     | -R114,881.52   | This debt is at 30 days and is as a result of the unresolved dispute relating to the GV2018. Monthly payments favourable to the client are being made and a valuation objection lock has been set to 30 June 2020.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Church Methodist                                             | R27,686,345.85 | R2,621,126.16  | R0.00          | R0.00   | R0.00          | R0.00       | R0.00     | R117,767.82    | R24,947,451.87 | The erf is being used as a multipurpose property 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 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 property. Investigations to locate water meters continue to be a challenge. No change in the status of the account. |
| Basfour 2295 (Proprietary) Limited                           | R20,473,377.69 | R1,461,633.22  | R1,668,911.40  | R0.00   | R1,636,233.71  | R695,187.02 | R0.00     | R15,013,686.34 | -R2,274.00     | A payment of over R4.2 million was made in February 2020. The debtor renewed payment arrangement on 6 February 2020 to settle all outstanding amounts by 30 May 2020. Dunning lock was extended to 30 June 2020.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Moslem Cemetry Board Trustees                                | R13,019,917.49 | R2,274.86      | R0.00          | R0.00   | R0.00          | R0.00       | R3,408.19 | R11,359.11     | R13,002,875.33 | A decision for Rates revaluation of cemeteries is awaiting a Council resolution amendment with the annual Rates policy review process. If approved, it will be implemented in the 2020/2021 financial year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Mitchells Plain Foundation / Beacon Valley Frail Care Centre | R12,050,174.82 | R247,726.78    | R3,218,637.56  | R0.00   | R0.00          | R0.00       | R0.00     | R166.52        | R8,583,643.96  | The City is awaiting outstanding documents from the debtor for recommendation of a debt write-off. Dunning action is on hold as this is a frail care facility.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

Table continues on next page.

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

| Account Owner Name                           | Total           | Current        | 30             | 60           | 90           | 120            | 150            | 365            | >365            | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------|-----------------|----------------|----------------|--------------|--------------|----------------|----------------|----------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Zonnebloem College                           | R 10,728,068.93 | R 85,274.05    | R 89,511.60    | R 0.00       | R 0.00       | R 0.00         | R 97,741.39    | R 734,827.80   | R 9,720,714.09  | The Anglican Church is the owner of the property and is awaiting submission of a Rates tariff change from the Valuations Department. This will be followed by a rates rebate application. The payment arrangement is being adhered to and will expire in May 2020 with a dunning lock inserted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Bestinverprop01 Proprietary Limited Erf 9261 | R 10,628,301.85 | R 1,024,357.59 | R 1,043,132.28 | R 0.00       | R 0.00       | R 1,023,234.89 | R 1,030,120.93 | R 7,540,956.16 | -R 1,033,500.00 | The property owner is adhering to the active payment arrangement with the City.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Methodist Church                             | R 9,318,605.11  | R 103,532.31   | R 823,689.97   | R 76,605.37  | R 65,686.70  | R 43,000.73    | R 71,533.32    | R 339,796.41   | R 7,794,760.30  | The erf is being used as a multipurpose property 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 GV 2018) through the appropriate processes. Interest was reversed and an interest lock activated to control accumulation of further debt. There are active discussions and investigations on the best processes to effectively assist and resolve all issues relating to the properties. Location of water meters continue to be a challenge. No change in the status of the account. |
| The Business Manager                         | R 8,074,320.70  | R 460,102.35   | R 512,535.58   | R 455,765.29 | R 422,285.21 | R 520,892.07   | R 375,604.00   | R 2,902,431.35 | R 2,424,704.85  | The water meter replaced in February 2020 is faulty as it read 'non-readable' on 11 March 2020. The Water & Sanitation Services department is investigating this matter.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Gayatri Paper Mills Gauteng Pty Ltd          | R 7,224,398.46  | R 1,908,952.57 | R 0.00         | R 0.00       | R 0.00       | R 0.00         | R 5,316,874.09 | R 0.00         | -R 1,428.20     | The account escalated as a result of a water meter leak. The monthly payment arrangement plan ending in June 2020 is being adhered to.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

## Top 10 Commercial debtors service charges breakdown

| Account Owner Name                                        | Other           | Electricity     | Water           | Sewerage       | Refuse       | Rates           | CIDS           | SECD            | Sundries     | TOTAL           |
|-----------------------------------------------------------|-----------------|-----------------|-----------------|----------------|--------------|-----------------|----------------|-----------------|--------------|-----------------|
| V & A Waterfront Holdings Pty Ltd                         | R 0.00          | R 1,361,800.99  | R 3,455,340.72  | R 1,351,645.19 | R 0.00       | R 52,048,809.86 | R 0.00         | -R 122,431.52   | R 0.00       | R 58,095,165.24 |
| Church Methodist                                          | R 25.89         | R 0.00          | R 27,617,625.80 | R 68,694.16    | R 0.00       | R 0.00          | R 0.00         | R 0.00          | R 0.00       | R 27,686,345.85 |
| Basfour 2295 (Proprietary) Limited                        | R 11,450,939.13 | R 0.00          | R 420,069.37    | R 339,444.99   | R 0.00       | R 6,719,850.17  | R 1,546,105.03 | -R 3,031.00     | R 0.00       | R 20,473,377.69 |
| Moslem Cemetry Board Trustees                             | R 7,138.85      | R 1,716.66      | R 4,331.25      | R 250,105.55   | R 50,717.94  | R 12,570,801.37 | R 0.00         | R 0.00          | R 135,105.87 | R 13,019,917.49 |
| Mitchells Plain Foundation / Beacon Valley Frail Care Cer | R 9,490.98      | R 5,083,555.79  | R 2,716,112.56  | R 2,016,621.87 | R 374,513.99 | R 1,849,879.63  | R 0.00         | R 0.00          | R 0.00       | R 12,050,174.82 |
| Zonnebloem College                                        | R 30,814.69     | R 0.00          | R 671,848.20    | R 590,832.95   | R 62,857.33  | R 9,348,375.72  | R 0.00         | R 0.00          | R 23,340.04  | R 10,728,068.93 |
| Bestinverprop01 Proprietary Limited Erf9261               | R 0.18          | R 11,661,801.67 | R 0.00          | R 0.00         | R 0.00       | R 0.00          | R 0.00         | -R 1,033,500.00 | R 0.00       | R 10,628,301.85 |
| Methodist Church                                          | R 916.32        | R 0.00          | R 9,237,356.03  | R 80,332.76    | R 0.00       | R 0.00          | R 0.00         | R 0.00          | R 0.00       | R 9,318,605.11  |
| The Business Manager                                      | R 9.93          | R 0.00          | R 8,074,310.77  | R 0.00         | R 0.00       | R 0.00          | R 0.00         | R 0.00          | R 0.00       | R 8,074,320.70  |
| Gayatri Paper Mills Gauteng Pty Ltd                       | R 0.00          | R 0.00          | R 912,456.39    | R 4,470,531.12 | R 0.00       | R 1,732,152.73  | R 110,686.42   | -R 1,428.20     | R 0.00       | R 7,224,398.46  |

**Top 10 Residential debtors - Age Analysis**

| Account Owner Name              | Total          | Current     | 30            | 60         | 90          | 120         | 150         | 365           | >365           | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------------|----------------|-------------|---------------|------------|-------------|-------------|-------------|---------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Amakhaya Ngoku                  | R17,044,928.70 | R327,156.70 | R1,686,433.80 | R0.00      | R193,144.44 | R224,531.05 | R186,162.84 | R1,253,244.37 | R13,174,255.50 | This is an unregistered individual unit ownership complex with no formal body corporate. There is an appointed board, however it is not performing its roles effectively. In order to manage and control further accumulation of debt, the water pressure was reduced to manage consumption as well as to reduce water losses/wastage. The Director: Revenue met with relevant stakeholders to address the matter in February 2020. Dunning action is on hold until 30 June 2020. The Director: Revenue is considering the possibility of reversing the current water charges and billing at zero rate.                                                                                                                                                                                                                                       |
| Ndabeni Communal Property Trust | R6,396,269.05  | R113,385.98 | R102,778.57   | R96,907.93 | R91,449.20  | R100,296.28 | R90,184.80  | R692,749.37   | R5,108,516.92  | This is a land restitution case and the representatives of the beneficiaries were appointed by the High Court. They submitted an offer of full and final settlement subject to the approved application for funding by the City's Rural Development department. The process has been delayed even though the representatives requested additional time to address the Minister of Land and Rural Development and the Master's High Court in February 2020. The City has decided to continue with the dunning action, handing over the account for further debt collection action.                                                                                                                                                                                                                                                             |
| Body Corp Sandpiper Mansions    | R4,791,199.79  | R44,948.42  | R44,872.07    | R44,867.49 | R44,789.53  | R44,784.85  | R44,780.85  | R505,548.70   | R4,016,607.88  | The body corporate has installed individual water meters for each unit. However, individual property units are being assessed to ascertain whether they could benefit from the zero-rated tariff for water and sanitation for properties below R400 000. A report to recommend debt write-off is awaiting approval thereof.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Friends of Bathandwa Trust      | R4,680,410.86  | R38,344.24  | R30,174.45    | R33,553.51 | R40,640.66  | R63,822.80  | R63,732.32  | R669,818.64   | R3,740,324.24  | The property is operating as a crèche and a community organisation. According to the trustees, the crèche is occupying the property illegally. However, the crèche claims to have legal documents, which were never confirmed nor sighted. Summonses were issued and successfully delivered and an instruction has been given to the City's appointed attorney to proceed with the judgement phase. A health inspection was conducted in November 2019 and overall conditions in terms of hygiene and housekeeping were found to be satisfactory. The property's water supply was set to trickle resulting in a drastic reduction in the monthly account. A report recommending debt write-off was submitted to the delegated authority for consideration. There is no change in the status of the account while awaiting approval of report. |

Table continues on next page.

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

| Account Owner Name                      | Total         | Current    | 30          | 60          | 90          | 120        | 150        | 365         | >365          | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------|---------------|------------|-------------|-------------|-------------|------------|------------|-------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Silvermist Mountain Lodge Body Corporat | R3,929,259.59 | R80,110.37 | R112,235.63 | R106,229.84 | R633,566.84 | R0.00      | R0.00      | R348,469.03 | R2,648,647.88 | Although adjustments were processed successfully in February 2020 and the debtor was advised to settle the account accordingly. However, in March 2020, the body corporate appointed new attorneys to challenge unsettled differences with the City. Payments continue to be maintained and the City is yet to consider the new challenge.                                                                                                                                                                                                                                                                                                                                                                       |
| Bangikaya Lolo                          | R3,151,080.96 | R19,516.99 | R21,843.29  | R21,823.74  | R22,079.21  | R21,549.13 | R25,596.39 | R255,106.63 | R2,763,565.58 | A report recommending debt write-off as a result of water zero-tariffs was submitted for consideration to the delegated authority. The water meter was replaced with a Water Management Device (WMD) set to 350kl per day.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Schotsche Kloof Flats Body Corporate    | R2,230,700.05 | R19,347.83 | R42,306.29  | R14,222.75  | R25,221.99  | R27,858.64 | R23,323.94 | R158,887.44 | R1,919,531.17 | Investigation outcomes to install WMD in the properties revealed that there are technical constraints with the location. A report recommending a debt write-off was submitted to the delegated authority for consideration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Mary Jane Vaas                          | R2,208,675.29 | R16,897.66 | R41,626.36  | R0.00       | R0.00       | R16,413.48 | R12,592.03 | R100,009.52 | R2,021,136.24 | This is an Estate Late with no executor. It is currently being occupied illegally and a crèche is being run from the property. The illegal meter connections on the property were disconnected. The Water & Sanitation Services department has updated the data with the account billing availability charges only. The account has been handed over and assigned to an attorney in order to proceed with the necessary legal action.                                                                                                                                                                                                                                                                            |
| Victoria Wilhelmina Pedro               | R2,154,855.91 | R14,664.89 | R24,600.71  | R26,078.67  | R24,085.78  | R23,999.56 | R23,873.76 | R163,443.53 | R1,854,109.01 | The property is a deceased estate with no executor. It was used as a crèche at some stage. A joint inspection was done by a Health Inspector and a Law Enforcement officer as the area is deemed volatile. Feedback from the site visit is that the crèche no longer exists and that the water has been disconnected as dunning action was revised. Suspected tampering is being investigated and effective disconnection is recommended. The Water & Sanitation Services department is in the process of replacing the water meter outside the property with a WMD to ensure that accurate readings can be taken. No payments are currently being made but collection is done via prepaid electricity payments. |
| Matthew Paul Machin                     | R2,149,368.28 | R16,129.37 | R16,684.61  | R17,369.32  | R16,392.63  | R17,228.11 | R16,259.69 | R113,717.29 | R1,935,587.26 | The property is under liquidation and claim documents have been submitted to the liquidator. Awaiting amended offers on the Nedbank-owned movable property as the court order has granted the liquidator permission to sell. The remainder of the assets are still under interdict while litigation is ongoing. An Insolvency Lock is active until 31 January 2021. There is no change in the status of the account.                                                                                                                                                                                                                                                                                             |

### Top 10 Residential debtors service charges breakdown

| Account Owner Name                     | Other        | Electricity    | Water          | Sewerage       | Refuse         | Rates          | SECD        | Sundries     | TOTAL           |
|----------------------------------------|--------------|----------------|----------------|----------------|----------------|----------------|-------------|--------------|-----------------|
| Amakhaya Ngoku                         | R 504.25     | R 0.00         | R 7,996,615.72 | R 7,933,048.02 | R 1,116,968.89 | R 0.00         | -R 2,208.18 | R 0.00       | R 17,044,928.70 |
| Ndabeni Communal Property Trust        | R 11,144.58  | R 0.00         | R 6,230.98     | R 6,230.98     | R 5,931.58     | R 5,799,006.04 | R 0.00      | R 567,724.89 | R 6,396,269.05  |
| Body Corp Sandpiper Mansions           | R 217.19     | R 0.00         | R 2,252,905.35 | R 2,166,406.43 | R 371,670.82   | R 0.00         | R 0.00      | R 0.00       | R 4,791,199.79  |
| Friends of Bathandwa Trust             | R 117.06     | R 0.00         | R 4,291,037.09 | R 352,763.97   | R 10,558.89    | R 25,933.85    | R 0.00      | R 0.00       | R 4,680,410.86  |
| Silvermist Mountain Lodge Body Corpora | R 18.24      | R 3,524,756.89 | R 383,050.05   | R 0.00         | R 21,434.41    | R 0.00         | R 0.00      | R 0.00       | R 3,929,259.59  |
| Bangikaya Lolo                         | R 775.78     | R 0.00         | R 3,058,466.99 | R 91,838.19    | R 0.00         | R 0.00         | R 0.00      | R 0.00       | R 3,151,080.96  |
| Schotsche Kloof Flats Body Corporate   | R 319.88     | R 0.00         | R 2,144,949.81 | R 85,430.36    | R 0.00         | R 0.00         | R 0.00      | R 0.00       | R 2,230,700.05  |
| Mary Jane Vaas                         | R 12,324.18  | R 0.00         | R 2,047,508.79 | R 81,841.54    | R 26,617.64    | R 37,866.42    | R 0.00      | R 2,516.72   | R 2,208,675.29  |
| Victoria Wilhelmina Pedro              | R 207,885.36 | R 0.00         | R 1,755,860.00 | R 134,388.66   | R 20,947.79    | R 35,774.10    | R 0.00      | R 0.00       | R 2,154,855.91  |
| Matthew Paul Machin                    | R 439,843.59 | R 7,055.04     | R 612,142.18   | R 42,628.66    | R 33,908.74    | R 1,013,790.07 | R 0.00      | R 0.00       | R 2,149,368.28  |

**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 |
| <b>R thousands</b>                                                                            |                   |                     |                   |                    |                    |                     |                 |                    |
| <b><u>Financial Performance</u></b>                                                           |                   |                     |                   |                    |                    |                     |                 |                    |
| Property rates                                                                                | 9,536,185         | 9,916,685           | 9,950,180         | 7,497,321          | 7,480,131          | 17,190              | 0.2%            | 9,950,180          |
| Service charges                                                                               | 18,907,828        | 19,690,195          | 20,056,927        | 15,371,179         | 15,086,537         | 284,643             | 1.9%            | 20,057,092         |
| Investment revenue                                                                            | 1,122,065         | 912,495             | 912,473           | 948,800            | 803,239            | 145,561             | 18.1%           | 912,698            |
| Transfers and subsidies                                                                       | 7,049,218         | 7,376,568           | 7,722,432         | 6,721,680          | 6,753,264          | (31,584)            | -0.5%           | 7,521,102          |
| Other own revenue                                                                             | 3,575,074         | 3,026,006           | 3,025,888         | 2,707,481          | 2,283,015          | 424,467             | 18.6%           | 3,019,662          |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                          | <b>40,190,370</b> | <b>40,921,950</b>   | <b>41,667,901</b> | <b>33,246,462</b>  | <b>32,406,186</b>  | <b>840,276</b>      | <b>2.6%</b>     | <b>41,460,735</b>  |
| Employee costs                                                                                | 12,365,555        | 13,817,805          | 14,028,148        | 9,628,303          | 9,904,575          | (276,272)           | -2.8%           | 13,671,459         |
| Remuneration of Councillors                                                                   | 161,297           | 179,818             | 179,818           | 121,539            | 121,249            | 290                 | 0.2%            | 179,818            |
| Depreciation & asset impairment                                                               | 2,832,012         | 3,015,086           | 3,040,783         | 2,189,637          | 2,224,615          | (34,978)            | -1.6%           | 3,026,008          |
| Finance charges                                                                               | 833,211           | 790,756             | 760,816           | 573,793            | 548,770            | 25,023              | 4.6%            | 801,399            |
| Materials and bulk purchases                                                                  | 9,937,128         | 11,704,364          | 11,545,138        | 7,792,362          | 7,753,560          | 38,802              | 0.5%            | 11,548,697         |
| Transfers and subsidies                                                                       | 391,968           | 446,206             | 571,067           | 290,375            | 323,416            | (33,042)            | -10.2%          | 567,557            |
| Other expenditure                                                                             | 9,557,855         | 11,825,581          | 11,808,031        | 7,467,719          | 7,594,435          | (126,716)           | -1.7%           | 11,591,994         |
| <b>Total Expenditure</b>                                                                      | <b>36,079,026</b> | <b>41,779,617</b>   | <b>41,933,801</b> | <b>28,063,728</b>  | <b>28,470,621</b>  | <b>(406,893)</b>    | <b>-1.4%</b>    | <b>41,386,932</b>  |
| <b>Surplus/(Deficit)</b>                                                                      | <b>4,111,344</b>  | <b>(857,667)</b>    | <b>(265,900)</b>  | <b>5,182,734</b>   | <b>3,935,565</b>   | <b>1,247,169</b>    | <b>31.7%</b>    | <b>73,802</b>      |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 2,078,060         | 2,211,385           | 2,556,221         | 1,243,726          | 1,041,956          | 201,770             | 19.4%           | 2,167,669          |
| Contributions & Contributed assets                                                            | 52,664            | 53,700              | 60,887            | 34,400             | 35,763             | (1,364)             | -3.8%           | 59,687             |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                          | <b>6,242,068</b>  | <b>1,407,418</b>    | <b>2,351,208</b>  | <b>6,460,859</b>   | <b>5,013,284</b>   | <b>1,447,575</b>    | <b>28.9%</b>    | <b>2,301,158</b>   |
| Share of surplus/ (deficit) of associate                                                      | -                 | -                   | -                 | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/ (Deficit) for the year</b>                                                        | <b>6,242,068</b>  | <b>1,407,418</b>    | <b>2,351,208</b>  | <b>6,460,859</b>   | <b>5,013,284</b>   | <b>1,447,575</b>    | <b>28.9%</b>    | <b>2,301,158</b>   |
| <b><u>Capital expenditure &amp; funds sources</u></b>                                         |                   |                     |                   |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                                                    | <b>5,316,290</b>  | <b>8,388,432</b>    | <b>7,879,749</b>  | <b>3,834,579</b>   | <b>3,374,165</b>   | <b>460,413</b>      | <b>13.6%</b>    | <b>7,049,375</b>   |
| Capital transfers recognised                                                                  | 2,119,370         | 2,265,085           | 2,617,108         | 1,276,115          | 1,074,711          | 201,404             | 18.7%           | 2,136,323          |
| Borrowing                                                                                     | 388,077           | 1,091,580           | 1,091,580         | 580,148            | 392,771            | 187,377             | 47.7%           | 1,036,911          |
| Internally generated funds                                                                    | <b>2,808,842</b>  | <b>5,031,767</b>    | <b>4,171,062</b>  | <b>1,978,316</b>   | <b>1,906,683</b>   | <b>71,632</b>       | <b>3.8%</b>     | <b>3,876,141</b>   |
| <b>Total sources of capital funds</b>                                                         | <b>5,316,290</b>  | <b>8,388,432</b>    | <b>7,879,749</b>  | <b>3,834,579</b>   | <b>3,374,165</b>   | <b>460,413</b>      | <b>13.6%</b>    | <b>7,049,375</b>   |
| <b><u>Financial position</u></b>                                                              |                   |                     |                   |                    |                    |                     |                 |                    |
| Total current assets                                                                          | 18,405,667        | 18,469,328          | 18,356,299        | 17,453,551         |                    |                     |                 | 18,356,299         |
| Total non current assets                                                                      | 52,547,898        | 58,066,233          | 57,219,083        | 58,508,711         |                    |                     |                 | 57,219,083         |
| Total current liabilities                                                                     | 9,114,291         | 12,857,487          | 9,599,900         | 6,837,265          |                    |                     |                 | 9,599,900          |
| Total non current liabilities                                                                 | 13,148,025        | 14,911,172          | 14,923,026        | 13,956,851         |                    |                     |                 | 14,923,026         |
| <b>Community wealth/Equity</b>                                                                | <b>48,691,250</b> | <b>48,766,902</b>   | <b>51,052,456</b> | <b>55,168,146</b>  |                    |                     |                 | <b>51,052,456</b>  |
| <b><u>Cash flows</u></b>                                                                      |                   |                     |                   |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                                                | 9,246,334         | 4,563,204           | 5,951,813         | 7,556,033          | 6,079,282          | (1,476,751)         | -24.3%          | 5,951,813          |
| Net cash from (used) investing                                                                | (6,170,498)       | (7,718,788)         | (7,256,823)       | (4,000,369)        | (3,747,776)        | 252,593             | -6.7%           | (7,256,823)        |
| Net cash from (used) financing                                                                | (143,179)         | 748,685             | 747,798           | 769,685            | 769,685            | 0                   | -               | 747,798            |
| <b>Cash/cash equivalents at the month/year end</b>                                            | <b>8,419,275</b>  | <b>4,985,877</b>    | <b>7,862,063</b>  | <b>12,744,623</b>  | <b>11,520,466</b>  | <b>(1,224,158)</b>  | <b>-10.6%</b>   | <b>7,862,063</b>   |
| <b>Debtors &amp; creditors analysis</b>                                                       | <b>0-30 Days</b>  | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b><u>Debtors Age Analysis</u></b>                                                            |                   |                     |                   |                    |                    |                     |                 |                    |
| Total By Income Source                                                                        | 2,469,613         | 281,312             | 199,990           | 184,691            | 162,868            | 802,514             | 4,514,416       | 8,829,859          |
| <b><u>Creditors Age Analysis</u></b>                                                          |                   |                     |                   |                    |                    |                     |                 |                    |
| Total Creditors                                                                               | 486,597           | -                   | -                 | (11)               | -                  | -                   | (2)             | 486,529            |

**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 |
| <b>R thousands</b>                         |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Revenue - Functional</b>                |                   |                     |                   |                   |                   |                  |                |                    |
| <i>Governance and administration</i>       | <b>15,443,185</b> | <b>15,376,936</b>   | <b>15,455,711</b> | <b>12,684,088</b> | <b>12,463,717</b> | <b>220,372</b>   | <b>1.8%</b>    | <b>15,445,802</b>  |
| Executive and council                      | 1,085             | 299                 | 2,333             | 174               | 686               | (512)            | -74.6%         | 2,333              |
| Finance and administration                 | 15,442,092        | 15,376,634          | 15,453,376        | 12,683,900        | 12,463,030        | 220,870          | 1.8%           | 15,443,466         |
| Internal audit                             | 8                 | 3                   | 3                 | 15                | 1                 | 14               | 2013.9%        | 3                  |
| <i>Community and public safety</i>         | <b>3,321,949</b>  | <b>3,278,566</b>    | <b>3,499,727</b>  | <b>2,693,990</b>  | <b>2,397,420</b>  | <b>296,569</b>   | <b>12.4%</b>   | <b>3,427,362</b>   |
| Community and social services              | 133,503           | 125,649             | 139,675           | 82,680            | 95,368            | (12,688)         | -13.3%         | 117,262            |
| Sport and recreation                       | 88,066            | 63,591              | 62,318            | 36,993            | 39,742            | (2,749)          | -6.9%          | 60,519             |
| Public safety                              | 1,397,410         | 1,238,308           | 1,205,474         | 1,368,874         | 1,006,195         | 362,679          | 36.0%          | 1,205,474          |
| Housing                                    | 1,305,811         | 1,374,066           | 1,638,645         | 927,528           | 957,305           | (29,777)         | -3.1%          | 1,638,804          |
| Health                                     | 397,158           | 476,952             | 453,615           | 277,914           | 298,809           | (20,895)         | -7.0%          | 405,304            |
| <i>Economic and environmental services</i> | <b>1,820,674</b>  | <b>2,297,417</b>    | <b>2,436,084</b>  | <b>1,319,122</b>  | <b>1,349,801</b>  | <b>(30,680)</b>  | <b>-2.3%</b>   | <b>2,004,013</b>   |
| Planning and development                   | 361,835           | 450,811             | 432,163           | 288,321           | 293,162           | (4,841)          | -1.7%          | 432,163            |
| Road transport                             | 1,435,992         | 1,831,775           | 1,972,608         | 1,014,654         | 1,040,024         | (25,370)         | -2.4%          | 1,538,971          |
| Environmental protection                   | 22,848            | 14,831              | 31,313            | 16,147            | 16,615            | (468)            | -2.8%          | 32,879             |
| <i>Trading services</i>                    | <b>21,732,550</b> | <b>22,228,113</b>   | <b>22,887,359</b> | <b>17,823,831</b> | <b>17,267,862</b> | <b>555,969</b>   | <b>3.2%</b>    | <b>22,804,787</b>  |
| Energy sources                             | 13,551,701        | 14,080,480          | 14,826,243        | 11,352,689        | 11,182,946        | 169,743          | 1.5%           | 14,826,893         |
| Water management                           | 4,539,934         | 4,468,355           | 4,499,568         | 3,656,524         | 3,487,172         | 169,352          | 4.9%           | 4,927,066          |
| Waste water management                     | 2,061,455         | 1,956,104           | 1,864,930         | 1,401,108         | 1,231,133         | 169,975          | 13.8%          | 1,354,210          |
| Waste management                           | 1,579,460         | 1,723,174           | 1,696,618         | 1,413,511         | 1,366,611         | 46,900           | 3.4%           | 1,696,618          |
| <i>Other</i>                               | <b>2,736</b>      | <b>6,002</b>        | <b>6,127</b>      | <b>3,556</b>      | <b>5,105</b>      | <b>(1,548)</b>   | <b>-30.3%</b>  | <b>6,127</b>       |
| <b>Total Revenue - Functional</b>          | <b>42,321,094</b> | <b>43,187,035</b>   | <b>44,285,009</b> | <b>34,524,587</b> | <b>33,483,905</b> | <b>1,040,682</b> | <b>3.1%</b>    | <b>43,688,091</b>  |
| <b>Expenditure - Functional</b>            |                   |                     |                   |                   |                   |                  |                |                    |
| <i>Governance and administration</i>       | <b>8,078,174</b>  | <b>8,994,792</b>    | <b>9,285,289</b>  | <b>5,825,257</b>  | <b>6,237,939</b>  | <b>(412,682)</b> | <b>-6.6%</b>   | <b>9,058,086</b>   |
| Executive and council                      | 427,984           | 535,009             | 532,367           | 340,420           | 362,113           | (21,693)         | -6.0%          | 532,367            |
| Finance and administration                 | 7,607,324         | 8,413,698           | 8,704,935         | 5,449,295         | 5,842,512         | (393,217)        | -6.7%          | 8,477,731          |
| Internal audit                             | 42,866            | 46,085              | 47,987            | 35,542            | 33,314            | 2,228            | 6.7%           | 47,987             |
| <i>Community and public safety</i>         | <b>7,347,035</b>  | <b>7,785,248</b>    | <b>7,863,312</b>  | <b>5,590,858</b>  | <b>5,506,782</b>  | <b>84,076</b>    | <b>1.5%</b>    | <b>7,939,616</b>   |
| Community and social services              | 905,997           | 971,924             | 970,562           | 685,710           | 673,954           | 11,756           | 1.7%           | 955,153            |
| Sport and recreation                       | 1,192,184         | 1,114,871           | 1,142,644         | 888,084           | 805,972           | 82,113           | 10.2%          | 1,209,695          |
| Public safety                              | 2,903,921         | 2,910,539           | 2,901,116         | 2,172,863         | 2,111,811         | 61,051           | 2.9%           | 2,901,006          |
| Housing                                    | 1,173,517         | 1,480,067           | 1,601,535         | 920,594           | 1,025,391         | (104,797)        | -10.2%         | 1,602,095          |
| Health                                     | 1,171,416         | 1,307,848           | 1,247,455         | 923,607           | 889,654           | 33,953           | 3.8%           | 1,271,667          |
| <i>Economic and environmental services</i> | <b>4,414,880</b>  | <b>5,277,186</b>    | <b>5,348,372</b>  | <b>3,494,422</b>  | <b>3,542,792</b>  | <b>(48,370)</b>  | <b>-1.4%</b>   | <b>5,114,449</b>   |
| Planning and development                   | 1,028,431         | 1,511,371           | 1,434,068         | 941,340           | 944,161           | (2,821)          | -0.3%          | 1,430,109          |
| Road transport                             | 3,238,984         | 3,607,973           | 3,725,685         | 2,436,590         | 2,473,825         | (37,236)         | -1.5%          | 3,496,687          |
| Environmental protection                   | 147,465           | 157,842             | 188,618           | 116,492           | 124,806           | (8,313)          | -6.7%          | 187,654            |
| <i>Trading services</i>                    | <b>16,131,637</b> | <b>19,596,544</b>   | <b>19,301,416</b> | <b>13,071,148</b> | <b>13,101,184</b> | <b>(30,036)</b>  | <b>-0.2%</b>   | <b>19,140,917</b>  |
| Energy sources                             | 10,058,040        | 11,596,405          | 11,630,875        | 7,896,095         | 7,943,159         | (47,064)         | -0.6%          | 11,510,543         |
| Water management                           | 2,661,718         | 3,747,227           | 3,339,732         | 2,287,391         | 2,298,069         | (10,678)         | -0.5%          | 3,489,480          |
| Waste water management                     | 1,546,091         | 2,049,818           | 2,124,807         | 1,406,439         | 1,429,197         | (22,758)         | -1.6%          | 1,934,893          |
| Waste management                           | 1,865,788         | 2,203,094           | 2,206,001         | 1,481,223         | 1,430,758         | 50,464           | 3.5%           | 2,206,001          |
| <i>Other</i>                               | <b>107,300</b>    | <b>125,847</b>      | <b>135,413</b>    | <b>82,043</b>     | <b>81,924</b>     | <b>119</b>       | <b>0.1%</b>    | <b>133,865</b>     |
| <b>Total Expenditure - Functional</b>      | <b>36,079,026</b> | <b>41,779,617</b>   | <b>41,933,801</b> | <b>28,063,728</b> | <b>28,470,621</b> | <b>(406,893)</b> | <b>-1.4%</b>   | <b>41,386,932</b>  |
| <b>Surplus/ (Deficit) for the year</b>     | <b>6,242,068</b>  | <b>1,407,418</b>    | <b>2,351,208</b>  | <b>6,460,859</b>  | <b>5,013,284</b>  | <b>1,447,575</b> | <b>28.9%</b>   | <b>2,301,158</b>   |

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 |
| <b>R thousands</b>                                |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Revenue by Vote</b>                            |                   |                     |                   |                   |                   |                  |                |                    |
| Vote 1 - Community Services & Health              | 920,099           | 974,189             | 986,510           | 611,227           | 660,287           | (49,060)         | -7.4%          | 901,708            |
| Vote 2 - Corporate Services                       | 69,717            | 71,523              | 66,230            | 51,314            | 41,071            | 10,244           | 24.9%          | 66,722             |
| Vote 3 - Economic Opportunities & Asset Managemnt | 282,741           | 181,445             | 222,865           | 160,868           | 157,168           | 3,699            | 2.4%           | 219,879            |
| Vote 4 - Energy & Climate Change                  | 13,350,399        | 13,874,705          | 14,620,468        | 11,147,201        | 10,977,137        | 170,064          | 1.5%           | 14,621,118         |
| Vote 5 - Finance                                  | 15,957,830        | 16,196,525          | 16,236,222        | 13,772,923        | 13,512,914        | 260,009          | 1.9%           | 16,245,323         |
| Vote 6 - Human Settlements                        | 1,185,791         | 1,249,070           | 1,513,649         | 802,539           | 832,311           | (29,771)         | -3.6%          | 1,513,805          |
| Vote 7 - Office of the City Manager               | 164               | 6                   | 6                 | 34                | 3                 | 31               | 947.1%         | 6                  |
| Vote 8 - Safety & Security                        | 1,431,606         | 1,291,229           | 1,386,588         | 1,427,220         | 1,082,324         | 344,896          | 31.9%          | 1,386,588          |
| Vote 9 - Spatial Planning & Environment           | 152,894           | 166,410             | 168,977           | 111,761           | 116,986           | (5,225)          | -4.5%          | 168,977            |
| Vote 10 - Transport                               | 1,421,444         | 1,801,886           | 1,807,517         | 960,886           | 967,825           | (6,939)          | -0.7%          | 1,371,219          |
| Vote 11 - Urban Management                        | 231,778           | 301,769             | 283,268           | 190,889           | 192,934           | (2,046)          | -1.1%          | 283,268            |
| Vote 12 - Water & Waste                           | 7,316,631         | 7,078,278           | 6,992,710         | 5,287,724         | 4,942,944         | 344,780          | 7.0%           | 6,909,478          |
| <b>Total Revenue by Vote</b>                      | <b>42,321,093</b> | <b>43,187,035</b>   | <b>44,285,009</b> | <b>34,524,587</b> | <b>33,483,905</b> | <b>1,040,682</b> | <b>3.1%</b>    | <b>43,688,091</b>  |
| <b>Expenditure by Vote</b>                        |                   |                     |                   |                   |                   |                  |                |                    |
| Vote 1 - Community Services & Health              | 3,414,260         | 3,925,379           | 3,844,311         | 2,627,780         | 2,638,829         | (11,049)         | -0.4%          | 3,815,700          |
| Vote 2 - Corporate Services                       | 1,709,075         | 1,808,667           | 1,872,734         | 1,366,725         | 1,332,483         | 34,242           | 2.6%           | 1,872,734          |
| Vote 3 - Economic Opportunities & Asset Managemnt | 1,168,348         | 1,368,210           | 1,425,879         | 990,017           | 968,434           | 21,583           | 2.2%           | 1,425,879          |
| Vote 4 - Energy & Climate Change                  | 10,354,181        | 12,060,720          | 12,097,935        | 8,132,451         | 8,283,571         | (151,120)        | -1.8%          | 11,971,904         |
| Vote 5 - Finance                                  | 3,363,625         | 3,004,417           | 3,321,105         | 2,123,044         | 2,214,700         | (91,656)         | -4.1%          | 3,258,164          |
| Vote 6 - Human Settlements                        | 1,164,939         | 1,468,810           | 1,600,804         | 921,689           | 1,024,555         | (102,866)        | -10.0%         | 1,603,141          |
| Vote 7 - Office of the City Manager               | 176,978           | 237,561             | 239,104           | 153,145           | 173,602           | (20,458)         | -11.8%         | 239,104            |
| Vote 8 - Safety & Security                        | 3,347,986         | 3,598,555           | 3,596,416         | 2,562,657         | 2,535,169         | 27,488           | 1.1%           | 3,596,416          |
| Vote 9 - Spatial Planning & Environment           | 575,368           | 711,474             | 697,345           | 481,079           | 492,265           | (11,186)         | -2.3%          | 697,345            |
| Vote 10 - Transport                               | 3,330,783         | 3,679,302           | 3,664,518         | 2,402,548         | 2,439,642         | (37,094)         | -1.5%          | 3,418,037          |
| Vote 11 - Urban Management                        | 748,443           | 1,142,379           | 1,097,253         | 656,978           | 653,410           | 3,568            | 0.5%           | 1,097,253          |
| Vote 12 - Water & Waste                           | 6,725,039         | 8,774,142           | 8,476,397         | 5,645,615         | 5,713,961         | (68,346)         | -1.2%          | 8,391,255          |
| <b>Total Expenditure by Vote</b>                  | <b>36,079,026</b> | <b>41,779,617</b>   | <b>41,933,801</b> | <b>28,063,728</b> | <b>28,470,621</b> | <b>(406,893)</b> | <b>-1.4%</b>   | <b>41,386,932</b>  |
| <b>Surplus/ (Deficit) for the year</b>            | <b>6,242,067</b>  | <b>1,407,419</b>    | <b>2,351,208</b>  | <b>6,460,859</b>  | <b>5,013,284</b>  | <b>1,447,575</b> | <b>28.9%</b>   | <b>2,301,158</b>   |

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 |
| <b>R thousands</b>                                                                                                                                                                                                     |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Revenue By Source</b>                                                                                                                                                                                               |                   |                     |                   |                   |                   |                  |                |                    |
| Property rates                                                                                                                                                                                                         | 9,536,185         | 9,916,685           | 9,950,180         | 7,497,321         | 7,480,131         | 17,190           | 0.2%           | 9,950,180          |
| Service charges - electricity revenue                                                                                                                                                                                  | 13,042,932        | 13,623,146          | 14,368,248        | 10,978,912        | 10,807,198        | 171,714          | 1.6%           | 14,368,393         |
| Service charges - water revenue                                                                                                                                                                                        | 3,123,527         | 3,212,017           | 2,969,773         | 2,266,500         | 2,244,072         | 22,428           | 1.0%           | 2,969,773          |
| Service charges - sanitation revenue                                                                                                                                                                                   | 1,602,463         | 1,568,599           | 1,482,072         | 1,160,207         | 1,116,901         | 43,307           | 3.9%           | 1,482,072          |
| Service charges - refuse revenue                                                                                                                                                                                       | 1,138,907         | 1,286,433           | 1,236,834         | 965,559           | 918,366           | 47,194           | 5.1%           | 1,236,855          |
| Rental of facilities and equipment                                                                                                                                                                                     | 395,688           | 311,781             | 319,959           | 217,079           | 222,799           | (5,720)          | -2.6%          | 323,604            |
| Interest earned - external investments                                                                                                                                                                                 | 1,122,065         | 912,495             | 912,473           | 948,800           | 803,239           | 145,561          | 18.1%          | 912,698            |
| Interest earned - outstanding debtors                                                                                                                                                                                  | 358,499           | 380,814             | 394,487           | 295,793           | 297,020           | (1,228)          | -0.4%          | 385,592            |
| Dividends received                                                                                                                                                                                                     | –                 | –                   | –                 | –                 | –                 | –                | –              | –                  |
| Fines, penalties and forfeits                                                                                                                                                                                          | 1,485,757         | 1,185,453           | 1,142,748         | 1,313,367         | 960,031           | 353,336          | 36.8%          | 1,147,149          |
| Licences and permits                                                                                                                                                                                                   | 64,881            | 82,218              | 79,696            | 43,784            | 46,597            | (2,812)          | -6.0%          | 73,331             |
| Agency services                                                                                                                                                                                                        | 230,144           | 217,672             | 219,336           | 183,221           | 160,092           | 23,130           | 14.4%          | 219,336            |
| Transfers and subsidies                                                                                                                                                                                                | 7,049,218         | 7,376,568           | 7,722,432         | 6,721,680         | 6,753,264         | (31,584)         | -0.5%          | 7,521,102          |
| Other revenue                                                                                                                                                                                                          | 916,842           | 804,335             | 822,156           | 613,144           | 562,589           | 50,555           | 9.0%           | 832,337            |
| Gains on disposal of PPE                                                                                                                                                                                               | 123,262           | 43,732              | 47,505            | 41,093            | 33,888            | 7,205            | 21.3%          | 38,312             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                   | <b>40,190,370</b> | <b>40,921,950</b>   | <b>41,667,901</b> | <b>33,246,462</b> | <b>32,406,186</b> | <b>840,276</b>   | <b>2.6%</b>    | <b>41,460,735</b>  |
| <b>Expenditure By Type</b>                                                                                                                                                                                             |                   |                     |                   |                   |                   |                  |                |                    |
| Employee related costs                                                                                                                                                                                                 | 12,365,555        | 13,817,805          | 14,028,148        | 9,628,303         | 9,904,575         | (276,272)        | -2.8%          | 13,671,459         |
| Remuneration of councillors                                                                                                                                                                                            | 161,297           | 179,818             | 179,818           | 121,539           | 121,249           | 290              | 0.2%           | 179,818            |
| Debt impairment                                                                                                                                                                                                        | 1,582,947         | 2,341,628           | 2,213,244         | 1,649,837         | 1,557,893         | 91,944           | 5.9%           | 2,213,244          |
| Depreciation & asset impairment                                                                                                                                                                                        | 2,832,012         | 3,015,086           | 3,040,783         | 2,189,637         | 2,224,615         | (34,978)         | -1.6%          | 3,026,008          |
| Finance charges                                                                                                                                                                                                        | 833,211           | 790,756             | 760,816           | 573,793           | 548,770           | 25,023           | 4.6%           | 801,399            |
| Bulk purchases                                                                                                                                                                                                         | 8,632,303         | 10,092,601          | 10,069,094        | 6,791,799         | 6,748,379         | 43,420           | 0.6%           | 10,070,868         |
| Other materials                                                                                                                                                                                                        | 1,304,825         | 1,611,763           | 1,476,044         | 1,000,563         | 1,005,181         | (4,618)          | -0.5%          | 1,477,829          |
| Contracted services                                                                                                                                                                                                    | 5,996,310         | 7,156,498           | 7,339,120         | 4,367,774         | 4,538,780         | (171,006)        | -3.8%          | 7,121,729          |
| Transfers and subsidies                                                                                                                                                                                                | 391,968           | 446,206             | 571,067           | 290,375           | 323,416           | (33,042)         | -10.2%         | 567,557            |
| Other expenditure                                                                                                                                                                                                      | 1,954,501         | 2,326,698           | 2,254,884         | 1,439,098         | 1,497,111         | (58,013)         | -3.9%          | 2,250,901          |
| Loss on disposal of PPE                                                                                                                                                                                                | 24,097            | 756                 | 783               | 11,010            | 650               | 10,360           | 1593.1%        | 6,121              |
| <b>Total Expenditure</b>                                                                                                                                                                                               | <b>36,079,026</b> | <b>41,779,617</b>   | <b>41,933,801</b> | <b>28,063,728</b> | <b>28,470,621</b> | <b>(406,893)</b> | <b>-1.4%</b>   | <b>41,386,932</b>  |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               | <b>4,111,344</b>  | <b>(857,667)</b>    | <b>(265,900)</b>  | <b>5,182,734</b>  | <b>3,935,565</b>  | <b>1,247,169</b> | <b>31.7%</b>   | <b>73,802</b>      |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                          | 2,078,060         | 2,211,385           | 2,556,221         | 1,243,726         | 1,041,956         | 201,770          | 19.4%          | 2,167,669          |
| 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              | 60,887            | 34,400            | 35,763            | (1,364)          | -3.8%          | 59,687             |
| Transfers and subsidies - capital (in-kind - all)                                                                                                                                                                      | 2,860             | –                   | –                 | –                 | –                 | –                | –              | –                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                   | <b>6,242,068</b>  | <b>1,407,418</b>    | <b>2,351,208</b>  | <b>6,460,859</b>  | <b>5,013,284</b>  |                  |                | <b>2,301,158</b>   |
| Taxation                                                                                                                                                                                                               | –                 | –                   | –                 | –                 | –                 |                  |                | –                  |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                                                                | <b>6,242,068</b>  | <b>1,407,418</b>    | <b>2,351,208</b>  | <b>6,460,859</b>  | <b>5,013,284</b>  |                  |                | <b>2,301,158</b>   |
| Attributable to minorities                                                                                                                                                                                             | –                 | –                   | –                 | –                 | –                 |                  |                | –                  |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                                                                  | <b>6,242,068</b>  | <b>1,407,418</b>    | <b>2,351,208</b>  | <b>6,460,859</b>  | <b>5,013,284</b>  |                  |                | <b>2,301,158</b>   |
| Share of surplus/ (deficit) of associate                                                                                                                                                                               | –                 | –                   | –                 | –                 | –                 |                  |                | –                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                                                 | <b>6,242,068</b>  | <b>1,407,418</b>    | <b>2,351,208</b>  | <b>6,460,859</b>  | <b>5,013,284</b>  |                  |                | <b>2,301,158</b>   |

**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 |
| <b>R thousands</b>                                           |                  |                     |                  |                  |                  |                  |                |                    |
| <b>Multi-Year expenditure appropriation</b>                  |                  |                     |                  |                  |                  |                  |                |                    |
| Vote 1 - Community Services & Health                         | 294,231          | 354,281             | 374,140          | 126,634          | 160,125          | (33,490)         | -20.9%         | 341,348            |
| Vote 2 - Corporate Services                                  | 252,050          | 149,863             | 187,210          | 62,859           | 91,074           | (28,214)         | -31.0%         | 184,663            |
| Vote 3 - Economic Opportunities & Asset Managemnt            | 272,714          | 389,498             | 478,520          | 221,586          | 125,203          | 96,383           | 77.0%          | 463,588            |
| Vote 4 - Energy & Climate Change                             | 749,456          | 834,094             | 871,137          | 473,985          | 493,848          | (19,862)         | -4.0%          | 700,061            |
| Vote 5 - Finance                                             | 26,225           | 116,957             | 108,721          | 32,854           | 33,050           | (196)            | -0.6%          | 108,625            |
| Vote 6 - Human Settlements                                   | 670,112          | 869,063             | 1,052,544        | 464,763          | 489,240          | (24,477)         | -5.0%          | 909,363            |
| Vote 7 - Office of the City Manager                          | 2,500            | 973                 | 1,710            | 756              | 1,115            | (359)            | -32.2%         | 1,680              |
| Vote 8 - Safety & Security                                   | 206,866          | 535,237             | 552,515          | 231,782          | 145,631          | 86,151           | 59.2%          | 550,850            |
| Vote 9 - Spatial Planning & Environment                      | 57,070           | 92,847              | 86,810           | 31,917           | 52,538           | (20,621)         | -39.2%         | 76,613             |
| Vote 10 - Transport                                          | 973,584          | 1,326,126           | 1,275,143        | 624,297          | 705,568          | (81,271)         | -11.5%         | 1,028,232          |
| Vote 11 - Urban Management                                   | 22,429           | 122,981             | 106,991          | 18,118           | 47,205           | (29,087)         | -61.6%         | 106,950            |
| Vote 12 - Water & Waste                                      | 1,789,054        | 3,596,511           | 2,784,309        | 1,545,026        | 1,029,568        | 515,457          | 50.1%          | 2,577,402          |
| <b>Total Capital Expenditure</b>                             | <b>5,316,290</b> | <b>8,388,432</b>    | <b>7,879,749</b> | <b>3,834,579</b> | <b>3,374,165</b> | <b>460,413</b>   | <b>13.6%</b>   | <b>7,049,375</b>   |
| <b>Capital Expenditure - Functional Classification</b>       |                  |                     |                  |                  |                  |                  |                |                    |
| <b>Governance and administration</b>                         | <b>953,790</b>   | <b>1,120,012</b>    | <b>1,196,379</b> | <b>504,103</b>   | <b>464,713</b>   | <b>39,390</b>    | <b>8.5%</b>    | <b>1,153,251</b>   |
| Executive and council                                        | 3,413            | 24,280              | 5,568            | 1,826            | 963              | 863              | 89.6%          | 5,541              |
| Finance and administration                                   | 950,102          | 1,095,600           | 1,190,220        | 502,180          | 463,618          | 38,562           | 8.3%           | 1,147,118          |
| Internal audit                                               | 275              | 131                 | 591              | 96               | 131              | (36)             | -27.1%         | 591                |
| <b>Community and public safety</b>                           | <b>988,852</b>   | <b>1,547,286</b>    | <b>1,723,715</b> | <b>706,430</b>   | <b>699,240</b>   | <b>7,190</b>     | <b>1.0%</b>    | <b>1,560,922</b>   |
| Community and social services                                | 83,095           | 105,089             | 114,641          | 55,272           | 47,754           | 7,518            | 15.7%          | 105,878            |
| Sport and recreation                                         | 88,538           | 141,792             | 148,346          | 46,629           | 58,228           | (11,599)         | -19.9%         | 147,782            |
| Public safety                                                | 87,618           | 349,905             | 331,447          | 118,507          | 62,960           | 55,547           | 88.2%          | 331,360            |
| Housing                                                      | 670,112          | 869,063             | 1,052,444        | 464,763          | 489,240          | (24,477)         | -5.0%          | 909,263            |
| Health                                                       | 59,489           | 81,436              | 76,838           | 21,258           | 41,058           | (19,800)         | -48.2%         | 66,638             |
| <b>Economic and environmental services</b>                   | <b>1,066,375</b> | <b>1,534,310</b>    | <b>1,542,764</b> | <b>686,790</b>   | <b>806,275</b>   | <b>(119,485)</b> | <b>-14.8%</b>  | <b>1,285,327</b>   |
| Planning and development                                     | 51,066           | 151,588             | 152,451          | 36,741           | 82,505           | (45,765)         | -55.5%         | 143,202            |
| Road transport                                               | 988,308          | 1,345,610           | 1,348,538        | 638,897          | 706,836          | (67,940)         | -9.6%          | 1,101,826          |
| Environmental protection                                     | 27,000           | 37,112              | 41,775           | 11,153           | 16,934           | (5,781)          | -34.1%         | 40,299             |
| <b>Trading services</b>                                      | <b>2,292,473</b> | <b>4,176,629</b>    | <b>3,413,030</b> | <b>1,937,064</b> | <b>1,401,525</b> | <b>535,539</b>   | <b>38.2%</b>   | <b>3,046,049</b>   |
| Energysources                                                | 736,092          | 805,190             | 839,605          | 454,609          | 471,491          | (16,882)         | -3.6%          | 673,746            |
| Water management                                             | 921,660          | 1,517,922           | 1,181,498        | 705,355          | 431,481          | 273,874          | 63.5%          | 1,099,533          |
| Waste water management                                       | 533,320          | 1,381,056           | 1,101,587        | 639,220          | 342,105          | 297,115          | 86.8%          | 1,025,285          |
| Waste management                                             | 101,400          | 472,461             | 290,341          | 137,880          | 156,448          | (18,568)         | -11.9%         | 247,485            |
| <b>Other</b>                                                 | <b>14,800</b>    | <b>10,195</b>       | <b>3,861</b>     | <b>192</b>       | <b>2,413</b>     | <b>(2,221)</b>   | <b>-92.1%</b>  | <b>3,826</b>       |
| <b>Total Capital Expenditure - Functional Classification</b> | <b>5,316,290</b> | <b>8,388,432</b>    | <b>7,879,749</b> | <b>3,834,579</b> | <b>3,374,165</b> | <b>460,413</b>   | <b>13.6%</b>   | <b>7,049,375</b>   |
| <b>Funded by:</b>                                            |                  |                     |                  |                  |                  |                  |                |                    |
| National Government                                          | 2,047,136        | 2,189,348           | 2,518,433        | 1,228,902        | 1,031,307        | 197,594          | 19.2%          | 2,053,962          |
| Provincial Government                                        | 22,430           | 22,038              | 37,788           | 12,824           | 8,900            | 3,923            | 44.1%          | 36,501             |
| District Municipality                                        | -                | -                   | -                | -                | -                | -                | -              | -                  |
| Other transfers and grants                                   | 49,804           | 53,700              | 60,887           | 34,389           | 34,503           | (114)            | -0.3%          | 45,861             |
| <b>Transfers recognised - capital</b>                        | <b>2,119,370</b> | <b>2,265,085</b>    | <b>2,617,108</b> | <b>1,276,115</b> | <b>1,074,711</b> | <b>201,404</b>   | <b>18.7%</b>   | <b>2,136,323</b>   |
| <b>Public contributions &amp; donations</b>                  | <b>-</b>         | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>-</b>           |
| <b>Borrowing</b>                                             | <b>388,077</b>   | <b>1,091,580</b>    | <b>1,091,580</b> | <b>580,148</b>   | <b>392,771</b>   | <b>187,377</b>   | <b>47.7%</b>   | <b>1,036,911</b>   |
| <b>Internally generated funds</b>                            | <b>2,808,842</b> | <b>5,031,767</b>    | <b>4,171,062</b> | <b>1,978,316</b> | <b>1,906,683</b> | <b>71,632</b>    | <b>3.8%</b>    | <b>3,876,141</b>   |
| <b>Total Capital Funding</b>                                 | <b>5,316,290</b> | <b>8,388,432</b>    | <b>7,879,749</b> | <b>3,834,579</b> | <b>3,374,165</b> | <b>460,413</b>   | <b>13.6%</b>   | <b>7,049,375</b>   |

\*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 |
| <b>R thousands</b>                       |                   |                     |                   |                   |                    |
| <b><u>ASSETS</u></b>                     |                   |                     |                   |                   |                    |
| <b>Current assets</b>                    |                   |                     |                   |                   |                    |
| Cash                                     | 302,472           | 146,904             | 146,904           | 131,076           | 146,904            |
| Call investment deposits                 | 10,649,133        | 6,199,428           | 9,979,630         | 10,649,133        | 9,979,630          |
| Consumer debtors                         | 6,215,923         | 9,710,204           | 6,610,409         | 4,807,556         | 6,610,409          |
| Other debtors                            | 793,308           | 1,826,248           | 1,132,985         | 1,435,375         | 1,132,985          |
| Current portion of long-term receivables | 8,838             | 15,755              | 6,781             | 8,838             | 6,781              |
| Inventory                                | 435,992           | 570,789             | 479,590           | 421,572           | 479,590            |
| <b>Total current assets</b>              | <b>18,405,667</b> | <b>18,469,328</b>   | <b>18,356,299</b> | <b>17,453,551</b> | <b>18,356,299</b>  |
| <b>Non current assets</b>                |                   |                     |                   |                   |                    |
| Long-term receivables                    | 215,690           | 23,333              | 19,374            | 207,184           | 19,374             |
| Investments                              | 5,342,557         | 5,171,322           | 5,765,080         | 9,662,480         | 5,765,080          |
| Investment property                      | 582,962           | 581,285             | 581,247           | 582,962           | 581,247            |
| Investments in Associate                 | –                 | –                   | –                 | –                 | –                  |
| Property, plant and equipment            | 45,703,232        | 51,856,546          | 50,306,036        | 47,348,426        | 50,306,036         |
| Biological                               | –                 | –                   | –                 | –                 | –                  |
| Intangible                               | 693,178           | 424,856             | 537,066           | 697,380           | 537,066            |
| Other non-current assets                 | 10,280            | 8,891               | 10,280            | 10,280            | 10,280             |
| <b>Total non current assets</b>          | <b>52,547,898</b> | <b>58,066,233</b>   | <b>57,219,083</b> | <b>58,508,711</b> | <b>57,219,083</b>  |
| <b>TOTAL ASSETS</b>                      | <b>70,953,565</b> | <b>76,535,561</b>   | <b>75,575,382</b> | <b>75,962,262</b> | <b>75,575,382</b>  |
| <b><u>LIABILITIES</u></b>                |                   |                     |                   |                   |                    |
| <b>Current liabilities</b>               |                   |                     |                   |                   |                    |
| Bank overdraft                           | –                 | –                   | –                 | –                 | –                  |
| Borrowing                                | 427,597           | 489,858             | 489,858           | 427,597           | 489,858            |
| Consumer deposits                        | 410,962           | 461,809             | 452,058           | 438,643           | 452,058            |
| Trade and other payables                 | 7,127,758         | 10,762,203          | 7,516,249         | 4,839,534         | 7,516,249          |
| Provisions                               | 1,147,974         | 1,143,617           | 1,141,735         | 1,131,491         | 1,141,735          |
| <b>Total current liabilities</b>         | <b>9,114,291</b>  | <b>12,857,487</b>   | <b>9,599,900</b>  | <b>6,837,265</b>  | <b>9,599,900</b>   |
| <b>Non current liabilities</b>           |                   |                     |                   |                   |                    |
| Borrowing                                | 6,270,937         | 7,838,577           | 7,838,577         | 7,079,763         | 7,838,577          |
| Provisions                               | 6,877,088         | 7,072,595           | 7,084,449         | 6,877,088         | 7,084,449          |
| <b>Total non current liabilities</b>     | <b>13,148,025</b> | <b>14,911,172</b>   | <b>14,923,026</b> | <b>13,956,851</b> | <b>14,923,026</b>  |
| <b>TOTAL LIABILITIES</b>                 | <b>22,262,316</b> | <b>27,768,659</b>   | <b>24,522,926</b> | <b>20,794,116</b> | <b>24,522,926</b>  |
| <b>NET ASSETS</b>                        | <b>48,691,250</b> | <b>48,766,902</b>   | <b>51,052,456</b> | <b>55,168,146</b> | <b>51,052,456</b>  |
| <b><u>COMMUNITY WEALTH/EQUITY</u></b>    |                   |                     |                   |                   |                    |
| Accumulated Surplus/(Deficit)            | 43,892,330        | 43,002,095          | 46,272,255        | 50,785,219        | 46,272,255         |
| Reserves                                 | 4,798,920         | 5,764,808           | 4,780,201         | 4,382,928         | 4,780,201          |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | <b>48,691,250</b> | <b>48,766,902</b>   | <b>51,052,456</b> | <b>55,168,146</b> | <b>51,052,456</b>  |

**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 |
| <b>R thousands</b>                                |                    |                     |                    |                    |                    |                    |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |                    |                     |                    |                    |                    |                    |                |                    |
| <b>Receipts</b>                                   |                    |                     |                    |                    |                    |                    |                |                    |
| Property rates                                    | 9,319,556          | 9,714,194           | 9,769,268          | 7,387,226          | 7,306,021          | 81,205             | 1.1%           | 9,769,268          |
| Service charges                                   | 20,154,718         | 18,787,179          | 19,259,186         | 15,305,871         | 14,551,576         | 754,295            | 5.2%           | 19,259,186         |
| Other revenue                                     | 2,573,710          | 1,746,152           | 1,743,792          | 1,125,354          | 1,253,614          | (128,260)          | -10.2%         | 1,743,792          |
| Government - operating                            | 4,468,913          | 7,376,568           | 7,722,432          | 7,126,242          | 6,994,609          | 131,632            | 1.9%           | 7,722,432          |
| Government - capital                              | 2,079,448          | 2,211,385           | 2,556,221          | 2,368,205          | 1,863,589          | 504,616            | 27.1%          | 2,556,221          |
| Interest                                          | 1,427,759          | 912,495             | 912,473            | 781,407            | 748,114            | 33,293             | 4.5%           | 912,473            |
| Dividends                                         | -                  | -                   | -                  | -                  | -                  | -                  | -              | -                  |
| <b>Payments</b>                                   |                    |                     |                    |                    |                    |                    |                |                    |
| Suppliers and employees                           | (30,085,454)       | (35,467,695)        | (35,294,485)       | (26,006,590)       | (26,106,563)       | (99,974)           | 0.4%           | (35,294,485)       |
| Finance charges                                   | (692,316)          | (717,075)           | (717,075)          | (531,682)          | (531,678)          | 3                  | 0.0%           | (717,075)          |
| Transfers and Grants                              | -                  | -                   | -                  | -                  | -                  | -                  | -              | -                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | <b>9,246,334</b>   | <b>4,563,204</b>    | <b>5,951,813</b>   | <b>7,556,033</b>   | <b>6,079,282</b>   | <b>(1,476,751)</b> | <b>-24.3%</b>  | <b>5,951,813</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |                    |                     |                    |                    |                    |                    |                |                    |
| <b>Receipts</b>                                   |                    |                     |                    |                    |                    |                    |                |                    |
| Proceeds on disposal of PPE                       | 151,009            | 97,432              | 108,392            | -                  | -                  | -                  | -              | 108,392            |
| Decrease (Increase) in non-current debtors        | -                  | -                   | -                  | -                  | -                  | -                  | -              | -                  |
| Decrease (increase) other non-current receivables | 7,513              | 1,228               | 4,419              | -                  | -                  | -                  | -              | 4,419              |
| Decrease (increase) in non-current investments    | (936,202)          | (267,859)           | (267,859)          | -                  | -                  | -                  | -              | (267,859)          |
| <b>Payments</b>                                   |                    |                     |                    |                    |                    |                    |                |                    |
| Capital assets                                    | (5,392,818)        | (7,549,589)         | (7,101,774)        | (4,000,369)        | (3,747,776)        | 252,593            | -6.7%          | (7,101,774)        |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | <b>(6,170,498)</b> | <b>(7,718,788)</b>  | <b>(7,256,823)</b> | <b>(4,000,369)</b> | <b>(3,747,776)</b> | <b>252,593</b>     | <b>-6.7%</b>   | <b>(7,256,823)</b> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |                    |                     |                    |                    |                    |                    |                |                    |
| <b>Receipts</b>                                   |                    |                     |                    |                    |                    |                    |                |                    |
| Short term loans                                  | -                  | -                   | -                  | -                  | -                  | -                  | -              | -                  |
| Borrowing long term/refinancing                   | 196,420            | 1,091,580           | 1,091,580          | 1,091,579          | 1,091,579          | -                  | -              | 1,091,580          |
| Increase (decrease) in consumer deposits          | 29,302             | 41,983              | 41,096             | -                  | -                  | -                  | -              | 41,096             |
| <b>Payments</b>                                   |                    |                     |                    |                    |                    |                    |                |                    |
| Repayment of borrowing                            | (368,901)          | (384,878)           | (384,878)          | (321,895)          | (321,895)          | 0                  | -              | (384,878)          |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | <b>(143,179)</b>   | <b>748,685</b>      | <b>747,798</b>     | <b>769,685</b>     | <b>769,685</b>     | <b>0</b>           | <b>-</b>       | <b>747,798</b>     |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      | <b>2,932,657</b>   | <b>(2,406,899)</b>  | <b>(557,212)</b>   | <b>4,325,349</b>   | <b>3,101,191</b>   |                    |                | <b>(557,212)</b>   |
| Cash/cash equivalents at beginning:               | 5,486,618          | 7,392,776           | 8,419,275          | 8,419,275          | 8,419,275          |                    |                | 8,419,275          |
| Cash/cash equivalents at month/year end:          | 8,419,275          | 4,985,877           | 7,862,063          | 12,744,623         | 11,520,466         |                    |                | 7,862,063          |

## Corporate performance for Quarter 3 of 2020 – material variance explanation

| Description of Indicator                                                           | Variance  | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.A Percentage Building Plans approved in statutory time-frames (30-60 days)       | 2%        | Reduced capacity during the holiday season resulted in under achievement of this target (target 94% - actual 92%).                                                                                                                                                                                                                                                                                                                                                                                                                            | The scenario will be monitored on a continuous basis.                                                                                                                                                                                                                                                                                                                             |
| 3.H Number of Human Settlement opportunities (formal sites services)               | 348       | The completion of the sites for the Valhalla project was delayed as a result of the high, unaffordable costs for security; an alternative plan to rollout the project in a small-scale community labour intensive manner has been adopted. (Target 500 – actual achieved 152)                                                                                                                                                                                                                                                                 | Contractors have been appointed via the Provincial Panel of Contractors and are on site for the completion of internal services.                                                                                                                                                                                                                                                  |
| 3.I Number of water services points (taps) provided to informal settlements (NKPI) | 358       | Implementation of tap provisions has been negatively affected by the current lockdown as service providers have indicated that supply of materials from vendors who have closed has become a major concern. Whilst additional taps, over and above what has been reported, have been installed, logistics and staff capacity challenges have prevented new installations from taking place by the required deadline. These installations will therefore be reflected as part of the April 2020 submission. (Target 500 - actual achieved 142) | As a result of the Covid-19 outbreak and subsequent National Lockdown, new technologies in the form of water tanks and wash stations are currently being implemented to provide water to informal settlements that thus far have not had a water supply. With these additional interventions that are currently underway, it is expected that the annual target will be achieved. |
| 4.C Total number of passenger journeys on MyCiTi                                   | 2,002,536 | As a result of the N2 Express Service not being operational since 1 June 2019 and the National State of Disaster announced on 19 March 2020, which resulted in a "Lockdown" from 27 March 2020, only 86% of the cumulative target was achieved. Public Transport Regulations has been implemented during the lockdown, which only allows for essential travel further negatively affecting passenger journeys.                                                                                                                                | Re-implementation of the N2 Express Service. Relaxation of Public Transport Regulations when announced will have a positive effect on passenger journeys recorded.                                                                                                                                                                                                                |
| 5.E Cash/cost coverage ratio (excluding unspent conditional grants) NKPI           | 0.90      | Council at its March 2020 meeting approved the utilisation of working capital to fund the 2020/21 capital programme resulting in a lower cash/cost ratio. (Target 2.50 - actual achieved 1.60)                                                                                                                                                                                                                                                                                                                                                | Remedial action not applicable.                                                                                                                                                                                                                                                                                                                                                   |
| 5.G Debt (total borrowings) to total operating revenue. NKPI                       | 2.25      | Council at its March 2020 meeting approved the utilisation of working capital to fund the 2020/21 capital programme. The variance of 2.25 is compensated by this action. (Target 22.50 - actual 24.75)                                                                                                                                                                                                                                                                                                                                        | Remedial action not applicable.                                                                                                                                                                                                                                                                                                                                                   |

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

| Description                            | YTD<br>Variance<br>R<br>thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                     | Remedial or corrective steps/remarks        |
|----------------------------------------|-----------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| <b><u>Revenue By Source</u></b>        |                                   |               |                                                                                                                                                                                                                     |                                             |
| Property rates                         | 17,190                            | 0.2%          | Immaterial variance.                                                                                                                                                                                                | -                                           |
| Service charges - electricity revenue  | 171,714                           | 1.6%          | The over-recovery is largely due to customers in the commercial large power category who are still paying the old inflated tariff and have not migrated to the new Time-of-Use tariff, which is the cheaper option. | No immediate corrective action is required. |
| Service charges - water revenue        | 22,428                            | 1.0%          | Immaterial variance.                                                                                                                                                                                                | -                                           |
| Service charges - sanitation revenue   | 43,307                            | 3.9%          | Immaterial variance.                                                                                                                                                                                                | -                                           |
| Service charges - refuse revenue       | 47,194                            | 5.1%          | The variance is mainly due to indigent relief on refuse service charges being less than planned.                                                                                                                    | No immediate corrective action is required. |
| Rental of facilities and equipment     | (5,720)                           | -2.6%         | Immaterial variance.                                                                                                                                                                                                | -                                           |
| Interest earned - external investments | 145,561                           | 18.1%         | The over-recovery is due to higher than expected cash and investment fund balances to date.                                                                                                                         | No immediate corrective action is required. |
| Interest earned - outstanding debtors  | (1,228)                           | -0.4%         | Immaterial variance.                                                                                                                                                                                                | -                                           |
| Dividends received                     | -                                 | -             | -                                                                                                                                                                                                                   | -                                           |
| Fines, penalties and forfeits          | 353,336                           | 36.8%         | The variance reflects against Traffic Fines - Accruals and is due to more than planned fines issued for traffic- and various by-law offences during this period.                                                    | No immediate corrective action is required. |
| Licences and permits                   | (2,812)                           | -6.0%         | Immaterial variance.                                                                                                                                                                                                | -                                           |
| Agency services                        | 23,130                            | 14.4%         | The over-recovery is due to an increase in the number of registration of new- and unlicensed vehicles.                                                                                                              | No immediate corrective action is required. |

Table continues on next page.

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

| Description                     | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Remedial or corrective steps/remarks        |
|---------------------------------|-----------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| <b><u>Revenue By Source</u></b> |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                             |
| Transfers and subsidies         | (31,584)                    | -0.47%        | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | -                                           |
| Other revenue                   | 50,555                      | 9.0%          | The over-recovery reflects against the following categories:<br>1. Service Charges Infrastructure and Facilities, due to broadband-related revenue being higher than planned to date.<br>2. Cash Recovery - Claims, due to an unplanned refund from SASRIA.<br>3. By-product sales, due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dams.<br>4. Development Levies/BICL, due to higher than planned revenue received for the month under review. Development levies are linked directly to property developments making accurate period planning impossible.<br>5. Hire of municipal staff, due to higher than anticipated demand for law enforcement staff for externally-funded events.<br>6. Recoveries of Operational Expenditure, where cost for running the temporary desalination plants was recovered from the contractor. | No immediate corrective action is required. |
| Gains on disposal of PPE        | 7,205                       | 21.3%         | The variance is due to more land sales concluded to date as well as higher than anticipated proceeds from the auction of fleet, plant and equipment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | No immediate corrective action is required. |

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

| Description                                       | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Remedial or corrective steps/remarks                                                                                                                                            |
|---------------------------------------------------|-----------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Revenue by Vote</b>                            |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                 |
| Vote 1 - Community Services & Health              | (49,060)                    | -7.4%         | The under-recovery reflects against the following categories:<br>1. Rental of Facilities and Equipment, due to lower than anticipated demand, intermittent maintenance and emergency repairs, and the temporary closure of facilities due to the COVID-19 lockdown.<br>2. Transfers and Subsidies, due to outstanding payments from the Western Cape Government (WCG) for health claims submitted by the City.<br>3. Transfers and Subsidies - Capital, where construction of the ECD Centre: Heideveld, Welmoed Cemetery development, and upgrading of various clinics to reach Ideal Clinic status are behind schedule.                                                                                                                                                                                                                 | Periodic budget provisions will be reviewed and adjusted where required. The impact of the COVID-19 lockdown will be assessed and addressed in the upcoming adjustments budget. |
| Vote 2 - Corporate Services                       | 10,244                      | 24.9%         | The over-recovery reflects against the following categories:<br>1. Transfers & Subsidies, due to more than planned work completed to date against the PPM Programme Support grant.<br>2. Other Revenue:<br>a) Service Charges - Infrastructure and Facilities, mainly broadband-related revenue, due to misalignment of actual revenue to the budget provision; and<br>b) Skills Development Levy, due to the unpredictable nature of the frequency of payments.                                                                                                                                                                                                                                                                                                                                                                          | The alignment of period budgets to actual revenue trends will be reviewed.                                                                                                      |
| Vote 3 - Economic Opportunities & Asset Managemnt | 3,699                       | 2.4%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | -                                                                                                                                                                               |
| Vote 4 - Energy & Climate Change                  | 170,064                     | 1.5%          | The over-recovery reflects against electricity sales and is largely due to customers in the commercial large power category who are still paying the old inflated tariff and have not migrated to the new Time-of-Use tariff, which is the cheaper option.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | No immediate corrective action is required.                                                                                                                                     |
| Vote 5 - Finance                                  | 260,009                     | 1.9%          | The variance is a combination of over-/under-recovery.<br>1. Indigent Relief - Refuse (under), due to fewer consumers qualifying for indigent relief than originally anticipated.<br>2. Interest Earned - External Investments (over), due to higher than expected cash and investment fund balances to date.<br>3. Agency Income (over), due to an increase in the number of registration of new- and unlicensed vehicles.<br>4. Transfers & Donations (over), due to earlier than anticipated income realised iro the VAT portion on a number of grant-funded projects currently in progress.<br>5. Property Rates (over), largely due to real-time supplementary valuations resulting in an updated and increased valuation base.<br>6. Income Forgone (over), due to more than planned rates rebates and exemptions approved to date. | No immediate corrective action is required.                                                                                                                                     |

Table continues on next page.

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

| Description                             | YTD<br>Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Remedial or corrective steps/remarks                                                                                                                                                                                                               |
|-----------------------------------------|--------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Revenue by Vote</u></b>           |                                |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                    |
| Vote 6 - Human Settlements              | (29,771)                       | -3.6%         | The variance is a combination of over-/under-recovery mainly on:<br>1. Rental of Facilities and Equipment (under):<br>a). Indigent relief and Subsidies/Rebates, which is demand driven and dependent on eligibility of tenants.<br>b) Rental of fixed assets: Non-market related, due to the transfer of rental units sold and the number of vacant units not generating rental income.<br>2. Transfers and subsidies (under):<br>a) Title Deeds Rectification project, which is running behind schedule as a result of the lengthy processes involved in investigating and rectifying the backlog of title deeds; and<br>b) Outstanding invoices from the WCG for work completed on various housing projects.<br>3. Transfers and Subsidies - Capital (over), due to good contractor/consultant performance resulting in the following projects progressing ahead of schedule:<br>a) Belhar CBD project;<br>b) Conradie Housing Development (PGWC); and<br>c) Greenville Housing Project. | Period budget provisions will be reviewed and adjusted in line with actual and anticipated trends. The directorate is actively driving the transfer of units to qualifying recipients and ensuring that units are occupied timeously when vacated. |
| Vote 7 - Office of the City Manager     | 31                             | 947.1%        | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | -                                                                                                                                                                                                                                                  |
| Vote 8 - Safety & Security              | 344,896                        | 31.9%         | The variance is a combination of over-/under-recovery.<br>1. Fines, penalties and forfeits: Traffic fines - accruals (R357 million over), due to more than planned fines issued for traffic- and various by-law offences during this period.<br>2. Other revenue - Hire of municipal staff (over), due to higher than planned demand for law enforcement staff for externally-funded events.<br>3. Transfers and subsidies (under), due to unrecognised revenue at the end of March 2020 in respect of the LEAP and School Resource Officers Provincial projects.                                                                                                                                                                                                                                                                                                                                                                                                                           | Actual revenue trends and budgets will be aligned where required.                                                                                                                                                                                  |
| Vote 9 - Spatial Planning & Environment | (5,225)                        | -4.5%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | -                                                                                                                                                                                                                                                  |

Table continues on next page.

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

| Description                | YTD<br>Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Remedial or corrective steps/remarks                                                                                                                                                 |
|----------------------------|--------------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Revenue by Vote</b>     |                                |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                      |
| Vote 10 - Transport        | (6,939)                        | -0.7%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                                                                                                                                                                                    |
| Vote 11 - Urban Management | (2,046)                        | -1.1%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                                                                                                                                                                                    |
| Vote 12 - Water & Waste    | 344,780                        | 7.0%          | <p>The variance is a combination of over-/under-recovery.</p> <ol style="list-style-type: none"> <li>1. Service charges - Water revenue and Sanitation revenue (over): The anticipated revenue provisions were adjusted to be in line with the latest reduced consumption trends in the January 2020 adjustments budget. Consumer reaction to the warmer months is still being established.</li> <li>2. Other revenue (over), mainly on: <ol style="list-style-type: none"> <li>a) Development Contribution Levy, due to higher than planned levies relating to the water, sewer and stormwater component of the development levy;</li> <li>b) By-product sales, due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dams; and</li> <li>c) Recoveries of operational expenditure, where costs were recovered from contractors for running the temporary desalination plants.</li> </ol> </li> <li>3. Interest on outstanding debtors (under), where the year-to-date actuals are less than anticipated.</li> <li>4. Transfers and subsidies - Capital (over), due to good contractor performance on certain projects, and misalignment between the periodic plan and the actual spend on grant-funded projects within the Water &amp; Sanitation Services department.</li> </ol> | <p>The directorate will continue to monitor consumption levels and trends for future refinement.</p> <p>Periodic budget provisions will be reviewed and adjusted where required.</p> |

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

| Description                                       | YTD<br>Variance<br>R<br>thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------------|-----------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Expenditure by Vote</b>                        |                                   |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Vote 1 - Community Services & Health              | (11,049)                          | -0.4%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | The directorate has 409 vacancies, which are in various stages of the recruitment and selection process. For the period 1 July 2019 to 31 March 2020, 592 posts were filled while 333 were terminated.                                                                                                                                                                                                                                                                                                                                 |
| Vote 2 - Corporate Services                       | 34,242                            | 2.6%          | The variance is a combination of over-/under expenditure.<br>1. Employee related costs (over), due to staff appointments made earlier than planned, resulting in misalignment of period budgets with actual trends.<br>2. Depreciation & Asset Impairment (under), where delays in completion of projects impacted the capitalisation of assets resulting in lower depreciation changes to date.<br>3. Contracted Services (over), a combination of over-/under expenditure against:<br>a) Advisory Services: Legal cost & Litigation (over), due to several unplanned high priority legal cases instituted during the year; and<br>b) Administrative and Support Staff (under), due to lower than planned demand and dependence on labour broker staff to perform admin- and support functions.<br>4. Other expenditure (over), combination of over-/under expenditure:<br>a) Training Other (over), due to training programmes being scheduled earlier than planned;<br>b) Corporate Training Programmes (over), due to additional training interventions offered, accelerated training programmes, and higher volumes of invoices processed to date;<br>c) Advertising - Corporate & Municipal Activities (under), due to misalignment of actual expenditure with period budget provisions; and<br>d) G&D Specialised IT Services (over), due to the erroneous processing of expenditure against this element.                                                                                                                                                                                                                                                                                                                                                               | The overall over expenditure to date will be addressed by the review and adjustment of period budget provisions on various elements.<br><br>The directorate has 190 vacancies in various stages of the recruitment and selection process; 212 positions were filled and 71 terminations processed since the beginning of the financial year.<br>Journals will be processed to ensure that costs are reflected against the correct cost element.                                                                                        |
| Vote 3 - Economic Opportunities & Asset Managemnt | 21,583                            | 2.2%          | The variance is a combination of over-/under expenditure.<br>1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.<br>2. Debt impairment (over), due to an unprocessed journal entry on Bad Debts Written-Off Transferred to Provision.<br>3. Depreciation & Asset Impairment (under), where the depreciation (based on actual capitalisation of assets) is less than planned as capitalisation of assets were done later than planned.<br>4. Other materials (over), mainly on Materials Consumable, Tools and Equipment, where expenditure on materials was much higher than planned as the result of ongoing maintenance at various facilities in the Strategic Assets- and Fleet Management departments.<br>5. Contracted services (over), mainly on:<br>a) Contractors: Building Contractors and R&M-Building Contractors (over), where work progressed faster than planned in the Facilities Management department;<br>b) Contractors: Servicing of Vehicles/Equipment and R&M - Vehicles/Equipment (over), due to a higher demand for maintenance on vehicles and equipment within the Fleet- and Facilities Management departments;<br>c) Outsourced services: Cleaning costs (over), due to misalignment of actual expenditure with the period budget; and<br>d) Outsourced services: Security services - Municipal facilities (over), due to the increase in the security services rates, and additional facilities requiring security services as a result of continuous vandalism and burglaries.<br>6. Other Expenditure - Operating Leases (over), where the period budget provision is not aligned to the actual expenditure for the hire of LDV/PVan/Special Vehicles/Trucks. | The overall over expenditure will be addressed by reviewing and adjusting period budget provisions on a number of expenditure elements within Contracted Services.<br><br>The directorate has 159 vacancies in various stages of the recruitment and selection process; 65 positions (48 internally and 17 externally) were filled and 35 terminations processed since the beginning of the financial year.<br><br>Virements will be processed where so identified.<br>Periodic budgets will be reviewed and aligned to actual trends. |

Table continues on next page.

| Description                      | YTD<br>Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------|--------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Expenditure by Vote</b>       |                                |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Vote 4 - Energy & Climate Change | (151,120)                      | -1.8%         | The variance is a combination of over-/under expenditure:<br>1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.<br>2. Other Materials (under), mainly on R&M Materials General and Consumables, where less than planned materials and consumables were required for the new public lighting maintenance operations.<br>3. Contracted Services (under), a combination of over-/under expenditure mainly on:<br>a) R&M Electrical (over), due to actual expenditure on high voltage substations being more than planned to date resulting in misalignment of the period budget, and<br>b) R&M Maintenance of Equipment (under), due to less than planned fleet maintenance required as older vehicles were replaced.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | The directorate has 318 vacancies in various stages of the recruitment and selection process. 375 vacancies were filled and 81 posts terminated since the beginning of the financial year. Period budget provisions will be adjusted according to spending plans, where required.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Vote 5 - Finance                 | (91,656)                       | -4.1%         | The variance is a combination of over-/under expenditure mainly on:<br>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.<br>2. Interest - External (over), due to budgetary shifts processed for the procurement of emergency supplies in response to the Covid-19 pandemic.<br>3. Contracted services (under), where budgetary provision was made to procure sanitizers and other materials in response to the Covid-19 pandemic, but actual expenditure is not reflected yet.<br>4. Other Expenditure (under), mainly on Insurance, where the actual premiums and claims paid are less than planned for this period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | The directorate has 192 vacancies in various stages of the recruitment and selection process; 144 positions were filled and 54 terminations processed since the start of the financial year. All efforts are being made to fill vacancies as soon as possible.<br><br>Alignment of period budgets with actual trends will be undertaken where necessary. Expenditure relating to the Covid-19 pandemic will be regularised in the upcoming adjustments budget.                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Vote 6 - Human Settlements       | (102,866)                      | -10.0%        | The variance is a combination of over-/under expenditure mainly on:<br>1. Employee related costs, due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacant posts.<br>2. Contracted Services, a combination of over-/under expenditure on:<br>a) Professional Services Engineering Civil (over), due to an increase in demand of housing construction services;<br>b) G&D Contracted Service Building (under), due to the late submission of invoices from the Western Cape Government (WCG) for Delft the Hague, Valhalla Park and Belhar Pentech projects;<br>c) Management of Informal settlements (under), where expenditure is incurred against the grant allocation before City funding is used; and<br>d) Building Contractors and R&M Contracted Services (under), where capacity constraints within the Upgrades and Maintenance Implementation team impacted negatively on the ability to perform planned maintenance tasks.<br>3. Transfers and Subsidies (under), mainly on G&D Housing PHP Payment, due to delays in the submission of invoices by contractors who are waiting on the Housing Subsidy System (HSS) payment notification from the Western Cape Government for the payment of beneficiary subsidies.<br>4. Other Expenditure (over), mainly on Subsidy on Homeowners Redemption, due to misalignment of the budget provision of the unrealised portion of the housing fund linked to property transfers with the actuals to date. | The directorate has 151 vacancies of which 15 posts are in various stages of the recruitment and selection process; 85 positions were filled and 37 terminations processed since the start of the financial year. There are continuous efforts to fill vacancies as quickly as possible.<br><br>Management is planning to implement capacity building measures, which includes appointing additional staff within the branch responsible for building contractors and repairs and maintenance projects. New projects to the value of R47 million have been rolled out but implementation of these projects are currently delayed, due to the COVID-19 lockdown.<br><br>The matter relating to delays with the payment of invoices by the WCG has been escalated.<br><br>Expenditure trends will be analysed and used to align period budget provisions with actual expenditure. |

Table continues on next page.

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

| Description                             | YTD<br>Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------------------|--------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Expenditure by Vote</u></b>       |                                |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                  |
| Vote 7 - Office of the City Manager     | (20,458)                       | -11.8%        | <p>The variance is a combination of over-/under expenditure.</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), due to the turnaround time in filling vacancies as well as delays in creating and filling new posts for the Office of the Mayor.</li> <li>2. Contracted Services (under) mainly on: <ol style="list-style-type: none"> <li>a) Legal Cost - Legal Advice and Litigation, where the actual expenditure relating to forensic investigations are lower than planned as payments are only made once investigations have been completed; and</li> <li>b) Event Promoters, where the bulk provision for mayoral events is provided on this element but actual costs are incurred on different elements.</li> </ol> </li> <li>3. Transfers and Subsidies: Relief and charitable contributions (over), due to misalignment of actual expenditure with the period budget for mayoral allocations.</li> <li>4. Other expenditure: Entertainment (under), due to mayoral event requirements for which the actual expenditure to date was less than planned.</li> </ol>               | <p>The directorate has 30 vacancies in various stages of the recruitment and selection process; 20 positions were filled and 7 terminations processed since the start of the financial year. All efforts are being made to fill vacancies as soon as possible.</p> <p>Virements will be processed to align the period budget with the actual trend and incorrect postings will be addressed.</p> |
| Vote 8 - Safety & Security              | 27,488                         | 1.1%          | <p>The variance is a combination of over-/under expenditure.</p> <ol style="list-style-type: none"> <li>1. Employee related costs (over), mainly on: <ol style="list-style-type: none"> <li>a) Overtime, due to by-law enforcement operations and crime prevention programmes, which are often conducted after hours resulting in overtime; and</li> <li>b) Standby (over), due to staff shortages within the Law Enforcement department resulting in more officials being asked to be on standby.</li> </ol> </li> <li>2. Depreciation (under), due to delays in completing two fire stations resulting in the assets not being capitalised as planned.</li> <li>3. Other materials (under), where recoveries relating to labour in respect of LEAP have not yet been processed as the staff list where the necessary recoveries will be processed from is in the process of being verified.</li> <li>4. Other expenditure (under), mainly on G&amp;D Uniforms and Protective Clothing relating to LEAP, as the process of issuing uniforms was completely halted as a result of the COVID-19 lockdown.</li> </ol> | <p>The overall over expenditure to date will be addressed by the review and adjustments of period budget provisions on various elements.</p> <p>The directorate has 914 vacancies in various stages of the recruitment and selection process; 647 posts were filled while 123 were terminated since the beginning of the financial year.</p>                                                     |
| Vote 9 - Spatial Planning & Environment | (11,186)                       | -2.3%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                                                                                                                                                                                                                                                                                                                                                                                                |

Table continues on next page.

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

| Description                       | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------|-----------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Expenditure by Vote</u></b> |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Vote 10 - Transport               | (37,094)                    | -1.5%         | <p>The variance is a combination of over-/under expenditure.</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.</li> <li>2. Other Materials (under), due to lower than planned recovery of G&amp;D labour to operating costs of Safety &amp; Security staff assigned to the Rail Safety project.</li> <li>3. Contracted Services (over), combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> <li>a) G&amp;D - Contracted Services Buildings (over), where the AFC maintenance invoices for March 2020 was approved for payment earlier than anticipated;</li> <li>b) Cleaning Costs (over), due to an increase in the level of services at public transport interchanges as well as the use of a transversal cleaning tender resulting in higher costs;</li> <li>c) R&amp;M Contracted Services Buildings (over), due to road maintenance programmes being brought forward as one term tender expired in March 2020; and</li> <li>d) Transportation Services People (under), where the N2 Express contract has not been renewed yet.</li> </ol> </li> <li>4. Other Expenditure - G&amp;D Uniforms and Protective clothing (under), due to delays in processing uniform costs for Safety &amp; Security staff assigned to the Rail Safety project.</li> <li>5. Loss on disposal of PPE (over), due to the write-off of MyCiti busses, which was not budgeted for.</li> </ol> | <p>The directorate currently has 358 vacancies in various stages of the recruitment and selection process. For the period 1 July 2019 to 31 March 2020, 132 posts were filled while 78 were terminated.</p> <p>Expenditure trends will be analysed and used to align period budget provisions with actual expenditure.</p> <p>Virements will be processed where required.</p>                                                                                                                                                                                             |
| Vote 11 - Urban Management        | 3,568                       | 0.5%          | <p>The variance is a combination of over-/under expenditure.</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), due to the turnaround time in filling vacancies as well as the creation of new posts.</li> <li>2. Contracted Services (over), mainly on: <ol style="list-style-type: none"> <li>a) Advisory Services - Project Management (over), where MURP projects are progressing faster than anticipated;</li> <li>b) Legal Cost - Legal Advice and Litigation (over), where actual expenditure relating to urgent legal matters are higher than planned; and</li> <li>c) Building Contractors (over), due to expenditure relating to MURP projects at sub councils progressing faster than anticipated.</li> </ol> </li> <li>3. Event Promoters (over), due to Ward Allocation projects progressing faster than anticipated.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <p>The overall over expenditure to date will be addressed by the review and adjustment of period budget provisions relating to MURP projects.</p> <p>The directorate has 49 vacancies in various stages of the recruitment and selection process; 54 positions were filled and 24 terminations processed since the beginning of the financial year.</p> <p>Period budget provisions will be reviewed against actual trends and adjusted where so identified.</p> <p>Virements will be initiated from anticipated savings to offset over expenditure where identified.</p> |

Table continues on next page.

| Description                | YTD<br>Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                      |
|----------------------------|--------------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Expenditure by Vote</b> |                                |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                           |
| Vote 12 - Water & Waste    | (68,346)                       | -1.2%         | <p>The variance is a combination of over-/under expenditure mainly on:</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacancies.</li> <li>2. Debt Impairment (over), where the period budget provision for Bad Debt Provision is not aligned to the actual monthly posting.</li> <li>3. Bulk purchases - Water (over), mainly on: <ol style="list-style-type: none"> <li>a) Raw water, due to the large number of invoices received for payment from the National Department of Water and Sanitation; and</li> <li>b) Bulk purchase - Water reclamation, where electricity costs were erroneously included in invoices.</li> </ol> </li> <li>4. Other materials (under), a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> <li>a) Materials Consumables Tools &amp; Equipment (under), due to fewer refuse containers needing to be replaced; and</li> <li>b) Fuel (over), due to fluctuations in the fuel price and the unforeseen use of older refuse compactor vehicles, which are not fuel efficient.</li> </ol> </li> <li>5. Contracted services (under), combination of over- /under expenditure, mainly on: <ol style="list-style-type: none"> <li>a) Haulage (over), due to the green chipping waste tender being awarded later than anticipated resulting in green waste being hauled to the landfill site;</li> <li>b) R&amp;M Contracted Serv Building (over), where more projects were completed than initially anticipated;</li> <li>c) Refuse Removal (over), where waste removal costs were higher than anticipated;</li> <li>d) Administrative and Support Staff (under), as a result of fewer labour broker staff being appointed to date;</li> <li>e) Sludge removal (under), where the requirement for sludge removal was less than anticipated;</li> <li>f) R&amp;M Maintenance of Equipment (under), where the replacement of older vehicles resulted in less repairs being made to vehicles;</li> <li>g) Meter Management (under), where expenditure patterns are not aligned to the period budget provision; and</li> <li>h) Sewerage Services (under), where invoices for informal settlements must still be processed.</li> </ol> </li> <li>6. Other Expenditure (under), combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> <li>a) Hire of LDV, P/Van, Bus, Special Vehicle (over), due to unplanned emergencies and pond cleaning requirements to date;</li> <li>b) Software licenses - Upgrade/Protection (under), as a result of quite a few technical software licenses that is only renewable between March 2020 and May 2020;</li> <li>c) Motor vehicle license and registration (under), due to misalignment of period budget provisions with the actual expenditure trend; and</li> <li>d) Specialised Information Technology Service (under), due to invoices outstanding for the completed Automated Water Pollution project, and a decrease in demand for software licenses and ad-hoc support.</li> </ol> </li> </ol> | <p>The directorate has 1208 vacancies in various stages of the recruitment and selection process; 480 vacancies were filled and 274 posts were terminated since the beginning of the financial year. Virements will be processed and periodic budget provisions will be reviewed and adjusted in line with actual expenditure trends.</p> |

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

| Description                     | YTD<br>Variance<br>R Thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                 |
|---------------------------------|--------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Expenditure By Type</b>      |                                |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                      |
| Employee related costs          | (276,272)                      | -2.8%         | The variance is mainly due to:<br>1. The turnaround time in filling vacancies;<br>2. The internal filling of vacancies; and<br>3. Slower than planned implementation of job creation projects.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | The City had 4113 vacancies as at 31 March 2020; 2876 positions were filled (1631 internal and 1245 external) with 1152 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     | 290                            | 0.2%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                    |
| Debt impairment                 | 91,944                         | 5.9%          | The variance is due to the period budget provision for Bad Debt Provision within the Water & Waste directorate not being aligned to the actual monthly posting.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Period budget provisions will be reviewed and adjusted in the next reporting period.                                                                                                                                                                                                 |
| Depreciation & asset impairment | (34,978)                       | -1.6%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                    |
| Finance charges                 | 25,023                         | 4.6%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                    |
| Bulk purchases                  | 43,420                         | 0.6%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                    |
| Other materials                 | (4,618)                        | -0.5%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                                    |
| Contracted services             | (171,006)                      | -3.8%         | The variance is a combination of over-/under expenditure against the following categories:<br>1. Building Contractors (under), due to staff capacity constraints within maintenance teams, mainly within the Human Settlements directorate, and delays in awarding maintenance tenders resulting in projects being implemented later than planned.<br>2. Waste Minimisation (over), where expenditure relating to haulage was incorrectly booked to this element.<br>3. Haulage (over), due to the Green Chipping Waste tender being awarded later than anticipated resulting in green waste being hauled to the landfill site.<br>4. G&D Contracted Serv Building (under), due to invoices outstanding from the Western Cape Government (WCG) for the following projects: Delft The Hague, Valhalla Park and Belhar Pentech.<br>5. R&M Contracted Serv Building (over), where road maintenance programmes within the Transport directorate were prioritised as one term tender expired in March 2020.<br>6. R&M Electrical (under), due to electrical tenders not being in place as well as plant maintenance orders and invoices that must still be processed.<br>7. R&M Gardening Services (over), due to misalignment of period budget provisions with actual expenditure to date.<br>8. R&M Maintenance of Equipment (under), where the replacement of older vehicles resulted in less repairs being needed.<br>9. Meter Management (under), where expenditure patterns are not aligned to the period budget provision.<br>10. Administrative and Support Staff (under), due to a lower demand for Labour Broker staff to date.<br><br><i>Continue next page.</i> | Period budget provisions will be reviewed and adjusted to align to actual trend.<br>Virements will be processed where required.<br>Corrective journal entries will be processed.<br>Outstanding invoices will be processed on receipt thereof.                                       |

Table continues on next page.

| Description                       | YTD<br>Variance<br>R<br>Thousands | Variance<br>%     | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Remedial or corrective steps/remarks                                                      |
|-----------------------------------|-----------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b><u>Expenditure By Type</u></b> |                                   |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                           |
| Contracted services               | See previous page                 | See previous page | <p>11. Sewerage Services (under), where invoices for services within informal settlements are still outstanding.</p> <p>12. Cleaning Costs (under), where budget provisions were made to procure sanitizers and other material in response to the Covid19 pandemic, but actual expenditure is not reflected yet.</p> <p>13. Security Services (over), due to an increased demand for security at municipal buildings and facilities.</p> <p>14. Advisory Services - Legal Cost and Litigation (over), due to several unplanned high priority legal cases instituted to date.</p>                                                                                                                                                                                                                                                                                                                                                                                                  | See previous page                                                                         |
| Transfers and subsidies           | (33,042)                          | -10.2%            | The variance is mainly within the Human Settlements directorate on G&D Housing PHP Payment, due to delays in the submission of invoices by the contractors as the Housing Subsidy System (HSS) payment notification from the Western Cape Government (WCG) for the payment of beneficiary subsidies is still outstanding.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | The matter has been escalated to ensure timeous honouring of HSS claims submitted to WCG. |
| Other expenditure                 | (58,013)                          | -3.9%             | <p>The variance is a combination of over-/under expenditure.</p> <p>1. Hire of LDV, panel van, bus, special vehicle (over), due to emergencies and special vehicle equipment needed for pond cleaning.</p> <p>2. Electricity (under), due to lower than planned consumption of electricity at City facilities.</p> <p>3. Insurance premiums and claims (under), where the actual premiums and claims paid to date were less than planned.</p> <p>4. Advertising (under), due to a lower demand for recruitment- and corporate advertising to date.</p> <p>5. Skills development levy (over), where actual expenditure reflects against this category while the budget reflects against the employee-related costs category.</p> <p>6. Software Licences (under), mainly due to the SAP annual licence payment, specific to the Transport directorate, which was scheduled for payment in December 2019 but has not yet been processed as the report is still being finalised.</p> | Period budget provisions will be reviewed and virements will be processed where required. |
| Loss on disposal of PPE           | 10,360                            | 1593.1%           | The variance is due to the write-off of damaged MyCiTi busses and scrapping of radios donated to various City-wide neighbourhood watches.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | No immediate corrective action is required.                                               |

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

| Description                                        | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------------------------|-----------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Capital Expenditure by Vote</b>                 |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Vote 1 - Community Services & Health               | (33,490)                    | -20.9%        | <p>The negative year-to-date variance is due to:</p> <ol style="list-style-type: none"> <li>Delays in the award of tender 30C, which resulted in the following programmes being behind schedule: <ol style="list-style-type: none"> <li>Ideal clinics; and</li> <li>National Core Standards Compliance.</li> </ol> </li> <li>Delays in obtaining approval for an extension of the contract period on the Construction of the Heideveld ECD project.</li> <li>Zoning correction resulting in implementation delays on the Millers Camp Sport Field Upgrade project.</li> <li>Slight delays on implementation of the Mfuleni Integrated Recreational Facility project, due to external stakeholder delays.</li> </ol>                                                                                                                                                                                                                                                                                                 | <p>Tender 30C has now been awarded and consultants are in the process of being appointed.</p> <p>Project managers together with the support of the finance manager/heads will:</p> <ol style="list-style-type: none"> <li>Continue to closely monitor and ensure that projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously;</li> <li>Engage with communities in order to mitigate concerns;</li> <li>Identify challenges and process virements, where applicable, to ensure maximum spend at financial year-end; and</li> <li>Rework project implementation as a result of the negative impact of the COVID 19 pandemic.</li> </ol> |
| Vote 2 - Corporate Services                        | (28,214)                    | -31.0%        | <p>The negative variance reflects on the following programmes/projects:</p> <ol style="list-style-type: none"> <li>Enterprise Monitoring &amp; Management Solution FY20: The protracted process of obtaining approval for the contract value increase on tender 9G/15/16 resulted in delays.</li> <li>Integration and Enhancement: SAP resources are unavailable on tender 44S. The scope of the project is defined, but completion thereof with the limited resources will be a challenge.</li> <li>Computers &amp; Equipment - Replacement FY20: Delays with deliveries from China, due to the COVID 19 pandemic.</li> <li>CityWeb/CityApps Redevelopment Resources: The project is running behind schedule as a result of difficulty in sourcing consultants with scarce skills.</li> <li>Delays in awarding tender 330G impacted on the following projects: <ol style="list-style-type: none"> <li>Microsoft Infrastructure Services FY20; and</li> <li>ERP Annual Capacity Growth FY20.</li> </ol> </li> </ol> | <ol style="list-style-type: none"> <li>Approval for the contract value increase on tender 9G/15/16 has been awarded.</li> <li>Tender 266S was utilised as an alternative for tender 44S, but the deadline to use these resources was 31 March 2020. The IS&amp;T department will segregate the 31 priorities into different work packages based on the similarity of work required.</li> <li>Orders have been placed; awaiting delivery.</li> <li>Funds will be reprioritised via the virement process in April 2020.</li> <li>Tender 330G has now been awarded.</li> </ol>                                                                                                                         |
| Vote 3 - Economic Opportunities & Asset Management | 96,383                      | 77.0%         | <p>The following projects are ahead of schedule:</p> <ol style="list-style-type: none"> <li>Replacement of fleet and plant: Items were ordered and delivered earlier than anticipated; and</li> <li>Upgrade of City Hall Good Hope Centre: Good contractor performance.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>Further deliveries and construction work may be delayed as a result of the COVID-19 lockdown.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

Table continues on next page.

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

| Description                             | YTD<br>Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------|--------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Capital Expenditure by Vote</b>      |                                |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Vote 4 - Energy & Climate Change        | (19,862)                       | -4.0%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Vote 5 - Finance                        | (196)                          | -0.6%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Vote 6 - Human Settlements              | (24,477)                       | -5.0%         | The negative variance reflects mainly on the following projects/programmes:<br>1. Land Acquisitions FY20: Delays in the finalisation of land acquisitions.<br>2. Valhalla Park Integrated Housing: Contractor progressing with remaining civil work, however, the invoice from the Western Cape Government was only submitted after month-end.<br>3. Major Upgrading - Area North and South: CRU Electrical Upgrades project commenced later than anticipated, due to delays in obtaining transversal use approval of tenders required to perform the work.                                                                                                                                                                                                              | 1. Finalisation of acquisition process to be prioritised so that expenditure is incurred before year-end.<br>2. Payment will be processed once invoice is verified.<br>3. Transversal use approval of the required tenders has been obtained and some work has commenced.<br>The impact of the COVID-19 lockdown is being assessed on a continuous basis. The value at risk is to be reprioritised to projects required to mitigate the COVID-19 outbreak or to other projects that might require additional budget. |
| Vote 7 - Office of the City Manager     | (359)                          | -32.2%        | IT Equipment: Only some items were delivered. In the process of verifying purchase orders before further orders can be placed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Further orders will be placed after the COVID-19 lockdown.                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Vote 8 - Safety & Security              | 86,151                         | 59.2%         | 1. The positive variance is due to earlier than anticipated delivery on the following projects:<br>a) Fire Vehicles: Replacement FY20;<br>b) CCTV projects;<br>c) Specialised vehicles: Add FY20; and<br>d) Fire Relief Volunteer Equipment TY20.<br>2. Misalignment of cash flow on the Integrated Contact Centre project.                                                                                                                                                                                                                                                                                                                                                                                                                                              | No remedial action required.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Vote 9 - Spatial Planning & Environment | (20,621)                       | -39.2%        | The negative variance is mainly as a result of the following:<br>1. Computer equipment and software: Deliveries have been delayed due to, inter alia, the recent Chinese holidays, shortage of microchips and the outbreak of the Coronavirus.<br>2. Vehicles - Additional FY20: Awaiting delivery of orders placed.<br>3. Reserve Upgrade - Fencing FY20: Symphony Way and False Bay started later than anticipated while there was poor contractor performance on Vesuvius Way.<br>4. Basement Parking & Access: MayCo, on 3 March 2020, approved the acquisition of a servitude for the completion of the CTICC2 marshalling yard and the City's b-1 basement parking. A deviation approval for appointment of the contractor will be obtained from the City Manager. | The COVID-19 lockdown will have an impact on the delivery of projects. The situation will be monitored on a weekly basis.                                                                                                                                                                                                                                                                                                                                                                                            |

Table continues on next page.

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

| Description                               | YTD<br>Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------|--------------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Capital Expenditure by Vote</u></b> |                                |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                           |
| Vote 10 - Transport                       | (81,271)                       | -11.5%        | The directorate has a net negative variance, which is an accumulation of slower than anticipated expenditure on a number of projects, the most significant of which are:<br>1. IRT Jan Smuts: Initial delays were experienced, due to issues with underground services, as well as protracted processes in resolving the claim iro an error in measurement.<br>2. IRT Phase 2A – Land and Property Acquisition: The acquisition process in respect of Govan Mbeki Road is progressing as well. MayCo approved the acquisition of six erven on 4 February 2020 with a further six erven anticipated to be approved at the April/May 2020 MayCo meeting. Approval of expropriation of partial pieces of land will be sought from MayCo in May 2020.<br>3. IRT Phase 2A - East: The service provider's fee forecast was based on progression of detail design. However, due to a cost cutting exercise, significant changes to the IRT infrastructure provision have been identified, which implies a redesign of large parts of the project.<br>4. Vehicles & Plant - Additional FY20: Orders placed; awaiting delivery.<br>5. Reconstruction of Ottery Road: Delays as a result of late start in December 2019. | 1. IRT Jan Smuts: Approval of the claim has been referred to external adjudicator.<br>2. An offer of R5.4 million was made to the Western Cape Government for two pieces of publicly-owned land.<br>5. The contractor is on schedule and progressing well with no issues at this stage.<br><br>The COVID-19 lockdown will have an impact on the delivery of projects, vehicles and plant. |
| Vote 11 - Urban Management                | (29,087)                       | -61.6%        | The negative variance reflects primarily on the following projects where orders were placed and awaiting delivery.<br>1. MURP Infrastructure;<br>2. Safety Measures;<br>3. CCTV/WIFI infrastructure Manenberg/Hanover Park; and<br>4. Upgrading Vuyiseka Multi-Purpose Centre.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Project managers following up on delivery.                                                                                                                                                                                                                                                                                                                                                |
| Vote 12 - Water & Waste                   | 515,457                        | 50.1%         | The directorate is ahead of planned spend for the period under review. The main reasons are listed below at departmental level.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | There are on-going engagements with directors and respective project managers to ensure that tracking and monitoring of projects are within the prescribed timeframes and that corrective action is processed timeously so as to ensure maximum spend. Remedial action, where required, is indicated below.                                                                               |
| Management: Water & Waste                 | 153                            | 937.8%        | Computer Equipment - Additional FY20: Some items were delivered earlier than anticipated.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Further orders to be placed in April 2020.                                                                                                                                                                                                                                                                                                                                                |
| Project Monitoring Unit: W & W            | (14)                           | -100.0%       | Computer Equipment - Replacement: Delays in placing orders due to COVID-19 lockdown.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                                                                                                                         |

Table continues on next page.

| Description                               | YTD<br>Variance<br>R<br>thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------------------------------------|-----------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Capital Expenditure by Vote</u></b> |                                   |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Solid Waste Management                    | (61,835)                          | -25.6%        | 1. Plant & Vehicles - Replacement FY20: The project is on schedule and currently in the execution phase. Orders were placed in August 2019 for long lead time vehicles. Awaiting delivery of smaller vehicles, which were ordered as well.<br>2. Scottsdene Depot Upgrade: Construction only commenced in May 2019, due to initial delays with guarantees, construction permits and approval of building plans. The contractor is currently behind schedule but has indicated that work will be completed by 30 May 2020.                         | The COVID-19 lockdown will have an impact on the delivery of projects, vehicles and plant.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Water & Sanitation Management             | 577,153                           | 73.2%         | The following major projects are ahead of schedule, due to good service provider performance:<br>a) Cape Flats Aquifer;<br>b) Zandvliet WWTW;<br>c) Table Mountain Group Aquifer;<br>d) Bellville WWTW; and<br>e) Meter replacement program.<br><br>Expenditure is progressing well and planned spend is currently ahead of what was anticipated. It must however be noted that the current year-to-date variance is overstated, due to an anomaly that occurred during the updating of the period budget for the January 2020 adjustment budget. | In order to ensure improved performance in the current financial year the following interventions were implemented:<br>1. Focused management attention on capital programme implementation.<br>2. Absorption of the New Water Programme into the Bulk Water branch to regularise project management.<br>3. Introduction of a Project Support Office to support project managers with contract- and tender management.<br>4. Engagement with the CFO's office in the form of monthly meetings to resolve issues impacting service delivery in a timely manner, and bring urgent issues to the CFO/SCM management's attention. |

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

| Description                                       | YTD variance<br>R Thousands | YTD<br>variance<br>% | Reasons for material deviations                          | Remedial or corrective<br>steps/remarks |
|---------------------------------------------------|-----------------------------|----------------------|----------------------------------------------------------|-----------------------------------------|
| <b>R thousands</b>                                |                             |                      |                                                          |                                         |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |                             |                      |                                                          |                                         |
| <b>Receipts</b>                                   |                             |                      |                                                          |                                         |
| Property rates                                    | 81,205                      | 1.1%                 | Immaterial variance.                                     | -                                       |
| Service charges                                   | 754,295                     | 5.2%                 | Immaterial variance.                                     | -                                       |
| Other revenue                                     | (128,260)                   | -10.2%               | Less other income received than originally budgeted for. | No corrective action required.          |
| Government - operating                            | 131,632                     | 1.9%                 | Immaterial variance.                                     | -                                       |
| Government - capital                              | 504,616                     | 27.1%                | More grant income received than originally budgeted for. | No corrective action required.          |
| Interest                                          | 33,293                      | 4.5%                 | Immaterial variance.                                     | -                                       |
| Dividends                                         | -                           | 0.0%                 |                                                          |                                         |
| <b>Payments</b>                                   |                             |                      |                                                          |                                         |
| Suppliers and employees                           | (99,974)                    | 0.4%                 | Immaterial variance.                                     | -                                       |
| Finance charges                                   | 3                           | 0.0%                 | Immaterial variance.                                     | -                                       |
| Transfers and Grants                              | -                           | -                    |                                                          |                                         |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | <b>(1,476,751)</b>          | <b>-24.3%</b>        |                                                          |                                         |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |                             |                      |                                                          |                                         |
| <b>Receipts</b>                                   |                             |                      |                                                          |                                         |
| Proceeds on disposal of PPE                       | -                           | -                    |                                                          |                                         |
| Decrease (Increase) in non-current debtors        | -                           | -                    |                                                          |                                         |
| Decrease (increase) other non-current receivables | -                           | -                    |                                                          |                                         |
| Decrease (increase) in non-current investments    | -                           | -                    |                                                          |                                         |
| <b>Payments</b>                                   |                             |                      |                                                          |                                         |
| Capital assets                                    | 252,593                     | -6.7%                | Higher creditors outflow than originally expected.       | No corrective action required.          |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | <b>252,593</b>              | <b>-6.7%</b>         |                                                          |                                         |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |                             |                      |                                                          |                                         |
| <b>Receipts</b>                                   |                             |                      |                                                          |                                         |
| Short term loans                                  | -                           | -                    |                                                          |                                         |
| Borrowing long term/refinancing                   | -                           | -                    |                                                          |                                         |
| Increase (decrease) in consumer deposits          | -                           | -                    |                                                          |                                         |
| <b>Payments</b>                                   |                             |                      |                                                          |                                         |
| Repayment of borrowing                            | 0                           | -                    |                                                          |                                         |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | <b>0</b>                    | <b>-</b>             |                                                          |                                         |

**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 |
| <b><u>Borrowing Management</u></b>            |                                                                      |                 |                     |                 |               |                    |
| Capital Charges to Operating Expenditure      | Interest & principal paid/Operating Expenditure                      | 1.3%            | 2.8%                | 2.7%            | 3.2%          | 2.4%               |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants            | 7.3%            | 17.8%               | 20.7%           | 22.7%         | 18.0%              |
| <b><u>Safety of Capital</u></b>               |                                                                      |                 |                     |                 |               |                    |
| Debt to Equity                                | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | 28.4%           | 39.1%               | 31.0%           | 22.4%         | 31.0%              |
| Gearing                                       | Long Term Borrowing/ Funds & Reserves                                | 130.7%          | 136.0%              | 164.0%          | 161.5%        | 164.0%             |
| <b><u>Liquidity</u></b>                       |                                                                      |                 |                     |                 |               |                    |
| Current Ratio                                 | Current assets/current liabilities                                   | 2.02            | 1.44                | 1.91            | 2.55          | 1.91               |
| Liquidity Ratio                               | Monetary Assets/Current Liabilities                                  | 1.20            | 0.49                | 1.05            | 1.58          | 1.05               |
| <b><u>Revenue Management</u></b>              |                                                                      |                 |                     |                 |               |                    |
| Outstanding Debtors to Revenue                | Total Outstanding Debtors to Annual Revenue                          | 18.0%           | 28.3%               | 18.6%           | 19.4%         | 18.7%              |
| <b><u>Other Indicators</u></b>                |                                                                      |                 |                     |                 |               |                    |
| Employee costs                                | Employee costs/Total Revenue - capital revenue                       | 30.8%           | 33.8%               | 33.7%           | 29.0%         | 33.0%              |
| Interest & Depreciation                       | I&D/Total Revenue - capital revenue                                  | 9.1%            | 9.3%                | 9.1%            | 8.4%          | 2.4%               |

**Table SC3 Monthly budget statement Aged Debtors**

| Description                                                             | Budget Year 2019/20 |                |                |                |                |                |                  |                  |                   |                    | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
|-------------------------------------------------------------------------|---------------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|-------------------|--------------------|----------------------------------------------|---------------------------------------------|
|                                                                         | 0-30 Days           | 31-60 Days     | 61-90 Days     | 91-120 Days    | 121-150 Days   | 151-180 Days   | 181 Days-1 Year  | Over 1 Year      | Total             | Total over 90 days |                                              |                                             |
| <b>R thousands</b>                                                      |                     |                |                |                |                |                |                  |                  |                   |                    |                                              |                                             |
| <b>Debtors Age Analysis By Income Source</b>                            |                     |                |                |                |                |                |                  |                  |                   |                    |                                              |                                             |
| Trade and Other Receivables from Exchange Transactions - Water          | 407,952             | 64,838         | 53,354         | 55,926         | 50,355         | 36,922         | 198,650          | 1,482,153        | 2,350,150         | 1,824,006          | -                                            | -                                           |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 887,771             | 72,590         | 21,013         | 12,351         | 12,170         | 11,540         | 67,977           | 250,145          | 1,335,558         | 354,184            | -                                            | -                                           |
| Receivables from Non-exchange Transactions - Property Rates             | 754,389             | 91,467         | 64,900         | 67,538         | 58,687         | 47,312         | 219,749          | 729,627          | 2,033,670         | 1,122,913          | -                                            | -                                           |
| Receivables from Exchange Transactions - Waste Water Management         | 206,155             | 31,876         | 21,674         | 23,763         | 25,077         | 10,708         | 86,713           | 506,475          | 912,441           | 652,736            | -                                            | -                                           |
| Receivables from Exchange Transactions - Waste Management               | 123,683             | 24,878         | 24,434         | 24,849         | 24,043         | 22,097         | 136,432          | 327,933          | 708,349           | 535,354            | -                                            | -                                           |
| Receivables from Exchange Transactions - Property Rental Debtors        | 94,304              | 12,512         | 11,472         | 8,398          | (1,724)        | 12,137         | 26,472           | 545,518          | 709,090           | 590,801            | -                                            | -                                           |
| Interest on Arrear Debtor Accounts                                      | 85,876              | 33,834         | 32,082         | 36,216         | 28,971         | 30,924         | 173,841          | 752,158          | 1,173,901         | 1,022,109          | -                                            | -                                           |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | -                   | -              | -              | -              | -              | -              | -                | -                | -                 | -                  | -                                            | -                                           |
| Other                                                                   | (90,518)            | (50,683)       | (28,938)       | (14,588)       | (12,887)       | (8,771)        | (107,319)        | (79,593)         | (393,298)         | (223,159)          | -                                            | -                                           |
| <b>Total By Income Source</b>                                           | <b>2,469,613</b>    | <b>281,312</b> | <b>199,990</b> | <b>214,454</b> | <b>184,691</b> | <b>162,868</b> | <b>802,514</b>   | <b>4,514,416</b> | <b>8,829,859</b>  | <b>5,878,944</b>   | <b>-</b>                                     | <b>-</b>                                    |
| <b>2018/19 - totals only</b>                                            | <b>2,236,634</b>    | <b>345,577</b> | <b>266,019</b> | <b>329,524</b> | <b>300,402</b> | <b>348,840</b> | <b>1,939,326</b> | <b>4,457,291</b> | <b>10,223,613</b> | <b>7,375,383</b>   | <b>-</b>                                     | <b>-</b>                                    |
| <b>Debtors Age Analysis By Customer Group</b>                           |                     |                |                |                |                |                |                  |                  |                   |                    |                                              |                                             |
| Organs of State                                                         | 99,100              | 19,021         | 11,514         | 14,355         | 10,199         | 7,621          | (64,263)         | 40,779           | 138,325           | 8,690              | -                                            | -                                           |
| Commercial                                                              | 1,380,586           | 104,524        | 40,870         | 47,315         | 45,537         | 21,284         | 113,195          | 312,194          | 2,065,506         | 539,526            | -                                            | -                                           |
| Households                                                              | 1,110,742           | 184,211        | 154,480        | 161,192        | 129,772        | 133,593        | 684,891          | 3,716,364        | 6,275,244         | 4,825,811          | -                                            | -                                           |
| Other                                                                   | (120,814)           | (26,444)       | (6,874)        | (8,407)        | (817)          | 371            | 68,691           | 445,079          | 350,784           | 504,917            | -                                            | -                                           |
| <b>Total By Customer Group</b>                                          | <b>2,469,613</b>    | <b>281,312</b> | <b>199,990</b> | <b>214,454</b> | <b>184,691</b> | <b>162,868</b> | <b>802,514</b>   | <b>4,514,416</b> | <b>8,829,859</b>  | <b>5,878,944</b>   | <b>-</b>                                     | <b>-</b>                                    |

**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          |                                 |
| <b>R thousands</b>                             |                     |              |              |               |                |                |                   |             |                |                                 |
| <b>Creditors Age Analysis By Customer Type</b> |                     |              |              |               |                |                |                   |             |                |                                 |
| Bulk Electricity                               | -                   | -            | -            | -             | -              | -              | -                 | -           | -              | -                               |
| Bulk Water                                     | -                   | -            | -            | -             | -              | -              | -                 | -           | -              | -                               |
| PAYE deductions                                | -                   | -            | -            | -             | -              | -              | -                 | -           | -              | -                               |
| VAT (output less input)                        | -                   | -            | -            | -             | -              | -              | -                 | -           | -              | -                               |
| Pensions / Retirement deductions               | -                   | -            | -            | -             | -              | -              | -                 | -           | -              | -                               |
| Loan repayments                                | -                   | -            | -            | -             | -              | -              | -                 | -           | -              | -                               |
| Trade Creditors                                | 486,597             | -            | -            | (55)          | (11)           | -              | -                 | (2)         | 486,529        | 266,939                         |
| Auditor General                                | -                   | -            | -            | -             | -              | -              | -                 | -           | -              | -                               |
| Other                                          | -                   | -            | -            | -             | -              | -              | -                 | -           | -              | -                               |
| <b>Total By Customer Type</b>                  | <b>486,597</b>      | <b>-</b>     | <b>-</b>     | <b>(55)</b>   | <b>(11)</b>    | <b>-</b>       | <b>-</b>          | <b>(2)</b>  | <b>486,529</b> | <b>266,939</b>                  |

**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<br>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                                                      | 114                  | Fixed              | 7.15%         | 2020/04/15                | 135,000         | 820                     | —                              | —                 | 135,820         |
| ABSA Bank                                                      | 101                  | Fixed              | 7.15%         | 2020/04/09                | 20,000          | 121                     | —                              | —                 | 20,121          |
| ABSA Bank                                                      | 98                   | Fixed              | 7.06%         | 2020/04/15                | 40,000          | 240                     | —                              | —                 | 40,240          |
| ABSA Bank                                                      | 99                   | Fixed              | 7.07%         | 2020/04/17                | 15,000          | 90                      | —                              | —                 | 15,090          |
| ABSA Bank                                                      | 95                   | Fixed              | 7.04%         | 2020/04/17                | 30,000          | 179                     | —                              | —                 | 30,179          |
| ABSA Bank                                                      | 100                  | Fixed              | 7.07%         | 2020/04/24                | 90,000          | 540                     | —                              | —                 | 90,540          |
| ABSA Bank                                                      | 99                   | Fixed              | 7.07%         | 2020/04/24                | 35,000          | 210                     | —                              | —                 | 35,210          |
| ABSA Bank                                                      | 95                   | Fixed              | 6.77%         | 2020/04/24                | 40,000          | 230                     | —                              | —                 | 40,230          |
| ABSA Bank                                                      | 94                   | Fixed              | 6.77%         | 2020/04/24                | 20,000          | 115                     | —                              | —                 | 20,115          |
| ABSA Bank                                                      | 99                   | Fixed              | 6.77%         | 2020/04/30                | 15,000          | 86                      | —                              | —                 | 15,086          |
| ABSA Bank                                                      | 94                   | Fixed              | 6.75%         | 2020/04/30                | 90,000          | 516                     | —                              | —                 | 90,516          |
| ABSA Bank                                                      | 100                  | Fixed              | 6.80%         | 2020/05/08                | 20,000          | 116                     | —                              | —                 | 20,116          |
| ABSA Bank                                                      | 105                  | Fixed              | 6.80%         | 2020/05/15                | 35,000          | 202                     | —                              | —                 | 35,202          |
| ABSA Bank                                                      | 105                  | Fixed              | 6.80%         | 2020/05/15                | 85,000          | 491                     | —                              | —                 | 85,491          |
| ABSA Bank                                                      | 102                  | Fixed              | 6.80%         | 2020/05/15                | 20,000          | 116                     | —                              | —                 | 20,116          |
| ABSA Bank                                                      | 59                   | Fixed              | 6.65%         | 2020/04/03                | 40,000          | 226                     | —                              | —                 | 40,226          |
| ABSA Bank                                                      | 86                   | Fixed              | 6.75%         | 2020/04/30                | 40,000          | 229                     | —                              | —                 | 40,229          |
| ABSA Bank                                                      | 101                  | Fixed              | 6.80%         | 2020/05/22                | 30,000          | 173                     | —                              | —                 | 30,173          |
| ABSA Bank                                                      | 100                  | Fixed              | 6.80%         | 2020/05/22                | 20,000          | 116                     | —                              | —                 | 20,116          |
| ABSA Bank                                                      | 98                   | Fixed              | 6.80%         | 2020/05/27                | 15,000          | 87                      | —                              | —                 | 15,087          |
| ABSA Bank                                                      | 91                   | Fixed              | 6.75%         | 2020/05/27                | 20,000          | 115                     | —                              | —                 | 20,115          |
| ABSA Bank                                                      | 66                   | Fixed              | 6.65%         | 2020/05/08                | 15,000          | 79                      | —                              | —                 | 15,079          |
| ABSA Bank                                                      | 79                   | Fixed              | 6.80%         | 2020/05/22                | 25,000          | 130                     | —                              | —                 | 25,130          |
| ABSA Bank                                                      | 102                  | Fixed              | 6.75%         | 2020/06/15                | 190,000         | 949                     | —                              | —                 | 190,949         |
| ABSA Bank                                                      | 113                  | Fixed              | 6.80%         | 2020/06/26                | 30,000          | 151                     | —                              | —                 | 30,151          |
| ABSA Bank                                                      | 43                   | Fixed              | 6.55%         | 2020/04/24                | 50,000          | 179                     | —                              | —                 | 50,179          |
| ABSA Bank                                                      | 91                   | Fixed              | 6.62%         | 2020/06/12                | 145,000         | 500                     | —                              | —                 | 145,500         |
| ABSA Bank                                                      | 84                   | Fixed              | 6.60%         | 2020/06/05                | 100,000         | 344                     | —                              | —                 | 100,344         |
| ABSA Bank                                                      | 72                   | Fixed              | 6.59%         | 2020/05/29                | 30,000          | 76                      | —                              | —                 | 30,076          |
| ABSA Bank                                                      | 100                  | Fixed              | 6.66%         | 2020/06/26                | 100,000         | 255                     | —                              | —                 | 100,255         |
| ABSA Bank                                                      | 104                  | Fixed              | 6.67%         | 2020/06/30                | 35,000          | 90                      | —                              | —                 | 35,090          |
| ABSA Bank                                                      | 28                   | Fixed              | 5.70%         | 2020/04/24                | 180,000         | 141                     | —                              | —                 | 180,141         |
| ABSA Bank                                                      | 81                   | Fixed              | 5.83%         | 2020/06/19                | 45,000          | 14                      | —                              | —                 | 45,014          |
| Firststrand Bank                                               | 105                  | Fixed              | 6.75%         | 2020/04/03                | 40,000          | 229                     | —                              | —                 | 40,229          |
| Firststrand Bank                                               | 105                  | Fixed              | 6.75%         | 2020/04/03                | 30,000          | 172                     | —                              | —                 | 30,172          |
| Firststrand Bank                                               | -261                 | Fixed              | 6.75%         | 2020/04/03                | 40,000          | 229                     | —                              | —                 | 40,229          |
| Firststrand Bank                                               | 114                  | Fixed              | 6.77%         | 2020/04/15                | 100,000         | 575                     | —                              | —                 | 100,575         |
| Firststrand Bank                                               | 101                  | Fixed              | 6.75%         | 2020/04/09                | 70,000          | 401                     | —                              | —                 | 70,401          |
| Firststrand Bank                                               | 98                   | Fixed              | 6.72%         | 2020/04/15                | 35,000          | 200                     | —                              | —                 | 35,200          |
| Firststrand Bank                                               | 99                   | Fixed              | 6.72%         | 2020/04/17                | 20,000          | 114                     | —                              | —                 | 20,114          |
| Firststrand Bank                                               | 95                   | Fixed              | 6.72%         | 2020/04/17                | 30,000          | 171                     | —                              | —                 | 30,171          |
| Firststrand Bank                                               | 99                   | Fixed              | 6.75%         | 2020/04/24                | 20,000          | 115                     | —                              | —                 | 20,115          |
| Firststrand Bank                                               | 95                   | Fixed              | 6.51%         | 2020/04/24                | 70,000          | 387                     | —                              | —                 | 70,387          |
| Firststrand Bank                                               | 94                   | Fixed              | 6.49%         | 2020/04/24                | 40,000          | 220                     | —                              | —                 | 40,220          |
| Firststrand Bank                                               | 99                   | Fixed              | 6.45%         | 2020/04/30                | 25,000          | 137                     | —                              | —                 | 25,137          |

Table continues on next page.

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

| Investments by maturity<br>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                 |                    |               |                           |                 |                         |                                |                   |                 |
| Firststrand Bank                                               | 105                  | Fixed              | 6.52%         | 2020/05/15                | 110,000         | 609                     | —                              | —                 | 110,609         |
| Firststrand Bank                                               | 102                  | Fixed              | 6.48%         | 2020/05/15                | 15,000          | 83                      | —                              | —                 | 15,083          |
| Firststrand Bank                                               | 59                   | Fixed              | 6.40%         | 2020/04/03                | 40,000          | 217                     | —                              | —                 | 40,217          |
| Firststrand Bank                                               | 86                   | Fixed              | 6.44%         | 2020/04/30                | 40,000          | 219                     | —                              | —                 | 40,219          |
| Firststrand Bank                                               | 101                  | Fixed              | 6.55%         | 2020/05/22                | 30,000          | 167                     | —                              | —                 | 30,167          |
| Firststrand Bank                                               | 100                  | Fixed              | 6.55%         | 2020/05/22                | 25,000          | 139                     | —                              | —                 | 25,139          |
| Firststrand Bank                                               | 100                  | Fixed              | 6.57%         | 2020/05/27                | 45,000          | 251                     | —                              | —                 | 45,251          |
| Firststrand Bank                                               | 94                   | Fixed              | 6.48%         | 2020/05/22                | 30,000          | 165                     | —                              | —                 | 30,165          |
| Firststrand Bank                                               | 98                   | Fixed              | 6.48%         | 2020/05/27                | 25,000          | 138                     | —                              | —                 | 25,138          |
| Firststrand Bank                                               | 90                   | Fixed              | 6.46%         | 2020/05/27                | 55,000          | 302                     | —                              | —                 | 55,302          |
| Firststrand Bank                                               | 90                   | Fixed              | 6.46%         | 2020/05/27                | 85,000          | 466                     | —                              | —                 | 85,466          |
| Firststrand Bank                                               | 90                   | Fixed              | 6.46%         | 2020/05/27                | 30,000          | 165                     | —                              | —                 | 30,165          |
| Firststrand Bank                                               | 102                  | Fixed              | 6.45%         | 2020/06/15                | 160,000         | 763                     | —                              | —                 | 160,763         |
| Firststrand Bank                                               | 113                  | Fixed              | 6.40%         | 2020/06/26                | 60,000          | 284                     | —                              | —                 | 60,284          |
| Firststrand Bank                                               | 43                   | Fixed              | 6.27%         | 2020/04/24                | 50,000          | 172                     | —                              | —                 | 50,172          |
| Firststrand Bank                                               | 84                   | Fixed              | 6.30%         | 2020/06/05                | 50,000          | 164                     | —                              | —                 | 50,164          |
| Firststrand Bank                                               | 73                   | Fixed              | 6.27%         | 2020/05/29                | 40,000          | 103                     | —                              | —                 | 40,103          |
| Firststrand Bank                                               | 42                   | Fixed              | 5.45%         | 2020/05/08                | 95,000          | 71                      | —                              | —                 | 95,071          |
| Investec Bank                                                  | 105                  | Fixed              | 7.15%         | 2020/04/03                | 10,000          | 61                      | —                              | —                 | 10,061          |
| Investec Bank                                                  | 105                  | Fixed              | 7.15%         | 2020/04/03                | 10,000          | 61                      | —                              | —                 | 10,061          |
| Investec Bank                                                  | 105                  | Fixed              | 7.15%         | 2020/04/03                | 15,000          | 91                      | —                              | —                 | 15,091          |
| Investec Bank                                                  | 105                  | Fixed              | 7.15%         | 2020/04/03                | 15,000          | 91                      | —                              | —                 | 15,091          |
| Investec Bank                                                  | 114                  | Fixed              | 7.25%         | 2020/04/15                | 70,000          | 431                     | —                              | —                 | 70,431          |
| Investec Bank                                                  | 101                  | Fixed              | 7.15%         | 2020/04/09                | 15,000          | 91                      | —                              | —                 | 15,091          |
| Investec Bank                                                  | 98                   | Fixed              | 6.95%         | 2020/04/15                | 10,000          | 59                      | —                              | —                 | 10,059          |
| Investec Bank                                                  | 99                   | Fixed              | 6.95%         | 2020/04/17                | 10,000          | 59                      | —                              | —                 | 10,059          |
| Investec Bank                                                  | 95                   | Fixed              | 7.05%         | 2020/04/17                | 25,000          | 150                     | —                              | —                 | 25,150          |
| Investec Bank                                                  | 100                  | Fixed              | 7.05%         | 2020/04/24                | 55,000          | 329                     | —                              | —                 | 55,329          |
| Investec Bank                                                  | 99                   | Fixed              | 7.05%         | 2020/04/24                | 20,000          | 120                     | —                              | —                 | 20,120          |
| Investec Bank                                                  | 95                   | Fixed              | 6.60%         | 2020/04/24                | 10,000          | 56                      | —                              | —                 | 10,056          |
| Investec Bank                                                  | 94                   | Fixed              | 6.75%         | 2020/04/24                | 10,000          | 57                      | —                              | —                 | 10,057          |
| Investec Bank                                                  | 99                   | Fixed              | 6.75%         | 2020/04/30                | 10,000          | 57                      | —                              | —                 | 10,057          |
| Investec Bank                                                  | 105                  | Fixed              | 6.90%         | 2020/05/15                | 80,000          | 469                     | —                              | —                 | 80,469          |
| Investec Bank                                                  | 105                  | Fixed              | 6.90%         | 2020/05/15                | 30,000          | 176                     | —                              | —                 | 30,176          |
| Investec Bank                                                  | 59                   | Fixed              | 6.70%         | 2020/04/03                | 20,000          | 114                     | —                              | —                 | 20,114          |
| Investec Bank                                                  | 86                   | Fixed              | 6.80%         | 2020/04/30                | 20,000          | 116                     | —                              | —                 | 20,116          |
| Investec Bank                                                  | 101                  | Fixed              | 6.89%         | 2020/05/22                | 10,000          | 59                      | —                              | —                 | 10,059          |
| Investec Bank                                                  | 100                  | Fixed              | 6.89%         | 2020/05/22                | 10,000          | 59                      | —                              | —                 | 10,059          |
| Investec Bank                                                  | 100                  | Fixed              | 6.88%         | 2020/05/27                | 10,000          | 58                      | —                              | —                 | 10,058          |
| Investec Bank                                                  | 94                   | Fixed              | 6.82%         | 2020/05/22                | 10,000          | 58                      | —                              | —                 | 10,058          |
| Investec Bank                                                  | 98                   | Fixed              | 6.85%         | 2020/05/27                | 10,000          | 58                      | —                              | —                 | 10,058          |
| Investec Bank                                                  | 89                   | Fixed              | 6.75%         | 2020/05/27                | 10,000          | 57                      | —                              | —                 | 10,057          |
| Investec Bank                                                  | 102                  | Fixed              | 6.75%         | 2020/06/15                | 70,000          | 350                     | —                              | —                 | 70,350          |
| Investec Bank                                                  | 113                  | Fixed              | 6.85%         | 2020/06/26                | 20,000          | 101                     | —                              | —                 | 20,101          |
| Investec Bank                                                  | 43                   | Fixed              | 6.50%         | 2020/04/24                | 25,000          | 89                      | —                              | —                 | 25,089          |
| Investec Bank                                                  | 91                   | Fixed              | 6.70%         | 2020/06/12                | 85,000          | 296                     | —                              | —                 | 85,296          |
| Investec Bank                                                  | 84                   | Fixed              | 6.65%         | 2020/06/05                | 30,000          | 104                     | —                              | —                 | 30,104          |
| Investec Bank                                                  | 73                   | Fixed              | 6.65%         | 2020/05/29                | 15,000          | 41                      | —                              | —                 | 15,041          |
| Investec Bank                                                  | 104                  | Fixed              | 6.65%         | 2020/06/30                | 80,000          | 204                     | —                              | —                 | 80,204          |
| Investec Bank                                                  | 28                   | Fixed              | 5.65%         | 2020/04/24                | 50,000          | 39                      | —                              | —                 | 50,039          |

Table continues on next page.

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

| Investments by maturity<br>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              | 8.35%         | 2020/04/30                | 62,100          | 440                     | —                              | —                 | 62,540          |
| Nedbank                                                        | 63                   | Fixed              | 6.60%         | 2020/04/30                | 13,900          | 78                      | —                              | —                 | 13,978          |
| Nedbank                                                        | 366                  | Fixed              | 8.35%         | 2020/04/30                | 165             | 1                       | —                              | —                 | 166             |
| Nedbank                                                        | 363                  | Fixed              | 7.80%         | 2020/06/30                | 715             | 5                       | —                              | —                 | 720             |
| Nedbank                                                        | 243                  | Fixed              | 7.40%         | 2020/06/30                | 590             | 4                       | —                              | —                 | 594             |
| Nedbank                                                        | 105                  | Fixed              | 7.05%         | 2020/04/03                | 30,000          | 180                     | —                              | —                 | 30,180          |
| Nedbank                                                        | 114                  | Fixed              | 7.15%         | 2020/04/15                | 150,000         | 911                     | —                              | —                 | 150,911         |
| Nedbank                                                        | 101                  | Fixed              | 7.00%         | 2020/04/09                | 35,000          | 208                     | —                              | —                 | 35,208          |
| Nedbank                                                        | 78                   | Fixed              | 6.95%         | 2020/04/15                | 35,000          | 207                     | —                              | —                 | 35,207          |
| Nedbank                                                        | 99                   | Fixed              | 6.95%         | 2020/04/17                | 15,000          | 89                      | —                              | —                 | 15,089          |
| Nedbank                                                        | 100                  | Fixed              | 7.00%         | 2020/04/24                | 55,000          | 327                     | —                              | —                 | 55,327          |
| Nedbank                                                        | 100                  | Fixed              | 7.00%         | 2020/04/24                | 55,000          | 327                     | —                              | —                 | 55,327          |
| Nedbank                                                        | 99                   | Fixed              | 6.95%         | 2020/04/24                | 50,000          | 295                     | —                              | —                 | 50,295          |
| Nedbank                                                        | 94                   | Fixed              | 6.65%         | 2020/04/24                | 10,000          | 56                      | —                              | —                 | 10,056          |
| Nedbank                                                        | 99                   | Fixed              | 6.70%         | 2020/04/30                | 15,000          | 85                      | —                              | —                 | 15,085          |
| Nedbank                                                        | 94                   | Fixed              | 6.65%         | 2020/04/30                | 90,000          | 508                     | —                              | —                 | 90,508          |
| Nedbank                                                        | 100                  | Fixed              | 6.70%         | 2020/05/08                | 75,000          | 427                     | —                              | —                 | 75,427          |
| Nedbank                                                        | 105                  | Fixed              | 6.75%         | 2020/05/15                | 40,000          | 229                     | —                              | —                 | 40,229          |
| Nedbank                                                        | 105                  | Fixed              | 6.75%         | 2020/05/15                | 95,000          | 545                     | —                              | —                 | 95,545          |
| Nedbank                                                        | 102                  | Fixed              | 6.75%         | 2020/05/15                | 15,000          | 86                      | —                              | —                 | 15,086          |
| Nedbank                                                        | 59                   | Fixed              | 6.55%         | 2020/04/03                | 40,000          | 223                     | —                              | —                 | 40,223          |
| Nedbank                                                        | 86                   | Fixed              | 6.65%         | 2020/04/30                | 35,000          | 198                     | —                              | —                 | 35,198          |
| Nedbank                                                        | 59                   | Fixed              | 6.68%         | 2020/04/03                | 45,000          | 255                     | —                              | —                 | 45,255          |
| Nedbank                                                        | 101                  | Fixed              | 6.75%         | 2020/05/22                | 35,000          | 201                     | —                              | —                 | 35,201          |
| Nedbank                                                        | 100                  | Fixed              | 6.75%         | 2020/05/22                | 25,000          | 143                     | —                              | —                 | 25,143          |
| Nedbank                                                        | 100                  | Fixed              | 6.75%         | 2020/05/27                | 105,000         | 602                     | —                              | —                 | 105,602         |
| Nedbank                                                        | 94                   | Fixed              | 6.70%         | 2020/05/22                | 30,000          | 171                     | —                              | —                 | 30,171          |
| Nedbank                                                        | 98                   | Fixed              | 6.70%         | 2020/05/27                | 15,000          | 85                      | —                              | —                 | 15,085          |
| Nedbank                                                        | 111                  | Fixed              | 6.65%         | 2020/05/27                | 55,000          | 311                     | —                              | —                 | 55,311          |
| Nedbank                                                        | 66                   | Fixed              | 6.50%         | 2020/05/08                | 15,000          | 77                      | —                              | —                 | 15,077          |
| Nedbank                                                        | 79                   | Fixed              | 6.55%         | 2020/05/22                | 85,000          | 427                     | —                              | —                 | 85,427          |
| Nedbank                                                        | 102                  | Fixed              | 6.65%         | 2020/06/15                | 190,000         | 935                     | —                              | —                 | 190,935         |
| Nedbank                                                        | 113                  | Fixed              | 6.75%         | 2020/06/26                | 65,000          | 325                     | —                              | —                 | 65,325          |
| Nedbank                                                        | 43                   | Fixed              | 6.40%         | 2020/04/24                | 45,000          | 158                     | —                              | —                 | 45,158          |
| Nedbank                                                        | 91                   | Fixed              | 6.45%         | 2020/06/12                | 55,000          | 185                     | —                              | —                 | 55,185          |
| Nedbank                                                        | 84                   | Fixed              | 6.40%         | 2020/06/05                | 50,000          | 167                     | —                              | —                 | 50,167          |
| Nedbank                                                        | 73                   | Fixed              | 6.45%         | 2020/05/29                | 10,000          | 27                      | —                              | —                 | 10,027          |
| Nedbank                                                        | 72                   | Fixed              | 6.45%         | 2020/05/29                | 30,000          | 74                      | —                              | —                 | 30,074          |
| Nedbank                                                        | 100                  | Fixed              | 6.55%         | 2020/06/26                | 100,000         | 251                     | —                              | —                 | 100,251         |
| Nedbank                                                        | 104                  | Fixed              | 6.60%         | 2020/06/30                | 40,000          | 101                     | —                              | —                 | 40,101          |
| Nedbank                                                        | 71                   | Fixed              | 6.45%         | 2020/05/29                | 35,000          | 80                      | —                              | —                 | 35,080          |
| Nedbank                                                        | 11                   | Fixed              | 5.25%         | 2020/04/07                | 180,000         | 129                     | —                              | —                 | 180,129         |
| Nedbank                                                        | 81                   | Fixed              | 5.65%         | 2020/06/19                | 125,000         | 39                      | —                              | —                 | 125,039         |
| Standard Bank                                                  | 114                  | Fixed              | 7.27%         | 2020/04/15                | 180,000         | 1,111                   | —                              | —                 | 181,111         |
| Standard Bank                                                  | 101                  | Fixed              | 7.16%         | 2020/04/09                | 40,000          | 243                     | —                              | —                 | 40,243          |
| Standard Bank                                                  | 98                   | Fixed              | 7.14%         | 2020/04/15                | 40,000          | 243                     | —                              | —                 | 40,243          |
| Standard Bank                                                  | 99                   | Fixed              | 7.15%         | 2020/04/17                | 20,000          | 121                     | —                              | —                 | 20,121          |
| Standard Bank                                                  | 95                   | Fixed              | 7.11%         | 2020/04/17                | 35,000          | 211                     | —                              | —                 | 35,211          |
| Standard Bank                                                  | 99                   | Fixed              | 7.15%         | 2020/04/24                | 25,000          | 152                     | —                              | —                 | 25,152          |
| Standard Bank                                                  | 95                   | Fixed              | 6.86%         | 2020/04/24                | 40,000          | 233                     | —                              | —                 | 40,233          |

Table continues on next page.

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

| Investments by maturity<br>Name of institution & investment ID | Period of<br>Investment | Type of<br>Investment | Interest<br>Rate | Expiry date<br>of<br>investment | Opening<br>balance | Interest to<br>be<br>realised | Partial /<br>Premature<br>Withdrawal | Investment<br>Top Up | Closing<br>Balance |
|----------------------------------------------------------------|-------------------------|-----------------------|------------------|---------------------------------|--------------------|-------------------------------|--------------------------------------|----------------------|--------------------|
| R thousands                                                    | Days                    |                       |                  |                                 |                    |                               |                                      |                      |                    |
| Standard Bank                                                  | 94                      | Fixed                 | 6.85%            | 2020/04/24                      | 25,000             | 145                           | –                                    | –                    | 25,145             |
| Standard Bank                                                  | 99                      | Fixed                 | 6.89%            | 2020/04/30                      | 15,000             | 88                            | –                                    | –                    | 15,088             |
| Standard Bank                                                  | 94                      | Fixed                 | 6.84%            | 2020/04/30                      | 90,000             | 523                           | –                                    | –                    | 90,523             |
| Standard Bank                                                  | 100                     | Fixed                 | 6.86%            | 2020/05/08                      | 30,000             | 175                           | –                                    | –                    | 30,175             |
| Standard Bank                                                  | 105                     | Fixed                 | 6.91%            | 2020/05/15                      | 40,000             | 235                           | –                                    | –                    | 40,235             |
| Standard Bank                                                  | 105                     | Fixed                 | 6.91%            | 2020/05/15                      | 100,000            | 587                           | –                                    | –                    | 100,587            |
| Standard Bank                                                  | 102                     | Fixed                 | 6.90%            | 2020/05/15                      | 15,000             | 88                            | –                                    | –                    | 15,088             |
| Standard Bank                                                  | 59                      | Fixed                 | 6.68%            | 2020/04/03                      | 45,000             | 255                           | –                                    | –                    | 45,255             |
| Standard Bank                                                  | 86                      | Fixed                 | 6.76%            | 2020/04/30                      | 40,000             | 230                           | –                                    | –                    | 40,230             |
| Standard Bank                                                  | 101                     | Fixed                 | 6.89%            | 2020/05/22                      | 35,000             | 205                           | –                                    | –                    | 35,205             |
| Standard Bank                                                  | 100                     | Fixed                 | 6.89%            | 2020/05/22                      | 20,000             | 117                           | –                                    | –                    | 20,117             |
| Standard Bank                                                  | 100                     | Fixed                 | 6.88%            | 2020/05/27                      | 50,000             | 292                           | –                                    | –                    | 50,292             |
| Standard Bank                                                  | 94                      | Fixed                 | 6.82%            | 2020/05/22                      | 25,000             | 145                           | –                                    | –                    | 25,145             |
| Standard Bank                                                  | 98                      | Fixed                 | 6.85%            | 2020/05/27                      | 20,000             | 116                           | –                                    | –                    | 20,116             |
| Standard Bank                                                  | 91                      | Fixed                 | 6.79%            | 2020/05/27                      | 20,000             | 115                           | –                                    | –                    | 20,115             |
| Standard Bank                                                  | 66                      | Fixed                 | 6.70%            | 2020/05/08                      | 10,000             | 53                            | –                                    | –                    | 10,053             |
| Standard Bank                                                  | 79                      | Fixed                 | 6.84%            | 2020/05/22                      | 30,000             | 157                           | –                                    | –                    | 30,157             |
| Standard Bank                                                  | 102                     | Fixed                 | 6.82%            | 2020/06/15                      | 190,000            | 959                           | –                                    | –                    | 190,959            |
| Standard Bank                                                  | 113                     | Fixed                 | 6.88%            | 2020/06/26                      | 45,000             | 229                           | –                                    | –                    | 45,229             |
| Standard Bank                                                  | 39                      | Fixed                 | 6.53%            | 2020/04/20                      | 50,000             | 179                           | –                                    | –                    | 50,179             |
| Standard Bank                                                  | 91                      | Fixed                 | 6.63%            | 2020/06/12                      | 160,000            | 552                           | –                                    | –                    | 160,552            |
| Standard Bank                                                  | 84                      | Fixed                 | 6.60%            | 2020/06/05                      | 50,000             | 172                           | –                                    | –                    | 50,172             |
| Standard Bank                                                  | 73                      | Fixed                 | 6.50%            | 2020/05/29                      | 15,000             | 40                            | –                                    | –                    | 15,040             |
| Standard Bank                                                  | 72                      | Fixed                 | 6.48%            | 2020/05/29                      | 35,000             | 87                            | –                                    | –                    | 35,087             |
| Standard Bank                                                  | 100                     | Fixed                 | 6.57%            | 2020/06/26                      | 100,000            | 252                           | –                                    | –                    | 100,252            |
| Standard Bank                                                  | 104                     | Fixed                 | 6.59%            | 2020/06/30                      | 55,000             | 139                           | –                                    | –                    | 55,139             |
| Standard Bank                                                  | 28                      | Fixed                 | 5.58%            | 2020/04/24                      | 250,000            | 191                           | –                                    | –                    | 250,191            |
| Standard Bank                                                  | 81                      | Fixed                 | 5.80%            | 2020/06/19                      | 45,000             | 14                            | –                                    | –                    | 45,014             |
| Standard Bank                                                  | 91                      | Fixed                 | 5.82%            | 2020/06/30                      | 60,000             | 10                            | –                                    | –                    | 60,010             |
| ABSA Bank                                                      | -                       | Call deposit          | 5.25%            | -                               | 436,154            | 2,171                         | (180,000)                            | 240,000              | 498,326            |
| Firststrand Bank                                               | -                       | Call deposit          | 5.00%            | -                               | 512,309            | 3,732                         | (382,309)                            | 905,000              | 1,038,733          |
| Investec Bank                                                  | -                       | Call deposit          | 5.05%            | -                               | 80,325             | 481                           | (120,325)                            | 205,000              | 165,481            |
| Standard Bank                                                  | -                       | Call deposit          | 5.00%            | -                               | 336,410            | 1,666                         | (161,410)                            | 270,000              | 446,666            |
| Nedbank current account                                        | -                       | Current account       | 5.05%            | -                               | 105,003            | 782                           | (40,979)                             | –                    | 64,806             |
| Fund Managers                                                  | -                       | -                     | -                | -                               | 6,583,647          | 41,973                        | –                                    | –                    | 6,625,620          |
| Liberty, RMB and Nedbank sinking fund                          | -                       | -                     | -                | -                               | 2,679,015          | 23,168                        | –                                    | –                    | 2,702,182          |
| Cash in transit                                                | -                       | -                     | -                | -                               | 32,296             | –                             | (11,983)                             | –                    | 20,314             |
| CTICC                                                          | -                       | -                     | -                | -                               | 366,187            | –                             | –                                    | –                    | 366,187            |
| ABSA IRT Bank account                                          | -                       | -                     | -                | -                               | 49,438             | –                             | –                                    | 1,761                | 51,200             |
| COID                                                           | -                       | -                     | -                | -                               | 71,614             | (47)                          | –                                    | –                    | 71,567             |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                          |                         |                       |                  |                                 | <b>19,724,870</b>  | <b>–</b>                      | <b>(897,006)</b>                     | <b>1,621,761</b>     | <b>20,561,901</b>  |

## 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 |
| <b>R thousands</b>                                                                                                                |                 |                     |                  |                |                  |                  |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>                                                                              |                 |                     |                  |                |                  |                  |                |                    |
| <b>National Government:</b>                                                                                                       | <b>533,846</b>  | <b>6,273,080</b>    | <b>6,261,486</b> | <b>395,424</b> | <b>648,561</b>   | <b>(253,138)</b> | <b>-39.0%</b>  | <b>6,261,486</b>   |
| Local Government Equitable Share                                                                                                  | –               | 2,815,558           | 2,815,558        | –              | –                | –                | –              | 2,815,558          |
| Finance Management grant                                                                                                          | 1,000           | 1,000               | 1,000            | 792            | 1,000            | (208)            | -20.8%         | 1,000              |
| Urban Settlements Development Grant                                                                                               | 32,326          | 186,298             | 178,430          | 23,505         | 42,767           | (19,262)         | -45.0%         | 178,430            |
| Energy Efficiency and Demand Side Management Grant                                                                                | 700             | 600                 | 640              | 240            | 640              | (400)            | -62.5%         | 640                |
| Dept. of Environ Affairs and Tourism                                                                                              | 38              | 10,598              | 11,204           | 2,804          | 11,204           | (8,400)          | -75.0%         | 11,204             |
| Expanded Public Works Programme                                                                                                   | 23,266          | 32,877              | 32,147           | 15,299         | 32,147           | (16,848)         | -52.4%         | 32,147             |
| Integrated City Development Grant                                                                                                 | 1,083           | 6,854               | 11,460           | 203            | 5,484            | (5,281)          | -96.3%         | 11,460             |
| Public Transport Infrastructure & Systems Grant                                                                                   | 24,843          | 37,183              | 24,221           | 7,708          | 24,221           | (16,513)         | -68.2%         | 24,221             |
| Infrastructure Skills Development                                                                                                 | 9,600           | 13,605              | 11,000           | 8,901          | 11,000           | (2,099)          | -19.1%         | 11,000             |
| Public Transport Network Grant                                                                                                    | 440,780         | 554,849             | 554,849          | 335,971        | 509,270          | (173,299)        | -34.0%         | 554,849            |
| Neighbourhood Development Partnership Grant                                                                                       | –               | 3,600               | 5,040            | –              | –                | –                | –              | 5,040              |
| Informal Settlements Upgrading Partnership Grant                                                                                  | –               | 39,572              | 45,450           | –              | 10,827           | (10,827)         | -100.0%        | 45,450             |
| Fuel Levy                                                                                                                         | –               | 2,570,486           | 2,570,486        | –              | –                | –                | –              | 2,570,486          |
| Health & Hygiene Education: Informal Settlements                                                                                  | 11              | –                   | –                | –              | –                | –                | –              | –                  |
| Accreditation: Development Support                                                                                                | 200             | –                   | –                | –              | –                | –                | –              | –                  |
| <b>Provincial Government:</b>                                                                                                     | <b>918,700</b>  | <b>1,088,633</b>    | <b>1,418,796</b> | <b>726,273</b> | <b>1,223,825</b> | <b>(497,552)</b> | <b>-40.7%</b>  | <b>1,418,796</b>   |
| Cultural Affairs and Sport - Provincial Library Services                                                                          | 45,550          | 47,062              | 47,632           | 35,644         | 47,632           | (11,988)         | -25.2%         | 47,632             |
| Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers | 4,944           | 5,150               | 5,343            | 3,957          | 5,343            | (1,386)          | -25.9%         | 5,343              |
| Human Settlements - Human Settlement Development Grant                                                                            | 456,558         | 392,430             | 568,138          | 339,103        | 594,895          | (255,792)        | -43.0%         | 568,138            |
| Human Settlements - Municipal Accreditation Assistance                                                                            | 5,000           | –                   | –                | –              | –                | –                | –              | –                  |
| Human Settlement - Settlement Assistance                                                                                          | –               | 1,500               | 2,067            | 765            | 2,067            | (1,302)          | -63.0%         | 2,067              |
| Health - TB                                                                                                                       | 29,095          | 65,227              | 30,666           | 13,207         | 30,666           | (17,459)         | -56.9%         | 30,666             |
| Health - ARV                                                                                                                      | 234,180         | 257,047             | 257,047          | 178,356        | 257,047          | (78,691)         | -30.6%         | 257,047            |
| Health - Nutrition                                                                                                                | 5,470           | 6,248               | 6,248            | 4,154          | 6,248            | (2,094)          | -33.5%         | 6,248              |
| Health - Vaccines                                                                                                                 | 101,499         | 91,661              | 106,980          | 71,920         | 106,980          | (35,060)         | -32.8%         | 106,980            |
| Comprehensive Health                                                                                                              | –               | 173,489             | 192,731          | –              | –                | –                | –              | 192,731            |
| LEAP                                                                                                                              | –               | –                   | 110,954          | 29,223         | 110,954          | (81,730)         | -73.7%         | 110,954            |
| Transport and Public Works - Provision for persons with special needs                                                             | 8,912           | 10,000              | 11,155           | 9,797          | 11,155           | (1,358)          | -12.2%         | 11,155             |
| Community Safety - Law Enforcement Auxiliary Services                                                                             | 5,692           | 4,159               | 4,714            | 3,699          | 4,714            | (1,015)          | -21.5%         | 4,714              |
| Appointment, Training , Equipping and Operationalisation of School Resource Officers                                              | –               | –                   | 165              | –              | –                | –                | –              | 165                |
| Community Development Workers                                                                                                     | 701             | –                   | 2,034            | –              | –                | –                | –              | 2,034              |
| Finance Management Capacity Building Grant                                                                                        | 280             | 380                 | 500              | –              | 500              | (500)            | -100.0%        | 500                |
| Provincial Government: Financial Management Support Grant                                                                         | 230             | 230                 | 230              | 230            | 230              | –                | –              | 230                |
| Provincial Contribution towards addressing Natural Disasters                                                                      | 2,500           | –                   | –                | –              | –                | –                | –              | –                  |
| Transport Safety and Compliance - Rail Safety                                                                                     | 9,483           | 17,000              | 23,517           | 22,381         | 23,517           | (1,136)          | -4.8%          | 23,517             |
| Aerial support fire suppression                                                                                                   | –               | –                   | 41               | –              | –                | –                | –              | 41                 |
| Establishment and Support K9 unit                                                                                                 | 365             | 2,300               | 4,935            | 2,635          | 4,935            | (2,300)          | -46.6%         | 4,935              |
| Human Settlements - Tittle deeds restoration                                                                                      | –               | –                   | 26,757           | –              | –                | –                | –              | 26,757             |
| Municipal accreditation and capacity building grant                                                                               | –               | 14,750              | 14,714           | 9,060          | 14,714           | (5,654)          | -38.4%         | 14,714             |
| Human Settlements- Housing Consumer Education Manuals                                                                             | 108             | –                   | 8                | –              | 8                | (8)              | -100.0%        | 8                  |
| Human Settlements- Eradication of registration backlog                                                                            | 3,133           | –                   | 2,221            | 2,142          | 2,221            | (79)             | -3.5%          | 2,221              |
| Municipal Disaster Grant                                                                                                          | 5,000           | –                   | –                | –              | –                | –                | –              | –                  |

Table continues on next page.

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

| Description                                                                           | 2018/19          | Budget Year 2019/20 |                  |                  |                  |                  |                |                    |
|---------------------------------------------------------------------------------------|------------------|---------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
|                                                                                       | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                    |                  |                     |                  |                  |                  |                  |                |                    |
| <b>Other grant providers:</b>                                                         | <b>22,015</b>    | <b>14,855</b>       | <b>42,150</b>    | <b>9,215</b>     | <b>41,933</b>    | <b>(32,719)</b>  | <b>-78.0%</b>  | <b>42,150</b>      |
| Tourism                                                                               | 2,000            | 1,291               | 1,416            | 1,197            | 1,416            | (220)            | -15.5%         | 1,416              |
| CMTF                                                                                  | 2,323            | 2,000               | 2,000            | 398              | 2,000            | (1,602)          | -80.1%         | 2,000              |
| CID                                                                                   | 5,422            | 5,141               | 5,892            | 1,944            | 5,892            | (3,948)          | -67.0%         | 5,892              |
| National Skills Fund                                                                  | -                | -                   | 12,122           | -                | 12,122           | (12,122)         | -100.0%        | 12,122             |
| Century City Property Owners Association                                              | 539              | -                   | -                | -                | -                | -                | -              | -                  |
| Traffic Free Flow (PTY) Ltd                                                           | -                | 580                 | 580              | 435              | 580              | (145)            | -25.0%         | 580                |
| Westcott Primary                                                                      | 43               | 43                  | 43               | 33               | 43               | (11)             | -25.0%         | 43                 |
| Airports Company South Africa SOC Ltd                                                 | 1,333            | -                   | 2,052            | 1,539            | 2,052            | (513)            | -25.0%         | 2,052              |
| Rockefeller Philanthropy Advisor's Inc                                                | 1,113            | -                   | -                | -                | -                | -                | -              | -                  |
| V&A Waterfront Holdings (Pty) Ltd                                                     | 853              | 891                 | 891              | 668              | 891              | (223)            | -25.0%         | 891                |
| The South African Breweries                                                           | 2,584            | -                   | 217              | -                | -                | -                | -              | 217                |
| Bayside                                                                               | 510              | 556                 | 556              | 426              | 556              | (130)            | -23.3%         | 556                |
| Big Bay                                                                               | 385              | -                   | 189              | (0)              | 189              | (189)            | -100.0%        | 189                |
| Long Street law Enforcement                                                           | -                | 1,583               | 1,583            | 1,036            | 1,583            | (547)            | -34.6%         | 1,583              |
| University of Connecticut                                                             | -                | -                   | 73               | -                | 73               | (73)             | -100.0%        | 73                 |
| Medicins Sans Fronteries                                                              | -                | -                   | 119              | 63               | 119              | (55)             | -46.5%         | 119                |
| Sustainable Energy Africa                                                             | -                | 274                 | 204              | 174              | 204              | (30)             | -14.8%         | 204                |
| MLTF Rail safety Prasa                                                                | 3,725            | -                   | 12,275           | -                | 12,275           | (12,275)         | -100.0%        | 12,275             |
| Marine Circle Rent-A-Cop                                                              | 173              | 569                 | -                | -                | -                | -                | -              | -                  |
| GRAND CHINA                                                                           | 166              | 396                 | 396              | 245              | 396              | (151)            | -38.1%         | 396                |
| Bergvliet High Part-time Trfc Attendant                                               | 29               | -                   | 43               | 33               | 43               | (11)             | -25.0%         | 43                 |
| CCID - Traffic Wardnes                                                                | 744              | 902                 | 902              | 626              | 902              | (276)            | -30.6%         | 902                |
| Green Point Law Enforcement                                                           | -                | 586                 | 554              | 366              | 554              | (187)            | -33.9%         | 554                |
| Part Time Trfc Attend: Rustenberg Girls                                               | 43               | 43                  | 43               | 33               | 43               | (11)             | -25.0%         | 43                 |
| POPART - Stellenbosch University                                                      | 28               | -                   | -                | -                | -                | -                | -              | -                  |
| <b>Total operating expenditure of Transfers and Grants:</b>                           | <b>1,474,561</b> | <b>7,376,568</b>    | <b>7,722,432</b> | <b>1,130,911</b> | <b>1,914,320</b> | <b>(783,409)</b> | <b>-40.9%</b>  | <b>7,722,432</b>   |
| <b>Capital expenditure of Transfers and Grants</b>                                    |                  |                     |                  |                  |                  |                  |                |                    |
| <b>National Government:</b>                                                           | <b>2,055,630</b> | <b>2,189,348</b>    | <b>2,518,433</b> | <b>1,228,902</b> | <b>1,031,307</b> | <b>197,594</b>   | <b>19.2%</b>   | <b>2,053,962</b>   |
| Minerals and Energy; Energy Efficiency and Demand Side Management Grant               | 9,300            | 10,465              | 10,425           | 9,637            | 9,500            | 137              | 1.4%           | 10,292             |
| Rural Households Infrastructure                                                       | -                | 50                  | -                | -                | -                | -                | -              | -                  |
| National Treasury; Informal Settlements Upgrading Partnership Grant: Municipalities   | -                | 276,803             | 270,925          | 98,572           | 114,825          | (16,253)         | -14.2%         | 207,097            |
| National Treasury; Integrated City Development Grant                                  | 54,560           | 48,533              | 46,927           | 34,093           | 25,668           | 8,425            | 32.8%          | 46,348             |
| National Treasury; Local Government Restructuring Grant                               | 1,156            | 250                 | 343              | 341              | 343              | (2)              | -0.5%          | 342                |
| National Treasury; Neighbourhood Development Partnership Grant                        | 7,166            | 26,400              | 36,960           | -                | 9,500            | (9,500)          | -100.0%        | 36,960             |
| National Treasury; Public Transport Network: Budget Facility for Infrastructure Grant | -                | 354,000             | 354,000          | 76,595           | 113,015          | (36,420)         | -32.2%         | 145,668            |
| National Treasury; Urban Settlements Development Grant                                | 1,127,450        | 1,070,051           | 1,195,414        | 625,200          | 510,772          | 114,428          | 22.4%          | 1,058,449          |
| Transport; Public Transport Network Grant                                             | 468,073          | 402,796             | 402,796          | 188,209          | 192,060          | (3,851)          | -2.0%          | 348,162            |
| Transport; Public Transport Infrastructure & Systems Grant                            | 925              | -                   | 275              | -                | 275              | (275)            | -100.0%        | 275                |
| National Treasury; DME Grant                                                          | 12,234           | -                   | -                | -                | -                | -                | -              | -                  |
| Expanded Public Works Programme                                                       | 1,000            | -                   | -                | -                | -                | -                | -              | -                  |
| Infrastructure Skills Development                                                     | 582              | -                   | -                | -                | -                | -                | -              | -                  |
| Municipal Disaster Fund                                                               | 31,219           | -                   | -                | -                | -                | -                | -              | -                  |
| Municipal Disaster Recovery Grant                                                     | 307,600          | -                   | -                | -                | -                | -                | -              | -                  |
| Dept. of Environ Affairs and Tourism                                                  | 1,167            | -                   | -                | -                | -                | -                | -              | -                  |
| Transport; Public Transport Network Grant - BFI                                       | 33,000           | -                   | -                | -                | -                | -                | -              | -                  |
| Accreditation: Development Support                                                    | 198              | -                   | -                | -                | -                | -                | -              | -                  |
| National Treasury; Expanded Public Works Programme                                    | -                | -                   | 730              | 348              | 300              | 48               | 16.0%          | 730                |
| National Treasury; Municipal Disaster Grant                                           | -                | -                   | -                | (1)              | -                | (1)              | -100.0%        | -                  |
| National Treasury; Municipal Disaster Recovery Grant                                  | -                | -                   | 199,589          | 195,858          | 55,000           | 140,858          | 256.1%         | 199,589            |
| National Government - Other; Previous years' Dora allocations                         | -                | -                   | 50               | 49               | 50               | (1)              | -1.8%          | 50                 |

Table continues on next page.

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

| Description                                                                                             | 2018/19          | Budget Year 2019/20 |                   |                  |                  |                  |                |                    |
|---------------------------------------------------------------------------------------------------------|------------------|---------------------|-------------------|------------------|------------------|------------------|----------------|--------------------|
|                                                                                                         | Audited Outcome  | Original Budget     | Adjusted Budget   | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                      |                  |                     |                   |                  |                  |                  |                |                    |
| <b>Capital expenditure of Transfers and Grants</b>                                                      |                  |                     |                   |                  |                  |                  |                |                    |
| <b>Provincial Government:</b>                                                                           | <b>22,430</b>    | <b>22,038</b>       | <b>37,788</b>     | <b>12,824</b>    | <b>8,900</b>     | <b>3,923</b>     | <b>44.1%</b>   | <b>36,501</b>      |
| Cultural Affairs and Sport; Library Services: Metro Library Grant                                       | 13,241           | 10,000              | 11,245            | 7,259            | 6,065            | 1,194            | 19.7%          | 11,245             |
| Housing; Integrated Housing and Human Settlement Development Grant                                      | 8,363            | 11,788              | 3,811             | 1,830            | 2,320            | (490)            | -21.1%         | 2,526              |
| Provincial Government; Municipal Accreditation and Capacity Building Grant                              | –                | 250                 | 286               | 124              | 286              | (162)            | -56.6%         | 286                |
| Community Development Workers                                                                           | 63               | –                   | –                 | –                | –                | –                | –              | –                  |
| Community Safety - Law Enforcement Auxiliary Services                                                   | 762              | –                   | –                 | –                | –                | –                | –              | –                  |
| Community Safety; Law Enforcement Advancement Plan                                                      | –                | –                   | 19,046            | 3,605            | –                | 3,605            | 100.0%         | 19,046             |
| Cultural Affairs and Sport; Development of Sport and Recreation Facilities                              | –                | –                   | 779               | –                | 229              | (229)            | -100.0%        | 779                |
| Cultural Affairs and Sport; Library Services (Conditional Grant)                                        | –                | –                   | 2,612             | –                | –                | –                | –              | 2,612              |
| Provincial Government; Community Safety: Training and Equipment for Volunteers: Law Enforcement Service | –                | –                   | 8                 | 6                | –                | 6                | 100.0%         | 6                  |
| <b>Other grant providers:</b>                                                                           | <b>49,804</b>    | <b>53,700</b>       | <b>60,887</b>     | <b>34,389</b>    | <b>34,503</b>    | <b>(114)</b>     | <b>-0.3%</b>   | <b>45,861</b>      |
| Other grant providers:                                                                                  | 49,804           | 53,700              | 60,887            | 34,389           | 34,503           | (114)            | -0.3%          | 45,861             |
| <b>Total capital expenditure of Transfers and Grants</b>                                                | <b>2,127,864</b> | <b>2,265,085</b>    | <b>2,617,108</b>  | <b>1,276,115</b> | <b>1,074,711</b> | <b>201,404</b>   | <b>18.7%</b>   | <b>2,136,323</b>   |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>                                                        | <b>3,602,425</b> | <b>9,641,654</b>    | <b>10,339,540</b> | <b>2,407,026</b> | <b>2,989,031</b> | <b>(582,005)</b> | <b>-19.5%</b>  | <b>9,858,755</b>   |

**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 |
| <b>R thousands</b>                                              |                   |                     |                   |                  |                   |                  |                |                    |
| <b><u>Councillors (Political Office Bearers plus Other)</u></b> |                   |                     |                   |                  |                   |                  |                |                    |
| Basic Salaries and Wages                                        | 146,974           | 146,004             | 146,004           | 103,573          | 103,680           | (107)            | -0.1%          | 146,004            |
| Pension and UIF Contributions                                   | 4,984             | 5,992               | 5,992             | 3,812            | 4,255             | (443)            | -10.4%         | 5,992              |
| Motor Vehicle Allowance                                         | –                 | 601                 | 601               | 355              | 403               | (48)             | -12.0%         | 601                |
| Cellphone Allowance                                             | 9,339             | 8,996               | 8,996             | 7,019            | 6,754             | 265              | 3.9%           | 8,996              |
| Other benefits and allowances                                   | –                 | 18,225              | 18,225            | 6,779            | 6,156             | 623              | 10.1%          | 18,225             |
| <b>Sub Total - Councillors</b>                                  | <b>161,297</b>    | <b>179,818</b>      | <b>179,818</b>    | <b>121,539</b>   | <b>121,249</b>    | <b>290</b>       | <b>0.2%</b>    | <b>179,818</b>     |
| <b>% increase</b>                                               |                   | <b>11.5%</b>        | <b>11.5%</b>      |                  |                   |                  |                | <b>11.5%</b>       |
| <b><u>Senior Managers of the Municipality</u></b>               |                   |                     |                   |                  |                   |                  |                |                    |
| Basic Salaries and Wages                                        | 23,285            | 27,879              | 27,879            | 19,638           | 20,909            | (1,271)          | -6.08%         | 27,879             |
| Pension and UIF Contributions                                   | 1,341             | 4,379               | 4,379             | 1,712            | 3,284             | (1,572)          | -47.86%        | 4,379              |
| Medical Aid Contributions                                       | 92                | 136                 | 136               | 106              | 102               | 4                | 4.40%          | 136                |
| Motor Vehicle Allowance                                         | 404               | 439                 | 439               | 490              | 329               | 161              | 48.87%         | 439                |
| Cellphone Allowance                                             | 147               | 292                 | 292               | 142              | 219               | (77)             | -35.15%        | 292                |
| Other benefits and allowances                                   | 24                | 61                  | 61                | 319              | 46                | 273              | 597.43%        | 61                 |
| Payments in lieu of leave                                       | –                 | –                   | –                 | 356              | –                 | 356              | 100.00%        | –                  |
| <b>Sub Total - Senior Managers of Municipality</b>              | <b>25,293</b>     | <b>33,186</b>       | <b>33,186</b>     | <b>22,764</b>    | <b>24,890</b>     | <b>(2,126)</b>   | <b>-8.5%</b>   | <b>33,186</b>      |
| <b>% increase</b>                                               |                   | <b>31.2%</b>        | <b>31.2%</b>      |                  |                   |                  |                | <b>31.2%</b>       |
| <b><u>Other Municipal Staff</u></b>                             |                   |                     |                   |                  |                   |                  |                |                    |
| Basic Salaries and Wages                                        | 8,090,078         | 9,671,214           | 9,414,043         | 6,750,467        | 6,951,525         | (201,059)        | -2.9%          | 9,409,272          |
| Pension and UIF Contributions                                   | 1,253,682         | 1,713,911           | 1,585,179         | 1,028,575        | 1,150,764         | (122,189)        | -10.6%         | 1,585,180          |
| Medical Aid Contributions                                       | 746,014           | 823,574             | 823,615           | 606,284          | 618,174           | (11,890)         | -1.9%          | 823,615            |
| Overtime                                                        | 666,269           | 606,267             | 704,222           | 487,617          | 473,214           | 14,403           | 3.0%           | 704,588            |
| Motor Vehicle Allowance                                         | 201,150           | 225,780             | 227,986           | 158,702          | 170,041           | (11,339)         | -6.7%          | 227,986            |
| Cellphone Allowance                                             | 22,056            | 24,352              | 25,091            | 17,043           | 18,451            | (1,408)          | -7.6%          | 25,091             |
| Housing Allowances                                              | 61,444            | 65,440              | 65,780            | 48,902           | 49,265            | (363)            | -0.7%          | 65,780             |
| Other benefits and allowances                                   | 261,732           | 238,893             | 260,668           | 215,158          | 193,657           | 21,502           | 11.1%          | 261,679            |
| Payments in lieu of leave                                       | 173,125           | 97,768              | 102,204           | 97,146           | 74,451            | 22,694           | 30.5%          | 102,210            |
| Long service awards                                             | 511               | 86,529              | 85,156            | 410              | 7,598             | (7,188)          | -94.6%         | 85,156             |
| Post-retirement benefit obligations                             | 864,199           | 261,187             | 703,314           | 195,235          | 193,179           | 2,057            | 1.06%          | 703,314            |
| <b>Sub Total - Other Municipal Staff</b>                        | <b>12,340,262</b> | <b>13,814,914</b>   | <b>13,997,256</b> | <b>9,605,539</b> | <b>9,900,320</b>  | <b>(294,781)</b> | <b>-2.98%</b>  | <b>13,993,870</b>  |
| <b>% increase</b>                                               |                   | <b>11.9%</b>        | <b>13.4%</b>      |                  |                   |                  |                | <b>13.4%</b>       |
| <b>Total Parent Municipality</b>                                | <b>12,526,851</b> | <b>14,027,918</b>   | <b>14,210,260</b> | <b>9,749,842</b> | <b>10,046,459</b> | <b>(296,617)</b> | <b>-3.0%</b>   | <b>14,206,874</b>  |

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

| Description                                                     | YTD<br>Variance<br>R<br>Thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Remedial or corrective<br>steps/remarks                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------|-----------------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Councillors (Political Office Bearers plus Other)</u></b> |                                   |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                      |
| Basic Salaries and Wages                                        | (107)                             | -0.1%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                    |
| Pension and UIF Contributions                                   | (443)                             | -10.4%        | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                    |
| Medical Aid Contributions                                       | -                                 | -             | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | -                                                                                                                                                                                                                                                                                    |
| Motor Vehicle Allowance                                         | (48)                              | -12.0%        | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                    |
| Cellphone Allowance                                             | 265                               | 3.9%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                    |
| Housing Allowances                                              | -                                 | -             | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | -                                                                                                                                                                                                                                                                                    |
| Other benefits and allowances                                   | 623                               | 10.1%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                    |
| <b><u>Senior Managers of the Municipality</u></b>               |                                   |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                      |
| Basic Salaries and Wages                                        | (1,271)                           | -6.1%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                    |
| Pension and UIF Contributions                                   | (1,572)                           | -47.9%        | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                    |
| Medical Aid Contributions                                       | 4                                 | 4.4%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                    |
| Motor Vehicle Allowance                                         | 161                               | 48.9%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                    |
| Cellphone Allowance                                             | (77)                              | -35.1%        | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                    |
| Other benefits and allowances                                   | 273                               | 597.4%        | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                    |
| Payments in lieu of leave                                       | 356                               | 100.0%        | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                                                                                                                                                                                                                                                                                    |
| <b><u>Other Municipal Staff</u></b>                             |                                   |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                      |
| Basic Salaries and Wages                                        | (201,059)                         | -2.9%         | The variance is mainly due to:<br>1. The turnaround time in filling vacancies;<br>2. The internal filling of vacancies; and<br>3. Slower than planned implementation of job creation projects.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | The City had 4113 vacancies as at 31 March 2020; 2876 positions were filled (1631 internal and 1245 external) with 1152 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                                   | (122,189)                         | -10.6%        | The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Filling of vacancies is on-going.                                                                                                                                                                                                                                                    |
| Medical Aid Contributions                                       | (11,890)                          | -1.9%         | The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Filling of vacancies is ongoing.                                                                                                                                                                                                                                                     |
| Overtime                                                        | 14,403                            | 3.0%          | The variance is mainly as a result of unplanned overtime within the following directorates:<br>1. Safety & Security, due to law enforcement operations and crime prevention programmes that are often conducted after hours by law enforcement officers who mostly work straight shifts from 7:30am to 4pm daily. Anything outside these hours form part of overtime, which includes the festive season and adhoc deployments.<br>2. Community Services & Health, due to:<br>a) Overtime worked at various Recreation & Parks facilities as a result of extended operating hours during the peak season (October 2019 to March 2020).<br>b) Overtime worked by the unit assigned to address the growing number of people living on the street as part of the reintegration programme run by SDECD in cooperation with the Safety & Security directorate. | Budgetary provision were adjusted during the January 2020 adjustment budget; realignment of the period budget will be undertaken during the ensuing reporting periods.                                                                                                               |

Table continues on next page.

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

| Description                         | YTD<br>Variance<br>R<br>Thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                   | Remedial or corrective steps/remarks                                                                                                                                          |
|-------------------------------------|-----------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Motor Vehicle Allowance             | (11,339)                          | -6.7%         | The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies.                                                                                                                                        | Filling of vacancies is ongoing.                                                                                                                                              |
| Cellphone Allowance                 | (1,408)                           | -7.6%         | Immaterial variance.                                                                                                                                                                                                                              | -                                                                                                                                                                             |
| Housing Allowances                  | (363)                             | -0.7%         | Immaterial variance.                                                                                                                                                                                                                              | -                                                                                                                                                                             |
| Other benefits and allowances       | 21,502                            | 11.1%         | The variance is mainly on standby allowances within the Safety & Security directorate, due to staff shortages within certain units resulting in an increase in officials who need to be on standby in order to be available as and when required. | The alignment of the period budget will be reviewed and adjusted to actual trend.                                                                                             |
| Payments in lieu of leave           | 22,694                            | 30.5%         | Payments are linked to resignation and retirement of employees, which is difficult to plan accurately on a monthly basis.                                                                                                                         | The alignment of the period budget will be reviewed and adjusted to actual trend.                                                                                             |
| Long service awards                 | (7,188)                           | -94.6%        | Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan monthly.                                                                                                      | The balance of the budgetary provisions will be transferred to the leave provision in accordance with GRAP 19 as these relate to the vested leave benefits owed to employees. |
| Post-retirement benefit obligations | 2,057                             | 1.1%          | Immaterial variance.                                                                                                                                                                                                                              | -                                                                                                                                                                             |

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

| Description                            | Budget Year 2019/20 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | 2019/20 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------------------------------------|------------------------|------------------------|
|                                        | July                | August           | Sept             | October          | Nov              | Dec              | January          | Feb              | March            | April            | May              | June             | Budget Year 2019/20                                 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| R thousands                            | Outcome             | Outcome          | Outcome          | Outcome          | Outcome          | Outcome          | Outcome          | Outcome          | Outcome          | Budget           | Budget           | Budget           |                                                     |                        |                        |
| <b>Cash Receipts By Source</b>         |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                                                     |                        |                        |
| Property rates                         | 787,067             | 837,524          | 791,351          | 873,918          | 791,709          | 854,102          | 806,386          | 818,801          | 826,369          | 701,342          | 851,772          | 828,928          | 9,769,268                                           | 10,327,307             | 10,830,171             |
| Service charges - electricity revenue  | 1,257,553           | 1,245,944        | 1,379,036        | 1,341,607        | 1,119,281        | 1,261,072        | 1,188,860        | 1,086,416        | 1,336,811        | 852,268          | 1,245,216        | 1,008,955        | 14,323,020                                          | 15,140,505             | 16,772,413             |
| Service charges - water revenue        | 204,828             | 223,895          | 229,296          | 260,802          | 234,526          | 239,630          | 231,876          | 283,978          | 298,584          | 293,214          | 313,103          | (160,556)        | 2,653,178                                           | 3,506,983              | 4,217,263              |
| Service charges - sanitation revenue   | 97,501              | 113,241          | 115,202          | 139,667          | 121,947          | 127,891          | 118,895          | 147,678          | 158,758          | 138,508          | 153,757          | (177,113)        | 1,255,933                                           | 1,777,068              | 2,140,389              |
| Service charges - refuse               | 81,120              | 81,080           | 78,524           | 89,385           | 79,800           | 80,890           | 82,554           | 81,973           | 85,768           | 79,287           | 89,923           | 116,753          | 1,027,056                                           | 1,113,994              | 1,181,726              |
| Rental of facilities and equipment     | 20,625              | 21,853           | 27,968           | 20,531           | 22,253           | 32,039           | 24,967           | 16,688           | 20,184           | 14,942           | 16,767           | (9,314)          | 229,503                                             | 232,744                | 236,361                |
| Interest earned - external investments | 109,378             | 85,203           | 78,511           | 86,723           | 94,600           | 76,802           | 78,703           | 76,824           | 94,664           | 77,683           | 81,666           | (28,282)         | 912,473                                             | 930,613                | 1,022,317              |
| Interest earned - outstanding debtors  | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                                                   | -                      | -                      |
| Dividends received                     | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                                                   | -                      | -                      |
| Fines, penalties and forfeits          | 21,853              | 20,676           | 18,368           | 21,391           | 23,841           | 22,548           | 20,829           | 21,273           | 19,194           | 17,408           | 20,290           | 880              | 228,550                                             | 242,205                | 241,088                |
| Licences and permits                   | 25,124              | 17,419           | 30,664           | 20,894           | 37,929           | 51,657           | 2,539            | 24,564           | 28,561           | 6,744            | 6,155            | (172,555)        | 79,696                                              | 86,371                 | 90,732                 |
| Agency services                        | -                   | -                | -                | -                | -                | -                | -                | -                | -                | 17,854           | 16,296           | 185,186          | 219,336                                             | 245,412                | 254,598                |
| Transfer receipts - operating          | 1,211,303           | 1,213,505        | -                | -                | 322,775          | 2,344,077        | 500,609          | -                | 1,533,973        | 354,388          | 2,011            | 239,792          | 7,722,432                                           | 7,707,345              | 8,136,559              |
| Other revenue                          | 89,913              | 17,634           | 37,818           | 45,579           | 37,633           | 24,173           | 55,396           | 39,756           | 141,019          | 33,870           | 16,506           | 447,409          | 986,707                                             | 1,074,890              | 1,140,512              |
| <b>Cash Receipts by Source</b>         | <b>3,906,266</b>    | <b>3,877,975</b> | <b>2,786,739</b> | <b>2,900,498</b> | <b>2,886,293</b> | <b>5,114,881</b> | <b>3,111,613</b> | <b>2,597,952</b> | <b>4,543,884</b> | <b>2,587,508</b> | <b>2,813,462</b> | <b>2,280,083</b> | <b>39,407,153</b>                                   | <b>42,385,438</b>      | <b>46,264,128</b>      |
| <b>Other Cash Flows by Source</b>      |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                                                     |                        |                        |
| Transfer receipts - capital            | 618,934             | 61,670           | 81,205           | 109,431          | 182,264          | -                | 103,262          | 103,818          | 1,107,621        | 10,962           | -                | 177,054          | 2,556,221                                           | 3,043,827              | 3,608,514              |
| Contributions & Contributed assets     | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | 60,887           | 60,887                                              | 56,700                 | 57,000                 |
| Proceeds on disposal of PPE            | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | 47,505           | 47,505                                              | 43,732                 | 43,732                 |
| Short term loans                       | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                                                   | -                      | -                      |
| Borrowing long term/refinancing        | -                   | -                | -                | -                | 1,091,579        | -                | -                | -                | -                | -                | -                | 1                | 1,091,580                                           | 3,000,000              | 3,000,000              |
| Increase in consumer deposits          | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | 41,096           | 41,096                                              | 45,206                 | 49,726                 |
| Receipt of non-current debtors         | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                                                   | -                      | -                      |
| Receipt of non-current receivables     | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | 4,419            | 4,419                                               | 3,390                  | 2,797                  |
| Change in non-current investments      | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | (267,859)        | (267,859)                                           | (298,475)              | (332,578)              |
| <b>Total Cash Receipts by Source</b>   | <b>4,525,200</b>    | <b>3,939,645</b> | <b>2,867,944</b> | <b>3,009,928</b> | <b>4,160,136</b> | <b>5,114,881</b> | <b>3,214,875</b> | <b>2,701,770</b> | <b>5,651,505</b> | <b>2,598,470</b> | <b>2,813,462</b> | <b>2,343,185</b> | <b>42,941,001</b>                                   | <b>48,279,818</b>      | <b>52,693,320</b>      |

Table continues on next page.

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

| Description                                        | Budget Year 2019/20 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    | 2019/20 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                    | July Outcome        | August Outcome   | Sept Outcome     | October Outcome  | Nov Outcome      | Dec Outcome      | January Outcome  | Feb Outcome      | March Outcome    | April Budget     | May Budget       | June Budget        | Budget Year 2019/20                                 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| <b>R thousands</b>                                 |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                                                     |                        |                        |
| <b>Cash Payments by Type</b>                       |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                                                     |                        |                        |
| Employee related costs                             | 1,026,594           | 1,017,347        | 1,035,203        | 1,035,492        | 1,592,965        | 1,050,001        | 1,090,786        | 1,108,430        | 1,097,459        | 1,131,768        | 1,126,431        | 1,195,683          | 13,508,159                                          | 14,798,493             | 15,960,159             |
| Remuneration of councillors                        | 12,678              | 12,766           | 12,655           | 12,806           | 12,732           | 12,807           | 12,737           | 12,814           | 12,755           | 15,002           | 15,032           | 35,033             | 179,818                                             | 190,697                | 202,234                |
| Interest paid                                      | 43,259              | –                | 153,153          | –                | 6,274            | 137,895          | 40,683           | –                | 150,418          | –                | 48,595           | 136,799            | 717,075                                             | 731,329                | 1,191,845              |
| Bulk purchases - Electricity                       | 946,536             | 1,246,370        | 1,156,304        | 685,094          | 716,349          | 685,142          | 621,869          | 688,950          | 651,554          | 631,557          | 661,557          | 856,513            | 9,547,793                                           | 10,564,235             | 11,704,116             |
| Bulk purchases - Water & Sewer                     | 15,515              | 27,292           | 26,412           | 19,090           | 18,270           | 22,623           | 17,517           | 32,696           | 21,652           | 52,259           | 45,767           | 222,208            | 521,301                                             | 909,598                | 871,284                |
| Other materials                                    | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                                   | –                      | –                      |
| Contracted services                                | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                                   | –                      | –                      |
| Grants and subsidies paid - other municipalities   | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                                   | –                      | –                      |
| Grants and subsidies paid - other                  | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                                   | –                      | –                      |
| General expenses                                   | 1,328,647           | 746,028          | 739,455          | 838,687          | 1,123,399        | 891,115          | 869,178          | 819,166          | 882,654          | 767,376          | 552,103          | 1,979,605          | 11,537,413                                          | 11,637,413             | 11,637,413             |
| <b>Cash Payments by Type</b>                       | <b>3,373,229</b>    | <b>3,049,803</b> | <b>3,123,181</b> | <b>2,591,168</b> | <b>3,469,989</b> | <b>2,799,583</b> | <b>2,652,771</b> | <b>2,662,056</b> | <b>2,816,492</b> | <b>2,597,961</b> | <b>2,449,486</b> | <b>4,425,842</b>   | <b>36,011,560</b>                                   | <b>38,831,766</b>      | <b>41,567,051</b>      |
| <b>Other Cash Flows/Payments by Type</b>           |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                                                     |                        |                        |
| Capital assets                                     | 933,838             | 216,241          | 254,413          | 339,732          | 465,994          | 599,805          | 372,960          | 323,688          | 493,697          | 744,134          | 1,193,550        | 1,163,721          | 7,101,774                                           | 8,016,608              | 8,575,287              |
| Repayment of borrowing                             | 50,000              | –                | 79,481           | –                | 42,933           | 20,000           | 50,000           | –                | 79,481           | –                | 42,933           | 20,050             | 384,878                                             | 371,495                | 671,495                |
| Other Cash Flows/Payments                          | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                                   | –                      | –                      |
| <b>Total Cash Payments by Type</b>                 | <b>4,357,066</b>    | <b>3,266,044</b> | <b>3,457,075</b> | <b>2,930,900</b> | <b>3,978,916</b> | <b>3,419,388</b> | <b>3,075,731</b> | <b>2,985,744</b> | <b>3,389,670</b> | <b>3,342,095</b> | <b>3,685,970</b> | <b>5,609,612</b>   | <b>43,498,213</b>                                   | <b>47,219,869</b>      | <b>50,813,833</b>      |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>        | <b>168,133</b>      | <b>673,600</b>   | <b>(589,131)</b> | <b>79,028</b>    | <b>181,220</b>   | <b>1,695,492</b> | <b>139,144</b>   | <b>(283,974)</b> | <b>2,261,835</b> | <b>(743,625)</b> | <b>(872,508)</b> | <b>(3,266,428)</b> | <b>(557,212)</b>                                    | <b>1,059,949</b>       | <b>1,879,486</b>       |
| Cash/cash equivalents at the month/year beginning: | 8,419,275           | 8,587,408        | 9,261,009        | 8,671,878        | 8,750,906        | 8,932,126        | 10,627,619       | 10,766,762       | 10,482,789       | 12,744,623       | 12,000,998       | 11,128,491         | 8,419,275                                           | 7,862,063              | 8,922,012              |
| Cash/cash equivalents at the month/year end:       | 8,587,408           | 9,261,009        | 8,671,878        | 8,750,906        | 8,932,126        | 10,627,619       | 10,766,762       | 10,482,789       | 12,744,623       | 12,000,998       | 11,128,491       | 7,862,063          | 7,862,063                                           | 8,922,012              | 10,801,498             |

## Capital programme performance

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

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

| Month                                        | 2018/19          | Budget Year 2019/20 |                  |               |               |              |                |                            |
|----------------------------------------------|------------------|---------------------|------------------|---------------|---------------|--------------|----------------|----------------------------|
|                                              | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| <b>R thousands</b>                           |                  |                     |                  |               |               |              |                |                            |
| <b>Monthly expenditure performance trend</b> |                  |                     |                  |               |               |              |                |                            |
| July                                         | 37,034           | 127,858             | 55,513           | 31,156        | 55,513        | 24,357       | 43.9%          | 0.4%                       |
| August                                       | 252,295          | 225,455             | 199,784          | 290,206       | 255,297       | (34,909)     | -13.7%         | 3.5%                       |
| September                                    | 304,942          | 356,938             | 323,620          | 682,239       | 578,917       | (103,322)    | -17.8%         | 8.1%                       |
| October                                      | 430,752          | 409,037             | 410,976          | 1,176,811     | 989,893       | (186,918)    | -18.9%         | 14.0%                      |
| November                                     | 417,260          | 427,100             | 360,929          | 1,759,443     | 1,350,822     | (408,621)    | -30.2%         | 21.0%                      |
| December                                     | 396,972          | 366,517             | 305,885          | 2,470,421     | 1,656,707     | (813,714)    | -49.1%         | 29.5%                      |
| January                                      | 202,221          | 274,033             | 369,238          | 2,748,830     | 2,025,944     | (722,886)    | -35.7%         | 32.8%                      |
| February                                     | 286,640          | 508,539             | 512,572          | 3,172,695     | 2,538,517     | (634,178)    | -25.0%         | 37.8%                      |
| March                                        | 359,440          | 757,430             | 776,455          | 3,834,579     | 3,314,971     | (519,607)    | -15.7%         | 45.7%                      |
| April                                        | 532,842          | 1,009,269           | 1,063,379        | -             | 4,378,350     | -            | -              | -                          |
| May                                          | 664,731          | 1,421,432           | 1,332,998        | -             | 5,711,348     | -            | -              | -                          |
| June                                         | 1,431,160        | 2,504,826           | 2,168,402        | -             | 7,879,749     | -            | -              | -                          |
| <b>Total Capital expenditure</b>             | <b>5,316,290</b> | <b>8,388,432</b>    | <b>7,879,749</b> |               |               |              |                |                            |

**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 |
| <b>R thousands</b>                                                |                  |                     |                  |                  |                  |                 |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b> |                  |                     |                  |                  |                  |                 |                |                    |
| <b>Infrastructure</b>                                             | <b>1,797,980</b> | <b>2,886,525</b>    | <b>2,590,883</b> | <b>1,237,264</b> | <b>990,348</b>   | <b>246,917</b>  | <b>24.9%</b>   | <b>2,024,382</b>   |
| Roads Infrastructure                                              | 800,145          | 929,567             | 1,266,680        | 535,323          | 505,508          | 29,815          | 5.9%           | 899,216            |
| <i>Roads</i>                                                      | 800,145          | 929,567             | 1,266,680        | 535,323          | 505,508          | 29,815          | 5.9%           | 899,216            |
| Storm water Infrastructure                                        | 2,093            | 117,312             | 5,500            | 183              | 2,442            | (2,259)         | -92.5%         | 4,500              |
| <i>Drainage Collection</i>                                        | 2,093            | 117,312             | 5,500            | 183              | 2,442            | (2,259)         | -92.5%         | 4,500              |
| Electrical Infrastructure                                         | 319,606          | 368,700             | 314,792          | 159,758          | 166,394          | (6,635)         | -4.0%          | 216,959            |
| <i>HV Substations</i>                                             | 261,124          | 314,395             | 243,464          | 124,173          | 123,692          | 481             | 0.4%           | 178,534            |
| <i>MV Networks</i>                                                | (145)            | 6,200               | 16,700           | 5,077            | 6,668            | (1,592)         | -23.9%         | 5,700              |
| <i>LV Networks</i>                                                | 58,627           | 48,105              | 54,628           | 30,508           | 36,033           | (5,525)         | -15.3%         | 32,724             |
| Water Supply Infrastructure                                       | 461,126          | 971,327             | 747,213          | 441,757          | 240,073          | 201,684         | 84.0%          | 677,697            |
| <i>Reservoirs</i>                                                 | 387,712          | 743,800             | 581,874          | 364,155          | 156,833          | 207,322         | 132.2%         | 545,571            |
| <i>Water Treatment Works</i>                                      | 1,491            | -                   | 5,000            | 2,497            | 2,500            | (3)             | -0.1%          | 5,000              |
| <i>Bulk Mains</i>                                                 | 41,936           | 73,000              | 29,260           | 13,962           | 3,065            | 10,897          | 355.5%         | 24,260             |
| <i>Distribution</i>                                               | 29,987           | 154,527             | 131,079          | 61,143           | 77,674           | (16,532)        | -21.3%         | 102,866            |
| Sanitation Infrastructure                                         | 129,147          | 218,499             | 134,386          | 52,201           | 35,711           | 16,490          | 46.2%          | 123,078            |
| <i>Reticulation</i>                                               | 30,907           | 129,199             | 65,936           | 22,649           | 17,728           | 4,921           | 27.8%          | 54,628             |
| <i>Waste Water Treatment Works</i>                                | 96,932           | 89,300              | 68,450           | 29,553           | 17,984           | 11,569          | 64.3%          | 68,450             |
| <i>Outfall Sewers</i>                                             | 1,308            | -                   | -                | -                | -                | -               | -              | -                  |
| Solid Waste Infrastructure                                        | 13,523           | 251,120             | 95,298           | 37,879           | 34,276           | 3,603           | 10.5%          | 78,942             |
| <i>Landfill Sites</i>                                             | 13,523           | 251,120             | 95,298           | 37,879           | 34,276           | 3,603           | 10.5%          | 78,942             |
| Information and Communication Infrastructure                      | 72,339           | 30,000              | 27,015           | 10,163           | 5,944            | 4,219           | 71.0%          | 23,992             |
| <i>Data Centres</i>                                               | 72,339           | 30,000              | 27,015           | 10,163           | 5,944            | 4,219           | 71.0%          | 23,992             |
| <b>Community Assets</b>                                           | <b>295,414</b>   | <b>243,160</b>      | <b>209,749</b>   | <b>125,991</b>   | <b>137,448</b>   | <b>(11,457)</b> | <b>-8.3%</b>   | <b>219,968</b>     |
| Community Facilities                                              | 294,880          | 242,440             | 209,193          | 125,644          | 137,017          | (11,373)        | -8.3%          | 219,412            |
| <i>Halls</i>                                                      | -                | 25                  | 263              | 25               | 58               | (33)            | -57.3%         | 262                |
| <i>Centres</i>                                                    | -                | 17,505              | 100              | 65               | -                | 65              | 100.0%         | 100                |
| <i>Clinics/Care Centres</i>                                       | 37,750           | 21,296              | 19,923           | 4,664            | 12,032           | (7,368)         | -61.2%         | 8,191              |
| <i>Fire/Ambulance Stations</i>                                    | 17,103           | -                   | 2,739            | 1,772            | 2,739            | (968)           | -35.3%         | 2,739              |
| <i>Museums</i>                                                    | 2,951            | -                   | 121              | 77               | 121              | (44)            | -36.2%         | 77                 |
| <i>Theatres</i>                                                   | -                | -                   | 121              | 9                | -                | 9               | 100.0%         | 121                |
| <i>Libraries</i>                                                  | 8,366            | 7,375               | 59               | 59               | 59               | (0)             | 0.0%           | 59                 |
| <i>Cemeteries/Crematoria</i>                                      | 6,237            | 3,500               | 11,844           | 6,549            | 9,155            | (2,606)         | -28.5%         | 11,694             |
| <i>Public Open Space</i>                                          | 291              | 11,100              | 11,499           | 3,676            | 7,179            | (3,504)         | -48.8%         | 4,650              |
| <i>Nature Reserves</i>                                            | 1,280            | 10,634              | 2,362            | 411              | 561              | (150)           | -26.7%         | 2,362              |
| <i>Markets</i>                                                    | -                | 710                 | 590              | -                | 40               | (40)            | -100.0%        | 590                |
| <i>Taxi Ranks/Bus Terminals</i>                                   | 220,903          | 170,296             | 159,572          | 108,338          | 105,073          | 3,265           | 3.1%           | 188,567            |
| Sport and Recreation Facilities                                   | 534              | 720                 | 556              | 346              | 431              | (84)            | -19.6%         | 555                |
| <i>Outdoor Facilities</i>                                         | 534              | 720                 | 556              | 346              | 431              | (84)            | -19.6%         | 555                |
| <b>Heritage assets</b>                                            | <b>-</b>         | <b>30</b>           | <b>30</b>        | <b>-</b>         | <b>30</b>        | <b>(30)</b>     | <b>-100.0%</b> | <b>30</b>          |
| <i>Works of Art</i>                                               | -                | 30                  | 30               | -                | 30               | (30)            | -100.0%        | 30                 |
| <b>Other assets</b>                                               | <b>101,917</b>   | <b>209,100</b>      | <b>172,288</b>   | <b>71,604</b>    | <b>78,835</b>    | <b>(7,232)</b>  | <b>-9.2%</b>   | <b>165,087</b>     |
| Operational Buildings                                             | 83,095           | 158,180             | 162,285          | 67,041           | 74,123           | (7,082)         | -9.6%          | 156,869            |
| <i>Municipal Offices</i>                                          | 34,113           | 114,602             | 110,380          | 32,401           | 37,375           | (4,974)         | -13.3%         | 110,379            |
| <i>Laboratories</i>                                               | 8,222            | -                   | -                | -                | -                | -               | -              | -                  |
| <i>Depots</i>                                                     | 40,760           | 43,578              | 51,905           | 34,640           | 36,748           | (2,108)         | -5.7%          | 46,489             |
| Housing                                                           | 18,822           | 50,920              | 10,003           | 4,562            | 4,712            | (150)           | -3.2%          | 8,218              |
| <i>Social Housing</i>                                             | 18,822           | 50,920              | 10,003           | 4,562            | 4,712            | (150)           | -3.2%          | 8,218              |
| <b>Intangible Assets</b>                                          | <b>12,014</b>    | <b>41,512</b>       | <b>30,467</b>    | <b>15,089</b>    | <b>12,014</b>    | <b>3,075</b>    | <b>25.6%</b>   | <b>30,467</b>      |
| Licences and Rights                                               | 12,014           | 41,512              | 30,467           | 15,089           | 12,014           | 3,075           | 25.6%          | 30,467             |
| <i>Computer Software and Applications</i>                         | 12,014           | 41,512              | 30,467           | 15,089           | 12,014           | 3,075           | 25.6%          | 30,467             |
| <b>Computer Equipment</b>                                         | <b>121,869</b>   | <b>95,626</b>       | <b>85,700</b>    | <b>33,797</b>    | <b>40,305</b>    | <b>(6,508)</b>  | <b>-16.1%</b>  | <b>84,194</b>      |
| Computer Equipment                                                | 121,869          | 95,626              | 85,700           | 33,797           | 40,305           | (6,508)         | -16.1%         | 84,194             |
| <b>Furniture and Office Equipment</b>                             | <b>101,282</b>   | <b>119,167</b>      | <b>131,257</b>   | <b>54,990</b>    | <b>41,078</b>    | <b>13,912</b>   | <b>33.9%</b>   | <b>125,873</b>     |
| Furniture and Office Equipment                                    | 101,282          | 119,167             | 131,257          | 54,990           | 41,078           | 13,912          | 33.9%          | 125,873            |
| <b>Machinery and Equipment</b>                                    | <b>36,812</b>    | <b>48,127</b>       | <b>60,396</b>    | <b>27,526</b>    | <b>31,877</b>    | <b>(4,351)</b>  | <b>-13.6%</b>  | <b>59,656</b>      |
| Machinery and Equipment                                           | 36,812           | 48,127              | 60,396           | 27,526           | 31,877           | (4,351)         | -13.6%         | 59,656             |
| <b>Transport Assets</b>                                           | <b>155,011</b>   | <b>197,348</b>      | <b>229,689</b>   | <b>117,920</b>   | <b>124,365</b>   | <b>(6,446)</b>  | <b>-5.2%</b>   | <b>204,677</b>     |
| Transport Assets                                                  | 155,011          | 197,348             | 229,689          | 117,920          | 124,365          | (6,446)         | -5.2%          | 204,677            |
| <b>Land</b>                                                       | <b>5,157</b>     | <b>26,000</b>       | <b>46,250</b>    | <b>12,804</b>    | <b>30,794</b>    | <b>(17,990)</b> | <b>-58.4%</b>  | <b>46,071</b>      |
| Land                                                              | 5,157            | 26,000              | 46,250           | 12,804           | 30,794           | (17,990)        | -58.4%         | 46,071             |
| <b>Total Capital Expenditure on new assets</b>                    | <b>2,627,456</b> | <b>3,866,597</b>    | <b>3,556,710</b> | <b>1,696,985</b> | <b>1,487,094</b> | <b>209,891</b>  | <b>14.1%</b>   | <b>2,960,406</b>   |

**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 |
| <b>R thousands</b>                                                                |                  |                     |                  |                |                |                 |                |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |                  |                     |                  |                |                |                 |                |                    |
| <b>Infrastructure</b>                                                             | <b>837,504</b>   | <b>1,468,835</b>    | <b>1,031,235</b> | <b>599,193</b> | <b>519,488</b> | <b>79,705</b>   | <b>15.3%</b>   | <b>955,073</b>     |
| Roads Infrastructure                                                              | 123,380          | 214,477             | 144,568          | 92,172         | 115,389        | (23,217)        | -20.1%         | 163,972            |
| Roads                                                                             | 123,380          | 214,477             | 144,568          | 92,172         | 115,389        | (23,217)        | -20.1%         | 163,972            |
| Storm water Infrastructure                                                        | 27,376           | 59,700              | 35,094           | 8,599          | 5,660          | 2,939           | 51.9%          | 21,121             |
| Drainage Collection                                                               | 27,376           | 59,700              | 35,094           | 8,599          | 5,660          | 2,939           | 51.9%          | 21,121             |
| Electrical Infrastructure                                                         | 301,112          | 346,825             | 348,317          | 220,173        | 227,817        | (7,644)         | -3.4%          | 335,057            |
| HV Substations                                                                    | 70,633           | 74,825              | 104,569          | 66,278         | 60,805         | 5,473           | 9.0%           | 105,536            |
| MV Substations                                                                    | 18,328           | 50,000              | 19,748           | 3,084          | 3,482          | (398)           | -11.4%         | 5,521              |
| MV Networks                                                                       | 169,030          | 182,000             | 182,000          | 120,203        | 134,832        | (14,629)        | -10.8%         | 182,000            |
| LV Networks                                                                       | 43,122           | 40,000              | 42,000           | 30,608         | 28,698         | 1,910           | 6.7%           | 42,000             |
| Water Supply Infrastructure                                                       | 245,200          | 409,900             | 234,400          | 149,056        | 107,261        | 41,795          | 39.0%          | 220,000            |
| Bulk Mains                                                                        | 27,999           | 60,000              | 55,000           | 21,641         | 5,305          | 16,336          | 307.9%         | 50,000             |
| Distribution                                                                      | 217,201          | 349,900             | 179,400          | 127,415        | 101,956        | 25,459          | 25.0%          | 170,000            |
| Sanitation Infrastructure                                                         | 132,652          | 436,433             | 264,837          | 125,714        | 59,942         | 65,772          | 109.7%         | 210,904            |
| Pump Station                                                                      | 8,288            | 78,733              | 73,224           | 34,112         | 26,504         | 7,608           | 28.7%          | 68,147             |
| Reticulation                                                                      | 38,034           | 87,700              | 67,767           | 35,752         | 10,550         | 25,203          | 238.9%         | 59,534             |
| Waste Water Treatment Works                                                       | 69,421           | 170,000             | 113,346          | 53,173         | 22,888         | 30,285          | 132.3%         | 72,722             |
| Outfall Sewers                                                                    | 16,908           | 100,000             | 10,500           | 2,677          | -              | 2,677           | 100.0%         | 10,500             |
| Solid Waste Infrastructure                                                        | -                | -                   | 189              | 189            | 189            | -               | -              | 189                |
| Landfill Sites                                                                    | -                | -                   | 189              | 189            | 189            | -               | -              | 189                |
| Information and Communication Infrastructure                                      | 7,784            | 1,500               | 3,830            | 3,290          | 3,230          | 60              | 1.8%           | 3,830              |
| Data Centres                                                                      | 7,784            | 1,500               | 3,830            | 3,290          | 3,230          | 60              | 1.8%           | 3,830              |
| <b>Community Assets</b>                                                           | <b>3,774</b>     | <b>19,283</b>       | <b>36,225</b>    | <b>3,604</b>   | <b>6,700</b>   | <b>(3,096)</b>  | <b>-46.2%</b>  | <b>34,725</b>      |
| Community Facilities                                                              | 3,774            | 19,283              | 33,525           | 3,604          | 6,700          | (3,096)         | -46.2%         | 32,025             |
| Halls                                                                             | -                | 9,883               | -                | -              | -              | -               | -              | -                  |
| Clinics/Care Centres                                                              | 1,172            | 8,000               | 1,500            | -              | -              | -               | -              | -                  |
| Libraries                                                                         | 1,992            | -                   | -                | -              | -              | -               | -              | -                  |
| Public Open Space                                                                 | 610              | 1,400               | 1,400            | 585            | 182            | 403             | 221.7%         | 1,400              |
| Taxi Ranks/Bus Terminals                                                          | -                | -                   | 30,625           | 3,020          | 6,519          | (3,499)         | -53.7%         | 30,625             |
| Sport and Recreation Facilities                                                   | -                | -                   | 2,700            | -              | -              | -               | -              | 2,700              |
| Outdoor Facilities                                                                | -                | -                   | 2,700            | -              | -              | -               | -              | 2,700              |
| <b>Heritage assets</b>                                                            | <b>5,074</b>     | <b>600</b>          | <b>1,251</b>     | <b>1,195</b>   | <b>988</b>     | <b>206</b>      | <b>20.9%</b>   | <b>1,195</b>       |
| Monuments                                                                         | 5,074            | 600                 | 1,251            | 1,195          | 988            | 206             | 20.9%          | 1,195              |
| <b>Other assets</b>                                                               | <b>72,045</b>    | <b>71,250</b>       | <b>167,594</b>   | <b>34,047</b>  | <b>64,284</b>  | <b>(30,237)</b> | <b>-47.0%</b>  | <b>115,472</b>     |
| Operational Buildings                                                             | 20,078           | 26,689              | 22,977           | 5,967          | 8,046          | (2,079)         | -25.8%         | 22,694             |
| Municipal Offices                                                                 | 11,282           | 24,339              | 19,294           | 4,128          | 5,853          | (1,725)         | -29.5%         | 19,011             |
| Laboratories                                                                      | 299              | 300                 | 300              | 164            | 10             | 154             | 1538.4%        | 300                |
| Depots                                                                            | 8,497            | 2,050               | 3,383            | 1,675          | 2,183          | (507)           | -23.2%         | 3,383              |
| Housing                                                                           | 51,967           | 44,561              | 144,617          | 28,080         | 56,238         | (28,158)        | -50.1%         | 92,778             |
| Social Housing                                                                    | 51,967           | 44,561              | 144,617          | 28,080         | 56,238         | (28,158)        | -50.1%         | 92,778             |
| <b>Intangible Assets</b>                                                          | <b>9,154</b>     | <b>2,500</b>        | <b>7,600</b>     | <b>4,033</b>   | <b>3,342</b>   | <b>691</b>      | <b>20.7%</b>   | <b>7,600</b>       |
| Licences and Rights                                                               | 9,154            | 2,500               | 7,600            | 4,033          | 3,342          | 691             | 20.7%          | 7,600              |
| Computer Software and Applications                                                | 9,154            | 2,500               | 7,600            | 4,033          | 3,342          | 691             | 20.7%          | 7,600              |
| <b>Computer Equipment</b>                                                         | <b>117,790</b>   | <b>125,859</b>      | <b>146,357</b>   | <b>64,609</b>  | <b>95,600</b>  | <b>(30,991)</b> | <b>-32.4%</b>  | <b>125,399</b>     |
| Computer Equipment                                                                | 117,790          | 125,859             | 146,357          | 64,609         | 95,600         | (30,991)        | -32.4%         | 125,399            |
| <b>Furniture and Office Equipment</b>                                             | <b>17,030</b>    | <b>28,889</b>       | <b>40,849</b>    | <b>16,988</b>  | <b>18,857</b>  | <b>(1,870)</b>  | <b>-9.9%</b>   | <b>38,557</b>      |
| Furniture and Office Equipment                                                    | 17,030           | 28,889              | 40,849           | 16,988         | 18,857         | (1,870)         | -9.9%          | 38,557             |
| <b>Machinery and Equipment</b>                                                    | <b>62,916</b>    | <b>11,454</b>       | <b>12,195</b>    | <b>3,953</b>   | <b>5,767</b>   | <b>(1,814)</b>  | <b>-31.5%</b>  | <b>10,354</b>      |
| Machinery and Equipment                                                           | 62,916           | 11,454              | 12,195           | 3,953          | 5,767          | (1,814)         | -31.5%         | 10,354             |
| <b>Transport Assets</b>                                                           | <b>375,447</b>   | <b>622,937</b>      | <b>756,513</b>   | <b>267,430</b> | <b>156,419</b> | <b>111,011</b>  | <b>71.0%</b>   | <b>740,897</b>     |
| Transport Assets                                                                  | 375,447          | 622,937             | 756,513          | 267,430        | 156,419        | 111,011         | 71.0%          | 740,897            |
| <b>Total Capital Expenditure on renewal of existing assets</b>                    | <b>1,500,735</b> | <b>2,351,609</b>    | <b>2,199,819</b> | <b>995,052</b> | <b>871,447</b> | <b>123,606</b>  | <b>14.2%</b>   | <b>2,029,272</b>   |

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

| Description<br>R thousands                                                          | 2018/19          | Budget Year 2019/20 |                  |                  |                  |                 |                |                    |
|-------------------------------------------------------------------------------------|------------------|---------------------|------------------|------------------|------------------|-----------------|----------------|--------------------|
|                                                                                     | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | YearTD budget    | YTD variance    | YTD variance % | Full Year Forecast |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b> |                  |                     |                  |                  |                  |                 |                |                    |
| <b>Infrastructure</b>                                                               | <b>679,219</b>   | <b>1,244,091</b>    | <b>1,254,097</b> | <b>803,486</b>   | <b>610,296</b>   | <b>193,190</b>  | <b>31.7%</b>   | <b>1,249,136</b>   |
| Roads Infrastructure                                                                | 178,498          | 192,672             | 250,787          | 186,944          | 198,774          | (11,829)        | -6.0%          | 253,002            |
| Roads                                                                               | 178,498          | 192,672             | 250,787          | 186,944          | 198,774          | (11,829)        | -6.0%          | 253,002            |
| Storm water Infrastructure                                                          | 4,893            | 41,000              | 2,874            | 1,985            | 2,440            | (455)           | -18.7%         | 2,418              |
| Drainage Collection                                                                 | 4,893            | 41,000              | 2,874            | 1,985            | 2,440            | (455)           | -18.7%         | 2,418              |
| Electrical Infrastructure                                                           | 40,691           | 29,582              | 24,237           | 23,034           | 23,471           | (437)           | -1.9%          | 23,789             |
| HV Substations                                                                      | 40,691           | 29,582              | 24,237           | 23,034           | 23,471           | (437)           | -1.9%          | 23,789             |
| Water Supply Infrastructure                                                         | 117,651          | 75,350              | 90,901           | 50,855           | 67,134           | (16,279)        | -24.2%         | 88,500             |
| Reservoirs                                                                          | 4,973            | 10,350              | 15,029           | 10,285           | 12,429           | (2,144)         | -17.3%         | 14,828             |
| Distribution                                                                        | 112,679          | 65,000              | 75,872           | 40,571           | 54,705           | (14,134)        | -25.8%         | 73,672             |
| Sanitation Infrastructure                                                           | 324,757          | 788,773             | 739,454          | 474,604          | 247,783          | 226,821         | 91.5%          | 738,442            |
| Reticulation                                                                        | 7,723            | 7,323               | 2,623            | 1,216            | 1,723            | (507)           | -29.4%         | 2,623              |
| Waste Water Treatment Works                                                         | 317,033          | 781,450             | 736,831          | 473,388          | 246,060          | 227,328         | 92.4%          | 735,820            |
| Solid Waste Infrastructure                                                          | 12,233           | 111,425             | 100,105          | 64,069           | 66,679           | (2,610)         | -3.9%          | 97,544             |
| Landfill Sites                                                                      | 12,233           | 111,425             | 100,105          | 64,069           | 66,679           | (2,610)         | -3.9%          | 97,544             |
| Coastal Infrastructure                                                              | 496              | 290                 | 1,740            | 86               | 990              | (904)           | -91.4%         | 1,440              |
| Promenades                                                                          | 496              | 290                 | 1,740            | 86               | 990              | (904)           | -91.4%         | 1,440              |
| Information and Communication Infrastructure                                        | -                | 5,000               | 44,000           | 1,909            | 3,026            | (1,117)         | -36.9%         | 44,000             |
| Data Centres                                                                        | -                | 5,000               | 44,000           | 1,909            | 3,026            | (1,117)         | -36.9%         | 44,000             |
| <b>Community Assets</b>                                                             | <b>239,151</b>   | <b>375,689</b>      | <b>385,697</b>   | <b>128,155</b>   | <b>150,734</b>   | <b>(22,579)</b> | <b>-15.0%</b>  | <b>372,257</b>     |
| Community Facilities                                                                | 152,601          | 228,535             | 209,333          | 70,876           | 96,842           | (25,965)        | -26.8%         | 200,754            |
| Halls                                                                               | 1,698            | 8,430               | 1,385            | 127              | 384              | (257)           | -66.9%         | 1,385              |
| Centres                                                                             | 13,117           | 19,900              | 18,413           | 8,093            | 4,835            | 3,257           | 67.4%          | 18,380             |
| Clinics/Care Centres                                                                | 39,641           | 61,400              | 67,261           | 20,950           | 39,587           | (18,636)        | -47.1%         | 63,024             |
| Fire/Ambulance Stations                                                             | 12,394           | -                   | 770              | 707              | 770              | (63)            | -8.1%          | 770                |
| Museums                                                                             | 302              | -                   | -                | -                | -                | -               | -              | -                  |
| Libraries                                                                           | 7,819            | 10,125              | 7,843            | 5,942            | 4,868            | 1,074           | 22.1%          | 7,843              |
| Cemeteries/Crematoria                                                               | 5,922            | 19,750              | 6,634            | 2,834            | 2,284            | 550             | 24.1%          | 6,234              |
| Public Open Space                                                                   | 40,940           | 48,450              | 53,054           | 15,414           | 23,822           | (8,408)         | -35.3%         | 50,968             |
| Nature Reserves                                                                     | 10,569           | 6,680               | 12,273           | 1,552            | 5,976            | (4,424)         | -74.0%         | 11,575             |
| Public Ablution Facilities                                                          | 1,923            | 8,000               | 16,401           | 4,422            | -                | 4,422           | 100.0%         | 15,275             |
| Taxi Ranks/Bus Terminals                                                            | 18,278           | 45,800              | 25,300           | 10,835           | 14,315           | (3,481)         | -24.3%         | 25,300             |
| Sport and Recreation Facilities                                                     | 86,550           | 147,154             | 176,363          | 57,279           | 53,893           | 3,386           | 6.3%           | 171,503            |
| Indoor Facilities                                                                   | 1,102            | 14,290              | 44,879           | 22,185           | 11,771           | 10,414          | 88.5%          | 42,079             |
| Outdoor Facilities                                                                  | 85,448           | 132,864             | 131,484          | 35,094           | 42,122           | (7,028)         | -16.7%         | 129,424            |
| <b>Heritage assets</b>                                                              | <b>1,293</b>     | <b>-</b>            | <b>236</b>       | <b>17</b>        | <b>45</b>        | <b>(28)</b>     | <b>-62.3%</b>  | <b>75</b>          |
| Monuments                                                                           | 1,293            | -                   | 236              | 17               | 45               | (28)            | -62.3%         | 75                 |
| <b>Other assets</b>                                                                 | <b>223,244</b>   | <b>499,947</b>      | <b>444,488</b>   | <b>195,114</b>   | <b>237,709</b>   | <b>(42,594)</b> | <b>-17.9%</b>  | <b>402,297</b>     |
| Operational Buildings                                                               | 187,997          | 424,070             | 371,034          | 140,069          | 180,741          | (40,672)        | -22.5%         | 330,043            |
| Municipal Offices                                                                   | 87,612           | 266,259             | 241,009          | 83,833           | 104,992          | (21,158)        | -20.2%         | 223,958            |
| Yards                                                                               | 76               | -                   | 200              | 180              | 141              | 39              | 27.7%          | 200                |
| Depots                                                                              | 100,309          | 157,811             | 129,825          | 56,055           | 75,608           | (19,553)        | -25.9%         | 105,885            |
| Housing                                                                             | 35,247           | 75,878              | 73,454           | 55,045           | 56,967           | (1,922)         | -3.4%          | 72,254             |
| Social Housing                                                                      | 35,247           | 75,878              | 73,454           | 55,045           | 56,967           | (1,922)         | -3.4%          | 72,254             |
| <b>Intangible Assets</b>                                                            | <b>23,908</b>    | <b>16,950</b>       | <b>18,045</b>    | <b>6,486</b>     | <b>10,494</b>    | <b>(4,007)</b>  | <b>-38.2%</b>  | <b>18,010</b>      |
| Licences and Rights                                                                 | 23,908           | 16,950              | 18,045           | 6,486            | 10,494           | (4,007)         | -38.2%         | 18,010             |
| Computer Software and Applications                                                  | 23,908           | 16,950              | 18,045           | 6,486            | 10,494           | (4,007)         | -38.2%         | 18,010             |
| <b>Computer Equipment</b>                                                           | <b>225</b>       | <b>17,540</b>       | <b>1,410</b>     | <b>70</b>        | <b>170</b>       | <b>(100)</b>    | <b>-58.8%</b>  | <b>760</b>         |
| Computer Equipment                                                                  | 225              | 17,540              | 1,410            | 70               | 170              | (100)           | -58.8%         | 760                |
| <b>Furniture and Office Equipment</b>                                               | <b>10,973</b>    | <b>10,347</b>       | <b>14,072</b>    | <b>7,112</b>     | <b>3,743</b>     | <b>3,370</b>    | <b>90.0%</b>   | <b>13,535</b>      |
| Furniture and Office Equipment                                                      | 10,973           | 10,347              | 14,072           | 7,112            | 3,743            | 3,370           | 90.0%          | 13,535             |
| <b>Machinery and Equipment</b>                                                      | <b>10,085</b>    | <b>5,662</b>        | <b>5,175</b>     | <b>2,100</b>     | <b>2,435</b>     | <b>(335)</b>    | <b>-13.7%</b>  | <b>3,627</b>       |
| Machinery and Equipment                                                             | 10,085           | 5,662               | 5,175            | 2,100            | 2,435            | (335)           | -13.7%         | 3,627              |
| <b>Total Capital Expenditure on upgrading of existing assets</b>                    | <b>1,188,099</b> | <b>2,170,227</b>    | <b>2,123,220</b> | <b>1,142,541</b> | <b>1,015,625</b> | <b>126,916</b>  | <b>12.5%</b>   | <b>2,059,697</b>   |

**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 |
| <b>R thousands</b>                                                  |                  |                     |                  |                  |                  |                  |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |                  |                     |                  |                  |                  |                  |                |                    |
| <b>Infrastructure</b>                                               | <b>1,889,711</b> | <b>2,047,033</b>    | <b>1,992,996</b> | <b>1,394,865</b> | <b>1,354,024</b> | <b>40,841</b>    | <b>3.0%</b>    | <b>1,992,996</b>   |
| Roads Infrastructure                                                | 596,375          | 688,377             | 680,712          | 447,945          | 448,352          | (407)            | -0.1%          | 680,712            |
| Roads                                                               | 596,375          | 688,377             | 680,712          | 447,945          | 448,352          | (407)            | -0.1%          | 680,712            |
| Electrical Infrastructure                                           | 507,109          | 541,437             | 541,381          | 382,867          | 388,544          | (5,677)          | -1.5%          | 541,381            |
| Power Plants                                                        | 19,690           | 17,215              | 18,861           | 15,202           | 13,142           | 2,060            | 15.7%          | 18,861             |
| HV Substations                                                      | 35,464           | 31,272              | 31,204           | 30,272           | 22,438           | 7,834            | 34.9%          | 31,204             |
| MV Substations                                                      | 329,468          | 353,066             | 351,361          | 233,746          | 252,447          | (18,700)         | -7.4%          | 351,361            |
| LV Networks                                                         | 122,487          | 139,884             | 139,955          | 103,647          | 100,518          | 3,130            | 3.1%           | 139,955            |
| Water Supply Infrastructure                                         | 400,456          | 440,218             | 425,619          | 286,240          | 307,690          | (21,449)         | -7.0%          | 425,619            |
| Reservoirs                                                          | 24,249           | 41,845              | 36,175           | 21,887           | 25,451           | (3,563)          | -14.0%         | 36,175             |
| Pump Stations                                                       | 24,840           | 53,419              | 57,136           | 26,237           | 37,647           | (11,410)         | -30.3%         | 57,136             |
| Water Treatment Works                                               | 39,571           | 43,287              | 34,191           | 29,924           | 21,339           | 8,585            | 40.2%          | 34,191             |
| Bulk Mains                                                          | 9,863            | 8,242               | 5,621            | 8,792            | 1,865            | 6,927            | 371.5%         | 5,621              |
| Distribution                                                        | 301,932          | 293,425             | 292,497          | 199,401          | 221,388          | (21,988)         | -9.9%          | 292,497            |
| Sanitation Infrastructure                                           | 384,042          | 374,750             | 343,039          | 276,808          | 207,966          | 68,842           | 33.1%          | 343,039            |
| Reticulation                                                        | 312,669          | 250,258             | 239,877          | 200,782          | 141,089          | 59,693           | 42.3%          | 239,877            |
| Waste Water Treatment Works                                         | 68,247           | 113,257             | 92,360           | 73,223           | 59,864           | 13,359           | 22.3%          | 92,360             |
| Outfall Sewers                                                      | 3,127            | 11,235              | 10,802           | 2,803            | 7,012            | (4,210)          | -60.0%         | 10,802             |
| Solid Waste Infrastructure                                          | 1,728            | 2,250               | 2,245            | 1,004            | 1,472            | (468)            | -31.8%         | 2,245              |
| Landfill Sites                                                      | 1,728            | 2,250               | 2,245            | 1,004            | 1,472            | (468)            | -31.8%         | 2,245              |
| <b>Community Assets</b>                                             | <b>483,865</b>   | <b>504,731</b>      | <b>513,087</b>   | <b>329,274</b>   | <b>316,559</b>   | <b>12,715</b>    | <b>4.0%</b>    | <b>513,087</b>     |
| Community Facilities                                                | 120,476          | 122,404             | 117,542          | 69,991           | 62,721           | 7,270            | 11.6%          | 117,542            |
| Halls                                                               | 56,324           | 45,452              | 55,827           | 27,892           | 26,953           | 939              | 3.5%           | 55,827             |
| Centres                                                             | 8,697            | 6,514               | 6,753            | 6,141            | 3,483            | 2,657            | 76.3%          | 6,753              |
| Clinics/Care Centres                                                | 12,883           | 6,258               | 6,252            | 13,912           | 3,639            | 10,274           | 282.3%         | 6,252              |
| Fire/Ambulance Stations                                             | 2,739            | 5,562               | 5,604            | 554              | 3,915            | (3,361)          | -85.9%         | 5,604              |
| Libraries                                                           | 14,223           | 34,665              | 16,906           | 5,807            | 11,150           | (5,343)          | -47.9%         | 16,906             |
| Cemeteries/Crematoria                                               | 10,482           | 10,129              | 12,385           | 6,543            | 5,389            | 1,154            | 21.4%          | 12,385             |
| Nature Reserves                                                     | 4,721            | 4,689               | 4,703            | 3,437            | 2,514            | 924              | 36.7%          | 4,703              |
| Public Ablution Facilities                                          | 8,887            | 6,856               | 6,833            | 4,129            | 4,740            | (611)            | -12.9%         | 6,833              |
| Markets                                                             | 1,520            | 2,278               | 2,278            | 1,575            | 938              | 637              | 68.0%          | 2,278              |
| Sport and Recreation Facilities                                     | 363,389          | 382,327             | 395,545          | 259,283          | 253,838          | 5,445            | 2.1%           | 395,545            |
| Indoor Facilities                                                   | 158              | 25                  | 25               | 64               | 25               | 39               | 152.5%         | 25                 |
| Outdoor Facilities                                                  | 363,231          | 382,301             | 395,520          | 259,219          | 253,813          | 5,406            | 2.1%           | 395,520            |
| <b>Heritage assets</b>                                              | <b>266</b>       | <b>1,916</b>        | <b>1,691</b>     | <b>58</b>        | <b>574</b>       | <b>(516)</b>     | <b>-89.9%</b>  | <b>1,691</b>       |
| Works of Art                                                        | 266              | 1,916               | 1,691            | 58               | 574              | (516)            | -89.9%         | 1,691              |
| <b>Investment properties</b>                                        | <b>3,459</b>     | <b>8,043</b>        | <b>56</b>        | <b>199</b>       | <b>47</b>        | <b>151</b>       | <b>320.6%</b>  | <b>56</b>          |
| Revenue Generating                                                  | 132              | 43                  | 43               | 55               | 34               | 21               | 62.9%          | 43                 |
| Improved Property                                                   | 132              | 43                  | 43               | 55               | 34               | 21               | 62.9%          | 43                 |
| Non-revenue Generating                                              | 3,328            | 8,001               | 13               | 143              | 13               | 130              | 980.3%         | 13                 |
| Unimproved Property                                                 | 3,328            | 8,001               | 13               | 143              | 13               | 130              | 980.3%         | 13                 |
| <b>Other assets</b>                                                 | <b>161,132</b>   | <b>338,649</b>      | <b>211,682</b>   | <b>83,217</b>    | <b>135,653</b>   | <b>(52,437)</b>  | <b>-38.7%</b>  | <b>211,682</b>     |
| Operational Buildings                                               | 161,132          | 338,649             | 211,682          | 83,217           | 135,653          | (52,437)         | -38.7%         | 211,682            |
| Municipal Offices                                                   | 159,427          | 333,831             | 207,142          | 82,397           | 132,163          | (49,765)         | -37.7%         | 207,142            |
| Laboratories                                                        | 1,393            | 2,136               | 1,882            | 745              | 1,509            | (764)            | -50.6%         | 1,882              |
| Training Centres                                                    | 271              | 521                 | 496              | 69               | 373              | (303)            | -81.4%         | 496                |
| Depots                                                              | 41               | 2,162               | 2,162            | 5                | 1,609            | (1,604)          | -99.7%         | 2,162              |
| <b>Computer Equipment</b>                                           | <b>214,045</b>   | <b>246,058</b>      | <b>235,814</b>   | <b>110,671</b>   | <b>144,364</b>   | <b>(33,693)</b>  | <b>-23.3%</b>  | <b>235,814</b>     |
| Computer Equipment                                                  | 214,045          | 246,058             | 235,814          | 110,671          | 144,364          | (33,693)         | -23.3%         | 235,814            |
| <b>Furniture and Office Equipment</b>                               | <b>557,451</b>   | <b>542,256</b>      | <b>838,902</b>   | <b>462,616</b>   | <b>530,317</b>   | <b>(67,700)</b>  | <b>-12.8%</b>  | <b>838,902</b>     |
| Furniture and Office Equipment                                      | 557,451          | 542,256             | 838,902          | 462,616          | 530,317          | (67,700)         | -12.8%         | 838,902            |
| <b>Transport Assets</b>                                             | <b>470,466</b>   | <b>440,991</b>      | <b>460,100</b>   | <b>286,572</b>   | <b>314,968</b>   | <b>(28,397)</b>  | <b>-9.0%</b>   | <b>460,100</b>     |
| Transport Assets                                                    | 470,466          | 440,991             | 460,100          | 286,572          | 314,968          | (28,397)         | -9.0%          | 460,100            |
| <b>Total Repairs and Maintenance Expenditure</b>                    | <b>3,780,395</b> | <b>4,129,677</b>    | <b>4,254,327</b> | <b>2,667,472</b> | <b>2,796,508</b> | <b>(129,036)</b> | <b>-4.6%</b>   | <b>4,254,327</b>   |

**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 |
| <b>R thousands</b>                           |                  |                     |                  |                |                |                |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b> |                  |                     |                  |                |                |                |                |                    |
| <b>Infrastructure</b>                        | <b>1,254,022</b> | <b>1,296,991</b>    | <b>1,330,895</b> | <b>998,433</b> | <b>998,171</b> | <b>(262)</b>   | <b>-0.03%</b>  | <b>1,296,991</b>   |
| Roads Infrastructure                         | 359,467          | 406,286             | 391,955          | 294,263        | 293,966        | (297)          | -0.10%         | 406,286            |
| Roads                                        | 359,467          | 294,830             | 277,686          | 208,384        | 208,264        | (119)          | -0.06%         | 294,830            |
| Road Structures                              | –                | 72,658              | 73,751           | 55,491         | 55,313         | (178)          | -0.32%         | 72,658             |
| Road Furniture                               | –                | 38,798              | 40,518           | 30,389         | 30,389         | 0              | 0.00%          | 38,798             |
| Storm water Infrastructure                   | 46,522           | 45,851              | 51,326           | 38,525         | 38,495         | (31)           | -0.08%         | 45,851             |
| Drainage Collection                          | 46,522           | 45,851              | 51,326           | 38,525         | 38,495         | (31)           | -0.08%         | 45,851             |
| Electrical Infrastructure                    | 246,946          | 233,540             | 233,413          | 175,130        | 175,059        | (71)           | -0.04%         | 233,540            |
| Power Plants                                 | 6,957            | 6,955               | 6,955            | 5,216          | 5,216          | (0)            | 0.00%          | 6,955              |
| HV Substations                               | 20,514           | –                   | –                | –              | –              | –              | –              | –                  |
| HV Transmission Conductors                   | –                | 14,594              | 14,657           | 10,993         | 10,993         | (0)            | 0.00%          | 14,594             |
| MV Substations                               | 52,768           | 13,983              | 3,567            | 2,675          | 2,675          | 0              | 0.00%          | 13,983             |
| MV Switching Stations                        | –                | 52,620              | 56,110           | 42,077         | 42,082         | 5              | 0.01%          | 52,620             |
| MV Networks                                  | 103,470          | 104,873             | 107,102          | 80,323         | 80,327         | 3              | 0.00%          | 104,873            |
| LV Networks                                  | 63,237           | 40,516              | 45,022           | 33,846         | 33,767         | (79)           | -0.24%         | 40,516             |
| Water Supply Infrastructure                  | 236,904          | 264,253             | 276,772          | 207,939        | 207,579        | (360)          | -0.17%         | 264,253            |
| Reservoirs                                   | 21,898           | 22,414              | 41,763           | 31,387         | 31,323         | (64)           | -0.20%         | 22,414             |
| Pump Stations                                | 5,459            | 5,415               | 5,441            | 4,081          | 4,081          | (0)            | 0.00%          | 5,415              |
| Water Treatment Works                        | 28,239           | 26,172              | 31,766           | 24,077         | 23,824         | (253)          | -1.06%         | 26,172             |
| Bulk Mains                                   | 10,405           | 17,915              | 10,413           | 7,810          | 7,810          | (0)            | 0.00%          | 17,915             |
| Distribution                                 | 170,903          | 192,337             | 187,389          | 140,585        | 140,542        | (43)           | -0.03%         | 192,337            |
| Sanitation Infrastructure                    | 266,016          | 264,260             | 270,473          | 202,868        | 202,855        | (13)           | -0.01%         | 264,260            |
| Pump Station                                 | 7,130            | 8,144               | 6,982            | 5,236          | 5,236          | 0              | 0.00%          | 8,144              |
| Reticulation                                 | 157,546          | 155,668             | 155,956          | 116,976        | 116,967        | (9)            | -0.01%         | 155,668            |
| Waste Water Treatment Works                  | 88,511           | 87,640              | 94,692           | 71,025         | 71,019         | (5)            | -0.01%         | 87,640             |
| Outfall Sewers                               | 12,830           | 12,807              | 12,843           | 9,631          | 9,632          | 1              | 0.01%          | 12,807             |
| Solid Waste Infrastructure                   | 45,630           | 36,207              | 39,657           | 28,408         | 29,743         | 1,335          | 4.49%          | 36,207             |
| Landfill Sites                               | 45,630           | 36,207              | 39,657           | 28,408         | 29,743         | 1,335          | 4.49%          | 36,207             |
| Coastal Infrastructure                       | –                | 4,560               | 5,675            | 4,257          | 4,257          | 0              | 0.00%          | 4,560              |
| Promenades                                   | –                | 4,560               | 5,675            | 4,257          | 4,257          | 0              | 0.00%          | 4,560              |
| Information and Communication Infrastructure | 52,537           | 42,035              | 61,623           | 47,042         | 46,218         | (825)          | -1.78%         | 42,035             |
| Data Centres                                 | 52,537           | –                   | –                | –              | –              | –              | –              | –                  |
| Core Layers                                  | –                | 6,610               | 7,086            | 5,315          | 5,315          | (0)            | 0.00%          | 6,610              |
| Distribution Layers                          | –                | 35,424              | 54,537           | 41,727         | 40,903         | (825)          | -2.02%         | 35,424             |
| <b>Community Assets</b>                      | <b>348,370</b>   | <b>364,191</b>      | <b>356,444</b>   | <b>268,565</b> | <b>267,333</b> | <b>(1,232)</b> | <b>-0.46%</b>  | <b>364,191</b>     |
| Community Facilities                         | 129,027          | 155,005             | 149,049          | 111,371        | 111,787        | 416            | 0.37%          | 155,005            |
| Halls                                        | 2,727            | 2,756               | 3,326            | 2,501          | 2,495          | (7)            | -0.26%         | 2,756              |
| Centres                                      | 3,835            | 47,842              | 49,538           | 36,649         | 37,154         | 505            | 1.36%          | 47,842             |
| Clinics/Care Centres                         | 9,506            | 8,247               | 6,758            | 5,140          | 5,068          | (71)           | -1.41%         | 8,247              |
| Fire/Ambulance Stations                      | 1,696            | 2,462               | 2,263            | 1,633          | 1,697          | 64             | 3.76%          | 2,462              |
| Testing Stations                             | 1,106            | 1,122               | 1,315            | 984            | 986            | 2              | 0.18%          | 1,122              |
| Museums                                      | 194              | 363                 | 221              | 166            | 166            | (0)            | 0.00%          | 363                |
| Theatres                                     | 112              | 112                 | 112              | 84             | 84             | 0              | 0.00%          | 112                |
| Libraries                                    | 5,270            | 6,142               | 5,988            | 4,504          | 4,491          | (14)           | -0.31%         | 6,142              |
| Cemeteries/Crematoria                        | 3,256            | 3,880               | 3,282            | 2,461          | 2,462          | 0              | 0.01%          | 3,880              |
| Public Open Space                            | 18,365           | 17,178              | 14,889           | 11,172         | 11,167         | (5)            | -0.05%         | 17,178             |
| Nature Reserves                              | 378              | 817                 | 378              | 283            | 283            | (0)            | 0.00%          | 817                |
| Public Ablution Facilities                   | 2,350            | 1,941               | 2,400            | 1,804          | 1,800          | (4)            | -0.21%         | 1,941              |
| Markets                                      | 1,586            | 1,509               | 1,633            | 1,227          | 1,225          | (2)            | -0.16%         | 1,509              |
| Airports                                     | 4                | 4                   | 4                | 3              | 3              | 0              | 0.00%          | 4                  |
| Taxi Ranks/Bus Terminals                     | 78,643           | 60,630              | 56,942           | 42,758         | 42,706         | (52)           | -0.12%         | 60,630             |
| Sport and Recreation Facilities              | 219,343          | 209,186             | 207,395          | 157,194        | 155,546        | (1,648)        | -1.06%         | 209,186            |
| Indoor Facilities                            | 9,678            | 6,267               | 6,514            | 4,886          | 4,885          | (0)            | 0.00%          | 6,267              |
| Outdoor Facilities                           | 209,665          | 202,919             | 200,881          | 152,308        | 150,661        | (1,648)        | -1.09%         | 202,919            |

Table continues on next page.

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

| Description                                            | 2018/19          | Budget Year 2019/20 |                  |                  |                  |               |                |                    |
|--------------------------------------------------------|------------------|---------------------|------------------|------------------|------------------|---------------|----------------|--------------------|
|                                                        | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | YearTD budget    | YTD variance  | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                     |                  |                     |                  |                  |                  |               |                |                    |
| <b><u>Depreciation by Asset Class/Sub-class</u></b>    |                  |                     |                  |                  |                  |               |                |                    |
| <b><u>Investment properties</u></b>                    | <b>1,714</b>     | <b>1,714</b>        | <b>1,714</b>     | <b>1,285</b>     | <b>1,285</b>     | <b>(0)</b>    | <b>0.00%</b>   | <b>1,714</b>       |
| Revenue Generating                                     | 1,714            | 1,714               | 1,714            | 1,285            | 1,285            | (0)           | 0.00%          | 1,714              |
| Improved Property                                      | 1,714            | 1,714               | 1,714            | 1,285            | 1,285            | (0)           | 0.00%          | 1,714              |
| <b><u>Other assets</u></b>                             | <b>291,700</b>   | <b>258,709</b>      | <b>264,711</b>   | <b>196,945</b>   | <b>198,533</b>   | <b>1,589</b>  | <b>0.80%</b>   | <b>258,709</b>     |
| Operational Buildings                                  | 192,111          | 155,594             | 163,429          | 122,778          | 122,572          | (206)         | -0.17%         | 155,594            |
| Municipal Offices                                      | 162,150          | 9,231               | 6,058            | 4,545            | 4,543            | (1)           | -0.03%         | 9,231              |
| Workshops                                              | –                | 31,024              | 30,860           | 22,581           | 23,145           | 563           | 2.43%          | 31,024             |
| Yards                                                  | 212              | –                   | –                | –                | –                | –             | –              | –                  |
| Laboratories                                           | 295              | –                   | –                | –                | –                | –             | –              | –                  |
| Training Centres                                       | 289              | 303                 | 289              | 217              | 217              | (0)           | 0.00%          | 303                |
| Manufacturing Plant                                    | –                | 6,970               | 6,970            | 5,228            | 5,227            | (1)           | -0.01%         | 6,970              |
| Depots                                                 | 29,165           | 108,066             | 119,254          | 90,208           | 89,440           | (768)         | -0.86%         | 108,066            |
| Housing                                                | 99,589           | 103,115             | 101,282          | 74,167           | 75,962           | 1,795         | 2.36%          | 103,115            |
| Social Housing                                         | 99,589           | 103,115             | 101,282          | 74,167           | 75,962           | 1,795         | 2.36%          | 103,115            |
| <b><u>Intangible Assets</u></b>                        | <b>147,789</b>   | <b>143,931</b>      | <b>156,112</b>   | <b>114,717</b>   | <b>117,084</b>   | <b>2,367</b>  | <b>2.02%</b>   | <b>143,931</b>     |
| Licences and Rights                                    | 147,789          | 143,931             | 156,112          | 114,717          | 117,084          | 2,367         | 2.02%          | 143,931            |
| Computer Software and Applications                     | 77,609           | 73,751              | 85,932           | 62,082           | 64,449           | 2,367         | 3.67%          | 73,751             |
| Unspecified                                            | 70,180           | 70,180              | 70,180           | 52,635           | 52,635           | (0)           | 0.00%          | 70,180             |
| <b><u>Computer Equipment</u></b>                       | <b>223,929</b>   | <b>228,215</b>      | <b>233,514</b>   | <b>167,091</b>   | <b>175,136</b>   | <b>8,045</b>  | <b>4.59%</b>   | <b>228,215</b>     |
| Computer Equipment                                     | 223,929          | 228,215             | 233,514          | 167,091          | 175,136          | 8,045         | 4.59%          | 228,215            |
| <b><u>Furniture and Office Equipment</u></b>           | <b>124,655</b>   | <b>115,391</b>      | <b>110,419</b>   | <b>76,317</b>    | <b>82,814</b>    | <b>6,497</b>  | <b>7.85%</b>   | <b>115,391</b>     |
| Furniture and Office Equipment                         | 124,655          | 115,391             | 110,419          | 76,317           | 82,814           | 6,497         | 7.85%          | 115,391            |
| <b><u>Machinery and Equipment</u></b>                  | <b>110,232</b>   | <b>119,369</b>      | <b>116,573</b>   | <b>85,391</b>    | <b>87,430</b>    | <b>2,039</b>  | <b>2.33%</b>   | <b>119,369</b>     |
| Machinery and Equipment                                | 110,232          | 119,369             | 116,573          | 85,391           | 87,430           | 2,039         | 2.33%          | 119,369            |
| <b><u>Transport Assets</u></b>                         | <b>333,717</b>   | <b>417,125</b>      | <b>400,955</b>   | <b>280,748</b>   | <b>300,716</b>   | <b>19,968</b> | <b>6.64%</b>   | <b>417,125</b>     |
| Transport Assets                                       | 333,717          | 417,125             | 400,955          | 280,748          | 300,716          | 19,968        | 6.64%          | 417,125            |
| <b><u>Land</u></b>                                     | <b>–</b>         | <b>69,253</b>       | <b>69,253</b>    | <b>–</b>         | <b>51,940</b>    | <b>51,940</b> | <b>100.00%</b> | <b>69,253</b>      |
| Land                                                   | –                | 69,253              | 69,253           | –                | 51,940           | 51,940        | 100.00%        | 69,253             |
| <b><u>Zoo's, Marine and Non-biological Animals</u></b> | <b>–</b>         | <b>197</b>          | <b>192</b>       | <b>144</b>       | <b>144</b>       | <b>0</b>      | <b>0.00%</b>   | <b>197</b>         |
| Zoo's, Marine and Non-biological Animals               | –                | 197                 | 192              | 144              | 144              | 0             | 0.00%          | 197                |
| <b>Total Depreciation</b>                              | <b>2,836,129</b> | <b>3,015,086</b>    | <b>3,040,783</b> | <b>2,189,637</b> | <b>2,280,587</b> | <b>90,950</b> | <b>3.99%</b>   | <b>3,015,086</b>   |

**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 |
| <b>R thousands</b>                                                                            |                   |                     |                   |                   |                   |                    |                |                    |
| <b><u>Financial Performance</u></b>                                                           |                   |                     |                   |                   |                   |                    |                |                    |
| Property rates                                                                                | 9,529,022         | 9,916,685           | 9,950,180         | 7,497,321         | 7,480,131         | 17,190             | 0.2%           | 9,950,180          |
| Service charges                                                                               | 18,876,837        | 19,690,195          | 20,056,927        | 15,371,179        | 15,086,537        | 284,643            | 1.9%           | 20,057,092         |
| Investment revenue                                                                            | 1,142,094         | 919,395             | 924,223           | 960,315           | 812,825           | 147,490            | 18.1%          | 924,448            |
| Transfers and subsidies                                                                       | 7,052,155         | 7,376,568           | 7,722,432         | 6,721,760         | 6,748,866         | (27,106)           | -0.4%          | 7,521,102          |
| Other own revenue                                                                             | 3,874,061         | 3,305,614           | 3,305,496         | 2,867,563         | 2,500,582         | 366,981            | 14.7%          | 3,299,270          |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                          | <b>40,474,168</b> | <b>41,208,458</b>   | <b>41,959,259</b> | <b>33,418,140</b> | <b>32,628,941</b> | <b>789,198</b>     | <b>2.4%</b>    | <b>41,752,093</b>  |
| Employee costs                                                                                | 12,459,200        | 13,908,778          | 14,108,974        | 9,684,879         | 9,966,658         | (281,778)          | -2.8%          | 13,751,304         |
| Remuneration of Councillors                                                                   | 161,297           | 179,818             | 179,818           | 121,539           | 121,249           | 290                | 0.2%           | 180,799            |
| Depreciation & asset impairment                                                               | 2,889,931         | 3,065,250           | 3,097,077         | 2,234,043         | 2,267,318         | (33,275)           | -1.5%          | 3,082,301          |
| Finance charges                                                                               | 838,055           | 790,756             | 760,816           | 573,793           | 548,770           | 25,023             | 4.6%           | 801,399            |
| Materials and bulk purchases                                                                  | 9,973,829         | 11,746,242          | 11,584,787        | 7,817,941         | 7,785,418         | 32,524             | 0.4%           | 11,590,949         |
| Transfers and subsidies                                                                       | 336,816           | 374,860             | 504,487           | 255,050           | 269,907           | (14,857)           | -5.5%          | 496,211            |
| Other expenditure                                                                             | 9,504,978         | 12,033,540          | 12,015,251        | 7,566,111         | 7,717,757         | (151,646)          | -2.0%          | 11,800,953         |
| <b>Total Expenditure</b>                                                                      | <b>36,164,106</b> | <b>42,099,245</b>   | <b>42,251,210</b> | <b>28,253,356</b> | <b>28,677,077</b> | <b>(423,721)</b>   | <b>-1.5%</b>   | <b>41,703,916</b>  |
| <b>Surplus/(Deficit)</b>                                                                      | <b>4,310,062</b>  | <b>(890,787)</b>    | <b>(291,950)</b>  | <b>5,164,784</b>  | <b>3,951,865</b>  | <b>1,212,919</b>   | <b>30.7%</b>   | <b>48,177</b>      |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 2,078,060         | 2,211,385           | 2,556,221         | 1,243,726         | 1,041,956         | 201,770            | 19.4%          | 2,167,669          |
| Contributions & Contributed assets                                                            | 52,664            | 53,700              | 60,887            | 34,400            | 35,763            | (1,364)            | -3.8%          | 59,687             |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                          | <b>6,440,786</b>  | <b>1,374,299</b>    | <b>2,325,157</b>  | <b>6,442,909</b>  | <b>5,029,584</b>  | <b>1,413,325</b>   | <b>28.1%</b>   | <b>2,275,532</b>   |
| Share of surplus/ (deficit) of associate                                                      | -                 | -                   | -                 | -                 | -                 | -                  | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>                                                        | <b>6,440,786</b>  | <b>1,374,299</b>    | <b>2,325,157</b>  | <b>6,442,909</b>  | <b>5,029,584</b>  | <b>1,413,325</b>   | <b>28.1%</b>   | <b>2,275,532</b>   |
| <b><u>Capital expenditure &amp; funds sources</u></b>                                         |                   |                     |                   |                   |                   |                    |                |                    |
| <b>Capital expenditure</b>                                                                    | <b>5,382,377</b>  | <b>8,430,911</b>    | <b>7,939,516</b>  | <b>3,858,193</b>  | <b>3,418,990</b>  | <b>439,202</b>     | <b>12.8%</b>   | <b>7,109,142</b>   |
| Capital transfers recognised                                                                  | 2,119,370         | 2,265,085           | 2,617,108         | 1,276,115         | 1,074,711         | 201,404            | 18.7%          | 2,136,323          |
| Borrowing                                                                                     | 388,077           | 1,091,580           | 1,091,580         | 580,148           | 392,771           | 187,377            | 47.7%          | 1,036,911          |
| Internally generated funds                                                                    | 2,874,929         | 5,074,246           | 4,230,828         | 2,001,930         | 1,951,508         | 50,421             | 2.6%           | 3,935,908          |
| <b>Total sources of capital funds</b>                                                         | <b>5,382,377</b>  | <b>8,430,911</b>    | <b>7,939,516</b>  | <b>3,858,193</b>  | <b>3,418,990</b>  | <b>439,202</b>     | <b>12.8%</b>   | <b>7,109,142</b>   |
| <b><u>Financial position</u></b>                                                              |                   |                     |                   |                   |                   |                    |                |                    |
| Total current assets                                                                          | 18,661,909        | 18,660,159          | 18,564,691        | 17,674,348        |                   |                    |                | 18,564,691         |
| Total non current assets                                                                      | 53,428,597        | 58,112,027          | 56,777,510        | 59,614,955        |                   |                    |                | 56,777,510         |
| Total current liabilities                                                                     | 9,216,211         | 12,973,358          | 9,686,185         | 6,901,263         |                   |                    |                | 9,686,185          |
| Total non current liabilities                                                                 | 13,148,360        | 14,911,172          | 14,923,026        | 13,957,186        |                   |                    |                | 14,923,026         |
| <b>Community wealth/Equity</b>                                                                | <b>49,725,936</b> | <b>48,887,656</b>   | <b>50,732,991</b> | <b>56,430,854</b> |                   |                    |                | <b>50,732,991</b>  |
| <b><u>Cash flows</u></b>                                                                      |                   |                     |                   |                   |                   |                    |                |                    |
| Net cash from (used) operating                                                                | 9,280,101         | 4,472,317           | 5,854,601         | 7,532,012         | 6,115,328         | (1,416,684)        | -23.2%         | 5,854,601          |
| Net cash from (used) investing                                                                | (6,242,255)       | (7,761,267)         | (7,216,590)       | (3,979,578)       | (3,774,559)       | 205,019            | -5.4%          | (7,216,590)        |
| Net cash from (used) financing                                                                | (131,800)         | 748,685             | 747,798           | 769,685           | 769,685           | 0                  | -              | 747,798            |
| <b>Cash/cash equivalents at the month/year end</b>                                            | <b>8,712,870</b>  | <b>5,087,575</b>    | <b>8,040,149</b>  | <b>12,976,458</b> | <b>11,764,793</b> | <b>(1,211,665)</b> | <b>-10.3%</b>  | <b>8,040,149</b>   |

**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 |
| <b>R thousands</b>                         |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Revenue - Functional</b>                |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Governance and administration</b>       | <b>15,430,959</b> | <b>15,354,923</b>   | <b>15,455,711</b> | <b>12,673,737</b> | <b>12,463,717</b> | <b>210,020</b>   | <b>1.7%</b>    | <b>15,423,789</b>  |
| Executive and council                      | 1,085             | 299                 | 2,333             | 174               | 686               | (512)            | -74.6%         | 2,333              |
| Finance and administration                 | 15,429,866        | 15,354,622          | 15,453,376        | 12,673,548        | 12,463,030        | 210,518          | 1.7%           | 15,421,453         |
| Internal audit                             | 8                 | 3                   | 3                 | 15                | 1                 | 14               | 2013.9%        | 3                  |
| <b>Community and public safety</b>         | <b>3,321,136</b>  | <b>3,301,487</b>    | <b>3,500,635</b>  | <b>2,696,915</b>  | <b>2,391,935</b>  | <b>304,981</b>   | <b>12.8%</b>   | <b>3,450,283</b>   |
| Community and social services              | 133,503           | 125,650             | 139,675           | 82,680            | 95,368            | (12,688)         | -13.3%         | 117,262            |
| Sport and recreation                       | 87,253            | 86,512              | 63,226            | 39,919            | 34,256            | 5,662            | 16.5%          | 83,440             |
| Public safety                              | 1,397,410         | 1,238,308           | 1,205,474         | 1,368,874         | 1,006,195         | 362,679          | 36.0%          | 1,205,474          |
| Housing                                    | 1,305,811         | 1,374,066           | 1,638,645         | 927,528           | 957,305           | (29,777)         | -3.1%          | 1,638,804          |
| Health                                     | 397,158           | 476,952             | 453,615           | 277,914           | 298,809           | (20,895)         | -7.0%          | 405,304            |
| <b>Economic and environmental services</b> | <b>1,846,204</b>  | <b>2,297,417</b>    | <b>2,436,084</b>  | <b>1,319,122</b>  | <b>1,349,801</b>  | <b>(30,680)</b>  | <b>-2.3%</b>   | <b>2,004,013</b>   |
| Planning and development                   | 387,364           | 450,811             | 432,163           | 288,321           | 293,162           | (4,841)          | -1.7%          | 432,163            |
| Road transport                             | 1,435,992         | 1,831,775           | 1,972,608         | 1,014,654         | 1,040,024         | (25,370)         | -2.4%          | 1,538,971          |
| Environmental protection                   | 22,848            | 14,831              | 31,313            | 16,147            | 16,615            | (468)            | -2.8%          | 32,879             |
| <b>Trading services</b>                    | <b>21,711,594</b> | <b>22,228,113</b>   | <b>22,887,359</b> | <b>17,803,818</b> | <b>17,267,862</b> | <b>535,956</b>   | <b>3.1%</b>    | <b>22,804,787</b>  |
| Energy sources                             | 13,533,225        | 14,080,480          | 14,826,243        | 11,337,223        | 11,182,946        | 154,277          | 1.4%           | 14,826,893         |
| Water management                           | 4,537,454         | 4,468,354           | 4,499,568         | 3,651,976         | 3,487,172         | 164,804          | 4.7%           | 4,927,066          |
| Waste water management                     | 2,061,455         | 1,956,104           | 1,864,930         | 1,401,108         | 1,231,133         | 169,975          | 13.8%          | 1,354,210          |
| Waste management                           | 1,579,460         | 1,723,174           | 1,696,618         | 1,413,511         | 1,366,611         | 46,900           | 3.4%           | 1,696,618          |
| <b>Other</b>                               | <b>295,000</b>    | <b>291,603</b>      | <b>296,577</b>    | <b>202,673</b>    | <b>233,346</b>    | <b>(30,673)</b>  | <b>-13.1%</b>  | <b>296,577</b>     |
| <b>Total Revenue - Functional</b>          | <b>42,604,893</b> | <b>43,473,543</b>   | <b>44,576,367</b> | <b>34,696,265</b> | <b>33,706,661</b> | <b>989,604</b>   | <b>2.9%</b>    | <b>43,979,449</b>  |
| <b>Expenditure - Functional</b>            |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Governance and administration</b>       | <b>7,713,381</b>  | <b>8,923,446</b>    | <b>9,285,319</b>  | <b>5,794,893</b>  | <b>6,207,937</b>  | <b>(413,044)</b> | <b>-6.7%</b>   | <b>8,986,740</b>   |
| Executive and council                      | 427,984           | 535,009             | 532,367           | 340,420           | 362,113           | (21,693)         | -6.0%          | 532,367            |
| Finance and administration                 | 7,242,531         | 8,342,352           | 8,704,965         | 5,418,930         | 5,812,510         | (393,579)        | -6.8%          | 8,406,385          |
| Internal audit                             | 42,866            | 46,085              | 47,987            | 35,542            | 33,315            | 2,228            | 6.7%           | 47,987             |
| <b>Community and public safety</b>         | <b>7,346,222</b>  | <b>7,857,502</b>    | <b>7,864,221</b>  | <b>5,593,784</b>  | <b>5,500,773</b>  | <b>93,011</b>    | <b>1.7%</b>    | <b>8,011,870</b>   |
| Community and social services              | 905,997           | 971,924             | 970,562           | 685,710           | 673,954           | 11,756           | 1.7%           | 955,153            |
| Sport and recreation                       | 1,191,371         | 1,187,125           | 1,143,553         | 891,010           | 800,422           | 90,588           | 11.3%          | 1,281,949          |
| Public safety                              | 2,903,921         | 2,910,539           | 2,901,116         | 2,172,863         | 2,111,374         | 61,489           | 2.9%           | 2,901,006          |
| Housing                                    | 1,173,517         | 1,480,067           | 1,601,535         | 920,594           | 1,025,459         | (104,865)        | -10.2%         | 1,602,095          |
| Health                                     | 1,171,416         | 1,307,848           | 1,247,455         | 923,607           | 889,564           | 34,043           | 3.8%           | 1,271,667          |
| <b>Economic and environmental services</b> | <b>4,630,564</b>  | <b>5,277,186</b>    | <b>5,348,341</b>  | <b>3,494,422</b>  | <b>3,545,732</b>  | <b>(51,310)</b>  | <b>-1.4%</b>   | <b>5,114,449</b>   |
| Planning and development                   | 1,244,116         | 1,511,371           | 1,434,037         | 941,340           | 946,034           | (4,694)          | -0.5%          | 1,430,109          |
| Road transport                             | 3,238,984         | 3,607,973           | 3,725,685         | 2,436,590         | 2,473,825         | (37,236)         | -1.5%          | 3,496,687          |
| Environmental protection                   | 147,465           | 157,842             | 188,618           | 116,492           | 125,873           | (9,381)          | -7.5%          | 187,654            |
| <b>Trading services</b>                    | <b>16,131,637</b> | <b>19,596,547</b>   | <b>19,301,416</b> | <b>13,071,148</b> | <b>13,101,303</b> | <b>(30,155)</b>  | <b>-0.2%</b>   | <b>19,140,917</b>  |
| Energy sources                             | 10,058,040        | 11,596,405          | 11,630,875        | 7,896,095         | 7,943,159         | (47,064)         | -0.6%          | 11,510,543         |
| Water management                           | 2,661,718         | 3,747,229           | 3,344,616         | 2,287,391         | 2,303,146         | (15,755)         | -0.7%          | 3,489,480          |
| Waste water management                     | 1,546,091         | 2,049,818           | 2,119,922         | 1,406,439         | 1,424,239         | (17,800)         | -1.2%          | 1,934,893          |
| Waste management                           | 1,865,788         | 2,203,094           | 2,206,001         | 1,481,223         | 1,430,758         | 50,464           | 3.5%           | 2,206,001          |
| <b>Other</b>                               | <b>342,302</b>    | <b>444,564</b>      | <b>451,914</b>    | <b>299,110</b>    | <b>321,331</b>    | <b>(22,222)</b>  | <b>-6.9%</b>   | <b>449,941</b>     |
| <b>Total Expenditure - Functional</b>      | <b>36,164,106</b> | <b>42,099,245</b>   | <b>42,251,210</b> | <b>28,253,356</b> | <b>28,677,077</b> | <b>(423,721)</b> | <b>-1.5%</b>   | <b>41,703,916</b>  |
| <b>Surplus/ (Deficit) for the year</b>     | <b>6,440,786</b>  | <b>1,374,299</b>    | <b>2,325,157</b>  | <b>6,442,909</b>  | <b>5,029,584</b>  | <b>1,413,325</b> | <b>28.1%</b>   | <b>2,275,532</b>   |

**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 |
| <b>R thousands</b>                                  |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Revenue by Vote</b>                              |                   |                     |                   |                   |                   |                  |                |                    |
| Vote 1 - Community Services & Health                | 920,099           | 974,189             | 986,510           | 611,227           | 660,287           | (49,060)         | -7.4%          | 901,708            |
| Vote 2 - Corporate Services                         | 69,717            | 71,523              | 66,230            | 51,314            | 41,071            | 10,244           | 24.9%          | 66,722             |
| Vote 3 - Economic Opportunities & Asset Managemnt   | 282,741           | 181,445             | 222,865           | 160,868           | 157,168           | 3,699            | 2.4%           | 219,879            |
| Vote 4 - Energy & Climate Change                    | 13,350,399        | 13,874,705          | 14,620,468        | 11,147,201        | 10,977,137        | 170,064          | 1.5%           | 14,621,118         |
| Vote 5 - Finance                                    | 15,957,830        | 16,174,512          | 16,236,222        | 13,772,923        | 13,512,914        | 260,009          | 1.9%           | 16,223,310         |
| Vote 6 - Human Settlements                          | 1,185,791         | 1,249,070           | 1,513,649         | 802,539           | 832,311           | (29,771)         | -3.6%          | 1,513,805          |
| Vote 7 - Office of the City Manager                 | 164               | 6                   | 6                 | 34                | 3                 | 31               | 947.1%         | 6                  |
| Vote 8 - Safety & Security                          | 1,431,606         | 1,291,229           | 1,386,588         | 1,427,220         | 1,082,324         | 344,896          | 31.9%          | 1,386,588          |
| Vote 9 - Spatial Planning & Environment             | 152,894           | 166,410             | 168,977           | 111,761           | 116,986           | (5,225)          | -4.5%          | 168,977            |
| Vote 10 - Transport                                 | 1,421,444         | 1,801,886           | 1,807,517         | 960,886           | 967,825           | (6,939)          | -0.7%          | 1,371,219          |
| Vote 11 - Urban Management                          | 224,125           | 301,769             | 283,268           | 190,889           | 192,934           | (2,046)          | -1.1%          | 283,268            |
| Vote 12 - Water & Waste                             | 7,316,631         | 7,078,278           | 6,992,710         | 5,287,724         | 4,942,944         | 344,780          | 7.0%           | 6,909,478          |
| Vote 13 - Cape Town International Convention Centre | 292,264           | 285,600             | 290,450           | 168,752           | 228,241           | (59,490)         | -26.1%         | 290,450            |
| Vote 14 - Cape Town Stadium                         | (813)             | 22,921              | 908               | 2,926             | (5,486)           | 8,412            | -153.3%        | 22,921             |
| <b>Total Revenue by Vote</b>                        | <b>42,604,892</b> | <b>43,473,543</b>   | <b>44,576,367</b> | <b>34,696,265</b> | <b>33,706,661</b> | <b>989,604</b>   | <b>2.9%</b>    | <b>43,979,449</b>  |
| <b>Expenditure by Vote</b>                          |                   |                     |                   |                   |                   |                  |                |                    |
| Vote 1 - Community Services & Health                | 3,414,260         | 3,925,379           | 3,844,311         | 2,627,780         | 2,581,280         | 46,500           | 1.8%           | 3,815,700          |
| Vote 2 - Corporate Services                         | 1,709,075         | 1,808,667           | 1,872,734         | 1,366,725         | 1,334,514         | 32,211           | 2.4%           | 1,872,734          |
| Vote 3 - Economic Opportunities & Asset Managemnt   | 1,168,348         | 1,368,210           | 1,425,879         | 990,017           | 968,554           | 21,463           | 2.2%           | 1,425,879          |
| Vote 4 - Energy & Climate Change                    | 10,354,181        | 12,060,720          | 12,097,935        | 8,132,451         | 8,283,571         | (151,120)        | -1.8%          | 11,971,904         |
| Vote 5 - Finance                                    | 3,363,625         | 2,933,071           | 3,321,105         | 2,123,044         | 2,214,360         | (91,316)         | -4.1%          | 3,236,151          |
| Vote 6 - Human Settlements                          | 1,164,939         | 1,468,810           | 1,600,804         | 921,689           | 1,024,623         | (102,934)        | -10.0%         | 1,603,141          |
| Vote 7 - Office of the City Manager                 | 176,978           | 237,561             | 239,104           | 153,145           | 173,603           | (20,459)         | -11.8%         | 239,104            |
| Vote 8 - Safety & Security                          | 3,347,986         | 3,598,555           | 3,596,416         | 2,562,657         | 2,559,847         | 2,811            | 0.1%           | 3,596,416          |
| Vote 9 - Spatial Planning & Environment             | 575,368           | 711,474             | 697,345           | 481,079           | 493,478           | (12,399)         | -2.5%          | 697,345            |
| Vote 10 - Transport                                 | 3,330,783         | 3,679,302           | 3,664,518         | 2,402,548         | 2,439,642         | (37,094)         | -1.5%          | 3,418,037          |
| Vote 11 - Urban Management                          | 753,997           | 1,142,379           | 1,097,253         | 656,978           | 655,992           | 986              | 0.2%           | 1,097,253          |
| Vote 12 - Water & Waste                             | 6,725,039         | 8,774,142           | 8,476,397         | 5,645,615         | 5,714,080         | (68,465)         | -1.2%          | 8,391,255          |
| Vote 13 - Cape Town International Convention Centre | 80,339            | 318,719             | 316,501           | 186,702           | 239,019           | (52,317)         | -21.9%         | 316,076            |
| Vote 14 - Cape Town Stadium                         | (813)             | 72,254              | 908               | 2,926             | (5,486)           | 8,412            | -153.3%        | 22,921             |
| <b>Total Expenditure by Vote</b>                    | <b>36,164,106</b> | <b>42,099,243</b>   | <b>42,251,210</b> | <b>28,253,356</b> | <b>28,677,077</b> | <b>(423,721)</b> | <b>-1.5%</b>   | <b>41,703,916</b>  |
| <b>Surplus/ (Deficit) for the year</b>              | <b>6,440,786</b>  | <b>1,374,300</b>    | <b>2,325,157</b>  | <b>6,442,909</b>  | <b>5,029,584</b>  | <b>1,413,325</b> | <b>28.1%</b>   | <b>2,275,532</b>   |

**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 |
| <b>R thousands</b>                                                                                                                                                                                                                             |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Revenue By Source</b>                                                                                                                                                                                                                       |                   |                     |                   |                   |                   |                  |                |                    |
| Property rates                                                                                                                                                                                                                                 | 9,529,022         | 9,916,685           | 9,950,180         | 7,497,321         | 7,480,131         | 17,190           | 0.2%           | 9,950,180          |
| Service charges - electricity revenue                                                                                                                                                                                                          | 13,018,591        | 13,623,146          | 14,368,248        | 10,978,912        | 10,807,198        | 171,714          | 1.6%           | 14,368,393         |
| Service charges - water revenue                                                                                                                                                                                                                | 3,118,799         | 3,212,017           | 2,969,773         | 2,266,500         | 2,244,072         | 22,428           | 1.0%           | 2,969,773          |
| Service charges - sanitation revenue                                                                                                                                                                                                           | 1,600,851         | 1,568,599           | 1,482,072         | 1,160,207         | 1,116,901         | 43,307           | 3.9%           | 1,482,072          |
| Service charges - refuse revenue                                                                                                                                                                                                               | 1,138,596         | 1,286,433           | 1,236,834         | 965,559           | 918,366           | 47,194           | 5.1%           | 1,236,855          |
| Rental of facilities and equipment                                                                                                                                                                                                             | 545,869           | 459,882             | 474,501           | 318,712           | 340,019           | (21,307)         | -6.3%          | 478,145            |
| Interest earned - external investments                                                                                                                                                                                                         | 1,142,094         | 919,395             | 924,223           | 960,315           | 812,825           | 147,490          | 18.1%          | 924,448            |
| Interest earned - outstanding debtors                                                                                                                                                                                                          | 358,499           | 380,814             | 394,487           | 295,793           | 297,020           | (1,228)          | -0.4%          | 385,592            |
| Dividends received                                                                                                                                                                                                                             | -                 | -                   | -                 | -                 | -                 | -                | -              | -                  |
| Fines, penalties and forfeits                                                                                                                                                                                                                  | 1,485,757         | 1,185,453           | 1,142,748         | 1,313,367         | 960,031           | 353,336          | 36.8%          | 1,147,149          |
| Licences and permits                                                                                                                                                                                                                           | 64,881            | 82,218              | 79,696            | 43,784            | 46,597            | (2,812)          | -6.0%          | 73,331             |
| Agency services                                                                                                                                                                                                                                | 230,144           | 217,672             | 219,336           | 183,221           | 160,092           | 23,130           | 14.4%          | 219,336            |
| Transfers and subsidies                                                                                                                                                                                                                        | 7,052,155         | 7,376,568           | 7,722,432         | 6,721,760         | 6,748,866         | (27,106)         | -0.4%          | 7,521,102          |
| Other revenue                                                                                                                                                                                                                                  | 1,065,475         | 935,842             | 947,223           | 671,592           | 662,936           | 8,656            | 1.3%           | 957,403            |
| Gains on disposal of PPE                                                                                                                                                                                                                       | 123,435           | 43,732              | 47,505            | 41,093            | 33,888            | 7,205            | 21.3%          | 38,312             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                                           | <b>40,474,168</b> | <b>41,208,458</b>   | <b>41,959,259</b> | <b>33,418,140</b> | <b>32,628,941</b> | <b>789,198</b>   | <b>2.4%</b>    | <b>41,752,093</b>  |
| <b>Expenditure By Type</b>                                                                                                                                                                                                                     |                   |                     |                   |                   |                   |                  |                |                    |
| Employee related costs                                                                                                                                                                                                                         | 12,459,200        | 13,908,778          | 14,108,974        | 9,684,879         | 9,966,658         | (281,778)        | -2.8%          | 13,751,304         |
| Remuneration of councillors                                                                                                                                                                                                                    | 161,297           | 179,818             | 179,818           | 121,539           | 121,249           | 290              | 0.2%           | 180,799            |
| Debt impairment                                                                                                                                                                                                                                | 1,583,361         | 2,341,928           | 2,213,244         | 1,649,412         | 1,557,893         | 91,519           | 5.9%           | 2,213,544          |
| Depreciation & asset impairment                                                                                                                                                                                                                | 2,889,931         | 3,065,250           | 3,097,077         | 2,234,043         | 2,267,318         | (33,275)         | -1.5%          | 3,082,301          |
| Finance charges                                                                                                                                                                                                                                | 838,055           | 790,756             | 760,816           | 573,793           | 548,770           | 25,023           | 4.6%           | 801,399            |
| Bulk purchases                                                                                                                                                                                                                                 | 8,632,303         | 10,092,601          | 10,069,094        | 6,791,799         | 6,748,379         | 43,420           | 0.6%           | 10,070,868         |
| Other materials                                                                                                                                                                                                                                | 1,341,525         | 1,653,641           | 1,515,693         | 1,026,142         | 1,037,038         | (10,896)         | -1.1%          | 1,520,081          |
| Contracted services                                                                                                                                                                                                                            | 6,255,917         | 7,273,811           | 7,440,821         | 4,441,748         | 4,587,828         | (146,079)        | -3.2%          | 7,231,580          |
| Transfers and subsidies                                                                                                                                                                                                                        | 336,816           | 374,860             | 504,487           | 255,050           | 269,907           | (14,857)         | -5.5%          | 496,211            |
| Other expenditure                                                                                                                                                                                                                              | 1,640,908         | 2,417,044           | 2,359,366         | 1,463,926         | 1,570,626         | (106,700)        | -6.8%          | 2,349,709          |
| Loss on disposal of PPE                                                                                                                                                                                                                        | 24,792            | 756                 | 1,820             | 11,025            | 1,410             | 9,615            | 681.7%         | 6,121              |
| <b>Total Expenditure</b>                                                                                                                                                                                                                       | <b>36,164,106</b> | <b>42,099,245</b>   | <b>42,251,210</b> | <b>28,253,356</b> | <b>28,677,077</b> | <b>(423,721)</b> | <b>-1.5%</b>   | <b>41,703,916</b>  |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                                                       | <b>4,310,062</b>  | <b>(890,787)</b>    | <b>(291,950)</b>  | <b>5,164,784</b>  | <b>3,951,865</b>  | <b>1,212,919</b> | <b>30.7%</b>   | <b>48,177</b>      |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                                                  | 2,078,060         | 2,211,385           | 2,556,221         | 1,243,726         | 1,041,956         | 201,770          | 19.4%          | 2,167,669          |
| 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              | 60,887            | 34,400            | 35,763            | (1,364)          | -3.8%          | 59,687             |
|                                                                                                                                                                                                                                                | 2,860             | -                   | -                 | -                 | -                 | -                | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                                           | <b>6,440,786</b>  | <b>1,374,299</b>    | <b>2,325,157</b>  | <b>6,442,909</b>  | <b>5,029,584</b>  |                  |                | <b>2,275,532</b>   |
| Taxation                                                                                                                                                                                                                                       | 5,861             | -                   | -                 | -                 | -                 | -                | -              | -                  |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                                                                                        | <b>6,434,925</b>  | <b>1,374,299</b>    | <b>2,325,157</b>  | <b>6,442,909</b>  | <b>5,029,584</b>  |                  |                | <b>2,275,532</b>   |
| Attributable to minorities                                                                                                                                                                                                                     | (5,216)           | (9,472)             | (5,118)           | (5,134)           | (2,252)           |                  |                | -                  |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                                                                                          | <b>6,429,709</b>  | <b>1,364,827</b>    | <b>2,320,039</b>  | <b>6,437,775</b>  | <b>5,027,332</b>  |                  |                | <b>2,275,532</b>   |
| Share of surplus/ (deficit) of associate                                                                                                                                                                                                       | -                 | -                   | -                 | -                 | -                 |                  |                | -                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                                                                         | <b>6,429,709</b>  | <b>1,364,827</b>    | <b>2,320,039</b>  | <b>6,437,775</b>  | <b>5,027,332</b>  |                  |                | <b>2,275,532</b>   |

**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 |
| <b>R thousands</b>                                           |                  |                     |                  |                  |                  |                  |                |                    |
| <b>Multi-Year expenditure appropriation</b>                  |                  |                     |                  |                  |                  |                  |                |                    |
| Vote 1 - Community Services & Health                         | 294,231          | 354,281             | 374,140          | 126,634          | 160,125          | (33,490)         | -20.9%         | 341,348            |
| Vote 2 - Corporate Services                                  | 252,050          | 149,863             | 187,210          | 62,859           | 91,074           | (28,214)         | -31.0%         | 184,663            |
| Vote 3 - Economic Opportunities & Asset Managemnt            | 272,714          | 389,498             | 478,520          | 221,586          | 125,203          | 96,383           | 77.0%          | 463,588            |
| Vote 4 - Energy & Climate Change                             | 749,456          | 834,094             | 871,137          | 473,985          | 493,848          | (19,862)         | -4.0%          | 700,061            |
| Vote 5 - Finance                                             | 26,225           | 116,957             | 108,721          | 32,854           | 33,050           | (196)            | -0.6%          | 108,625            |
| Vote 6 - Human Settlements                                   | 670,112          | 869,063             | 1,052,544        | 464,763          | 489,240          | (24,477)         | -5.0%          | 909,363            |
| Vote 7 - Office of the City Manager                          | 2,500            | 973                 | 1,710            | 756              | 1,115            | (359)            | -32.2%         | 1,680              |
| Vote 8 - Safety & Security                                   | 206,866          | 535,237             | 552,515          | 231,782          | 145,631          | 86,151           | 59.2%          | 550,850            |
| Vote 9 - Spatial Planning & Environment                      | 57,070           | 92,847              | 86,810           | 31,917           | 52,538           | (20,621)         | -39.2%         | 76,613             |
| Vote 10 - Transport                                          | 973,584          | 1,326,126           | 1,275,143        | 624,297          | 705,568          | (81,271)         | -11.5%         | 1,028,232          |
| Vote 11 - Urban Management                                   | 22,429           | 122,981             | 106,991          | 18,118           | 47,205           | (29,087)         | -61.6%         | 106,950            |
| Vote 12 - Water & Waste                                      | 1,789,054        | 3,596,511           | 2,784,309        | 1,545,026        | 1,029,568        | 515,457          | 50.1%          | 2,577,402          |
| Vote 13 - Cape Town International Convention Centre          | 66,087           | 42,479              | 59,767           | 23,614           | 44,825           | (21,211)         | -47.3%         | 59,767             |
| Vote 14 - Cape Town Stadium                                  | -                | -                   | -                | -                | -                | -                | -              | -                  |
| <b>Total Capital Expenditure</b>                             | <b>5,382,377</b> | <b>8,430,911</b>    | <b>7,939,516</b> | <b>3,858,193</b> | <b>3,418,990</b> | <b>439,202</b>   | <b>12.8%</b>   | <b>7,109,142</b>   |
| <b>Capital Expenditure - Functional Classification</b>       |                  |                     |                  |                  |                  |                  |                |                    |
| <b>Governance and administration</b>                         | <b>953,790</b>   | <b>1,120,012</b>    | <b>1,196,379</b> | <b>504,103</b>   | <b>464,713</b>   | <b>39,390</b>    | <b>8.5%</b>    | <b>1,153,251</b>   |
| Executive and council                                        | 3,413            | 24,280              | 5,568            | 1,826            | 963              | 863              | 89.6%          | 5,541              |
| Finance and administration                                   | 950,102          | 1,095,600           | 1,190,220        | 502,180          | 463,618          | 38,562           | 8.3%           | 1,147,118          |
| Internal audit                                               | 275              | 131                 | 591              | 96               | 131              | (36)             | -27.1%         | 591                |
| <b>Community and public safety</b>                           | <b>988,852</b>   | <b>1,547,286</b>    | <b>1,723,715</b> | <b>706,430</b>   | <b>699,240</b>   | <b>7,190</b>     | <b>1.0%</b>    | <b>1,560,922</b>   |
| Community and social services                                | 83,095           | 105,089             | 114,641          | 55,272           | 47,754           | 7,518            | 15.7%          | 105,878            |
| Sport and recreation                                         | 88,538           | 141,792             | 148,346          | 46,629           | 58,228           | (11,599)         | -19.9%         | 147,782            |
| Public safety                                                | 87,618           | 349,905             | 331,447          | 118,507          | 62,960           | 55,547           | 88.2%          | 331,360            |
| Housing                                                      | 670,112          | 869,063             | 1,052,444        | 464,763          | 489,240          | (24,477)         | -5.0%          | 909,263            |
| Health                                                       | 59,489           | 81,436              | 76,838           | 21,258           | 41,058           | (19,800)         | -48.2%         | 66,638             |
| <b>Economic and environmental services</b>                   | <b>1,066,375</b> | <b>1,534,310</b>    | <b>1,542,764</b> | <b>686,790</b>   | <b>806,275</b>   | <b>(119,485)</b> | <b>-14.8%</b>  | <b>1,285,327</b>   |
| Planning and development                                     | 51,066           | 151,588             | 152,451          | 36,741           | 82,505           | (45,765)         | -55.5%         | 143,202            |
| Road transport                                               | 988,308          | 1,345,610           | 1,348,538        | 638,897          | 706,836          | (67,940)         | -9.6%          | 1,101,826          |
| Environmental protection                                     | 27,000           | 37,112              | 41,775           | 11,153           | 16,934           | (5,781)          | -34.1%         | 40,299             |
| <b>Trading services</b>                                      | <b>2,292,473</b> | <b>4,176,629</b>    | <b>3,413,030</b> | <b>1,937,064</b> | <b>1,401,525</b> | <b>535,539</b>   | <b>38.2%</b>   | <b>3,046,049</b>   |
| Energy sources                                               | 736,092          | 805,190             | 839,605          | 454,609          | 471,491          | (16,882)         | -3.6%          | 673,746            |
| Water management                                             | 921,660          | 1,517,922           | 1,181,498        | 705,355          | 431,481          | 273,874          | 63.5%          | 1,099,533          |
| Waste water management                                       | 533,320          | 1,381,056           | 1,101,587        | 639,220          | 342,105          | 297,115          | 86.8%          | 1,025,285          |
| Waste management                                             | 101,400          | 472,461             | 290,341          | 137,880          | 156,448          | (18,568)         | -11.9%         | 247,485            |
| <b>Other</b>                                                 | <b>80,887</b>    | <b>52,674</b>       | <b>63,628</b>    | <b>23,806</b>    | <b>47,238</b>    | <b>(23,432)</b>  | <b>-49.6%</b>  | <b>63,593</b>      |
| <b>Total Capital Expenditure - Functional Classification</b> | <b>5,382,377</b> | <b>8,430,911</b>    | <b>7,939,516</b> | <b>3,858,193</b> | <b>3,418,990</b> | <b>439,202</b>   | <b>12.8%</b>   | <b>7,109,142</b>   |
| <b>Funded by:</b>                                            |                  |                     |                  |                  |                  |                  |                |                    |
| National Government                                          | 2,047,136        | 2,189,348           | 2,518,433        | 1,228,902        | 1,031,307        | 197,594          | 19.2%          | 2,053,962          |
| Provincial Government                                        | 22,430           | 22,038              | 37,788           | 12,824           | 8,900            | 3,923            | 44.1%          | 36,501             |
| District Municipality                                        | -                | -                   | -                | -                | -                | -                | -              | -                  |
| Other transfers and grants                                   | 49,804           | 53,700              | 60,887           | 34,389           | 34,503           | (114)            | -0.3%          | 45,861             |
| <b>Transfers recognised - capital</b>                        | <b>2,119,370</b> | <b>2,265,085</b>    | <b>2,617,108</b> | <b>1,276,115</b> | <b>1,074,711</b> | <b>201,404</b>   | <b>18.7%</b>   | <b>2,136,323</b>   |
| Borrowing                                                    | 388,077          | 1,091,580           | 1,091,580        | 580,148          | 392,771          | 187,377          | 47.7%          | 1,036,911          |
| Internally generated funds                                   | 2,874,929        | 5,074,246           | 4,230,828        | 2,001,930        | 1,951,508        | 50,421           | 2.6%           | 3,935,908          |
| <b>Total Capital Funding</b>                                 | <b>5,382,377</b> | <b>8,430,911</b>    | <b>7,939,516</b> | <b>3,858,193</b> | <b>3,418,990</b> | <b>439,202</b>   | <b>12.8%</b>   | <b>7,109,142</b>   |

**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 |
| <b>R thousands</b>                       |                   |                     |                   |                   |                    |
| <b>ASSETS</b>                            |                   |                     |                   |                   |                    |
| <b>Current assets</b>                    |                   |                     |                   |                   |                    |
| Cash                                     | 314,505           | 156,520             | 146,914           | 134,036           | 146,914            |
| Call investment deposits                 | 10,819,354        | 6,362,856           | 10,143,917        | 10,825,998        | 10,143,917         |
| Consumer debtors                         | 6,216,695         | 9,710,204           | 6,610,409         | 4,807,590         | 6,610,409          |
| Other debtors                            | 862,335           | 1,842,280           | 1,173,201         | 1,472,419         | 1,173,201          |
| Current portion of long-term receivables | 10,962            | 15,755              | 8,905             | 10,077            | 8,905              |
| Inventory                                | 438,058           | 572,544             | 481,345           | 424,229           | 481,345            |
| <b>Total current assets</b>              | <b>18,661,909</b> | <b>18,660,159</b>   | <b>18,564,691</b> | <b>17,674,348</b> | <b>18,564,691</b>  |
| <b>Non current assets</b>                |                   |                     |                   |                   |                    |
| Long-term receivables                    | 390,741           | 23,333              | 192,301           | 382,235           | 192,301            |
| Investments                              | 5,342,557         | 4,504,471           | 4,428,822         | 9,907,712         | 4,428,822          |
| Investment property                      | 582,962           | 581,285             | 581,247           | 582,962           | 581,247            |
| Investments in Associate                 | -                 | -                   | -                 | -                 | -                  |
| Property, plant and equipment            | 46,284,709        | 52,439,627          | 50,911,355        | 47,909,098        | 50,911,355         |
| Biological                               | -                 | -                   | -                 | -                 | -                  |
| Intangible                               | 693,178           | 424,856             | 537,066           | 697,380           | 537,066            |
| Other non-current assets                 | 134,450           | 138,455             | 126,719           | 135,569           | 126,719            |
| <b>Total non current assets</b>          | <b>53,428,597</b> | <b>58,112,027</b>   | <b>56,777,510</b> | <b>59,614,955</b> | <b>56,777,510</b>  |
| <b>TOTAL ASSETS</b>                      | <b>72,090,506</b> | <b>76,772,186</b>   | <b>75,342,201</b> | <b>77,289,303</b> | <b>75,342,201</b>  |
| <b>LIABILITIES</b>                       |                   |                     |                   |                   |                    |
| <b>Current liabilities</b>               |                   |                     |                   |                   |                    |
| Bank overdraft                           | -                 | -                   | -                 | -                 | -                  |
| Borrowing                                | 427,597           | 489,858             | 489,858           | 427,597           | 489,858            |
| Consumer deposits                        | 452,347           | 494,658             | 484,907           | 466,955           | 484,907            |
| Trade and other payables                 | 7,182,715         | 10,840,416          | 7,564,540         | 4,871,794         | 7,564,540          |
| Provisions                               | 1,153,551         | 1,148,426           | 1,146,880         | 1,134,917         | 1,146,880          |
| <b>Total current liabilities</b>         | <b>9,216,211</b>  | <b>12,973,358</b>   | <b>9,686,185</b>  | <b>6,901,263</b>  | <b>9,686,185</b>   |
| <b>Non current liabilities</b>           |                   |                     |                   |                   |                    |
| Borrowing                                | 6,270,937         | 7,838,577           | 7,838,577         | 7,079,763         | 7,838,577          |
| Provisions                               | 6,877,423         | 7,072,595           | 7,084,449         | 6,877,423         | 7,084,449          |
| <b>Total non current liabilities</b>     | <b>13,148,360</b> | <b>14,911,172</b>   | <b>14,923,026</b> | <b>13,957,186</b> | <b>14,923,026</b>  |
| <b>TOTAL LIABILITIES</b>                 | <b>22,364,570</b> | <b>27,884,530</b>   | <b>24,609,211</b> | <b>20,858,449</b> | <b>24,609,211</b>  |
| <b>NET ASSETS</b>                        | <b>49,725,936</b> | <b>48,887,656</b>   | <b>50,732,991</b> | <b>56,430,854</b> | <b>50,732,991</b>  |
| <b>COMMUNITY WEALTH/EQUITY</b>           |                   |                     |                   |                   |                    |
| Accumulated Surplus/(Deficit)            | 43,649,589        | 41,845,420          | 44,675,362        | 50,770,499        | 44,675,362         |
| Reserves                                 | 6,076,347         | 7,042,235           | 6,057,629         | 5,660,355         | 6,057,629          |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | <b>49,725,936</b> | <b>48,887,656</b>   | <b>50,732,991</b> | <b>56,430,854</b> | <b>50,732,991</b>  |

**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 |
| <b>R thousands</b>                                |                    |                     |                    |                    |                    |                    |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |                    |                     |                    |                    |                    |                    |                |                    |
| <b>Receipts</b>                                   |                    |                     |                    |                    |                    |                    |                |                    |
| Property rates                                    | 9,312,393          | 9,714,194           | 9,769,268          | 7,387,226          | 7,306,021          | 81,205             | 1.1%           | 9,769,268          |
| Service charges                                   | 20,472,041         | 18,787,179          | 19,259,186         | 15,305,871         | 14,551,576         | 754,295            | 5.2%           | 19,259,186         |
| Other revenue                                     | 3,072,475          | 2,046,212           | 2,039,288          | 1,338,829          | 1,470,301          | (131,472)          | -8.9%          | 2,039,288          |
| Government - operating                            | 4,468,903          | 7,376,568           | 7,722,432          | 7,162,532          | 7,043,267          | 119,265            | 1.7%           | 7,722,432          |
| Government - capital                              | 2,079,448          | 2,211,385           | 2,556,221          | 2,368,205          | 1,863,589          | 504,616            | 27.1%          | 2,556,221          |
| Interest                                          | 1,447,788          | 919,395             | 924,223            | 785,602            | 757,259            | 28,344             | 3.7%           | 924,223            |
| Dividends                                         | -                  | -                   | -                  | -                  | -                  | -                  | -              | -                  |
| <b>Payments</b>                                   |                    |                     |                    |                    |                    |                    |                |                    |
| Suppliers and employees                           | (30,879,786)       | (35,865,543)        | (35,698,942)       | (26,284,571)       | (26,345,007)       | (60,436)           | 0.2%           | (35,698,942)       |
| Finance charges                                   | (693,161)          | (717,075)           | (717,075)          | (531,682)          | (531,678)          | 3                  | 0.0%           | (717,075)          |
| Transfers and Grants                              | -                  | -                   | -                  | -                  | -                  | -                  | -              | -                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | <b>9,280,101</b>   | <b>4,472,317</b>    | <b>5,854,601</b>   | <b>7,532,012</b>   | <b>6,115,328</b>   | <b>(1,416,684)</b> | <b>-23.2%</b>  | <b>5,854,601</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |                    |                     |                    |                    |                    |                    |                |                    |
| <b>Receipts</b>                                   |                    |                     |                    |                    |                    |                    |                |                    |
| Proceeds on disposal of PPE                       | 152,679            | 97,432              | 108,392            | -                  | -                  | -                  | -              | 108,392            |
| Decrease (Increase) in non-current debtors        | -                  | -                   | -                  | -                  | -                  | -                  | -              | -                  |
| Decrease (increase) other non-current receivables | 7,513              | 1,228               | 4,419              | -                  | -                  | -                  | -              | 4,419              |
| Decrease (increase) in non-current investments    | (936,183)          | (267,859)           | (267,859)          | -                  | -                  | -                  | -              | (267,859)          |
| <b>Payments</b>                                   |                    |                     |                    |                    |                    |                    |                |                    |
| Capital assets                                    | (5,466,264)        | (7,592,068)         | (7,061,541)        | (3,979,578)        | (3,774,559)        | 205,019            | -5.4%          | (7,061,541)        |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | <b>(6,242,255)</b> | <b>(7,761,267)</b>  | <b>(7,216,590)</b> | <b>(3,979,578)</b> | <b>(3,774,559)</b> | <b>205,019</b>     | <b>-5.4%</b>   | <b>(7,216,590)</b> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |                    |                     |                    |                    |                    |                    |                |                    |
| <b>Receipts</b>                                   |                    |                     |                    |                    |                    |                    |                |                    |
| Short term loans                                  | -                  | -                   | -                  | -                  | -                  | -                  | -              | -                  |
| Borrowing long term/refinancing                   | 196,420            | 1,091,580           | 1,091,580          | 1,091,579          | 1,091,579          | -                  | -              | 1,091,580          |
| Increase (decrease) in consumer deposits          | 42,524             | 41,983              | 41,096             | -                  | -                  | -                  | -              | 41,096             |
| <b>Payments</b>                                   |                    |                     |                    |                    |                    |                    |                |                    |
| Repayment of borrowing                            | (370,744)          | (384,878)           | (384,878)          | (321,895)          | (321,895)          | 0                  | -              | (384,878)          |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | <b>(131,800)</b>   | <b>748,685</b>      | <b>747,798</b>     | <b>769,685</b>     | <b>769,685</b>     | <b>0</b>           | <b>-</b>       | <b>747,798</b>     |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      | <b>2,906,046</b>   | <b>(2,540,265)</b>  | <b>(614,190)</b>   | <b>4,322,119</b>   | <b>3,110,454</b>   |                    |                | <b>(614,190)</b>   |
| Cash/cash equivalents at beginning:               | 5,806,824          | 7,627,840           | 8,654,339          | 8,654,339          | 8,654,339          |                    |                | 8,654,339          |
| Cash/cash equivalents at month/year end:          | 8,712,870          | 5,087,575           | 8,040,149          | 12,976,458         | 11,764,793         |                    |                | 8,040,149          |

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

### Executive Summary

The company hosted 391 events and reflects a YTD loss of R17.9 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 |
| <b>R thousands</b>                                                   |                  |                      |                 |                  |                |                 |                |                    |
| <b><u>Financial Performance</u></b>                                  |                  |                      |                 |                  |                |                 |                |                    |
| Property rates                                                       | –                | –                    | –               | –                | –              | –               | –              | –                  |
| Service charges                                                      | –                | –                    | –               | –                | –              | –               | –              | –                  |
| Investment revenue                                                   | 14,482           | 6,900                | 11,750          | 11,515           | 9,587          | 1,928           | 20.1%          | 11,750             |
| Transfers recognised - operational                                   | –                | –                    | –               | –                | –              | –               | –              | –                  |
| Other own revenue                                                    | 277,782          | 278,700              | 278,700         | 187,601          | 218,655        | (31,054)        | -14.2%         | 278,700            |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>292,264</b>   | <b>285,600</b>       | <b>290,450</b>  | <b>199,116</b>   | <b>228,241</b> | <b>(29,125)</b> | <b>-12.8%</b>  | <b>290,450</b>     |
| Employee costs                                                       | 64,254           | 89,652               | 79,845          | 55,970           | 59,016         | (3,046)         | -5.2%          | 79,845             |
| Remuneration of Board Members                                        | 415              | 581                  | 581             | 476              | 403            | 72              | 18.0%          | 581                |
| Depreciation and asset impairment                                    | 54,123           | 50,164               | 56,293          | 44,406           | 42,703         | 1,703           | 4.0%           | 56,293             |
| Finance charges                                                      | –                | –                    | –               | –                | –              | –               | –              | –                  |
| Materials and bulk purchases                                         | 35,762           | 40,524               | 41,607          | 24,926           | 31,371         | (6,445)         | -20.5%         | 41,607             |
| Transfers and grants                                                 | 2,124            | –                    | –               | 885              | –              | 885             | 100.0%         | –                  |
| Other expenditure                                                    | 117,709          | 137,798              | 137,750         | 97,384           | 102,623        | (5,239)         | -5.1%          | 137,750            |
| <b>Total Expenditure</b>                                             | <b>274,386</b>   | <b>318,719</b>       | <b>316,076</b>  | <b>224,047</b>   | <b>236,116</b> | <b>(12,069)</b> | <b>-5.1%</b>   | <b>316,076</b>     |
| <b>Surplus/(Deficit)</b>                                             | <b>17,878</b>    | <b>(33,118)</b>      | <b>(25,626)</b> | <b>(24,931)</b>  | <b>(7,875)</b> | <b>(17,056)</b> | <b>216.6%</b>  | <b>(25,626)</b>    |
| Transfers recognised - capital                                       | –                | –                    | –               | –                | –              | –               | –              | –                  |
| Contributions & Contributed assets                                   | –                | –                    | –               | –                | –              | –               | –              | –                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>17,878</b>    | <b>(33,118)</b>      | <b>(25,626)</b> | <b>(24,931)</b>  | <b>(7,875)</b> | <b>(17,056)</b> | <b>216.6%</b>  | <b>(25,626)</b>    |
| Taxation                                                             | 5,394            | –                    | (7,731)         | (6,981)          | –              | (6,981)         | -100.0%        | (7,731)            |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>12,484</b>    | <b>(33,118)</b>      | <b>(17,894)</b> | <b>(17,950)</b>  | <b>(7,875)</b> | <b>(10,075)</b> | <b>127.9%</b>  | <b>(17,894)</b>    |
| <b><u>Capital expenditure &amp; funds sources</u></b>                |                  |                      |                 |                  |                |                 |                |                    |
| <b>Capital expenditure</b>                                           | <b>66,087</b>    | <b>42,479</b>        | <b>59,767</b>   | <b>23,614</b>    | <b>44,825</b>  | <b>(21,211)</b> | <b>-47.3%</b>  | <b>59,767</b>      |
| Transfers recognised - capital                                       | –                | –                    | –               | –                | –              | –               | –              | –                  |
| Borrowing                                                            | –                | –                    | –               | –                | –              | –               | –              | –                  |
| Internally generated funds                                           | 66,087           | 42,479               | 59,767          | 23,614           | 44,825         | (21,211)        | -47.3%         | 59,767             |
| <b>Total sources of capital funds</b>                                | <b>66,087</b>    | <b>42,479</b>        | <b>59,767</b>   | <b>23,614</b>    | <b>44,825</b>  | <b>(21,211)</b> | <b>-47.3%</b>  | <b>59,767</b>      |
| <b><u>Financial position</u></b>                                     |                  |                      |                 |                  |                |                 |                |                    |
| Total current assets                                                 | 252,295          | 181,214              | 213,935         | 227,173          |                |                 |                | 213,935            |
| Total non current assets                                             | 880,699          | 712,645              | 884,947         | 861,012          |                |                 |                | 884,947            |
| Total current liabilities                                            | 97,972           | 106,255              | 82,090          | 70,374           |                |                 |                | 82,090             |
| Total non current liabilities                                        | 335              | –                    | –               | 335              |                |                 |                | –                  |
| Community wealth/Equity                                              | <b>1,034,686</b> | <b>787,605</b>       | 1,016,792       | <b>1,017,476</b> |                |                 |                | <b>1,016,792</b>   |
| <b><u>Cash flows</u></b>                                             |                  |                      |                 |                  |                |                 |                |                    |
| Net cash from (used) operating                                       | 20,004           | (23,312)             | 70,364          | (24,055)         | 34,161         | (58,216)        | -170.4%        | 70,364             |
| Net cash from (used) investing                                       | (61,517)         | (42,479)             | (59,767)        | 20,791           | (26,783)       | 47,575          | -177.6%        | (59,767)           |
| Net cash from (used) financing                                       | –                | –                    | –               | –                | –              | –               | –              | –                  |
| <b>Cash/cash equivalents at the year end</b>                         | <b>182,243</b>   | <b>163,428</b>       | <b>192,840</b>  | <b>178,979</b>   | <b>236,596</b> | <b>(57,617)</b> | <b>-144.2%</b> | <b>192,840</b>     |

**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 |
| <b>R thousands</b>                                                                                                                                                                                                     |                 |                      |                 |                 |                |                 |                |                    |
| <b>Revenue By Source</b>                                                                                                                                                                                               |                 |                      |                 |                 |                |                 |                |                    |
| 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         | 85,816          | 101,934        | (16,118)        | -15.8%         | 131,820            |
| Interest earned - external investments                                                                                                                                                                                 | 14,482          | 6,900                | 11,750          | 11,515          | 9,587          | 1,928           | 20.1%          | 11,750             |
| Interest earned - outstanding debtors                                                                                                                                                                                  | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Dividends received                                                                                                                                                                                                     | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Fines, penalties and forfeits                                                                                                                                                                                          | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Licences and permits                                                                                                                                                                                                   | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Agency services                                                                                                                                                                                                        | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Transfers and subsidies                                                                                                                                                                                                | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Other revenue                                                                                                                                                                                                          | 149,694         | 146,880              | 146,880         | 101,786         | 116,721        | (14,935)        | -12.8%         | 146,880            |
| Gains on disposal of PPE                                                                                                                                                                                               | –               | –                    | –               | –               | –              | –               | –              | –                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                   | <b>292,264</b>  | <b>285,600</b>       | <b>290,450</b>  | <b>199,116</b>  | <b>228,241</b> | <b>(29,125)</b> | <b>-12.8%</b>  | <b>290,450</b>     |
| <b>Expenditure By Type</b>                                                                                                                                                                                             |                 |                      |                 |                 |                |                 |                |                    |
| Employee related costs                                                                                                                                                                                                 | 64,254          | 89,652               | 79,845          | 55,970          | 59,016         | (3,046)         | -5.2%          | 79,845             |
| Remuneration of Directors                                                                                                                                                                                              | 415             | 581                  | 581             | 476             | 403            | 72              | 18.0%          | 581                |
| Debt impairment                                                                                                                                                                                                        | 414             | 300                  | 300             | (425)           | (425)          | –               | –              | 300                |
| Depreciation & asset impairment                                                                                                                                                                                        | 54,123          | 50,164               | 56,293          | 44,406          | 42,703         | 1,703           | 4.0%           | 56,293             |
| Finance charges                                                                                                                                                                                                        | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Bulk purchases                                                                                                                                                                                                         | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Other materials                                                                                                                                                                                                        | 35,762          | 40,524               | 41,607          | 24,926          | 31,371         | (6,445)         | -20.5%         | 41,607             |
| Contracted services                                                                                                                                                                                                    | 59,538          | 66,227               | 59,428          | 46,611          | 45,481         | 1,129           | 2.5%           | 59,428             |
| Transfers and subsidies                                                                                                                                                                                                | 2,124           | –                    | –               | 885             | –              | 885             | 100.0%         | –                  |
| Other expenditure                                                                                                                                                                                                      | 57,064          | 71,272               | 78,021          | 51,184          | 57,458         | (6,275)         | -10.9%         | 78,021             |
| Loss on disposal of PPE                                                                                                                                                                                                | 692             | –                    | –               | 15              | 108            | (94)            | -86.4%         | –                  |
| <b>Total Expenditure</b>                                                                                                                                                                                               | <b>274,386</b>  | <b>318,719</b>       | <b>316,076</b>  | <b>224,047</b>  | <b>236,116</b> | <b>(12,069)</b> | <b>-5.1%</b>   | <b>316,076</b>     |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               | <b>17,878</b>   | <b>(33,118)</b>      | <b>(25,626)</b> | <b>(24,931)</b> | <b>(7,875)</b> | <b>(17,056)</b> | <b>216.6%</b>  | <b>(25,626)</b>    |
| 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)                                                                                                                                                                      | –               | –                    | –               | –               | –              | –               | –              | –                  |
| <b>Surplus/(Deficit) before taxation</b>                                                                                                                                                                               | <b>17,878</b>   | <b>(33,118)</b>      | <b>(25,626)</b> | <b>(24,931)</b> | <b>(7,875)</b> | <b>(17,056)</b> | <b>216.6%</b>  | <b>(25,626)</b>    |
| Taxation                                                                                                                                                                                                               | 5,394           | –                    | (7,731)         | (6,981)         | –              | (6,981)         | -100.0%        | (7,731)            |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                                                                  | <b>12,484</b>   | <b>(33,118)</b>      | <b>(17,894)</b> | <b>(17,950)</b> | <b>(7,875)</b> | <b>(10,075)</b> |                | <b>(17,894)</b>    |

**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 |
| <b>R thousands</b>                                         |                 |                      |                 |               |               |                 |                |                    |
| <b><u>Capital expenditure by Asset Class/Sub-class</u></b> |                 |                      |                 |               |               |                 |                |                    |
| <b><u>Other assets</u></b>                                 | 43,391          | 22,450               | 37,070          | 17,512        | 27,803        | (10,290)        | -37.0%         | 37,070             |
| Operational Buildings                                      | 43,391          | 22,450               | 37,070          | 17,512        | 27,803        | (10,290)        | -37.0%         | 37,070             |
| Municipal Offices                                          | 43,391          | 22,450               | 37,070          | 17,512        | 27,803        | (10,290)        | -37.0%         | 37,070             |
| <b><u>Computer Equipment</u></b>                           | 15,559          | 17,051               | 17,919          | 3,091         | 13,439        | (10,348)        | -77.0%         | 17,919             |
| Computer Equipment                                         | 15,559          | 17,051               | 17,919          | 3,091         | 13,439        | (10,348)        | -77.0%         | 17,919             |
| <b><u>Furniture and Office Equipment</u></b>               | 5,797           | 1,630                | 3,430           | 2,344         | 2,573         | (229)           | -8.9%          | 3,430              |
| Furniture and Office Equipment                             | 5,797           | 1,630                | 3,430           | 2,344         | 2,573         | (229)           | -8.9%          | 3,430              |
| <b><u>Machinery and Equipment</u></b>                      | 1,340           | 1,348                | 1,348           | 667           | 1,011         | (344)           | -34.1%         | 1,348              |
| Machinery and Equipment                                    | 1,340           | 1,348                | 1,348           | 667           | 1,011         | (344)           | -34.1%         | 1,348              |
| <b>Total Capital Expenditure</b>                           | <b>66,087</b>   | <b>42,479</b>        | <b>59,767</b>   | <b>23,614</b> | <b>44,825</b> | <b>(21,211)</b> | <b>-47.3%</b>  | <b>59,767</b>      |
| <b><u>Funded by:</u></b>                                   |                 |                      |                 |               |               |                 |                |                    |
| National Government                                        | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Provincial Government                                      | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Parent Municipality                                        | -               | -                    | -               | -             | -             | -               | -              | -                  |
| District Municipality                                      | -               | -                    | -               | -             | -             | -               | -              | -                  |
| <b>Transfers recognised - capital</b>                      | -               | -                    | -               | -             | -             | -               | -              | -                  |
| <b>Borrowing</b>                                           | -               | -                    | -               | -             | -             | -               | -              | -                  |
| <b>Internally generated funds</b>                          | 66,087          | 42,479               | 59,767          | 23,614        | 44,825        | (21,211)        | -47.3%         | 59,767             |
| <b>Total Capital Funding</b>                               | <b>66,087</b>   | <b>42,479</b>        | <b>59,767</b>   | <b>23,614</b> | <b>44,825</b> | <b>(21,211)</b> | <b>-47.3%</b>  | <b>59,767</b>      |

**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 |
| <b>R thousands</b>                       |                  |                      |                  |                  |                    |
| <b>ASSETS</b>                            |                  |                      |                  |                  |                    |
| <b>Current assets</b>                    |                  |                      |                  |                  |                    |
| Cash                                     | 12,023           | –                    | –                | 2,949            | –                  |
| Call investment deposits                 | 170,221          | 163,428              | 174,025          | 176,864          | 174,025            |
| Consumer debtors                         | –                | –                    | –                | –                | –                  |
| Other debtors                            | 65,862           | 16,032               | 36,032           | 43,464           | 36,032             |
| Current portion of long-term receivables | 2,124            | –                    | 2,124            | 1,239            | 2,124              |
| Inventory                                | 2,065            | 1,755                | 1,755            | 2,657            | 1,755              |
| <b>Total current assets</b>              | <b>252,295</b>   | <b>181,214</b>       | <b>213,935</b>   | <b>227,173</b>   | <b>213,935</b>     |
| <b>Non current assets</b>                |                  |                      |                  |                  |                    |
| Long-term receivables                    | 175,051          | –                    | 172,927          | 175,051          | 172,927            |
| Investments                              | –                | 0                    | 0                | –                | 0                  |
| Investment property                      | –                | –                    | –                | –                | –                  |
| Investment in Associate                  | –                | –                    | –                | –                | –                  |
| Property, plant and equipment            | 581,477          | 583,081              | 595,581          | 560,671          | 595,581            |
| Biological                               | –                | –                    | –                | –                | –                  |
| Intangible                               | –                | –                    | –                | –                | –                  |
| Other non-current assets                 | 124,170          | 129,564              | 116,439          | 125,289          | 116,439            |
| <b>Total non current assets</b>          | <b>880,699</b>   | <b>712,645</b>       | <b>884,947</b>   | <b>861,012</b>   | <b>884,947</b>     |
| <b>TOTAL ASSETS</b>                      | <b>1,132,993</b> | <b>893,859</b>       | <b>1,098,882</b> | <b>1,088,185</b> | <b>1,098,882</b>   |
| <b>LIABILITIES</b>                       |                  |                      |                  |                  |                    |
| <b>Current liabilities</b>               |                  |                      |                  |                  |                    |
| Bank overdraft                           | –                | –                    | –                | –                | –                  |
| Borrowing                                | –                | –                    | –                | –                | –                  |
| Consumer deposits                        | 41,386           | 32,849               | 32,849           | 28,311           | 32,849             |
| Trade and other payables                 | 51,009           | 68,596               | 44,096           | 38,637           | 44,096             |
| Provisions                               | 5,577            | 4,810                | 5,145            | 3,426            | 5,145              |
| <b>Total current liabilities</b>         | <b>97,972</b>    | <b>106,255</b>       | <b>82,090</b>    | <b>70,374</b>    | <b>82,090</b>      |
| <b>Non current liabilities</b>           |                  |                      |                  |                  |                    |
| Borrowing                                | –                | –                    | –                | –                | –                  |
| Provisions                               | 335              | –                    | –                | 335              | –                  |
| <b>Total non current liabilities</b>     | <b>335</b>       | <b>–</b>             | <b>–</b>         | <b>335</b>       | <b>–</b>           |
| <b>TOTAL LIABILITIES</b>                 | <b>98,307</b>    | <b>106,255</b>       | <b>82,090</b>    | <b>70,709</b>    | <b>82,090</b>      |
| <b>NET ASSETS</b>                        | <b>1,034,686</b> | <b>787,605</b>       | <b>1,016,792</b> | <b>1,017,476</b> | <b>1,016,792</b>   |
| <b>COMMUNITY WEALTH/EQUITY</b>           |                  |                      |                  |                  |                    |
| Accumulated Surplus/(Deficit)            | (242,741)        | (489,823)            | (260,636)        | (259,952)        | (260,636)          |
| Reserves                                 | 1,277,428        | 1,277,428            | 1,277,428        | 1,277,428        | 1,277,428          |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | <b>1,034,686</b> | <b>787,605</b>       | <b>1,016,792</b> | <b>1,017,476</b> | <b>1,016,792</b>   |

**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 |
| <b>R thousands</b>                                |                 |                      |                 |                 |                 |                 |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |                 |                      |                 |                 |                 |                 |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |                 |                 |                 |                |                    |
| Property rates                                    | -               | -                    | -               | -               | -               | -               | -              | -                  |
| Service charges                                   | -               | -                    | -               | -               | -               | -               | -              | -                  |
| Other revenue                                     | 247,577         | 277,139              | 272,574         | 190,388         | 201,850         | (11,463)        | -5.7%          | 272,574            |
| Government - operating                            | -               | -                    | -               | -               | -               | -               | -              | -                  |
| Government - capital                              | -               | -                    | -               | -               | -               | -               | -              | -                  |
| Interest                                          | 14,846          | 6,900                | 11,750          | 11,515          | 9,144           | 2,371           | 25.9%          | 11,750             |
| Dividends                                         | -               | -                    | -               | -               | -               | -               | -              | -                  |
| <b>Payments</b>                                   |                 |                      |                 |                 |                 |                 |                |                    |
| Suppliers and employees                           | (242,419)       | (307,351)            | (213,961)       | (225,958)       | (176,834)       | (49,124)        | 27.8%          | (213,961)          |
| Finance charges                                   | -               | -                    | -               | -               | -               | -               | -              | -                  |
| Dividends paid                                    | -               | -                    | -               | -               | -               | -               | -              | -                  |
| Transfers and Grants                              | -               | -                    | -               | -               | -               | -               | -              | -                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | <b>20,004</b>   | <b>(23,312)</b>      | <b>70,364</b>   | <b>(24,055)</b> | <b>34,161</b>   | <b>(58,216)</b> | <b>-170.4%</b> | <b>70,364</b>      |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |                 |                      |                 |                 |                 |                 |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |                 |                 |                 |                |                    |
| Proceeds on disposal of PPE                       | -               | -                    | -               | -               | -               | -               | -              | -                  |
| Decrease (Increase) in non-current debtors        | -               | -                    | -               | -               | -               | -               | -              | -                  |
| Decrease (increase) other non-current receivables | -               | -                    | -               | -               | -               | -               | -              | -                  |
| Decrease (increase) in non-current investments    | -               | -                    | -               | -               | -               | -               | -              | -                  |
| <b>Payments</b>                                   |                 |                      |                 |                 |                 |                 |                |                    |
| Capital assets                                    | (61,517)        | (42,479)             | (59,767)        | 20,791          | (26,783)        | 47,575          | -177.6%        | (59,767)           |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | <b>(61,517)</b> | <b>(42,479)</b>      | <b>(59,767)</b> | <b>20,791</b>   | <b>(26,783)</b> | <b>47,575</b>   | <b>-177.6%</b> | <b>(59,767)</b>    |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |                 |                      |                 |                 |                 |                 |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |                 |                 |                 |                |                    |
| Short term loans                                  | -               | -                    | -               | -               | -               | -               | -              | -                  |
| Borrowing long term/refinancing                   | -               | -                    | -               | -               | -               | -               | -              | -                  |
| Increase (decrease) in consumer deposits          | -               | -                    | -               | -               | -               | -               | -              | -                  |
| <b>Payments</b>                                   |                 |                      |                 |                 |                 |                 |                |                    |
| Repayment of borrowing                            | -               | -                    | -               | -               | -               | -               | -              | -                  |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>           |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      | <b>(41,513)</b> | <b>(65,791)</b>      | <b>10,597</b>   | <b>(3,264)</b>  | <b>7,377</b>    | <b>(10,641)</b> | <b>-144.2%</b> | <b>10,597</b>      |
| Cash/cash equivalents at the year begin:          | 223,757         | 229,219              | 182,243         | 182,243         | 229,219         | (46,976)        | -20.5%         | 182,243            |
| Cash/cash equivalents at the year end:            | 182,243         | 163,428              | 192,840         | 178,979         | 236,596         | (57,617)        | -144.2%        | 192,840            |

# **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                                |
|-----------------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| <b>R thousands</b>                      |          |                                                                                                                                                                           |                                                                       |
| <b><u>Revenue items</u></b>             |          |                                                                                                                                                                           |                                                                       |
| Interest earned - external investments  | 1,928    | The variance is due to the favourable cash balances as a result of other receivables decreasing as well as the investment of surplus funds and favourable interest rates. | No remedial action required. Budget will be achieved at 30 June 2020. |
| Other revenue                           | (14,935) | The variance is due to the CTICC not being able to host events after 15 March 2020 as a result of the COVID-19 lockdown.                                                  | -                                                                     |
| Rental of facilities and equipment      | (16,118) | The variance is due to the CTICC not being able to host events after 15 March 2020 as a result of the COVID-19 lockdown.                                                  | -                                                                     |
| <b><u>Expenditure items</u></b>         |          |                                                                                                                                                                           |                                                                       |
| Employee related costs                  | (3,046)  | The positive variance relates to vacancies and savings achieved as at 31 March 2020.                                                                                      | No remedial action required. Budget will be achieved at 30 June 2020. |
| Other materials                         | (6,445)  | The variance for the lower expenditure on other materials is due to the timing of costs relating to events and functions.                                                 | No remedial action required. Budget will be achieved at 30 June 2020. |
| Contracted services                     | 1,129    | The variance is due to timing of expenses and should equalise by year-end.                                                                                                | No remedial action required. Budget will be achieved at 30 June 2020. |
| Other expenditure                       | (6,275)  | The variance is due to the timing difference of costs.                                                                                                                    | No remedial action required. Budget will be achieved at 30 June 2020. |
| <b><u>Capital Expenditure items</u></b> |          |                                                                                                                                                                           |                                                                       |
| Computer Equipment                      | 10,348   | The variance is due to timing of capital spend as at 31 March 2020.                                                                                                       | No remedial action required. Budget will be achieved at 30 June 2020. |
| Furniture and Office Equipment          | 229      | The variance is due to timing of capital spend as at 31 March 2020.                                                                                                       | No remedial action required. Budget will be achieved at 30 June 2020. |
| Machinery and Equipment                 | 344      | The variance is due to timing of capital spend as at 31 March 2020.                                                                                                       | No remedial action required. Budget will be achieved at 30 June 2020. |
| Municipal Offices                       | 10,290   | The variance is due to timing of capital spend as at 31 March 2020.                                                                                                       | No remedial action required. Budget will be achieved at 30 June 2020. |
| <b><u>Cash flow items</u></b>           |          |                                                                                                                                                                           |                                                                       |
| Interest                                | 2,371    | The variance is due to timing differences.                                                                                                                                | No remedial action required. Budget will be achieved at 30 June 2020. |
| Other revenue                           | (11,463) | The variance is due to the CTICC not being able to host events after 15 March 2020 as a result of the COVID-19 lockdown.                                                  | -                                                                     |
| Suppliers and employees                 | (49,124) | The variance is due to creditors outstanding at the end of the 2018/19 financial year end settled in the current year.                                                    | No remedial action required. Budget will be achieved at 30 June 2020. |
| Capital assets                          | 47,575   | The variance is due to timing differences.                                                                                                                                |                                                                       |

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

| Description of financial indicator       | Basis of calculation                                                 | 2018/19         | Current Year 2019/20 |                 |               |                    |
|------------------------------------------|----------------------------------------------------------------------|-----------------|----------------------|-----------------|---------------|--------------------|
|                                          |                                                                      | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | Full Year Forecast |
| <b><u>Borrowing Management</u></b>       |                                                                      |                 |                      |                 |               |                    |
| Capital Charges to Operating Expenditure | Interest & Depreciation /Operating Expenditure                       | 19.7%           | 15.7%                | 17.8%           | 19.8%         | 17.8%              |
| <b><u>Safety of Capital</u></b>          |                                                                      |                 |                      |                 |               |                    |
| Debt to Equity                           | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | 9.5%            | 13.5%                | 8.1%            | 6.9%          | 8.1%               |
| <b><u>Liquidity</u></b>                  |                                                                      |                 |                      |                 |               |                    |
| Current Ratio                            | Current assets/current liabilities                                   | 257.5%          | 170.5%               | 260.6%          | 322.8%        | 260.6%             |
| Current Ratio adjusted for debtors       | Current assets/current liabilities less debtors > 90 days            | 257.5%          | 170.5%               | 260.6%          | 322.8%        | 260.6%             |
| Liquidity Ratio                          | Monetary Assets/Current Liabilities                                  | 186.0%          | 153.8%               | 212.0%          | 255.5%        | 212.0%             |
| <b><u>Revenue Management</u></b>         |                                                                      |                 |                      |                 |               |                    |
| Outstanding Debtors to Revenue           | Total Outstanding Debtors to Annual Revenue                          | 83.2%           | 5.6%                 | 72.7%           | 110.4%        | 72.7%              |
| <b><u>Other Indicators</u></b>           |                                                                      |                 |                      |                 |               |                    |
| Employee costs                           | Employee costs/Total Revenue - capital revenue                       | 22.0%           | 31.4%                | 27.5%           | 28.1%         | 27.5%              |
| Interest & Depreciation                  | I&D/Total Revenue - capital revenue                                  | 18.5%           | 17.6%                | 19.4%           | 22.3%         | 19.4%              |

**Table SF3 Entity Aged debtors**

| Detail                                                                    | Current Year 2019/20 |              |              |               |                |                |                   |               |               |           | >90 days      |
|---------------------------------------------------------------------------|----------------------|--------------|--------------|---------------|----------------|----------------|-------------------|---------------|---------------|-----------|---------------|
|                                                                           | 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 |               |
| <b>R thousands</b>                                                        |                      |              |              |               |                |                |                   |               |               |           |               |
| <b>Debtors Age Analysis By Income Source</b>                              |                      |              |              |               |                |                |                   |               |               |           |               |
| Trade and Other Receivables from Exchange Transactions - ...              | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| 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 ...                        | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Receivables from Exchange Transactions - Property Rental Deb              | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Interest on Arrear Debtor Accounts                                        | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Other                                                                     | 1,384                | 384          | (6)          | -             | -              | -              | -                 | 17,895        | 19,657        | -         | 17,895        |
| <b>Total By Income Source</b>                                             | <b>1,384</b>         | <b>384</b>   | <b>(6)</b>   | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>17,895</b> | <b>19,657</b> | <b>-</b>  | <b>17,895</b> |
| <b>Debtors Age Analysis By Customer Group</b>                             |                      |              |              |               |                |                |                   |               |               |           |               |
| Organs of State                                                           | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Commercial                                                                | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Households                                                                | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Other                                                                     | 1,384                | 384          | (6)          | -             | -              | -              | -                 | 17,895        | 19,657        | -         | -             |
| <b>Total By Customer Group</b>                                            | <b>1,384</b>         | <b>384</b>   | <b>(6)</b>   | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>17,895</b> | <b>19,657</b> | <b>-</b>  | <b>-</b>      |

**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        |
| <b>R thousands</b>                             |                      |              |              |               |                |                |                   |             |              |
| <b>Creditors Age Analysis By Customer Type</b> |                      |              |              |               |                |                |                   |             |              |
| Bulk Electricity                               | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Bulk Water                                     | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| PAYE deductions                                | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| VAT (output less input)                        | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Pensions / Retirement deductions               | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Loan repayments                                | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Trade Creditors                                | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Auditor General                                | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Other                                          | 5,578                | -            | -            | -             | -              | -              | -                 | -           | 5,578        |
| <b>Total By Customer Type</b>                  | <b>5,578</b>         | <b>-</b>     | <b>-</b>     | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>-</b>    | <b>5,578</b> |

**Table SF5 Entity investment portfolio monthly statement**

| Investments by maturity<br>Name of institution & investment ID<br>R thousands | Current Year 2019/20 |                    |                           |                                |         |                |                |                |
|-------------------------------------------------------------------------------|----------------------|--------------------|---------------------------|--------------------------------|---------|----------------|----------------|----------------|
|                                                                               | Period of investment | Type of investment | Expiry date of investment | Accrued interest for the month | Yield % | Market value   |                |                |
|                                                                               | Months               |                    |                           |                                |         | Begin          | Change         | End            |
| <b>CTICC</b>                                                                  |                      |                    |                           |                                |         |                |                |                |
| Cash                                                                          | -                    | -                  | -                         | -                              | -       | 275            | (2)            | 273            |
| Nedbank - Call Deposit - 03/7881544007/000105                                 | -                    | -                  | -                         | -                              | 0       | -              | -              | -              |
| ABSA Bank - Current - 4072900553                                              | -                    | -                  | -                         | 3                              | -       | 173            | 123            | 296            |
| ABSA Bank - Exh Serv - Current - 4072900731                                   | -                    | -                  | -                         | 2                              | -       | 64             | 106            | 171            |
| ABSA Bank - Treasury Account - 40-7373-1246                                   | -                    | -                  | -                         | (0)                            | -       | 1              | (0)            | 1              |
| ABSA Bank - Convenco Account - 40-7373-3701                                   | -                    | -                  | -                         | -                              | -       | 2              | (0)            | 2              |
| Stanlib - Bank 000-402-184 (1199539) ref No. 551436367                        | -                    | -                  | -                         | 230                            | 0       | 37,622         | 219            | 37,841         |
| Investec Bank - (462097) 1008645                                              | -                    | -                  | -                         | 222                            | 0.00    | 30,168         | 10,203         | 40,371         |
| Nedgroup Money Market - (800167964) - 8319631                                 | -                    | -                  | -                         | 207                            | 0.00    | 22,217         | 19,131         | 41,349         |
| ABSA Bank - CTICC Money Market - 9316676360                                   | -                    | -                  | -                         | 77                             | 0.00    | 5,577          | 12,059         | 17,635         |
| Nedgroup Corp Money Market - (800167964) 8292731                              | -                    | -                  | -                         | 215                            | 0.00    | 29,509         | 10,159         | 39,668         |
| ABSA Bank - CTICC East - Current - 4072900228                                 | -                    | -                  | -                         | -                              | -       | 1              | (0)            | 1              |
| ABSA Bank - CTICC East - Call Deposit 4083941322                              | -                    | -                  | -                         | -                              | 0.00    | -              | (0)            | -              |
| Abas Bank - CTICC East - Money Market (6241084-ZAR-2201-0)                    | -                    | -                  | -                         | 85                             | 0.00    | 51,044         | (51,044)       | -              |
| Nedbank - CTICC Main Current - 1151569623                                     | -                    | -                  | -                         | 5                              | -       | 9,960          | (8,108)        | 1,852          |
| Nedbank - CTICC Merchant Services - 11515696658                               | -                    | -                  | -                         | -                              | -       | 208            | (207)          | 1              |
| Nedbank - CTICC Payroll - 1151569666                                          | -                    | -                  | -                         | -                              | -       | 56             | 1              | 57             |
| Nedbank - CTICC East - 1151569674                                             | -                    | -                  | -                         | -                              | -       | 77             | (42)           | 35             |
| Nedbank - CTICC E-Commerce - 1151569682                                       | -                    | -                  | -                         | -                              | -       | 80             | (0)            | 80             |
| Nedbank - CTICC Daily Call Deposit Account - 037232511442                     | -                    | -                  | -                         | 37                             | -       | 643            | (463)          | 180            |
| Other                                                                         | -                    | -                  | -                         | 510                            | -       | -              | -              | -              |
| <b>Total investments</b>                                                      |                      |                    |                           | <b>1,593</b>                   |         | <b>187,677</b> | <b>(7,864)</b> | <b>179,813</b> |

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

| Summary of Employee and Board Member remuneration<br>R thousands | 2018/19         | Current Year 2019/20 |                 |               |               |                |                |                    |
|------------------------------------------------------------------|-----------------|----------------------|-----------------|---------------|---------------|----------------|----------------|--------------------|
|                                                                  | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| <b>Remuneration</b>                                              |                 |                      |                 |               |               |                |                |                    |
| <b>Board Members of Entities</b>                                 |                 |                      |                 |               |               |                |                |                    |
| Board Fees                                                       | 415             | 581                  | 581             | 476           | 403           | 72             | 18.0%          | 581                |
| <b>Sub Total - Board Members of Entities</b>                     | <b>415</b>      | <b>581</b>           | <b>581</b>      | <b>476</b>    | <b>403</b>    | <b>72</b>      | <b>18.0%</b>   | <b>581</b>         |
| % increase                                                       |                 | 40.1%                | 40.1%           |               |               |                |                | 40.1%              |
| <b>Senior Managers of Entities</b>                               |                 |                      |                 |               |               |                |                |                    |
| Basic Salaries                                                   | 8,884           | 9,595                | 9,595           | 7,196         | 7,196         | -              | -              | 9,595              |
| <b>Sub Total - Senior Managers of Entities</b>                   | <b>8,884</b>    | <b>9,595</b>         | <b>9,595</b>    | <b>7,196</b>  | <b>7,196</b>  | <b>-</b>       | <b>-</b>       | <b>9,595</b>       |
| % increase                                                       |                 | 8.0%                 | 8.0%            |               |               |                |                | 8.0%               |
| <b>Other Staff of Entities</b>                                   |                 |                      |                 |               |               |                |                |                    |
| Basic Salaries                                                   | 55,370          | 80,057               | 70,250          | 48,774        | 51,820        | (3,046)        | -5.9%          | 70,250             |
| <b>Sub Total - Other Staff of Entities</b>                       | <b>55,370</b>   | <b>80,057</b>        | <b>70,250</b>   | <b>48,774</b> | <b>51,820</b> | <b>(3,046)</b> | <b>-5.9%</b>   | <b>70,250</b>      |
| % increase                                                       |                 | 44.6%                | 26.9%           |               |               |                |                | 26.9%              |
| <b>Total Municipal Entities remuneration</b>                     | <b>64,669</b>   | <b>90,233</b>        | <b>80,426</b>   | <b>56,446</b> | <b>59,419</b> | <b>(2,973)</b> | <b>-5.0%</b>   | <b>80,426</b>      |
| Unpaid salary, allowances & benefits in arrears                  | -               | -                    | -               | -             | -             | -              | -              | -                  |

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

| Description                            | Current Year 2019/20 |               |               |               |               |               |               |               |               |               |               |               | Medium Term Revenue and Expenditure Framework |                        |                        |
|----------------------------------------|----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------------------------------|------------------------|------------------------|
|                                        | July                 | August        | Sept.         | October       | November      | December      | January       | February      | March         | April         | May           | June          | Budget Year 2019/20                           | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|                                        | Outcome              | Outcome       | Outcome       | Outcome       | Outcome       | Outcome       | Outcome       | Outcome       | Outcome       | Budget        | Budget        | Budget        | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>                     |                      |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| <b>Revenue By Source</b>               |                      |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| Rental of facilities and equipment     | 8,922                | 10,667        | 15,340        | 13,313        | 12,164        | 1,636         | 6,446         | 13,532        | 3,795         | 13,192        | 9,985         | 22,827        | 131,820                                       | 140,101                | 148,907                |
| Interest earned - external investments | 1,139                | 1,040         | 1,052         | 1,092         | 1,348         | 1,014         | 1,770         | 1,469         | 1,593         | 979           | 979           | (1,723)       | 11,750                                        | 7,314                  | 7,753                  |
| Other revenue                          | 11,944               | 8,894         | 17,881        | 19,951        | 17,960        | 2,162         | 3,891         | 13,893        | 5,210         | 11,473        | 11,458        | 22,163        | 146,880                                       | 156,050                | 165,800                |
| Gains on disposal of PPE               | -                    | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| <b>Total Revenue</b>                   | <b>22,004</b>        | <b>20,601</b> | <b>34,273</b> | <b>34,356</b> | <b>31,472</b> | <b>4,811</b>  | <b>12,107</b> | <b>28,893</b> | <b>10,599</b> | <b>25,645</b> | <b>22,422</b> | <b>43,267</b> | <b>290,450</b>                                | <b>303,465</b>         | <b>322,460</b>         |
| <b>Employee related costs</b>          |                      |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| Employee related costs                 | 6,070                | 5,713         | 6,769         | 6,242         | 6,450         | 5,730         | 5,377         | 6,725         | 6,894         | 7,683         | 7,683         | 8,508         | 79,845                                        | 95,801                 | 101,549                |
| Remuneration of Board Members          | -                    | -             | 113           | -             | -             | 204           | -             | 8             | 150           | -             | -             | 105           | 581                                           | 616                    | 653                    |
| Debt impairment                        | -                    | -             | -             | (425)         | -             | -             | -             | -             | -             | 25            | 25            | 675           | 300                                           | 300                    | 300                    |
| Depreciation & asset impairment        | 4,132                | 4,132         | 4,132         | 7,266         | 4,920         | 4,950         | 4,950         | 4,950         | 4,973         | 4,180         | 4,180         | 3,527         | 56,293                                        | 43,787                 | 41,186                 |
| Finance charges                        | -                    | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Dividends paid                         | -                    | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Bulk purchases                         | -                    | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Other materials                        | 2,934                | 2,949         | 3,141         | 4,637         | 4,063         | 1,170         | 1,613         | 3,875         | 545           | 3,123         | 3,178         | 10,380        | 41,607                                        | 43,045                 | 45,725                 |
| Contracted services                    | 4,620                | 6,191         | 5,050         | 5,747         | 5,277         | 4,359         | 4,101         | 4,646         | 6,620         | 5,671         | 5,584         | 1,563         | 59,428                                        | 72,336                 | 76,573                 |
| Transfers and grants                   | -                    | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Other expenditure                      | 5,721                | 5,827         | 4,736         | 7,298         | 5,637         | 6,249         | 4,873         | 5,695         | 5,148         | 5,977         | 5,865         | 14,996        | 78,021                                        | 75,927                 | 80,884                 |
| Loss on disposal of PPE                | -                    | -             | -             | 108           | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| <b>Total expenditure</b>               | <b>23,477</b>        | <b>24,811</b> | <b>23,941</b> | <b>30,872</b> | <b>26,348</b> | <b>22,661</b> | <b>20,915</b> | <b>25,899</b> | <b>24,331</b> | <b>26,659</b> | <b>26,515</b> | <b>39,754</b> | <b>316,076</b>                                | <b>331,812</b>         | <b>346,870</b>         |

Table continues on next page.

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

| Description                                       | Current Year 2019/20 |                |              |                |              |                |                 |               |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|---------------------------------------------------|----------------------|----------------|--------------|----------------|--------------|----------------|-----------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------------------|------------------------|------------------------|
|                                                   | July                 | August         | Sept.        | October        | November     | December       | January         | February      | March           | April           | May             | June            | Budget Year 2019/20                           | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|                                                   | Outcome              | Outcome        | Outcome      | Outcome        | Outcome      | Outcome        | Outcome         | Outcome       | Outcome         | Budget          | Budget          | Budget          | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>                                |                      |                |              |                |              |                |                 |               |                 |                 |                 |                 |                                               |                        |                        |
| <b>Capital expenditure</b>                        |                      |                |              |                |              |                |                 |               |                 |                 |                 |                 |                                               |                        |                        |
| Capital assets                                    | 227                  | 507            | 490          | 5,589          | 575          | 4,689          | 6,690           | 6,690         | 2,441           | 7,483           | 7,483           | 16,904          | 59,767                                        | 75,483                 | 74,894                 |
| <b>Total capital expenditure</b>                  | <b>227</b>           | <b>507</b>     | <b>490</b>   | <b>5,589</b>   | <b>575</b>   | <b>4,689</b>   | <b>6,690</b>    | <b>6,690</b>  | <b>2,441</b>    | <b>7,483</b>    | <b>7,483</b>    | <b>16,904</b>   | <b>59,767</b>                                 | <b>75,483</b>          | <b>74,894</b>          |
| <b>Cash flow</b>                                  |                      |                |              |                |              |                |                 |               |                 |                 |                 |                 |                                               |                        |                        |
| Other Revenue                                     | 15,290               | 18,350         | 23,759       | 25,730         | 24,423       | 16,348         | 20,140          | 33,514        | 12,492          | 23,575          | 23,575          | 35,379          | 272,574                                       | 303,465                | 322,460                |
| Grants                                            | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -               | -               | -               | -                                             | -                      | -                      |
| Interest                                          | 1,139                | 1,040          | 1,052        | 1,092          | 1,348        | 1,014          | 1,770           | 1,469         | 1,593           | 869             | 869             | (1,502)         | 11,750                                        | 7,314                  | 7,753                  |
| Suppliers, employees and other                    | (35,328)             | (20,549)       | (20,061)     | (29,219)       | (22,176)     | (6,627)        | (44,855)        | (22,321)      | (24,481)        | (12,376)        | (12,376)        | 36,407          | (213,961)                                     | (240,213)              | (282,513)              |
| Finance charges                                   | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -               | -               | -               | -                                             | -                      | -                      |
| Dividends paid                                    | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -               | -               | -               | -                                             | -                      | -                      |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | <b>(18,899)</b>      | <b>(1,160)</b> | <b>4,750</b> | <b>(2,397)</b> | <b>3,595</b> | <b>10,735</b>  | <b>(22,945)</b> | <b>12,662</b> | <b>(10,396)</b> | <b>12,068</b>   | <b>12,068</b>   | <b>70,284</b>   | <b>70,364</b>                                 | <b>70,566</b>          | <b>47,700</b>          |
| Decrease (increase) other non-current receivables | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -               | -               | -               | -                                             | -                      | -                      |
| Decrease (increase) in non-current investments    | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -               | -               | -               | -                                             | -                      | -                      |
| Proceeds on disposal of PPE                       | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -               | -               | -               | -                                             | -                      | -                      |
| Capital assets                                    | 7,514                | 3,614          | 3,642        | 1,689          | 736          | (1,779)        | 2,543           | 300           | 2,533           | (10,994)        | (10,994)        | (58,569)        | (59,767)                                      | (75,483)               | (74,894)               |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | <b>7,514</b>         | <b>3,614</b>   | <b>3,642</b> | <b>1,689</b>   | <b>736</b>   | <b>(1,779)</b> | <b>2,543</b>    | <b>300</b>    | <b>2,533</b>    | <b>(10,994)</b> | <b>(10,994)</b> | <b>(58,569)</b> | <b>(59,767)</b>                               | <b>(75,483)</b>        | <b>(74,894)</b>        |
| Borrowing long term/refinancing/short term        | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -               | -               | -               | -                                             | -                      | -                      |
| Repayment of borrowing                            | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -               | -               | -               | -                                             | -                      | -                      |
| Increase in consumer deposits                     | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -               | -               | -               | -                                             | -                      | -                      |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | <b>-</b>             | <b>-</b>       | <b>-</b>     | <b>-</b>       | <b>-</b>     | <b>-</b>       | <b>-</b>        | <b>-</b>      | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>                                      | <b>-</b>               | <b>-</b>               |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      | <b>(11,384)</b>      | <b>2,454</b>   | <b>8,392</b> | <b>(708)</b>   | <b>4,331</b> | <b>8,956</b>   | <b>(20,403)</b> | <b>12,962</b> | <b>(7,864)</b>  | <b>1,073</b>    | <b>1,073</b>    | <b>11,715</b>   | <b>10,597</b>                                 | <b>(4,917)</b>         | <b>(27,193)</b>        |

**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 |
| <b>R thousands</b>                                                |                 |                      |                 |               |               |                |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b> |                 |                      |                 |               |               |                |                |                    |
| <b>Other assets</b>                                               | <b>42,870</b>   | <b>9,700</b>         | <b>24,320</b>   | <b>17,041</b> | <b>18,240</b> | <b>(1,199)</b> | <b>-6.6%</b>   | <b>24,320</b>      |
| Operational Buildings                                             | 42,870          | 9,700                | 24,320          | 17,041        | 18,240        | (1,199)        | -6.6%          | 24,320             |
| Municipal Offices                                                 | 42,870          | 9,700                | 24,320          | 17,041        | 18,240        | (1,199)        | -6.6%          | 24,320             |
| <b>Computer Equipment</b>                                         | <b>14,028</b>   | <b>4,600</b>         | <b>5,468</b>    | <b>3,091</b>  | <b>4,101</b>  | <b>(1,009)</b> | <b>-24.6%</b>  | <b>5,468</b>       |
| Computer Equipment                                                | 14,028          | 4,600                | 5,468           | 3,091         | 4,101         | (1,009)        | -24.6%         | 5,468              |
| <b>Furniture and Office Equipment</b>                             | <b>5,797</b>    | <b>455</b>           | <b>2,255</b>    | <b>2,344</b>  | <b>1,691</b>  | <b>653</b>     | <b>38.6%</b>   | <b>2,255</b>       |
| Furniture and Office Equipment                                    | 5,797           | 455                  | 2,255           | 2,344         | 1,691         | 653            | 38.6%          | 2,255              |
| <b>Machinery and Equipment</b>                                    | <b>1,340</b>    | <b>481</b>           | <b>481</b>      | <b>667</b>    | <b>361</b>    | <b>306</b>     | <b>84.9%</b>   | <b>481</b>         |
| Machinery and Equipment                                           | 1,340           | 481                  | 481             | 667           | 361           | 306            | 84.9%          | 481                |
| <b>Total Capital Expenditure on new assets</b>                    | <b>64,035</b>   | <b>15,236</b>        | <b>32,523</b>   | <b>23,143</b> | <b>24,393</b> | <b>(1,249)</b> | <b>-5.1%</b>   | <b>32,523</b>      |

**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 |
| <b>R thousands</b>                                                                |                 |                      |                 |               |               |                 |                |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |                 |                      |                 |               |               |                 |                |                    |
| <b>Other assets</b>                                                               | <b>521</b>      | <b>12,750</b>        | <b>12,750</b>   | <b>471</b>    | <b>9,563</b>  | <b>(9,091)</b>  | <b>-95.1%</b>  | <b>12,750</b>      |
| Operational Buildings                                                             | 521             | 12,750               | 12,750          | 471           | 9,563         | (9,091)         | -95.1%         | 12,750             |
| Municipal Offices                                                                 | 521             | 12,750               | 12,750          | 471           | 9,563         | (9,091)         | -95.1%         | 12,750             |
| <b>Computer Equipment</b>                                                         | <b>1,531</b>    | <b>12,451</b>        | <b>12,451</b>   | <b>-</b>      | <b>9,338</b>  | <b>(9,338)</b>  | <b>-100.0%</b> | <b>12,451</b>      |
| Computer Equipment                                                                | 1,531           | 12,451               | 12,451          | -             | 9,338         | (9,338)         | -100.0%        | 12,451             |
| <b>Furniture and Office Equipment</b>                                             | <b>-</b>        | <b>1,175</b>         | <b>1,175</b>    | <b>-</b>      | <b>881</b>    | <b>(881)</b>    | <b>-100.0%</b> | <b>1,175</b>       |
| Furniture and Office Equipment                                                    | -               | 1,175                | 1,175           | -             | 881           | (881)           | -100.0%        | 1,175              |
| <b>Machinery and Equipment</b>                                                    | <b>-</b>        | <b>867</b>           | <b>867</b>      | <b>-</b>      | <b>650</b>    | <b>(650)</b>    | <b>-100.0%</b> | <b>867</b>         |
| Machinery and Equipment                                                           | -               | 867                  | 867             | -             | 650           | (650)           | -100.0%        | 867                |
| <b>Total Capital Expenditure on renewal of existing assets</b>                    | <b>2,052</b>    | <b>27,243</b>        | <b>27,243</b>   | <b>471</b>    | <b>20,432</b> | <b>(19,961)</b> | <b>-97.7%</b>  | <b>27,243</b>      |

**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 |
| <b>R thousands</b>                                                  |                 |                      |                 |               |               |              |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |                 |                      |                 |               |               |              |                |                    |
| <b>Other assets</b>                                                 | <b>14,681</b>   | <b>17,003</b>        | <b>18,095</b>   | <b>13,417</b> | <b>12,752</b> | <b>665</b>   | <b>5.2%</b>    | <b>18,095</b>      |
| Operational Buildings                                               | 14,681          | 17,003               | 18,095          | 13,417        | 12,752        | 665          | 5.2%           | 18,095             |
| Municipal Offices                                                   | 14,681          | 17,003               | 18,095          | 13,417        | 12,752        | 665          | 5.2%           | 18,095             |
| <b>Total Repairs and Maintenance Expenditure</b>                    | <b>14,681</b>   | <b>17,003</b>        | <b>18,095</b>   | <b>13,417</b> | <b>12,752</b> | <b>665</b>   | <b>5.2%</b>    | <b>18,095</b>      |

**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 |
| <b>R thousands</b>                           |                 |                      |                 |               |               |              |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b> |                 |                      |                 |               |               |              |                |                    |
| <b>Other assets</b>                          | <b>54,123</b>   | <b>50,164</b>        | <b>56,293</b>   | <b>44,406</b> | <b>42,703</b> | <b>1,703</b> | <b>4.0%</b>    | <b>56,293</b>      |
| Operational Buildings                        | 54,123          | 50,164               | 56,293          | 44,406        | 42,703        | 1,703        | 4.0%           | 56,293             |
| Municipal Offices                            | 54,123          | 50,164               | 56,293          | 44,406        | 42,703        | 1,703        | 4.0%           | 56,293             |
| <b>Total Depreciation</b>                    | <b>54,123</b>   | <b>50,164</b>        | <b>56,293</b>   | <b>44,406</b> | <b>42,703</b> | <b>1,703</b> | <b>4.0%</b>    | <b>56,293</b>      |

## 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 |
| <b>R thousands</b>                                                   |                 |                      |                 |               |               |                 |                |                    |
| <b><u>Financial Performance</u></b>                                  |                 |                      |                 |               |               |                 |                |                    |
| Property rates                                                       | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Service charges                                                      | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Investment revenue                                                   | -               | -                    | -               | 1             | -             | 1               | -              | -                  |
| Transfers recognised - operational                                   | 55,120          | 71,346               | 71,346          | 36,290        | 49,111        | (12,821)        | -26.1%         | 71,346             |
| Other own revenue                                                    | 24,558          | 22,921               | 22,921          | 15,873        | 15,422        | 451             | 2.9%           | 22,921             |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>79,678</b>   | <b>94,267</b>        | <b>94,267</b>   | <b>52,164</b> | <b>64,533</b> | <b>(12,369)</b> | <b>-19.2%</b>  | <b>94,267</b>      |
| Employee costs                                                       | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Remuneration of Board Members                                        | 320             | 739                  | 400             | 130           | 174           | (43)            | -24.8%         | 400                |
| Depreciation and asset impairment                                    | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Finance charges                                                      | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Materials and bulk purchases                                         | 445             | 1,354                | 645             | 653           | 465           | 188             | 40.5%          | 645                |
| Transfers and grants                                                 | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Other expenditure                                                    | 78,912          | 92,174               | 93,222          | 51,381        | 63,895        | (12,514)        | -19.6%         | 93,222             |
| <b>Total Expenditure</b>                                             | <b>79,678</b>   | <b>94,267</b>        | <b>94,267</b>   | <b>52,164</b> | <b>64,533</b> | <b>(12,369)</b> | <b>-19.2%</b>  | <b>94,267</b>      |
| <b>Surplus/(Deficit)</b>                                             | <b>(0)</b>      | <b>-</b>             | <b>-</b>        | <b>(0)</b>    | <b>(0)</b>    | <b>0</b>        | <b>-0.8%</b>   | <b>-</b>           |
| Transfers recognised - capital                                       | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Contributions & Contributed assets                                   | -               | -                    | -               | -             | -             | -               | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>(0)</b>      | <b>-</b>             | <b>-</b>        | <b>(0)</b>    | <b>(0)</b>    | <b>0</b>        | <b>-0.8%</b>   | <b>-</b>           |
| Taxation                                                             | -               | -                    | -               | -             | -             | -               | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>(0)</b>      | <b>-</b>             | <b>-</b>        | <b>(0)</b>    | <b>(0)</b>    | <b>0</b>        | <b>-0.8%</b>   | <b>-</b>           |
| <b><u>Financial position</u></b>                                     |                 |                      |                 |               |               |                 |                |                    |
| Total current assets                                                 | 3,948           | 9,616                | 4,195           | 45            |               |                 |                | 4,195              |
| Total non current assets                                             | -               | -                    | -               | -             |               |                 |                | -                  |
| Total current liabilities                                            | 3,948           | 9,616                | 4,195           | 45            |               |                 |                | 4,195              |
| Total non current liabilities                                        | -               | -                    | -               | -             |               |                 |                | -                  |
| Community wealth/Equity                                              | -               | -                    | -               | -             |               |                 |                | -                  |
| <b><u>Cash flows</u></b>                                             |                 |                      |                 |               |               |                 |                |                    |
| Net cash from (used) operating                                       | 11              | 3,771                | 3,771           | (0)           | 1,885         | (1,886)         | -100.0%        | 3,771              |
| Net cash from (used) investing                                       | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Net cash from (used) financing                                       | -               | -                    | -               | -             | -             | -               | -              | -                  |
| <b>Cash/cash equivalents at the year end</b>                         | <b>11</b>       | <b>9,617</b>         | <b>9,617</b>    | <b>11</b>     | <b>7,731</b>  | <b>(7,721)</b>  | <b>99.9%</b>   | <b>9,617</b>       |

**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 |
| <b>R thousands</b>                                                                                                                                                                                                     |                 |                      |                 |               |               |                 |                |                    |
| <b>Revenue By Source</b>                                                                                                                                                                                               |                 |                      |                 |               |               |                 |                |                    |
| Property rates                                                                                                                                                                                                         | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Service charges - electricity revenue                                                                                                                                                                                  | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Service charges - water revenue                                                                                                                                                                                        | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Service charges - sanitation revenue                                                                                                                                                                                   | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Service charges - refuse revenue                                                                                                                                                                                       | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Rental of facilities and equipment                                                                                                                                                                                     | 22,126          | 16,071               | 22,721          | 15,836        | 15,286        | 549             | 3.6%           | 22,721             |
| Interest earned - external investments                                                                                                                                                                                 | –               | –                    | –               | 1             | –             | 1               | –              | –                  |
| Interest earned - outstanding debtors                                                                                                                                                                                  | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Dividends received                                                                                                                                                                                                     | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Fines, penalties and forfeits                                                                                                                                                                                          | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Licences and permits                                                                                                                                                                                                   | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Agency services                                                                                                                                                                                                        | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Transfers and subsidies                                                                                                                                                                                                | 55,120          | 71,346               | 71,346          | 36,290        | 49,111        | (12,821)        | -26.1%         | 71,346             |
| Other revenue                                                                                                                                                                                                          | 2,432           | 6,850                | 200             | 37            | 136           | (98)            | -72.4%         | 200                |
| Gains on disposal of PPE                                                                                                                                                                                               | –               | –                    | –               | –             | –             | –               | –              | –                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                   | <b>79,678</b>   | <b>94,267</b>        | <b>94,267</b>   | <b>52,164</b> | <b>64,533</b> | <b>(12,369)</b> | <b>-19.2%</b>  | <b>94,267</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                                                             |                 |                      |                 |               |               |                 |                |                    |
| Employee related costs                                                                                                                                                                                                 | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Remuneration of Directors                                                                                                                                                                                              | 320             | 739                  | 400             | 130           | 174           | (43)            | -24.8%         | 400                |
| Debt impairment                                                                                                                                                                                                        | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Depreciation & asset impairment                                                                                                                                                                                        | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Finance charges                                                                                                                                                                                                        | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Bulk purchases                                                                                                                                                                                                         | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Other materials                                                                                                                                                                                                        | 445             | 1,354                | 645             | 653           | 465           | 188             | 40.5%          | 645                |
| Contracted services                                                                                                                                                                                                    | 58,828          | 73,100               | 72,435          | 40,403        | 49,724        | (9,321)         | -18.7%         | 72,435             |
| Transfers and subsidies                                                                                                                                                                                                | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Other expenditure                                                                                                                                                                                                      | 20,084          | 19,074               | 20,787          | 10,978        | 14,171        | (3,193)         | -22.5%         | 20,787             |
| Loss on disposal of PPE                                                                                                                                                                                                | –               | –                    | –               | –             | –             | –               | –              | –                  |
| <b>Total Expenditure</b>                                                                                                                                                                                               | <b>79,678</b>   | <b>94,267</b>        | <b>94,267</b>   | <b>52,164</b> | <b>64,533</b> | <b>(12,369)</b> | <b>-19.2%</b>  | <b>94,267</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               | <b>(0)</b>      | <b>–</b>             | <b>–</b>        | <b>(0)</b>    | <b>(0)</b>    | <b>0</b>        | <b>-0.8%</b>   | <b>–</b>           |
| 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)                                                                                                                                                                      | –               | –                    | –               | –             | –             | –               | –              | –                  |
| <b>Surplus/(Deficit) before taxation</b>                                                                                                                                                                               | <b>(0)</b>      | <b>–</b>             | <b>–</b>        | <b>(0)</b>    | <b>(0)</b>    | <b>0</b>        | <b>-0.8%</b>   | <b>–</b>           |
| Taxation                                                                                                                                                                                                               | –               | –                    | –               | –             | –             | –               | –              | –                  |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                                                                  | <b>(0)</b>      | <b>–</b>             | <b>–</b>        | <b>(0)</b>    | <b>(0)</b>    | <b>0</b>        |                | <b>–</b>           |

**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 |
| <b>R thousands</b>                       |                 |                      |                 |               |                    |
| <b>ASSETS</b>                            |                 |                      |                 |               |                    |
| <b>Current assets</b>                    |                 |                      |                 |               |                    |
| Cash                                     | 11              | 9,616                | 10              | 11            | 10                 |
| Call investment deposits                 | –               | –                    | –               | –             | –                  |
| Consumer debtors                         | 772             | –                    | –               | 34            | –                  |
| Other debtors                            | 3,165           | –                    | 4,185           | –             | 4,185              |
| Current portion of long-term receivables | –               | –                    | –               | –             | –                  |
| Inventory                                | –               | –                    | –               | –             | –                  |
| <b>Total current assets</b>              | <b>3,948</b>    | <b>9,616</b>         | <b>4,195</b>    | <b>45</b>     | <b>4,195</b>       |
| <b>Non current assets</b>                |                 |                      |                 |               |                    |
| Long-term receivables                    | –               | –                    | –               | –             | –                  |
| Investments                              | –               | –                    | –               | –             | –                  |
| Investment property                      | –               | –                    | –               | –             | –                  |
| Investment in Associate                  | –               | –                    | –               | –             | –                  |
| Property, plant and equipment            | –               | –                    | –               | –             | –                  |
| Biological                               | –               | –                    | –               | –             | –                  |
| Intangible                               | –               | –                    | –               | –             | –                  |
| Other non-current assets                 | –               | –                    | –               | –             | –                  |
| <b>Total non current assets</b>          | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>      | <b>–</b>           |
| <b>TOTAL ASSETS</b>                      | <b>3,948</b>    | <b>9,616</b>         | <b>4,195</b>    | <b>45</b>     | <b>4,195</b>       |
| <b>LIABILITIES</b>                       |                 |                      |                 |               |                    |
| <b>Current liabilities</b>               |                 |                      |                 |               |                    |
| Bank overdraft                           | –               | –                    | –               | –             | –                  |
| Borrowing                                | –               | –                    | –               | –             | –                  |
| Consumer deposits                        | –               | –                    | –               | –             | –                  |
| Trade and other payables                 | 3,948           | 9,616                | 4,195           | 45            | 4,195              |
| Provisions                               | –               | –                    | –               | –             | –                  |
| <b>Total current liabilities</b>         | <b>3,948</b>    | <b>9,616</b>         | <b>4,195</b>    | <b>45</b>     | <b>4,195</b>       |
| <b>Non current liabilities</b>           |                 |                      |                 |               |                    |
| Borrowing                                | –               | –                    | –               | –             | –                  |
| Provisions                               | –               | –                    | –               | –             | –                  |
| <b>Total non current liabilities</b>     | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>      | <b>–</b>           |
| <b>TOTAL LIABILITIES</b>                 | <b>3,948</b>    | <b>9,616</b>         | <b>4,195</b>    | <b>45</b>     | <b>4,195</b>       |
| <b>NET ASSETS</b>                        | <b>(0)</b>      | <b>–</b>             | <b>–</b>        | <b>–</b>      | <b>–</b>           |
| <b>COMMUNITY WEALTH/EQUITY</b>           |                 |                      |                 |               |                    |
| Accumulated Surplus/(Deficit)            | –               | –                    | –               | –             | –                  |
| Reserves                                 | –               | –                    | –               | –             | –                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>      | <b>–</b>           |

**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 |
| <b>R thousands</b>                                |                 |                      |                 |               |               |                |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |                 |                      |                 |               |               |                |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |               |               |                |                |                    |
| Property rates                                    | -               | -                    | -               | -             | -             | -              | -              | -                  |
| Service charges                                   | -               | -                    | -               | -             | -             | -              | -              | -                  |
| Other revenue                                     | 22,180          | 22,921               | 22,921          | 15,874        | 14,837        | 1,037          | 7.0%           | 22,921             |
| Government - operating                            | 55,120          | 71,346               | 71,346          | 36,290        | 48,658        | (12,368)       | -25.4%         | 71,346             |
| Government - capital                              | -               | -                    | -               | -             | -             | -              | -              | -                  |
| Interest                                          | -               | -                    | -               | -             | -             | -              | -              | -                  |
| Dividends                                         | -               | -                    | -               | -             | -             | -              | -              | -                  |
| <b>Payments</b>                                   |                 |                      |                 |               |               |                |                |                    |
| Suppliers and employees                           | (77,289)        | (90,496)             | (90,496)        | (52,164)      | (61,610)      | 9,445          | -15.3%         | (90,496)           |
| Finance charges                                   | -               | -                    | -               | -             | -             | -              | -              | -                  |
| Dividends paid                                    | -               | -                    | -               | -             | -             | -              | -              | -                  |
| Transfers and Grants                              | -               | -                    | -               | -             | -             | -              | -              | -                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | <b>11</b>       | <b>3,771</b>         | <b>3,771</b>    | <b>(0)</b>    | <b>1,885</b>  | <b>(1,886)</b> |                | <b>3,771</b>       |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |                 |                      |                 |               |               |                |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |               |               |                |                |                    |
| Proceeds on disposal of PPE                       | -               | -                    | -               | -             | -             | -              | -              | -                  |
| Decrease (Increase) in non-current debtors        | -               | -                    | -               | -             | -             | -              | -              | -                  |
| Decrease (increase) other non-current receivables | -               | -                    | -               | -             | -             | -              | -              | -                  |
| Decrease (increase) in non-current investments    | -               | -                    | -               | -             | -             | -              | -              | -                  |
| <b>Payments</b>                                   |                 |                      |                 |               |               |                |                |                    |
| Capital assets                                    | -               | -                    | -               | -             | -             | -              | -              | -                  |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>           |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |                 |                      |                 |               |               |                |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |               |               |                |                |                    |
| Short term loans                                  | -               | -                    | -               | -             | -             | -              | -              | -                  |
| Borrowing long term/refinancing                   | -               | -                    | -               | -             | -             | -              | -              | -                  |
| Increase (decrease) in consumer deposits          | -               | -                    | -               | -             | -             | -              | -              | -                  |
| <b>Payments</b>                                   |                 |                      |                 |               |               |                |                |                    |
| Repayment of borrowing                            | -               | -                    | -               | -             | -             | -              | -              | -                  |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>           |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      | <b>11</b>       | <b>3,771</b>         | <b>3,771</b>    | <b>(0)</b>    | <b>1,885</b>  | <b>(1,886)</b> | <b>-100.0%</b> | <b>3,771</b>       |
| Cash/cash equivalents at the year begin:          | (0)             | 5,846                | 5,846           | 11            | 5,846         | 5,835          | 99.8%          | 5,846              |
| Cash/cash equivalents at the year end:            | 11              | 9,617                | 9,617           | 11            | 7,731         | 7,721          | 99.9%          | 9,617              |

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

| Description                        | Variance | Reasons for material deviations                                                                                                                                                                                                                                                                          | Remedial or corrective steps / remarks                                |
|------------------------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| <b>R thousands</b>                 |          |                                                                                                                                                                                                                                                                                                          |                                                                       |
| <b><u>Revenue items</u></b>        |          |                                                                                                                                                                                                                                                                                                          |                                                                       |
| Rental of facilities and equipment | 549      | The over-recovery is due to the additional day added to the Rugby Sevens Tournament as well as an additional three bowl, three non-bowl and one film shoot hosted, which were not initially included in the budget. This occurrence is due to increased marketing efforts from the marketing department. | No remedial action required.                                          |
| Transfers and subsidies            | (12,821) | The variance is due to a combination of the entity generating more own revenue than budgeted for in the period, as well as YTD expenditure that is significantly lower than anticipated.                                                                                                                 | No remedial action required; budget will be achieved by 30 June 2020. |
| Other revenue                      | (98)     | The under-recovery is due to fewer than anticipated stadium tours taking place.                                                                                                                                                                                                                          | No remedial action required; budget will be achieved by 30 June 2020. |
| <b><u>Expenditure items</u></b>    |          |                                                                                                                                                                                                                                                                                                          |                                                                       |
| Remuneration of Directors          | (43)     | The saving arose from board meetings concluding sooner than anticipated. Board meetings take place every quarter; the next board meeting is scheduled to take place in May 2020.                                                                                                                         | No remedial action required; budget will be achieved by 30 June 2020. |
| Other materials                    | 188      | Most of the expenditure incurred is event-related. As more events materialised during this period, the expenditure relating to this increased accordingly.                                                                                                                                               | No remedial action required; budget will be achieved by 30 June 2020. |
| Contracted services                | (9,321)  | All staff have not yet been appointed resulting in savings in this category. Expenditure on Contracted Services - R&M is also below budget, however, it is envisaged that the budget will be spent in full by year-end.                                                                                  | No remedial action required; budget will be achieved by 30 June 2020. |
| Other expenditure                  | (3,193)  | Significant savings, due to the improved cost management on general expenditure.                                                                                                                                                                                                                         | No remedial action required; budget will be achieved by 30 June 2020. |
| <b><u>Cash flow items</u></b>      |          |                                                                                                                                                                                                                                                                                                          |                                                                       |
| Other revenue                      | 1,037    | The over-recovery is due to the additional day added to the Rugby Sevens Tournament as well as an additional three bowl, three non-bowl and one film shoot hosted, which were not initially included in the budget. This occurrence is due to increased marketing efforts from the marketing department. | No remedial action required; budget will be achieved by 30 June 2020. |
| Government - operating             | (12,368) | The variance is due to a combination of the entity generating more own revenue than budgeted for in the period, as well as YTD expenditure that is significantly lower than anticipated.                                                                                                                 | No remedial action required; budget will be achieved by 30 June 2020. |
| Suppliers and employees            | 9,445    | Fewer payments were made, due to significant cost savings as outlined above.                                                                                                                                                                                                                             | No remedial action required; budget will be achieved by 30 June 2020. |

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

| Summary of Employee and Board Member remuneration<br>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 |
| <b>Remuneration</b>                                              |                 |                      |                 |               |               |              |                |                    |
| <b>Board Members of Entities</b>                                 |                 |                      |                 |               |               |              |                |                    |
| Board Fees                                                       | 320             | 739                  | 400             | 130           | 174           | (44)         | -25.0%         | 400                |
| <b>Sub Total - Board Members of Entities</b>                     | <b>320</b>      | <b>739</b>           | <b>400</b>      | <b>130</b>    | <b>174</b>    | <b>(44)</b>  | <b>-25.0%</b>  | <b>400</b>         |
| % increase                                                       |                 | 130.9%               | 25.0%           |               |               |              |                | 25.0%              |
| <b>Senior Managers of Entities</b>                               |                 |                      |                 |               |               |              |                |                    |
| Basic Salaries                                                   | -               | -                    | -               | -             | -             | -            | -              | -                  |
| <b>Sub Total - Senior Managers of Entities</b>                   | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>       | <b>-</b>           |
| % increase                                                       |                 |                      |                 |               |               |              |                |                    |
| <b>Other Staff of Entities</b>                                   |                 |                      |                 |               |               |              |                |                    |
| Basic Salaries                                                   | -               | -                    | -               | -             | -             | -            | -              | -                  |
| <b>Sub Total - Other Staff of Entities</b>                       | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>       | <b>-</b>           |
| % increase                                                       |                 |                      |                 |               |               |              |                |                    |
| <b>Total Municipal Entities remuneration</b>                     | <b>320</b>      | <b>739</b>           | <b>400</b>      | <b>130</b>    | <b>174</b>    | <b>(44)</b>  | <b>-25.0%</b>  | <b>400</b>         |
| <b>Unpaid salary, allowances &amp; benefits in arrears</b>       | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>       | <b>-</b>           |

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

| Description                        | Current Year 2019/20 |              |              |              |              |              |              |              |              |              |              |               | Medium Term Revenue and Expenditure Framework |                        |                        |
|------------------------------------|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|-----------------------------------------------|------------------------|------------------------|
|                                    | July                 | August       | Sept.        | October      | November     | December     | January      | February     | March        | April        | May          | June          | Budget Year 2019/20                           | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|                                    | Outcome              | Outcome      | Outcome      | Outcome      | Outcome      | Outcome      | Outcome      | Outcome      | Outcome      | Budget       | Budget       | Budget        | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>                 |                      |              |              |              |              |              |              |              |              |              |              |               |                                               |                        |                        |
| <b>Revenue By Source</b>           |                      |              |              |              |              |              |              |              |              |              |              |               |                                               |                        |                        |
| Service charges                    | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| Rental of facilities and equipment | 820                  | 238          | 1,736        | 1,273        | 1,307        | 6,124        | 3,234        | 598          | 506          | 2,478        | 2,478        | 1,929         | 22,721                                        | 16,958                 | 23,440                 |
| Transfers and subsidies            | 319                  | 4,212        | 2,776        | 6,049        | 6,308        | (1,456)      | 5,561        | 4,572        | 7,951        | 7,437        | 7,337        | 20,281        | 71,346                                        | 69,971                 | 65,496                 |
| Other revenue                      | 6                    | 9            | 2            | 8            | 23           | 1            | 4            | 2            | (17)         | 22           | 22           | 119           | 200                                           | 7,566                  | 8,354                  |
| Gains on disposal of PPE           | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| <b>Total Revenue</b>               | <b>1,145</b>         | <b>4,459</b> | <b>4,514</b> | <b>7,329</b> | <b>7,638</b> | <b>4,669</b> | <b>8,799</b> | <b>5,172</b> | <b>8,440</b> | <b>9,937</b> | <b>9,837</b> | <b>22,329</b> | <b>94,267</b>                                 | <b>94,495</b>          | <b>97,290</b>          |
| <b>Expenditure By Type</b>         |                      |              |              |              |              |              |              |              |              |              |              |               |                                               |                        |                        |
| Employee related costs             | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| Remuneration of Board Members      | -                    | -            | -            | 74           | -            | -            | 57           | -            | -            | 100          | -            | 170           | 400                                           | 776                    | 823                    |
| Debt impairment                    | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| Depreciation & asset impairment    | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| Finance charges                    | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| Dividends paid                     | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| Bulk purchases                     | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| Other materials                    | 13                   | 59           | 11           | 125          | 16           | 60           | 175          | 38           | 156          | 60           | 60           | (128)         | 645                                           | 1,428                  | 1,514                  |
| Contracted services                | 1,116                | 3,105        | 3,518        | 5,541        | 6,161        | 3,308        | 6,780        | 3,977        | 6,895        | 7,570        | 7,570        | 16,892        | 72,435                                        | 74,150                 | 75,798                 |
| Transfers and grants               | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| Other expenditure                  | 15                   | 1,294        | 984          | 1,590        | 1,461        | 1,300        | 1,788        | 1,156        | 1,389        | 2,207        | 2,207        | 5,395         | 20,787                                        | 18,141                 | 19,156                 |
| Loss on disposal of PPE            | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| <b>Total expenditure</b>           | <b>1,145</b>         | <b>4,459</b> | <b>4,514</b> | <b>7,329</b> | <b>7,638</b> | <b>4,669</b> | <b>8,799</b> | <b>5,172</b> | <b>8,440</b> | <b>9,937</b> | <b>9,837</b> | <b>22,328</b> | <b>94,267</b>                                 | <b>94,495</b>          | <b>97,290</b>          |

Table continues on next page.

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

| 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        |
| <b>R thousands</b>                                |                      |         |         |         |          |          |         |          |         |         |         |          |                                               |                        |                        |
| <b>Capital expenditure</b>                        |                      |         |         |         |          |          |         |          |         |         |         |          |                                               |                        |                        |
| Capital assets                                    | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| <b>Total capital expenditure</b>                  | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| <b>Cash flow</b>                                  |                      |         |         |         |          |          |         |          |         |         |         |          |                                               |                        |                        |
| Ratepayers and other                              | 827                  | 247     | 1,738   | 1,281   | 1,330    | 6,125    | 3,238   | 599      | 489     | 2,354   | 2,354   | 2,340    | 22,921                                        | 24,524                 | 31,794                 |
| Grants                                            | 319                  | 4,212   | 2,776   | 6,049   | 6,308    | (1,456)  | 5,561   | 4,572    | 7,951   | 7,249   | 7,249   | 20,558   | 71,346                                        | 69,971                 | 65,496                 |
| Interest                                          | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| Suppliers, employees and other                    | (1,145)              | (4,459) | (4,514) | (7,329) | (7,638)  | (4,669)  | (8,799) | (5,172)  | (8,440) | (9,131) | (9,131) | (20,070) | (90,496)                                      | (91,660)               | (95,344)               |
| Finance charges                                   | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| Dividends paid                                    | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | -                    | -       | -       | -       | -        | -        | -       | -        | -       | 471     | 471     | 2,828    | 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                                    | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| Borrowing long term/refinancing/short term        | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| Repayment of borrowing                            | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| Increase in consumer deposits                     | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      | -                    | -       | -       | -       | -        | -        | -       | -        | -       | 471     | 471     | 2,828    | 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 |
| <b>R thousands</b>                                                  |                 |                      |                 |               |               |                |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |                 |                      |                 |               |               |                |                |                    |
| <b>Community Assets</b>                                             | <b>22,765</b>   | <b>23,698</b>        | <b>24,981</b>   | <b>13,236</b> | <b>18,736</b> | <b>(5,499)</b> | <b>-29.4%</b>  | <b>24,981</b>      |
| Sport and Recreation Facilities                                     | 22,765          | 23,698               | 24,981          | 13,236        | 18,736        | (5,499)        | -29.4%         | 24,981             |
| <i>Outdoor Facilities</i>                                           | 22,765          | 23,698               | 24,981          | 13,236        | 18,736        | (5,499)        | -29.4%         | 24,981             |
| <b>Total Repairs and Maintenance Expenditure</b>                    | <b>22,765</b>   | <b>23,698</b>        | <b>24,981</b>   | <b>13,236</b> | <b>18,736</b> | <b>(5,499)</b> | <b>-29.4%</b>  | <b>24,981</b>      |

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

Print name \_\_\_\_\_

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

Signature

  
**Lungelo Mbandazayo**  
**14 APR 2020**  
**City Manager**

Date

\_\_\_\_\_

17 April 2020

### ACCOUNTING OFFICER'S QUALITY CERTIFICATION

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

Print name Wayne De Wet

Title: **Chief Financial Officer**

Signature  Date 17 April 2020

Print name T. Taubie Motlhabane

Title: **Accounting Officer**

Signature  Date 17 April 2020

### Cape Town International Convention Centre

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

DIRECTORS: DA Cloete (Chairperson), A Cilliers, S Myburgh-de Gois, JC Fraser,  
N Pangarker, SW Fourie, CK Zama, B Mdebuka, TT Motlhabane (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

09 April 2020

**ACCOUNTING OFFICER'S QUALITY CERTIFICATION**

I, **Lesley de Reuck**, Accounting Officer of the Cape Town Stadium (RF) SOC Ltd, hereby certify that the monthly budget statement for the month of **March 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **Fairoza Parker**

Title: **Chief Financial Officer**

*FParker* 09.04.20

Print name: **Lesley de Reuck**

Title: **Accounting Officer**

*LdeReuck* 09.04.20



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

## **ANNEXURE B**

# **FINANCIAL MONITORING REPORT**

---

**MARCH (2020 M09)**

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

| Expenditure                                         | Budget                | Budget               | Budget                | Net                   | Budget               | Budget               | Budget                | Net                   | Actual               | Actual               | Actual                | Net                  | Variance            |
|-----------------------------------------------------|-----------------------|----------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|----------------------|---------------------|
|                                                     | Annual                | Charge INAnnual      | Charge OUTAnnual      | BudgetAnnual          | Y-t-D                | Charge IN Y-t-D      | Charge OUTY-t-D       | BudgetY-t-D           | Y-t-D                | Charge IN Y-t-D      | Charge OUTY-t-D       | ActualY-t-D          |                     |
|                                                     | A                     | B                    | C                     | D = A+B+C             | E                    | F                    | G                     | H = E+F+G             | I                    | J                    | K                     | L = I+J+K            | M=L-H               |
| City Health                                         | 1 394 460 844         | 236 796 233          | -11 875 852           | 1 619 381 226         | 966 267 204          | 173 542 362          | -8 869 492            | 1 130 940 073         | 965 422 071          | 169 868 273          | -8 490 690            | 1 126 799 654        | -4 140 419          |
| Finance: CM & H                                     | 3 337 621             | 6 346 877            | -9 516 504            | 167 994               | 2 398 086            | 4 674 339            | -6 951 696            | 120 729               | 1 604 655            | 4 245 628            | -5 850 280            | 2                    | -120 727            |
| HR Business Partner: CM & H                         | 5 988 341             | 7 838 465            | -13 526 095           | 300 710               | 4 457 185            | 5 775 165            | -10 043 910           | 188 440               | 3 443 826            | 5 244 808            | -6 688 636            | -2                   | -188 441            |
| Library & Information Services                      | 491 383 005           | 116 898 543          | -5 888 170            | 602 393 378           | 352 694 282          | 84 850 495           | -4 400 967            | 433 143 810           | 338 271 948          | 82 167 727           | -4 514 605            | 415 925 070          | -17 218 740         |
| Management: Community Services & Health             | 20 805 499            | 134 168 349          | -153 932 108          | 1 041 740             | 15 375 532           | 98 956 763           | -113 626 372          | 705 923               | 4 377 969            | 97 531 149           | -101 909 119          | 0                    | -705 923            |
| Planning & Development & PMO                        | 38 989 742            | 61 192 044           | -85 272 167           | 14 909 619            | 25 777 890           | 45 150 186           | -62 721 869           | 8 206 207             | 24 003 784           | 40 885 694           | -56 325 452           | 8 564 026            | 357 818             |
| Recreation & Parks                                  | 1 636 675 091         | 1 712 233 692        | -1 144 593 629        | 2 204 315 154         | 1 110 754 027        | 1 172 243 217        | -755 548 177          | 1 527 449 067         | 1 102 457 157        | 982 565 862          | -533 364 078          | 1 551 658 940        | 24 209 873          |
| Social Development & ECD                            | 315 606 958           | 333 380 190          | -177 843 687          | 471 143 461           | 180 255 848          | 208 740 675          | -94 253 813           | 294 742 710           | 175 342 316          | 210 557 402          | -107 339 300          | 278 560 418          | -16 182 292         |
| Support Services: CM & H                            | 13 385 565            | 18 568 447           | -31 121 485           | 832 527               | 9 947 120            | 13 706 355           | -23 033 610           | 619 865               | 7 817 371            | 12 340 294           | -20 129 788           | 27 876               | -591 989            |
| <b>Community Services &amp; Health</b>              | <b>3 920 632 664</b>  | <b>2 627 422 842</b> | <b>-1 633 569 698</b> | <b>4 914 485 808</b>  | <b>2 667 927 174</b> | <b>1 807 639 558</b> | <b>-1 079 449 907</b> | <b>3 396 116 825</b>  | <b>2 622 741 097</b> | <b>1 605 406 837</b> | <b>-846 611 949</b>   | <b>3 381 535 985</b> | <b>-14 580 840</b>  |
| Communications                                      | 78 115 329            | 34 082 586           | -98 743 081           | 13 454 834            | 58 272 743           | 25 331 072           | -75 286 120           | 8 317 695             | 59 853 646           | 23 956 027           | -74 539 781           | 9 269 892            | 952 197             |
| Corp Project Programme & Portfolio Mngmt            | 97 189 901            | 14 656 784           | -79 663 538           | 32 183 147            | 61 070 922           | 10 891 755           | -71 177 555           | 785 123               | 65 411 512           | 7 968 990            | -47 027 514           | 26 352 988           | 25 567 865          |
| Customer Relations                                  | 75 480 195            | 23 632 105           | -94 455 094           | 4 657 206             | 57 361 810           | 17 016 977           | -71 283 780           | 3 095 007             | 55 704 573           | 18 841 116           | -74 191 769           | 353 920              | -2 741 087          |
| Executive & Council Support                         | 59 736 440            | 46 335 760           | -107 578 907          | -1 506 707            | 43 762 968           | 33 851 828           | -78 635 806           | -1 021 011            | 41 741 010           | 29 901 371           | -73 873 742           | -2 231 361           | -1 210 351          |
| Finance: CS                                         | 8 070 773             | 2 150 759            | -9 740 243            | 481 289               | 4 948 364            | 1 549 463            | -6 188 438            | 309 389               | 3 822 524            | 1 502 533            | -4 990 265            | 334 791              | 25 403              |
| HR Business Partner: CS                             | 3 322 388             | 1 265 458            | -4 364 221            | 223 626               | 2 454 502            | 914 871              | -3 251 110            | 118 263               | 2 139 092            | 790 007              | -2 929 099            | 0                    | -118 263            |
| Human Resources                                     | 306 839 582           | 79 174 344           | -311 660 862          | 74 353 064            | 228 244 490          | 58 427 785           | -229 613 877          | 57 058 399            | 252 591 011          | 48 397 240           | -234 091 900          | 66 896 352           | 9 837 952           |
| Information & Knowledge Management                  | 49 702 616            | 22 618 700           | -56 387 969           | 15 933 348            | 34 917 914           | 16 449 411           | -41 103 353           | 10 263 971            | 33 888 433           | 14 778 139           | -39 898 767           | 8 767 804            | -1 496 167          |
| Information Systems & Technology                    | 942 957 538           | 809 531 542          | -1 468 459 877        | 284 029 203           | 641 554 993          | 565 300 256          | -1 050 457 144        | 156 398 105           | 643 072 272          | 583 240 930          | -1 070 746 113        | 155 567 089          | -831 015            |
| Legal Services                                      | 142 449 837           | 90 574 374           | -225 610 650          | 7 413 561             | 108 260 852          | 67 675 267           | -170 367 162          | 5 568 956             | 110 776 121          | 75 767 459           | -186 543 573          | 8                    | -5 568 948          |
| Management: Corporate Services                      | 14 561 893            | 78 372 778           | -93 707 440           | -772 770              | 5 554 712            | 58 737 814           | -66 514 712           | -2 222 186            | 7 911 792            | 54 807 801           | -61 221 390           | 1 498 202            | 3 720 388           |
| Organisational Effectiveness & Innovation           | 48 048 927            | 16 133 784           | -45 632 751           | 18 549 961            | 36 246 920           | 11 421 668           | -34 515 898           | 13 152 690            | 33 884 361           | 10 867 927           | -34 553 777           | 10 198 512           | -2 954 179          |
| Organisational Performance Management               | 33 626 207            | 15 526 434           | -24 213 510           | 24 939 132            | 18 053 517           | 11 073 990           | -15 704 063           | 13 423 444            | 18 664 758           | 10 400 265           | -15 692 850           | 13 372 173           | -51 271             |
| Organisational Policy & Planning                    | 41 006 430            | 17 902 540           | -42 180 485           | 16 728 485            | 30 541 048           | 12 794 990           | -31 280 427           | 12 055 610            | 27 481 144           | 11 737 931           | -29 021 145           | 10 197 929           | -1 857 681          |
| Support Services: CS                                | 3 422 179             | 1 690 766            | -4 042 734            | 1 070 211             | 2 544 166            | 1 214 022            | -3 023 348            | 734 840               | 2 586 320            | 1 147 018            | -3 096 554            | 636 783              | -98 057             |
| Resilience                                          | 3 588 519             | 11 119 056           | 0                     | 14 707 576            | 2 731 067            | 7 886 383            | 0                     | 10 617 450            | 3 462 931            | 7 025 053            | 0                     | 10 487 983           | -129 466            |
| <b>Corporate Services</b>                           | <b>1 908 118 756</b>  | <b>1 264 767 770</b> | <b>-2 666 441 361</b> | <b>506 445 165</b>    | <b>1 336 520 987</b> | <b>900 537 552</b>   | <b>-1 948 402 794</b> | <b>288 655 745</b>    | <b>1 362 991 499</b> | <b>901 129 807</b>   | <b>-1 952 418 240</b> | <b>311 703 066</b>   | <b>23 047 321</b>   |
| Enterprise & Investment                             | 234 739 367           | 36 956 722           | -37 476 614           | 234 219 475           | 177 937 788          | 26 074 946           | -26 676 680           | 177 336 054           | 175 278 877          | 23 504 034           | -22 367 957           | 176 414 954          | -921 100            |
| Facilities Management                               | 466 067 817           | 273 377 620          | -309 263 902          | 430 181 535           | 312 358 214          | 198 583 549          | -230 850 099          | 280 091 664           | 305 707 290          | 198 750 403          | -244 324 797          | 260 132 896          | -19 958 768         |
| Finance: EO & AM                                    | 4 891 317             | 14 735 595           | -19 363 757           | 263 155               | 3 800 584            | 10 112 333           | -13 718 701           | 194 216               | 3 177 208            | 8 696 554            | -11 873 762           | 0                    | -194 216            |
| Fleet Management                                    | 390 102 316           | 145 317 410          | -380 850 085          | 154 569 641           | 255 686 401          | 106 242 854          | -280 659 468          | 81 269 786            | 260 996 118          | 105 324 452          | -287 804 526          | 78 516 004           | -2 753 782          |
| HR Business Partner: EO & AM                        | 6 030 144             | 14 221 657           | -19 947 502           | 304 299               | 3 552 462            | 9 717 872            | -13 091 172           | 179 162               | 2 224 990            | 8 512 036            | -10 737 025           | 0                    | -179 162            |
| Mgmt:Economic Opportunities & Asset Mngt            | 17 357 086            | 70 941 938           | -95 694 403           | -7 395 379            | 12 874 384           | 53 162 718           | -65 380 856           | 656 246               | 6 762 775            | 50 234 708           | -56 997 344           | 139                  | -656 106            |
| Project Management Office: EO & AM                  | 3 598                 | 328 742              | -331 991              | 349                   | 2 699                | 232 921              | -235 358              | 261                   | 1 563 205            | 219 731              | -1 782 936            | 0                    | -261                |
| Property Management                                 | 229 069 641           | 66 942 160           | -11 338 562           | 284 673 239           | 152 181 749          | 48 733 752           | -8 567 422            | 192 348 079           | 131 016 585          | 47 334 817           | -9 028 942            | 169 322 459          | -23 025 620         |
| Strategic Assets                                    | 100 833 219           | 35 703 908           | -3 687 127            | 132 850 001           | 62 702 885           | 26 406 210           | -2 769 544            | 85 979 550            | 66 051 243           | 25 434 170           | -217 376              | 91 268 037           | 5 288 487           |
| Support Services: EO & AM                           | 5 597 134             | 14 299 126           | -19 628 373           | 267 887               | 4 180 779            | 9 790 394            | -13 819 566           | 151 607               | 4 155 179            | 8 604 521            | -12 759 045           | 654                  | -150 953            |
| <b>Economic Opportunities &amp; Asset Managemnt</b> | <b>1 454 691 641</b>  | <b>672 824 877</b>   | <b>-897 582 316</b>   | <b>1 229 934 202</b>  | <b>985 277 944</b>   | <b>488 697 548</b>   | <b>-655 768 867</b>   | <b>818 206 625</b>    | <b>956 933 469</b>   | <b>476 615 425</b>   | <b>-657 893 750</b>   | <b>775 655 144</b>   | <b>-42 551 481</b>  |
| Electricity Generation & Distribution               | 13 074 643 261        | 3 579 714 772        | -1 258 630 677        | 15 395 727 355        | 8 317 185 950        | 2 648 348 554        | -921 702 154          | 10 043 832 350        | 8 180 891 691        | 2 385 052 529        | -689 306 594          | 9 876 637 626        | -167 194 724        |
| Management: Energy & Climate Change                 | 4 433 050             | 55 193 810           | -59 403 448           | 223 412               | 3 244 971            | 41 849 099           | -44 930 642           | 163 428               | 3 870 142            | 39 608 136           | -43 478 229           | 49                   | -163 379            |
| Sustainable Energy Markets                          | 47 722 724            | 45 596 898           | -4 835 072            | 88 484 550            | 34 672 837           | 34 198 272           | -3 608 200            | 65 262 910            | 21 717 485           | 30 987 815           | -2 334 983            | 50 370 317           | -14 892 592         |
| <b>Energy &amp; Climate Change</b>                  | <b>13 126 799 035</b> | <b>3 680 505 479</b> | <b>-1 322 869 198</b> | <b>15 484 435 316</b> | <b>8 355 103 759</b> | <b>2 724 395 925</b> | <b>-970 240 995</b>   | <b>10 109 258 688</b> | <b>8 206 479 318</b> | <b>2 455 648 481</b> | <b>-735 119 806</b>   | <b>9 927 007 992</b> | <b>-182 250 696</b> |
| Budgets                                             | 1 061 172 427         | 3 493 794 787        | -69 708 888           | 4 485 258 327         | 521 001 423          | 2 618 196 987        | -49 350 638           | 3 089 847 772         | 525 099 387          | 2 676 606 079        | -56 731 071           | 3 144 974 395        | 55 126 623          |
| Cape Town Stadium                                   | 145 901 596           | 54 880 721           | 0                     | 200 782 317           | 99 145 930           | 41 039 013           | 0                     | 140 184 943           | 86 773 867           | 45 426 695           | 0                     | 132 200 562          | -7 984 382          |
| Expenditure                                         | 49 145 523            | 27 066 304           | -73 642 918           | 2 568 909             | 37 130 774           | 20 122 556           | -55 589 685           | 1 663 646             | 36 266 141           | 23 402 366           | -59 668 505           | 3                    | -1 663 643          |
| Finance: Finance                                    | 4 433 414             | 5 819 064            | -10 028 496           | 223 982               | 3 277 992            | 4 313 578            | -7 484 673            | 106 897               | 3 197 917            | 5 346 736            | -8 543 535            | 1 119                | -105 778            |
| Grant Funding                                       | 24 623 904            | 31 527 172           | -28 758 895           | 27 392 182            | 18 662 957           | 23 600 384           | -21 719 935           | 20 543 406            | 18 361 777           | 29 413 261           | -26 123 422           | 21 651 616           | 1 108 210           |
| HR Business Partner: Finance                        | 7 520 119             | 1 074 543            | -4 148 485            | 4 176 177             | 5 036 238            | 771 197              | -2 711 928            | 3 095 507             | 4 129 737            | 845 926              | -2 348 152            | 2 627 511            | -467 996            |
| Management: Finance                                 | 4 593 848             | 64 337 777           | -69 623 661           | -692 036              | 1 033 314            | 48 518 454           | -51 788 702           | 1 286 617             | 62 319 855           | 65 106 472           | -3 865 620            | 0                    | 166 934             |
| Revenue                                             | 576 802 227           | 386 165 415          | -808 611 159          | 154 356 483           | 415 280 800          | 274 097 726          | -582 806 736          | 106 571 790           | 405 574 781          | 342 821 053          | -660 321 260          | 88 074 574           | -18 497 216         |
| Supply Chain Management                             | 233 851 536           | 156 322 874          | -338 176 068          | 51 998 342            | 181 695 275          | 113 278 932          | -246 574 005          | 48 400 203            | 124 178 609          | 99 671 117           | -223 682 643          | 167 084              | -48 233 119         |
| Support Services: Finance                           | 2 960 407             | 6 906 384            | -9 687 023            | 179 767               | 2 232 292            | 5 128 177            | -7 255 315            | 105 154               | 1 727 879            | 6 161 521            | -7 888 879            | 521                  | -104 634            |
| Treasury Services                                   | 1 220 140 106         | 49 134 052           | -122 182 925          | 1 147 091 233         | 770 685 157          | 36 706 387           | -87 774 405           | 719 617 139           | 813 424 255          | 39 584 121           | -96 325 732           | 756 682 644          | 37 065 505          |
| Valuations                                          | 121 708 964           | 19 045 261           | -137 050 744          | 3 703 480             | 85 742 864           | 14 056 605           | -97 228 326           | 2 571 143             | 77 792 152           | 16 088 542           | -93 879 438           | 1 256                | -2 569 887          |
| <b>Finance</b>                                      | <b>3 452 584 071</b>  | <b>4 296 074 354</b> | <b>-1 671 619 263</b> | <b>6 077 039 162</b>  | <b>2 142 995 016</b> | <b>3 199 829 998</b> | <b>-1 210 284 348</b> | <b>4 132 540 666</b>  | <b>2 099 313 118</b> | <b>3 347 687 273</b> | <b>-1 300 619 109</b> | <b>4 146 381 282</b> | <b>13 840 616</b>   |
| Finance: HS                                         | 7 849 781             | 1 719 710            | -10 285 001           | -715 510              | 5 993 339            | 1 255 075            | -7 768 415            | -520 001              | 11 711 190           | 1 461 553            | -13 172 653           | 90                   | 520 091             |
| Housing Development                                 |                       |                      |                       |                       |                      |                      |                       |                       |                      |                      |                       |                      |                     |

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

| Expenditure                               | Budget               | Budget               | Budget                | Net                  | Budget               | Budget             | Budget              | Net                  | Actual               | Actual             | Actual              | Net                  | March 2020<br>Variance |
|-------------------------------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|--------------------|---------------------|----------------------|----------------------|--------------------|---------------------|----------------------|------------------------|
|                                           | Annual               | Charge INAnnual      | Charge OUTAnnual      | BudgetAnnual         | Y-t-D                | Charge IN Y-t-D    | Charge OUTY-t-D     | BudgetY-t-D          | Y-t-D                | Charge IN Y-t-D    | Charge OUTY-t-D     | ActualY-t-D          |                        |
|                                           | A                    | B                    | C                     | D = A+B+C            | E                    | F                  | G                   | H = E+F+G            | I                    | J                  | K                   | L = I+J+K            | M=L-H                  |
| Legal Compliance                          | 12 183 631           | 3 352 342            | -14 893 138           | 642 835              | 9 251 827            | 2 532 817          | -11 319 572         | 465 072              | 8 764 874            | 1 500 951          | -10 265 777         | 49                   | -465 023               |
| Management: City Manager                  | 26 387 038           | 58 507 526           | -83 535 460           | 1 359 104            | 20 634 816           | 45 841 024         | -65 430 393         | 1 045 448            | 21 140 127           | 37 751 403         | -58 891 501         | 29                   | -1 045 419             |
| Office of the Mayor                       | 68 294 491           | 65 700 496           | -126 972 235          | 7 022 752            | 49 349 463           | 48 891 697         | -88 043 269         | 10 197 891           | 30 471 623           | 44 292 942         | -71 146 950         | 3 617 615            | -6 580 276             |
| Probity                                   | 128 388 627          | 30 061 269           | -158 736 995          | 6 712 902            | 91 679 036           | 27 062 873         | -114 052 967        | 4 688 942            | 90 317 106           | 24 012 725         | -114 328 465        | 1 366                | -4 687 576             |
| Support Services: CM                      | 3 843 774            | 751 305              | -4 401 888            | 193 192              | 2 682 607            | 558 693            | -3 106 434          | 134 866              | 2 671 020            | 333 066            | -3 004 086          | 0                    | -134 866               |
| <b>Office of the City Manager</b>         | <b>239 097 561</b>   | <b>165 372 939</b>   | <b>-388 539 715</b>   | <b>15 930 785</b>    | <b>173 597 750</b>   | <b>124 887 104</b> | <b>-281 952 635</b> | <b>16 532 219</b>    | <b>153 364 749</b>   | <b>107 891 087</b> | <b>-257 636 778</b> | <b>3 619 059</b>     | <b>-12 913 160</b>     |
| Disaster Management Risk Centre           | 84 329 418           | 71 252 707           | -246 980              | 155 335 145          | 57 328 122           | 42 506 847         | -134 303            | 99 700 666           | 61 245 789           | 42 624 916         | -93 892             | 103 776 814          | 4 076 148              |
| Events                                    | 107 908 827          | 48 168 384           | -4 697 617            | 151 379 594          | 60 929 269           | 25 556 105         | -3 634 043          | 82 851 331           | 59 800 906           | 28 441 959         | -3 720 523          | 84 522 342           | 1 671 011              |
| Finance: S&S                              | 5 958 433            | 831 478              | -6 489 223            | 300 688              | 4 706 666            | 599 841            | -5 081 470          | 225 037              | 5 438 703            | 641 212            | -6 079 915          | 0                    | -225 037               |
| Fire Services                             | 653 494 974          | 358 980 455          | -98 829 842           | 913 645 588          | 478 885 482          | 236 242 338        | -63 930 322         | 651 197 498          | 485 236 508          | 243 276 880        | -68 689 201         | 659 824 187          | 8 626 689              |
| HR Business Partner: S&S                  | 4 362 510            | 569 160              | -4 711 850            | 219 820              | 3 292 853            | 408 119            | -3 535 066          | 165 905              | 2 640 806            | 428 137            | -3 068 943          | 0                    | -165 905               |
| Law Enforcement, Traffic & Coordination   | 2 154 544 816        | 367 681 182          | -22 597 424           | 2 499 628 575        | 1 544 860 193        | 263 070 976        | -16 953 589         | 1 790 977 580        | 1 577 328 470        | 287 781 015        | -16 883 143         | 1 848 226 343        | 57 248 762             |
| Management: Safety & Security             | 83 870 040           | 124 205 073          | -203 723 819          | 4 351 293            | 12 996 668           | 92 004 138         | -89 328 899         | 15 671 907           | 12 594 196           | 90 033 992         | -102 626 147        | 2 042                | -15 669 865            |
| Metropolitan Police Services              | 454 351 760          | 137 918 537          | -7 147 347            | 585 122 950          | 320 550 754          | 91 965 481         | -3 637 603          | 408 878 633          | 316 495 938          | 104 939 255        | -11 253 581         | 410 181 612          | 1 302 980              |
| Project Management Office: S&S            | 2 225 888            | 414 230              | 0                     | 2 640 118            | 1 669 416            | 294 905            | 0                   | 1 964 321            | 0                    | 190 950            | 0                   | 190 950              | -1 773 372             |
| Public Emergency Communications Centre    | 44 760 695           | 44 355 105           | -86 698 791           | 2 417 009            | 33 648 691           | 22 706 464         | -54 818 343         | 1 536 812            | 32 816 809           | 26 250 574         | -59 048 306         | 19 077               | -1 517 734             |
| Support Services: S&S                     | 17 127 431           | 2 879 072            | -18 711 928           | 1 294 576            | 12 811 518           | 2 079 023          | -14 565 242         | 325 299              | 14 601 309           | 2 154 894          | -16 472 183         | 284 020              | -41 278                |
| <b>Safety &amp; Security</b>              | <b>3 612 934 792</b> | <b>1 157 255 384</b> | <b>-453 854 820</b>   | <b>4 316 335 356</b> | <b>2 531 679 631</b> | <b>777 434 236</b> | <b>-255 618 879</b> | <b>3 053 494 988</b> | <b>2 568 199 434</b> | <b>826 763 785</b> | <b>-287 935 834</b> | <b>3 107 027 386</b> | <b>53 532 398</b>      |
| Development Management                    | 289 215 356          | 75 391 551           | 0                     | 364 606 907          | 214 264 483          | 55 168 040         | 0                   | 269 432 523          | 212 853 715          | 57 012 490         | 0                   | 269 866 205          | 433 682                |
| Environmental Management                  | 271 177 186          | 86 292 685           | -367 261              | 357 102 609          | 185 301 902          | 63 221 030         | -316 198            | 248 206 735          | 188 117 651          | 62 567 921         | -74 865             | 250 610 708          | 2 403 973              |
| Finance: SP & E                           | 21 715 810           | 1 292 538            | -21 912 229           | 1 096 119            | 14 517 355           | 932 797            | -14 999 613         | 540 539              | 6 943 015            | 909 205            | -7 852 221          | 0                    | -450 539               |
| HR Business Partner: SP & E               | 2 383 379            | 791 334              | -3 055 300            | 119 412              | 1 781 284            | 569 291            | -2 261 343          | 89 233               | 1 382 969            | 522 450            | -1 905 418          | 0                    | -89 233                |
| Managmnt: Spatial Planning & Environment  | 6 094 430            | 66 596 998           | -72 385 697           | 305 730              | 4 076 767            | 50 160 426         | -54 032 606         | 204 586              | 4 857 434            | 46 667 183         | -51 524 617         | 0                    | -204 586               |
| Project Management Office: SP & E         | 3 061 827            | 804 011              | -3 711 893            | 153 945              | 2 228 477            | 578 625            | -2 749 814          | 57 288               | 2 859 101            | 534 110            | -3 393 212          | 0                    | -57 288                |
| Support Services: SP & E                  | 152 420              | 794 464              | -938 787              | 8 098                | 49 505               | 571 546            | -618 246            | 2 806                | 1 857 736            | 523 618            | -2 381 354          | 0                    | -2 806                 |
| Urban Catalytic Investment                | 37 051 179           | 27 675 235           | 0                     | 64 726 415           | 22 274 381           | 20 248 229         | 0                   | 42 522 610           | 17 476 070           | 18 205 161         | -183 809            | 35 497 423           | -7 025 187             |
| Urban Planning & Design                   | 72 562 770           | 44 104 223           | 0                     | 116 666 993          | 54 790 010           | 32 419 428         | 0                   | 87 209 438           | 52 820 722           | 30 642 781         | 0                   | 42 923 504           | -4 285 934             |
| <b>Spatial Planning &amp; Environment</b> | <b>703 414 358</b>   | <b>303 743 039</b>   | <b>-102 371 167</b>   | <b>904 786 229</b>   | <b>499 284 164</b>   | <b>223 869 413</b> | <b>-74 977 819</b>  | <b>648 175 759</b>   | <b>488 628 413</b>   | <b>217 584 920</b> | <b>-67 315 495</b>  | <b>638 897 839</b>   | <b>-9 277 920</b>      |
| Business Enablement                       | 120 928 891          | 73 748 422           | -135 967 518          | 58 709 795           | 80 958 929           | 55 520 228         | -98 824 700         | 37 654 457           | 69 652 495           | 53 172 395         | -88 561 041         | 34 263 849           | -3 390 608             |
| Finance: Transport                        | 28 005 138           | 48 337 249           | -56 476 451           | 19 865 936           | 14 045 405           | 36 677 370         | -47 761 481         | 2 961 294            | 9 962 213            | 32 584 767         | -39 074 897         | 3 472 083            | 510 789                |
| Infrastructure Implementation             | 743 063 647          | 141 983 805          | -85 982 604           | 799 064 849          | 313 246 784          | 107 812 074        | -64 445 935         | 356 612 923          | 271 433 803          | 107 528 440        | -68 029 317         | 310 932 926          | -45 679 998            |
| Management: Transport                     | 32 802 236           | 256 837 619          | -287 985 886          | 1 653 969            | 27 183 681           | 194 224 343        | -220 063 652        | 1 344 372            | 16 597 863           | 178 471 966        | -195 069 829        | 0                    | -1 344 372             |
| Network Management                        | 257 234 991          | 75 381 520           | 0                     | 332 616 511          | 149 155 416          | 56 499 210         | 0                   | 205 654 626          | 158 022 717          | 52 876 705         | -72 124             | 210 827 298          | 5 172 672              |
| Project Management Office: Transport      | -1 360 510           | 12 943 760           | 0                     | 11 583 249           | 2 729 617            | 10 145 484         | 0                   | 12 875 102           | 1 663 075            | 9 000 944          | 0                   | 10 664 019           | -2 211 083             |
| Public Transport Operations               | 1 234 290 263        | 164 630 375          | -79 620 398           | 1 319 300 240        | 743 589 357          | 114 496 527        | -50 477 843         | 807 608 040          | 746 110 943          | 104 899 621        | -42 247 445         | 808 763 119          | 1 155 078              |
| Public Transport Regulations              | 57 525 287           | 36 048 561           | 0                     | 93 573 848           | 38 870 345           | 27 474 815         | 0                   | 66 345 160           | 33 470 827           | 24 855 471         | 0                   | 58 326 299           | -8 018 862             |
| Roads Infrastructure & Management         | 1 399 910 453        | 378 484 616          | 0                     | 1 778 395 068        | 973 122 610          | 279 575 043        | 0                   | 1 252 697 653        | 958 407 690          | 252 748 239        | 0                   | 1 211 155 929        | -41 541 723            |
| Transport Planning                        | 99 915 090           | 45 020 355           | -26 688 525           | 118 246 920          | 68 141 566           | 33 968 927         | -20 118 694         | 81 991 799           | 68 131 610           | 30 908 242         | -22 335 220         | 76 704 633           | -52 877 166            |
| <b>Transport</b>                          | <b>3 972 315 484</b> | <b>1 233 416 282</b> | <b>-672 721 382</b>   | <b>4 533 010 384</b> | <b>2 411 043 711</b> | <b>916 394 020</b> | <b>-501 692 305</b> | <b>2 825 745 427</b> | <b>2 333 453 237</b> | <b>847 046 790</b> | <b>-455 389 873</b> | <b>2 725 110 154</b> | <b>-100 635 273</b>    |
| Area Central                              | 52 100 298           | 68 554 579           | -101 813 309          | 18 841 568           | 30 057 883           | 48 586 606         | -68 476 248         | 10 168 242           | 33 766 434           | 42 529 381         | -65 793 692         | 10 502 123           | 333 881                |
| Area East                                 | 45 496 291           | 61 423 664           | -85 839 373           | 21 080 581           | 25 422 111           | 42 255 795         | -56 394 531         | 11 283 375           | 27 978 125           | 36 723 501         | -53 800 731         | 10 900 895           | -382 480               |
| Area North                                | 45 577 282           | 64 283 343           | -88 415 753           | 21 444 873           | 30 165 495           | 44 350 729         | -60 206 513         | 14 309 711           | 30 148 596           | 37 058 468         | -52 660 171         | 14 546 893           | 237 183                |
| Area South                                | 43 958 651           | 59 387 440           | -84 301 256           | 19 044 835           | 30 145 577           | 42 031 168         | -58 563 460         | 13 613 285           | 30 336 575           | 35 916 620         | -53 830 834         | 12 422 361           | -1 190 924             |
| City Improvement Districts                | 246 707 877          | 1 209 667            | 0                     | 247 917 544          | 184 603 422          | 879 622            | 0                   | 185 483 044          | 183 510 893          | 1 948 814          | 0                   | 185 459 708          | -23 337                |
| Councillor Support                        | 270 120 292          | 437 856 162          | -674 533 858          | 33 442 596           | 181 196 029          | 321 031 558        | -491 416 885        | 10 810 702           | 176 700 385          | 274 714 188        | -447 930 074        | 3 484 499            | -7 326 203             |
| EPWP & CDW                                | 40 655 730           | 21 582 760           | 0                     | 62 238 491           | 17 866 762           | 15 663 758         | 0                   | 33 530 519           | 18 867 995           | 12 429 353         | 0                   | 31 297 348           | -2 233 171             |
| Finance: UM                               | 6 138 177            | 10 894 438           | -16 722 630           | 309 986              | 4 592 942            | 7 799 655          | -12 189 729         | 202 868              | 4 323 968            | 6 023 575          | -10 347 543         | 0                    | -202 868               |
| HR Business Partner: UM                   | 11 788 982           | 9 598 176            | -20 796 501           | 590 657              | 5 501 908            | 6 825 983          | -14 860 927         | -2 533 035           | 3 819 439            | 5 452 607          | -9 272 046          | 0                    | 2 533 035              |
| Management: Urban Management              | 20 600 066           | 72 410 252           | -92 639 580           | 730 738              | 9 751 913            | 54 356 084         | -65 530 991         | -1 422 994           | 5 128 450            | 47 772 180         | -52 900 630         | 0                    | 1 422 994              |
| MURP Area Central                         | 3 023 585            | 5 582 055            | 0                     | 8 605 640            | 2 169 369            | 4 081 489          | 0                   | 6 250 858            | 1 753 859            | 3 324 335          | 0                   | 5 078 194            | -1 172 665             |
| MURP Area East                            | 2 266 732            | 5 002 244            | 0                     | 7 268 976            | 1 654 818            | 3 666 777          | 0                   | 5 321 595            | 1 465 443            | 3 064 115          | 0                   | 4 529 558            | -792 038               |
| MURP Area North                           | 2 361 009            | 4 957 465            | 0                     | 7 318 475            | 1 756 535            | 3 634 467          | 0                   | 5 391 001            | 1 725 321            | 3 035 852          | 0                   | 4 761 173            | -629 829               |
| MURP Area South                           | 3 374 611            | 8 454 580            | 0                     | 8 454 580            | 1 968 377            | 3 728 238          | 0                   | 5 696 615            | 1 591 846            | 3 082 744          | 0                   | 4 674 590            | -1 022 025             |
| MURP Technical Support                    | 282 428 698          | 20 439 747           | 0                     | 302 868 445          | 98 503 686           | 14 795 143         | 0                   | 113 298 829          | 97 169 992           | 11 933 034         | 0                   | 109 103 026          | -4 195 803             |
| Project Management Office: UM             | 2 456 416            | 746 186              | -3 077 579            | 125 023              | 1 158 169            | 532 719            | -1 941 836          | -250 948             | 3 540 327            | 525 447            | -4 065 773          | 0                    | 250 948                |
| Public Participation                      | 24 424 355           | 15 581 016           | -38 070 101           | 1 935 271            | 14 099 899           | 11 263 569         | -29 959 606         | -4 596 138           | 14 718 689           | 10 335 306         | -25 053 897         | 99                   | 4 596 236              |
| Support Services: UM                      | 27 248 915           | 25 118 118           | -27 870 387           | 24 496 646           | 19 434 143           | 18 362 636         | -20 437 426         | 17 359 353           | 18 424 381           | 14 213 993         | -17 876 741         | 14 761 634           | -2 597 719             |
| <b>Urban Management</b>                   | <b>1 130 727 968</b> | <b>889 707 281</b>   | <b>-1 234 080 325</b> | <b>786 354 924</b>   | <b>660 049 138</b>   | <b>643 845 995</b> | <b>-879 978 151</b> | <b>423 916 882</b>   | <b>654 970 719</b>   | <b>550 083 513</b> | <b>-793 532 133</b> | <b>411 522 099</b>   | <b>-12 394 783</b>     |
| Finance: W & W                            | 2 952 816            | 15 381 337           | -18 186 055           | 148 098              | 2 239 807            | 11 598 134         | -13 725 608         | 112 333              | 755 052              | 10 409 534         | -11 164 586         |                      |                        |