



DATE:

REPORT TO: EXECUTIVE MAYOR
FINANCE

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: JANUARY 2020 (J2797)

ONDERWERP

FINANSIËLE MONITERINGSVERSLAG: JANUARIE 2020

ISIHLOKO

INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYOMQUNGU 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 January 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 January 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 Januarie 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 eyoMqungu 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

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DIRECTORATE	FINANCE	FILE REF No	N/A
SIGNATURE : DIRECTOR _____			

CHIEF FINANCIAL OFFICER

NAME	KEVIN JACOBY	COMMENT:
DATE	_____	_____
SIGNATURE	_____	_____

LEGAL COMPLIANCE

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

NAME _____

COMMENT: _____

DATE _____

SIGNATURE _____

EXECUTIVE MAYOR

- ☐ SUPPORTED ☐ NOT SUPPORTED

NAME ALD. DAN PLATO _____

COMMENT: _____

DATE _____

SIGNATURE _____



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

FINANCIAL MONITORING REPORT

JANUARY 2020 (2020 M07)

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MUNICIPAL MANAGER QUALITY CERTIFICATION

EXECUTIVE SUMMARY: CITY OF CAPE TOWN

BACKGROUND

Section 71 of the MFMA states:

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

Regulation 28 of the MBRR states:

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

FINANCIAL MONITORING REPORT FOR THE PERIOD ENDING 31 JANUARY 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 - 31)

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

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

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

- **Table C1 (Page 30)** provides a high level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 31)** is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 32)** shows budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 33)** is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 34)** reflects the capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from national and provincial departments.
- **Table C6 (Page 35)** reflects the performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 36)** indicates the cash flow position and cash/cash equivalents.

IN YEAR BUDGET STATEMENT SUPPORTING TABLES: CITY OF CAPE TOWN (PAGE 37– 71)

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

IN YEAR BUDGET STATEMENT TABLES: CONSOLIDATED TABLES (PAGE 73 – 79)

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 80 – 90)

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 91 – 98)

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

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

Operating Budget	Adjusted Budget 2019/20	YearTD budget 2019/20	YearTD actual 2019/20	YTD variance	Full Year Forecast
Total Revenue ¹ (R'Thousands)	41,667,901	24,905,569	25,480,858	575,289	41,581,574
Total Expenditure ¹ (R'Thousands)	41,933,801	21,969,887	21,615,987	(353,901)	41,402,410
Surplus/(Deficit)	(265,900)	2,935,682	3,864,872	929,190	179,164
¹ (excl. capital transfers and contributions)					

Capital Budget

Capital Budget	Adjusted Budget 2019/20	YearTD budget 2019/20	YearTD actual 2019/20	YTD variance	Full Year Forecast
Total Capital Expenditure (R'Thousands)	7,879,749	2,025,944	2,748,830	722,886	7,574,300

Financial position

Working Capital	Audited Outcomes 2018/19	Original Budget 2019/20	Adjusted budget 2019/20	YearTD actual
Cost coverage ratio³				
Cash and investments at period end less restricted cash/Monthly operating Expenditure	3,85:1	-	-	3,08:1
Liquidity				
Current Ratio (Current assets/current liabilities) ⁴	2.0	1.4	1.9	2.9
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵	1.3%	2.8%	2.8%	3.2%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	7.3%	17.8%	20.7%	23.4%
Financial Position (R'Thousands)⁷				
Total Assets	70,953,565	76,535,561	75,575,382	73,701,793
Total Liabilities	22,262,316	27,768,659	24,522,926	20,251,262
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	8,419,275	4,985,877	7,862,949	10,766,762

- Cost coverage ratio³**

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

The ratio outcome for the month under review is 3.1% slightly above the norm of 1-3 months (MFMA Circular 71). This outcome is similar to the previous period due to minor movements on the Cash and Cash equivalents position.

- **Current Ratio⁴**

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

The year-to-date ratio shows that the City has sufficient cash to meet its short-term financial obligations and is above the norm of 1.5 to 2.1 (MFMA Circular 71). The ratio outcome of 2.9 is slightly higher than the previous period, due to an increase in consumer debtors.

- **Capital Charges to Operating Expenditure⁵**

This ratio indicates the cost required to service the borrowing of a municipality. It assesses the borrowing or payment obligation expressed as a percentage of total operating expenditure.

The year-to date ratio of 3.2% is below the National Treasury norm of 6% to 8% (MFMA Circular 71). This ratio is budgeted to be below the National Treasury norm. It is expected that the ratio outcome will be in line with the budgeted ratio as expenditure accelerates over the remainder of the financial year.

- **Borrowed funding of 'own' Capital Expenditure⁶**

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

The year to date outcome of 23.4% is slightly more than the budgeted ratio of 20.7%.

- **Financial Position⁷**

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

- **Cash Flow**

Cash and cash equivalents amount to R10 767 million as at 31 January 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 ¹	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
R Thousands				
Water	351,342	86,083	1,990,576	2,428,001
Electricity	897,031	68,679	386,675	1,352,385
Rates	709,585	141,666	1,263,160	2,114,411
Sewerage	110,173	39,187	721,560	870,920
Refuse	112,469	32,710	544,935	690,114

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

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

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

Debtors Collection Rate % ^a	Previous year 2018/19	Current year 2019/20 (Interim ratios)	12 Months moving average YTD collection ratio (Interim ratios)
Electricity	98.66%	98.52%	98.74%
Water	73.08%	109.66%	104.58%
Sewerage	88.79%	104.70%	102.47%
Refuse	91.77%	89.55%	90.23%
Rates	97.97%	95.34%	95.87%
Other	93.82%	99.25%	98.35%

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

The 12 Months Moving Average Payment Ratio for the period ended 31 January 2020 is 97.99% as reflected in the following table.

Monthly Collection Rate	
Period	Current year
12 Months	97.99%
6 Months	96.53%
3 Months	94.83%
Monthly	89.06%

Human Resources

Human Resources	Audited Outcomes 2018/19	Original Budget 2019/20	Adjusted Budget 2019/20	YearTD actual 2019/20
Employee and Councillor remuneration (R'Thousands)	12,526,851	14,027,918	14,240,382	7,613,459
Employee Costs (Employee costs/Total Revenue - capital revenue)	30.8%	33.8%	33.7%	29.4%
Total Cost of Overtime (R'Thousands)	666,269	606,267	704,222	348,910

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 61.

Staff Complement

Municipal Employees (numbers)	As at 30 June 2019	Adjusted Budget 2019/20	Jan-20
Filled posts - Permanent	26,646	26,478	27,375
Filled posts - Temporary	697	645	1,242
Vacant posts - Permanent	3,625	3,613	4,510
	30,968	30,736	33,127

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

The City had 4510 vacancies as at 31 January 2020; 2162 positions were filled (1178 internal and 984 external) with 834 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.

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

DIRECTORATE	VACANT POSTS (Permanent positions)		% of Posts Filled	Vacancy Rate
	Number of Posts	Value		
Community Services and Health	442	R165,172,939	93.77%	6.23%
Corporate Services	200	R118,304,846	94.01%	5.99%
Economic Opportunities and Assets Management	151	R62,656,214	94.98%	5.02%
Energy & Climate Change	396	R135,702,742	95.88%	4.12%
Finance	188	R76,742,992	95.04%	4.96%
Human Settlements	161	R74,609,589	94.06%	5.94%
Office of the CM	29	R22,679,268	95.31%	4.69%
Safety and Security	1,147	R326,641,025	95.63%	4.37%
Spatial Planning and Environment	140	R78,597,157	94.51%	5.49%
Transport	331	R127,027,398	93.44%	6.56%
Urban Management	54	R28,962,871	95.03%	4.97%
Water and Waste	1271	R435,272,766	95.15%	4.85%
TOTAL	4510	R1,652,369,806	94.78%	5.22%

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

DIRECTORATE	Less Than 6 Months	6 to 12 Months	1 to 2 Years	More Than 2 Years	Grand Total
Community Services and Health	260	164	18	0	442
Corporate Services	97	65	28	10	200
Economic Opportunities & Asset Management	71	45	27	8	151
Energy and Climate Change	282	61	38	15	396
Finance	114	48	15	11	188
Human Settlements	59	24	30	48	161
Office of the CM	9	12	7	1	29
Safety and Security	945	106	84	12	1,147
Spatial Planning and Environment	88	26	17	9	140
Transport	117	112	57	45	331
Urban Management	36	7	7	4	54
Water and Waste	557	356	258	100	1,271
Grand Total	2635	1,026	586	263	4510

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

R'Thousands	Original Budget 2019/20	Adjusted Budget	YearTD actual 2019/20	YearTD budget 2019/20	YTD variance
Total Revenue (excluding capital transfers and contributions)	40,921,950	41,667,901	25,480,858	24,905,569	575,289
Total Expenditure	41,779,617	41,933,801	21,615,987	21,969,887	(353,901)
Surplus/(Deficit)	(857,667)	(265,900)	3,864,872	2,935,682	929,190

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

Virementation of funds to prevent unauthorised expenditure are done on a regular basis.

Any instances of apparent non-compliance are addressed by the relevant finance officials.

REVENUE**Main revenue sources for 2019/20**

Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	9,916,685	9,950,180	5,911,761	5,820,435	91,325	1.6%	9,950,180
Service charges - electricity revenue	13,623,146	14,368,248	8,672,865	8,616,920	55,945	0.65%	14,368,248
Service charges - water revenue	3,212,017	2,969,773	1,683,688	1,690,391	(6,704)	-0.4%	2,969,773
Service charges - sanitation revenue	1,568,599	1,482,072	857,267	855,605	1,662	0.2%	1,482,072
Service charges - refuse revenue	1,286,433	1,236,834	752,525	706,053	46,471	6.6%	1,236,855
Rental of facilities and equipment	311,781	319,959	161,961	168,063	(6,102)	-3.6%	320,012
Interest earned - external investments	912,495	912,473	750,475	622,645	127,830	20.5%	912,473
Interest earned - outstanding debtors	380,814	394,487	225,541	229,908	(4,367)	-1.9%	394,873
Dividends received	—	—	—	—	—	—	—
Fines, penalties and forfeits	1,185,453	1,142,748	1,039,618	839,112	200,506	23.9%	1,147,069
Licences and permits	82,218	79,696	34,322	34,975	(653)	-1.9%	73,696
Agency services	217,672	219,336	143,986	123,283	20,702	16.8%	219,336
Transfers and subsidies	7,376,568	7,722,432	4,730,769	4,729,777	992	0.0%	7,626,658
Other revenue	804,335	822,156	481,781	441,739	40,041	9.1%	832,824
Gains on disposal of PPE	43,732	47,505	34,300	26,661	7,640	28.7%	47,505
Total Revenue (excluding capital transfers and contributions)	40,921,950	41,667,901	25,480,858	24,905,569	575,289	2.3%	41,581,574

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

- **Property Rates (R91.3 million over)**

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

- **Service charges - electricity revenue (R55.9 million over)**

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 created for them even though the new tariff is the cheaper option.

- **Service charges – refuse revenue (R46.5 million over)**

The over-recovery reflects on Disposal Coupon Fees and is due to more waste being disposed of than initially anticipated.

- **Interest earned - external investments (R127.8 million over)**

The over-recovery is due to a combination of interest earned on higher than expected cash and investment balances, and non-current investment interest.

- **Fines, penalties and forfeits (R200.5 million over)**

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

- Traffic fines (accruals) (R204 million), due to more than planned fines issued for traffic- and various by-law offences during this period; and
- Traffic Fines (paid) (R2.8 million), due to the impact of fines reduced by the courts and the public's ability to pay traffic fines.

- **Other revenue (R40.0 million over)**

The over-recovery reflects mainly against the following categories:

- Service Charges Infrastructure and Facilities, due to actual revenue received to date being higher than what was planned on broadband-related revenue.
- Cash Recovery - Claims, due to a cash refund from SASRIA for higher than planned insurance claims.
- By-product sales, due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dams.
- Development Levies/BICL, due to higher than planned actual revenue received for the month under review. Development levies are linked directly to property developments in the City and accurate period planning is not possible.
- Hire of municipal staff, due to higher than anticipated demand for law enforcement staff for externally-funded events.

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

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

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

Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	13,817,805	14,030,610	7,503,767	7,917,272	(413,505)	-5.2%	13,664,019
Remuneration of councillors	179,818	179,818	94,432	93,947	485	0.5%	179,818
Debt impairment	2,341,628	2,213,244	1,272,563	1,211,695	60,868	5.0%	2,213,244
Depreciation & asset impairment	3,015,086	3,040,783	1,699,038	1,730,302	(31,264)	-1.8%	3,040,362
Finance charges	790,756	800,816	446,920	451,226	(4,306)	-1.0%	801,047
Bulk purchases	10,092,601	10,069,094	5,370,758	5,349,170	21,588	0.4%	10,070,103
Other materials	1,611,763	1,476,367	764,207	745,851	18,356	2.5%	1,474,317
Contracted services	7,156,498	7,298,669	3,104,259	3,026,206	78,052	2.6%	7,132,091
Transfers and subsidies	446,206	567,366	228,465	274,352	(45,888)	-16.7%	567,457
Other expenditure	2,326,698	2,256,250	1,124,474	1,169,245	(44,771)	-3.8%	2,254,320
Loss on disposal of PPE	756	783	7,103	621	6,482	1044.3%	5,633
Total Expenditure	41,779,617	41,933,801	21,615,987	21,969,887	(353,901)	-1.6%	41,402,410

Reasons for major over-/under expenditure per type

- **Employee Related Costs (R413.5 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 (R60.9 million over)**

The variance is due to the period budget provision for the Contribution to Debtors Working Capital Provision (Bad Debt Provision) not being aligned to the actual monthly posting.

- **Contracted Services (R78.1 million over)**

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

- Building Contractors, where expenditure to date is more than planned.
- Waste Minimisation, where expenditure relating to haulage was incorrectly booked to this element.
- R&M Contracted Services Building, where road maintenance programmes within the Transport directorate was brought forward as one term tender expires in March 2020.
- R&M Gardening Services, due to misalignment of period budget provisions with the actual expenditure relating to grass cutting done during the summer months.
- Cleaning Costs, due to an increase in the level of services at public space transport interchanges as well as the use of a transversal cleaning tender.
- Security Services Municipal Facilities, where more than planned security services were needed at facilities as well as a higher level of security services required.
- G&D Security Services, where security services at transport interchanges are co-funded, with grant funding being utilised first before City funding resulting in misalignment of period budgets with actual trends.

- **Transfers and Subsidies (R45.9 million under)**

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

- Finance, due to delays in the issuing of grants to beneficiaries due to non-compliance on their part.
- Human Settlements, mainly on G&D Housing PHP Payments as a result of the impact of the end-of-year construction industry break resulting in lower than planned expenditure to date.
- Safety & Security, where sponsorship payments to various beneficiaries (FIA World Rally Cross, Cape Town Jazz Festival and the Cape Town Golf Open) were not paid, due to documentation that is still outstanding.

- **Other Expenditure (R44.8 million under)**

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

- Collection costs, due to unforeseen delays during the reconciliation and vetting processes prior to payment being made.
- Furniture Fittings Tools and Equipment, where the actual expenditure is not aligned to period budget provision on Capex-ex-Revenue.
- Water Research Levy, where the water levy is directly aligned to raw water bulk purchases, which was lower than anticipated.
- Training, where dates for a number of training interventions are still being finalised.
- Insurance premiums and claims, where the actual premiums and claims paid to date are less than planned.
- Specialised IT Services and Software Licences, due to a lower demand for services to date and delays in renewal of software licences.

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

Expenditure per vote (directorate)

Vote Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure by Vote							
Vote 1 - Community Services & Health	3,925,379	3,844,311	2,012,047	2,003,635	8,413	0.4%	3,844,311
Vote 2 - Corporate Services	1,808,667	1,872,734	1,068,210	1,049,123	19,087	1.8%	1,872,745
Vote 3 - Economic Opportunities & Asset Managemnt	1,368,210	1,425,879	728,214	735,876	(7,662)	-1.0%	1,425,867
Vote 4 - Energy & Climate Change	12,060,720	12,097,934	6,424,455	6,603,901	(179,446)	-2.7%	11,967,694
Vote 5 - Finance	3,004,417	3,321,105	1,659,019	1,907,622	(248,603)	-13.0%	3,258,164
Vote 6 - Human Settlements	1,468,810	1,600,804	699,055	767,075	(68,020)	-8.9%	1,600,804
Vote 7 - Office of the City Manager	237,561	239,104	122,697	137,844	(15,147)	-11.0%	239,114
Vote 8 - Safety & Security	3,598,555	3,596,416	1,978,074	1,938,707	39,367	2.0%	3,596,406
Vote 9 - Spatial Planning & Environment	711,474	697,345	368,090	374,836	(6,746)	-1.8%	697,345
Vote 10 - Transport	3,679,302	3,664,518	1,796,715	1,681,660	115,055	6.8%	3,410,904
Vote 11 - Urban Management	1,142,379	1,097,253	474,207	467,929	6,278	1.3%	1,097,253
Vote 12 - Water & Waste	8,774,142	8,476,396	4,285,204	4,301,680	(16,476)	-0.4%	8,391,801
Total Expenditure by Vote	41,779,617	41,933,800	21,615,987	21,969,887	(353,900)	-1.6%	41,402,410

Reasons for over expenditure per vote (directorate)

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

The overall over expenditure will be addressed by the review and adjustments, where needed, of period budget provisions on the various elements.

- **Community Services & Health (R8.4 million over)**

- Other Materials:
 - Pharmaceutical Supplies, due to higher than expected demand for pharmaceutical stock and increased prices; and
 - Materials Consumables Tools & Equipment, where additional material was needed to implement EPWP projects.
- Contracted Services, mainly on R&M Gardening Services, due to period budget provisions being misaligned to the actual expenditure relating to grass cutting done during the summer months.
- Transfer and Subsidies, due to the earlier than planned payment to the Cape Town City Ballet.

- **Corporate Services (R19.1 million over)**

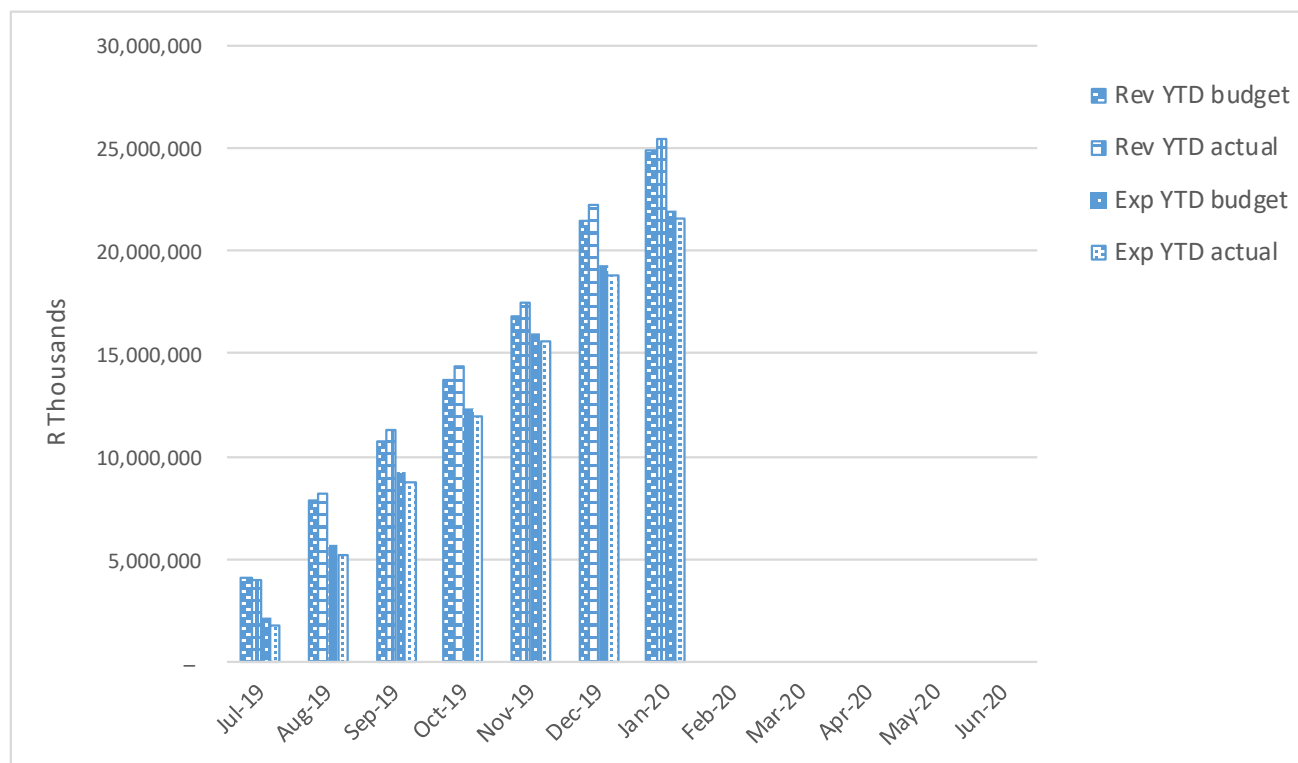
- Employee related costs, mainly as the result of earlier than planned appointments.
- Contracted Services:
 - Advisory Services: Human Resources, where expenditure was incurred ahead of plan; and
 - Advisory Services: Legal cost & Litigation, due to several unplanned high priority legal cases instituted.
- Other expenditure:
 - Training, due to training programmes taking place earlier than planned;
 - Corporate Training Programmes, due to more training interventions offered and more invoices processed than originally anticipated; and

- R&M Specialised IT Services, due to an incorrect posting.
- **Safety & Security (R39.4 million over)**
 - Employee related costs:
 - Unplanned overtime required for protest action, events and 'Operation Lockdown' where law enforcement officers assisted SAPS and SANDF to stabilise dangerous areas; and
 - Over expenditure on Standby allowances, due to more Law Enforcement staff members being placed on standby, due to the move to a 24-hour service requiring staff to be available as and when required.
 - Other materials, mainly due to the increase in demand for fuel as more vehicles were used for events, protests and accidents as well as recoveries for externally-funded projects that have not yet been captured.
 - Loss on disposal of PPE, due to scrapping of radios donated to neighbourhood watches in the City.
- **Transport (R115.1 million over)**
 - Contracted Services:
 - Cleaning Costs, due to an increase in the level of services at public transport interchanges as well as the use of a transversal cleaning tender; and
 - R&M Contracted Services Buildings, where road maintenance programmes were brought forward as one term tender will expire in March 2020.
 - Loss on disposal of PPE, due to the write-off of MyCiTi busses, which was not budgeted for.
- **Urban Management (R6.3 million over)**
 - Contracted Services:
 - Event promoters, where expenditure, funded from ward allocations, relating to the Capacity Building and Senior Citizen lunches is not aligned to period budget provisions.
 - Contracted Services - R&M, due to ad-hoc work being more than planned within various departments within this directorate.
 - Other Expenditure, mainly on Training, due to actual expenditure being higher than planned to date and not aligned to period budget provisions.

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

Monthly Operating Revenue and Expenditure Performance

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



CAPITAL EXPENDITURE AND FUNDING

Summary Statement of Capital Budget Performance

Vote Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Total Capital Expenditure	8,388,432	7,879,749	2,748,830	2,025,944	722,886	35.7%	7,574,300
Funded by:							
National Government	2,189,348	2,518,433	857,318	542,954	314,364	57.9%	2,235,373
Provincial Government	22,038	37,788	5,476	4,061	1,415	34.8%	37,788
Other transfers and grants	53,700	60,887	26,024	26,448	(424)	-1.6%	60,887
Transfers recognised - capital	2,265,085	2,617,108	888,818	573,462	315,356	55.0%	2,334,047
Borrowing *	1,091,580	1,091,580	435,917	247,183	188,734	76.4%	1,091,580
Internally generated funds	5,031,767	4,171,062	1,424,095	1,205,299	218,796	18.2%	4,148,673
Total Capital Funding	8,388,432	7,879,749	2,748,830	2,025,944	722,886	35.7%	7,574,300

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

The year-to-date spend of R2 749 million represents 35.34% (R1 860 million) on internally-funded projects and 33.96% (R889 million) on externally-funded projects.

The full year forecast indicates that 96.1% of the capital budget is anticipated to be spent by the end of the financial year.

Capital budget by municipal vote for 2019/20

Vote Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	374,140	74,255	85,867	(11,611)	-13.5%	373,489
Vote 2 - Corporate Services	252,050	149,863	187,210	34,825	61,767	(26,942)	-43.6%	186,046
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	478,520	133,368	74,179	59,190	79.8%	478,019
Vote 4 - Energy & Climate Change	749,456	834,094	871,137	352,874	352,800	74	0.0%	860,292
Vote 5 - Finance	26,225	116,957	108,721	14,574	13,978	596	4.3%	108,627
Vote 6 - Human Settlements	670,112	869,063	1,052,544	356,410	276,327	80,083	29.0%	1,051,241
Vote 7 - Office of the City Manager	2,500	973	1,710	512	769	(257)	-33.4%	1,680
Vote 8 - Safety & Security	206,866	535,237	552,515	140,180	51,830	88,349	170.5%	552,259
Vote 9 - Spatial Planning & Environment	57,070	92,847	86,810	18,234	29,919	(11,684)	-39.1%	86,568
Vote 10 - Transport	973,584	1,326,126	1,275,143	484,795	503,580	(18,786)	-3.7%	986,417
Vote 11 - Urban Management	22,429	122,981	106,991	11,997	16,159	(4,161)	-25.8%	106,927
Vote 12 - Water & Waste	1,789,054	3,596,511	2,784,309	1,126,806	558,771	568,035	101.7%	2,782,732
Total Capital Multi-year expenditure	5,316,290	8,388,432	7,879,749	2,748,830	2,025,944	722,886	35.7%	7,574,300

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

- Corporate Services directorate (R26.9 million under)**

The variance is due to the following projects being behind schedule:

- Integration and Enhancement: SAP resources on tender 44S are not available, with only one resource having started on 1 October 2019. The scope of the project has been revised, but there are certain challenges with completing the project with limited resources;
- Radio Infrastructure FY20: Delays in obtaining invoices from the contractor who indicated that all outstanding invoices would be submitted by 31 January 2020;
- CityWeb/CityApps Redevelopment Resources: Challenges in sourcing consultants with scarce skills; and
- Various projects: Initial delays in awarding tender 330G, which has subsequently been awarded. Further delays were caused by the vendor closure over the recent festive period.

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

- Economic Opportunities & Asset Management directorate (R59.2 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; and
- Upgrade of Athlone and Good Hope Centre: Good contractor performance.

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

- **Human Settlements (R80.1 million over)**

The positive variance is mainly as a result of good contractor- and consultant performance on the following projects:

- Belhar CBD Housing Development (PGWC); and
- Conradie Housing Development (PGWC); and
- Forest Village Housing Project (PGWC).

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

- **Safety & Security directorate (R88.3 million over)**

The positive variance is due to earlier than anticipated delivery on the following projects:

- Vehicles: Additional FY20;
- Specialised Vehicles: Add FY20; and
- Fire Vehicles: Replacement FY20.

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

- **Water & Waste directorate:**

- **Water & Sanitation Services department (R593.6 million over)**

The following projects are significantly ahead of plan, due to approved tenders, contractors who are already on site as well as contractors whose performance exceeds the estimated anticipated performance:

- Cape Flats Aquifer;
- Zandvliet WWTW;
- Retreat Low Lift Pump station;
- Atlantis Aquifer;
- Borchards Quarry; and
- Table Mountain Group Aquifer

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

- **Solid Waste Management department (R25.70 million under)**

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

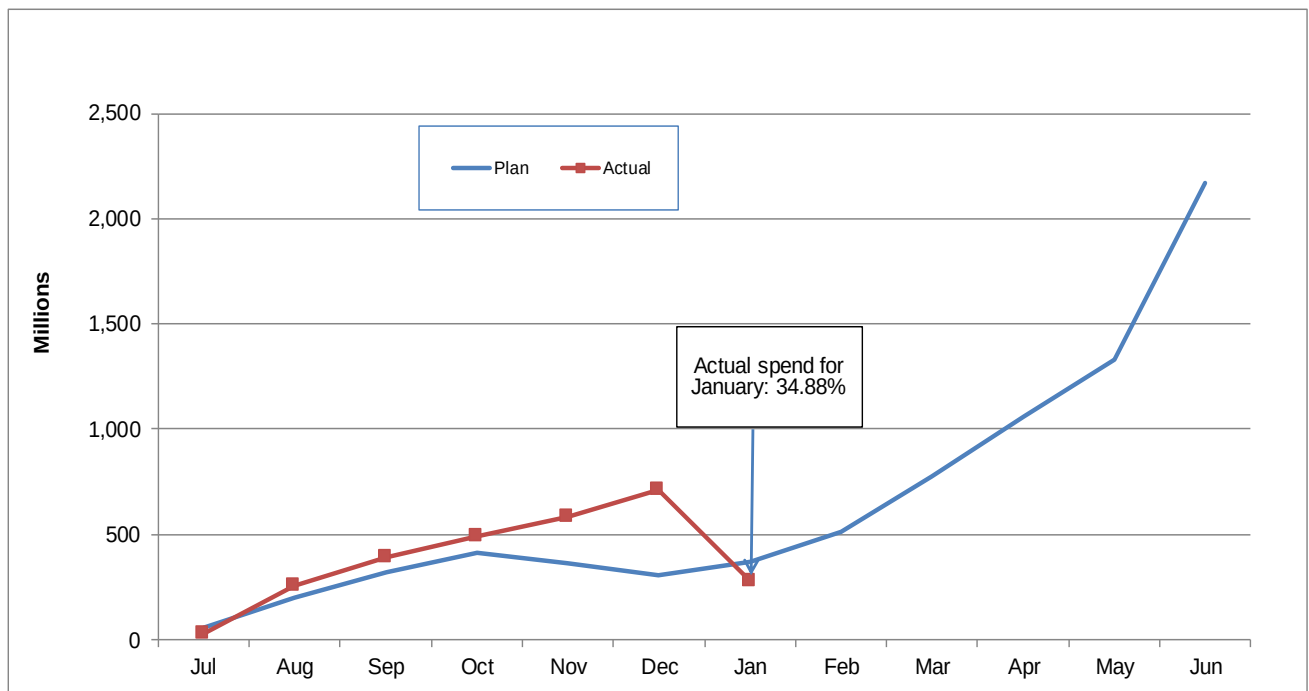
- Plant & Vehicles: Replacement FY20 Programme: Awaiting delivery of long lead-time vehicles, for which orders were placed in August 2019, as well as delivery of some smaller vehicles.
- Upgrading Solid Waste facilities Programme:
 - Muizenberg cleansing depot internal alterations and additions project: Reviewing current building plans and completing concept designs;
 - Upgrading of Klipfontein cleansing depot project: Reviewing current building plans and completing concept designs; and
 - High Level Vision Type SDP and condition assessment of various cleansing depots project: The project is running slightly behind schedule as the finalisation of scope of works took longer than anticipated. Works Project Contract Document acceptance received on 22 January 2020 and construction work is currently underway.

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

Detailed explanations and remedial action on variances on the capital budget can be found in *Table SC1: Material variance explanations for capital expenditure by vote* on page 50.

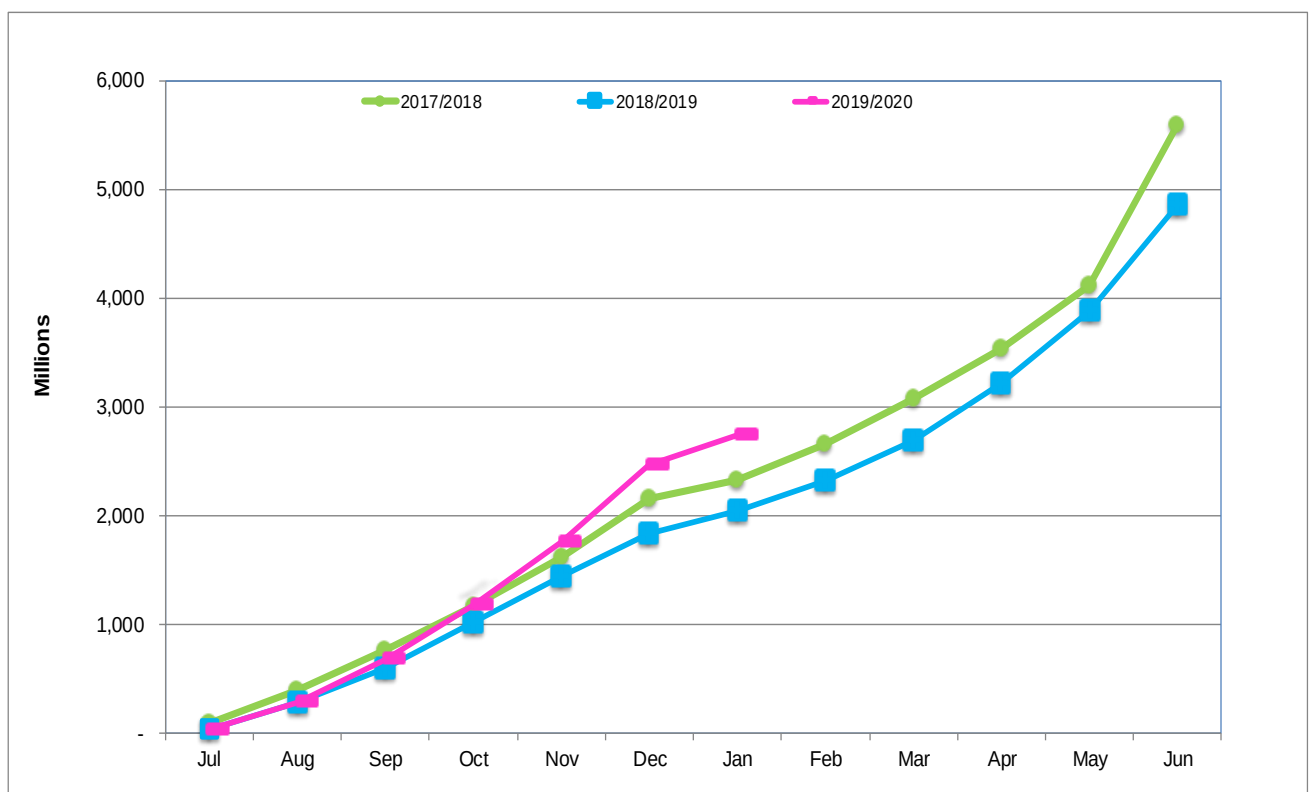
Monthly capital expenditure

The graph below reflects the City's monthly capital expenditure to date measured against the 2019/20 current budget.



Capital expenditure trend over the current- and past two years

The graph below shows the City's capital expenditure trend for 2017/18, 2018/19 and 2019/20.



Status of certain major capital programmes/projects in the City

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	YTD Variance
Zandvliet WWTW-Extension	500,938,474	110,277,001	216,843,768	106,566,767	All contracts are in the execution phase with the project progressing ahead of schedule as per the latest construction cost and timeframes.
IRT Phase 2 A	457,666,091	95,076,524	77,251,564	-17,824,960	The design of two bus depots off Spine Road is tender ready. The Spine Road site enabling works contract is now complete; the City has taken handover and has secured the site. The land reservation application for the third depot site, off Wetton Road in Wynberg, received subcouncil approval on 21 November 2019. The requirement for additional environmental- and traffic studies has delayed design commencement on the Wynberg site, slowing spend and resulting in a likely underspend for this financial year.
Meter Replacement Programme	105,000,000	32,336,465	62,194,207	29,857,742	Project is progressing ahead of schedule, due to good performance of the service providers.
Table Mountain Group Aquifer	220,000,000	-	84,045,049	84,045,049	Project ahead of schedule, due to good contractor performance.
Cape Flats Aquifer	337,167,501	16,674,397	205,578,146	188,903,749	The project is proceeding ahead of the New Water Programme and Water Strategy approved by Council (MC 29/05/19), due to good performance of the suppliers with 51 of 52 exploration boreholes, 53 of 57 monitoring boreholes, 58 of 89 production boreholes and 31 of 37 sonic boreholes already drilled. 25 of 64 MAR boreholes and 41 of 96 MAR monitoring boreholes have been drilled. 41 of 52 exploration boreholes, 42 of 96 monitoring boreholes and 53 of 89 production boreholes have been yield-tested. Completed feasibility and conceptual design for Cape Flats Aquifer, and detailed design being conducted concurrently with drilling (BW-WP024).
Replacement of Fire Vehicles	186,813,540	8,973,611	16,143,255	7,169,644	Some vehicles delivered earlier than anticipated. Further orders placed; awaiting delivery.
System Equipment Replacement: East	182,000,000	102,031,841	100,321,088	-1,710,753	Project implementation behind schedule, due to contractor delays and no transformer/mini-sub tender in place.
Atlantis Aquifer	57,412,533	-	30,722,603	30,722,603	Project is progressing ahead of the revised programme, due to good performance of the service providers.
Non-Motorised Transport Programme	81,413,191	43,059,621	39,520,309	-3,539,312	Contract reached practical completion in August 2019. Final invoice submitted by the contractor. Expenditure to reflect in February 2020.
Plant & Vehicles: Replacement	147,500,000	48,706,167	30,221,464	-18,484,704	The project is on schedule and in execution phase. Orders for long lead time vehicles were placed in August 2019. Some orders have been placed for smaller vehicles; awaiting delivery. Project manager liaising with the vendor on the outstanding delivery.
FS Replacement Vehicles	232,876,438	11,214,638	59,835,769	48,621,131	The project started slightly ahead of schedule, with orders placed in June 2019 and delivered in July 2019. All tenders are in place and the bulk of the funds are committed. Orders for the remaining balance to be placed by February 2020. Anticipate deliveries from February 2020, with remaining deliveries only expected from March 2020, due to long lead-times.

Table continues on next page.

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

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	YTD Variance
Upgrading Solid Waste facilities	85,400,680	33,419,553	23,429,169	-9,990,384	The negative variance reflects on the following projects: 1. Muizenberg Cleansing Depot Internal Alterations and Additions project: Reviewing current building plans and completing the concept designs; 2. Upgrading of Klipfontein Cleansing Depot project: Reviewing current building plans and completing the concept designs; and 3. High Level Vision Type SDP and Condition Assessment of Various Cleansing Depots project: Running slightly behind schedule as the finalisation of scope of works took longer than anticipated. Works Project Contract Document acceptance received on 22 January 2020 and construction work is currently underway.
Cape Flats WWTW-Refurbish various struct	75,130,470	5,203,159	20,215,442	15,012,283	The project is progressing ahead of plan, due to good performance of the service providers. The purpose of the project is to upgrade the Cape Flats WWTW in order to increase the plant capacity. Contractors have been appointed and work has commenced. There are a number of future contracts still to be advertised to finalise the works.
Upgrading of drop-off facilities	84,339,225	41,511,207	44,902,868	3,391,661	Project ahead of schedule, due to good contractor performance.
Belville WWTW	120,379,525	10,618,295	23,728,655	13,110,360	Multi-funded project, which is ahead of planning due to good performance of the service providers.
Asset Management Programme	212,491,323	64,009,726	69,432,037	5,422,311	Contractor and consultant progressing ahead of schedule. The upgrades in the remaining areas will commence in February 2020.
Facilities Management Infrastructure	69,081,261	14,011,942	8,727,121	-5,284,821	The project is behind schedule, due to the Builders' holidays in December 2019, however the contractors are back on site and work is progressing. Further orders were placed for various infrastructure works to commence in the third quarter.
Urbanisation: Backyards/Infrm Settl Upgr	93,804,930	41,281,965	38,749,793	-2,532,172	The contractor has established the site and expenditure is anticipated in February 2020. The current year-to-date expenditure relates to site clearing and preparation of the Temporary Relocation Area (TRA). Design engineers are expected to be appointed in February 2020 with expenditure anticipated from March 2020.
MV System Infrastructure	66,000,000	20,375,066	25,177,057	4,801,991	Despite the positive variance, this programme is at risk until all the expired contracts have been replaced with new contracts. The new switchgear tenders have been awarded. The building tender has an appeal, which needs to be addressed. Project plan realigned to take into account the impact of the delay in the tenders required to implement.
Replace & Upgr Sewer City wide	67,766,995	10,549,592	21,309,039	10,759,447	Project ahead of plan, due to good performance by service providers.
Roads: Rehabilitation	56,765,312	1,200,000	33,898,454	32,698,454	This budget allocation is used to fund the payment of professional services required for the Roads: Rehabilitation programme. Some projects have been completed; awaiting final invoices.
Replace & Upgrade Water Network	69,900,000	8,877,352	30,796,677	21,919,325	The project consists of various upgrades of the network city-wide of which the majority are ahead of schedule, due to good contractor performance.
	3,509,847,489	719,408,122	1,263,043,537	543,635,415	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

For the month under review, the cash and cash equivalents amounted to R10 767 million. This position is mainly due to the levels of cash realised in the 2018/19 financial year.

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

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

Item	Previous Month	Current Month
R'Thousands		
Closing Cash Balance	18,444,896	18,584,040
Unspent Conditional Grants	1,859,585	2,100,866
Housing Development	405,898	407,188
MTAB	19,066	19,176
Trust Funds	864	869
Insurance reserves	510,285	513,111
CRR	3,625,642	3,788,424
Commitments	1,395,937	987,643
TOTAL	7,817,277	7,817,277
TOTAL Cash and Cash Equivalents	10,627,619	10,766,763

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 55.

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 64.

GRANT UTILISATION

Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Total operating expenditure of Transfers and Grants	7,376,568	7,722,432	743,852	772,289	(27,712)	-3.6%	7,722,432
Total capital expenditure of Transfers and Grants	2,265,085	2,617,108	888,818	573,462	315,356	55.0%	2,334,047
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	9,641,654	10,339,540	1,632,670	1,345,751	287,644	21.4%	10,056,480

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 59.

CREDITORS

Creditors Analysis

R thousands	Budget Year 2019/20								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Total Creditors	14,093	(12,481)	1	-	-	-	-	2,724	4,337

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

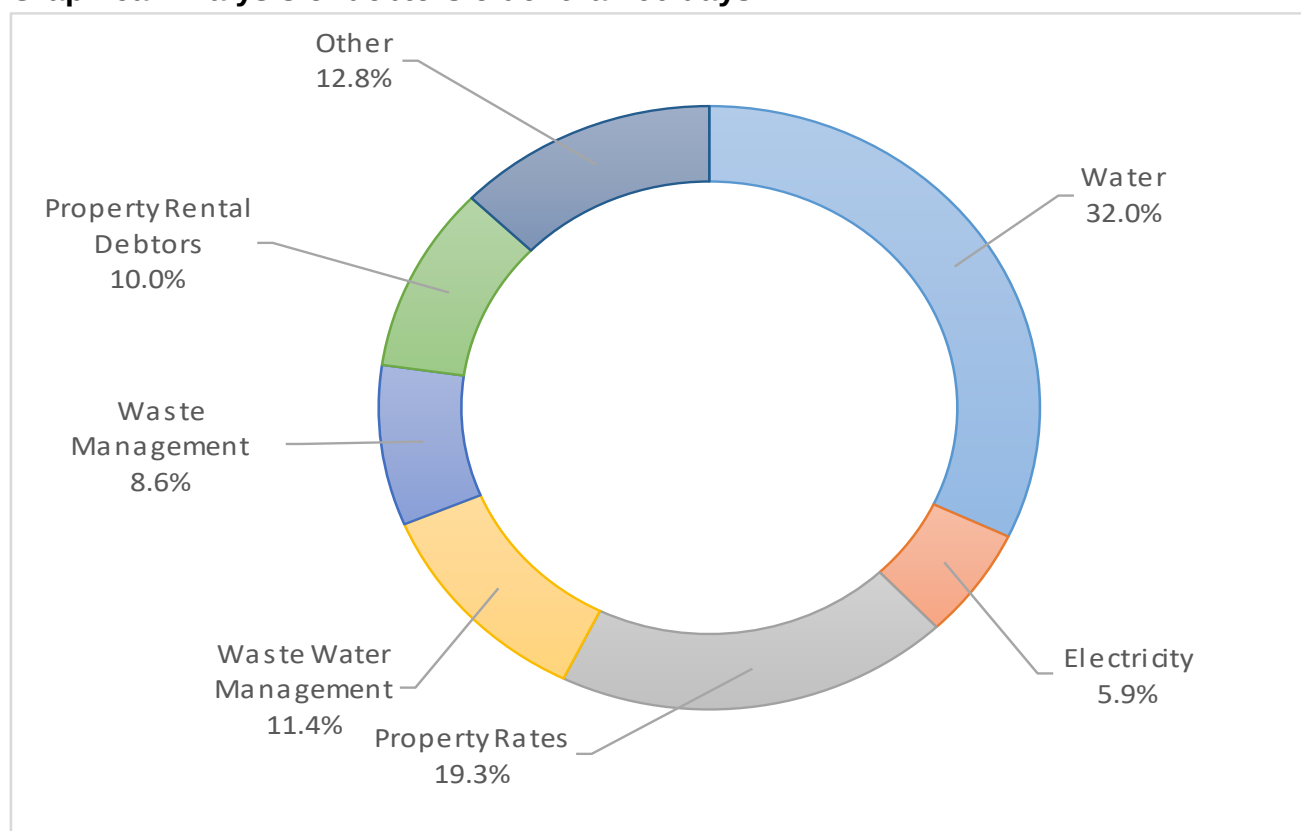
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

DEBTORS

Debtors Age Analysis

Description	Budget Year 2019/20								
	0-30 Days		31-60 Days		61-90 Days		Total over 90 days		Total
	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands
Total By Income Source	2,352,204	26.1%	370,507	4.1%	274,431	3.0%	6,015,042	66.7%	9,012,184
2018/19 - totals only	2,295,420	21.5%	530,451	5.0%	415,565	3.9%	7,417,179	69.6%	10,658,615
Movement	56,784		(159,944)		(141,134)		(1,402,137)		(1,646,431)
% Increase/(Decrease) year on year		2.5%		-30.2%		-34.0%		-18.9%	-15.45%

Graphical Analysis of debtors older than 90 days



Top 10 Commercial debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Church Methodist	R25,065,219.69	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R620,613.56	R24,444,606.13	The erf is being used as a multipurpose consisting of a school, a church and an informal settlement. The Church is in the process of transferring the land to identified beneficiaries. The City will assist with the property transfers in adherence to approved policies. The Water & Sanitation Services department is in the process of obtaining actual readings for the account to be adjusted accordingly. The Valuations department will correct the municipal property value (as per GV2018) through the appropriate processes. Interest was reversed and an interest lock activated to control further accumulation of debt. There are active discussions and investigations on the best processes to effectively assist and resolve all issues relating to the properties. Water meter investigations continue.
Cape Peninsula University of Technology	R22,336,268.70	R1,206,741.61	R0.00	R0.00	R0.00	R0.00	R0.00	R21,129,527.09	R0.00	The arrears on this account is mainly Property Rates billed from 2016 to February 2019. There is an active instalment plan arrangement that goes with the valuation objection. Payments are being adhered to.
Basfour 2295 (Proprietary) Limited	R21,615,097.29	R1,625,989.81	R1,636,233.71	R695,187.02	R0.00	R0.00	R1,931,797.23	R15,728,163.52	-R2,274.00	The debtor has renewed the payment arrangement with consecutive payments being made. The arrangements are active until May 2020. A meeting to discuss payment arrangements with the client was held on 6 February 2020.
Moslem Cemetery Board Trustees	R13,021,693.46	R3,050.83	R0.00	R0.00	R3,408.19	R3,684.81	R3,870.63	R138,390.44	R12,869,288.56	The cemetery is owned by a NPO who is struggling to manage administration and funding of similar cemeteries. The decision for rates revaluation of all cemeteries is currently being reviewed for implementation as part of the Rates Policy effective 1 July 2020.
Zonnebloem College	R10,860,296.86	R104,476.29	R0.00	R0.00	R97,741.39	R102,353.14	R113,438.14	R519,036.52	R9,923,251.38	An outcome of the application for a property tariff change is pending from the Valuations department. This will be followed by an application for a rebate as the property belongs to the Anglican Church. Monthly payment arrangements are being adhered to and will expire in May 2020.

Table continues on next page.

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

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Mitchells Plain Foundation / Beacon Valley Frail Care Centre	R 12,023,767.63	R 161,219.23	R 191,223.52	R 2,997,366.38	R 0.00	R 157.40	R 0.00	R 9.12	R 8,673,791.98	In a meeting held in December 2019, an agreement was made that current accounts would be paid with effect from December 2019. An investigator is following up on various documents, which will benefit the entity with write-off of arrears. Dunning actions are pending in case of non-adherence and compliance by the client.
Methodist Church	R 8,391,382.83	R 76,605.37	R 65,686.70	R 43,000.73	R 71,533.32	R 68,145.41	R 53,308.77	R 404,962.43	R 7,608,140.10	The erf is being used as a multipurpose consisting of a school, a church and an informal settlement. The Church is in the process of transferring the land to identified beneficiaries. The City will assist with the property transfers in adherence to approved policies. The Water & Sanitation Services department is in the process of obtaining actual readings for the account to be adjusted accordingly. The Valuations department will correct the municipal property value (as per GV2018) through the appropriate processes. Interest was reversed and an interest lock activated to control further accumulation of debt. There are active discussions and investigations on the best processes to effectively assist and resolve all issues relating to the properties. Water meter investigations continue.
Bestinverprop01 Proprietary Limited Erf 9261	R 9,913,944.26	R 1,045,437.27	R 0.00	R 1,023,234.89	R 1,030,120.93	R 1,017,604.09	R 937,332.50	R 5,893,714.58	-R 1,033,500.00	The client has a renewed payment arrangement with the City, which is active from 9 January 2020 to July 2020.
Northern Value Share Block Pty Ltd	R 6,836,795.75	R 23,510.78	R 89,809.40	R 90,428.00	R 86,963.87	R 83,712.79	R 89,536.03	R 481,701.79	R 5,891,133.09	The City's Legal Services department has proposed a final site meeting with the client's legal representatives to finalise the matter.
CP Saagmeule Pty Ltd	R 6,633,104.75	R 88,707.18	R 44,353.59	R 44,353.59	R 44,353.59	R 44,353.59	R 44,353.50	R 310,492.11	R 6,012,137.60	This is a sundry water and sanitation account. The City's Legal Office has arranged a meeting with the stakeholders on 18 February 2020 to try to resolve the payment of the arrears on this account.

Top 10 Commercial debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	CIDS	SECD	Sundries	TOTAL
Church Methodist	R 23.66	R 0.00	R 25,002,715.34	R 62,480.69	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 25,065,219.69
Cape Peninsula University of Technology	R 0.00	R 0.00	R 67,384.89	R 46,461.64	R 0.00	R 22,223,977.80	R 0.00	-R 1,555.63	R 0.00	R 22,336,268.70
Basfour 2295 (Proprietary) Limited	R 14,097,213.54	R 0.00	R 386,675.14	R 314,751.31	R 0.00	R 5,516,257.62	R 1,303,230.68	-R 3,031.00	R 0.00	R 21,615,097.29
Moslem Cemetry Board Trustees	R 7,138.85	R 1,716.66	R 4,331.25	R 250,620.51	R 50,717.94	R 12,572,062.38	R 0.00	R 0.00	R 135,105.87	R 13,021,693.46
Zonnebloem College	R 30,949.63	R 0.00	R 681,830.28	R 599,012.93	R 63,054.44	R 9,462,105.06	R 0.00	R 0.00	R 23,344.52	R 10,860,296.86
Mitchells Plain Foundation / Beacon Valley Frail Care Centre	R 9,419.87	R 4,996,704.57	R 2,700,509.77	R 1,988,292.84	R 491,399.48	R 1,837,441.10	R 0.00	R 0.00	R 0.00	R 12,023,767.63
Methodist Church	R 817.35	R 0.00	R 8,319,252.94	R 71,312.54	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 8,391,382.83
Bestinverprop01 Proprietary Limited Erf 9261	R 0.18	R 10,947,444.08	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 1,033,500.00	R 0.00	R 9,913,944.26
Northern Value Share Block Pty Ltd	R 10,732.71	R 0.00	R 0.00	R 0.00	R 0.00	R 6,826,143.04	R 0.00	-R 80.00	R 0.00	R 6,836,795.75
CP Saagmeule Pty Ltd	R 29.79	R 0.00	R 6,633,074.96	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 6,633,104.75

Top 10 Residential debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Amakhaya Ngoku	R15,031,338.20	R0.00	R193,144.44	R224,531.05	R186,162.84	R216,025.39	R212,842.38	R1,316,903.37	R12,681,728.73	This is an unregistered individual unit ownership complex with no formal body corporate. There is an appointed board, which is not effectively performing its roles. In order to manage and control further accumulation of debt, the water pressure was reduced to manage consumption as well as to reduce water losses/wastage. A meeting has been scheduled in February 2020 by the Director: Revenue with relevant stakeholders to discuss this matter. Dunning actions are on hold until 30 June 2020.
Ndabeni Communal Property Trust	R6,180,104.50	R96,907.93	R91,449.20	R100,296.28	R90,184.80	R89,443.99	R100,622.79	R734,165.84	R4,877,033.67	This is a land restitution case and the beneficiaries' representatives, appointed by the High Court, submitted an offer in full and final settlement subject to the approved application for funding by the City's Rural Development department. A joint meeting to get clarity of such funding with the Department of Land Affairs and the attorneys, appointed by the High Court for remedial action, was scheduled for December 2019/January 2020. However, due to the non-responsiveness by the Department of Land Affairs, the meeting was rescheduled to take place in February 2020. The dunning actions are likely to be with immediate effect if no payments are made thereafter.
Body Corp Sandpiper Mansions	R4,711,159.36	R44,867.49	R44,789.53	R44,784.85	R44,780.85	R44,573.09	R60,565.86	R494,322.37	R3,932,475.32	The body corporate has installed individual water meters for each unit. However, individual property units are under assessment to ascertain whether these properties might benefit from the Water & Sanitation policy where properties under R400 000 in value are eligible for water adjustments.
Friends of Bathandwa Trust	R4,611,734.77	R33,396.11	R40,640.66	R63,822.80	R63,732.32	R70,995.95	R74,682.10	R524,140.59	R3,740,324.24	The property is operating as a crèche and a community organisation. According to the trustees, the crèche is occupying the property illegally. However, the crèche claims to have legal documents, which have not been submitted by them and therefore cannot be confirmed. Summonses were issued and successfully delivered and an instruction has been given to the City's appointed attorney to proceed with the judgement phase. A health inspection was conducted in November 2019 and overall conditions in terms of hygiene and housekeeping were found to be satisfactory. The property's water supply was set to trickle. The monthly account has reduced drastically after pressure reduction.

Table continues on next page.

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

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Cape Living Developments Pty Ltd	R4,074,554.02	R702,513.46	R616,912.55	R694,071.38	R610,250.24	R600,087.42	R702,626.19	R148,092.78	R4,877,033.67	This account was cleared on 5 February 2020, due to finalisation of property value adjustments. The account is currently in credit.
Silvermist Mountain Lodge Body Corporate	R3,877,220.17	R106,229.84	R633,566.84	R0.00	R0.00	R0.00	R0.00	R556,147.60	R2,581,275.89	Investigations into the electricity account are pending. Investigations have also revealed that the body corporate is only liable for Rates from the date of registration i.e. 16 November 2006. The developer - Constantia Ridge Estates PTY LTD - is liable for payment from 1 July 2006 to 15 November 2006. The amount payable by the developer will be moved to the developer account and a write-off will be done as the debt is irrecoverable.
Bangikaya Lolo	R3,131,563.97	R21,843.29	R21,823.74	R22,079.21	R21,549.13	R25,596.39	R37,257.14	R256,434.84	R2,724,980.23	A report to address effective measures for zero-rated water tariffs is being drafted. The water meter was replaced with a Water Management Device (WMD) set to 350kl per day.
Karbonkelberg Flats Body Corporate	R2,370,960.10	R60,850.91	R35,072.56	R30,186.47	R28,741.58	R28,461.00	R49,815.96	R461,298.10	R1,676,533.52	Investigations have revealed that the property is located in an area, which has a technical constraint prohibiting installation of WMDs because of the water pressure and location. The property is zero-rated and is included in the report, which addresses effective measures of water zero-tariff with adjustments thereafter.
Abdullah Daries	R2,272,854.11	R41,633.40	R35,125.54	R49,519.78	R0.00	R1,943,005.77	R18,323.03	R30,305.18	R154,941.41	This property is a deceased estate with multiple use i.e. residential and place of worship. The account is pending with individual water meter accounts to be consolidated with the main rates account.
Mary Jane Vaas	R2,178,633.85	R14,552.81	R13,929.77	R17,266.55	R11,738.96	R14,811.27	R14,759.95	R97,330.04	R1,994,244.50	The property is a deceased estate with no executor but was used a crèche at some stage. A joint inspection was done by a Health Inspector and a Law Enforcement officer as the area is deemed volatile. The feedback from the site visit was that the crèche no longer exists and that the water has been disconnected as dunning actions were revised. Suspected tampering is investigated, and effective disconnection recommended.

Top 10 Residential debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	SECD	Sundries	TOTAL
Amakhaya Ngoku	R 452.10	R 0.00	R 7,038,390.29	R 7,001,596.53	R 993,107.46	R 0.00	-R 2,208.18	R 0.00	R 15,031,338.20
Ndabeni Communal Property Trust	R 11,033.46	R 0.00	R 5,999.54	R 5,999.54	R 5,709.16	R 5,613,047.62	R 0.00	R 538,315.18	R 6,083,196.57
Body Corp Sandpiper Mansions	R 213.82	R 0.00	R 2,218,426.11	R 2,134,460.07	R 358,059.36	R 0.00	R 0.00	R 0.00	R 4,666,291.87
Friends of Bathandwa Trust	R 115.35	R 0.00	R 4,230,763.84	R 346,426.78	R 10,120.69	R 24,308.11	R 0.00	R 0.00	R 4,578,338.66
Cape Living Developments Pty Ltd	R 0.00	R 9,994.20	R 25,755.24	R 7,284.12	R 2,781.50	R 4,028,738.96	R 0.00	R 0.00	R 3,789,423.27
Silvermist Mountain Lodge Body Corporate	R 18.24	R 3,493,400.67	R 364,806.87	R 0.00	R 18,994.39	R 0.00	R 0.00	R 0.00	R 3,109,720.68
Bangikaya Lolo	R 770.16	R 0.00	R 3,039,541.09	R 91,252.72	R 0.00	R 0.00	R 0.00	R 0.00	R 2,310,109.19
Karbonkelberg Flats Body Corporate	R 361.79	R 0.00	R 1,371,588.49	R 924,622.13	R 74,387.69	R 0.00	R 0.00	R 0.00	R 2,164,081.04
Abdullah Daries	R 1,984,798.14	R 0.00	R 131,131.48	R 4,914.95	R 4,768.33	R 147,241.21	R 0.00	R 0.00	R 2,151,452.27
Mary Jane Vaas	R 12,205.08	R 0.00	R 2,020,792.68	R 80,937.16	R 26,038.38	R 36,181.15	R 0.00	R 2,479.40	R 2,098,858.34

IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN**Table C1: Monthly Budget Statement Summary**

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

Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	9,536,185	9,916,685	9,950,180	5,911,761	5,820,435	91,325	1.6%	9,950,180
Service charges	18,907,828	19,690,195	20,056,927	11,966,345	11,868,970	97,375	0.8%	20,056,948
Investment revenue	1,122,065	912,495	912,473	750,475	622,645	127,830	20.5%	912,473
Transfers and subsidies	7,049,218	7,376,568	7,722,432	4,730,769	4,729,777	992	0.0%	7,626,658
Other own revenue	3,575,074	3,026,006	3,025,888	2,121,509	1,863,743	257,767	13.8%	3,035,315
Total Revenue (excluding capital transfers and contributions)	40,190,370	40,921,950	41,667,901	25,480,858	24,905,569	575,289	2.3%	41,581,574
Employee costs	12,365,555	13,817,805	14,030,610	7,503,767	7,917,272	(413,505)	-5.2%	13,664,019
Remuneration of Councillors	161,297	179,818	179,818	94,432	93,947	485	0.5%	179,818
Depreciation & asset impairment	2,832,012	3,015,086	3,040,783	1,699,038	1,730,302	(31,264)	-1.8%	3,040,362
Finance charges	833,211	790,756	800,816	446,920	451,226	(4,306)	-1.0%	801,047
Materials and bulk purchases	9,937,128	11,704,364	11,545,462	6,134,966	6,095,021	39,945	0.7%	11,544,420
Transfers and subsidies	391,968	446,206	567,366	228,465	274,352	(45,888)	-16.7%	567,457
Other expenditure	9,557,855	11,825,581	11,768,946	5,508,399	5,407,767	100,632	1.9%	11,605,287
Total Expenditure	36,079,026	41,779,617	41,933,801	21,615,987	21,969,887	(353,901)	-1.6%	41,402,410
Surplus/(Deficit)	4,111,344	(857,667)	(265,900)	3,864,872	2,935,682	929,190	31.7%	179,164
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,556,221	862,794	547,019	315,775	57.7%	2,385,176
Contributions & Contributed assets	52,664	53,700	60,887	26,034	26,448	(413)	-1.6%	60,887
Surplus/(Deficit) after capital transfers & contributions	6,242,068	1,407,418	2,351,208	4,753,700	3,509,149	1,244,551	35.5%	2,625,226
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6,242,068	1,407,418	2,351,208	4,753,700	3,509,149	1,244,551	35.5%	2,625,226
Capital expenditure & funds sources								
Capital expenditure	5,316,290	8,388,432	7,879,749	2,748,830	2,025,944	722,886	35.7%	7,574,300
Capital transfers recognised	2,119,370	2,265,085	2,617,108	888,818	573,462	315,356	55.0%	2,334,047
Borrowing	388,077	1,091,580	1,091,580	435,917	247,183	188,734	76.4%	1,091,580
Internally generated funds	2,808,842	5,031,767	4,171,062	1,424,095	1,205,299	218,796	18.2%	4,148,673
Total sources of capital funds	5,316,290	8,388,432	7,879,749	2,748,830	2,025,944	722,886	35.7%	7,574,300
Financial position								
Total current assets	18,405,667	18,469,328	18,356,299	17,820,047				18,356,299
Total non current assets	52,547,898	58,066,233	57,219,083	55,881,746				57,219,083
Total current liabilities	9,114,291	12,857,487	9,599,900	6,191,353				9,599,900
Total non current liabilities	13,148,025	14,911,172	14,923,026	14,059,909				14,923,026
Community wealth/Equity	48,691,250	48,766,902	51,052,456	53,450,531				51,052,456
Cash flows								
Net cash from (used) operating	9,246,334	4,563,204	6,012,700	4,681,306	4,785,082	103,776	2.2%	6,012,700
Net cash from (used) investing	(6,170,498)	(7,718,788)	(7,317,710)	(3,182,984)	(2,893,372)	289,612	-10.0%	(7,317,710)
Net cash from (used) financing	(143,179)	748,685	748,685	849,165	849,165	-	-	747,798
Cash/cash equivalents at the month/year end	8,419,275	4,985,877	7,862,949	10,766,762	11,160,150	393,388	3.5%	7,862,063
Debtors & creditors analysis								
	0-30 Days	31-60 Days	61-90 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	2,352,204	370,507	274,431	186,957	44,750	922,586	4,641,608	9,012,184
Creditors Age Analysis								
Total Creditors	14,093	(12,481)	1	-	-	-	2,724	4,337

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

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

Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
Governance and administration	15,443,185	15,376,936	15,455,711	9,638,328	9,366,395	271,934	2.9%	15,463,100
Executive and council	1,085	299	2,333	93	113	(20)	-17.7%	2,333
Finance and administration	15,442,092	15,376,634	15,453,376	9,638,231	9,366,283	271,949	2.9%	15,460,765
Internal audit	8	3	3	4	(1)	5	-683.6%	3
Community and public safety	3,321,949	3,278,566	3,499,727	2,052,516	1,822,731	229,785	12.6%	3,499,727
Community and social services	133,503	125,649	139,675	51,445	62,030	(10,586)	-17.1%	139,675
Sport and recreation	88,066	63,591	62,318	28,684	28,626	58	0.2%	62,318
Public safety	1,397,410	1,238,308	1,205,474	1,074,205	874,307	199,898	22.9%	1,205,474
Housing	1,305,811	1,374,066	1,638,645	688,339	633,649	54,690	8.6%	1,638,645
Health	397,158	476,952	453,615	209,843	224,119	(14,276)	-6.4%	453,615
Economic and environmental services	1,820,674	2,297,417	2,436,084	920,883	872,417	48,465	5.6%	2,173,556
Planning and development	361,835	450,811	432,163	228,585	218,984	9,600	4.4%	432,163
Road transport	1,435,992	1,831,775	1,972,608	686,174	648,311	37,863	5.8%	1,710,080
Environmental protection	22,848	14,831	31,313	6,124	5,122	1,002	19.6%	31,313
Trading services	21,732,550	22,228,113	22,887,359	13,752,225	13,413,203	339,021	2.5%	22,885,126
Energy sources	13,551,701	14,080,480	14,826,243	8,958,916	8,896,586	62,330	0.7%	14,826,393
Water management	4,539,934	4,468,355	4,499,568	2,739,156	2,553,417	185,738	7.3%	5,007,918
Waste water management	2,061,455	1,956,104	1,864,930	965,074	920,386	44,688	4.9%	1,354,197
Waste management	1,579,460	1,723,174	1,696,618	1,089,079	1,042,814	46,265	4.4%	1,696,618
Other	2,736	6,002	6,127	5,735	4,291	1,444	33.6%	6,127
Total Revenue - Functional	42,321,094	43,187,035	44,285,009	26,369,686	25,479,037	890,650	3.5%	44,027,636
Expenditure - Functional								
Governance and administration	8,078,174	8,994,792	9,311,925	4,487,705	5,035,715	(548,010)	-10.9%	9,181,721
Executive and council	427,984	535,009	532,487	269,818	280,401	(10,582)	-3.8%	532,487
Finance and administration	7,607,324	8,413,698	8,731,551	4,189,832	4,729,523	(539,691)	-11.4%	8,601,346
Internal audit	42,866	46,085	47,887	28,055	25,792	2,263	8.8%	47,888
Community and public safety	7,347,035	7,785,248	7,838,303	4,311,561	4,263,945	47,616	1.1%	7,836,295
Community and social services	905,997	971,924	953,469	517,826	511,764	6,062	1.2%	953,480
Sport and recreation	1,192,184	1,114,871	1,141,355	672,754	618,066	54,688	8.8%	1,139,346
Public safety	2,903,921	2,910,539	2,901,066	1,697,958	1,679,525	18,433	1.1%	2,901,056
Housing	1,173,517	1,480,067	1,594,858	698,943	762,650	(63,707)	-8.4%	1,594,858
Health	1,171,416	1,307,848	1,247,555	724,081	691,940	32,141	4.6%	1,247,555
Economic and environmental services	4,414,880	5,277,186	5,348,451	2,583,932	2,442,093	141,840	5.8%	5,112,611
Planning and development	1,028,431	1,511,371	1,433,970	685,888	701,263	(15,376)	-2.2%	1,433,810
Road transport	3,238,984	3,607,973	3,725,713	1,799,365	1,651,265	148,099	9.0%	3,489,997
Environmental protection	147,465	157,842	188,769	98,680	89,564	9,116	10.2%	188,804
Trading services	16,131,637	19,596,544	19,301,439	10,177,956	10,171,113	6,844	0.1%	19,137,202
Energy sources	10,058,040	11,596,405	11,630,884	6,250,657	6,334,447	(83,789)	-1.3%	11,506,532
Water management	2,661,718	3,747,227	3,338,388	1,707,811	1,708,530	(719)	0.0%	3,490,026
Waste water management	1,546,091	2,049,818	2,126,166	1,115,571	1,025,308	90,263	8.8%	1,934,642
Waste management	1,865,788	2,203,094	2,206,001	1,103,918	1,102,828	1,090	0.1%	2,206,001
Other	107,300	125,847	133,682	54,832	57,021	(2,189)	-3.8%	134,582
Total Expenditure - Functional	36,079,026	41,779,617	41,933,801	21,615,987	21,969,887	(353,900)	-1.6%	41,402,410
Surplus/ (Deficit) for the year	6,242,068	1,407,418	2,351,208	4,753,699	3,509,150	1,244,550	35.5%	2,625,226

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

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

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

Vote Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	920,099	974,189	986,510	469,738	501,177	(31,438)	-6.3%	986,510
Vote 2 - Corporate Services	69,717	71,523	66,230	35,601	25,816	9,785	37.9%	66,230
Vote 3 - Economic Opportunities & Asset Managemnt	282,741	181,445	222,865	127,666	120,487	7,179	6.0%	329,138
Vote 4 - Energy & Climate Change	13,350,399	13,874,705	14,620,468	8,804,627	8,742,232	62,395	0.7%	14,620,618
Vote 5 - Finance	15,957,830	16,196,525	16,236,223	10,429,274	10,134,999	294,275	2.9%	16,245,320
Vote 6 - Human Settlements	1,185,791	1,249,070	1,513,649	594,597	539,903	54,695	10.1%	1,513,649
Vote 7 - Office of the City Manager	164	6	6	24	1	22	1560.0%	6
Vote 8 - Safety & Security	1,431,606	1,291,229	1,386,587	1,096,762	893,553	203,209	22.7%	1,386,588
Vote 9 - Spatial Planning & Environment	152,894	166,410	168,977	82,980	81,962	1,019	1.2%	168,977
Vote 10 - Transport	1,421,444	1,801,886	1,807,517	669,975	632,319	37,656	6.0%	1,437,004
Vote 11 - Urban Management	231,778	301,769	283,268	150,084	142,028	8,056	5.7%	283,268
Vote 12 - Water & Waste	7,316,631	7,078,278	6,992,710	3,908,358	3,664,561	243,798	6.7%	6,990,330
Total Revenue by Vote	42,321,093	43,187,035	44,285,009	26,369,686	25,479,036	890,650	3.5%	44,027,636
Expenditure by Vote								
Vote 1 - Community Services & Health	3,414,260	3,925,379	3,844,311	2,012,047	2,003,635	8,413	0.4%	3,844,311
Vote 2 - Corporate Services	1,709,075	1,808,667	1,872,734	1,068,210	1,049,123	19,087	1.8%	1,872,745
Vote 3 - Economic Opportunities & Asset Managemnt	1,168,348	1,368,210	1,425,879	728,214	735,876	(7,662)	-1.0%	1,425,867
Vote 4 - Energy & Climate Change	10,354,181	12,060,720	12,097,934	6,424,455	6,603,901	(179,446)	-2.7%	11,967,694
Vote 5 - Finance	3,363,625	3,004,417	3,321,105	1,659,019	1,907,622	(248,603)	-13.0%	3,258,164
Vote 6 - Human Settlements	1,164,939	1,468,810	1,600,804	699,055	767,075	(68,020)	-8.9%	1,600,804
Vote 7 - Office of the City Manager	176,978	237,561	239,104	122,697	137,844	(15,147)	-11.0%	239,114
Vote 8 - Safety & Security	3,347,986	3,598,555	3,596,416	1,978,074	1,938,707	39,367	2.0%	3,596,406
Vote 9 - Spatial Planning & Environment	575,368	711,474	697,345	368,090	374,836	(6,746)	-1.8%	697,345
Vote 10 - Transport	3,330,783	3,679,302	3,664,518	1,796,715	1,681,660	115,055	6.8%	3,410,904
Vote 11 - Urban Management	748,443	1,142,379	1,097,253	474,207	467,929	6,278	1.3%	1,097,253
Vote 12 - Water & Waste	6,725,039	8,774,142	8,476,396	4,285,204	4,301,680	(16,476)	-0.4%	8,391,801
Total Expenditure by Vote	36,079,026	41,779,617	41,933,800	21,615,987	21,969,887	(353,900)	-1.6%	41,402,410
Surplus/ (Deficit) for the year	6,242,067	1,407,419	2,351,209	4,753,699	3,509,149	1,244,550	35.5%	2,625,226

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

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

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

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

Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	9,536,185	9,916,685	9,950,180	5,911,761	5,820,435	91,325	1.6%	9,950,180
Service charges - electricity revenue	13,042,932	13,623,146	14,368,248	8,672,865	8,616,920	55,945	0.6%	14,368,248
Service charges - water revenue	3,123,527	3,212,017	2,969,773	1,683,688	1,690,391	(6,704)	-0.4%	2,969,773
Service charges - sanitation revenue	1,602,463	1,568,599	1,482,072	857,267	855,605	1,662	0.2%	1,482,072
Service charges - refuse revenue	1,138,907	1,286,433	1,236,834	752,525	706,053	46,471	6.6%	1,236,855
Rental of facilities and equipment	395,688	311,781	319,959	161,961	168,063	(6,102)	-3.6%	320,012
Interest earned - external investments	1,122,065	912,495	912,473	750,475	622,645	127,830	20.5%	912,473
Interest earned - outstanding debtors	358,499	380,814	394,487	225,541	229,908	(4,367)	-1.9%	394,873
Dividends received	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	1,485,757	1,185,453	1,142,748	1,039,618	839,112	200,506	23.9%	1,147,069
Licences and permits	64,881	82,218	79,696	34,322	34,975	(653)	-1.9%	73,696
Agency services	230,144	217,672	219,336	143,986	123,283	20,702	16.8%	219,336
Transfers and subsidies	7,049,218	7,376,568	7,722,432	4,730,769	4,729,777	992	0.0%	7,626,658
Other revenue	916,842	804,335	822,156	481,781	441,739	40,041	9.1%	832,824
Gains on disposal of PPE	123,262	43,732	47,505	34,300	26,661	7,640	28.7%	47,505
Total Revenue (excluding capital transfers and contributions)	40,190,370	40,921,950	41,667,901	25,480,858	24,905,569	575,289	2.3%	41,581,574
Expenditure By Type								
Employee related costs	12,365,555	13,817,805	14,030,610	7,503,767	7,917,272	(413,505)	-5.2%	13,664,019
Remuneration of councillors	161,297	179,818	179,818	94,432	93,947	485	0.5%	179,818
Debt impairment	1,582,947	2,341,628	2,213,244	1,272,563	1,211,695	60,868	5.0%	2,213,244
Depreciation & asset impairment	2,832,012	3,015,086	3,040,783	1,699,038	1,730,302	(31,264)	-1.8%	3,040,362
Finance charges	833,211	790,756	800,816	446,920	451,226	(4,306)	-1.0%	801,047
Bulk purchases	8,632,303	10,092,601	10,069,094	5,370,758	5,349,170	21,588	0.4%	10,070,103
Other materials	1,304,825	1,611,763	1,476,367	764,207	745,851	18,356	2.5%	1,474,317
Contracted services	5,996,310	7,156,498	7,298,669	3,104,259	3,026,206	78,052	2.6%	7,132,091
Transfers and subsidies	391,968	446,206	567,366	228,465	274,352	(45,888)	-16.7%	567,457
Other expenditure	1,954,501	2,326,698	2,256,250	1,124,474	1,169,245	(44,771)	-3.8%	2,254,320
Loss on disposal of PPE	24,097	756	783	7,103	621	6,482	1044.3%	5,633
Total Expenditure	36,079,026	41,779,617	41,933,801	21,615,987	21,969,887	(353,901)	-1.6%	41,402,410
Surplus/(Deficit)	4,111,344	(857,667)	(265,900)	3,864,872	2,935,682	929,190	31.7%	179,164
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,556,221	862,794	547,019	315,775	57.7%	2,385,176
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	49,804	53,700	60,887	26,024	26,448	(424)	-1.6%	60,887
Transfers and subsidies - capital (in-kind - all)	2,860	—	—	10	—	10	100.0%	—
Surplus/(Deficit) after capital transfers & Taxation	6,242,068	1,407,418	2,351,208	4,753,700	3,509,149			2,625,226
Surplus/(Deficit) after taxation	6,242,068	1,407,418	2,351,208	4,753,700	3,509,149			2,625,226
Surplus/(Deficit) attributable to municipality	6,242,068	1,407,418	2,351,208	4,753,700	3,509,149			2,625,226
Share of surplus/ (deficit) of associate	—	—	—	—	—			—
Surplus/ (Deficit) for the year	6,242,068	1,407,418	2,351,208	4,753,700	3,509,149			2,625,226

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

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

Vote Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	374,140	74,255	85,867	(11,611)	-13.5%	373,489
Vote 2 - Corporate Services	252,050	149,863	187,210	34,825	61,767	(26,942)	-43.6%	186,046
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	478,520	133,368	74,179	59,190	79.8%	478,019
Vote 4 - Energy & Climate Change	749,456	834,094	871,137	352,874	352,800	74	0.0%	860,292
Vote 5 - Finance	26,225	116,957	108,721	14,574	13,978	596	4.3%	108,627
Vote 6 - Human Settlements	670,112	869,063	1,052,544	356,410	276,327	80,083	29.0%	1,051,241
Vote 7 - Office of the City Manager	2,500	973	1,710	512	769	(257)	-33.4%	1,680
Vote 8 - Safety & Security	206,866	535,237	552,515	140,180	51,830	88,349	170.5%	552,259
Vote 9 - Spatial Planning & Environment	57,070	92,847	86,810	18,234	29,919	(11,684)	-39.1%	86,568
Vote 10 - Transport	973,584	1,326,126	1,275,143	484,795	503,580	(18,786)	-3.7%	986,417
Vote 11 - Urban Management	22,429	122,981	106,991	11,997	16,159	(4,161)	-25.8%	106,927
Vote 12 - Water & Waste	1,789,054	3,596,511	2,784,309	1,126,806	558,771	568,035	101.7%	2,782,732
Total Capital Expenditure	5,316,290	8,388,432	7,879,749	2,748,830	2,025,944	722,886	35.7%	7,574,300
Capital Expenditure - Functional Classification								
Governance and administration	953,790	1,120,012	1,195,630	327,521	256,521	71,000	27.7%	1,191,752
Executive and council	3,413	24,280	5,506	1,247	727	521	71.7%	5,477
Finance and administration	950,102	1,095,600	1,189,532	326,265	255,663	70,602	27.6%	1,185,683
Internal audit	275	131	591	9	131	(123)	-93.4%	591
Community and public safety	988,852	1,547,286	1,728,244	484,246	385,340	98,906	25.7%	1,726,339
Community and social services	83,095	105,089	115,305	35,059	26,081	8,978	34.4%	114,717
Sport and recreation	88,538	141,792	149,180	21,952	24,054	(2,102)	-8.7%	149,171
Public safety	87,618	349,905	331,378	57,405	34,859	22,546	64.7%	331,371
Housing	670,112	869,063	1,052,544	356,410	276,327	80,083	29.0%	1,051,241
Health	59,489	81,436	79,838	13,421	24,020	(10,599)	-44.1%	79,838
Economic and environmental services	1,066,375	1,534,310	1,542,709	515,339	549,433	(34,093)	-6.2%	1,253,934
Planning and development	51,066	151,588	152,624	26,537	37,075	(10,538)	-28.4%	152,375
Road transport	988,308	1,345,610	1,348,383	486,065	502,657	(16,591)	-3.3%	1,059,857
Environmental protection	27,000	37,112	41,702	2,737	9,701	(6,965)	-71.8%	41,702
Trading services	2,292,473	4,176,629	3,409,305	1,421,592	833,495	588,097	70.6%	3,398,414
Energy sources	736,092	805,190	838,105	339,718	335,478	4,240	1.3%	827,260
Water management	921,660	1,517,922	1,174,679	573,324	167,194	406,131	242.9%	1,174,679
Waste water management	533,320	1,381,056	1,106,299	422,008	235,478	186,530	79.2%	1,106,253
Waste management	101,400	472,461	290,222	86,542	95,346	(8,804)	-9.2%	290,222
Other	14,800	10,195	3,861	132	1,155	(1,023)	-88.6%	3,861
Total Capital Expenditure - Functional Classification	5,316,290	8,388,432	7,879,749	2,748,830	2,025,944	722,886	35.7%	7,574,300
Funded by:								
National Government	2,047,136	2,189,348	2,518,433	857,318	542,954	314,364	57.9%	2,235,373
Provincial Government	22,430	22,038	37,788	5,476	4,061	1,415	34.8%	37,788
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	49,804	53,700	60,887	26,024	26,448	(424)	-1.6%	60,887
Transfers recognised - capital	2,119,370	2,265,085	2,617,108	888,818	573,462	315,356	55.0%	2,334,047
Public contributions & donations	-	-	-	-	-	-	-	-
Borrowing	388,077	1,091,580	1,091,580	435,917	247,183	188,734	76.4%	1,091,580
Internally generated funds	2,808,842	5,031,767	4,171,062	1,424,095	1,205,299	218,796	18.2%	4,148,673
Total Capital Funding	5,316,290	8,388,432	7,879,749	2,748,830	2,025,944	722,886	35.7%	7,574,300

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

Table C6: Monthly Budget Statement - Financial Position

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

Description	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash	302,472	146,904	146,904	258,181	146,904
Call investment deposits	10,649,133	6,199,428	9,979,630	10,649,133	9,979,630
Consumer debtors	6,215,923	9,710,204	6,610,409	5,090,497	6,610,409
Other debtors	793,308	1,826,248	1,132,985	1,374,121	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	439,276	479,590
Total current assets	18,405,667	18,469,328	18,356,299	17,820,047	18,356,299
Non current assets					
Long-term receivables	215,690	23,333	19,374	208,905	19,374
Investments	5,342,557	5,171,322	5,765,080	7,629,196	5,765,080
Investment property	582,962	581,285	581,247	582,962	581,247
Investments in Associate	–	–	–	–	–
Property, plant and equipment	45,703,232	51,856,546	50,306,036	46,753,024	50,306,036
Biological	–	–	–	–	–
Intangible	693,178	424,856	537,066	697,380	537,066
Other non-current assets	10,280	8,891	10,280	10,280	10,280
Total non current assets	52,547,898	58,066,233	57,219,083	55,881,746	57,219,083
TOTAL ASSETS	70,953,565	76,535,561	75,575,382	73,701,793	75,575,382
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	427,597	489,858	489,858	427,597	489,858
Consumer deposits	410,962	461,809	452,058	445,696	452,058
Trade and other payables	7,127,758	10,762,203	7,516,249	4,183,143	7,516,249
Provisions	1,147,974	1,143,617	1,141,735	1,134,917	1,141,735
Total current liabilities	9,114,291	12,857,487	9,599,900	6,191,353	9,599,900
Non current liabilities					
Borrowing	6,270,937	7,838,577	7,838,577	7,182,821	7,838,577
Provisions	6,877,088	7,072,595	7,084,449	6,877,088	7,084,449
Total non current liabilities	13,148,025	14,911,172	14,923,026	14,059,909	14,923,026
TOTAL LIABILITIES	22,262,316	27,768,659	24,522,926	20,251,262	24,522,926
NET ASSETS	48,691,250	48,766,902	51,052,456	53,450,531	51,052,456
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	43,892,330	43,002,095	46,272,255	48,833,046	46,272,255
Reserves	4,798,920	5,764,808	4,780,201	4,617,485	4,780,201
TOTAL COMMUNITY WEALTH/EQUITY	48,691,250	48,766,902	51,052,456	53,450,531	51,052,456

Table C7: Monthly Budget Statement - Cash Flow

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

Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	9,319,556	9,714,194	9,769,268	5,742,056	5,721,753	20,304	0.4%	9,769,268
Service charges	20,154,718	18,787,179	19,259,186	11,825,904	11,645,765	180,140	1.5%	19,259,186
Other revenue	2,573,710	1,746,152	1,743,792	814,114	1,006,598	(192,483)	-19.1%	1,743,792
Government - operating	4,468,913	7,376,568	7,722,432	5,592,269	5,572,269	20,000	0.4%	7,722,432
Government - capital	2,079,448	2,211,385	2,617,108	1,156,766	1,123,518	33,247	3.0%	2,617,108
Interest	1,427,759	912,495	912,473	609,920	608,931	989	0.2%	912,473
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(30,085,454)	(35,467,695)	(35,294,485)	(20,678,460)	(20,512,491)	165,969	-0.8%	(35,294,485)
Finance charges	(692,316)	(717,075)	(717,075)	(381,263)	(381,260)	3	0.0%	(717,075)
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	9,246,334	4,563,204	6,012,700	4,681,306	4,785,082	103,776	2.2%	6,012,700
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	151,009	97,432	47,505	-	-	-	-	47,505
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	7,513	1,228	4,419	-	-	-	-	4,419
Decrease (increase) in non-current investments	(936,202)	(267,859)	(267,859)	-	-	-	-	(267,859)
Payments								
Capital assets	(5,392,818)	(7,549,589)	(7,101,774)	(3,182,984)	(2,893,372)	289,612	-10.0%	(7,101,774)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,170,498)	(7,718,788)	(7,317,710)	(3,182,984)	(2,893,372)	289,612	-10.0%	(7,317,710)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	196,420	1,091,580	1,091,580	1,091,579	1,091,579	-	-	1,091,580
Increase (decrease) in consumer deposits	29,302	41,983	41,983	-	-	-	-	41,096
Payments								
Repayment of borrowing	(368,901)	(384,878)	(384,878)	(242,414)	(242,414)	-	-	(384,878)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(143,179)	748,685	748,685	849,165	849,165	-	-	747,798
NET INCREASE/ (DECREASE) IN CASH HELD	2,932,657	(2,406,899)	(556,326)	2,347,488	2,740,875			(557,212)
Cash/cash equivalents at beginning:	5,486,618	7,392,776	8,419,275	8,419,275	8,419,275			8,419,275
Cash/cash equivalents at month/year end:	8,419,275	4,985,877	7,862,949	10,766,762	11,160,150			7,862,063

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>				
Property rates	91,325	1.6%	The variance is a combination of over-/under-recovery mainly on: 1. Property Rates (over), due to continuous real-time supplementary valuations resulting in an updated valuation base; and 2. Income forgone (under), due to fewer than anticipated old-age rebates and exemption applications received to date.	No immediate corrective action required.
Service charges - electricity revenue	55,945	0.6%	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 required.
Service charges - water	(6,704)	-0.4%	Immaterial variance.	-
Service charges - sanitation revenue	1,662	0.2%	Immaterial variance.	-
Service charges - refuse revenue	46,471	6.6%	The variance is a combination of over-/under-recovery mainly on: 1. Disposal coupon fees (over), due to more waste being disposed of than initially anticipated; and 2. Indigent Relief (under), due to the actual indigent relief being lower than planned to date.	No immediate corrective action required.
Rental of facilities and	(6,102)	-3.6%	Immaterial variance.	-
Interest earned - external investments	127,830	20.5%	The over-recovery is due to a combination of interest earned on higher than expected cash and investment balances, and non-current investment interest.	No immediate corrective action required.
Interest earned - outstanding debtors	(4,367)	-1.9%	Immaterial variance.	-

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Dividends received	–	-	-	-
Fines, penalties and forfeits	200,506	23.9%	The variance is a combination of over-/under-recovery mainly on: 1. Traffic fines - accruals (R204 million over), due to more than planned fines issued for traffic- and various by-law offences; and 2. Traffic fines - paid (R2.8 million under), due to the impact of fines reduced by the courts and the public's ability to pay traffic fines.	No immediate corrective action required. Adjustments were made during the January 2020 adjustment budget.
Licences and permits	(653)	-1.9%	Immaterial variance.	-
Agency services	20,702	16.8%	The over-recovery is due to an increase in the number of registration of new- and unlicensed vehicles.	No immediate corrective action required. The budget was adjusted during the January 2020 adjustments budget with a conservative approach taken.
Transfers and subsidies	992	0.02%	Immaterial variance.	-
Other revenue	40,041	9.1%	The over recovery reflects mainly on: 1. Service Charges Infrastructure and Facilities, due to actual revenue received to date being higher than what was planned for broadband-related revenue. 2. Cash Recovery - Claims, due to a cash refund from SASRIA for higher than planned insurance claims. 3. By-product sales, due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dams. 4. Development Levies/BICL, due to higher than planned actual revenue received for the month under review. Development levies are linked directly to property developments in the City and accurate period planning is not possible. 5. Hire of municipal staff, due to higher than anticipated demand for law enforcement staff for externally-funded events.	No immediate corrective action required. Most of the elements in this category are demand driven and cannot accurately be predicted.
Gains on disposal of PPE	7,640	28.7%	Immaterial variance.	-

Table SC1: Material variance explanations for revenue by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 1 - Community Services & Health	(31,438)	-6.3%	The under-recovery reflects against the following categories: 1. Rental of Facilities and Equipment, due to lower than anticipated demand as well as the impact of intermittent maintenance and emergency repairs, which resulted in the temporary closure of facilities. 2. Transfers and Subsidies, due to payments outstanding from the Western Cape Government for health claims submitted by the City. 3. Transfers and Subsidies - Capital, where construction of the ECD Centre: Heideveld, Welmoed Cemetery development and Ideal Clinic is behind schedule.	The budget on the grant from the Western Cape Government will be reviewed and aligned to payments received/anticipated.
Vote 2 - Corporate Services	9,785	37.9%	The variance is due to Service charges - Infrastructure and facilities, mainly on broadband-related revenue, where the period budgets are misaligned with actual revenue received.	Actual revenue trends and budgets were reviewed in the mid-year review and performance assessment process and adjustments were made in the January 2020 adjustments budget but further alignment of period budgets is still required.
Vote 3 - Economic Opportunities & Asset Managemnt	7,179	6.0%	Over-recovery reflects against Gains on disposal of PPE, due to more than anticipated land sales concluded to date and higher than anticipated proceeds from the auction of fleet, plant and equipment.	No immediate corrective action required.
Vote 4 - Energy & Climate Change	62,395	0.7%	The over-recovery reflects against: 1. Electricity sales, 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. 2. Transfers and Subsidies - Capital, where the Nomzamo Electrification project is currently ahead of schedule.	No immediate corrective action required.
Vote 5 - Finance	294,275	2.9%	The variance is a combination of over-/under-recovery on: 1. Property rates (over), largely due to the impact of real time supplementary valuations, resulting in an updated valuation base. 2. Service charges - refuse revenue (under), due to fewer than anticipated applications for refuse relief captured. 3. Interest earned - external investments (over), due to higher than expected cash and investment fund balances and non-current investment interest to date. 4. Agency income (over), due to an increase in the number of registration of new- and unlicensed vehicles. 5. Transfers and subsidies (over), mainly on Grants and Subsidies: National, due to the earlier than anticipated income realised iro the VAT portion on a number of USDG-funded projects currently in progress.	No immediate corrective action required.

Table continues on next page.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 6 - Human Settlements	54,695	10.1%	The variance is a combination of over-/under-recovery on: 1. Indigent Relief (under), which is lower than originally anticipated, as it is demand driven and dependent on eligibility. 2. Transfers and subsidies (under), where expenditure incurred against the EEDBS project will only be recognised in the next reporting period. 3. Transfers and Subsidies - Capital (over), where the following projects are progressing ahead of schedule, due to good contractor/consultant performance: a) Belhar CBD project; b) Conradie Hsg Development (PGWC) project; and c) Forest Village project.	Period budget provisions will be reviewed and adjusted in line with actual and anticipated trends.
Vote 7 - Office of the City Manager	22	1560.0%	Immaterial variance.	-
Vote 8 - Safety & Security	203,209	22.7%	The variance is a combination of over-/under-recovery. 1. Fines, penalties and forfeits (over): a) Traffic fines - accruals (R203 million over), due to more than planned fines issued for traffic- and various by-law offences; and b) Traffic fines - paid (R2.8 million under), due to less income to date as a result of the impact of fines reduced by the courts and the public's ability to pay traffic fines. 2. Other revenue - Hire of municipal staff (over), due to higher than planned demand for law enforcement staff for externally-funded events. 3. Transfers and subsidies (under): a) Expenditure against the Public Transport Lane and Transport Enforcement Unit operating projects will only be recognised in the next reporting period as capturing was not done in time; and b) A credit relating to leave pay for EPWP staff, which was passed by the Payroll office. 4. Licenses and Permits (over), where additional staff employed at the driver's licenses testing centres to assist with booking applications resulted in more applications being processed to date.	Actual revenue trends and budgets are being monitored by the finance manager.
Vote 9 - Spatial Planning & Environment	1,019	1.2%	Immaterial variance.	-

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 10 - Transport	37,656	6.0%	The variance is a combination of over-/under recovery. 1. Licences and permits: Road and transport (under), due to fewer than planned wayleave permit applications received where the trenchless methodology has not been applied by contractors. 2. Transfers and Subsidies (over), where deviation reports and contracts with service providers for the Automated Fare Collection (AFC)/Advanced Public Transport Management Systems (APTMS) were concluded faster than anticipated resulting in payments being processed earlier than anticipated. 3. Other Revenue - Development Contributions (over), where contributions are dependant on property development in the City and therefore difficult to predict. 4. Transfers and Subsidies - Capital (over), where the following projects are ahead of schedule due to good contractor performance: a) Road rehabilitation - Sir Lowry's Pass Road; b) Road rehabilitation - Jan van Riebeeck Drive; and c) Public Transport Systems management project.	Period budget provisions will be reviewed against actual trends and adjusted where necessary.
Vote 11 - Urban Management	8,056	5.7%	Immaterial variance.	-
Vote 12 - Water & Waste	243,798	6.7%	The over-recovery reflects mainly against Transfers and subsidies - Capital, due to certain projects being significantly ahead of schedule as a result of tenders being in place, contractors who are already on site, as well as contractors whose performance exceeds the anticipated performance.	Period budget provisions will be reviewed against actual trends and adjusted where necessary.

Table SC1: Material variance explanations for expenditure by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 1 - Community Services & Health	8,413	0.4%	The variance is a combination of over/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Other Materials (over), on: a) Pharmaceutical Supplies, due to higher than expected demand for pharmaceutical stock as well as increased prices; and b) Materials Consumables Tools & Equipment, where additional material was needed to implement EPWP projects. 3. Contracted Services (over), mainly on R&M Gardening Services, due to period budget provisions being misaligned to the actual expenditure relating to grass cutting done during the summer months. 4. Transfer and Subsidies (over), due to the earlier than planned payment to the Cape Town City Ballet. 5. Other expenditure (under), due to delays in bursary payments.	The overall over expenditure will be addressed by the review of period budget provisions on various elements and adjustments to these elements. The directorate has 442 vacancies, which are in various stages of the recruitment and selection process. For the period 1 July 2019 to 31 January 2020, 448 posts were filled while 221 were terminated. Expenditure trends will be analysed and used to align period budget provisions with actual expenditure.
Vote 2 - Corporate Services	19,087	1.8%	The variance is a combination of over/under expenditure. 1. Employee related costs (over), mainly as a result of earlier than planned appointments. 2. Depreciation & Asset Impairment (under), where depreciation (based on actual capitalisation of assets) is not aligned to the planned period budget. Capitalisation of assets were impacted by project completion dates as well as delays in completion of certain IS&T projects. 3. Contracted Services (over), combination of over/under: a) Advisory Services: Human Resources (over), where expenditure was incurred ahead of plan; b) Advisory Services: Project Management (under), where actual expenditure trends are not aligned to period budgets; c) Advisory Services: Legal cost & Litigation (over), due to several unplanned high priority legal cases instituted; and d) Admin Support Staff (under), due to lower than planned demand and dependence on labour broker staff to perform admin and support functions. 4. Other expenditure (over), combination of over/under: a) Training (over), due to training programmes taking place earlier than planned; b) Corporate Training Programmes (over), due to more training interventions offered and higher volumes of invoices processed than originally anticipated; c) Specialised IT Services (under), due to a lower need for services required for the period; d) G&D Specialised IT Services (under), where the reposting of actuals from Contractors: R&M Buildings has not taken place yet; e) Advertising - Corporate & Municipal Activities (under), due to misalignment of the actual expenditure with the period budget; and f) R&M Specialised IT Services (over), due to an incorrect posting.	The overall over expenditure to date will be addressed by the review of period budget provisions on various elements and adjustments to these elements. The directorate has 200 vacancies in various stages of the recruitment and selection process; 173 positions were filled and 51 terminations processed since the beginning of the financial year. Virements will be processed where so identified and required. Journals will be processed to ensure that costs are reflected in the correct cost element.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 3 - Economic Opportunities & Asset Managemnt	(7,662)	-1.0%	Immaterial variance.	The directorate has 151 vacancies in various stages of the recruitment and selection process; 53 positions were filled and 27 terminations processed since the beginning of the financial year. Virements to be processed where so identified and required.
Vote 4 - Energy & Climate Change	(179,446)	-2.7%	The under expenditure reflects mainly against the following categories: 1. Employee related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Bulk Purchases, where load shedding resulted in less than planned bulk electricity purchases. 3. Other Materials, mainly on R&M Materials General and Consumables, where less than planned materials and consumables were required to date. 4. Contracted Services, mainly on R&M Maintenance of Equipment, due to less than planned fleet maintenance requirements as a result of the replacement of older vehicles.	The directorate has 396 vacancies in various stages of the recruitment and selection process. 217 vacancies were filled and 54 posts terminated since the beginning of the financial year. Period budget provisions will be adjusted according to spending plans where required.
Vote 5 - Finance	(248,603)	-13.0%	The under expenditure is mainly on: 1. Employee related costs, combination of over/under, mainly on: a) Salaries and Wages (under), due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacant posts; and b) Post-retirement benefit obligations (over), as a result of misalignment of the period budget provision with actual expenditure to date. 2. Transfers and Subsidies, due to delays in the issuing of grants to beneficiaries, due to non-compliance on their part. 3. Other expenditure, mainly on: a) Insurance premiums and claims, where the premiums and claims paid were lower than planned to date; and b) Commission Revenue, due to delays in receipt of invoices from agents resulting in delays in reconciliation and payment processes.	The directorate has 188 vacancies in various stages of the recruitment and selection process; 177 posts were filled while 47 were terminated since the beginning of the financial year. Expenditure trends will be analysed and be used to align period budget provisions with actual expenditure.
Vote 6 - Human Settlements	(68,020)	-8.9%	The variance is a combination of over/under expenditure on: 1. Employee related costs (under), due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacant posts. 2. Other Material (over), where the increased requirement for fire kits during the festive season resulted in misalignment of period budget provisions with the actual expenditure. 3. Contracted services (under), mainly on: a) G&D Legal Cost Legal Advice and Litigation, where expenditure is less than planned as the need for this service is demand driven and difficult to predict accurately. b) Building Contractors and R&M Contracted Services (under), where staff capacity constraints within the Upgrades and Maintenance Implementation team impacted negatively on the ability to perform planned maintenance tasks. <i>Continues on next page.</i>	The directorate has 161 vacancies in various stages of the recruitment and selection process; 82 positions were filled and 33 terminations processed since the start of the financial year. There are continuous efforts to fill vacancies as quickly as possible. Management is currently planning to implement capacity building measures within the branch responsible for repairs and maintenance projects. Following up with WCG on the outstanding invoices. Expenditure trends will be analysed and used to align period budget provisions with actual expenditure trends.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 6 - Human Settlements	See previous page	See previous page	c) G&D Contracted Service Building (under), due to outstanding invoices from the Western Cape Government (WCG) for the Delft, The Hague-, Valhalla Park- and Belhar Pentech projects. 4. Transfers and Subsidies (under) mainly on G&D Housing PHP Payment, where the year-end construction industry break resulted in lower than planned expenditure to date.	See previous page
Vote 7 - Office of the City Manager	(15,147)	-11.0%	The variance is a combination of over/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Contracted services: Legal Cost - Legal Advice and Litigation (under), due to misalignment of the actual expenditure with the period budget provision. 3. Transfers and Subsidies: Relief and charitable organisations (over), due to misalignment of the actual expenditure with the period budget provision.	The directorate has 29 vacancies in various stages of the recruitment and selection process; 18 positions were filled and 4 terminations processed since the start of the financial year. There are continuous efforts to fill vacancies as quickly as possible. Period budget provisions will be reviewed in line with actual trends and adjusted. Virements will be processed where identified.
Vote 8 - Safety & Security	39,367	2.0%	The variance is a combination of over/under expenditure. 1. Employee related costs (over), mainly due to: a) Unplanned overtime required for protest action, events and Operation Lockdown where law enforcement officers assisted SAPS and SANDF to stabilise dangerous areas; and b) Over expenditure on Standby allowances, due to more Law Enforcement staff members being placed on standby, due to the move to a 24-hour service requiring staff to be available as and when required. 2. Depreciation (under), due to delays in completing two fire stations in the previous financial year resulting in the assets not being capitalised as planned. 3. Other materials (over), mainly due to the increase in demand for fuel as more vehicles were used for events, protests and accidents as well as recoveries for externally-funded projects that have not yet been captured. 4. Transfers and Subsidies (under), where sponsorship payments have not yet been paid to various beneficiaries (FIA World Rally Cross, Cape Town Jazz Festival and the Cape Town Golf Open), due to outstanding documentation. 5. Loss on disposal of PPE (over), due to scrapping of radios, which were donated to neighbourhood watches in the City.	The overall over expenditure to date will be addressed by the review of period budget provisions on various elements with adjustments to these elements. The directorate has 1147 vacancies in various stages of the recruitment and selection process; 461 posts were filled while 94 were terminated since the beginning of the financial year.
Vote 9 - Spatial Planning & Environment	(6,746)	-1.8%	Immaterial variance.	The directorate has 140 vacancies in various stages of the recruitment and selection process; 53 posts were filled and 26 posts terminated since the beginning of the financial year. Labour brokers have been appointed to assist with the recruitment and selection function.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 10 - Transport	115,055	6.8%	The variance is a combination of over/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Contracted Services (over), combination of over/under, mainly on: a) G&D-Safeguard and Security (under), where security services at transport interchanges are co-funded, with grant funding being utilised before City funding, resulting in misalignment of period budgets with actual trends; 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; c) R&M Contracted Services Buildings (over), due to road maintenance programmes being brought forward as one term tender will expire in March 2020; and d) Transportation Services People (under), due to VOC invoices for January 2020 that are still being verified for payment as well as the N2 express contract that must still be renewed. 3. Other Expenditure (under), where the scheduled payment of the SAP annual licence has not been processed as the report is still being finalised. 4. Loss on disposal of PPE (over), due to the write-off of MyCiTi busses, which was not budgeted for.	The overall over expenditure to date will be addressed by the review of period budget provisions on various elements and adjustments to these elements. The directorate currently has 331 vacancies, which are in various stages of the recruitment and selection process. For the period 1 July 2019 to 31 January 2020, 101 posts were filled while 57 were terminated. Expenditure trends will be analysed and used to align period budget provisions with actual expenditure. Virements will be processed where required.
Vote 11 - Urban Management	6,278	1.3%	The variance is a combination of over/under expenditure. 1. Employee related costs (under), due to the turnaround time of filling vacancies as well as the impact of the internal filling of vacancies. 2. Contracted services (over), mainly on: a) Event promoters, where the actual expenditure relating to the Capacity Building and Senior Citizen lunches, funded from ward allocations, is not aligned to period budget provisions. b) Contracted Services - R&M, due to more than planned ad-hoc work in various departments within this directorate. 3. Other Expenditure (over), mainly on Training, due to actual expenditure being higher than planned to date and not aligned to period budget provisions.	The overall over expenditure to date will be addressed by the review of period budget provisions on various elements and adjustments to these elements. The directorate has 54 vacancies in various stages of the recruitment and selection process; 44 positions were filled and 18 terminations processed since the beginning of the financial year. Virements will be processed and periodic budget provisions will be reviewed and adjusted in line with actual trends.
Vote 12 - Water & Waste	(16,476)	-0.4%	The variance is a combination of over/under expenditure mainly on: 1. Employee related costs (under), due to the turnaround time of filling vacancies as well as the impact of the internal filling of vacancies. 2. Debt Impairment (over), where the period budget provision for the Contribution to Debtors Working Capital Provision (Bad Debt Provision) is not aligned to the actual monthly posting. 3. Bulk purchases - Water (over), combination of over/under expenditure, mainly on: a) Raw water (over), where the National Department of Water & Sanitation submitted an increased number of invoices for payment; b) Bulk water levy (under), where accounts are paid one month in arrears; c) Bulk water – Desalination (over), due to an increase in invoices submitted for January 2020 for the two temporary desalination plants; and d) Bulk purchase - Water reclamation (over), due to misalignment of actual expenditure with the planned periodic budget. 4. Contracted services (under), combination of over/under expenditure, mainly on: a) Waste Minimisation (over), due to haulage expenditure that was incorrectly booked to this category; b) Haulage (under), due to incorrect booking of cost to the waste minimisation category; c) R&M Contracted Services Building (under), where the building tender will only be awarded in February 2020; d) Refuse Removal (over), where the amount of waste being removed over the festive season was higher than initially anticipated; <i>Continues on next page.</i>	The directorate has 1271 vacancies in various stages of the recruitment and selection process; 382 vacancies were filled and 201 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 trends.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote Vote 12 - Water & Waste	See previous page	See previous page	e) Administrative and Support Staff (under), where fewer than anticipated Labour Broker staff were appointed in place of EPWP staff; f) Professional Services - Engineering: Civil (under), due to delays in the commencement of some projects within Water Demand Management and New Water Programme; g) R&M - Maintenance of Equipment (under), where repairs on vehicles are currently lower than anticipated as older vehicles are being replaced; h) Meter Management (under), where expenditure patterns are misaligned with the original periodic planned budget as well as a decrease in the number of C3 notifications received; and i) Sewerage Services (under), where outstanding invoices for informal settlements must still be processed. 5) Other Expenditure (under), combination of over/under, mainly on: a) Hire of LDV, P/Van, Bus, Special Vehicle (over), due to more than planned hiring of pumps, longboom excavators and 20/25 ton dumpers required for emergencies and pond cleaning; b) Software Licenses - Upgrade/Protection (under), due to delays in the processing of software license upgrades; c) Water Research Levy (under), due to outstanding invoices; and d) Training (under), due to staff being on leave over December 2019/January 2020 resulting in a decrease in training interventions taking place over that period as well as a number of bursary payments that have not been finalised, due to outstanding results and staff that must still register. 5. Depreciation (under), due to misalignment of the period budget provision with actual expenditure, and the actual vs planned capitalisation of assets.	See previous page

Table SC1: Material variance explanations for expenditure by type

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Employee related costs	(413,505)	-5.2%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; and 3. Slower than planned implementation of job creation projects.	The City had 4510 vacancies as at 31 January 2020; 2162 positions were filled (1178 internal and 984 external) with 834 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	485	0.5%	Immaterial variance.	-
Debt impairment	60,868	5.0%	The variance is due to the period budget provision for the Contribution to Debtors Working Capital Provision (Bad Debt Provision) not being aligned to the actual monthly posting.	Period budget provisions to be reviewed and adjusted.
Depreciation & asset impairment	(31,264)	-1.8%	Immaterial variance.	-
Finance charges	(4,306)	-1.0%	Immaterial variance.	-
Bulk purchases	21,588	0.4%	The variance is a combination of over/under expenditure on the following categories: 1. Bulk Purchases - Electricity (under), due to the impact of load shedding resulting in lower than planned bulk electricity purchases. 2. Bulk purchases - Water (over), combination of over/under expenditure, mainly on: a) Raw water, where the National Department of Water and Sanitation submitted an increased number of invoices for payment; b) Bulk water levy (under), where accounts are paid one month in arrears; c) Bulk water – Desalination (over), due to an increase in invoices submitted for January 2020 for the two temporary desalination plants; and d) Bulk purchase - Water reclamation (over), due to misalignment of expenditure with the planned periodic budget.	Period budget provisions will be reviewed and adjusted to be aligned to actual trend. Invoices received will be verified and processed for payment.

Table continues on next page.

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Other materials	18,356	2.5%	The over expenditure is mainly on: 1. Pharmaceuticals, due to a higher than expected demand for pharmaceutical stock as well as the increase in prices. 2. R&M Material - General and Consumables, where more materials were used for R&M in the Fleet Management- and Facilities Management departments. 3. Fuel, due to fuel price fluctuations and consumption levels/requirements to date. 4. G&D Material General and Consumable, due to an increased requirement for fire kits during the festive season resulting in misalignment of period budget provisions with actual trend.	Period budget provisions will be reviewed and adjusted to be aligned to actual trend.
Contracted services	78,052	2.6%	The variance is a combination of over/under expenditure. 1. Building Contractors (over), where expenditure to date is more than planned. 2. Waste Minimisation (over), where expenditure relating to haulage was incorrectly booked to this element. 3. Haulage (under), due to the incorrect booking of cost to the waste minimisation element. 4. G&D Contracted Services Building (under), due to slower than planned implementation of R&M work within the Human Settlements directorate. 5. R&M Contracted Services Building (over), where road maintenance programmes within the Transport directorate was prioritised as one term tender expires in March 2020. 6. R&M Electrical (under), due to a number of work projects that are still in the process of being finalised before purchase orders can be generated as well as tenders that have not been awarded yet. 7. R&M Gardening Services (over), due to misalignment of period budget provisions with the actual expenditure relating to grass cutting done during the summer months. 8. R&M Maintenance of Equipment (under), due to a number of work projects that are still in the process of being finalised before purchase orders can be generated. 9. 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. 10. Transportation Services People (under), where VOC invoices for January 2020 are still being verified before payment may be made as well as the delays in the renewal of the N2 express contract. 11. Security Services Municipal Facilities (over), where more than planned security services were needed at facilities as well as a higher level of security services required. 12. Sewerage Services (under), due to invoices for informal settlements that must still be processed. 13. G&D Security Services (over), where security services at transport interchanges are co-funded, with grant funding being utilised before City funding resulting in misalignment of period budgets with actual trends.	Period budget provisions will be reviewed and adjusted to be aligned to actual trend. Virements will be processed where so identified. Journal entries will be processed to rectify erroneous booking.

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Transfers and subsidies	(45,888)	-16.7%	The variance is a combination of over/under expenditure and is mainly within the following directorates: 1. Community Services & Health (over), where payment to the Cape Town City Ballet was made earlier than planned. 2. Finance (under), due to delays in the issuing of grants to beneficiaries due to non-compliance on their part. 3. Human Settlements (under), mainly on G&D Housing PHP Payments as a result of the impact of the end-of-year construction industry holiday break resulting in lower than planned expenditure to date. 4. Safety & Security (under), where sponsorship payments to various beneficiaries (FIA World Rally Cross, Cape Town Jazz Festival and the Cape Town Golf Open) were not paid, due to documentation that is still outstanding.	Payments will be processed as soon as all required documentation is received and verified as correct.
Other expenditure	(44,771)	-3.8%	The variance is a combination of over/under expenditure, mainly on: 1. Collection costs (under), due to unforeseen delays during the reconciliation and vetting processes prior to payment being made. 2. Furniture Fittings Tools and Equipment (under), where the actual expenditure is not aligned to the period budget provision on Capex-ex-Revenue. 3. Water Research Levy (under), where the water levy is directly aligned to raw water bulk purchases, which was lower than anticipated. 4. Training (under), where dates for a number of training interventions are still being finalised. 5. Insurance premiums and claims (under), where the actual premiums and claims paid to date are less than planned. 6. Operating leases (over), due to misalignment of the period budget with the actual expenditure trend. 7. Skills development levy (over), where the budget was allocated to Employee Related Costs and the actual expenditure is reflected against this category. 8. Specialised IT Services and Software Licences (under), due to a lower demand for services to date and delays in renewal of software licences.	Period budget provisions will be reviewed and virements will be processed where so required. All efforts are being made to resolve outstanding matters and to ensure spending is on track.
Loss on disposal of PPE	6,482	1044.3%	The variance is due to the write-off of damaged MyCiTi busses and scrapping of radios, which were donated to neighbourhood watches in the City.	No immediate corrective action required.

Table SC1: Material variance explanations for capital expenditure by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 1 - Community Services & Health	(11,611)	-13.5%	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: 1. Ideal clinics; and 2. National Core Standards Compliance.	Tender 30C has now been awarded and consultants are in the process of being appointed.
Vote 2 - Corporate Services	(26,942)	-43.6%	The variance is due to the following projects being behind schedule: 1. Integration and Enhancement: SAP resources on tender 44S are not available, with only one resource having started on 1 October 2019. The scope of the project has been revised, but there are certain challenges with completing the project with limited resources. 2. Radio Infrastructure FY20: Delays in obtaining invoices from the contractor who indicated that all outstanding invoices would be submitted by 31 January 2020. 3. CityWeb/CityApps Redevelopment Resources: Challenges in sourcing consultants with scarce skills. 4. Various projects: Initial delays in awarding tender 330G, which has subsequently been awarded. Further delays were caused by the vendor closure over the recent festive period.	Project manager is liaising with the contractor regarding the outstanding invoice. Some orders have been placed; awaiting delivery.
Vote 3 - Economic Opportunities & Asset Managemnt	59,190	79.8%	The following projects are ahead of schedule resulting in a positive variance for the directorate: 1. Replacement of fleet and plant: Items were ordered and delivered earlier than anticipated; and 2. Upgrade of Athlone and Good Hope Centre: Good contractor performance.	The directorate is fast-tracking all orders where tenders are in place.
Vote 4 - Energy & Climate Change	74	0.0%	Immaterial variance.	-
Vote 5 - Finance	596	4.3%	Immaterial variance.	-
Vote 6 - Human Settlements	80,083	29.0%	The positive variance is mainly as a result of good contractor- and consultant performance on the following projects: 1. Belhar CBD Housing Development (PGWC); 2. Conradie Housing Development (PGWC); and 3. Forest Village Housing Project (PGWC).	Project managers will ensure that projects are managed and monitored to prevent them from falling behind schedule.
Vote 7 - Office of the City Manager	(257)	-33.4%	IT Equipment: Orders have been placed; awaiting delivery.	No remedial action required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 8 - Safety & Security	88,349	170.5%	The positive variance is due to earlier than anticipated delivery on the following projects: 1. Vehicles: Additional FY20; 2. Specialised Vehicles: Add FY20; and 3. Fire Vehicles: Replacement FY20.	Procurement is accelerated as all tenders are in place.
Vote 9 - Spatial Planning & Environment	(11,684)	-39.1%	The underspend reflects mainly on the following projects: 1. Computer equipment and software: Delivery has been delayed by vendors, due to a shortage of hardware chips in the country. 2. Coastal structures: Detailed designs completed; awaiting first BSC meeting and appointment of chairperson. 3. Land Acquisition: The deed of sale is being finalised by the seller's attorney. 4. Local & Heritage projects: The preliminary planning and concept design was finalised late January 2020. The delineation of the wetland, which caused a delay of one month, has now been resolved. 5. Reserve Upgrades: Permission for transversal use of tender 50Q/2016/2017 was obtained; orders have been placed. Three projects are behind schedule, due to poor contractor performance.	1. Delivery is expected mid to end February 2020. 2. Liaising with SCM on date of first BSC meeting and appointment of chairperson. 3. It is anticipated that the deed of sale will be signed by the end of February 2020. 4. Designs are completed. Work will be fast-tracked in February 2020 and March 2020 to make up the one-month delay. 5. Corrective action has been taken on the three projects that are behind schedule. Contractors are on site from the first week of February 2020.
Vote 10 - Transport	(18,786)	-3.7%	Immaterial variance.	Project managers to continue managing and monitoring projects to prevent further delays.
Vote 11 - Urban Management	(4,161)	-25.8%	The negative variance reflects primarily on the MURP Infrastructure and Safety Measures project, where orders were placed and awaiting delivery.	-
Vote 12 - Water & Waste	568,035	101.7%	The directorate is ahead of planned spend for the period under review. The main reasons are listed below at departmental level.	Project managers following up with vendors on delivery.
Management: Water & Waste	170	100.0%	Computer Equipment - Additional FY20: Some items were delivered earlier than anticipated, due to the availability of stock.	There are on-going engagements with directors and responsible project managers to ensure that tracking and monitoring of projects are within the prescribed timeframes and that corrective action is processed timeously so as to ensure maximum spend. Remedial action, where required, is indicated below.
Project Monitoring Unit: W & W	(14)	-100.0%	Computer Equipment - Replacement: Orders placed; awaiting delivery.	Further orders to be placed in February 2020.
				Project managers following up with vendors on delivery.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Solid Waste Management	(25,740)	-17.5%	The underspend is mainly due to delays on the following programmes: 1. Plant & Vehicles: Replacement FY20 Programme: Awaiting delivery of long lead-time vehicles, for which orders were placed in August 2019, as well as delivery of some smaller vehicles. 2. Upgrading Solid Waste facilities Programme: a) Muizenberg cleansing depot internal alterations and additions project: Reviewing current building plans and completing concept designs; b) Upgrading of Klipfontein cleansing depot project: Reviewing current building plans and completing concept designs; and c) High Level Vision Type SDP and condition assessment of various cleansing depots project: The project is running slightly behind schedule as the finalisation of scope of works took longer than anticipated. Works Project Contract Document acceptance received on 22 January 2020 and construction work is currently underway.	Projects are being monitored and measures have been put in place to ensure that the funds are being spent in line with anticipated spend. Project managers are liaising with the vendor on the outstanding delivery of the smaller vehicles.
Water & Sanitation Management	593,619	144.2%	The following projects are significantly ahead of plan, due to approved tenders, contractors who are already on site as well as contractors whose performance exceeds the anticipated performance: 1. Cape Flats Aquifer; 2. Zandvliet WWTW; 3. Retreat Low Lift Pump station; 4. Atlantis Aquifer; 5. Borchards Quarry; and 6. Table Mountain Group Aquifer.	The following interventions were implemented in order to ensure improved performance in the current financial year: 1. Focused management attention on the implementation of the capital programme. 2. Absorption of the New Water Programme into the Bulk Water branch to regularise project management. 3. Introduction of a Project Support Office to support project managers with contract- and tender management. 4. Engagement with the CFO's office in the form of monthly meetings to resolve issues impacting service delivery in a timely manner, and to bring urgent issues to the CFO's/SCM management's attention.

Table SC1: Material variance explanations for cash flow

Description	YTD variance R Thousands	YTD variance %	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates	20,304	0.4%	Immaterial variance.	No corrective action required.
Service charges	180,140	1.5%	Immaterial variance.	No corrective action required.
Other revenue	(192,483)	-19.1%	Less other income received than originally budgeted for.	No corrective action required.
Government - operating	20,000	0.4%	Immaterial variance.	No corrective action required.
Government - capital	33,247	3.0%	Immaterial variance.	No corrective action required.
Interest	989	0.2%	Immaterial variance.	No corrective action required.
Dividends	-	0.0%		
Payments				
Suppliers and employees	165,969	-0.8%	Immaterial variance.	No corrective action required.
Finance charges	3	0.0%	Immaterial variance.	No corrective action required.
Transfers and Grants	-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	103,776	2.2%		
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE	-	0.0%		
Decrease (Increase) in non-current debtors	-	0.0%		
Decrease (increase) other non-current receivables	-	0.0%		
Decrease (increase) in non-current investments	-	0.0%		
Payments				
Capital assets	289,612	-10.0%	Higher creditors outflow than originally expected.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	289,612	-10.0%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	-	-		
Borrowing long term/refinancing	-	-		
Increase (decrease) in consumer deposits	-	-		
Payments				
Repayment of borrowing	-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-		

Table SC2: Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.3%	2.8%	2.8%	3.2%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	7.3%	17.8%	20.7%	23.4%	16.3%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	28.4%	39.1%	31.0%	22.1%	31.0%
Gearing	Long Term Borrowing/ Funds & Reserves	130.7%	136.0%	164.0%	155.6%	164.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	2.02	1.44	1.91	2.88	1.91
Liquidity Ratio	Monetary Assets/Current Liabilities	1.20	0.49	1.05	1.76	1.05
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	18.0%	28.3%	18.6%	26.2%	18.7%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	30.8%	33.8%	33.7%	29.4%	32.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	9.1%	9.3%	9.2%	8.5%	2.4%

Table SC3 Monthly budget statement Aged Debtors

Description	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1 Year	Total	Total over 90 days		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	351,342	86,083	64,650	50,705	42,614	40,071	219,245	1,573,291	2,428,001	1,925,926	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	897,031	68,679	29,996	21,440	12,992	20,797	60,550	240,901	1,352,385	356,679	-	-
Receivables from Non-exchange Transactions - Property Rates	709,585	141,666	101,016	69,039	58,701	42,789	251,355	740,261	2,114,411	1,162,144	-	-
Receivables from Exchange Transactions - Waste Water Management	110,173	39,187	34,599	24,991	20,211	18,170	90,922	532,667	870,920	686,961	-	-
Receivables from Exchange Transactions - Waste Management	112,469	32,710	28,733	25,159	21,982	22,687	121,778	324,596	690,114	516,202	-	-
Receivables from Exchange Transactions - Property Rental Debtors	93,471	(890)	9,292	10,444	11,901	10,548	26,151	540,042	700,959	599,086	-	-
Interest on Arrear Debtor Accounts	74,827	41,965	32,479	34,245	34,401	25,136	182,915	761,258	1,187,226	1,037,955	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,305	(38,892)	(26,333)	(16,882)	(15,844)	(135,448)	(30,330)	(71,408)	(331,831)	(269,911)	-	-
Total By Income Source	2,352,204	370,507	274,431	219,141	186,957	44,750	922,586	4,641,608	9,012,184	6,015,042	-	-
2018/19 - totals only	2,295,420	530,451	415,565	560,690	449,848	279,590	1,811,721	4,315,329	10,658,615	7,417,179	-	-
Debtors Age Analysis By Customer Group												
Organs of State	135,523	39,959	23,985	19,801	9,735	(122,504)	15,627	38,166	160,292	(39,175)	-	-
Commercial	1,289,019	125,512	84,402	45,095	31,032	39,900	134,670	349,364	2,098,994	600,061	-	-
Households	1,039,178	228,626	176,108	152,308	144,096	119,664	683,798	3,818,897	6,362,674	4,918,762	-	-
Other	(111,516)	(23,589)	(10,064)	1,937	2,094	7,691	88,491	435,181	390,224	535,394	-	-
Total By Customer Group	2,352,204	370,507	274,431	219,141	186,957	44,750	922,586	4,641,608	9,012,184	6,015,042	-	-

Table SC4 Monthly Budget Statement Aged Creditors

Description	Budget Year 2019/20									Prior year totals (same period)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14,093	(12,481)	1	-	-	-	-	2,724	4,337	192,868
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	14,093	(12,481)	1	-	-	-	-	2,724	4,337	192,868

Table SC5 Monthly Budget Statement investment portfolio

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
ABSA Bank	81	Fixed	6.95%	2020/02/07	75,000	443	–	–	75,443
ABSA Bank	81	Fixed	6.95%	2020/02/14	50,000	295	–	–	50,295
ABSA Bank	80	Fixed	6.95%	2020/02/14	20,000	118	–	–	20,118
ABSA Bank	79	Fixed	6.95%	2020/02/14	20,000	118	–	–	20,118
ABSA Bank	85	Fixed	7.00%	2020/02/21	40,000	238	–	–	40,238
ABSA Bank	87	Fixed	7.00%	2020/02/27	50,000	297	–	–	50,297
ABSA Bank	101	Fixed	7.05%	2020/03/13	195,000	1,168	–	–	196,168
ABSA Bank	93	Fixed	7.02%	2020/03/06	30,000	179	–	–	30,179
ABSA Bank	99	Fixed	7.05%	2020/03/13	100,000	599	–	–	100,599
ABSA Bank	113	Fixed	7.12%	2020/03/27	180,000	1,088	–	–	181,088
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	49	Fixed	6.91%	2020/02/21	25,000	137	–	–	25,137
ABSA Bank	52	Fixed	6.92%	2020/02/27	25,000	123	–	–	25,123
ABSA Bank	98	Fixed	7.06%	2020/04/15	40,000	186	–	–	40,186
ABSA Bank	99	Fixed	7.07%	2020/04/17	15,000	67	–	–	15,067
ABSA Bank	95	Fixed	7.04%	2020/04/17	30,000	110	–	–	30,110
ABSA Bank	100	Fixed	7.07%	2020/04/24	90,000	296	–	–	90,296
ABSA Bank	99	Fixed	7.07%	2020/04/24	35,000	108	–	–	35,108
ABSA Bank	95	Fixed	6.77%	2020/04/24	40,000	89	–	–	40,089
ABSA Bank	94	Fixed	6.77%	2020/04/24	20,000	41	–	–	20,041
ABSA Bank	99	Fixed	6.77%	2020/04/30	15,000	28	–	–	15,028
ABSA Bank	94	Fixed	6.75%	2020/04/30	90,000	83	–	–	90,083
ABSA Bank	100	Fixed	6.80%	2020/05/08	20,000	11	–	–	20,011
ABSA Bank	105	Fixed	6.80%	2020/05/15	85,000	16	–	–	85,016
ABSA Bank	105	Fixed	6.80%	2020/05/15	35,000	7	–	–	35,007
Firststrand Bank	92	Fixed	6.67%	2020/02/18	110,000	623	–	–	110,623
Firststrand Bank	87	Fixed	6.71%	2020/02/14	60,000	342	–	–	60,342
Firststrand Bank	86	Fixed	6.71%	2020/02/14	40,000	228	–	–	40,228
Firststrand Bank	85	Fixed	6.68%	2020/02/14	40,000	227	–	–	40,227
Firststrand Bank	81	Fixed	6.68%	2020/02/14	50,000	284	–	–	50,284
Firststrand Bank	80	Fixed	6.68%	2020/02/14	30,000	170	–	–	30,170
Firststrand Bank	90	Fixed	6.75%	2020/02/27	55,000	315	–	–	55,315
Firststrand Bank	90	Fixed	6.75%	2020/02/27	85,000	487	–	–	85,487
Firststrand Bank	90	Fixed	6.75%	2020/02/27	45,000	258	–	–	45,258
Firststrand Bank	87	Fixed	6.74%	2020/02/27	60,000	343	–	–	60,343
Firststrand Bank	87	Fixed	6.73%	2020/02/28	115,000	657	–	–	115,657
Firststrand Bank	101	Fixed	6.73%	2020/03/13	100,000	572	–	–	100,572
Firststrand Bank	113	Fixed	6.83%	2020/03/27	95,000	551	–	–	95,551
Firststrand Bank	102	Fixed	6.72%	2020/03/20	50,000	285	–	–	50,285
Firststrand Bank	105	Fixed	6.75%	2020/03/31	75,000	430	–	–	75,430
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	105	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

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

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
	Days								
Firststrand Bank	101	Fixed	6.75%	2020/04/09	70,000	401	—	—	70,401
Firststrand Bank	52	Fixed	6.63%	2020/02/27	30,000	142	—	—	30,142
Firststrand Bank	98	Fixed	6.72%	2020/04/15	35,000	155	—	—	35,155
Firststrand Bank	99	Fixed	6.72%	2020/04/17	20,000	85	—	—	20,085
Firststrand Bank	95	Fixed	6.72%	2020/04/17	30,000	105	—	—	30,105
Firststrand Bank	99	Fixed	6.75%	2020/04/24	20,000	59	—	—	20,059
Firststrand Bank	95	Fixed	6.51%	2020/04/24	70,000	150	—	—	70,150
Firststrand Bank	94	Fixed	6.49%	2020/04/24	40,000	78	—	—	40,078
Firststrand Bank	99	Fixed	6.45%	2020/04/30	25,000	44	—	—	25,044
Firststrand Bank	105	Fixed	6.52%	2020/05/15	110,000	20	—	—	110,020
Investec Bank	87	Fixed	7.05%	2020/02/14	20,000	120	—	—	20,120
Investec Bank	86	Fixed	7.08%	2020/02/14	10,000	60	—	—	10,060
Investec Bank	85	Fixed	7.15%	2020/02/14	10,000	61	—	—	10,061
Investec Bank	81	Fixed	7.10%	2020/02/14	20,000	121	—	—	20,121
Investec Bank	80	Fixed	7.10%	2020/02/14	10,000	60	—	—	10,060
Investec Bank	85	Fixed	7.15%	2020/02/21	20,000	121	—	—	20,121
Investec Bank	87	Fixed	7.10%	2020/02/27	20,000	121	—	—	20,121
Investec Bank	101	Fixed	7.15%	2020/03/13	85,000	516	—	—	85,516
Investec Bank	93	Fixed	7.05%	2020/03/06	20,000	120	—	—	20,120
Investec Bank	99	Fixed	7.15%	2020/03/13	50,000	304	—	—	50,304
Investec Bank	113	Fixed	7.25%	2020/03/27	50,000	308	—	—	50,308
Investec Bank	102	Fixed	7.15%	2020/03/20	40,000	243	—	—	40,243
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	52	Fixed	6.90%	2020/02/27	10,000	49	—	—	10,049
Investec Bank	98	Fixed	6.95%	2020/04/15	10,000	46	—	—	10,046
Investec Bank	99	Fixed	6.95%	2020/04/17	10,000	44	—	—	10,044
Investec Bank	95	Fixed	7.05%	2020/04/17	25,000	92	—	—	25,092
Investec Bank	100	Fixed	7.05%	2020/04/24	55,000	181	—	—	55,181
Investec Bank	99	Fixed	7.05%	2020/04/24	20,000	62	—	—	20,062
Investec Bank	95	Fixed	6.60%	2020/04/24	10,000	22	—	—	10,022
Investec Bank	94	Fixed	6.75%	2020/04/24	10,000	20	—	—	10,020
Investec Bank	99	Fixed	6.75%	2020/04/30	10,000	18	—	—	10,018
Investec Bank	105	Fixed	6.90%	2020/05/15	80,000	15	—	—	80,015
Investec Bank	105	Fixed	6.90%	2020/05/15	30,000	6	—	—	30,006
Nedbank	380	Fixed	8.35%	2020/04/30	62,100	440	—	—	62,540
Nedbank	366	Fixed	8.35%	2020/04/30	165	1	—	—	166
Nedbank	363	Fixed	7.80%	2020/06/30	715	5	—	—	720
Nedbank	243	Fixed	7.40%	2020/06/30	590	4	—	—	594
Nedbank	81	Fixed	6.90%	2020/02/07	15,000	88	—	—	15,088
Nedbank	87	Fixed	6.90%	2020/02/14	30,000	176	—	—	30,176
Nedbank	86	Fixed	6.90%	2020/02/14	15,000	88	—	—	15,088
Nedbank	85	Fixed	6.90%	2020/02/14	20,000	117	—	—	20,117
Nedbank	81	Fixed	6.85%	2020/02/14	70,000	407	—	—	70,407
Nedbank	80	Fixed	6.85%	2020/02/14	25,000	145	—	—	25,145
Nedbank	79	Fixed	6.85%	2020/02/14	60,000	349	—	—	60,349

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
Nedbank	79	Fixed	6.85%	2020/02/14	40,000	233	–	–	40,233
Nedbank	85	Fixed	6.90%	2020/02/21	40,000	234	–	–	40,234
Nedbank	87	Fixed	6.90%	2020/02/27	45,000	264	–	–	45,264
Nedbank	87	Fixed	6.90%	2020/02/28	95,000	557	–	–	95,557
Nedbank	101	Fixed	7.00%	2020/03/13	100,000	595	–	–	100,595
Nedbank	93	Fixed	6.95%	2020/03/06	30,000	177	–	–	30,177
Nedbank	99	Fixed	7.00%	2020/03/13	50,000	297	–	–	50,297
Nedbank	113	Fixed	7.10%	2020/03/27	180,000	1,085	–	–	181,085
Nedbank	102	Fixed	7.00%	2020/03/20	80,000	476	–	–	80,476
Nedbank	105	Fixed	7.05%	2020/03/31	80,000	479	–	–	80,479
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	52	Fixed	6.80%	2020/02/27	60,000	291	–	–	60,291
Nedbank	98	Fixed	6.95%	2020/04/15	35,000	160	–	–	35,160
Nedbank	99	Fixed	6.95%	2020/04/17	15,000	66	–	–	15,066
Nedbank	100	Fixed	7.00%	2020/04/24	55,000	179	–	–	55,179
Nedbank	100	Fixed	7.00%	2020/04/24	55,000	179	–	–	55,179
Nedbank	99	Fixed	6.95%	2020/04/24	50,000	152	–	–	50,152
Nedbank	90	Fixed	6.65%	2020/04/20	10,000	20	–	–	10,020
Nedbank	99	Fixed	6.70%	2020/04/30	15,000	28	–	–	15,028
Nedbank	94	Fixed	6.65%	2020/04/30	90,000	82	–	–	90,082
Nedbank	107	Fixed	6.70%	2020/05/15	75,000	41	–	–	75,041
Nedbank	105	Fixed	6.75%	2020/05/15	95,000	18	–	–	95,018
Nedbank	105	Fixed	6.75%	2020/05/15	40,000	7	–	–	40,007
Standard Bank	81	Fixed	7.06%	2020/02/07	45,000	270	–	–	45,270
Standard Bank	86	Fixed	7.08%	2020/02/14	25,000	150	–	–	25,150
Standard Bank	85	Fixed	7.08%	2020/02/14	20,000	120	–	–	20,120
Standard Bank	81	Fixed	7.06%	2020/02/14	40,000	240	–	–	40,240
Standard Bank	80	Fixed	7.06%	2020/02/14	25,000	150	–	–	25,150
Standard Bank	79	Fixed	7.06%	2020/02/14	85,000	510	–	–	85,510
Standard Bank	85	Fixed	7.08%	2020/02/21	40,000	241	–	–	40,241
Standard Bank	87	Fixed	7.08%	2020/02/27	50,000	301	–	–	50,301
Standard Bank	101	Fixed	7.15%	2020/03/13	220,000	1,336	–	–	221,336
Standard Bank	93	Fixed	7.10%	2020/03/06	35,000	211	–	–	35,211
Standard Bank	99	Fixed	7.13%	2020/03/13	50,000	303	–	–	50,303
Standard Bank	113	Fixed	7.25%	2020/03/27	250,000	1,539	–	–	251,539
Standard Bank	102	Fixed	7.15%	2020/03/20	40,000	243	–	–	40,243
Standard Bank	105	Fixed	7.20%	2020/03/31	100,000	612	–	–	100,612
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	49	Fixed	6.95%	2020/02/21	25,000	138	–	–	25,138
Standard Bank	52	Fixed	6.95%	2020/02/27	25,000	124	–	–	25,124
Standard Bank	98	Fixed	7.14%	2020/04/15	40,000	188	–	–	40,188
Standard Bank	99	Fixed	7.15%	2020/04/17	20,000	90	–	–	20,090
Standard Bank	95	Fixed	7.11%	2020/04/17	35,000	130	–	–	35,130
Standard Bank	99	Fixed	7.15%	2020/04/24	25,000	78	–	–	25,078
Standard Bank	95	Fixed	6.86%	2020/04/24	40,000	90	–	–	40,090
Standard Bank	94	Fixed	6.85%	2020/04/24	25,000	52	–	–	25,052
Standard Bank	99	Fixed	6.89%	2020/04/30	15,000	28	–	–	15,028

Table continues on next page.

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
Standard Bank	94	Fixed	6.84%	2020/04/30	90,000	84	–	–	90,084
Standard Bank	100	Fixed	6.86%	2020/05/08	30,000	17	–	–	30,017
Standard Bank	105	Fixed	6.91%	2020/05/15	40,000	8	–	–	40,008
Standard Bank	105	Fixed	6.91%	2020/05/15	100,000	19	–	–	100,019
ABSA Bank	-	Call deposit	6.25%	-	367,440	1,750	(110,000)	95,000	354,190
Firstrand Bank	-	Call deposit	6.00%	-	477,465	2,293	(72,465)	20,000	427,293
Investec Bank	-	Call deposit	6.05%	-	80,459	347	(45,459)	35,000	70,347
Standard Bank	-	Call deposit	6.00%	-	281,661	1,207	(121,661)	110,000	271,207
Nedbank current account	-	Current account	6.05%	-	47,939	497	–	123,710	172,146
Fund Managers	-	-	-	-	6,496,949	46,290	–	–	6,543,239
Liberty, RMB and Nedbank sinking fund	-	-	-	-	2,634,475	23,123	–	–	2,657,599
Cash in transit	-	-	-	-	35,656	7,868	–	–	43,524
CTICC	-	-	-	-	366,187	–	–	–	366,187
ABSA IRT Bank account	-	-	-	-	44,890	–	–	2,288	47,179
COID	-	-	-	-	81,705	(45)	–	–	81,660
TOTAL INVESTMENTS AND INTEREST					18,428,397	–	(349,585)	385,998	18,584,040

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

Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Operating expenditure of Transfers and Grants								
National Government:	533,846	6,273,080	6,261,486	231,885	204,740	27,144	13.3%	6,261,486
Local Government Equitable Share	–	2,815,558	2,815,558	–	–	–	–	2,815,558
Finance Management grant	1,000	1,000	1,000	668	678	(11)	-1.6%	1,000
Urban Settlements Development Grant	32,326	186,298	178,430	16,733	10,924	5,809	53.2%	178,430
Energy Efficiency and Demand Side Management Grant	700	600	640	175	240	(65)	-27.1%	640
Dept. of Environ Affairs and Tourism	38	10,598	11,204	1,545	2,835	(1,290)	-45.5%	11,204
Expanded Public Works Programme	23,266	32,877	32,147	–	683	(683)	-100.0%	32,147
Integrated City Development Grant	1,083	6,854	11,460	–	150	(150)	-100.0%	11,460
Public Transport Infrastructure & Systems Grant	24,843	37,183	24,221	5,929	8,243	(2,314)	-28.1%	24,221
Infrastructure Skills Development	9,600	13,605	11,000	6,822	6,075	747	12.3%	11,000
Public Transport Network Grant	440,780	554,849	554,849	200,013	171,819	28,194	16.4%	554,849
Neighbourhood Development Partnership Grant	–	3,600	5,040	–	–	–	–	5,040
Informal Settlements Upgrading Partnership Grant	–	39,572	45,450	–	3,094	(3,094)	-100.0%	45,450
Fuel Levy	–	2,570,486	2,570,486	–	–	–	–	2,570,486
Health & Hygiene Education: Informal Settlements	11	–	–	–	–	–	–	–
Accreditation: Development Support	200	–	–	–	–	–	–	–
Provincial Government:	918,700	1,088,633	1,418,796	506,596	550,497	(43,175)	-7.8%	1,418,796
Cultural Affairs and Sport - Provincial Library Services	45,550	47,062	47,632	25,646	26,125	(479)	-1.8%	47,632
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	4,944	5,150	5,343	174	183	(9)	-4.8%	5,343
Human Settlements - Human Settlement Development Grant	456,558	392,430	568,138	244,193	281,924	(37,731)	-13.4%	568,138
Human Settlements - Municipal Accreditation Assistance	5,000	–	–	–	–	–	–	–
Human Settlement - Settlement Assistance	–	1,500	2,067	603	596	7	1.2%	2,067
Health - TB	29,095	65,227	30,666	10,272	10,272	–	–	30,666
Health - ARV	234,180	257,047	257,047	139,239	140,130	(892)	-0.6%	257,047
Health - Nutrition	5,470	6,248	6,248	3,145	3,603	(458)	-12.7%	6,248
Health - Vaccines	101,499	91,661	106,980	52,755	53,469	(714)	-1.3%	106,980
Comprehensive Health	–	173,489	192,731	–	–	–	–	192,731
LEAP	–	–	110,954	–	725	–	–	110,954
Transport and Public Works - Provision for persons with special needs	8,912	10,000	11,155	8,696	9,451	(755)	-8.0%	11,155
Community Safety - Law Enforcement Appointment, Training, Equipping and Operationalisation of School Resource Officers	5,692	4,159	4,714	(26)	2,912	(2,938)	-100.9%	4,714
	–	–	165	–	–	–	–	165
Community Development Workers	701	–	2,034	–	–	–	–	2,034
Finance Management Capacity Building Grant	280	380	500	–	–	–	–	500
Provincial Government: Financial Management Support Grant	230	230	230	230	134	96	–	230
Provincial Contribution towards addressing Natural Disasters	2,500	–	–	–	–	–	–	–
Transport Safety and Compliance - Rail Safety	9,483	17,000	23,517	12,393	9,334	3,060	32.8%	23,517
Aerial support fire suppression	–	–	41	–	–	–	–	41
Establishment and Support K9 unit	365	2,300	4,935	–	1,537	(1,537)	-100.0%	4,935
Human Settlements - Tittle deeds restoration	–	–	26,757	–	–	–	–	26,757
Municipal accreditation and capacity building grant	–	14,750	14,714	7,134	7,879	(745)	-9.5%	14,714
Human Settlements- Housing Consumer Education Manuals	108	–	8	–	2	(2)	-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 (January 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
R thousands								
Other grant providers:	22,015	14,855	42,150	5,371	17,052	(11,681)	-68.5%	42,150
Tourism	2,000	1,291	1,416	1,097	1,225	(129)	-10.5%	1,416
CMTF	2,323	2,000	2,000	—	900	(900)	-100.0%	2,000
CID	5,422	5,141	5,892	1,195	3,182	(1,987)	-62.5%	5,892
National Skills Fund	—	—	12,122	—	—	—	—	12,122
Century City Property Owners Association	539	—	—	—	—	—	—	—
Traffic Free Flow (PTY) Ltd	—	580	580	338	338	—	—	580
Westcott Primary	43	43	43	25	25	(0)	—	43
Airports Company South Africa SOC Ltd	1,333	—	2,052	—	1,197	(1,197)	-100.0%	2,052
Rockefeller Philanthropy Advisor's Inc	1,113	—	—	—	—	—	—	—
V&A Waterfront Holdings (Pty) Ltd	853	891	891	446	520	(74)	-14.3%	891
The South African Breweries	2,584	—	217	—	—	—	—	217
Bayside	510	556	556	348	307	42	13.6%	556
Big Bay	385	—	189	—	110	(110)	-100.0%	189
Long Street law Enforcement	—	1,583	1,583	823	874	(51)	-5.8%	1,583
University of Connecticut	—	—	73	—	—	—	—	73
Medicins Sans Frontieres	—	—	119	—	—	—	—	119
Sustainable Energy Africa	—	274	204	174	204	(30)	-14.8%	204
MLTF Rail safety Prasa	3,725	—	12,275	—	7,088	(7,088)	-100.0%	12,275
Marine Circle Rent-A-Cop	173	569	—	—	—	—	—	—
GRAND CHINA	166	396	396	200	218	(18)	-8.5%	396
Bergvliet High Part-time Trfc Attendant	29	—	43	—	25	(25)	-100.0%	43
CCID - Traffic Wardnes	744	902	902	426	526	(100)	-19.0%	902
Green Point Law Enforcement	—	586	554	274	286	(12)	-4.1%	554
Part Time Trfc Attend: Rustenberg Girls	43	43	43	25	25	0	—	43
POPART - Stellenbosch University	28	—	—	—	—	—	—	—
Total operating expenditure of Transfers and Grants:	1,474,561	7,376,568	7,722,432	743,852	772,289	(27,712)	-3.6%	7,722,432
Capital expenditure of Transfers and Grants								
National Government:	2,055,630	2,189,348	2,518,433	857,318	542,954	314,364	57.9%	2,235,373
Minerals and Energy; Energy Efficiency and Demand Side Management Grant	9,300	10,465	10,425	8,849	7,960	889	11.2%	10,425
Rural Households Infrastructure	—	50	50	42	50	(8)	-15.3%	50
National Treasury; Informal Settlements	—	276,803	270,925	70,648	69,556	1,092	1.6%	270,925
Upgrading Partnership Grant: Municipalities	—	—	—	—	—	—	—	—
National Treasury; Integrated City Development Grant	54,560	48,533	46,927	9,112	11,110	(1,998)	-18.0%	46,927
National Treasury; Local Government Restructuring Grant	1,156	250	343	259	242	16	6.7%	342
National Treasury; Neighbourhood Development Partnership Grant	7,166	26,400	36,960	—	—	—	—	36,960
National Treasury; Public Transport Network: Budget Facility for Infrastructure Grant	—	354,000	354,000	77,252	95,377	(18,124)	-19.0%	160,040
National Treasury; Urban Settlements Development Grant	1,127,450	1,070,051	1,195,414	399,776	225,905	173,871	77.0%	1,195,309
Transport; Public Transport Network Grant	468,073	402,796	402,796	130,924	132,479	(1,555)	-1.2%	313,802
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	—	—	—	—	730
National Treasury; Municipal Disaster Grant	—	—	—	(1)	—	(1)	-100.0%	—
National Treasury; Municipal Disaster Recovery Grant	—	—	199,589	160,456	—	160,456	100.0%	199,589
Provincial Government:	22,430	22,038	37,788	5,476	4,061	1,415	34.8%	37,788
Cultural Affairs and Sport; Library Services: Metro Library Grant	13,241	10,000	11,245	3,515	2,335	1,181	50.6%	11,245
Housing; Integrated Housing and Human Settlement Development Grant	8,363	11,788	3,811	1,830	1,588	241	15.2%	3,811
Provincial Government; Municipal Accreditation and Capacity Building Grant	—	250	286	131	138	(7)	-5.2%	286
Community Development Workers	63	—	—	—	—	—	—	—
Community Safety - Law Enforcement Auxiliary Services	762	—	—	—	—	—	—	—
Community Safety; Law Enforcement Advancement Plan	—	—	19,046	—	—	—	—	19,046
Cultural Affairs and Sport; Development of Sport and Recreation Facilities	—	—	779	—	—	—	—	779
Cultural Affairs and Sport; Library Services (Conditional Grant)	—	—	2,612	—	—	—	—	2,612
Provincial Government; Community Safety: Training and Equipment for Volunteers: Law Enforcement Service (LEAS)	—	—	8	—	—	—	—	8
Other grant providers:	49,804	53,700	60,887	26,024	26,448	(424)	-1.6%	60,887
Other grant providers:	49,804	53,700	60,887	26,024	26,448	(424)	-1.6%	60,887
Total capital expenditure of Transfers and Grants	2,127,864	2,265,085	2,617,108	888,818	573,462	315,356	55.0%	2,334,047
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	3,602,425	9,641,654	10,339,540	1,632,670	1,345,751	287,644	21.4%	10,056,480

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

Summary of Employee and Councillor remuneration	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages	146,974	146,004	146,004	80,499	80,514	(15)	0.0%	146,004
Pension and UIF Contributions	4,984	5,992	5,992	2,960	3,102	(143)	-4.6%	5,992
Motor Vehicle Allowance	–	601	601	275	303	(28)	-9.2%	601
Cellphone Allowance	9,339	8,996	8,996	5,456	5,292	163	3.1%	8,996
Other benefits and allowances	–	18,225	18,225	5,243	4,736	507	10.7%	18,225
Sub Total - Councillors	161,297	179,818	179,818	94,432	93,947	485	0.5%	179,818
% increase		11.5%	11.5%					11.5%
<u>Senior Managers of the Municipality</u>								
Basic Salaries and Wages	23,285	27,879	27,879	15,761	16,263	(502)	-3.09%	27,879
Pension and UIF Contributions	1,341	4,379	4,379	1,307	2,554	(1,247)	-48.83%	4,379
Medical Aid Contributions	92	136	136	78	79	(2)	-1.96%	136
Motor Vehicle Allowance	404	439	439	389	256	133	52.04%	439
Cellphone Allowance	147	292	292	106	170	(65)	-37.99%	292
Other benefits and allowances	24	61	61	310	36	274	769.94%	61
Payments in lieu of leave	–	–	–	356	–	356	100.00%	–
Sub Total - Senior Managers of Municipality	25,293	33,186	33,186	18,306	19,358	(1,053)	-5.4%	33,186
% increase		31.2%	31.2%					31.2%
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	8,090,078	9,671,214	9,444,467	5,490,594	5,788,964	(298,370)	-5.2%	9,369,046
Pension and UIF Contributions	1,253,682	1,713,911	1,585,180	795,124	895,614	(100,490)	-11.2%	1,671,508
Medical Aid Contributions	746,014	823,574	823,615	463,054	481,021	(17,967)	-3.7%	803,198
Overtime	666,269	606,267	704,222	348,910	329,737	19,173	5.8%	591,268
Motor Vehicle Allowance	201,150	225,780	227,986	122,067	131,826	(9,759)	-7.4%	220,194
Cellphone Allowance	22,056	24,352	25,091	13,202	14,544	(1,342)	-9.2%	23,749
Housing Allowances	61,444	65,440	65,440	38,011	38,303	(292)	-0.8%	63,821
Other benefits and allowances	261,732	238,893	260,698	166,041	147,516	18,525	12.6%	232,982
Payments in lieu of leave	173,125	97,768	102,210	62,846	56,111	6,735	12.0%	95,549
Long service awards	511	86,529	85,156	315	43,785	(43,469)	-99.3%	84,388
Post-retirement benefit obligations	864,199	261,187	703,314	557	1,254	(696)	-55.55%	254,725
Sub Total - Other Municipal Staff	12,340,262	13,814,914	14,027,378	7,500,721	7,928,674	(427,953)	-5.40%	13,410,428
% increase		11.9%	13.7%					8.7%
Total Parent Municipality	12,526,851	14,027,918	14,240,382	7,613,459	8,041,979	(428,521)	-5.3%	13,623,432

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Councillors (Political Office Bearers plus Other)</u>				
Basic Salaries and Wages	(15)	0.0%	Immaterial variance.	-
Pension and UIF Contributions	(143)	-4.6%	Immaterial variance.	-
Medical Aid Contributions	-	-	-	-
Motor Vehicle Allowance	(28)	-9.2%	Immaterial variance.	-
Cellphone Allowance	163	3.1%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	507	10.7%	Immaterial variance.	-
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	(502)	-3.1%	Immaterial variance.	-
Pension and UIF Contributions	(1,247)	-48.8%	Immaterial variance.	-
Medical Aid Contributions	(2)	-2.0%	Immaterial variance.	-
Motor Vehicle Allowance	133	52.0%	Immaterial variance.	-
Cellphone Allowance	(65)	-38.0%	Immaterial variance.	-
Other benefits and allowances	274	769.9%	Immaterial variance.	-
Payments in lieu of leave	356	100.0%	Immaterial variance.	-
<u>Other Municipal Staff</u>				
Basic Salaries and Wages	(298,370)	-5.2%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; 3. Slower than planned implementation of job creation projects,	The City had 4510 vacancies as at 31 January 2020; 2162 positions were filled (1178 internal and 984 external) with 834 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	(100,490)	-11.2%	The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is ongoing.

Table continues on next page.

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Medical Aid Contributions	(17,967)	-3.7%	The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is ongoing.
Overtime	19,173	5.8%	The variance is mainly as a result of unplanned overtime within the following directorates: 1. Safety & Security, due to protest actions, events and Operation Lockdown where law enforcement officers assisted SAPS and SANDF to stabilise dangerous areas; and 2. Community Service & Health, where existing staff are required to work overtime, due to a number of vacancies currently in the recruitment and selection process.	Budgetary provision were reviewed and adjusted in the January 2020 adjustments budget; further realignment of the period budget will be done during the ensuing reporting periods.
Motor Vehicle Allowance	(9,759)	-7.4%	The variance is mainly due the turnaround time in filling vacancies resulting from termination of permanent staff who were in receipt of car allowances.	Filling of vacancies is ongoing.
Cellphone Allowance	(1,342)	-9.2%	Immaterial variance.	-
Housing Allowances	(292)	-0.8%	Immaterial variance.	-
Other benefits and allowances	18,525	12.6%	The variance is mainly on Standby Allowances within the Safety & Security directorate and is as a result of new appointments who have now gone on operational duty and are receiving standby allowances.	Alignment of the period budget will be done during the ensuing reporting periods.
Payments in lieu of leave	6,735	12.0%	Payments are linked to resignation and retirement of employees, which is difficult to plan accurately on a monthly basis.	Alignment of the period budget will be done during the ensuing reporting periods.
Long service awards	(43,469)	-99.3%	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	(696)	-55.6%	Immaterial variance.	-

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

Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands															
Cash Receipts By Source															
Property rates	787,067	837,524	791,351	873,918	791,709	854,102	806,386	799,231	854,505	701,342	851,772	820,362	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	1,016,363	1,109,875	852,268	1,245,216	1,305,944	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	310,112	291,245	293,214	313,103	(179,351)	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	133,485	153,938	138,508	153,757	(158,100)	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	81,262	88,585	79,287	89,923	114,646	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	17,640	16,716	14,942	16,767	(6,798)	229,503	232,744	236,361
Interest earned - external investments	109,378	85,203	78,511	86,723	94,600	76,802	78,703	69,718	76,640	77,683	81,666	(3,153)	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	16,775	20,070	17,408	20,290	4,502	228,550	242,205	241,088
Licences and permits	25,124	17,419	30,664	20,894	37,929	51,657	2,539	8,072	1,771	6,744	6,155	(129,272)	79,696	86,371	90,732
Agency services	-	-	-	-	-	-	-	21,370	4,688	17,854	16,296	159,128	219,336	245,412	254,598
Transfer receipts - operating	1,211,303	1,213,505	-	-	322,775	2,344,077	500,609	-	1,880,567	354,388	2,011	(106,802)	7,722,432	7,707,345	8,136,559
Other revenue	89,913	17,634	37,818	45,579	37,633	24,173	55,396	119,337	65,930	33,870	16,506	442,918	986,707	1,074,890	1,140,512
Cash Receipts by Source	3,906,266	3,877,975	2,786,739	2,900,498	2,886,293	5,114,881	3,111,613	2,593,364	4,564,530	2,587,508	2,813,462	2,264,024	39,407,153	42,385,438	46,264,128
Other Cash Flows by Source															
Transfer receipts - capital	618,934	61,670	81,205	109,431	182,264	-	103,262	48,445	691,626	10,962	-	648,422	2,556,221	3,043,827	3,608,514
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	60,887	60,887	56,700	57,000
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	47,505	47,505	43,732	43,732
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	1,091,579	-	-	-	-	-	-	1	1,091,580	3,000,000	3,000,000
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	41,096	41,096	45,206	49,726
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	4,419	4,419	3,390	2,797
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(267,859)	(267,859)	(298,475)	(332,578)
Total Cash Receipts by Source	4,525,200	3,939,645	2,867,944	3,009,928	4,160,136	5,114,881	3,214,875	2,641,810	5,256,155	2,598,470	2,813,462	2,798,495	42,941,001	48,279,818	52,693,320

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 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 Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands															
Cash Payments by Type															
Employee related costs	1,026,594	1,017,347	1,035,203	1,035,492	1,592,965	1,050,001	1,090,786	1,114,675	957,708	1,131,768	1,126,431	1,329,189	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	23,128	15,036	15,002	15,032	22,440	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	630,552	670,219	631,557	661,557	896,246	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	37,480	37,808	52,259	45,767	201,267	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	706,584	972,975	767,376	552,103	2,001,867	11,537,413	11,637,413	11,637,413
Cash Payments by Type	3,373,229	3,049,803	3,123,181	2,591,168	3,469,989	2,799,583	2,652,771	2,512,418	2,804,164	2,597,961	2,449,486	4,587,807	36,011,560	38,831,766	41,567,051
Other Cash Flows/Payments by Type															
Capital assets	933,838	216,241	254,413	339,732	465,994	599,805	372,960	377,104	610,539	744,134	1,193,550	993,463	7,101,774	8,016,608	8,575,287
Repayment of borrowing	50,000	–	79,481	–	42,933	20,000	50,000	–	79,481	–	42,933	20,050	384,878	371,495	671,495
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	4,357,066	3,266,044	3,457,075	2,930,900	3,978,916	3,419,388	3,075,731	2,889,523	3,494,183	3,342,095	3,685,970	5,601,320	43,498,213	47,219,869	50,813,833
NET INCREASE/(DECREASE) IN CASH HELD	168,133	673,600	(589,131)	79,028	181,220	1,695,492	139,144	(247,713)	1,761,972	(743,625)	(872,508)	(2,802,826)	(557,212)	1,059,949	1,879,486
Cash/cash equivalents at the month/year beginning:	8,419,275	8,587,408	9,261,009	8,671,878	8,750,906	8,932,126	10,627,619	10,766,762	10,519,049	12,281,021	11,537,396	10,664,888	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	10,519,049	12,281,021	11,537,396	10,664,888	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
R thousands								
Monthly expenditure performance trend								
July	37,034	127,858	55,513	31,156	55,513	24,357	43.9%	0.4%
August	252,295	225,455	199,784	290,206	255,297	(34,909)	-13.7%	3.5%
September	304,942	356,938	323,620	682,239	578,917	(103,322)	-17.8%	8.1%
October	430,752	409,037	410,976	1,176,811	989,893	(186,918)	-18.9%	14.0%
November	417,260	427,100	360,929	1,759,443	1,350,822	(408,621)	-30.2%	21.0%
December	396,972	366,517	305,885	2,470,421	1,656,707	(813,714)	-49.1%	29.5%
January	202,221	274,033	369,238	2,748,830	2,025,944	(722,886)	-35.7%	32.8%
February	286,640	508,539	512,572	-	2,538,517	-	-	-
March	359,440	757,430	776,455	-	3,314,971	-	-	-
April	532,842	1,009,269	1,063,379	-	4,378,350	-	-	-
May	664,731	1,421,432	1,332,998	-	5,711,348	-	-	-
June	1,431,160	2,504,826	2,168,402	-	7,879,749	-	-	-
Total Capital expenditure	5,316,290	8,388,432	7,879,749					

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

Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	1,797,980	2,886,525	2,552,736	923,290	528,125	(395,164)	-74.8%	2,269,849
Roads Infrastructure	800,145	929,567	1,243,002	390,739	336,451	(54,288)	-16.1%	960,343
Roads	800,145	929,567	1,243,002	390,739	336,451	(54,288)	-16.1%	960,343
Storm water Infrastructure	2,093	117,312	5,500	61	1,692	1,631	96.4%	5,500
Drainage Collection	2,093	117,312	5,500	61	1,692	1,631	96.4%	5,500
Electrical Infrastructure	319,606	368,700	322,279	108,466	103,511	(4,955)	-4.8%	322,051
HV Substations	261,124	314,395	251,551	83,625	77,136	(6,489)	-8.4%	251,323
MV Networks	(145)	6,200	16,100	3,976	5,653	1,677	29.7%	16,100
LV Networks	58,627	48,105	54,628	20,865	20,722	(143)	-0.7%	54,628
Water Supply Infrastructure	461,126	971,327	724,592	370,185	41,907	(328,278)	-783.3%	724,592
Reservoirs	387,712	743,800	581,874	309,610	14,766	(294,845)	-1996.8%	581,874
Water Treatment Works	1,491	-	5,000	2,246	-	(2,246)	-100.0%	5,000
Bulk Mains	41,936	73,000	29,289	18,098	3,065	(15,033)	-490.4%	29,289
Distribution	29,987	154,527	108,429	40,231	24,076	(16,155)	-67.1%	108,429
Sanitation Infrastructure	129,147	218,499	135,051	35,301	26,062	(9,239)	-35.4%	135,051
Reticulation	30,907	129,199	66,071	10,314	12,557	2,243	17.9%	66,071
Waste Water Treatment Works	96,932	89,300	68,980	24,988	13,506	(11,482)	-85.0%	68,980
Outfall Sewers	1,308	-	-	-	-	-	-	-
Solid Waste Infrastructure	13,523	251,120	95,298	12,971	12,558	(413)	-3.3%	95,298
Landfill Sites	13,523	251,120	95,298	12,971	12,558	(413)	-3.3%	95,298
Information and Communication Infrastructure	72,339	30,000	27,015	5,567	5,944	377	6.3%	27,015
Data Centres	72,339	30,000	27,015	5,567	5,944	377	6.3%	27,015
Community Assets	295,414	243,160	211,425	96,402	96,992	590	0.6%	208,367
Community Facilities	294,880	242,440	210,870	96,224	96,562	338	0.3%	207,811
Halls	-	25	263	25	25	0	1.5%	262
Centres	-	17,505	100	-	-	-	-	100
Clinics/Care Centres	37,750	21,296	21,020	3,954	8,472	4,518	53.3%	21,020
Fire/Ambulance Stations	17,103	-	2,739	-	2,739	2,739	100.0%	2,739
Museums	2,951	-	121	77	77	-	-	121
Libraries	8,366	7,375	639	59	639	580	90.8%	59
Cemeteries/Crematoria	6,237	3,500	11,844	2,756	3,897	1,141	29.3%	11,844
Public Open Space	291	11,100	11,499	196	2,579	2,383	92.4%	11,499
Nature Reserves	1,280	10,634	2,362	411	210	(201)	-95.6%	2,362
Markets	-	710	590	-	-	-	-	590
Taxi Ranks/Bus Terminals	220,903	170,296	159,572	88,746	77,923	(10,823)	-13.9%	157,094
Sport and Recreation Facilities	534	720	556	178	431	253	58.7%	555
Outdoor Facilities	534	720	556	178	431	253	58.7%	555
Heritage assets	-	30	30	-	30	30	100.0%	30
Works of Art	-	30	30	-	30	30	100.0%	30
Other assets	101,917	209,100	218,920	67,062	67,649	588	0.9%	218,920
Operational Buildings	83,095	158,180	162,589	38,394	44,824	6,430	14.3%	162,589
Municipal Offices	34,113	114,602	110,380	16,690	14,775	(1,915)	-13.0%	110,379
Laboratories	8,222	-	-	-	-	-	-	-
Depots	40,760	43,578	52,209	21,704	30,048	8,345	27.8%	52,209
Housing	18,822	50,920	56,331	28,668	22,826	(5,842)	-25.6%	56,331
Social Housing	18,822	50,920	56,331	28,668	22,826	(5,842)	-25.6%	56,331
Intangible Assets	12,014	41,512	30,467	11,956	8,209	(3,747)	-45.6%	30,467
Licences and Rights	12,014	41,512	30,467	11,956	8,209	(3,747)	-45.6%	30,467
Computer Software and Applications	12,014	41,512	30,467	11,956	8,209	(3,747)	-45.6%	30,467
Computer Equipment	121,869	95,626	85,303	19,307	24,219	4,913	20.3%	85,303
Computer Equipment	121,869	95,626	85,303	19,307	24,219	4,913	20.3%	85,303
Furniture and Office Equipment	101,282	119,167	131,729	42,346	26,566	(15,780)	-59.4%	131,708
Furniture and Office Equipment	101,282	119,167	131,729	42,346	26,566	(15,780)	-59.4%	131,708
Machinery and Equipment	36,812	48,127	63,016	14,950	16,548	1,598	9.7%	63,016
Machinery and Equipment	36,812	48,127	63,016	14,950	16,548	1,598	9.7%	63,016
Transport Assets	155,011	197,348	229,617	92,531	54,130	(38,401)	-70.9%	229,617
Transport Assets	155,011	197,348	229,617	92,531	54,130	(38,401)	-70.9%	229,617
Land	5,157	26,000	46,250	73	2,523	2,450	97.1%	46,250
Land	5,157	26,000	46,250	73	2,523	2,450	97.1%	46,250
Total Capital Expenditure on new assets	2,627,456	3,866,597	3,569,495	1,267,917	824,993	(442,924)	-53.7%	3,283,528

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

Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	837,504	1,468,835	1,030,838	445,955	317,839	(128,116)	-40.3%	1,028,191
Roads Infrastructure	123,380	214,477	144,568	74,829	56,929	(17,900)	-31.4%	141,922
Roads	123,380	214,477	144,568	74,829	56,929	(17,900)	-31.4%	141,922
Storm water Infrastructure	27,376	59,700	35,094	3,668	1,584	(2,084)	-131.6%	35,094
Drainage Collection	27,376	59,700	35,094	3,668	1,584	(2,084)	-131.6%	35,094
Electrical Infrastructure	301,112	346,825	343,324	172,441	167,924	(4,517)	-2.7%	343,324
HV Substations	70,633	74,825	94,474	48,737	41,238	(7,499)	-18.2%	94,474
MV Substations	18,328	50,000	26,850	796	3,409	2,613	76.6%	26,850
MV Networks	169,030	182,000	182,000	100,007	102,032	2,024	2.0%	182,000
LV Networks	43,122	40,000	40,000	22,900	21,245	(1,655)	-7.8%	40,000
Water Supply Infrastructure	245,200	409,900	229,900	104,980	46,519	(58,461)	-125.7%	229,900
Bulk Mains	27,999	60,000	55,000	11,989	5,305	(6,684)	-126.0%	55,000
Distribution	217,201	349,900	174,900	92,991	41,214	(51,777)	-125.6%	174,900
Sanitation Infrastructure	132,652	436,433	273,932	88,870	41,463	(47,407)	-114.3%	273,932
Pump Station	8,288	78,733	72,733	27,879	15,625	(12,254)	-78.4%	72,733
Reticulation	38,034	87,700	67,902	21,309	10,550	(10,759)	-102.0%	67,902
Waste Water Treatment Works	69,421	170,000	118,296	37,100	15,289	(21,812)	-142.7%	118,296
Outfall Sewers	16,908	100,000	15,000	2,582	–	(2,582)	-100.0%	15,000
Solid Waste Infrastructure	–	–	189	189	189	–	–	189
Landfill Sites	–	–	189	189	189	–	–	189
Information and Communication Infrastructure	7,784	1,500	3,830	977	3,230	2,253	69.8%	3,830
Data Centres	7,784	1,500	3,830	977	3,230	2,253	69.8%	3,830
Community Assets	3,774	19,283	36,225	1,385	3,518	2,132	60.6%	36,225
Community Facilities	3,774	19,283	33,525	1,385	3,518	2,132	60.6%	33,525
Halls	–	9,883	–	–	–	–	–	–
Clinics/Care Centres	1,172	8,000	1,500	–	–	–	–	1,500
Libraries	1,992	–	–	–	–	–	–	–
Public Open Space	610	1,400	1,400	294	82	(212)	-260.0%	1,400
Heritage assets	5,074	600	1,251	643	988	345	34.9%	1,251
Monuments	5,074	600	1,251	643	988	345	34.9%	1,251
Other assets	72,045	71,250	166,658	25,036	24,522	(514)	-2.1%	165,762
Operational Buildings	20,078	26,689	22,041	2,196	3,410	1,214	35.6%	21,385
Municipal Offices	11,282	24,339	19,690	1,335	3,353	2,018	60.2%	19,034
Laboratories	299	300	300	66	10	(56)	-561.3%	300
Depots	8,497	2,050	2,051	795	47	(748)	-1599.1%	2,051
Housing	51,967	44,561	144,617	22,841	21,112	(1,728)	-8.2%	144,377
Social Housing	51,967	44,561	144,617	22,841	21,112	(1,728)	-8.2%	144,377
Intangible Assets	9,154	2,500	7,600	3,784	2,725	(1,059)	-38.9%	7,600
Licences and Rights	9,154	2,500	7,600	3,784	2,725	(1,059)	-38.9%	7,600
Computer Software and Applications	9,154	2,500	7,600	3,784	2,725	(1,059)	-38.9%	7,600
Computer Equipment	117,790	125,859	140,722	40,465	56,629	16,163	28.5%	128,685
Computer Equipment	117,790	125,859	140,722	40,465	56,629	16,163	28.5%	128,685
Furniture and Office Equipment	17,030	28,889	39,563	13,646	12,804	(842)	-6.6%	37,724
Furniture and Office Equipment	17,030	28,889	39,563	13,646	12,804	(842)	-6.6%	37,724
Machinery and Equipment	62,916	11,454	12,044	2,774	3,056	282	9.2%	10,937
Machinery and Equipment	62,916	11,454	12,044	2,774	3,056	282	9.2%	10,937
Transport Assets	375,447	622,937	755,098	168,606	102,507	(66,100)	-64.5%	755,090
Transport Assets	375,447	622,937	755,098	168,606	102,507	(66,100)	-64.5%	755,090
Total Capital Expenditure on renewal of existing assets	1,500,735	2,351,609	2,189,998	702,295	524,588	(177,707)	-33.3%	2,171,465

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

Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	678,723	1,243,801	1,221,016	560,322	433,998	(126,324)	-29.1%	1,220,086
Roads Infrastructure	178,498	192,672	221,860	144,468	144,224	244	0.2%	220,929
Roads	178,498	192,672	221,860	144,468	144,224	(244)	-0.2%	220,929
Storm water Infrastructure	4,893	41,000	2,874	1,985	2,440	(455)	-18.7%	2,874
Drainage Collection	4,893	41,000	2,874	1,985	2,440	455	18.7%	2,874
Electrical Infrastructure	40,691	29,582	24,842	22,058	22,966	(907)	-4.0%	24,842
HV Substations	40,691	29,582	24,842	22,058	22,966	907	4.0%	24,842
Water Supply Infrastructure	117,651	75,350	91,093	34,575	48,480	(13,906)	-28.7%	91,093
Reservoirs	4,973	10,350	15,220	6,744	9,340	2,597	27.8%	15,220
Distribution	112,679	65,000	75,872	27,831	39,140	11,309	28.9%	75,872
Sanitation Infrastructure	324,757	788,773	734,504	307,718	167,353	140,365	83.9%	734,504
Reticulation	7,723	7,323	2,623	1,136	804	(332)	-41.4%	2,623
Waste Water Treatment Works	317,033	781,450	731,881	306,582	166,549	(140,033)	-84.1%	731,881
Solid Waste Infrastructure	12,233	111,425	100,105	48,977	46,969	2,008	4.3%	100,105
Landfill Sites	12,233	111,425	100,105	48,977	46,969	(2,008)	-4.3%	100,105
Coastal Infrastructure	-	-	1,740	69	440	(371)	-84.4%	1,740
Promenades	-	-	1,740	69	440	(371)	-84.4%	1,740
Information and Communication Infrastructure	-	5,000	44,000	472	1,126	(654)	-58.1%	44,000
Data Centres	-	5,000	44,000	472	1,126	654	58.1%	44,000
Community Assets	239,647	375,979	387,224	66,803	74,026	(7,223)	-9.8%	387,220
Community Facilities	153,098	228,825	211,465	41,019	52,457	(11,438)	-21.8%	211,461
Halls	1,698	8,430	1,385	71	234	163	69.5%	1,385
Centres	13,117	19,900	19,077	4,361	1,580	(2,781)	-176.0%	19,077
Clinics/Care Centres	39,641	61,400	67,261	12,880	23,525	10,645	45.3%	67,261
Fire/Ambulance Stations	12,394	-	770	707	770	63	8.1%	770
Museums	302	-	-	-	-	-	-	-
Libraries	7,819	10,125	7,843	2,275	1,176	(1,099)	-93.4%	7,843
Cemeteries/Crematoria	5,922	19,750	8,234	346	358	12	3.3%	8,234
Public Open Space	41,436	48,740	52,994	8,957	10,543	1,957	17.8%	52,991
Nature Reserves	10,569	6,680	12,200	1,435	3,856	2,422	62.8%	12,200
Public Ablution Facilities	1,923	8,000	16,401	1,355	-	(1,355)	-100.0%	16,401
Taxi Ranks/Bus Terminals	18,278	45,800	25,300	8,632	10,415	1,783	17.1%	25,300
Sport and Recreation Facilities	86,550	147,154	175,759	25,784	21,569	4,215	19.5%	175,759
Indoor Facilities	1,102	14,290	44,938	10,550	6,908	(3,642)	-52.7%	44,938
Outdoor Facilities	85,448	132,864	130,820	15,234	14,661	(573)	-3.9%	130,820
Heritage assets	1,293	-	236	0	-	(0)	-	236
Monuments	1,293	-	236	0	-	(0)	-	236
Other assets	223,244	499,947	472,923	139,746	156,678	16,932	10.8%	472,909
Operational Buildings	187,997	424,070	370,468	91,602	103,862	12,259	11.8%	370,466
Municipal Offices	87,612	266,259	240,444	53,958	55,437	1,480	2.7%	240,441
Yards	76	-	200	51	101	50	49.3%	200
Depots	100,309	157,811	129,825	37,594	48,323	10,730	22.2%	129,825
Housing	35,247	75,878	102,454	48,144	52,816	4,673	8.8%	102,443
Social Housing	35,247	75,878	102,454	48,144	52,816	4,673	8.8%	102,443
Intangible Assets	23,908	16,950	18,200	3,894	6,759	2,866	42.4%	18,200
Licences and Rights	23,908	16,950	18,200	3,894	6,759	2,866	42.4%	18,200
Computer Software and Applications	23,908	16,950	18,200	3,894	6,759	2,866	42.4%	18,200
Computer Equipment	225	17,540	1,410	-	30	30	100.0%	1,410
Computer Equipment	225	17,540	1,410	-	30	30	100.0%	1,410
Furniture and Office Equipment	10,973	10,347	14,072	6,081	2,937	(3,144)	-107.1%	14,072
Furniture and Office Equipment	10,973	10,347	14,072	6,081	2,937	(3,144)	-107.1%	14,072
Machinery and Equipment	10,085	5,662	5,175	1,771	1,935	163	8.4%	5,174
Machinery and Equipment	10,085	5,662	5,175	1,771	1,935	163	8.4%	5,174

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

Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	1,889,711	2,047,033	1,993,340	1,063,265	902,206	(161,059)	-17.9%	1,993,340
Roads Infrastructure	596,375	688,377	680,712	359,423	238,441	(120,982)	-50.7%	680,712
Roads	596,375	688,377	680,712	359,423	238,441	(120,982)	-50.7%	680,712
Electrical Infrastructure	507,109	541,437	541,381	292,746	297,977	5,231	1.8%	541,381
Power Plants	19,690	17,215	18,861	12,335	9,613	(2,722)	-28.3%	18,861
HV Substations	35,464	31,272	31,204	20,262	17,238	(3,024)	-17.5%	31,204
MV Substations	329,468	353,066	351,361	177,685	193,934	16,249	8.4%	351,361
LV Networks	122,487	139,884	139,955	82,464	77,192	(5,272)	-6.8%	139,955
Water Supply Infrastructure	400,456	440,218	425,963	212,506	215,332	2,827	1.3%	425,963
Reservoirs	24,249	41,845	36,175	18,187	19,783	1,596	8.1%	36,175
Pump Stations	24,840	53,419	57,379	19,186	28,886	9,700	33.6%	57,379
Water Treatment Works	39,571	43,287	34,191	21,108	16,249	(4,859)	-29.9%	34,191
Bulk Mains	9,863	8,242	5,721	6,347	1,736	(4,610)	-265.5%	5,721
Distribution	301,932	293,425	292,497	147,677	148,678	1,001	0.7%	292,497
Sanitation Infrastructure	384,042	374,750	343,039	197,744	149,310	(48,434)	-32.4%	343,039
Reticulation	312,669	250,258	239,877	147,311	101,085	(46,225)	-45.7%	239,877
Waste Water Treatment Works	68,247	113,257	92,360	48,407	42,814	(5,594)	-13.1%	92,360
Outfall Sewers	3,127	11,235	10,802	2,026	5,411	3,385	62.6%	10,802
Solid Waste Infrastructure	1,728	2,250	2,245	846	1,145	299	26.1%	2,245
Landfill Sites	1,728	2,250	2,245	846	1,145	299	26.1%	2,245
Community Assets	483,865	504,731	503,085	229,812	226,280	(3,532)	-1.6%	503,085
Community Facilities	120,476	122,404	107,538	45,399	43,664	(1,734)	-4.0%	107,538
Halls	56,324	45,452	45,827	12,957	18,911	5,954	31.5%	45,827
Centres	8,697	6,514	6,749	5,226	2,261	(2,965)	-131.1%	6,749
Clinics/Care Centres	12,883	6,258	6,252	12,019	3,370	(8,649)	-256.6%	6,252
Fire/Ambulance Stations	2,739	5,562	5,604	480	3,286	2,806	85.4%	5,604
Libraries	14,223	34,665	16,906	3,285	7,182	3,896	54.3%	16,906
Cemeteries/Crematoria	10,482	10,129	12,385	4,587	3,762	(826)	-21.9%	12,385
Nature Reserves	4,721	4,689	4,703	2,018	1,499	(519)	-34.7%	4,703
Public Ablution Facilities	8,887	6,856	6,833	3,312	3,327	16	0.5%	6,833
Markets	1,520	2,278	2,278	1,514	67	(1,447)	-2175.3%	2,278
Sport and Recreation Facilities	363,389	382,327	395,547	184,413	182,616	(1,798)	-1.0%	395,547
Indoor Facilities	158	25	25	-	25	25	100.0%	25
Outdoor Facilities	363,231	382,301	395,522	184,413	182,590	(1,823)	-1.0%	395,522
Heritage assets	266	1,916	1,691	46	336	290	86.4%	1,691
Works of Art	266	1,916	1,691	46	336	290	86.4%	1,691
Investment properties	3,459	8,043	56	222	36	(185)	-509.9%	56
Revenue Generating	132	43	43	47	23	(24)	-104.8%	43
Improved Property	132	43	43	47	23	(24)	-104.8%	43
Non-revenue Generating	3,328	8,001	13	174	13	(161)	-1213.9%	13
Unimproved Property	3,328	8,001	13	174	13	(161)	-1213.9%	13
Other assets	161,132	338,649	211,682	67,583	88,454	20,871	23.6%	211,682
Operational Buildings	161,132	338,649	211,682	67,583	88,454	20,871	23.6%	211,682
Municipal Offices	159,427	333,831	207,142	67,134	85,770	18,637	21.7%	207,142
Laboratories	1,393	2,136	1,882	382	1,136	754	66.3%	1,882
Training Centres	271	521	496	64	291	228	78.2%	496
Depots	41	2,162	2,162	4	1,257	1,254	99.7%	2,162
Computer Equipment	214,045	246,058	235,799	85,772	100,809	15,036	14.9%	235,799
Computer Equipment	214,045	246,058	235,799	85,772	100,809	15,036	14.9%	235,799
Furniture and Office Equipment	557,451	542,256	840,097	332,555	372,878	40,323	10.8%	840,097
Furniture and Office Equipment	557,451	542,256	840,097	332,555	372,878	40,323	10.8%	840,097
Transport Assets	470,466	440,991	459,540	228,910	215,908	(13,002)	-6.0%	459,540
Transport Assets	470,466	440,991	459,540	228,910	215,908	(13,002)	-6.0%	459,540
Total Repairs and Maintenance Expenditure	3,780,395	4,129,677	4,245,290	2,008,165	1,906,907	(101,258)	-5.3%	4,245,290

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

Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1,254,022	1,296,991	1,330,895	775,631	776,355	724	0.1%	1,296,991
Roads Infrastructure	359,467	406,286	391,955	228,688	228,640	(48)	0.0%	406,286
Roads	359,467	294,830	277,686	161,968	161,983	15	0.0%	294,830
Road Structures	–	72,658	73,751	43,085	43,021	(63)	-0.1%	72,658
Road Furniture	–	38,798	40,518	23,636	23,636	0	0.0%	38,798
Storm water Infrastructure	46,522	45,851	51,326	29,936	29,940	4	0.0%	45,851
Drainage Collection	46,522	45,851	51,326	29,936	29,940	4	0.0%	45,851
Electrical Infrastructure	246,946	233,540	233,413	136,249	136,157	(92)	-0.1%	233,540
Power Plants	6,957	6,955	6,955	4,057	4,057	(0)	0.0%	6,955
HV Transmission Conductors	–	14,594	14,657	8,550	8,550	(0)	0.0%	14,594
MV Substations	52,768	13,983	3,567	2,080	2,080	(0)	0.0%	13,983
MV Switching Stations	–	52,620	56,110	32,727	32,731	4	0.0%	52,620
MV Networks	103,470	104,873	107,102	62,472	62,476	4	0.0%	104,873
LV Networks	63,237	40,516	45,022	26,363	26,263	(100)	-0.4%	40,516
Water Supply Infrastructure	236,904	264,253	276,772	161,731	161,450	(281)	-0.2%	264,253
Reservoirs	21,898	22,414	41,763	24,400	24,362	(38)	-0.2%	22,414
Pump Stations	5,459	5,415	5,441	3,174	3,174	0	0.0%	5,415
Water Treatment Works	28,239	26,172	31,766	18,783	18,530	(253)	-1.4%	26,172
Bulk Mains	10,405	17,915	10,413	6,075	6,075	(0)	0.0%	17,915
Distribution	170,903	192,337	187,389	109,300	109,310	11	0.0%	192,337
Sanitation Infrastructure	266,016	264,260	270,473	157,770	157,776	6	0.0%	264,260
Pump Station	7,130	8,144	6,982	4,073	4,073	0	0.0%	8,144
Reticulation	157,546	155,668	155,956	90,971	90,975	3	0.0%	155,668
Waste Water Treatment Works	88,511	87,640	94,692	55,236	55,237	1	0.0%	87,640
Outfall Sewers	12,830	12,807	12,843	7,490	7,492	1	0.0%	12,807
Solid Waste Infrastructure	45,630	36,207	39,657	22,024	23,133	1,110	4.8%	36,207
Landfill Sites	45,630	36,207	39,657	22,024	23,133	1,110	4.8%	36,207
Coastal Infrastructure	–	4,560	5,675	3,311	3,311	0	0.0%	4,560
Promenades	–	4,560	5,675	3,311	3,311	0	0.0%	4,560
Information and Communication Infrastructure	52,537	42,035	61,623	35,921	35,947	25	0.1%	42,035
Core Layers	–	6,610	7,086	4,134	4,134	0	0.0%	6,610
Distribution Layers	–	35,424	54,537	31,788	31,813	25	0.1%	35,424
Community Assets	348,370	364,191	356,444	210,049	207,926	(2,124)	-1.0%	364,191
Community Facilities	129,027	155,005	149,049	86,387	86,945	558	0.6%	155,005
Halls	2,727	2,756	3,326	1,936	1,940	5	0.2%	2,756
Centres	3,835	47,842	49,538	28,487	28,897	411	1.4%	47,842
Clinics/Care Centres	9,506	8,247	6,758	3,942	3,942	0	0.0%	8,247
Fire/Ambulance Stations	1,696	2,462	2,263	1,181	1,320	139	10.5%	2,462
Testing Stations	1,106	1,122	1,315	764	767	3	0.4%	1,122
Museums	194	363	221	129	129	(0)	0.0%	363
Theatres	112	112	112	65	65	0	0.0%	112
Libraries	5,270	6,142	5,988	3,493	3,493	0	0.0%	6,142
Cemeteries/Crematoria	3,256	3,880	3,282	1,914	1,915	0	0.0%	3,880
Public Open Space	18,365	17,178	14,889	8,688	8,685	(3)	0.0%	17,178
Nature Reserves	378	817	378	220	220	(0)	0.0%	817
Public Ablution Facilities	2,350	1,941	2,400	1,400	1,400	0	0.0%	1,941
Markets	1,586	1,509	1,633	951	953	2	0.2%	1,509
Airports	4	4	4	3	3	0	0.0%	4
Taxi Ranks/Bus Terminals	78,643	60,630	56,942	33,215	33,216	1	0.0%	60,630
Sport and Recreation Facilities	219,343	209,186	207,395	123,662	120,980	(2,682)	-2.2%	209,186
Indoor Facilities	9,678	6,267	6,514	3,800	3,800	–	–	6,267
Outdoor Facilities	209,665	202,919	200,881	119,863	117,181	(2,682)	-2.3%	202,919

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 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
R thousands								
<u>Depreciation by Asset Class/Sub-class</u>								
<u>Investment properties</u>	1,714	1,714	1,714	1,000	1,000	(0)	0.0%	1,714
Revenue Generating	1,714	1,714	1,714	1,000	1,000	(0)	0.0%	1,714
Improved Property	1,714	1,714	1,714	1,000	1,000	(0)	0.0%	1,714
<u>Other assets</u>	291,700	258,709	264,711	152,836	154,415	1,579	1.0%	258,709
Operational Buildings	192,111	155,594	163,429	95,150	95,334	183	0.2%	155,594
Municipal Offices	162,150	9,231	6,058	3,533	3,534	1	0.0%	9,231
Workshops	–	31,024	30,860	17,346	18,001	655	3.6%	31,024
Yards	212	–	–	–	–	–	–	–
Laboratories	295	–	–	–	–	–	–	–
Training Centres	289	303	289	168	168	(0)	0.0%	303
Manufacturing Plant	–	6,970	6,970	4,066	4,066	–	–	6,970
Depots	29,165	108,066	119,254	70,037	69,565	(473)	-0.7%	108,066
Housing	99,589	103,115	101,282	57,685	59,081	1,396	2.4%	103,115
Social Housing	99,589	103,115	101,282	57,685	59,081	1,396	2.4%	103,115
<u>Intangible Assets</u>	147,789	143,931	156,112	88,902	91,065	2,163	2.4%	143,931
Licences and Rights	147,789	143,931	156,112	88,902	91,065	2,163	2.4%	143,931
Computer Software and Applications	77,609	73,751	85,932	47,964	50,127	2,163	4.3%	73,751
Unspecified	70,180	70,180	70,180	40,939	40,939	(0)	0.0%	70,180
<u>Computer Equipment</u>	223,929	228,215	233,514	130,008	136,217	6,208	4.6%	228,215
Computer Equipment	223,929	228,215	233,514	130,008	136,217	6,208	4.6%	228,215
<u>Furniture and Office Equipment</u>	124,655	115,391	110,419	59,581	64,411	4,830	7.5%	115,391
Furniture and Office Equipment	124,655	115,391	110,419	59,581	64,411	4,830	7.5%	115,391
<u>Machinery and Equipment</u>	110,232	119,369	116,573	66,180	68,001	1,821	2.7%	119,369
Machinery and Equipment	110,232	119,369	116,573	66,180	68,001	1,821	2.7%	119,369
<u>Transport Assets</u>	333,717	417,125	400,955	214,992	233,891	18,899	8.1%	417,125
Transport Assets	333,717	417,125	400,955	214,992	233,891	18,899	8.1%	417,125
<u>Land</u>	–	69,253	69,253	–	40,398	40,398	100.0%	69,253
Land	–	69,253	69,253	–	40,398	40,398	100.0%	69,253
<u>Zoo's, Marine and Non-biological Animals</u>	–	197	192	112	112	(0)	0.0%	197
Zoo's, Marine and Non-biological Animals	–	197	192	112	112	(0)	0.0%	197
Total Depreciation	2,836,129	3,015,086	3,040,783	1,699,291	1,773,790	74,499	4.2%	3,015,086

CONSOLIDATED IN-YEAR BUDGET STATEMENT TABLES**Consolidated Table C1 Monthly Budget Statement Summary**

Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	9,529,022	9,916,685	9,950,180	5,911,761	5,820,435	91,325	1.6%	9,950,180
Service charges	18,876,837	19,690,195	20,056,927	11,966,345	11,868,970	97,375	0.8%	20,056,948
Investment revenue	1,142,094	919,395	924,223	750,475	622,645	127,830	20.5%	924,223
Transfers and subsidies	7,052,155	7,376,568	7,722,432	4,730,769	4,729,777	992	0.0%	7,626,658
Other own revenue	3,874,061	3,305,614	3,305,496	2,121,509	1,863,743	257,767	13.8%	3,314,923
Total Revenue (excluding capital transfers and contributions)	40,474,168	41,208,458	41,959,259	25,480,858	24,905,569	575,289	2.3%	41,872,932
Employee costs	12,459,200	13,908,778	14,111,436	7,546,565	7,962,833	(416,268)	-5.2%	13,744,264
Remuneration of Councillors	161,297	179,818	179,818	94,432	93,947	485	0.5%	180,399
Depreciation & asset impairment	2,889,931	3,065,250	3,097,076	1,733,520	1,763,945	(30,424)	-1.7%	3,096,655
Finance charges	838,055	790,756	800,816	446,920	451,226	(4,306)	-1.0%	801,047
Materials and bulk purchases	9,973,829	11,746,242	11,587,714	6,155,931	6,120,221	35,710	0.6%	11,586,672
Transfers and subsidies	336,816	374,860	496,020	204,778	227,069	(22,291)	-9.8%	496,111
Other expenditure	9,504,978	12,033,540	11,978,330	5,587,046	5,522,686	64,361	1.2%	11,814,246
Total Expenditure	36,164,106	42,099,245	42,251,210	21,769,193	22,141,926	(372,734)	-1.7%	41,719,394
Surplus/(Deficit)	4,310,062	(890,787)	(291,950)	3,711,666	2,763,643	948,023	34.3%	153,538
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,556,221	862,794	547,019	315,775	57.7%	2,385,176
Contributions & Contributed assets	52,664	53,700	60,887	26,034	26,448	(413)	-1.6%	60,887
Surplus/(Deficit) after capital transfers & contributions	6,440,786	1,374,299	2,325,157	4,600,494	3,337,110	1,263,384	37.9%	2,599,600
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6,440,786	1,374,299	2,325,157	4,600,494	3,337,110	1,263,384	37.9%	2,599,600
Capital expenditure & funds sources								
Capital expenditure	5,382,377	8,430,911	7,939,516	2,763,314	2,060,808	702,505	34.1%	7,634,067
Capital transfers recognised	2,119,370	2,265,085	2,617,108	888,818	573,462	315,356	55.0%	2,334,047
Borrowing	388,077	1,091,580	1,091,580	435,917	247,183	188,734	76.4%	1,091,580
Internally generated funds	2,874,929	5,074,246	4,230,828	1,438,579	1,240,163	198,416	16.0%	4,208,440
Total sources of capital funds	5,382,377	8,430,911	7,939,516	2,763,314	2,060,808	702,505	34.1%	7,634,067
Financial position								
Total current assets	18,661,909	18,660,159	18,564,691	18,049,993				18,564,691
Total non current assets	53,428,597	58,112,027	56,777,510	56,987,581				56,777,510
Total current liabilities	9,216,211	12,973,358	9,686,185	6,255,711				9,686,185
Total non current liabilities	13,148,360	14,911,172	14,923,026	14,060,244				14,923,026
Community wealth/Equity	49,725,936	48,887,656	50,732,991	54,721,618				50,732,991
Cash flows								
Net cash from (used) operating	9,266,349	4,472,317	5,854,601	4,605,568	4,796,050	190,482	4.0%	5,854,601
Net cash from (used) investing	(6,232,015)	(7,761,267)	(7,216,590)	(3,165,025)	(2,898,166)	266,859	-9.2%	(7,216,590)
Net cash from (used) financing	(143,179)	748,685	747,798	849,165	849,165	-	-	747,798
Cash/cash equivalents at the month/year end	8,377,772	5,087,575	8,040,149	10,944,047	11,401,388	457,341	4.0%	8,040,149

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

Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
Governance and administration	15,430,959	15,354,923	15,455,711	9,630,142	9,366,395	263,748	2.8%	15,441,087
Executive and council	1,085	299	2,333	93	113	(20)	-17.7%	2,333
Finance and administration	15,429,866	15,354,622	15,453,376	9,630,045	9,366,283	263,763	2.8%	15,438,752
Internal audit	8	3	3	4	(1)	5	-683.6%	3
Community and public safety	3,321,136	3,301,487	3,500,635	2,057,263	1,813,131	244,132	13.5%	3,522,648
Community and social services	133,503	125,650	139,675	51,445	62,030	(10,586)	-17.1%	139,675
Sport and recreation	87,253	86,512	63,226	33,431	19,026	14,405	75.7%	85,239
Public safety	1,397,410	1,238,308	1,205,474	1,074,205	874,307	199,898	22.9%	1,205,474
Housing	1,305,811	1,374,066	1,638,645	688,339	633,649	54,690	8.6%	1,638,645
Health	397,158	476,952	453,615	209,843	224,119	(14,276)	-6.4%	453,615
Economic and environmental services	1,846,204	2,297,417	2,436,084	920,883	872,417	48,465	5.6%	2,173,556
Planning and development	387,364	450,811	432,163	228,585	218,984	9,600	4.4%	432,163
Road transport	1,435,992	1,831,775	1,972,608	686,174	648,311	37,863	5.8%	1,710,080
Environmental protection	22,848	14,831	31,313	6,124	5,122	1,002	19.6%	31,313
Trading services	21,711,594	22,228,113	22,887,359	13,735,960	13,413,203	322,756	2.4%	22,885,126
Energy sources	13,533,225	14,080,480	14,826,243	8,946,724	8,896,586	50,138	0.6%	14,826,393
Water management	4,537,454	4,468,354	4,499,568	2,735,082	2,553,417	181,665	7.1%	5,007,918
Waste water management	2,061,455	1,956,104	1,864,930	965,074	920,386	44,688	4.9%	1,354,197
Waste management	1,579,460	1,723,174	1,696,618	1,089,079	1,042,814	46,265	4.4%	1,696,618
Other	295,000	291,603	296,577	165,359	168,237	(2,879)	-1.7%	296,577
Total Revenue - Functional	42,604,893	43,473,543	44,576,367	26,509,606	25,633,383	876,223	3.4%	44,318,995
Expenditure - Functional								
Governance and administration	7,713,381	8,923,446	9,311,925	4,487,705	5,035,715	(548,010)	-10.9%	9,110,375
Executive and council	427,984	535,009	532,487	269,818	280,401	(10,582)	-3.8%	532,487
Finance and administration	7,242,531	8,342,352	8,731,551	4,189,832	4,729,523	(539,691)	-11.4%	8,530,000
Internal audit	42,866	46,085	47,887	28,055	25,792	2,263	8.8%	47,888
Community and public safety	7,346,222	7,857,502	7,839,212	4,316,308	4,254,311	61,997	1.5%	7,908,549
Community and social services	905,997	971,924	953,469	517,826	511,764	6,062	1.2%	953,480
Sport and recreation	1,191,371	1,187,125	1,142,263	677,500	608,466	69,035	11.3%	1,211,600
Public safety	2,903,921	2,910,539	2,901,066	1,697,958	1,679,491	18,467	1.1%	2,901,056
Housing	1,173,517	1,480,067	1,594,858	698,943	762,650	(63,707)	-8.4%	1,594,858
Health	1,171,416	1,307,848	1,247,555	724,081	691,940	32,141	4.6%	1,247,555
Economic and environmental services	4,630,564	5,277,186	5,348,451	2,583,932	2,442,093	141,840	5.8%	5,112,611
Planning and development	1,244,116	1,511,371	1,433,970	685,888	701,263	(15,376)	-2.2%	1,433,810
Road transport	3,238,984	3,607,973	3,725,713	1,799,365	1,651,265	148,099	9.0%	3,489,997
Environmental protection	147,465	157,842	188,769	98,680	89,564	9,116	10.2%	188,804
Trading services	16,131,637	19,596,547	19,301,439	10,177,956	10,171,113	6,844	0.1%	19,137,202
Energy sources	10,058,040	11,596,405	11,630,884	6,250,657	6,334,447	(83,789)	-1.3%	11,506,532
Water management	2,661,718	3,747,229	3,338,388	1,707,811	1,708,530	(719)	0.0%	3,490,026
Waste water management	1,546,091	2,049,818	2,126,166	1,115,571	1,025,308	90,263	8.8%	1,934,642
Waste management	1,865,788	2,203,094	2,206,001	1,103,918	1,102,828	1,090	0.1%	2,206,001
Other	342,302	444,564	450,183	199,573	238,694	(39,121)	-16.4%	450,658
Total Expenditure - Functional	36,164,106	42,099,245	42,251,210	21,765,475	22,141,926	(376,451)	-1.7%	41,719,394
Surplus/ (Deficit) for the year	6,440,786	1,374,299	2,325,157	4,744,131	3,491,457	1,252,675	35.9%	2,599,600

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

Vote Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	920,099	974,189	986,510	469,738	501,177	(31,438)	-6.3%	986,510
Vote 2 - Corporate Services	69,717	71,523	66,230	35,601	25,816	9,785	37.9%	66,230
Vote 3 - Economic Opportunities & Asset Managemnt	282,741	181,445	222,865	127,666	120,487	7,179	6.0%	329,138
Vote 4 - Energy & Climate Change	13,350,399	13,874,705	14,620,468	8,804,627	8,742,232	62,395	0.7%	14,620,618
Vote 5 - Finance	15,957,830	16,174,512	16,236,223	10,429,274	10,134,999	294,275	2.9%	16,245,320
Vote 6 - Human Settlements	1,185,791	1,249,070	1,513,649	594,598	539,903	54,695	10.1%	1,513,649
Vote 7 - Office of the City Manager	164	6	6	24	1	22	1560.0%	6
Vote 8 - Safety & Security	1,431,606	1,291,229	1,386,587	1,096,762	893,553	203,209	22.7%	1,386,588
Vote 9 - Spatial Planning & Environment	152,894	166,410	168,977	82,980	81,962	1,019	1.2%	168,977
Vote 10 - Transport	1,421,444	1,801,886	1,807,517	669,975	632,319	37,656	6.0%	1,437,004
Vote 11 - Urban Management	224,125	301,769	283,268	150,084	142,028	8,056	5.7%	283,268
Vote 12 - Water & Waste	7,316,631	7,078,278	6,992,710	3,908,358	3,664,561	243,798	6.7%	6,990,330
Vote 13 - Cape Town International Convention Centre	292,264	285,600	290,450	135,172	163,946	(28,774)	-17.6%	290,450
Vote 14 - Cape Town Stadium	(813)	22,921	908	4,747	(9,600)	14,347	-149.4%	908
Total Revenue by Vote	42,604,892	43,473,543	44,576,368	26,509,606	25,633,382	876,223	3.4%	44,318,995
Expenditure by Vote								
Vote 1 - Community Services & Health	3,414,260	3,925,379	3,844,311	2,012,047	2,003,635	8,413	0.4%	3,844,311
Vote 2 - Corporate Services	1,709,075	1,808,667	1,872,734	1,068,210	1,049,123	19,087	1.8%	1,872,745
Vote 3 - Economic Opportunities & Asset Managemnt	1,168,348	1,368,210	1,425,879	728,214	735,876	(7,662)	-1.0%	1,425,867
Vote 4 - Energy & Climate Change	10,354,181	12,060,720	12,097,934	6,424,455	6,603,901	(179,446)	-2.7%	11,967,694
Vote 5 - Finance	3,363,625	2,933,071	3,321,105	1,659,019	1,907,622	(248,603)	-13.0%	3,257,739
Vote 6 - Human Settlements	1,164,939	1,468,810	1,600,804	699,055	767,075	(68,020)	-8.9%	1,600,804
Vote 7 - Office of the City Manager	176,978	237,561	239,104	122,697	137,844	(15,147)	-11.0%	239,114
Vote 8 - Safety & Security	3,347,986	3,598,555	3,596,416	1,978,074	1,933,008	45,066	2.3%	3,596,406
Vote 9 - Spatial Planning & Environment	575,368	711,474	697,345	368,090	374,836	(6,746)	-1.8%	697,345
Vote 10 - Transport	3,330,783	3,679,302	3,664,518	1,796,715	1,681,660	115,055	6.8%	3,410,904
Vote 11 - Urban Management	753,997	1,142,379	1,097,253	474,207	467,929	6,278	1.3%	1,097,253
Vote 12 - Water & Waste	6,725,039	8,774,143	8,476,396	4,285,204	4,301,680	(16,476)	-0.4%	8,391,801
Vote 13 - Cape Town International Convention Centre	80,339	318,719	316,501	144,741	187,338	(42,597)	-22.7%	316,501
Vote 14 - Cape Town Stadium	(813)	72,254	908	4,747	(9,600)	14,347	-149.4%	908
Total Expenditure by Vote	36,164,106	42,099,244	42,251,209	21,765,475	22,141,926	(376,451)	-1.7%	41,719,394
Surplus/ (Deficit) for the year	6,440,786	1,374,299	2,325,158	4,744,131	3,491,456	1,252,674	35.9%	2,599,600

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

Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	9,529,022	9,916,685	9,950,180	5,911,761	5,820,435	91,325	1.6%	9,950,180
Service charges - electricity revenue	13,018,591	13,623,146	14,368,248	8,672,865	8,616,920	55,945	0.6%	14,368,248
Service charges - water revenue	3,118,799	3,212,017	2,969,773	1,683,688	1,690,391	(6,704)	-0.4%	2,969,773
Service charges - sanitation revenue	1,600,851	1,568,599	1,482,072	857,267	855,605	1,662	0.2%	1,482,072
Service charges - refuse revenue	1,138,596	1,286,433	1,236,834	752,525	706,053	46,471	6.6%	1,236,855
Rental of facilities and equipment	545,869	459,882	474,501	161,961	168,063	(6,102)	-3.6%	474,553
Interest earned - external investments	1,142,094	919,395	924,223	750,475	622,645	127,830	20.5%	924,223
Interest earned - outstanding debtors	358,499	380,814	394,487	225,541	229,908	(4,367)	-1.9%	394,873
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1,485,757	1,185,453	1,142,748	1,039,618	839,112	200,506	23.9%	1,147,069
Licences and permits	64,881	82,218	79,696	34,322	34,975	(653)	-1.9%	73,696
Agency services	230,144	217,672	219,336	143,986	123,283	20,702	16.8%	219,336
Transfers and subsidies	7,052,155	7,376,568	7,722,432	4,730,769	4,729,777	992	0.0%	7,626,658
Other revenue	1,065,475	935,842	947,223	481,781	441,739	40,041	9.1%	957,891
Gains on disposal of PPE	123,435	43,732	47,505	34,300	26,661	7,640	28.7%	47,505
Total Revenue (excluding capital transfers and contributions)	40,474,168	41,208,458	41,959,259	25,480,858	24,905,569	575,289	2.3%	41,872,932
Expenditure By Type								
Employee related costs	12,459,200	13,908,778	14,111,436	7,546,565	7,962,833	(416,268)	-5.2%	13,744,264
Remuneration of councillors	161,297	179,818	179,818	94,432	93,947	485	0.5%	180,399
Debt impairment	1,583,361	2,341,928	2,213,244	1,272,138	1,211,695	60,443	5.0%	2,213,544
Depreciation & asset impairment	2,889,931	3,065,250	3,097,076	1,733,520	1,763,945	(30,424)	-1.7%	3,096,655
Finance charges	838,055	790,756	800,816	446,920	451,226	(4,306)	-1.0%	801,047
Bulk purchases	8,632,303	10,092,601	10,069,094	5,370,758	5,349,170	21,588	0.4%	10,070,103
Other materials	1,341,525	1,653,641	1,518,619	785,173	771,051	14,122	1.8%	1,516,569
Contracted services	6,255,917	7,273,811	7,408,520	3,159,015	3,087,912	71,102	2.3%	7,241,941
Transfers and subsidies	336,816	374,860	496,020	204,778	227,069	(22,291)	-9.8%	496,111
Other expenditure	1,640,908	2,417,044	2,355,675	1,148,796	1,222,349	(73,553)	-6.0%	2,353,128
Loss on disposal of PPE	24,792	756	891	7,097	729	6,368	873.6%	5,633
Total Expenditure	36,164,106	42,099,245	42,251,210	21,769,193	22,141,926	(372,734)	-1.7%	41,719,394
Surplus/(Deficit)	4,310,062	(890,787)	(291,950)	3,711,666	2,763,643	948,023	34.3%	153,538
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,556,221	862,794	547,019	315,775	57.7%	2,385,176
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	26,024	26,448	(424)	-1.6%	60,887
	2,860	–	–	10	–	10	100.0%	–
Surplus/(Deficit) after capital transfers & contributions	6,440,786	1,374,299	2,325,157	4,600,494	3,337,110			2,599,600
Taxation	5,861	–	–	(3,718)	–	(3,718)	-100.0%	–
Surplus/(Deficit) after taxation	6,434,925	1,374,299	2,325,157	4,604,212	3,337,110			2,599,600
Attributable to minorities	(5,216)	(9,472)	(5,118)	(2,737)	(5,387)			–
Surplus/(Deficit) attributable to municipality	6,429,709	1,364,827	2,320,039	4,601,475	3,331,722			2,599,600
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	6,429,709	1,364,827	2,320,039	4,601,475	3,331,722			2,599,600

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

Vote Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	374,140	74,255	85,867	(11,611)	-13.5%	373,489
Vote 2 - Corporate Services	252,050	149,863	187,210	34,825	61,767	(26,942)	-43.6%	186,046
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	478,520	133,368	74,179	59,190	79.8%	478,019
Vote 4 - Energy & Climate Change	749,456	834,094	871,137	352,874	352,800	74	0.0%	860,292
Vote 5 - Finance	26,225	116,957	108,721	14,574	13,978	596	4.3%	108,627
Vote 6 - Human Settlements	670,112	869,063	1,052,544	356,410	276,327	80,083	29.0%	1,051,241
Vote 7 - Office of the City Manager	2,500	973	1,710	512	769	(257)	-33.4%	1,680
Vote 8 - Safety & Security	206,866	535,237	552,515	140,180	51,830	88,349	170.5%	552,259
Vote 9 - Spatial Planning & Environment	57,070	92,847	86,810	18,234	29,919	(11,684)	-39.1%	86,568
Vote 10 - Transport	973,584	1,326,126	1,275,143	484,795	503,580	(18,786)	-3.7%	986,417
Vote 11 - Urban Management	22,429	122,981	106,991	11,997	16,159	(4,161)	-25.8%	106,927
Vote 12 - Water & Waste	1,789,054	3,596,511	2,784,309	1,126,806	558,771	568,035	101.7%	2,782,732
Vote 13 - Cape Town International Convention Centre	66,087	42,479	59,767	14,483	34,864	(20,380)	-58.5%	59,767
Vote 14 - Cape Town Stadium	-	-	-	-	-	-	-	-
Total Capital Expenditure	5,382,377	8,430,911	7,939,516	2,763,314	2,060,808	702,505	34.1%	7,634,067
Capital Expenditure - Functional Classification								
Governance and administration	953,790	1,120,012	1,195,630	327,521	256,521	71,000	27.7%	1,191,752
Executive and council	3,413	24,280	5,506	1,247	727	521	71.7%	5,477
Finance and administration	950,102	1,095,600	1,189,532	326,265	255,663	70,602	27.6%	1,185,683
Internal audit	275	131	591	9	131	(123)	-93.4%	591
Community and public safety	988,852	1,547,286	1,728,244	484,246	385,340	98,906	25.7%	1,726,339
Community and social services	83,095	105,089	115,305	35,059	26,081	8,978	34.4%	114,717
Sport and recreation	88,538	141,792	149,180	21,952	24,054	(2,102)	-8.7%	149,171
Public safety	87,618	349,905	331,378	57,405	34,859	22,546	64.7%	331,371
Housing	670,112	869,063	1,052,544	356,410	276,327	80,083	29.0%	1,051,241
Health	59,489	81,436	79,838	13,421	24,020	(10,599)	-44.1%	79,838
Economic and environmental services	1,066,375	1,534,310	1,542,709	515,339	549,433	(34,093)	-6.2%	1,253,934
Planning and development	51,066	151,588	152,624	26,537	37,075	(10,538)	-28.4%	152,375
Road transport	988,308	1,345,610	1,348,383	486,065	502,657	(16,591)	-3.3%	1,059,857
Environmental protection	27,000	37,112	41,702	2,737	9,701	(6,965)	-71.8%	41,702
Trading services	2,292,473	4,176,629	3,409,305	1,421,592	833,495	588,097	70.6%	3,398,414
Energy sources	736,092	805,190	838,105	339,718	335,478	4,240	1.3%	827,260
Water management	921,660	1,517,922	1,174,679	573,324	167,194	406,131	242.9%	1,174,679
Waste water management	533,320	1,381,056	1,106,299	422,008	235,478	186,530	79.2%	1,106,253
Waste management	101,400	472,461	290,222	86,542	95,346	(8,804)	-9.2%	290,222
Other	80,887	52,674	63,628	14,615	36,019	(21,404)	-59.4%	63,628
Total Capital Expenditure - Functional Classification	5,382,377	8,430,911	7,939,516	2,763,314	2,060,808	702,505	34.1%	7,634,067
Funded by:								
National Government	2,047,136	2,189,348	2,518,433	857,318	542,954	314,364	57.9%	2,235,373
Provincial Government	22,430	22,038	37,788	5,476	4,061	1,415	34.8%	37,788
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	49,804	53,700	60,887	26,024	26,448	(424)	-1.6%	60,887
Transfers recognised - capital	2,119,370	2,265,085	2,617,108	888,818	573,462	315,356	55.0%	2,334,047
Borrowing	388,077	1,091,580	1,091,580	435,917	247,183	188,734	76.4%	1,091,580
Internally generated funds	2,874,929	5,074,246	4,230,828	1,438,579	1,240,163	198,416	16.0%	4,208,440
Total Capital Funding	5,382,377	8,430,911	7,939,516	2,763,314	2,060,808	702,505	34.1%	7,634,067

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	314,505	156,520	146,914	262,723	146,914
Call investment deposits	10,819,354	6,362,856	10,143,917	10,819,318	10,143,917
Consumer debtors	6,216,695	9,710,204	6,610,409	5,090,531	6,610,409
Other debtors	862,335	1,842,280	1,173,201	1,425,121	1,173,201
Current portion of long-term receivables	10,962	15,755	8,905	10,962	8,905
Inventory	438,058	572,544	481,345	441,339	481,345
Total current assets	18,661,909	18,660,159	18,564,691	18,049,993	18,564,691
Non current assets					
Long-term receivables	390,741	23,333	192,301	383,956	192,301
Investments	5,342,557	4,504,471	4,428,822	7,874,428	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	47,316,548	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	132,307	126,719
Total non current assets	53,428,597	58,112,027	56,777,510	56,987,581	56,777,510
TOTAL ASSETS	72,090,506	76,772,186	75,342,201	75,037,574	75,342,201
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	427,597	489,858	489,858	427,597	489,858
Consumer deposits	452,347	494,658	484,907	479,350	484,907
Trade and other payables	7,182,715	10,840,416	7,564,540	4,211,253	7,564,540
Provisions	1,153,551	1,148,426	1,146,880	1,137,512	1,146,880
Total current liabilities	9,216,211	12,973,358	9,686,185	6,255,711	9,686,185
Non current liabilities					
Borrowing	6,270,937	7,838,577	7,838,577	7,182,821	7,838,577
Provisions	6,877,423	7,072,595	7,084,449	6,877,423	7,084,449
Total non current liabilities	13,148,360	14,911,172	14,923,026	14,060,244	14,923,026
TOTAL LIABILITIES	22,364,570	27,884,530	24,609,211	20,315,956	24,609,211
NET ASSETS	49,725,936	48,887,656	50,732,991	54,721,618	50,732,991
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	43,649,589	41,845,420	44,675,362	48,826,706	44,675,362
Reserves	6,076,347	7,042,235	6,057,629	5,894,913	6,057,629
TOTAL COMMUNITY WEALTH/EQUITY	49,725,936	48,887,656	50,732,991	54,721,618	50,732,991

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	9,319,556	9,714,194	9,769,268	5,742,056	5,721,753	20,304	0.4%	9,769,268
Service charges	20,154,718	18,787,179	19,259,186	11,825,904	11,645,765	180,140	1.5%	19,259,186
Other revenue	2,843,467	2,046,212	2,039,288	931,042	1,171,428	(240,386)	-20.5%	2,039,288
Government - operating	4,524,033	7,376,568	7,722,432	5,616,036	5,606,429	9,607	0.2%	7,722,432
Government - capital	2,079,448	2,211,385	2,556,221	1,156,766	1,123,518	33,247	3.0%	2,556,221
Interest	1,442,605	919,395	924,223	611,053	616,338	(5,285)	-0.9%	924,223
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(30,405,162)	(35,865,543)	(35,698,942)	(20,896,027)	(20,707,921)	188,106	-0.9%	(35,698,942)
Finance charges	(692,316)	(717,075)	(717,075)	(381,263)	(381,260)	3	0.0%	(717,075)
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	9,266,349	4,472,317	5,854,601	4,605,568	4,796,050	190,482	4.0%	5,854,601
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
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)
Payments								
Capital assets	(5,454,335)	(7,592,068)	(7,061,541)	(3,165,025)	(2,898,166)	266,859	-9.2%	(7,061,541)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,232,015)	(7,761,267)	(7,216,590)	(3,165,025)	(2,898,166)	266,859	-9.2%	(7,216,590)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	196,420	1,091,580	1,091,580	1,091,579	1,091,579	-	-	1,091,580
Increase (decrease) in consumer deposits	29,302	41,983	41,096	-	-	-	-	41,096
Payments								
Repayment of borrowing	(368,901)	(384,878)	(384,878)	(242,414)	(242,414)	-	-	(384,878)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(143,179)	748,685	747,798	849,165	849,165	-	-	747,798
NET INCREASE/ (DECREASE) IN CASH HELD	2,891,154	(2,540,265)	(614,190)	2,289,708	2,747,049			(614,190)
Cash/cash equivalents at beginning:	5,486,618	7,627,840	8,654,339	8,654,339	8,654,339			8,654,339
Cash/cash equivalents at month/year end:	8,377,772	5,087,575	8,040,149	10,944,047	11,401,388			8,040,149

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

Executive Summary

The company hosted 315 events as of 31 January 2020 and reflects a YTD loss of R9.6 million.

Table F1 Monthly Budget Statement Summary

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Investment revenue	14,482	6,900	11,750	8,454	7,628	825	10.8%	11,750
Transfers recognised - operational	-	-	-	-	-	-	-	-
Other own revenue	277,782	278,700	278,700	151,171	156,318	(5,147)	-3.3%	278,700
Total Revenue (excluding capital transfers and contributions)	292,264	285,600	290,450	159,624	163,946	(4,322)	-2.6%	290,450
Employee costs	64,254	89,652	79,845	42,351	45,130	(2,779)	-6.2%	79,845
Remuneration of Board Members	415	581	581	317	258	59	22.9%	581
Depreciation and asset impairment	54,123	50,164	56,293	34,482	33,642	840	2.5%	56,293
Finance charges	-	-	-	-	-	-	-	-
Materials and bulk purchases	35,762	40,524	41,607	20,507	24,548	(4,041)	-16.5%	41,607
Transfers and grants	2,124	-	-	-	-	-	-	-
Other expenditure	117,709	137,798	137,750	75,255	79,205	(3,950)	-5.0%	137,750
Total Expenditure	274,386	318,719	316,076	172,911	182,783	(9,872)	-5.4%	316,076
Surplus/(Deficit)	17,878	(33,118)	(25,626)	(13,287)	(18,837)	5,549	-29.5%	(25,626)
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	17,878	(33,118)	(25,626)	(13,287)	(18,837)	5,549	-29.5%	(25,626)
Taxation	5,394	-	(7,731)	(3,718)	-	(3,718)	100.0%	(7,731)
Surplus/ (Deficit) for the year	12,484	(33,118)	(17,894)	(9,569)	(18,837)	9,268	-49.2%	(17,894)
Capital expenditure & funds sources								
Capital expenditure	66,087	42,479	59,767	14,483	34,864	(20,380)	-58.5%	59,767
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	66,087	42,479	59,767	14,483	34,864	(20,380)	-58.5%	59,767
Total sources of capital funds	66,087	42,479	59,767	14,483	34,864	(20,380)	-58.5%	59,767
Financial position								
Total current assets	252,295	181,214	213,935	236,379				213,935
Total non current assets	880,699	712,645	884,947	860,602				884,947
Total current liabilities	97,972	106,255	82,090	70,789				82,090
Total non current liabilities	335	-	-	335				-
Community wealth/Equity	1,034,686	787,605	1,016,792	1,025,857				1,016,792
Cash flows								
Net cash from (used) operating	20,004	(23,312)	70,364	(26,321)	10,025	(36,346)	-362.6%	70,364
Net cash from (used) investing	(61,517)	(42,479)	(59,767)	17,959	(4,794)	22,753	-474.6%	(59,767)
Net cash from (used) financing	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	182,243	163,428	192,840	173,881	234,450	(60,569)	-259.9%	192,840

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

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–
Rental of facilities and equipment	128,088	131,820	131,820	68,488	69,767	(1,278)	-1.8%	131,820
Interest earned - external investments	14,482	6,900	11,750	8,454	7,628	825	10.8%	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	82,682	86,551	(3,869)	-4.5%	146,880
Gains on disposal of PPE	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	292,264	285,600	290,450	159,624	163,946	(4,322)	-2.6%	290,450
Expenditure By Type								
Employee related costs	64,254	89,652	79,845	42,351	45,130	(2,779)	-6.2%	79,845
Remuneration of Directors	415	581	581	317	258	59	22.9%	581
Debt impairment	414	300	300	(425)	(425)	–	–	300
Depreciation & asset impairment	54,123	50,164	56,293	34,482	33,642	840	2.5%	56,293
Finance charges	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–
Other materials	35,762	40,524	41,607	20,507	24,548	(4,041)	-16.5%	41,607
Contracted services	59,538	66,227	59,428	35,345	36,183	(838)	-2.3%	59,428
Transfers and subsidies	2,124	–	–	–	–	–	–	–
Other expenditure	57,064	71,272	78,021	40,341	43,339	(2,998)	-6.9%	78,021
Loss on disposal of PPE	692	–	–	(6)	108	(114)	-105.3%	–
Total Expenditure	274,386	318,719	316,076	172,911	182,783	(9,872)	-5.4%	316,076
Surplus/(Deficit)	17,878	(33,118)	(25,626)	(13,287)	(18,837)	5,549	-29.5%	(25,626)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	17,878	(33,118)	(25,626)	(13,287)	(18,837)	5,549	-29.5%	(25,626)
Taxation	5,394	–	(7,731)	(3,718)	–	(3,718)	100.0%	(7,731)
Surplus/(Deficit) for the year	12,484	(33,118)	(17,894)	(9,569)	(18,837)	9,268		(17,894)

Table F3 Monthly Budget Statement – Capital expenditure

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure by Asset Class/Sub-class								
Other assets	43,391	22,450	37,070	9,200	21,624	(12,424)	-57.5%	37,070
Operational Buildings	43,391	22,450	37,070	9,200	21,624	(12,424)	-57.5%	37,070
Municipal Offices	43,391	22,450	37,070	9,200	21,624	(12,424)	-57.5%	37,070
Computer Equipment	15,559	17,051	17,919	2,753	10,452	(7,699)	-73.7%	17,919
Computer Equipment	15,559	17,051	17,919	2,753	10,452	(7,699)	-73.7%	17,919
Furniture and Office Equipment	5,797	1,630	3,430	2,039	2,001	38	1.9%	3,430
Furniture and Office Equipment	5,797	1,630	3,430	2,039	2,001	38	1.9%	3,430
Machinery and Equipment	1,340	1,348	1,348	491	786	(295)	-37.5%	1,348
Machinery and Equipment	1,340	1,348	1,348	491	786	(295)	-37.5%	1,348
Total Capital Expenditure	66,087	42,479	59,767	14,483	34,864	(20,380)	-58.5%	59,767
Funded by:								
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	66,087	42,479	59,767	14,483	34,864	(20,380)	-58.5%	59,767
Total Capital Funding	66,087	42,479	59,767	14,483	34,864	(20,380)	-58.5%	59,767

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2018/19	Current Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	12,023	–	–	4,531	–
Call investment deposits	170,221	163,428	174,025	170,184	174,025
Consumer debtors	–	–	–	–	–
Other debtors	65,862	16,032	36,032	57,477	36,032
Current portion of long-term receivables	2,124	–	2,124	2,124	2,124
Inventory	2,065	1,755	1,755	2,063	1,755
Total current assets	252,295	181,214	213,935	236,379	213,935
Non current assets					
Long-term receivables	175,051	–	172,927	175,051	172,927
Investments	–	0	0	–	0
Investment property	–	–	–	–	–
Investment in Associate	–	–	–	–	–
Property, plant and equipment	581,477	583,081	595,581	563,524	595,581
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	124,170	129,564	116,439	122,027	116,439
Total non current assets	880,699	712,645	884,947	860,602	884,947
TOTAL ASSETS	1,132,993	893,859	1,098,882	1,096,981	1,098,882
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	41,386	32,849	32,849	33,654	32,849
Trade and other payables	51,009	68,596	44,096	34,540	44,096
Provisions	5,577	4,810	5,145	2,595	5,145
Total current liabilities	97,972	106,255	82,090	70,789	82,090
Non current liabilities					
Borrowing	–	–	–	–	–
Provisions	335	–	–	335	–
Total non current liabilities	335	–	–	335	–
TOTAL LIABILITIES	98,307	106,255	82,090	71,124	82,090
NET ASSETS	1,034,686	787,605	1,016,792	1,025,857	1,016,792
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(242,741)	(489,823)	(260,636)	(251,571)	(260,636)
Reserves	1,277,428	1,277,428	1,277,428	1,277,428	1,277,428
TOTAL COMMUNITY WEALTH/EQUITY	1,034,686	787,605	1,016,792	1,025,857	1,016,792

Table F5 Monthly Budget Statement – Cash Flow

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Other revenue	247,577	277,139	272,574	144,040	154,701	(10,661)	-6.9%	272,574
Government - operating	–	–	–	–	–	–	–	–
Government - capital	–	–	–	–	–	–	–	–
Interest	14,846	6,900	11,750	8,454	7,407	1,046	14.1%	11,750
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(242,419)	(307,351)	(213,961)	(178,814)	(152,083)	(26,731)	17.6%	(213,961)
Finance charges	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–
Transfers and Grants	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	20,004	(23,312)	70,364	(26,321)	10,025	(36,346)	-362.6%	70,364
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–
Payments								
Capital assets	(61,517)	(42,479)	(59,767)	17,959	(4,794)	22,753	-474.6%	(59,767)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(61,517)	(42,479)	(59,767)	17,959	(4,794)	22,753	-474.6%	(59,767)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–
Payments								
Repayment of borrowing	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD	(41,513)	(65,791)	10,597	(8,362)	5,231	(13,593)	-259.9%	10,597
Cash/cash equivalents at the year begin:	223,757	229,219	182,243	182,243	229,219	(46,976)	-20.5%	182,243
Cash/cash equivalents at the year end:	182,243	163,428	192,840	173,881	234,450	(60,569)	-259.9%	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
R thousands			
<u>Revenue items</u>			
Interest earned - external investments	825	The variance is due to the investment of surplus funds and favourable interest rates.	No remedial action required. Budget will be achieved at 30 June 2020.
Other revenue	(3,869)	The variance is due a decrease in the other revenue earned from events held during the period.	No remedial action required. Budget will be achieved at 30 June 2020.
Rental of facilities and equipment	(1,278)	The variance is as a result of the large once-off events held earlier in the financial year versus the timing of events scheduled for the latter part of the financial year.	No remedial action required. Budget will be achieved at 30 June 2020.
<u>Expenditure items</u>			
Employee related costs	(2,779)	The positive variance relates to vacancies and savings achieved as at 31 January 2020.	No remedial action required. Budget will be achieved at 30 June 2020.
Other materials	(4,041)	The variance is due to the timing of costs related to events and functions.	No remedial action required. Budget will be achieved at 30 June 2020.
Contracted services	(838)	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	(2,998)	The variance is due to the timing difference of costs.	No remedial action required. Budget will be achieved at 30 June 2020.
<u>Capital Expenditure items</u>			
Computer Equipment	7,699	Due to timing of capital spend as at 31 January 2020.	No remedial action required. Budget will be achieved at 30 June 2020.
Furniture and Office Equipment	(38)	Due to timing of capital spend as at 31 January 2020.	No remedial action required. Budget will be achieved at 30 June 2020.
Machinery and Equipment	295	Due to timing of capital spend as at 31 January 2020.	No remedial action required. Budget will be achieved at 30 June 2020.
Municipal Offices	12,424	Due to timing of capital spend as at 31 January 2020.	No remedial action required. Budget will be achieved at 30 June 2020.
<u>Cash flow items</u>			
Interest	1,046	The variance is due to timing differences.	No remedial action required. Budget will be achieved at 30 June 2020.
Other revenue	(10,661)	The variance is due to timing differences.	No remedial action required. Budget will be achieved at 30 June 2020.
Suppliers and employees	(26,731)	The variance is due to creditors outstanding at the end of 2019 financial year end settled in the current year.	No remedial action required. Budget will be achieved at 30 June 2020.
Capital assets	22,753	The variance is due to timing differences.	No remedial action required. Budget will be achieved at 30 June 2020.

Table SF2 Entity Financial and non-financial indicators

Description of financial indicator	Basis of calculation	2018/19	Current Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure	19.7%	15.7%	17.8%	19.9%	17.8%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	9.5%	13.5%	8.1%	6.9%	8.1%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	257.5%	170.5%	260.6%	333.9%	260.6%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	257.5%	170.5%	260.6%	333.9%	260.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	186.0%	153.8%	212.0%	246.8%	212.0%
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	83.2%	5.6%	72.7%	147.0%	72.7%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	22.0%	31.4%	27.5%	26.5%	27.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue	18.5%	17.6%	19.4%	21.6%	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	
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	1,781	592	553	-	-	21,622	-	6,556	31,105	-	6,556
Total By Income Source	1,781	592	553	-	-	21,622	-	6,556	31,105	-	6,556
Debtors Age Analysis By Customer Group											
Organs of State	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-
Other	1,781	592	553	-	-	21,622	-	6,556	31,105	-	6,556
Total By Customer Group	1,781	592	553	-	-	21,622	-	6,556	31,105	-	6,556

Table SF4 Entity Aged creditors

Detail	Current Year 2019/20								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-
Other	6,124	-	-	-	-	-	-	-	6,124
Total By Customer Type	6,124	-	-	-	-	-	-	-	6,124

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID R thousands	Current Year 2019/20							
	Period of investment	Type of investment	Expiry date of investment	Accrued interest for the month	Yield %	Market value		
	Months					Begin	Change	End
CTICC								
Cash	-	-	-	-	-	254	(23)	231
Nedbank - Call Deposit - 03/7881544007/000105	-	-	-	-	6.05	-	-	-
ABSA Bank - Current - 4072900553	-	-	-	11	-	3,439	(2,821)	617
ABSA Bank - Exh Serv - Current - 4072900731	-	-	-	1	-	184	51	235
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	-	-	-	168	7.449	17,387	20,109	37,497
Investec Bank - (462097) 1008645	-	-	-	216	7.53	24,855	156	25,011
Nedgroup Money Market - (800167964) - 8319631	-	-	-	191	7.44	21,904	175	22,079
ABSA Bank - CTICC Money Market - 9316676360	-	-	-	168	7.52	20,331	(9,873)	10,458
Nedgroup Corp Money Market - (800167964) 8292731	-	-	-	210	7.40	24,154	202	24,356
ABSA Bank - CTICC East - Current - 4072900228	-	-	-	-	-	2	(0)	2
ABSA Bank - CTICC East - Call Deposit 4083941322	-	-	-	-	6.00	-	(0)	-
Abisa Bank - CTICC East - Money Market (6241084-ZAR-2201-0)	-	-	-	370	6.05	50,254	529	50,783
Nedbank - CTICC Main Current - 1151569623	-	-	-	57	-	29,210	(28,100)	1,110
Nedbank - CTICC Merchant Services - 11515696658	-	-	-	-	-	11	81	92
Nedbank - CTICC Payroll - 1151569666	-	-	-	-	-	506	(445)	61
Nedbank - CTICC East - 1151569674	-	-	-	-	-	2,527	(2,458)	69
Nedbank - CTICC Daily Call Deposit Account - 037232511442	-	-	-	14	-	96	2,014	2,110
Other	-	-	-	364	-	-	-	-
Total investments				1,770		195,118	(20,403)	174,715

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Remuneration								
Board Members of Entities								
Board Fees	415	581	581	317	258	59	22.9%	581
Sub Total - Board Members of Entities	415	581	581	317	258	59	22.9%	581
% increase		40.1%	40.1%					40.1%
Senior Managers of Entities								
Basic Salaries	8,884	9,595	9,595	5,597	5,597	-	-	9,595
Sub Total - Senior Managers of Entities	8,884	9,595	9,595	5,597	5,597	-	-	9,595
% increase		8.0%	8.0%					8.0%
Other Staff of Entities								
Basic Salaries	55,370	80,057	70,250	36,753	39,533	(2,779)	-7.0%	70,250
Sub Total - Other Staff of Entities	55,370	80,057	70,250	36,753	39,533	(2,779)	-7.0%	70,250
% increase		44.6%	26.9%					26.9%
Total Municipal Entities remuneration	64,669	90,233	80,426	42,668	45,388	(2,720)	-6.0%	80,426
Unpaid salary, allowances & benefits in arrears	-	-	-	-	-	-	-	-

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue By Source															
Rental of facilities and equipment	8,922	10,667	15,340	13,313	12,164	1,636	6,446	13,023	19,144	13,192	9,985	7,987	131,820	140,101	148,907
Interest earned - external investments	1,139	1,040	1,052	1,092	1,348	1,014	1,770	979	979	979	979	(620)	11,750	7,314	7,753
Other revenue	11,944	8,894	17,881	19,951	17,960	2,162	3,891	14,110	16,059	11,473	11,458	11,097	146,880	156,050	165,800
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	22,004	20,601	34,273	34,356	31,472	4,811	12,107	28,112	36,183	25,645	22,422	18,464	290,450	303,465	322,460
Employee related costs															
Employee related costs	6,070	5,713	6,769	6,242	6,450	5,730	5,377	7,683	7,683	7,683	7,683	6,762	79,845	95,801	101,549
Remuneration of Board Members	-	-	113	-	-	204	-	-	145	-	-	119	581	616	653
Debt impairment	-	-	-	(425)	-	-	-	25	25	25	25	625	300	300	300
Depreciation & asset impairment	4,132	4,132	4,132	7,266	4,920	4,950	4,950	4,180	4,180	4,180	4,180	5,090	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	3,939	3,903	3,123	3,178	6,958	41,607	43,045	45,725
Contracted services	4,620	6,191	5,050	5,747	5,277	4,359	4,101	6,004	5,854	5,671	5,584	970	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	5,913	6,079	5,977	5,865	13,846	78,021	75,927	80,884
Loss on disposal of PPE	-	-	-	108	-	-	-	-	-	-	-	-	-	-	-
Total expenditure	23,477	24,811	23,941	30,872	26,348	22,661	20,915	27,745	27,870	26,659	26,515	34,370	316,076	331,812	346,870

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 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	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Capital expenditure															
Capital assets	227	507	490	5,589	575	4,689	2,407	7,483	7,483	7,483	7,483	15,352	59,767	75,483	74,894
Total capital expenditure	227	507	490	5,589	575	4,689	2,407	7,483	7,483	7,483	7,483	15,352	59,767	75,483	74,894
Cash flow															
Other Revenue	15,290	18,350	23,759	25,730	24,423	16,348	20,140	23,575	23,575	23,575	23,575	34,236	272,574	303,465	322,460
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,139	1,040	1,052	1,092	1,348	1,014	1,770	869	869	869	869	(178)	11,750	7,314	7,753
Suppliers, employees and other	(35,328)	(20,549)	(20,061)	(29,219)	(22,176)	(6,627)	(44,855)	(12,376)	(12,376)	(12,376)	(12,376)	14,356	(213,961)	(240,213)	(282,513)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(18,899)	(1,160)	4,750	(2,397)	3,595	10,735	(22,945)	12,068	12,068	12,068	12,068	48,414	70,364	70,566	47,700
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	7,514	3,614	3,642	1,689	736	(1,779)	2,543	(10,994)	(10,994)	(10,994)	(10,994)	(33,748)	(59,767)	(75,483)	(74,894)
NET CASH FROM/(USED) INVESTING ACTIVITIES	7,514	3,614	3,642	1,689	736	(1,779)	2,543	(10,994)	(10,994)	(10,994)	(10,994)	(33,748)	(59,767)	(75,483)	(74,894)
Borrowing long term/refinancing/short term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	(11,384)	2,454	8,392	(708)	4,331	8,956	(20,403)	1,073	1,073	1,073	1,073	14,666	10,597	(4,917)	(27,193)

Table SF8a Entity capital expenditure on new assets by asset class

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Other assets	42,870	9,700	24,320	9,200	14,187	(4,987)	-35.1%	24,320
Operational Buildings	42,870	9,700	24,320	9,200	14,187	(4,987)	-35.1%	24,320
Municipal Offices	42,870	9,700	24,320	9,200	14,187	(4,987)	-35.1%	24,320
Computer Equipment	14,028	4,600	5,468	2,753	3,189	(436)	-13.7%	5,468
Computer Equipment	14,028	4,600	5,468	2,753	3,189	(436)	-13.7%	5,468
Furniture and Office Equipment	5,797	455	2,255	2,039	1,315	723	55.0%	2,255
Furniture and Office Equipment	5,797	455	2,255	2,039	1,315	723	55.0%	2,255
Machinery and Equipment	1,340	481	481	491	280	211	75.2%	481
Machinery and Equipment	1,340	481	481	491	280	211	75.2%	481
Total Capital Expenditure on new assets	64,035	15,236	32,523	14,483	18,972	(4,488)	-23.7%	32,523

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

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Other assets	521	12,750	12,750	–	7,438	(7,438)	-100.0%	12,750
Operational Buildings	521	12,750	12,750	–	7,438	(7,438)	-100.0%	12,750
Municipal Offices	521	12,750	12,750	–	7,438	(7,438)	-100.0%	12,750
Computer Equipment	1,531	12,451	12,451	–	7,263	(7,263)	-100.0%	12,451
Computer Equipment	1,531	12,451	12,451	–	7,263	(7,263)	-100.0%	12,451
Furniture and Office Equipment	–	1,175	1,175	–	685	(685)	-100.0%	1,175
Furniture and Office Equipment	–	1,175	1,175	–	685	(685)	-100.0%	1,175
Machinery and Equipment	–	867	867	–	506	(506)	-100.0%	867
Machinery and Equipment	–	867	867	–	506	(506)	-100.0%	867
Total Capital Expenditure on renewal of existing assets	2,052	27,243	27,243	–	15,892	(15,892)	-100.0%	27,243

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Other assets	14,681	17,003	18,095	9,199	9,918	(719)	-7.2%	18,095
Operational Buildings	14,681	17,003	18,095	9,199	9,918	(719)	-7.2%	18,095
Municipal Offices	14,681	17,003	18,095	9,199	9,918	(719)	-7.2%	18,095
Total Repairs and Maintenance Expenditure	14,681	17,003	18,095	9,199	9,918	(719)	-7.2%	18,095

Table SF8d Entity depreciation by asset class

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Other assets	54,123	50,164	56,293	34,482	33,642	840	2.5%	56,293
Operational Buildings	54,123	50,164	56,293	34,482	33,642	840	2.5%	56,293
Municipal Offices	54,123	50,164	56,293	34,482	33,642	840	2.5%	56,293
Total Depreciation	54,123	50,164	56,293	34,482	33,642	840	2.5%	56,293

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

Table F1 Monthly Budget Statement Summary

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Investment revenue	–	–	–	0	–	0	–	–
Transfers recognised - operational	55,120	71,346	71,346	23,767	34,437	(10,670)	-31.0%	71,346
Other own revenue	24,558	22,921	22,921	14,785	10,422	4,363	41.9%	22,921
Total Revenue (excluding capital transfers and contributions)	79,678	94,267	94,267	38,553	44,859	(6,306)	-14.1%	94,267
Employee costs	–	–	–	–	–	–	–	–
Remuneration of Board Members	320	739	400	130	174	(43)	-24.8%	400
Depreciation and asset impairment	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–
Materials and bulk purchases	445	1,354	645	459	344	114	33.2%	645
Transfers and grants	–	–	–	–	–	–	–	–
Other expenditure	78,912	92,174	93,222	37,964	44,341	(6,378)	-14.4%	93,222
Total Expenditure	79,678	94,267	94,267	38,553	44,859	(6,306)	-14.1%	94,267
Surplus/(Deficit)	(0)	–	–	(0)	(0)	0	-0.8%	–
Transfers recognised - capital	–	–	–	–	–	–	–	–
Contributions & Contributed assets	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(0)	–	–	(0)	(0)	0	-0.8%	–
Taxation	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(0)	–	–	(0)	(0)	0	-0.8%	–
Financial position								
Total current assets	3,948	9,616	4,195	45				4,195
Total non current assets	–	–	–	–				–
Total current liabilities	3,948	9,616	4,195	45				4,195
Total non current liabilities	–	–	–	–				–
Community wealth/Equity	–	–	–	–				–
Cash flows								
Net cash from (used) operating	11	3,771	3,771	(0)	943	(943)	-100.0%	3,771
Net cash from (used) investing	–	–	–	–	–	–	–	–
Net cash from (used) financing	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	11	9,617	9,617	11	6,789	(6,778)	99.8%	9,617

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

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–
Rental of facilities and equipment	22,126	16,071	22,721	14,732	10,330	4,402	42.6%	22,721
Interest earned - external investments	–	–	–	0	–	0	–	–
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–
Transfers and subsidies	55,120	71,346	71,346	23,767	34,437	(10,670)	-31.0%	71,346
Other revenue	2,432	6,850	200	53	92	(39)	-42.3%	200
Gains on disposal of PPE	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	79,678	94,267	94,267	38,553	44,859	(6,306)	-14.1%	94,267
Expenditure By Type								
Employee related costs	–	–	–	–	–	–	–	–
Remuneration of Directors	320	739	400	130	174	(43)	-24.8%	400
Debt impairment	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–
Other materials	445	1,354	645	459	344	114	33.2%	645
Contracted services	58,828	73,100	72,435	29,531	34,583	(5,053)	-14.6%	72,435
Transfers and subsidies	–	–	–	–	–	–	–	–
Other expenditure	20,084	19,074	20,787	8,433	9,758	(1,325)	-13.6%	20,787
Loss on disposal of PPE	–	–	–	–	–	–	–	–
Total Expenditure	79,678	94,267	94,267	38,553	44,859	(6,306)	-14.1%	94,267
Surplus/(Deficit)	(0)	–	–	(0)	(0)	0	-0.8%	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	(0)	–	–	(0)	(0)	0	-0.8%	–
Taxation	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(0)	–	–	(0)	(0)	0		–

Table F4 Monthly Budget Statement – Financial Position

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

Table F5 Monthly Budget Statement – Cash Flow

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	22,180	22,921	22,921	14,785	10,129	4,656	46.0%	22,921
Government - operating	55,120	71,346	71,346	23,767	34,160	(10,393)	-30.4%	71,346
Government - capital	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(77,289)	(90,496)	(90,496)	(38,553)	(43,347)	4,794	-11.1%	(90,496)
Finance charges	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	11	3,771	3,771	(0)	943	(943)		3,771
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments								
Capital assets	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments								
Repayment of borrowing	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	11	3,771	3,771	(0)	943	(943)	-100.0%	3,771
Cash/cash equivalents at the year begin:	(0)	5,846	5,846	11	5,846	5,835	99.8%	5,846
Cash/cash equivalents at the year end:	11	9,617	9,617	11	6,789	6,778	99.8%	9,617

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

Description	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands			
Revenue items			
Rental of facilities and equipment	4,402	The over-recovery is due to the additional day added to the Rugby Sevens Tournament as well as a marked increase in the number of films shoots, which were not initially included in the budget.	No remedial action required.
Transfers and subsidies	(10,670)	As the grant income is directly linked to actual expenditure, the grant income is reduced as actual YTD expenditure is significantly lower than anticipated, due to the reasons stated above and below.	No remedial action required; budget will be achieved by 30 June 2020.
Other revenue	(39)	The under-recovery is due to fewer than anticipated Stadium Tours taking place.	No remedial action required; budget will be achieved by 30 June 2020.
Expenditure items			
Remuneration of Directors	(43)	Board meetings takes place on a quarterly basis. The next board meeting is scheduled to take place in the February 2020.	No remedial action required; budget will be achieved by 30 June 2020.
Other materials	114	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	(5,053)	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 Q3 and Q4.	No remedial action required; budget will be achieved by 30 June 2020.
Other expenditure	(1,325)	Significant savings were realised, due to the improved cost management on general expenditure.	No remedial action required; budget will be achieved by 30 June 2020.
Cash flow items			
Other revenue	4,656	The over-recovery is due to the additional day added to the Rugby Sevens Tournament as well as a marked increase in the number of films shoots, which were not initially included in the budget.	No remedial action required; budget will be achieved by 30 June 2020.
Government - operating	(10,393)	As the grant income received is directly linked to the actual expenditure incurred, the grant income is reduced as actual YTD expenditure is significantly lower than anticipated due to the reasons given above.	No remedial action required; budget will be achieved by 30 June 2020.
Suppliers and employees	4,794	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	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Remuneration								
Board Members of Entities								
Board Fees	320	739	400	130	174	(44)	-25.0%	400
Sub Total - Board Members of Entities	320	739	400	130	174	(44)	-25.0%	400
% increase		130.9%	25.0%					25.0%
Senior Managers of Entities								
Basic Salaries	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	-	-	-	-	-	-	-	-
% increase								
Other Staff of Entities								
Basic Salaries	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-
% increase								
Total Municipal Entities remuneration	320	739	400	130	174	(44)	-25.0%	400
Unpaid salary, allowances & benefits in arrears	-	-	-	-	-	-	-	-

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue By Source															
Service charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	820	238	1,736	1,273	1,307	6,124	3,234	2,478	2,478	2,478	2,478	(1,924)	22,721	16,958	23,440
Transfers and subsidies	319	4,212	2,776	6,049	6,308	(1,456)	5,561	7,337	7,337	7,437	7,337	18,130	71,346	69,971	65,496
Other revenue	6	9	2	8	23	1	4	22	22	22	22	59	200	7,566	8,354
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	1,145	4,459	4,514	7,329	7,638	4,669	8,799	9,837	9,837	9,937	9,837	16,266	94,267	94,495	97,290
Expenditure By Type															
Employee related costs	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Remuneration of Board Members	–	–	–	74	–	–	57	–	–	100	–	170	400	776	823
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	13	59	11	125	16	60	175	60	60	60	60	(54)	645	1,428	1,514
Contracted services	1,116	3,105	3,518	5,541	6,161	3,308	6,780	7,570	7,570	7,570	7,570	12,623	72,435	74,150	75,798
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	15	1,294	984	1,590	1,461	1,300	1,788	2,207	2,207	2,207	2,207	3,527	20,787	18,141	19,156
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total expenditure	1,145	4,459	4,514	7,329	7,638	4,669	8,799	9,837	9,837	9,937	9,837	16,266	94,267	94,495	97,290

Table continues on next page.

City of Cape Town: FMR - Annexure A (January 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
R thousands															
Capital expenditure															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flow															
Ratepayers and other	827	247	1,738	1,281	1,330	6,125	3,238	2,354	2,354	2,354	2,354	(1,279)	22,921	24,524	31,794
Grants	319	4,212	2,776	6,049	6,308	(1,456)	5,561	7,249	7,249	7,249	7,249	18,583	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)	(9,131)	(9,131)	(9,131)	(9,131)	(15,419)	(90,496)	(91,660)	(95,344)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	-	-	-	-	-	-	471	471	471	471	1,885	3,771	2,835	1,946
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing/short term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	-	-	-	-	-	-	-	471	471	471	471	1,885	3,771	2,835	1,946

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2018/19	Current Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Community Assets	22,765	23,698	24,981	8,953	14,572	(5,619)	-38.6%	24,981
Sport and Recreation Facilities	22,765	23,698	24,981	8,953	14,572	(5,619)	-38.6%	24,981
<i>Outdoor Facilities</i>	22,765	23,698	24,981	8,953	14,572	(5,619)	-38.6%	24,981
Total Repairs and Maintenance Expenditure	22,765	23,698	24,981	8,953	14,572	(5,619)	-38.6%	24,981

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

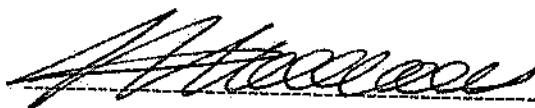
for the month of **January of 2020** has been prepared in accordance with the Municipal Finance Management Act (MFMA) and regulations made under that Act.

Lungelo Mbandazayo

Print name _____

Municipal Manager of City of Cape Town (CPT)

Signature



Date

2020 -02- 13

11 February 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 **January 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 [Signature] Date 11/2/2020

Print name T. T. MOTLHABANE

Title: **Accounting Officer**

Signature [Signature] Date 11/02/2020

Cape Town International Convention Centre

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

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



we are a green conscious convention centre



LESLEY DE REUCK
CEO: Cape Town Stadium

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

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

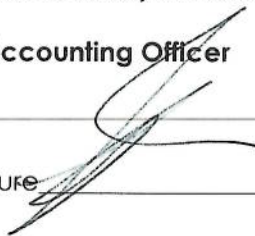
Print name: **Fairoza Parker**

Title: **Chief Financial Officer**

Signature  Date 11/2/2020

Print name: **Lesley de Reuck**

Title: **Accounting Officer**

Signature  Date _____



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

ANNEXURE B

FINANCIAL MONITORING REPORT

JANUARY 2019 (2020 M07)

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

Expenditure	Budget Annual	Budget Charge IN Annual	Budget Charge OUT Annual	Net Budget Annual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUT Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUT Y-t-D	Net Actual Y-t-D	Variance YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
City Health	1 394 460 844	236 796 233	-11 875 852	1 619 381 226	748 213 878	135 459 602	-6 914 684	876 758 796	750 220 076	134 187 399	-6 547 772	877 859 704	1 100 907
Finance: CM & H	3 337 621	6 346 877	-9 516 504	167 994	1 901 569	3 680 237	-5 486 095	95 711	1 273 980	3 377 422	-4 651 400	2	-95 709
HR Business Partner: CM & H	5 988 341	7 838 465	-13 526 095	300 710	3 520 286	4 547 679	-7 891 206	176 759	2 624 401	4 173 325	-6 797 728	-2	-176 760
Library & Information Services	491 383 005	116 898 543	-5 888 170	602 393 378	267 016 247	66 078 169	-3 430 257	329 664 160	258 683 162	63 877 117	-3 369 244	319 191 036	-10 473 124
Management: Community Services & Health	20 805 499	134 168 349	-153 932 108	1 041 740	12 024 384	78 125 144	-89 547 471	602 057	3 446 722	77 550 799	-80 997 521	0	-602 057
Planning & Development & PMO	38 989 742	61 192 044	-85 272 167	14 909 619	19 056 528	35 538 337	-49 358 519	5 236 346	14 157 342	32 402 620	-44 015 259	2 544 704	-2 691 642
Recreation & Parks	1 636 675 091	1 712 233 692	-1 144 593 629	2 204 315 154	818 666 794	863 254 508	-539 570 547	1 142 350 755	824 477 001	748 872 687	-405 025 243	1 168 324 444	25 973 689
Social Development & ECD	315 606 958	333 380 190	-177 843 687	471 143 461	125 597 975	148 879 661	-58 976 753	215 500 893	130 247 222	151 806 678	-70 833 122	211 220 779	-4 280 104
Support Services: CM & H	13 385 565	18 568 447	-31 121 485	832 527	7 746 154	10 788 149	-18 051 558	482 745	6 200 583	9 782 016	-15 961 660	20 939	-461 806
Community Services & Health	3 920 632 664	2 627 422 842	-1 633 569 698	4 914 485 808	2 003 743 815	1 346 351 488	-779 227 091	2 570 868 212	1 991 330 491	1 226 030 062	-638 198 948	2 579 161 605	8 293 393
Communications	78 115 329	34 082 586	-98 743 081	13 454 834	48 482 591	19 540 500	-59 115 447	8 907 644	48 736 334	18 622 760	-59 718 211	7 640 883	-1 266 761
Corp Project Programme & Portfolio Mngmt	97 309 901	14 566 784	-79 663 538	32 303 147	47 766 880	8 586 844	-60 985 392	-4 631 668	50 943 777	5 700 886	-39 024 630	17 113 033	21 744 701
Customer Relations	75 310 195	23 632 105	-94 455 094	4 487 206	45 934 511	13 190 058	-56 425 230	2 699 339	44 005 685	14 812 890	-58 543 051	275 523	-2 423 816
Executive & Council Support	59 736 440	46 335 760	-107 578 907	-1 506 707	34 457 461	26 348 474	-61 302 374	-496 439	32 908 476	23 053 468	-57 694 074	-1 732 131	-1 235 692
Finance: CS	8 528 773	2 150 759	-9 740 243	939 289	3 895 903	1 203 593	-4 619 126	480 371	3 039 029	1 180 321	-3 958 942	260 407	-219 963
HR Business Partner: CS	3 265 388	1 265 458	-4 364 221	166 626	1 909 775	713 114	-2 525 529	97 360	1 570 035	611 691	-2 181 726	0	-97 360
Human Resources	302 891 467	79 174 344	-311 660 862	70 404 949	177 457 772	46 006 959	-179 196 139	44 268 592	188 569 909	35 915 988	-175 181 344	49 304 553	5 035 961
Information & Knowledge Management	49 702 616	22 618 700	-56 387 969	15 933 348	27 722 764	12 857 032	-32 728 792	7 851 003	26 662 260	11 034 499	-30 941 858	6 754 901	-1 096 102
Information Systems & Technology	942 957 538	809 531 542	-1 468 459 877	284 029 203	503 624 768	418 436 119	-801 660 649	120 400 237	508 748 657	443 401 574	-825 053 053	127 097 178	6 696 941
Legal Services	142 449 837	90 574 374	-225 610 650	7 413 561	83 633 370	50 600 137	-129 885 508	4 347 998	93 204 116	64 366 523	-157 570 659	-21	-4 348 019
Management: Corporate Services	18 510 008	78 372 778	-93 707 440	3 175 346	5 873 179	46 795 289	-51 135 562	1 532 906	4 783 133	43 246 558	-46 868 688	1 161 003	-371 903
Organisational Effectiveness & Innovation	46 697 299	16 133 784	-45 632 751	17 198 333	30 009 056	8 780 321	-29 159 356	9 630 022	28 017 843	8 368 398	-28 536 471	7 849 769	-1 780 253
Organisational Performance Management	33 275 207	15 526 434	-24 213 510	24 588 132	13 293 574	8 492 199	-9 700 449	12 085 325	14 559 476	7 952 793	-10 517 223	11 995 046	-90 279
Organisational Policy & Planning	42 358 058	17 902 540	-18 080 485	18 080 113	24 005 853	9 899 228	-23 673 902	10 231 179	21 477 046	9 003 819	-22 551 416	7 929 449	-2 301 730
Support Services: CS	3 422 179	1 690 766	-4 042 734	1 070 211	2 028 582	942 884	-2 381 062	590 404	2 038 509	899 666	-2 447 287	490 888	-99 515
Resilience	3 588 519	11 119 056	0	14 707 576	2 167 501	6 079 190	0	8 246 691	2 613 945	5 367 817	0	7 981 761	-264 930
Corporate Services	1 908 118 756	1 264 767 770	-2 666 441 361	506 445 165	1 052 263 540	678 471 940	-1 504 494 516	226 240 964	1 071 371 227	693 539 650	-1 520 788 633	244 122 244	17 881 280
Enterprise & Investment	234 739 367	36 956 722	-37 476 614	234 219 475	133 582 599	20 577 268	-21 239 879	132 919 988	137 269 607	18 357 378	-17 702 342	137 924 643	5 004 654
Facilities Management	466 067 817	273 377 620	-309 263 902	430 181 535	235 320 504	154 464 568	-179 606 398	210 178 674	236 090 143	153 935 825	-191 361 083	198 664 885	-11 513 789
Finance: EO & AM	4 891 317	14 735 595	-19 363 757	263 155	3 090 249	8 020 008	-10 944 877	165 380	2 510 876	6 888 507	-9 399 383	0	-165 379
Fleet Management	400 102 316	145 317 410	-380 850 085	164 569 641	197 213 031	82 710 611	-218 407 810	61 515 282	198 409 574	81 271 718	-223 137 209	56 544 083	-4 971 199
HR Business Partner: EO & AM	6 030 144	14 221 657	-19 947 502	304 299	1 837 483	7 700 312	-9 445 218	92 578	1 724 215	6 724 944	-8 449 160	0	-92 578
Mgmt:Economic Opportunities & Asset Mngt	26 059 818	70 941 938	-95 694 403	1 307 353	10 037 105	42 411 802	-51 944 540	504 367	5 230 879	39 876 457	-45 107 336	0	-504 367
Project Management Office: EO & AM	3 598	328 742	-331 991	349	2 099	180 116	-182 012	203	1 171 980	170 130	-1 342 110	0	-203
Property Management	230 272 298	66 942 160	-11 338 562	285 875 897	121 552 992	38 071 475	-6 770 267	152 854 199	101 187 622	36 343 873	-7 011 122	130 520 372	-22 333 827
Strategic Assets	80 911 990	35 703 908	-3 687 127	112 928 772	43 006 778	20 369 912	-2 154 033	61 222 656	40 322 828	19 812 953	-215 794	59 919 986	-1 302 670
Support Services: EO & AM	5 612 975	14 299 126	-19 628 373	283 727	3 334 120	7 769 646	-10 935 401	168 366	3 236 078	6 814 198	-10 050 276	0	-168 366
Economic Opportunities & Asset Managemnt	1 454 691 641	672 824 777	-897 582 316	1 229 934 202	748 976 959	382 275 169	-511 630 435	619 621 693	727 155 802	370 195 983	-513 775 816	583 573 969	-36 407 724
Electricity Generation & Distribution	13 074 643 261	3 579 714 772	-1 258 630 677	15 395 727 355	6 621 592 563	2 082 317 932	-736 240 211	7 967 670 283	6 460 795 942	1 863 390 224	-576 580 741	7 747 605 425	-220 064 859
Management: Energy & Climate Change	4 433 050	55 193 810	-59 403 448	223 412	2 535 175	33 618 364	-36 025 780	127 759	3 072 825	31 574 142	-34 646 968	0	-127 759
Sustainable Energy Markets	47 722 724	45 596 898	-4 835 072	88 484 550	25 330 734	27 165 929	-2 808 562	49 688 101	17 949 455	24 998 303	-2 144 652	40 803 106	-8 884 995
Energy & Climate Change	13 126 799 035	3 680 505 479	-1 322 869 198	15 484 435 316	6 649 458 472	2 143 102 224	-775 074 553	8 017 486 143	6 481 818 223	1 919 962 669	-613 372 361	7 788 408 530	-229 077 613
Budgets	1 060 666 987	3 493 794 787	-69 708 888	4 484 752 887	594 900 281	2 037 668 024	-38 876 043	2 593 692 262	402 709 504	2 114 491 470	-40 814 043	2 476 386 932	-117 305 331
Cape Town Stadium	145 901 596	54 880 721	0	200 782 317	75 966 690	32 083 727	0	108 050 416	63 345 476	35 798 588	0	99 144 064	-8 906 352
Expenditure	49 145 523	27 066 304	-73 642 918	2 568 909	29 361 825	15 889 478	-43 718 331	1 532 972	28 665 783	19 308 322	-47 974 103	2	-1 532 970
Finance: Finance	4 434 045	5 819 064	-10 028 496	224 613	2 642 249	3 416 973	-5 925 505	133 717	2 564 699	4 504 634	-7 069 333	0	-133 717
Grant Funding	24 763 904	31 527 172	-28 758 895	27 532 182	14 891 937	18 624 757	-16 164 055	16 352 640	14 573 611	23 923 871	-21 140 620	17 356 862	1 004 222
HR Business Partner: Finance	7 249 488	1 074 543	-4 148 485	4 175 546	3 561 502	597 361	-1 770 563	2 388 299	3 399 195	670 945	-1 832 553	2 237 587	-150 713
Management: Finance	5 576 289	64 337 777	-69 623 661	290 405	2 404 940	38 835 792	-41 113 749	126 983	52 884 064	55 040 994	-55 040 994	0	-126 983
Revenue	577 170 727	386 165 415	-808 611 159	154 724 983	327 884 165	212 937 624	-455 888 646	84 933 142	320 088 000	284 861 229	-534 315 649	70 633 581	-14 299 562
Supply Chain Management	190 138 035	156 322 874	-338 176 068	8 282 841	108 716 111	86 474 385	-189 297 028	5 893 468	96 122 594	77 959 591	-173 961 512	120 672	-5 772 796
Support Services: Finance	2 990 407	6 906 384	-9 687 023	209 767	1 809 884	4 050 861	-5 735 139	125 606	1 390 897	5 134 617	-6 525 515	0	-125 606
Treasury Services	1 260 140 106	49 134 052	-122 182 925	1 187 091 233	621 681 077	29 007 455	-72 061 114	578 627 418	637 940 604	32 073 597	-76 692 353	593 321 848	14 694 430
Valuations	124 408 964	19 045 261	-137 050 744	6 403 480	67 977 958	11 021 367	-74 922 676	4 076 649	61 384 028	13 130 118	-74 514 146	0	-4 076 649
Finance	3 452 584 071	4 296 074 354	-1 671 619 263	6 077 039 162	1 851 798 619	2 490 607 804	-946 472 849	3 395 933 573	1 634 341 321	2 664 741 047	-1 039 880 819	3 259 201 548	-136 732 025
Finance: HS	7 849 781	1 719 710	-10 285 001	-715 510	4 730 313	976 973	-6 117 163	-409 878	9 146 415	1 155 484	-10 301 898	0	409 878
Housing Development	1 049 409 003	80 340 571	0	1 129 749 574	401 683 585	45 724 260	0	447 407 846	526 575 048	4			

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

Expenditure	Budget Annual	Budget Charge IN Annual	Budget Charge OUT Annual	Net Budget Annual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUT Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUT Y-t-D	Net Actual Y-t-D	Variance YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
Legal Compliance	12 163 631	3 352 342	-14 893 138	622 835	7 360 246	2 028 508	-9 012 535	376 218	6 938 556	1 000 482	-7 939 039	-1	-376 219
Management: City Manager	26 407 038	58 507 526	-83 535 460	1 379 104	18 926 135	36 453 871	-54 402 648	977 359	19 792 782	28 678 726	-48 471 508	0	-977 359
Office of the Mayor	68 394 491	65 700 496	-126 972 235	7 122 752	29 003 006	38 926 994	-64 940 021	3 435 980	23 641 086	34 945 573	-55 410 572	3 176 087	-259 892
Probity	128 288 627	37 061 269	-158 736 995	6 612 902	72 312 601	21 433 654	-90 019 484	3 126 772	70 278 740	18 132 608	-88 411 347	1	-3 726 771
Support Services: CM	3 843 774	751 305	-4 401 888	193 192	2 059 808	445 372	-2 401 633	103 548	2 041 741	224 142	-2 265 883	0	-103 548
Office of the City Manager	239 097 561	165 372 939	-388 539 715	15 930 785	129 661 797	99 288 399	-220 330 320	8 619 877	122 692 905	82 981 530	-202 498 349	3 176 087	-5 443 790
Disaster Management Risk Centre	84 329 418	71 252 707	-246 980	155 335 145	44 280 875	32 753 381	-60 138	76 974 118	47 152 950	33 428 211	-63 575	80 517 587	3 543 469
Events	107 908 827	48 168 384	-4 697 617	151 379 594	50 410 994	19 648 957	-3 055 170	67 004 781	39 829 189	22 494 087	-3 213 183	59 110 093	-7 894 688
Finance: S&S	5 958 433	831 478	-6 489 223	300 688	3 893 797	466 602	-4 164 160	196 240	4 065 619	512 921	-4 578 539	0	-196 240
Fire Services	653 494 974	358 980 455	-98 829 842	913 645 588	373 631 781	183 796 519	-49 889 776	507 538 523	378 198 167	190 900 330	-54 023 449	515 075 047	7 536 524
HR Business Partner: S&S	4 362 510	569 160	-4 711 850	219 820	2 579 749	316 883	-2 766 669	129 963	2 076 610	337 464	-2 414 074	0	-129 963
Law Enforcement, Traffic & Coordination	2 154 522 949	367 681 182	-22 597 424	2 499 606 707	1 155 058 821	204 125 113	-13 239 242	1 345 944 692	1 211 666 303	227 901 297	-12 889 758	1 426 677 842	80 733 151
Management: Safety & Security	83 969 134	124 205 073	-203 723 819	4 450 388	10 888 784	72 722 171	-66 855 765	16 755 190	10 168 246	71 556 676	-81 724 922	0	-16 755 190
Metropolitan Police Services	454 351 760	137 918 537	-7 147 347	585 122 950	255 480 331	71 214 093	-771 176	325 923 247	246 277 193	81 691 951	-7 263 915	320 705 229	-5 218 018
Project Management Office: S&S	2 225 888	414 230	0	2 640 118	1 298 435	228 842	0	1 526 917	0	128 712	0	128 712	-1 398 205
Public Emergency Communications Centre	44 683 468	44 355 105	-86 698 791	2 339 782	26 755 788	17 361 824	-42 718 433	1 399 179	25 755 603	20 641 727	-46 397 330	0	-1 399 179
Support Services: S&S	17 127 431	2 879 072	-18 711 928	1 294 576	11 039 108	1 617 153	-11 861 979	794 283	11 056 668	1 688 431	-12 525 474	219 625	-574 658
Safety & Security	3 612 934 792	1 157 255 384	-453 854 820	4 316 335 356	1 935 318 461	604 251 178	-195 382 507	2 344 187 132	1 976 246 548	651 281 806	-225 094 219	2 402 434 135	58 247 003
Development Management	289 215 356	75 391 551	0	364 606 907	169 761 279	43 168 490	0	212 929 769	167 883 035	45 272 995	0	213 156 030	226 261
Environmental Management	271 177 186	86 292 685	-367 261	357 102 609	136 657 640	49 350 802	-297 498	185 710 945	141 525 307	48 617 612	-50 053	190 092 866	4 381 921
Finance: SP & E	21 715 810	1 292 538	-21 912 229	1 096 119	10 984 863	727 604	-11 204 173	508 294	4 449 546	699 821	-5 149 366	0	-508 294
HR Business Partner: SP & E	2 383 379	791 334	-3 055 300	119 412	1 379 888	442 469	-1 753 243	69 113	1 001 123	400 665	-1 401 788	0	-69 113
Managmnt: Spatial Planning & Environment	6 094 430	66 596 998	-72 385 697	305 730	3 017 929	40 107 986	-42 974 445	151 470	3 653 615	37 054 201	-40 707 816	0	-151 470
Project Management Office: SP & E	3 061 827	804 011	-3 711 893	153 945	1 768 973	449 617	-2 129 677	88 914	2 246 828	411 641	-2 658 469	0	-88 914
Support Services: SP & E	152 420	794 464	-938 787	8 098	29 306	443 996	-471 603	1 699	1 453 737	402 250	-1 855 986	0	-1 699
Urban Catalytic Investment	35 051 179	27 675 235	0	62 726 415	14 868 326	15 872 190	0	30 740 516	7 712 450	14 081 086	-183 809	21 609 728	-9 130 788
Urban Planning & Design	74 562 770	44 104 223	0	118 666 993	42 605 427	25 327 446	0	67 932 873	44 560 861	23 849 916	0	68 410 777	477 904
Spatial Planning & Environment	703 414 358	303 743 039	-102 371 167	904 786 229	381 073 632	175 890 602	-58 830 639	498 133 595	374 486 502	170 790 187	-52 007 287	493 269 401	-4 864 193
Business Enablement	120 928 891	73 748 422	-135 967 518	58 709 795	62 426 968	43 609 264	-76 526 874	29 509 358	55 166 446	42 076 049	-72 016 539	25 225 956	-4 283 402
Finance: Transport	28 005 138	48 337 249	-56 476 451	19 865 936	13 014 825	29 212 811	-36 817 062	5 410 574	7 490 697	24 998 812	-29 612 189	2 877 320	-2 533 254
Infrastructure Implementation	743 063 647	141 983 805	-85 982 604	799 064 849	239 149 100	85 060 174	-50 364 839	273 844 435	247 255 173	83 062 038	-52 845 815	277 471 396	3 626 961
Management: Transport	32 802 236	256 837 619	-287 985 886	1 653 969	23 010 287	154 978 122	-176 829 955	1 158 454	10 245 298	138 269 393	-148 514 691	0	-1 158 454
Network Management	257 234 991	75 381 520	0	332 616 511	106 624 464	44 243 037	0	150 867 501	129 532 729	41 200 064	-42 924	170 689 869	19 822 368
Project Management Office: Transport	-1 360 510	12 943 760	0	11 583 249	2 123 036	7 822 130	0	9 945 166	1 131 736	6 934 249	0	8 065 985	-1 879 181
Public Transport Operations	1 234 290 263	164 630 375	-79 620 398	1 319 300 240	494 214 734	84 147 701	-33 736 767	544 625 668	518 714 477	87 955 254	-38 393 943	568 275 788	23 650 120
Public Transport Regulations	57 525 287	36 048 561	0	93 573 848	26 868 434	21 601 275	0	48 469 710	20 963 988	19 384 799	0	40 348 787	-8 120 922
Roads Infrastructure & Management	1 399 910 453	378 484 616	0	1 778 395 068	587 683 037	217 657 468	0	805 340 505	761 313 155	198 041 958	0	959 355 113	154 014 608
Transport Planning	99 915 090	45 020 355	-26 688 525	118 246 920	51 785 588	26 648 794	-15 832 338	62 602 044	50 638 788	24 114 477	-16 967 202	57 786 062	-4 815 992
Transport	3 972 315 484	1 233 416 282	-672 721 382	4 533 010 384	1 606 900 473	714 980 776	-390 107 834	1 931 773 414	1 802 452 487	666 037 091	-358 393 303	2 110 962 275	178 322 861
Area Central	52 100 298	68 554 579	-101 813 309	18 841 568	22 141 550	37 280 684	-52 082 667	7 339 567	25 958 392	32 247 650	-50 267 161	7 938 881	599 314
Area East	43 835 136	61 423 664	-85 839 373	19 419 426	20 868 749	32 704 625	-43 435 290	10 138 084	21 808 268	28 382 499	-42 062 772	8 127 995	-2 010 089
Area North	45 577 282	64 283 343	-88 415 753	21 444 873	23 122 770	34 334 607	-46 528 239	10 929 139	23 531 581	28 327 404	-40 715 072	11 143 912	214 773
Area South	43 958 651	59 387 440	-84 301 256	19 044 835	20 653 630	32 541 829	-45 307 955	7 887 503	21 331 981	27 410 525	-41 484 818	7 257 688	-629 816
City Improvement Districts	246 707 877	1 209 667	0	247 917 544	143 623 645	683 337	0	144 306 982	142 670 497	1 718 829	0	144 389 327	82 345
Councillor Support	270 120 292	437 856 162	-674 533 858	33 442 596	138 953 340	251 797 428	-383 523 995	7 226 772	137 885 996	206 933 248	-342 855 805	1 963 439	-5 263 333
EPWP & CDW	42 316 886	21 582 760	0	63 899 646	13 153 786	12 329 402	0	25 483 188	13 207 689	9 432 332	0	22 640 021	-2 843 167
Finance: UM	6 138 177	10 894 438	-16 722 630	309 986	3 635 913	6 149 813	-9 602 237	183 490	3 460 913	4 716 857	-8 177 771	0	-183 490
HR Business Partner: UM	11 788 982	9 598 176	-20 796 501	590 657	3 258 131	5 370 581	-11 521 050	-2 892 338	2 503 952	4 333 013	-6 836 965	0	2 892 338
Management: Urban Management	21 300 066	72 410 252	-92 639 580	1 070 738	8 135 606	43 372 580	-51 522 207	-14 022	5 810 439	37 148 486	-42 958 925	0	-14 022
MURP Area Central	3 023 585	5 582 055	0	8 605 640	1 698 508	3 203 534	0	4 902 042	1 332 339	2 515 205	0	3 847 544	-1 054 498
MURP Area East	2 266 732	5 002 244	0	7 268 976	1 300 570	2 881 860	0	4 182 430	1 140 652	2 323 857	0	3 464 509	-717 921
MURP Area North	2 361 009	4 957 465	0	7 318 475	1 395 528	2 856 905	0	4 252 434	1 398 544	2 301 820	0	3 700 364	-552 070
MURP Area South	3 374 611	5 079 969	0	8 454 580	1 485 992	2 932 714	0	4 418 705	1 214 758	2 330 237	0	3 544 995	-873 710
MURP Technical Support	282 428 698	20 439 747	0	302 868 445	34 828 119	11 606 098	0	46 434 217	41 494 502	9 270 800	0	50 765 302	4 331 085
Project Management Office: UM	2 456 416	746 186	-3 077 579	125 023	842 458	410 825	-1 422 630	-169 348	1 084 435	367 898	-442 193	1 010 140	1 179 488
Public Participation	23 724 355	15 581 016	-38 070 101	1 235 271	11 174 447	8 874 749	-25 060 199	-5 011 003	11 639 514	8 370 998	-20 010 512	0	5 011 003
Support Services: UM	27 248 915	25 118 118	-27 870 387	24 496 646	15 197 415	14 437 111	-15 995 197	13 639 329	14 426 290	10 736 043	-13 949 172	11 213 160	-2 426 169
Urban Management	1 130 727 968	889 707 281	-1 234 080 325	786 354 924	465 470 158	503 768 682	-686 001 668	283 237 172	471 900 742	418 867 699	-609 761 165	281 007 277	-2 229 895
Finance: W & W	2 952 816	15 381 337	-18 186 055	148 098	1 764 534	9 262 343	-10 938 385	88 492	429 686	8 244 455	-8 674 141	0	-88 492
Management: Water & Waste	9 819 053	65 486 456	-74 800 199	505 310	5 676 791	39 756 800	-45 141 498						