

**REPORT TO: EXECUTIVE MAYOR
FINANCE**

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: OCTOBER 2019 (J2797)

ONDERWERP

FINANSIËLE MONITERINGSVERSLAG: OKTOBER 2019

ISIHLOKO

INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYEDWARHA 2019

3. DELEGATED AUTHORITY

In terms of delegation

This report is FOR NOTING BY

☒ **Committee name** : Finance

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

☐ Council

☒ **The Executive Mayor**

4. DISCUSSION

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

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

- 4.1. Financial Implications ☒ None ☐ Opex ☐ Capex
- ☐ Capex: New Projects
 - ☐ Capex: Existing projects requiring additional funding
 - ☐ Capex: Existing projects with no additional funding requirements

4.2. Legal Compliance ☒

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

4.3. Staff Implications ☐ Yes ☒ No

4.4. Risk Implications ☐ Yes ☒ No

5. RECOMMENDATIONS

- a) It is recommended that the Financial Monitoring Report for the period ending 31 October 2019 be noted and referred to MayCo Members and EMT for remedial action, where required.
- b) It be noted that any saving on the various expenditure items will be set aside to address a shortfall on post-retirement medical aid provision, leave provision or other staff benefits, which are dependent on actuarial valuations and need to be topped up as such at year end.

AANBEVELING

- a) Daar van die Finansiële Moniteringsverslag vir die tydperk wat op 31 October 2019 ten einde geloop het, kennis geneem word en verwys word na die burgemeesterskomiteede en die EMT vir remediërende optrede waar nodig.
- b) Daar kennis geneem word dat enige besparing op die verskeie bestedingsitems opsygesit sal word om voorsiening te maak vir 'n tekort in die voorsiening vir mediese hulp na aftrede, verlof of ander personeelvoordele, wat van aktuariële waardasies afhang en as sodanig teen die einde van die jaar aangevul moet word.

ISINDULULO

- a) Kundululwe ukuba makuqwalaselwe iNgxelo engokuBek' iLiso kwezeMali yesithuba esiphele ngomhla wama- 31 eyeDwarha 2019 ize idluliselwe kuMalungu e-Mayco nakwi-EMT ukwenzela inyathelo lolungiso, apho kuyimfuneko.
- b) Kufuneka kuqatshelwe ukuba naluphi na ulondolozo lwemali kwimibandela yenkcitho eyahlukeneyo, luyakuthi lubekelwe bucala ukuze luphendule intsilelo ngokujoliswe kobonelelo loncedo lwezamayeza kwabo sele bedla umlhalaphantsi, ubonelelo ngekhethu 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

OCTOBER 2019 (2020 M04)

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EXECUTIVE SUMMARY: CITY OF CAPE TOWN

BACKGROUND

Section 71 of the MFMA states:

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

Regulation 28 of the MBRR states:

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

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

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

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

KEY DATA: CITY OF CAPE TOWN (PAGE 4 - 27)

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

IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN (PAGE 28 – 34)

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

- **Table C1 (Page 28)** provides a high level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 29)** is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 30)** shows budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 31)** is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 32)** reflects the capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from national and provincial departments.
- **Table C6 (Page 33)** reflects the performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 34)** indicates the cash flow position and cash/cash equivalents.

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

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

Operating Budget

Operating Budget	Adjusted Budget 2019/20	YearTD budget 2019/20	YearTD actual 2019/20	YTD variance	Full Year Forecast
Total Revenue ¹ (R'Thousands)	41,038,608	13,754,835	14,416,203	661,367	40,693,980
Total Expenditure ¹ (R'Thousands)	41,896,276	12,386,840	11,906,767	(480,073)	40,566,985
Surplus/(Deficit)	(857,668)	1,367,995	2,509,435	1,141,440	126,995
¹ (excl. capital transfers and contributions)					

Capital Budget

Capital Budget	Adjusted Budget 2019/20	YearTD budget 2019/20	YearTD actual 2019/20	YTD variance	Full Year Forecast
Total Capital Expenditure (R'Thousands)	8,784,724	1,211,431	1,176,811	(34,620)	7,374,431

Financial position

Working Capital	Pre-Audited Outcomes 2018/19	Original Budget 2019/20	Adjusted budget 2019/20	YearTD actual
Cost coverage ratio³				
Cash and investments at period end less restricted cash/Monthly operating Expenditure	3.85:1	-	-	2.51:1
Liquidity				
Current Ratio (Current assets/current liabilities) ⁴	2.04	1.44	1.82	2.96
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵	1.3%	2.8%	2.8%	3.2%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	7.3%	17.8%	16.7%	16.4%
Financial Position (R'Thousands)⁷				
Total Assets	70,953,565	76,535,561	74,496,454	70,511,503
Total Liabilities	22,262,316	27,768,659	23,401,711	19,007,677
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	8,419,275	4,985,877	5,656,001	8,750,906

- Cost coverage ratio³**

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

The ratio outcome for the month under review shows that the City is within the norm of 1-3 months (MFMA Circular 71). The ratio outcome has increased from last month as a

result of an increase in cash and cash equivalents and lower than projected expenditure for the period under review.

- **Current Ratio⁴**

The 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 remains at 3 for the month under review, due to minor movements on current liabilities and current assets. This position will be monitored over the next few months.

- **Capital Charges to Operating Expenditure⁵**

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

The year-to date ratio of 3.2% is below the National Treasury norm of 6% to 8% (MFMA Circular 71). This ratio is budgeted to be below the National Treasury norm.

The ratio outcome is due to lower than projected operating expenditure performance for the period under review. It is expected that the ratio outcome will be in line with the budgeted ratio as expenditure accelerates over the remainder of the financial year.

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

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

The year to date outcome of 16.4% is slightly below the budgeted ratio of 16.7%.

- **Financial Position⁷**

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

- **Cash Flow**

The cash and cash equivalents of the City is R8 751 million as at 31 October 2019. This position is mainly due to the levels of cash that were realised in the previous financial year. It includes the reserves and commitments required to be backed by cash. The funds are invested in compliance with the MFMA and the City's Cash Management and Investment policy. The current cash position will be reviewed during the mid-year review and performance assessment process, and taken into consideration when compiling future years' budgets.

Debtors

Debtors ¹	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
R Thousands				
Water	294,694	70,739	1,955,846	2,321,279
Electricity	923,166	53,948	382,397	1,359,511
Rates	672,437	150,589	1,197,203	2,020,228
Sewerage	152,251	35,545	677,183	864,979
Refuse	110,670	34,652	496,106	641,427

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

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

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

Debtors Collection Rate % ²	Previous year 2018/19	Current year 2019/20 (Interim ratios)	12 Months moving average YTD collection ratio (Interim ratios)
Electricity	98.00%	98.98%	98.59%
Water	70.61%	105.56%	99.94%
Sewerage	87.70%	104.26%	101.89%
Refuse	92.84%	90.29%	90.59%
Rates	98.11%	95.40%	95.95%
Other	95.43%	98.33%	98.07%

²12 Months Collection Ratio. Calculated in to National Treasury Circular 71.

The 12 Months Moving Average Payment Ratio for the period ended 31 October 2019 is 97.84% as reflected in the following table.

Monthly Collection Rate	
Period	Current year
12 Months	97.84%
6 Months	97.22%
3 Months	98.18%
Monthly	99.13%

Human Resources

Human Resources	Audited Outcomes 2018/19	Original Budget 2019/20	Adjusted Budget 2019/20	YearTD actual 2019/20
Employee and Councillor remuneration (R'Thousands)	12,526,853	13,997,624	14,034,020	3,938,683
Employee Costs (Employee costs/Total Revenue - capital revenue)	30.8%	33.8%	33.7%	26.9%
Total Cost of Overtime (R'Thousands)	680,581	606,267	607,630	169,765

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	Oct-19
Filled posts - Permanent	26,646	26,478	27,091
Filled posts - Temporary	697	645	1,044
Vacant posts - Permanent	3,625	3,613	3,172
	30,968	30,736	31,307

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

The City had 3172 vacancies at 31 October 2019; 1106 positions were filled (660 internal and 446 external) with 441 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.

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

DIRECTORATE	VACANT POSTS (Permanent positions)		% of Posts Filled	Vacancy Rate
	Number of Posts	Value		
Community Services & Health	419	R162,573,323	93.25%	6.75%
Corporate Services	191	R111,706,081	89.44%	10.56%
Economic Opportunities & Asset Management	114	R49,573,971	89.13%	10.87%
Energy & Climate Change	195	R90,641,734	92.47%	7.53%
Finance	162	R65,643,854	91.20%	8.80%
Human Settlements	166	R82,204,995	81.90%	18.10%
Office of the City Manager	28	R19,576,614	87.50%	12.50%
Safety & Security	354	R131,594,330	92.70%	7.30%
Spatial Planning & Environment	86	R49,487,965	90.33%	9.67%
Transport	304	R105,610,420	84.69%	15.31%
Urban Management	46	R25,962,580	91.50%	8.50%
Water & Waste	1107	R377,739,788	86.83%	13.17%
TOTAL	3172	R1,272,315,654	89.87%	10.13%

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

DIRECTORATE	Less Than 6 Months	6 to 12 Months	1 to 2 Years	More Than 2 Years	Grand Total
Community Services & Health	307	88	23	1	419
Corporate Services	103	45	29	14	191
Economic Opportunities & Asset Management	32	45	31	6	114
Energy & Climate Change	92	48	39	16	195
Finance	87	38	28	9	162
Human Settlements	23	35	43	65	166
Office of the City Manager	11	13	3	1	28
Safety & Security	164	107	66	17	354
Spatial Planning & Environment	24	32	15	15	86
Transport	82	118	62	42	304
Urban Management	22	12	7	5	46
Water & Waste	405	316	264	122	1107
Grand Total	1352	897	610	313	3172

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

R'Thousands	Original Budget 2019/20	Adjusted Budget	YearTD actual 2019/20	YearTD budget 2019/20	YTD variance
Total Revenue (excluding capital transfers and contributions)	40,921,950	41,038,608	14,416,203	13,754,835	661,367
Total Expenditure	41,779,617	41,896,276	11,906,767	12,386,840	(480,073)
Surplus/(Deficit)	(857,667)	(857,668)	2,509,435	1,367,995	1,141,440

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	9,916,684	3,336,986	3,305,560	31,426	1.0%	9,916,685
Service charges - electricity revenue	13,623,146	13,623,146	5,170,800	4,802,435	368,366	7.67%	13,623,106
Service charges - water revenue	3,212,017	3,212,017	893,008	1,012,132	(119,124)	-11.8%	3,051,443
Service charges - sanitation revenue	1,568,599	1,568,599	450,558	494,734	(44,176)	-8.9%	1,490,169
Service charges - refuse revenue	1,286,433	1,286,433	432,309	428,811	3,498	0.8%	1,250,804
Rental of facilities and equipment	311,781	311,781	82,633	105,310	(22,677)	-21.5%	334,302
Interest earned - external investments	912,495	912,495	418,614	346,170	72,444	20.9%	913,038
Interest earned - outstanding debtors	380,814	380,814	125,999	122,923	3,076	2.5%	419,885
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,185,453	1,185,453	538,825	402,594	136,230	33.8%	1,185,001
Licences and permits	82,218	82,219	21,998	23,648	(1,651)	-7.0%	78,223
Agency services	217,672	217,672	81,460	68,557	12,903	18.8%	217,672
Transfers and subsidies	7,376,568	7,493,226	2,507,852	2,377,458	130,394	5.5%	7,377,855
Other revenue	804,335	804,335	336,066	250,758	85,307	34.0%	793,066
Gains on disposal of PPE	43,732	43,733	19,095	13,744	5,351	38.9%	42,733
Total Revenue (excluding capital transfers and contributions)	40,921,950	41,038,608	14,416,203	13,754,835	661,367	4.8%	40,693,980

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

- **Property rates (R31.4 million over)**

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

- **Service charges - electricity revenue (R368.4 million over)**

The over-recovery reflects against the 'Large Customer' (commercial customers) category (R258 million) as well as the 'Time of Use' (TOU) Tariff category (R167 million) and is due to periodic changes in consumption or the winter peak tariff seasonalisation of customers linked to these categories. The seasonalisation of the TOU tariff is not aligned to the period budget as it is wholly dependent on when customers migrate to the new tariff. Affected customers were given the option to move to the TOU tariff category but very few responded although it is the cheaper option for them. It is expected that this over-recovery will reduce as the low demand period has been reached.

- **Service charges – water revenue (R119.1 million under)**

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

- **Service charges – sanitation revenue (R44.2 million under)**

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

- **Interest earned - external investments (R72.4 million over)**

The over-recovery reflects against the following elements within this category:

- Interest Received - Short Term and Call, mainly due to higher than expected cash and investment; and
- Interest Received - Allocation to Donors, mainly due to lower than planned unspent donor fund balances to date.

- **Fines, penalties and forfeits (R136.2 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) (R133 million), due to more than planned fines issued for traffic- and various by-law offences during this period; and
- Traffic fines (paid) (R4.4 million), due to more fines paid to date as more convenient payment facilities are being made available to the public as well as the impact of fines reduced by the Courts, making it more affordable for the public to pay.

- **Transfers and subsidies (R130.4 million over)**

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

- Human Settlements, due to period budget provisions not aligned to actual spending, which is higher than planned on projects rolled over from 2018/19 as progress on site is ahead of the original construction schedule; and
- Finance, due to earlier than anticipated income realised in respect of the VAT portion on a number of USGD funded projects currently in progress.

- **Other revenue (R85.3 million over)**

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

- Recoveries of infrastructure maintenance, due to a refund from Eskom for underspending on electrification projects in the Eskom area of supply in previous years, which was funded from a national grant allocation distributed by the City.
- 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 dam;
- 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; and
- Bus fares - Transit products, due to more than planned revenue received to date.

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

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

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

Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	13,817,805	13,823,908	3,875,698	4,239,656	(363,958)	-8.6%	13,425,297
Remuneration of councillors	179,818	179,818	54,003	53,379	624	1.2%	179,818
Debt impairment	2,341,628	2,341,628	768,990	763,937	5,053	0.7%	2,360,693
Depreciation & asset impairment	3,015,086	3,015,086	969,888	981,944	(12,056)	-1.2%	2,982,701
Finance charges	790,756	790,756	253,928	255,456	(1,528)	-0.6%	754,691
Bulk purchases	10,092,601	10,092,601	3,242,133	3,299,968	(57,835)	-1.8%	9,992,601
Other materials	1,611,763	1,618,554	417,052	435,359	(18,307)	-4.2%	1,440,644
Contracted services	7,156,498	7,226,525	1,488,860	1,460,345	28,515	2.0%	6,830,743
Transfers and subsidies	446,206	473,451	155,711	160,454	(4,743)	-3.0%	463,514
Other expenditure	2,326,698	2,333,192	673,770	736,097	(62,327)	-8.5%	2,129,131
Loss on disposal of PPE	756	756	6,734	245	6,489	2648.6%	7,153
Total Expenditure	41,779,617	41,896,276	11,906,767	12,386,840	(480,073)	-3.9%	40,566,985

Reasons for major over-/under expenditure per type

- **Employee Related Costs (R363.9 million under)**

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

- **Bulk purchases (R57.8 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.

- Bulk purchases - Water, mainly on:

- Bulk water levy, due to outstanding invoices from the National Department of Water & Sanitation and lower than expected levels of consumption;
- Bulk water - Desalination, where invoices relating to temporary desalination plants are currently pending, due to verification of contract conditions by the project manager. In addition, the City is currently in a legal dispute with one of the contractors; and
- Bulk purchase - Water reclamation, due to expenditure patterns not in line with original periodic planned budget.

- **Other Expenditure (R62.3 million under)**

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

- Collection costs, due to unforeseen delays experienced during the reconciliation and vetting processes.
- Electricity, mainly due to lower than planned volumetric flows requiring transportation.
- Water research levy, due to direct alignment of the water levy with the raw water bulk purchases, which was lower than anticipated.

- Subsidy on homeowners redemption, due to misalignment of the budget provision with actuals to date on the unrealised portion of the housing fund linked to property transfers.
- Training, where dates for a number of training interventions are still being finalised with service providers.
- Insurance premiums and claims, where the premium paid is slightly lower than planned and claims are less than planned.
- Operating leases, due to misalignment of the period budget with actual expenditure trends.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 46.

Expenditure per vote (directorate)

Vote Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure by Vote							
Vote 1 - Community Services & Health	3,925,379	3,925,379	1,001,967	1,050,122	(48,155)	-4.6%	3,867,199
Vote 2 - Corporate Services	1,808,667	1,808,667	591,146	603,242	(12,096)	-2.0%	1,808,667
Vote 3 - Economic Opportunities & Asset Managemnt	1,368,210	1,368,335	418,998	418,454	544	0.1%	1,368,335
Vote 4 - Energy & Climate Change	12,060,720	12,061,417	3,813,810	3,914,573	(100,763)	-2.6%	11,961,417
Vote 5 - Finance	3,004,417	3,004,417	932,111	969,382	(37,270)	-3.8%	2,964,701
Vote 6 - Human Settlements	1,468,810	1,584,646	392,358	438,800	(46,442)	-10.6%	1,280,396
Vote 7 - Office of the City Manager	237,561	237,561	70,635	78,791	(8,156)	-10.4%	237,561
Vote 8 - Safety & Security	3,598,555	3,598,555	1,033,255	1,026,230	7,025	0.7%	3,598,555
Vote 9 - Spatial Planning & Environment	711,474	711,474	195,814	214,356	(18,542)	-8.7%	711,474
Vote 10 - Transport	3,679,302	3,679,302	932,957	850,123	82,833	9.7%	3,329,036
Vote 11 - Urban Management	1,142,379	1,142,379	245,967	247,991	(2,025)	-0.8%	1,142,379
Vote 12 - Water & Waste	8,774,142	8,774,142	2,277,750	2,574,776	(297,026)	-11.5%	8,297,265
Total Expenditure by Vote	41,779,617	41,896,276	11,906,767	12,386,841	(480,073)	-3.9%	40,566,985

Reasons for over expenditure per vote (directorate)

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

- **Economic Opportunities and Asset Management (R0.5 million over)**
 - Debt impairment, due to a journal entry on Bad Debts Written-Off Transferred to Provision still to be processed.
 - Materials R & M Material general & consumables, due to more than planned materials used for repairs and maintenance in the Fleet Management and Facilities Management departments.

The overall overspend will be addressed via the review of period budget provisions on the Labour to Operating category during the January 2020 adjustment budget process.

- **Safety & Security (R7.0 million over)**

- Employee related costs, mainly due to unplanned overtime required for 'Operation Lockdown' where law enforcement officers assisted SAPS and SANDF to stabilise dangerous areas.
- Contracted services, mainly due to more than planned security services required to secure municipal facilities against loss, vandalism and burglaries.
- Loss on disposal of PPE, due to scrapping of radios donated to neighbourhood watches in the City.

The overall overspend will be addressed via the review of period budget provisions on the Overtime category.

- **Transport (R82.8 million over)**

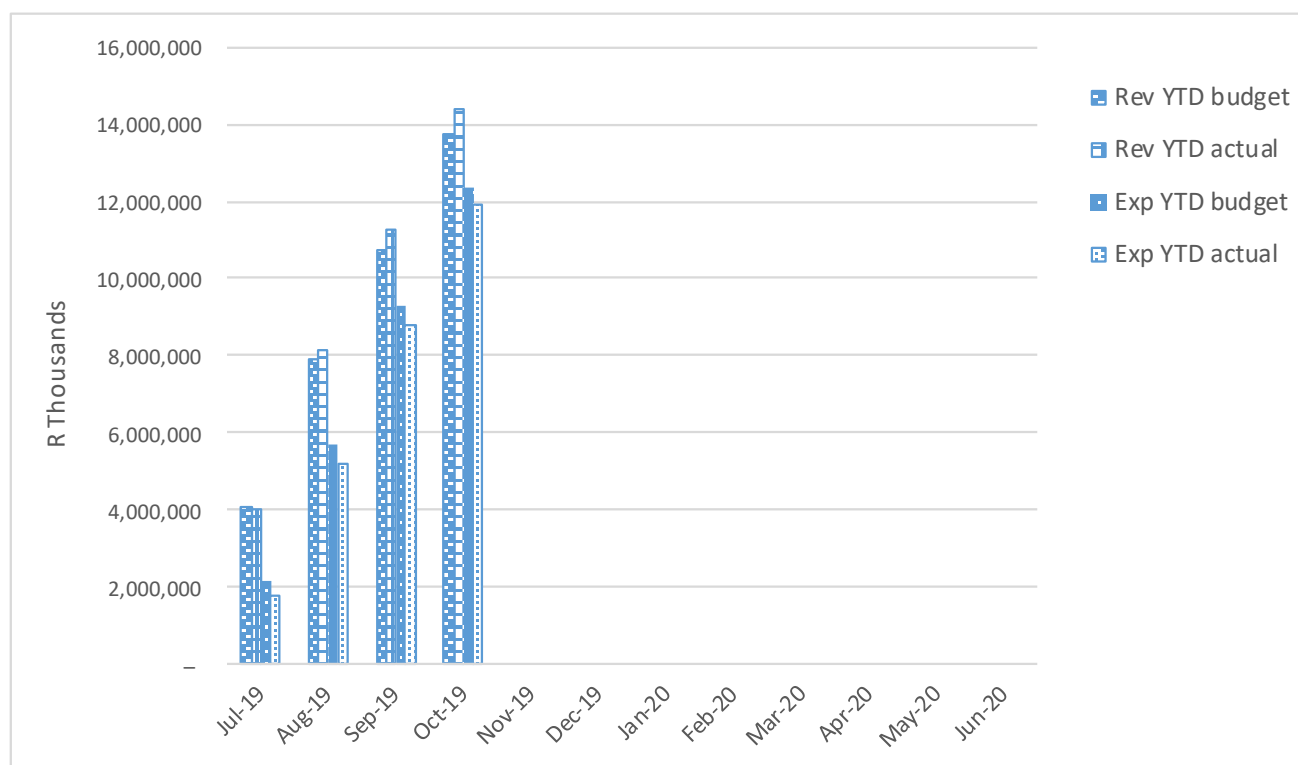
- Other materials, mainly on:
 - Fuel, due to price increases and consumption levels/requirements to date; and
 - G&D - Labour to Operating, due to the higher than planned recharge of contract law enforcement staff to the Railway Safety project.
- Contracted services, mainly on:
 - R&M Contracted Services - Buildings, where road maintenance programmes were brought forward as a term tender will expire in March 2020 resulting in misalignment of the period budget provision and actual expenditure trends;
 - G&D - Safeguard & Security, where security services at transport interchanges are co-funded, and grant funding is utilised before City funding resulting in misalignment of the period budget with actual trends; and
 - Outsourced Services - G&D, mainly on labour brokers and cleaning costs, where expenditure to date is more than planned as a transversal tender was utilised.
- Loss on disposal of PPE (over), due to the unplanned write-off of MyCiTi Busses.

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

Details on variances for expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* on page 41.

Monthly Operating Revenue and Expenditure Performance

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



CAPITAL EXPENDITURE AND FUNDING

Summary Statement of Capital Budget Performance

Vote Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Total Capital Expenditure	8,388,432	8,784,724	1,176,811	1,211,431	(34,620)	-2.9%	7,374,431
Funded by:							
National Government	2,189,348	2,189,635	268,550	340,799	(72,249)	-21.2%	1,691,234
Provincial Government	22,038	22,038	2,603	901	1,702	189.0%	21,397
Other transfers and grants	53,700	53,700	17,555	15,502	2,054	13.2%	52,300
Transfers recognised - capital	2,265,085	2,265,373	288,708	357,201	(68,493)	-19.2%	1,764,932
Borrowing *	1,091,580	1,091,580	145,872	62,994	82,878	131.6%	797,905
Internally generated funds	5,031,767	5,427,771	742,231	791,236	(49,005)	-6.2%	4,811,594
Total Capital Funding	8,388,432	8,784,724	1,176,811	1,211,431	(34,620)	-2.9%	7,374,431

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

The year-to-date spend of R1 177 million represents 13.62% (R888 million) on internally-funded projects and 12.74% (R289 million) on externally-funded projects.

The full year forecast indicates that 83.9% of the capital budget is anticipated to be spent by the end of the financial year.

Capital budget by municipal vote for 2019/20

Vote Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	366,393	23,325	40,113	(16,788)	-41.9%	355,890
Vote 2 - Corporate Services	252,050	149,863	158,194	14,497	58,631	(44,134)	-75.3%	131,955
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	393,253	33,140	25,005	8,134	32.5%	383,752
Vote 4 - Energy & Climate Change	749,456	834,094	890,899	202,014	236,784	(34,770)	-14.7%	828,074
Vote 5 - Finance	26,225	116,957	117,129	3,216	11,615	(8,399)	-72.3%	109,615
Vote 6 - Human Settlements	670,112	869,063	885,245	154,082	154,257	(175)	-0.1%	823,775
Vote 7 - Office of the City Manager	2,500	973	1,115	173	329	(156)	-47.5%	1,167
Vote 8 - Safety & Security	206,866	535,237	539,292	34,538	20,379	14,159	69.5%	530,975
Vote 9 - Spatial Planning & Environment	57,070	92,847	111,072	9,602	27,088	(17,486)	-64.6%	96,526
Vote 10 - Transport	973,584	1,326,126	1,482,117	231,932	227,194	4,738	2.1%	978,088
Vote 11 - Urban Management	22,429	122,981	123,901	4,136	2,522	1,614	64.0%	121,943
Vote 12 - Water & Waste	1,789,054	3,596,511	3,716,114	466,156	407,514	58,643	14.4%	3,012,671
Total Capital Multi-year expenditure	5,316,290	8,388,432	8,784,724	1,176,811	1,211,431	(34,620)	-2.9%	7,374,431

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

- **Corporate Services directorate (R44.1 million under)**

The directorate has a net negative variance, which was caused by the following programmes/projects:

- o Enterprise Monitoring and Management Solutions programme and Data Storage Security & Accessibility FY20: Misalignment of cash flows as progress is slower than anticipated;
- o Computers and Equipment - Replacement FY20 projects: Delays in replacement of Windows 7 devices, due to unavailability of the IT tender; and
- o ERP Business Systems programme: Rates for professional services are lower than what the market is demanding resulting in delays in appointment of the professional services.

83% spend is forecasted for the projects currently on the budget.

- **Energy & Climate Change directorate (R34.7 million under)**

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

- o Bloemhof Network Control Centre: A deviation report for the payment of outstanding invoices and the final account was prepared and submitted to BAC for approval in November 2019. Outstanding payments will be made to the contractor on approval of the deviation report.
- o Blue Downs Streetlighting Depot: Contractor is 35 days behind schedule due to the failure to appoint sub-contractors to commence with the necessary construction work on site in the various areas.

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

- **Water & Waste directorate:**

- **Solid Waste Management department (R97.4 million under)**

The department has a net negative variance, which was caused by the following programmes/projects:

- o Hanover Park Depot Upgrade: Delays experienced, due to clarification required from bidders regarding compliance (local content, sub-contracting, etc.) and arithmetical errors. Design phase has been completed. The construction tender was advertised on 5 April 2019, with a closing date of 13 May 2019. The bid evaluation process concluded on 24 October 2019 with a due diligence audit conducted on the recommended bidder. The anticipated site handover will take place in January 2020.
- o New Prince George Drop-off: Initial delays were as a result of the lengthy procurement process including legal consideration of objection to fencing specification. Final design was completed. Procurement is currently in the Bid Evaluation Committee process. It is anticipated that construction will start in January 2020. Professional services tender 420C/2014/15 ended on 1 October 2019 with replacement tender 217C/2018/19 awarded and appeal against the tender withdrawn. The report for the award of the construction tender 310Q/2018/19 was submitted to BAC in October 2019.
- o Retreat Drop-off Upgrade Waste Minimisation: Construction tender 65Q/2017/18 commenced in November 2018 with an anticipated completion date in January 2020. The contractor is currently running behind schedule as a result of insufficient resources but has confirmed that the work will be completed on time.
- o Vissershok - LFG Infrastructure to Flaring: There were initial delays in the award of the consultant tender as a result of an appeal linked to the professional services tender 217C. Anticipated construction commencement is November 2019 with a 12-month construction period.
- o Scottsdale Depot Upgrade: Construction commenced in May 2019 as a result of initial delays with guarantees, construction permits and building plan approval. Construction to be completed in May 2020.
- o Coastal Park - Design and develop (MRF): Delays are as a result of an appeal that was upheld. It is anticipated that the construction portion of the project will now only commence in the 2020/21 financial year.

74% spend is forecasted for the projects currently on the budget.

- **Water & Sanitation Management department (R156.1 million over)**

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

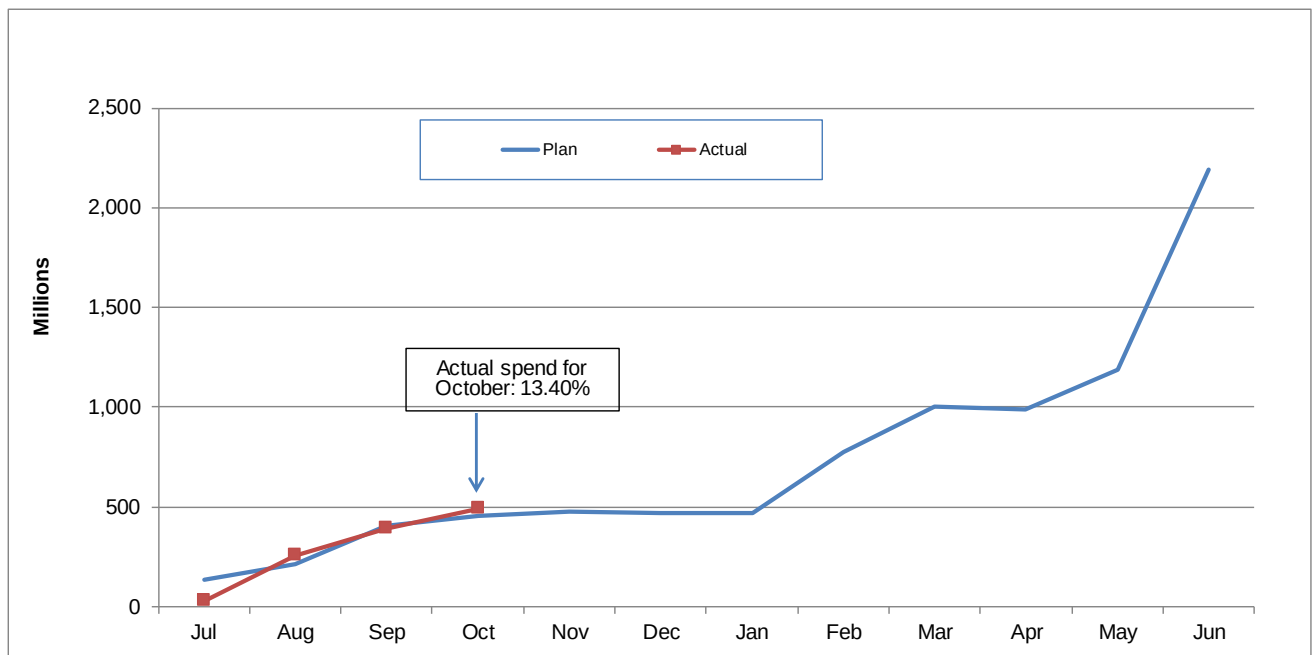
- o Fisantekraal Waste Water Treatment Works;
- o Table Mountain Group Aquifer;
- o Cape Flats Aquifer; and
- o Zandvliet Waste Water Treatment Works: Primary Treatment and Sludge.

83% 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 48.

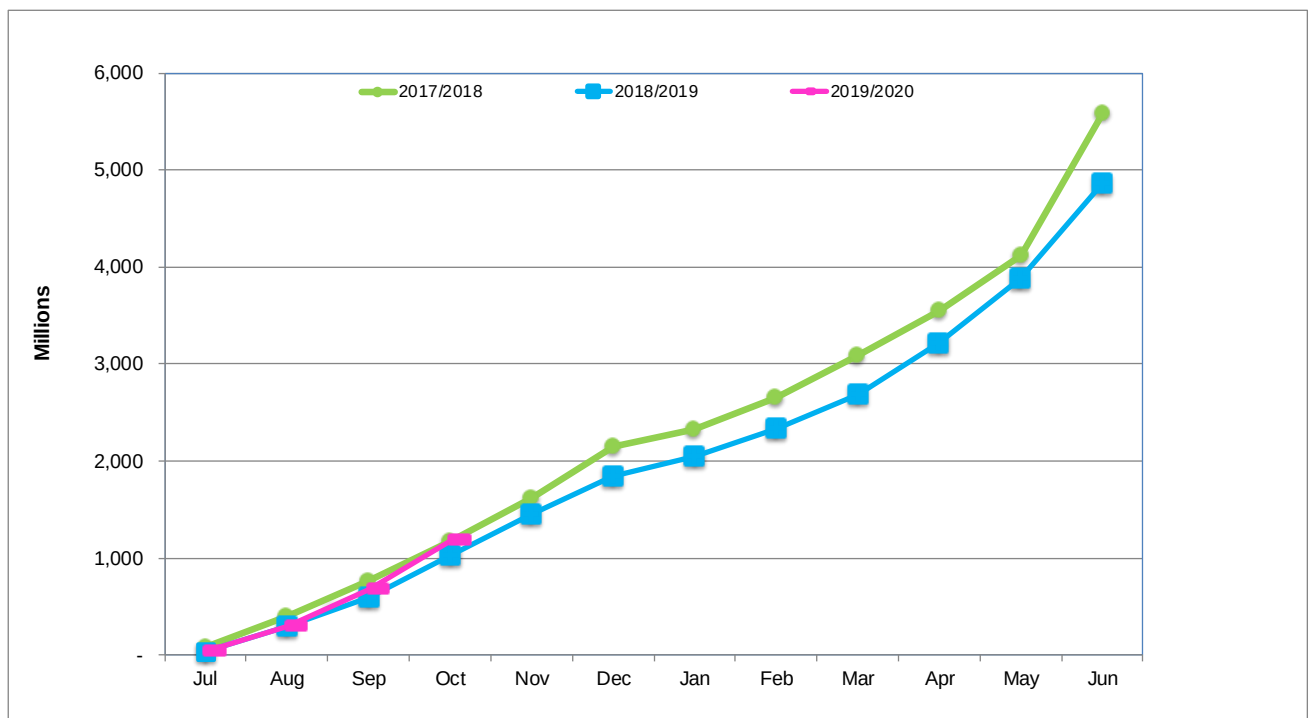
Monthly capital expenditure

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



Capital expenditure trend over the current- and past two years

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



Status of certain major capital programmes/projects in the City

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Facilities Management Infrastructure	82,271,471	671,472	979,309.48	307,837.48	Construction on this project has commenced with some work being completed earlier than anticipated. Awaiting additional quotations before balance of orders can be placed.
Plant & Vehicles: Replacement	140,000,000	-	147,499.00	147,499.00	The project is on schedule and in the execution phase. Orders for long lead time vehicles were placed in August 2019 and orders for short lead time vehicles are currently being processed.
Upgrading Solid Waste facilities	120,485,472	38,927,998	11,715,674.65	-27,212,323.35	Anticipated completion end November 2019. Contractor currently underperforming as the contract is in penalties. Deviation and condonation report approved at BAC; awaiting final approval for extension of time to complete the works.
Replace & Upgr Sewer City wide	77,100,000	2,550,000	9,539,928.44	6,989,928.44	Project consists of various minor works of which some are ahead of plan due to good contractor performance.
Upgrading of drop-off facilities	86,279,939	19,046,664	14,029,832.08	-5,016,831.92	Construction tender 70Q/2018/19 commenced mid-June 2019 and is progressing satisfactorily. Anticipated completion period is 12 months. Following up with contractor for invoice of R2 million for work done in October 2019. Extension of time has been granted due to inclement weather resulting in a portion of the project being re-phased to the 2020/21 financial year.
IRT Phase 2 A	359,850,000	54,050,000	32,401,615.11	-21,648,384.89	Final work currently underway for the Eskom electrical connection and on-site landscaping. The variance is due to delays in Eskom connection, internal lighting required on completion of works and more accurate reflection of work to be done during the defects liability period.
Non-Motorised Transport Programme	136,750,000	25,915,000	16,380,026.28	-9,534,973.72	Tender for Grassy Park NMT project was cancelled in March 2019. This cancellation was objected to by one of the tenderers with the objection being upheld. The City's Legal Services department will approach the courts to review this decision. It might therefore be possible to proceed with the contract award in the new calendar year, but a budget reduction will be required. A prolonged tender evaluation process has delayed the commencement of the Inner City NMT project, which is now anticipated to start in January 2020.
Metro Roads: Reconstruction	55,898,047	6,800,000	14,400,844.11	7,600,844.11	The positive variance is due to projects being implemented earlier than anticipated because of the imminent expiry of the relevant term tender.
Urbanisation: Backyards/Infrm Settl Upgr	87,595,899	22,845,899	27,857,829.93	5,011,930.93	Project ahead of schedule due to good contractor performance.
Asset Management Programme	99,879,009	2,758,680	35,305,757.08	32,547,077.08	Cash flows are misaligned. Budget to be utilised for contractor- and consultant fees. A portion of the budget has been committed. Work on staircases in Pelican- and Howick flats in Hanover Park have ceased, due to tenant and community disruptions making it too dangerous to continue with the work. The contractor is pulling out of Hanover Park and requires the City to intervene. Emergency staircase replacements for some flats in Heideveld have achieved practical completion and final completion has been achieved in Ravensmead. In Manenberg, the fabrication of 3 steel staircases commenced on the double storey pilot staircase. The first staircase was installed in October 2019.

Table continues on next page.

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

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
System Equipment Replacement: East	182,000,000	65,180,000	72,581,840	7,401,840	The programme is ahead of schedule due to satisfactory contractor performance on the following projects: 1. System Equip Repl: North Area C FY20; 2. System Equip Repl: East Area N FY20; and 3. System Equip Repl: South Area C FY20.
Electricity Facilities	50,996,541	18,258,205	8,616,476	-9,641,729	The programme is behind schedule as a result of community protest action, vandalism, stolen equipment and the failure to appoint sub-contractors to commence with the necessary construction work on the following projects: 1. Hout Bay LV Depot; and 2. Blue Downs Streetlighting Depot.
Electrification	55,521,000	4,550,000	1,882,626	-2,667,374	There are delays with the final wayleave before Shukushukuma project can be handed over for implementation, however, the design- and cost review is currently underway. The wayleave delay has been escalated to management. The last two pockets of the Mfuleni projects are continuing as part of the Mfuleni rollout from the 2018/19 financial year but there were some delays however, both pockets should be completed by December 2019. The Nomzamo project is continuing with less community interference and contractor delays.
MV System Infrastructure	90,000,000	24,502,793	12,188,415	-12,314,378	Delays in the awarding of the building- and switchgear tenders, as well as the unavailability of MV joints resulted in delays on the following projects: 1. MV Sys Infra: North Area N FY20; 2. MV Sys Infra: South Area S FY20; 3. MV Sys Infra: South Area C FY20; 4. MV Sys Infra: East Area N FY20; and 5. MV Sys Infra: East Area C FY20.
	1,624,627,378	286,056,711	258,027,673	-28,029,038	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

For the month under review, the cash and cash equivalents amounted to R8 750 million. This position is mainly due to the levels of cash realised in the 2018/19 financial year. The current cash position will be reviewed during the mid-year review and performance assessment, and taken into consideration when compiling future years' budgets.

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

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

Item	Previous Month	Current Month
R'Thousands		
Closing Cash Balance	16,489,155	16,568,183
Unspent Conditional Grants	1,843,671	1,451,261
Housing Development	390,772	395,868
MTAB	18,493	18,597
Trust Funds	850	855
Restricted cash	2,253,786	1,866,581
Insurance reserves	503,133	504,833
CRR	3,987,341	3,879,836
Commitments	1,073,017	1,566,027
TOTAL	7,817,277	7,817,277
TOTAL Cash and Cash Equivalents	8,671,878	8,750,906

*Current month restated with the adjusted budget

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

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 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	7,493,227	415,486	372,962	42,524	11.4%	7,493,227
Total capital expenditure of Transfers and Grants	2,265,085	2,265,373	288,708	357,201	(68,492)	-19.2%	1,764,932
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	9,641,654	9,758,600	704,194	730,163	(25,968)	-3.6%	9,258,159

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	242,445	303	458	(84)	–	–	(9)	2,724	245,836

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

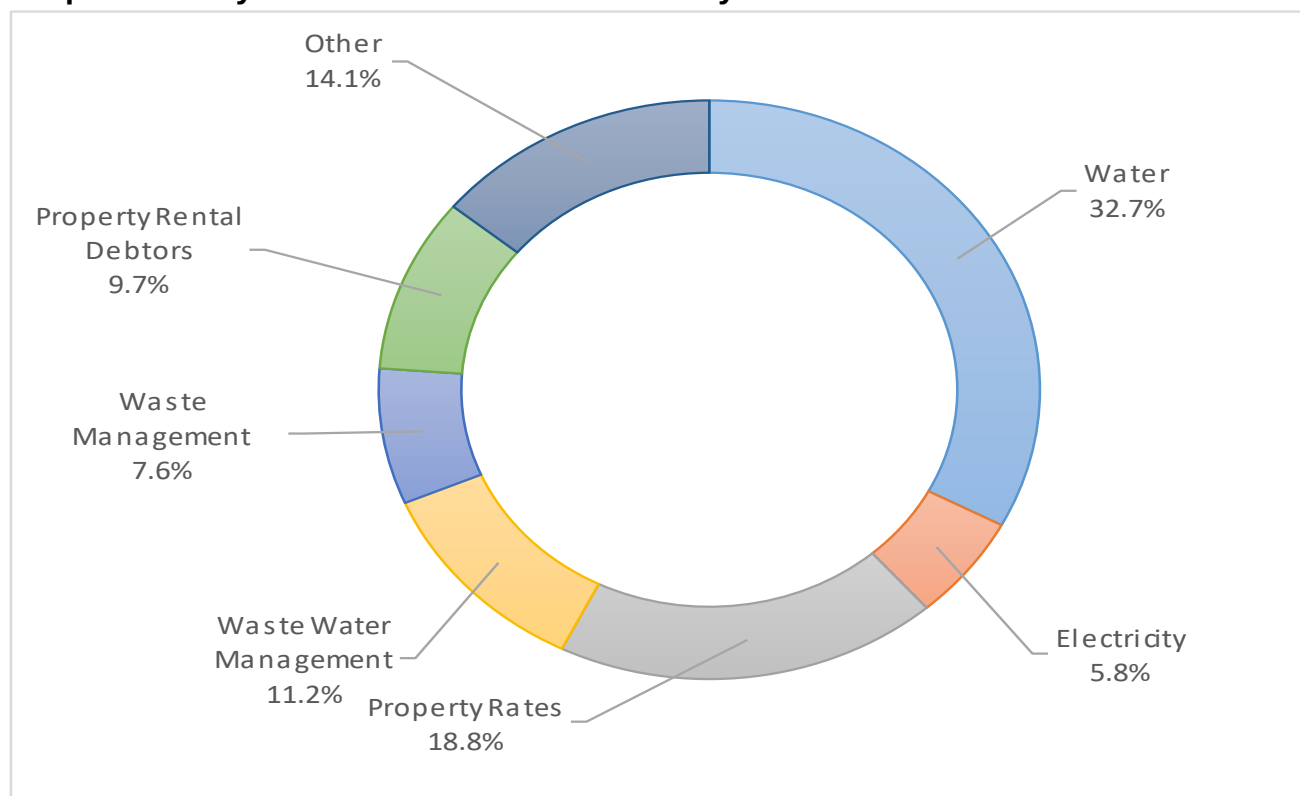
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

DEBTORS

Debtors Age Analysis

Description	Budget Year 2019/20								
	0-30 Days		31-60 Days		61-90 Days		Total over 90 days		Total
	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands
Total By Income Source	2,271,785	26.5%	348,053	4.1%	(36,858)	-0.4%	5,978,095	69.8%	8,561,075
2018/19 - totals only	2,913,146	28.5%	530,666	5.2%	214,976	2.1%	6,558,780	64.2%	10,217,569
Movement	(641,361)		(182,613)		(251,835)		(580,686)		(1,656,494)
% Increase/(Decrease) year on year		-22.0%		-34.4%		-117.1%		-8.9%	-16.21%

Graphical Analysis of debtors older than 90 days



Top 10 Commercial debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Cape Peninsula University of Technology	R31,206,313.05	R1,172,046.14	R1,106,222.96	R2,798,516.86	R0.00	-R1,555.63	R0.00	R26,131,082.72	R0.00	The arrears relate to Rates billed from 2016 to February 2019. There is a valuation objection pending with an active instalment plan arrangement, which is being adhered to.
Church Methodist	R25,065,219.69	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R3,476,021.22	R21,589,198.47	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 property transfers in adherence to approved policies. The Water & Sanitation Management department is in the process of obtaining actual readings for the account to be adjusted accordingly. The Valuations department will correct the municipal property value (as per General Valuation 2018) through the appropriate processes. Interest was reversed and an interest lock activated to control further accumulation of debt. There are active discussions and investigations on the best processes to effectively assist and resolve all issues relating to the property.
Basfour 2295 (Proprietary) Limited	R20,352,305.41	R1,694,618.66	R0.00	R1,931,797.23	R1,631,706.98	R15,097,213.54	R0.00	-R1,514.00	-R1,517.00	The debtor has renewed the payment arrangements until February 2020.
Cornucopia Trust	R13,034,582.52	R0.00	R157.40	R1,688,553.74	R1,233,269.31	R1,372,828.29	R0.00	R5,228,039.50	R0.00	The debtor has renewed the payment arrangements until February 2020.
Moslem Cemetery Board Trustees	R13,025,207.90	R3,473.45	R3,684.81	R3,870.63	R3,803.67	R0.00	R0.00	R523,893.17	R12,486,482.17	The cemetery is owned by a NPO that is struggling to manage administration and funding of similar cemeteries. The decision for rates revaluation of cemeteries is being reviewed by the City's delegated authority.

Table continues on next page.

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

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Mitchells Plain Foundation / Beacon Valley Frail Care Centre	R 11,782,965.15	R 99,559.64	R 99,686.05	R 84,337.60	R 156,465.99	R 169,776.61	R 169,776.61	R 2,189,728.95	R 8,823,040.05	The Department of Social Development has confirmed the status change of this organisation to 'Beaconvale Community Frail Care Centre'. The City has requested proof of this change from the organisation in order to assist with a portion of the rates rebates.
Cornucopia Trust	R 11,777,141.78	R 1,693,138.02	R 0.00	R 1,688,553.74	R 1,233,269.31	R 1,215,533.63	R 0.00	R 5,946,647.08	R 0.00	There is an active instalment plan arrangement to be settled by January 2020 pending the outcome of the valuation objection.
Zonnebloem College	R 11,004,181.31	R 98,639.41	R 102,353.14	R 113,438.14	R 3,758.32	R 0.00	R 189,966.43	R 720,517.15	R 9,775,508.72	The Trust experienced challenges while registering for NPO status at SARS. The Trust is in the process of applying for a property tariff change as the property belongs to the Anglican Church. Monthly payment arrangements are being adhered to and will be renewed in January 2020.
Proxa	R 10,236,535.11	R 4,844.72	R 0.00	R 0.00	R 0.00	R 0.00	R 77,442.57	R 10,154,247.82	R 0.00	The account is a sundry charge for electricity recovery costs at a desalination plant on Monwabisi Beach. Payment arrangements are active and up-to-date.
Myriad Trust	R 9,815,529.31	R 1,018,136.36	R 1,024,392.56	R 1,050,586.09	R 941,332.89	R 22,458.32	R 886,475.86	R 4,368,140.50	R 504,006.73	The debtor has submitted an undertaking to settle the outstanding debt by December 2019.

Top 10 Commercial debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	CIDS	SECD	Sundries	TOTAL
Cape Peninsula University of Technology	R 0.00	R 0.00	R 204,631.20	R 769,760.91	R 0.00	R 30,233,476.57	R 0.00	-R 1,555.63	R 0.00	R 31,206,313.05
Church Methodist	R 23.66	R 0.00	R 25,002,715.34	R 62,480.69	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 25,065,219.69
Basfour 2295 (Proprietary) Limited	R 15,097,213.54	R 0.00	R 392,951.66	R 399,804.18	R 0.00	R 3,704,828.46	R 760,538.57	-R 3,031.00	R 0.00	R 20,352,305.41
Cornucopia Trust	R 1,000,000.00	R 12,034,582.52	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 13,034,582.52
Moslem Cemetery Board Trustees	R 7,138.85	R 1,719.26	R 4,331.25	R 250,040.50	R 50,001.15	R 12,576,871.02	R 0.00	R 0.00	R 135,105.87	R 13,025,207.90
Mitchells Plain Foundation / Beacon Valley Frail Care Centre	R 12,985.34	R 4,736,300.45	R 2,608,479.23	R 1,926,355.97	R 452,556.43	R 2,046,287.73	R 0.00	R 0.00	R 0.00	R 11,782,965.15
Cornucopia Trust	R 1,000,000.00	R 0.00	R 720,249.32	R 578,260.56	R 0.00	R 7,595,398.60	R 1,883,990.30	-R 757.00	R 0.00	R 11,777,141.78
Zonnebloem College	R 31,108.68	R 0.00	R 692,822.20	R 609,414.93	R 63,330.38	R 9,584,153.88	R 0.00	R 0.00	R 23,351.24	R 11,004,181.31
Proxa	R 0.00	R 0.00	R 10,236,535.11	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 10,236,535.11
Myriad Trust	R 9.36	R 10,300,019.95	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 484,500.00	R 0.00	R 9,815,529.31

Top 10 Residential debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Amakhaya Ngoku	R14,613,662.71	R186,162.84	R216,025.39	R212,842.38	R190,712.37	R146,956.96	R159,023.37	R1,878,598.77	R11,623,340.63	This is an unregistered individual unit ownership complex with no formal body corporate. The appointed board is not performing its role effectively. In order to manage and control further accumulation of debt, the water pressure was reduced to manage consumption as well as to reduce water losses/wastage. Meetings are scheduled with the City's Human Settlements department as the land belongs to the City. A Dunning Lock has been extended until 31 January 2020.
Ndabeni Communal Property Trust	R5,891,451.09	R90,184.80	R89,443.99	R100,622.79	R93,066.46	R18,136.06	R192,740.51	R724,937.56	R4,582,318.92	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 an approved application for funding by the Rural Development department. The City's attorneys are monitoring a provisional sequestration application against the entity, which has been opposed by the Trustees, due to awaited results on expected funding. A meeting with relevant stakeholders will be scheduled to discuss the way forward.
Body Corp Sandpiper Mansions	R4,596,367.55	R44,780.85	R44,573.09	R60,565.86	R95,469.46	R100,454.87	R85,511.20	R413,078.06	R3,751,934.16	The body corporate has installed individual water meters for each unit. An arrangement was entered into between the City and the debtor, however, there has been insufficient payments since April 2019. Individual property units are under assessment for possible water billing adjustments if the properties are under R400 000 in value as per the Water & Sanitation regulatory processes.
Friends of Bathandwa Trust	R4,473,875.20	R63,732.32	R70,995.95	R74,682.10	R67,368.33	R65,663.80	R391,108.46	R506,005.77	R3,234,318.47	The property is operating as a crèche as well as a community organisation. According to the trustees, the crèche is occupying the property illegally, however, the crèche claims to have legal documents allowing them to occupy and utilise the property. The City previously requested all relevant documentation to no avail. Summonses were issued and successfully delivered and an instruction has been given to the City's appointed attorney to proceed with the judgement phase. An inspector from the Environmental Health department is to investigate and report on a holistic approach for the use of the property.
Silvermist Mountain Lodge Body Corporate	R4,096,660.37	R125,675.64	R146,278.35	R141,962.57	R94,404.30	R84,442.37	R94,402.11	R3,409,495.03	R0.00	Investigations to ascertain the cause of the high electricity and water consumption/billing are underway while the current account payments continue being maintained. An Interdict/Spoliation Application lock is active until 31 December 2019. The specific amount of rates and taxes that needs to be reversed has been determined and requires approval by the Director: Revenue.

Table continues on next page.

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

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Park Road Place	R3,523,657.19	R23,340.61	R49,576.88	R44,375.33	R59,203.05	R62,369.21	R41,058.39	R335,494.90	R2,908,238.82	This debtor is disputing the water charges and has applied for a meter test. The interim payment arrangement continues while the dispute is being addressed. The delegated authority from the Water & Sanitation Management department is expected to handle the matter to resolve this dispute.
Bangikaya Lolo	R3,065,817.73	R21,549.13	R28,461.00	R37,257.14	R35,450.54	R37,476.83	R36,603.42	R393,263.84	R2,478,620.44	There are pending water adjustments on the account as a result of the replacement of a faulty meter with a Water Management Device (WMD), which was set to 350kl per day.
Karbonkelberg Flats Body Corporate	R2,244,850.16	R28,741.58	R28,461.00	R49,815.96	R101,993.14	R49,957.56	R72,133.64	R450,196.59	R1,463,550.69	The high water consumption is as a result of a bulk meter supplying the property and the community. The valuation of the property units is to be assessed to determine if they cannot benefit from allowances made for properties valued below R400 000 as per the Water & Sanitation Management department's regulatory processes. Technical assistance by the Water & Sanitation Management department will be facilitated to curb any excessive usage in future.
Mary Jane Vaas	R2,132,884.72	R11,738.96	R14,811.27	R14,759.95	R14,291.80	R14,337.45	R13,838.64	R97,119.41	R1,951,987.24	The property is a deceased estate with no executor but was used as a crèche at some stage. A joint inspection by a Health Inspector and a Law Enforcement officer was done as the area was deemed volatile. The findings from the site visit is that the crèche no longer exists and the water was therefore disconnected.
First on Forest Body Corporate	R2,125,157.44	R58,429.56	R0.00	R153,075.37	R90,932.67	R67,644.31	R87,158.55	R1,337,869.53	R330,047.45	Replacement of a faulty water meter has led to an arrangement to settle the debt. The Water & Sanitation Management department still has to finalise the process with pending account adjustments.

Top 10 Residential debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	SECD	Sundries	TOTAL
Amakhaya Ngoku	R 452.10	R 0.00	R 6,828,102.27	R 6,822,879.34	R 964,437.18	R 0.00	-R 2,208.18	R 0.00	R 14,613,662.71
Ndabeni Communal Property Trust	R 10,866.78	R 0.00	R 5,657.99	R 5,657.99	R 5,380.90	R 5,331,941.37	R 0.00	R 531,946.06	R 5,891,451.09
Body Corp Sandpiper Mansions	R 208.75	R 0.00	R 2,157,916.86	R 2,105,607.86	R 332,634.08	R 0.00	R 0.00	R 0.00	R 4,596,367.55
Friends of Bathandwa Trust	R 112.77	R 0.00	R 4,118,917.18	R 323,522.67	R 9,472.48	R 21,850.10	R 0.00	R 0.00	R 4,473,875.20
Silvermist Mountain Lodge Body Corporate	R 18.24	R 3,626,822.84	R 354,584.94	R 0.00	R 15,334.35	R 99,900.00	R 0.00	R 0.00	R 4,096,660.37
Park Road Place	R 9.48	R 0.00	R 2,619,726.65	R 845,684.03	R 58,237.03	R 0.00	R 0.00	R 0.00	R 3,523,657.19
Bangikaya Lolo	R 753.30	R 0.00	R 2,976,011.51	R 89,052.92	R 0.00	R 0.00	R 0.00	R 0.00	R 3,065,817.73
Karbonkelberg Flats Body Corporate	R 353.81	R 0.00	R 1,304,160.01	R 871,015.44	R 69,320.90	R 0.00	R 0.00	R 0.00	R 2,244,850.16
Mary Jane Vaas	R 12,029.20	R 0.00	R 1,980,107.47	R 79,515.63	R 25,191.27	R 33,604.32	R 0.00	R 2,436.83	R 2,132,884.72
First on Forest Body Corporate	R 0.00	R 0.00	R 912,697.01	R 1,103,375.73	R 109,084.70	R 0.00	R 0.00	R 0.00	R 2,125,157.44

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	9,536,185	9,916,685	9,916,684	3,336,986	3,305,560	31,426	1.0%	9,916,685
Service charges	18,907,828	19,690,195	19,690,196	6,946,674	6,738,111	208,563	3.1%	19,415,521
Investment revenue	1,122,065	912,495	912,495	418,614	346,170	72,444	20.9%	913,038
Transfers and subsidies	7,049,218	7,376,568	7,493,226	2,507,852	2,377,458	130,394	5.5%	7,377,855
Other own revenue	3,575,074	3,026,006	3,026,006	1,206,075	987,536	218,540	22.1%	3,070,882
Total Revenue (excluding capital transfers and contributions)	40,190,370	40,921,950	41,038,608	14,416,203	13,754,835	661,367	4.8%	40,693,980
Employee costs	12,365,555	13,817,805	13,823,908	3,875,698	4,239,656	(363,958)	-8.6%	13,425,297
Remuneration of Councillors	161,297	179,818	179,818	54,003	53,379	624	1.2%	179,818
Depreciation & asset impairment	2,832,012	3,015,086	3,015,086	969,888	981,944	(12,056)	-1.2%	2,982,701
Finance charges	833,211	790,756	790,756	253,928	255,456	(1,528)	-0.6%	754,691
Materials and bulk purchases	9,937,128	11,704,364	11,711,156	3,659,185	3,735,327	(76,142)	-2.0%	11,433,245
Transfers and subsidies	391,968	446,206	473,451	155,711	160,454	(4,743)	-3.0%	463,514
Other expenditure	9,557,855	11,825,581	11,902,101	2,938,354	2,960,624	(22,270)	-0.8%	11,327,719
Total Expenditure	36,079,026	41,779,617	41,896,276	11,906,767	12,386,840	(480,073)	-3.9%	40,566,985
Surplus/(Deficit)	4,111,344	(857,667)	(857,668)	2,509,435	1,367,995	1,141,440	83.4%	126,995
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,211,673	273,153	338,072	(64,919)	-19.2%	2,006,106
Contributions & Contributed assets	52,664	53,700	53,700	17,566	15,502	2,064	13.3%	53,700
Surplus/(Deficit) after capital transfers & contributions	6,242,068	1,407,418	1,407,705	2,800,154	1,721,568	1,078,586	62.7%	2,186,801
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6,242,068	1,407,418	1,407,705	2,800,154	1,721,568	1,078,586	62.7%	2,186,801
Capital expenditure & funds sources								
Capital expenditure	5,316,290	8,388,432	8,784,724	1,176,811	1,211,431	(34,620)	-2.9%	7,374,431
Capital transfers recognised	2,119,370	2,265,085	2,265,373	288,708	357,201	(68,493)	-19.2%	1,764,932
Borrowing	388,077	1,091,580	1,091,580	145,872	62,994	82,878	131.6%	797,905
Internally generated funds	2,808,842	5,031,767	5,427,771	742,231	791,236	(49,005)	-6.2%	4,811,594
Total sources of capital funds	5,316,290	8,388,432	8,784,724	1,176,811	1,211,431	(34,620)	-2.9%	7,374,431
Financial position								
Total current assets	18,597,563	18,469,328	15,471,870	17,560,223				15,471,870
Total non current assets	52,356,002	58,066,233	59,024,584	52,951,280				59,024,584
Total current liabilities	9,114,291	12,857,487	8,490,539	5,931,828				8,490,539
Total non current liabilities	13,148,025	14,911,172	14,911,172	13,075,849				14,911,172
Community wealth/Equity	48,691,250	48,766,902	51,094,743	51,503,826				51,094,743
Cash flows								
Net cash from (used) operating	9,246,334	4,563,204	4,563,492	2,205,336	1,642,757	(562,579)	-34.2%	4,563,492
Net cash from (used) investing	(6,170,498)	(7,718,788)	(8,075,450)	(1,744,224)	(2,654,897)	(910,672)	34.3%	(8,075,450)
Net cash from (used) financing	(143,179)	748,685	748,685	(129,481)	(129,481)	-	-	748,685
Cash/cash equivalents at the month/year end	8,419,275	4,985,877	5,656,001	8,750,906	7,277,655	(1,473,251)	-20.2%	5,656,001
Debtors & creditors analysis								
	0-30 Days	31-60 Days	61-90 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	2,271,785	348,053	(36,858)	164,462	226,902	943,286	4,465,810	8,561,075
Creditors Age Analysis								
Total Creditors	242,445	303	458	-	-	(9)	2,724	245,836

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

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
Governance and administration	15,443,185	15,376,936	15,376,950	5,291,372	5,159,528	131,843	2.6%	15,405,246
Executive and council	1,085	299	299	66	87	(20)	-23.6%	299
Finance and administration	15,442,092	15,376,634	15,376,648	5,291,297	5,159,445	131,852	2.6%	15,404,944
Internal audit	8	3	3	9	(3)	12	-402.6%	3
Community and public safety	3,321,949	3,278,566	3,394,402	1,065,691	852,582	213,110	25.0%	3,382,590
Community and social services	133,503	125,649	125,649	26,954	29,159	(2,205)	-7.6%	123,137
Sport and recreation	88,066	63,591	63,591	12,660	14,131	(1,471)	-10.4%	158,775
Public safety	1,397,410	1,238,308	1,238,308	558,488	418,087	140,402	33.6%	1,238,308
Housing	1,305,811	1,374,066	1,489,902	361,135	265,292	95,843	36.1%	1,386,919
Health	397,158	476,952	476,952	106,453	125,913	(19,460)	-15.5%	475,452
Economic and environmental services	1,820,674	2,297,417	2,297,692	487,614	492,645	(5,031)	-1.0%	1,991,525
Planning and development	361,835	450,811	450,811	130,599	131,105	(506)	-0.4%	450,811
Road transport	1,435,992	1,831,775	1,832,049	355,089	360,303	(5,215)	-1.4%	1,525,882
Environmental protection	22,848	14,831	14,831	1,927	1,237	690	55.8%	14,831
Trading services	21,732,550	22,228,113	22,228,810	7,859,211	7,600,396	258,815	3.4%	21,968,299
Energy sources	13,551,701	14,080,480	14,081,178	5,382,012	4,957,060	424,952	8.6%	14,081,178
Water management	4,539,934	4,468,355	4,468,354	1,356,641	1,488,931	(132,290)	-8.9%	3,508,706
Waste water management	2,061,455	1,956,104	1,956,104	501,223	545,417	(44,194)	-8.1%	1,858,302
Waste management	1,579,460	1,723,174	1,723,174	619,335	608,989	10,346	1.7%	2,520,112
Other	2,736	6,002	6,127	3,033	3,257	(224)	-6.9%	6,127
Total Revenue - Functional	42,321,094	43,187,035	43,303,982	14,706,922	14,108,409	598,513	4.2%	42,753,786
Expenditure - Functional								
Governance and administration	8,078,174	8,994,792	8,972,174	2,458,565	2,665,140	(206,575)	-7.8%	8,859,790
Executive and council	427,984	535,009	534,805	151,946	155,960	(4,014)	-2.6%	534,805
Finance and administration	7,607,324	8,413,698	8,393,287	2,291,560	2,495,494	(203,933)	-8.2%	8,280,902
Internal audit	42,866	46,085	44,083	15,059	13,686	1,373	10.0%	44,083
Community and public safety	7,347,035	7,785,248	7,921,409	2,251,531	2,316,264	(64,732)	-2.8%	7,587,112
Community and social services	905,997	971,924	972,402	259,412	288,877	(29,465)	-10.2%	941,916
Sport and recreation	1,192,184	1,114,871	1,122,105	335,735	327,221	8,515	2.6%	1,127,350
Public safety	2,903,921	2,910,539	2,923,228	893,662	885,874	7,789	0.9%	2,923,228
Housing	1,173,517	1,480,067	1,595,903	392,316	439,615	(47,299)	-10.8%	1,291,292
Health	1,171,416	1,307,848	1,307,772	370,405	374,677	(4,272)	-1.1%	1,303,325
Economic and environmental services	4,414,880	5,277,186	5,276,609	1,371,098	1,312,254	58,844	4.5%	4,950,271
Planning and development	1,028,431	1,511,371	1,505,736	392,733	422,249	(29,516)	-7.0%	1,504,849
Road transport	3,238,984	3,607,973	3,609,128	936,373	846,228	90,145	10.7%	3,284,906
Environmental protection	147,465	157,842	161,745	41,993	43,777	(1,784)	-4.1%	160,515
Trading services	16,131,637	19,596,544	19,599,968	5,803,605	6,071,926	(268,321)	-4.4%	19,043,699
Energy sources	10,058,040	11,596,405	11,598,992	3,716,703	3,767,702	(50,999)	-1.4%	11,498,992
Water management	2,661,718	3,747,227	3,746,866	1,001,820	1,127,762	(125,943)	-11.2%	3,498,932
Waste water management	1,546,091	2,049,818	2,051,017	532,612	565,201	(32,589)	-5.8%	1,858,154
Waste management	1,865,788	2,203,094	2,203,093	552,470	611,261	(58,791)	-9.6%	2,187,622
Other	107,300	125,847	126,114	21,967	21,258	709	3.3%	126,114
Total Expenditure - Functional	36,079,026	41,779,617	41,896,275	11,906,766	12,386,841	(480,075)	-3.9%	40,566,985
Surplus/ (Deficit) for the year	6,242,068	1,407,418	1,407,707	2,800,155	1,721,568	1,078,587	62.7%	2,186,801

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

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

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

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

Vote Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	920,099	974,189	974,189	241,181	264,203	(23,021)	-8.7%	962,389
Vote 2 - Corporate Services	69,717	71,523	71,523	19,948	24,501	(4,553)	-18.6%	71,567
Vote 3 - Economic Opportunities & Asset Managemnt	282,742	181,445	181,570	71,691	62,549	9,142	14.6%	211,935
Vote 4 - Energy & Climate Change	13,350,399	13,874,705	13,875,403	5,296,264	4,871,309	424,955	8.7%	13,875,403
Vote 5 - Finance	15,957,830	16,196,525	16,196,538	5,730,926	5,585,600	145,327	2.6%	16,198,511
Vote 6 - Human Settlements	1,185,791	1,249,070	1,364,906	309,056	213,210	95,846	45.0%	1,364,906
Vote 7 - Office of the City Manager	164	6	6	36	(2)	38	-2501.5%	6
Vote 8 - Safety & Security	1,431,606	1,291,229	1,291,229	571,660	430,318	141,342	32.8%	1,291,229
Vote 9 - Spatial Planning & Environment	152,894	166,410	166,410	48,426	52,559	(4,133)	-7.9%	166,410
Vote 10 - Transport	1,421,443	1,801,886	1,802,161	346,087	350,312	(4,225)	-1.2%	1,492,899
Vote 11 - Urban Management	231,777	301,769	301,769	83,486	80,349	3,137	3.9%	301,769
Vote 12 - Water & Waste	7,316,631	7,078,278	7,078,277	1,988,160	2,173,501	(185,341)	-8.5%	6,816,764
Total Revenue by Vote	42,321,094	43,187,035	43,303,981	14,706,922	14,108,409	598,513	4.2%	42,753,786
Expenditure by Vote								
Vote 1 - Community Services & Health	3,414,260	3,925,379	3,925,379	1,001,967	1,050,122	(48,155)	-4.6%	3,867,199
Vote 2 - Corporate Services	1,709,075	1,808,667	1,808,667	591,146	603,242	(12,096)	-2.0%	1,808,667
Vote 3 - Economic Opportunities & Asset Managemnt	1,176,967	1,368,210	1,368,335	418,998	418,454	544	0.1%	1,368,335
Vote 4 - Energy & Climate Change	10,354,181	12,060,720	12,061,417	3,813,810	3,914,573	(100,763)	-2.6%	11,961,417
Vote 5 - Finance	3,363,625	3,004,417	3,004,417	932,111	969,382	(37,270)	-3.8%	2,964,701
Vote 6 - Human Settlements	1,164,939	1,468,810	1,584,646	392,358	438,800	(46,442)	-10.6%	1,280,396
Vote 7 - Office of the City Manager	176,978	237,561	237,561	70,635	78,791	(8,156)	-10.4%	237,561
Vote 8 - Safety & Security	3,347,986	3,598,555	3,598,555	1,033,255	1,026,230	7,025	0.7%	3,598,555
Vote 9 - Spatial Planning & Environment	575,368	711,474	711,474	195,814	214,356	(18,542)	-8.7%	711,474
Vote 10 - Transport	3,322,165	3,679,302	3,679,302	932,957	850,123	82,833	9.7%	3,329,036
Vote 11 - Urban Management	748,443	1,142,379	1,142,379	245,967	247,991	(2,025)	-0.8%	1,142,379
Vote 12 - Water & Waste	6,725,039	8,774,142	8,774,142	2,277,750	2,574,776	(297,026)	-11.5%	8,297,265
Total Expenditure by Vote	36,079,026	41,779,617	41,896,276	11,906,767	12,386,841	(480,073)	-3.9%	40,566,985
Surplus/ (Deficit) for the year	6,242,068	1,407,418	1,407,706	2,800,154	1,721,568	1,078,586	62.7%	2,186,801

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

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

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

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	9,536,185	9,916,685	9,916,684	3,336,986	3,305,560	31,426	1.0%	9,916,685
Service charges - electricity revenue	13,042,932	13,623,146	13,623,146	5,170,800	4,802,435	368,366	7.7%	13,623,106
Service charges - water revenue	3,123,527	3,212,017	3,212,017	893,008	1,012,132	(119,124)	-11.8%	3,051,443
Service charges - sanitation revenue	1,602,463	1,568,599	1,568,599	450,558	494,734	(44,176)	-8.9%	1,490,169
Service charges - refuse revenue	1,138,907	1,286,433	1,286,433	432,309	428,811	3,498	0.8%	1,250,804
Rental of facilities and equipment	395,688	311,781	311,781	82,633	105,310	(22,677)	-21.5%	334,302
Interest earned - external investments	1,122,065	912,495	912,495	418,614	346,170	72,444	20.9%	913,038
Interest earned - outstanding debtors	358,499	380,814	380,814	125,999	122,923	3,076	2.5%	419,885
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,485,757	1,185,453	1,185,453	538,825	402,594	136,230	33.8%	1,185,001
Licences and permits	64,881	82,218	82,219	21,998	23,648	(1,651)	-7.0%	78,223
Agency services	230,144	217,672	217,672	81,460	68,557	12,903	18.8%	217,672
Transfers and subsidies	7,049,218	7,376,568	7,493,226	2,507,852	2,377,458	130,394	5.5%	7,377,855
Other revenue	916,842	804,335	804,335	336,066	250,758	85,307	34.0%	793,066
Gains on disposal of PPE	123,262	43,732	43,733	19,095	13,744	5,351	38.9%	42,733
Total Revenue (excluding capital transfers and contributions)	40,190,370	40,921,950	41,038,608	14,416,203	13,754,835	661,367	4.8%	40,693,980
Expenditure By Type								
Employee related costs	12,365,555	13,817,805	13,823,908	3,875,698	4,239,656	(363,958)	-8.6%	13,425,297
Remuneration of councillors	161,297	179,818	179,818	54,003	53,379	624	1.2%	179,818
Debt impairment	1,582,947	2,341,628	2,341,628	768,990	763,937	5,053	0.7%	2,360,693
Depreciation & asset impairment	2,832,012	3,015,086	3,015,086	969,888	981,944	(12,056)	-1.2%	2,982,701
Finance charges	833,211	790,756	790,756	253,928	255,456	(1,528)	-0.6%	754,691
Bulk purchases	8,632,303	10,092,601	10,092,601	3,242,133	3,299,968	(57,835)	-1.8%	9,992,601
Other materials	1,304,825	1,611,763	1,618,554	417,052	435,359	(18,307)	-4.2%	1,440,644
Contracted services	5,996,310	7,156,498	7,226,525	1,488,860	1,460,345	28,515	2.0%	6,830,743
Transfers and subsidies	391,968	446,206	473,451	155,711	160,454	(4,743)	-3.0%	463,514
Other expenditure	1,954,501	2,326,698	2,333,192	673,770	736,097	(62,327)	-8.5%	2,129,131
Loss on disposal of PPE	24,097	756	756	6,734	245	6,489	2648.6%	7,153
Total Expenditure	36,079,026	41,779,617	41,896,276	11,906,767	12,386,840	(480,073)	-3.9%	40,566,985
Surplus/(Deficit)	4,111,344	(857,667)	(857,668)	2,509,435	1,367,995	1,141,440	83.4%	126,995
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,211,673	273,153	338,072	(64,919)	-19.2%	2,006,106
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	49,804	53,700	53,700	17,566	15,502	2,064	13.3%	53,700
Transfers and subsidies - capital (in-kind - all)	2,860	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Taxation	6,242,068	1,407,418	1,407,705	2,800,154	1,721,568			2,186,801
Surplus/(Deficit) after taxation	6,242,068	1,407,418	1,407,705	2,800,154	1,721,568			2,186,801
Attributable to minorities	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	6,242,068	1,407,418	1,407,705	2,800,154	1,721,568			2,186,801
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	6,242,068	1,407,418	1,407,705	2,800,154	1,721,568			2,186,801

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

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

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

Vote Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	366,393	23,325	40,113	(16,788)	-41.9%	355,890
Vote 2 - Corporate Services	252,050	149,863	158,194	14,497	58,631	(44,134)	-75.3%	131,955
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	393,253	33,140	25,005	8,134	32.5%	383,752
Vote 4 - Energy & Climate Change	749,456	834,094	890,899	202,014	236,784	(34,770)	-14.7%	828,074
Vote 5 - Finance	26,225	116,957	117,129	3,216	11,615	(8,399)	-72.3%	109,615
Vote 6 - Human Settlements	670,112	869,063	885,245	154,082	154,257	(175)	-0.1%	823,775
Vote 7 - Office of the City Manager	2,500	973	1,115	173	329	(156)	-47.5%	1,167
Vote 8 - Safety & Security	206,866	535,237	539,292	34,538	20,379	14,159	69.5%	530,975
Vote 9 - Spatial Planning & Environment	57,070	92,847	111,072	9,602	27,088	(17,486)	-64.6%	96,526
Vote 10 - Transport	973,584	1,326,126	1,482,117	231,932	227,194	4,738	2.1%	978,088
Vote 11 - Urban Management	22,429	122,981	123,901	4,136	2,522	1,614	64.0%	121,943
Vote 12 - Water & Waste	1,789,054	3,596,511	3,716,114	466,156	407,514	58,643	14.4%	3,012,671
Total Capital Expenditure	5,316,290	8,388,432	8,784,724	1,176,811	1,211,431	(34,620)	-2.9%	7,374,431
Capital Expenditure - Functional Classification								
Governance and administration	953,790	1,120,012	1,142,604	79,356	135,273	(55,918)	-41.3%	1,062,683
Executive and council	3,413	24,280	24,480	335	349	(13)	-3.9%	24,365
Finance and administration	950,102	1,095,600	1,117,992	79,011	134,917	(55,907)	-41.4%	1,038,027
Internal audit	275	131	131	10	8	2	33.2%	291
Community and public safety	988,852	1,547,286	1,577,687	193,389	189,741	3,648	1.9%	1,508,949
Community and social services	83,095	105,089	117,306	10,362	14,914	(4,552)	-30.5%	109,911
Sport and recreation	88,538	141,792	140,437	3,530	7,944	(4,414)	-55.6%	140,224
Public safety	87,618	349,905	355,064	19,515	8,053	11,462	142.3%	355,406
Housing	670,112	869,063	885,245	154,082	154,257	(175)	-0.1%	823,775
Health	59,489	81,436	79,634	5,901	4,573	1,328	29.0%	79,634
Economic and environmental services	1,066,375	1,534,310	1,707,843	244,896	256,506	(11,610)	-4.5%	1,180,057
Planning and development	51,066	151,588	165,606	12,314	27,328	(15,014)	-54.9%	164,114
Road transport	988,308	1,345,610	1,500,785	231,705	227,535	4,169	1.8%	987,556
Environmental protection	27,000	37,112	41,452	878	1,643	(765)	-46.6%	28,387
Trading services	2,292,473	4,176,629	4,346,329	659,120	628,890	30,230	4.8%	3,607,779
Energy sources	736,092	805,190	858,054	196,056	224,330	(28,274)	-12.6%	793,734
Water management	921,660	1,517,922	1,538,086	234,547	122,129	112,418	92.0%	1,259,177
Waste water management	533,320	1,381,056	1,429,555	194,167	149,085	45,082	30.2%	1,204,226
Waste management	101,400	472,461	520,633	34,349	133,346	(98,997)	-74.2%	350,642
Other	14,800	10,195	10,261	50	1,021	(971)	-95.1%	10,261
Total Capital Expenditure - Functional Classification	5,316,290	8,388,432	8,784,724	1,176,811	1,211,431	(34,620)	-2.9%	7,369,730
Funded by:								
National Government	2,047,136	2,189,348	2,189,635	268,550	340,799	(72,249)	-21.2%	1,691,234
Provincial Government	22,430	22,038	22,038	2,603	901	1,702	189.0%	21,397
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	49,804	53,700	53,700	17,555	15,502	2,054	13.2%	52,300
Transfers recognised - capital	2,119,370	2,265,085	2,265,373	288,708	357,201	(68,493)	-19.2%	1,764,932
Public contributions & donations	-	-	-	-	-	-	-	-
Borrowing	388,077	1,091,580	1,091,580	145,872	62,994	82,878	131.6%	797,905
Internally generated funds	2,808,842	5,031,767	5,427,771	742,231	791,236	(49,005)	-6.2%	4,811,594
Total Capital Funding	5,316,290	8,388,432	8,784,724	1,176,811	1,211,431	(34,620)	-2.9%	7,374,431

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

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

Table C6: Monthly Budget Statement - Financial Position

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

Description	2018/19	Budget Year 2019/20			
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash	302,472	146,904	146,904	137,101	146,904
Call investment deposits	10,649,133	6,199,428	7,773,568	10,649,133	7,773,568
Consumer debtors	6,215,923	9,710,204	6,538,936	4,921,370	6,538,936
Other debtors	985,204	1,826,248	528,864	1,406,445	528,864
Current portion of long-term receivables	8,838	15,755	4,007	8,838	4,007
Inventory	435,992	570,789	479,590	437,335	479,590
Total current assets	18,597,563	18,469,328	15,471,870	17,560,223	15,471,870
Non current assets					
Long-term receivables	23,794	23,333	11,450	19,872	11,450
Investments	5,342,557	5,171,322	5,765,080	5,730,379	5,765,080
Investment property	582,962	581,285	581,285	582,962	581,285
Investments in Associate	–	–	–	–	–
Property, plant and equipment	45,703,232	51,856,546	52,233,023	45,910,408	52,233,023
Biological	–	–	–	–	–
Intangible	693,178	424,856	424,856	697,380	424,856
Other non-current assets	10,280	8,891	8,891	10,280	8,891
Total non current assets	52,356,002	58,066,233	59,024,584	52,951,280	59,024,584
TOTAL ASSETS	70,953,565	76,535,561	74,496,454	70,511,503	74,496,454
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	427,597	489,858	489,858	427,597	489,858
Consumer deposits	410,962	461,809	452,058	431,106	452,058
Trade and other payables	7,127,758	10,762,203	6,405,006	3,938,209	6,405,006
Provisions	1,147,974	1,143,617	1,143,617	1,134,917	1,143,617
Total current liabilities	9,114,291	12,857,487	8,490,539	5,931,828	8,490,539
Non current liabilities					
Borrowing	6,270,937	7,838,577	7,838,577	6,198,761	7,838,577
Provisions	6,877,088	7,072,595	7,072,595	6,877,088	7,072,595
Total non current liabilities	13,148,025	14,911,172	14,911,172	13,075,849	14,911,172
TOTAL LIABILITIES	22,262,316	27,768,659	23,401,711	19,007,677	23,401,711
NET ASSETS	48,691,250	48,766,902	51,094,743	51,503,826	51,094,743
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	43,892,330	43,002,095	46,323,333	46,613,698	46,323,333
Reserves	4,798,920	5,764,808	4,771,410	4,890,128	4,771,410
TOTAL COMMUNITY WEALTH/EQUITY	48,691,250	48,766,902	51,094,743	51,503,826	51,094,743

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

Table C7: Monthly Budget Statement - Cash Flow

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	9,319,556	9,714,194	9,714,194	3,289,860	3,223,344	66,516	2.1%	9,714,194
Service charges	20,600,259	18,787,179	18,787,179	6,938,682	6,510,155	428,528	6.6%	18,787,179
Other revenue	2,573,710	1,746,152	1,746,152	458,312	537,158	(78,847)	-14.7%	1,746,152
Government - operating	4,468,913	7,376,568	7,493,227	2,424,809	2,716,311	(291,502)	-10.7%	7,493,227
Government - capital	2,079,448	2,211,385	2,211,673	871,240	1,015,037	(143,797)	-14.2%	2,211,673
Interest	1,427,759	912,495	912,495	359,815	287,417	72,398	25.2%	912,495
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(30,505,458)	(35,467,695)	(35,584,353)	(11,940,969)	(12,450,289)	(509,319)	4.1%	(35,584,353)
Finance charges	(717,853)	(717,075)	(717,075)	(196,412)	(196,376)	36	0.0%	(717,075)
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	9,246,334	4,563,204	4,563,492	2,205,336	1,642,757	(562,579)	-34.2%	4,563,492
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	151,009	97,432	97,432	-	-	-	-	97,432
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	7,513	1,228	1,228	-	-	-	-	1,228
Decrease (increase) in non-current investments	(936,202)	(267,859)	(267,859)	-	-	-	-	(267,859)
Payments								
Capital assets	(5,392,818)	(7,549,589)	(7,906,251)	(1,744,224)	(2,654,897)	(910,672)	34.3%	(7,906,251)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,170,498)	(7,718,788)	(8,075,450)	(1,744,224)	(2,654,897)	(910,672)	34.3%	(8,075,450)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	196,420	1,091,580	1,091,580	-	-	-	-	1,091,580
Increase (decrease) in consumer deposits	29,302	41,983	41,983	-	-	-	-	41,983
Payments								
Repayment of borrowing	(368,901)	(384,878)	(384,878)	(129,481)	(129,481)	-	-	(384,878)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(143,179)	748,685	748,685	(129,481)	(129,481)	-	-	748,685
NET INCREASE/ (DECREASE) IN CASH HELD	2,932,657	(2,406,899)	(2,763,274)	331,631	(1,141,620)			(2,763,274)
Cash/cash equivalents at beginning:	5,486,618	7,392,776	8,419,275	8,419,275	8,419,275			8,419,275
Cash/cash equivalents at month/year end:	8,419,275	4,985,877	5,656,001	8,750,906	7,277,655			5,656,001

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

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Property rates	31,426	1.0%	The variance is a combination of over-/under-recovery mainly on: 1. Property Rates (over), due to continuous real time supplementary valuations resulting in an updated valuation base; and 2. Income forgone (under), due to fewer than planned old age rebates and exemption applications received to date.	Actual revenue trends are monitored for possible adjustments in the January 2020 adjustments budget.
Service charges - electricity revenue	368,366	7.7%	The over-recovery reflects against the Large Customer (commercial customers) category (R258 million) as well as the Time Of Use (TOU) Tariff category (R167 million). This over-recovery is due to periodic changes in consumption or the winter peak tariff seasonalisation of customers linked to these categories. The seasonalisation of the TOU tariff is not aligned to the period budget as it is wholly dependent on when customers migrate to the new tariff. Affected customers were given the option to move to the TOU tariff category but very few responded although it is the cheaper option for them. It is expected that this over-recovery will reduce as the low demand period has been reached.	Actual revenue is dependent on consumer demand. No immediate corrective action is required.
Service charges - water revenue	(119,124)	-11.8%	The 2019/20 anticipated revenue depends on the consumption trends projected to sustain the cost of water and sanitation services as the City moves out of the drought period. Analysis of the financial information at this early stage indicates that consumption has not increased to the anticipated levels resulting in thus under-recovery.	The department will continue to monitor consumption levels and trends, which will influence the decision to adjust the revenue estimates in the January 2020 adjustments budget.
Service charges - sanitation revenue	(44,176)	-8.9%	The 2019/20 anticipated revenue depends on the consumption trends projected to sustain the cost of water and sanitation services as the City moves out of the drought period. Analysis of the financial information at this early stage indicates that consumption has not increased to the anticipated levels resulting in thus under-recovery.	The department will continue to monitor consumption levels and trends, which will influence the decision to adjust the revenue estimates in the January 2020 adjustments budget.
Service charges - refuse revenue	3,498	0.8%	Immaterial variance.	-
Rental of facilities and equipment	(22,677)	-21.5%	The variance is mainly within the Human Settlements directorate where revenue from Council rental stock is lower than planned to date. A further contributing factor to the under-recovery is more occupants qualifying for Indigent Relief and Rental Subsidies than originally anticipated. The elements in this category are demand driven and difficult to plan accurately.	The budget will be reviewed during the mid-year review and performance assessment process.
Interest earned - external investments	72,444	20.9%	The over-recovery reflects against the following elements within this category: 1. Interest Received - Short Term and Call, mainly due to higher than expected cash and investment; and 2. Interest Received - Allocation to Donors, mainly due to lower than planned unspent donor fund balances to date.	No immediate corrective action required.
Interest earned - outstanding debtors	3,076	2.5%	Immaterial variance.	-

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Dividends received	–	-	-	-
Fines, penalties and forfeits	136,230	33.8%	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. a) Traffic fines (accruals) (R133 million), due to more than planned fines issued for traffic- and various by-law offences during this period; and b) Traffic Fines (paid) (R4.4 million), due to more fines paid to date as more convenient payment facilities are being made available to the public as well as the impact of fines reduced by the courts, making it more affordable for the public to pay.	Actual revenue trends are monitored and period budget provisions will be reviewed and adjusted where so identified.
Licences and permits	(1,651)	-7.0%	Immaterial variance.	-
Agency services	12,903	18.8%	The over-recovery is due to an increase in the number of registration of new- and unlicensed vehicles.	No corrective action required.
Transfers and subsidies	130,394	5.5%	The variance is a combination of over-/under-recovery within the following directorates: 1. Community Services (under), due to outstanding payments for health-related expenditure claims submitted to the Western Cape Government (WCG). 2. Human Settlements (over), due to period budget provisions not aligned to actual spending, which is higher than planned on projects rolled over from 2018/19 as progress on site is ahead of the original construction schedule. 3. Finance (over), due to earlier than anticipated income realised in respect of the VAT portion on a number of USGD-funded projects currently in progress.	Period budget provisions will be reviewed and adjusted where required.
Other revenue	85,307	34.0%	The variance is a combination of over-/under-recovery mainly on: 1. Recoveries of Infrastructure Maintenance (over), due to a refund from Eskom for underspending on electrification projects in the Eskom area of supply in previous years, which was funded from a national grant allocation distributed by the City. 2. Cash Recovery - Claims (over), due to a cash refund from SASRIA for higher than planned insurance claims. 3. By-product sales (over), due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dams. 4. Development Levies/BICL (over), due to higher than planned actual revenue received for the month under review. Development levies are linked directly to property developments in the City and accurate period planning is not possible. 5. Hire of municipal staff (over), due to higher than anticipated demand for law enforcement staff for externally-funded events. 6. Bus fares - Transit Products (over), due to more than planned revenue received to date. 7. Building Levies (under), due to lower than planned demand as a result of instability in the construction industry.	The refund from Eskom will be repaid to National Treasury in October 2019. Trends and performance will be monitored and period budget provisions will be reviewed to ensure alignment with actual trends.
Gains on disposal of PPE	5,351	38.9%	The variance is due to higher than anticipated land sales as well as proceeds from the auction of fleet, plant and equipment. The timing of actual revenue in this category cannot be accurately forecasted.	Period budget provisions will be reviewed where necessary.

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	(23,021)	-8.7%	The variance is a combination of over-/under-recovery, mainly on: 1. Rental of facilities and equipment (under), due to lower than anticipated demand as well as the impact of intermittent maintenance and emergency repairs, which resulted in temporary closure of facilities. 2. Transfers and Subsidies (under), due to outstanding payments from the Western Cape Government (WCG) for health-related expenditure claims submitted. 3. Transfers and Subsidies - Capital (under), due to the construction of the Early Childhood Development (ECD) Centre in Heideveld being behind schedule.	1. The budget base will be aligned to actual revenue trends in the January 2020 adjustments budget. 2. The budget will be reviewed and aligned to payments received/anticipated from the WCG. 3. Extension of time claims has been approved. The contractor has submitted a new programme, which will take the project beyond completion date and result in possible penalties. The revised estimated completion date is December 2019.
Vote 2 - Corporate Services	(4,553)	-18.6%	The under-recovery reflects against the following categories: 1. Service charges - Infrastructure and facilities, mainly on broadband-related work, which was paused following an investigation and the subsequent requirement to review the business model for the City. In addition, fewer services provided by the WCG were needed resulting in the cancellation of the bulk of the contract with the WCG. 2. Transfers and subsidies, due to the inability to appoint the full complement of graduates on the Graduate Intern Programme (funded from Infrastructure Skills Development grant) as well as delays in the filling of the Implementation Coordinator System position in the CPPPM department (funded from the PPM Programme Support grant).	Trends and performance will be monitored and period budget provisions will be reviewed to ensure alignment with actual trends.
Vote 3 - Economic Opportunities & Asset Managemnt	9,142	14.6%	The over-recovery reflects against the following categories: 1. Rental of facilities and equipment, due to more lease agreements concluded than anticipated and higher than planned negotiated lease rental rates. 2. Gains on disposal of PPE, due to higher than anticipated land sales concluded to date and higher than anticipated proceeds at the auction of fleet, plant and equipment.	No remedial action required at this stage. A review will be done during the mid-year review process.
Vote 4 - Energy & Climate Change	424,955	8.7%	The over-recovery is a combination of over-/under-recovery and is mainly due to: 1. Electricity sales (over), where over-recovery reflects against the Large Customer (commercial customers) category (R258 million) as well as the Time Of Use (TOU) Tariff category (R167 million). This over-recovery is due to periodic changes in consumption or the winter peak tariff seasonalisation of customers linked to these categories. The seasonalisation of the TOU tariff is not aligned to the period budget as it is wholly dependent on when customers migrate to the new tariff. Affected customers were given the option to move to the TOU tariff category but very few responded although it is the cheaper option for them. It is expected that this over-recovery will reduce as the low demand period has been reached. 2. Other Revenue (over): a) Recoveries of Infrastructure Maintenance, due to a refund from Eskom for underspending on electrification projects in the Eskom area of supply in previous years, which was funded from a national grant allocation distributed by the City; and b) Development Contribution/Levy & BICL, where revenue is dependent on property development, which is unpredictable and fluctuates constantly. 3. Transfers and Subsidies - Capital (under), due to the Nomzamo Electrification project being behind schedule as the contractor has capacity constraints to fulfill tasks on time.	Period budget provisions will be reviewed in line with actual trends. The refund from Eskom will be repaid to National Treasury in October 2019. The Nomzamo Electrification project will be reviewed during the mid-year review and performance assessment process.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 5 - Finance	145,327	2.6%	The variance is a combination of over-/under-recovery. 1. Property rates (over), due to continuous real time supplementary valuations resulting in an updated valuation base. 2. Income forgone (under), due to fewer than planned old age rebates and exemption applications received to date. 3. Fines, penalties and forfeits (over), due to previously recognised unclaimed funds on debtor accounts now being claimed. 4. Agency income - Provincial (over), due to an increase in the number of registration of new- and unlicensed vehicles. 5. Indigent relief (under), due to lower than planned indigent assistance towards consumers of refuse removal services. 6. Interest received - External investments (over), mainly on: a) Interest received - Short term and call, mainly due to higher than expected cash and investment; and b) Interest received - Allocation to donors, mainly due to lower than planned unspent donor fund balances to date. 7. Transfers and subsidies (over), due to earlier than anticipated income realised in respect of the VAT portion on a number of USDG-funded projects currently in progress. 8. Other revenue (over), mainly on Cash Recoveries Claims, due to a cash refund from SASRIA for higher than planned insurance claims to date.	Actual revenue trends will be monitored and period budget provisions will be reviewed in the mid-year review and performance assessment process.
Vote 6 - Human Settlements	95,846	45.0%	The variance is a combination of over-/under-recovery. 1. Rental of facilities (under), due to Indigent Relief and Subsidies being higher than planned as it is demand driven and difficult to plan accurately. 2. Transfers and subsidies (over), where actual spending on projects rolled over from 2018/19 is higher than planned as progress on site is ahead of the original construction schedule. 3. Transfers and subsidies - Capital (under), relating to Belhar CBD project where the WCG will submit their invoices for work done only once funding approval is given by the City's Grant Committee.	Period budget provisions will be reviewed and adjusted in line with actual and anticipated trends.
Vote 7 - Office of the City Manager	38	-2501.5%	Immaterial variance.	-

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 8 - Safety & Security	141,342	32.8%	The variance is a combination of over-/under-recovery. 1. Fines, penalties and forfeits (over), mainly relating to traffic fines: a) Traffic fines (accruals) (R133 million), due to more than planned fines issued for traffic and various by-law offences during this period; and b) Traffic fines (paid) (R4.4 million), due to more fines paid to date as a result of convenient payment facilities being made available to the public as well as the impact of fines reduced by the courts, making it more affordable for the public to pay. 2. Other revenue - Hire of municipal staff (over), due to higher than planned demand for law enforcement staff for externally-funded events. 3. Transfers and subsidies (under), due to delays in appointment of staff members for various CID projects, as relevant HR processes were dependant on Council approving the EPWP Exclusion report, which requested the exclusion of staff from the provisions/requirements of the Management of the Jobseekers Database Policy.	Actual revenue trends are monitored; period budget provisions will be reviewed and adjusted where so identified.
Vote 9 - Spatial Planning & Environment	(4,133)	-7.9%	The variance is a result of under-recovery in the following categories: 1. Building levies, due to demand being less than anticipated as a result of instability in the construction industry. 2. Transfers and subsidies, due to a grant-funded position that will not be filled as the functions of the positions fall within the Transport directorate. 3. Capital revenue, mainly on the Kruskal Avenue Upgrade project, due to initial delays in project implementation caused by informal traders refusing to relocate to new trading areas.	Actual revenue trends will be monitored and period budget provisions will be reviewed, where necessary. The grant provision for the position will be reduced to zero in the January 2020 adjustments budget. Contractor performance on the Kruskal Avenue project will be monitored closely to address and prevent further delays. Project phase will be completed in February 2020.
Vote 10 - Transport	(4,225)	-1.2%	The variance is a combination of over-/under-recovery. 1. Licences and permits: Road and transport (under), due to fewer than planned wayleave permit applications received where the trenchless methodology has not been applied by contractors. 2. Transfers and subsidies (over), where deviation reports and contracts with service providers for the Automated Fare Collection (AFC)/Advanced Public Transport Management Systems (APTMS) were concluded faster than anticipated resulting in payments being processed earlier than anticipated. 3. Other revenue (over), mainly on: a) Bus fares - Transit products, where more than planned revenue was received to date. b) Development contributions, which is dependant on property development in the City. 4. Transfers and subsidies - Capital (under), due to: a) Inner City NMT project, due to a prolonged tender evaluation process, which delayed commencement of the project. b) Grassy Park NMT project, where the original contract was terminated in December 2017 and a new tender process started in August 2018. No new tender has been awarded yet as contractors are unresponsive. d) Rd Rehab: Bishop Lavis, where the contract is in the process of being terminated as the contractor is insolvent. A retender of remaining works will follow after the legal process has been completed.	The Inner City NMT project is anticipated to start in January 2020. Period budget provisions will be reviewed against actual trends and adjusted where identified.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 11 - Urban Management	3,137	3.9%	Immaterial variance.	-
Vote 12 - Water & Waste	(185,341)	-8.5%	The variance is a combination of over-/under-recovery. 1. Service charges - Water revenue (R119 million under) and Sanitation Revenue (R44.2 million under). The 2019/20 anticipated revenue depends on the consumption trends projected to sustain the cost of water and sanitation services as the City moves out of the drought period. Analysis of the financial information at this early stage indicates that consumption has not increased to the anticipated levels resulting in an under-recovery. 2. Service charges - Refuse revenue (R16.3 million under), mainly on: a) Refuse charges, where the use of refuse containers is demand driven and currently lower than anticipated; and b) Disposal coupon fees, due to less than planned waste being disposed of at drop-off sites by private contractors. 3. Other revenue (over), mainly on: a) Collection charges recovered, due to unforeseen dunning charges levied for the recovery of outstanding debt; b) Development contribution levy, due to higher than planned revenue received from development levies imposed on developers; c) By-product sales, due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dam; and d) Treatment effluent - Sales, due to an increase in the volumes of treated effluent sold. 4. Transfers and subsidies - Capital (under), due to reprioritisation on projects and tenders being awarded slightly later than anticipated within the Water & Sanitation Management department.	The directorate will continue to monitor consumption levels and trends, which will influence the decision to adjust the revenue estimates in the January 2020 adjustments budget. Measures have being put in place to ensure enhanced performance on the capital implementation plan.

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	(48,155)	-4.6%	The under expenditure reflects mainly on employee related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.	The directorate currently has 419 vacancies in various stages of the recruitment and selection process; 266 posts were filled while 83 were terminated since the beginning of the financial year.
Vote 2 - Corporate Services	(12,096)	-2.0%	Immaterial variance.	-
Vote 3 - Economic Opportunities & Asset Managemnt	544	0.1%	The variance is a combination of over-/under expenditure: 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Debt impairment (over), due to an outstanding journal entry on Bad Debts Writttten-Off Transferred to Provision still to be processed. 3. Depreciation & asset impairment (under), due to the period budget provision being misaligned with actual depreciation charges to date. Actual depreciation is based on actual capitalisation dates of assets and accurate planning of depreciation is not possible at time of budget preparation. 4. Other materials (over), combination of over-/under expenditure mainly on: a) Materials R & M - Material general & consumables (over), where more materials were used than initially planned for repairs and maintenance in the Fleet Management and Facilities Management departments. b) Labour to operating (under), where recovery of expenditure is lower than planned, due to staff resources not being at full capacity (vacancies) and workshops not fully functional as it is in the process of being renovated. 5. Contracted services (over), combination of over-/under expenditure, mainly on: a) Contractors: Other - Building contractors (under), due to project implementation being behind schedule in Facilities Management department resulting in delays in awarding tenders; b) Contractors: R&M - Buildings (over), due to period budgets not aligned to actual expenditure trends; c) Contractors: R&M - Maintenance of equipment (under), due to less than planned maintenance on equipment carried out within Fleet Management and Facilities Management departments; d) Outsourced services: Security services - Municipal facilities (over), due to more facilities and a higher level of security services required; and e) Outsourced services: R&M - Clearing & grass cutting (under), where R&M work in the Strategic Assets department only started in the second quarter. 6. Other expenditure - Operating leases (under), where the period budget is not aligned to actual expenditure trends for lease payments.	The overall overspend will be addressed via the review of period budget provisions on the labour to Operating category during the January 2020 adjustment budget process. The directorate has 114 vacancies in various stages of the recruitment and selection process; 23 positions were filled and 8 terminations processed since the beginning of the financial year. Virements and alignments to adjust budget provisions will be done in November 2019.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 4 - Energy & Climate Change	(100,763)	-2.6%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Bulk purchases (over), due to higher than planned electricity bulk purchases as a result of higher demand during the winter months. The demand in the remaining months are likely to be lower or equal to the budget provisions. 3. Other materials - Materials consumables tools & equipment (under), mainly due to an additional budget allocation for MURP-related expenditure during the annual budget approval process that has not yet been spent. The directorate's budget was prepared based on directorate capacity to implement budget allocations and given the nature of the once-off allocation it is not possible to spend at such short notice and within the limited capacity available. 4. Contracted services (under), mainly on: a) R&M Electrical, due to delays in receipt of invoices from contractors for work performed; and b) Advisory services - Project management, due to an additional budget allocation for MURP-related expenditure during the annual budget approval process that has not yet been spent. The directorate's budget was prepared based on directorate capacity to implement budget allocations and given the nature of the once-off allocation it is not possible to spend at such short notice and within the limited capacity available.	The directorate has 195 vacancies in various stages of the recruitment and selection process; 152 vacancies were filled and 27 posts terminated since the beginning of the financial year. Period budget provisions will be reviewed and adjusted to expenditure trends where so identified.
Vote 5 - Finance	(37,270)	-3.8%	The under-expenditure is mainly on: 1. Employee related costs, due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacant posts. 2. Transfers and sponsorship, due to misalignment of the period budget provisions with the actual expenditure to date. 3. Other expenditure, mainly on: a) Investment management fee, where fees are paid one month in arrears resulting in misalignment of the period budget with the actual expenditure; b) Collection costs, due to unforeseen delays experienced during the reconciliation and vetting processes; and c) Insurance premiums and claims, where the premium paid was slightly less than planned and actual claims were fewer than planned.	The directorate has 162 vacancies in various stages of the recruitment and selection process; 67 posts were filled while 21 were terminated since the beginning of the financial year. Alignment of the period budget with actual expenditure will be undertaken, where required. Outstanding invoices to be processed in November 2019. Collection costs to be paid in November 2019.
Vote 6 - Human Settlements	(46,442)	-10.6%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Debt impairment (over), due to a journal entry that still needs to be processed. 3. Depreciation (under), due to the actual capitalisation dates of assets being misaligned with the planned dates on which calculations were based during the annual budget preparation process. Capitalisation of assets are impacted by completion of projects and delays in completion of capital housing infrastructure developments. 4. Contracted services (under), combination of over/under, mainly on: a) Contracted services - Building (under), due to staff capacity constraints within the Maintenance Implementation team, which impacted negatively on the ability to perform planned maintenance tasks. b) Professional services - Civil engineering (over), due to the actual trend of expenditure being slightly higher than planned. 5. Other expenditure (under), mainly on: a) Subsidy on homeowners redemption (under), due to misalignment of the budget provision with the actuals to date of the unrealised portion of the housing fund linked to property transfers. b) Insurance (under), due to lower than expected claims to date.	The directorate has 166 vacancies in various stages of the recruitment and selection process; 20 posts were filled and 22 posts terminated since the beginning of the financial year. The reported vacancy rate for the directorate is 18.10% and the directorate has put processes in place to expedite and manage the turnaround time of appointment of staff. Management is in the process of exploring the feasibility of alternate options to address capacity constraints in relation to repairs and maintenance of buildings. Period budget provisions to be reviewed in the mid-year review and performance assessment process.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 7 - Office of the City Manager	(8,156)	-10.4%	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. Legal cost - Legal advice and litigation (under), due to misalignment of actual expenditure with period budget provisions. 3. Transfers and subsidies (over), due to misalignment of actual expenditure and the budget relating to Mayoral Events and Sponsorships.	The directorate has 28 vacancies in various stages of the recruitment and selection process; 14 positions were filled and 5 terminations processed since the start of the financial year. There are continuous efforts to fill vacancies as quickly as possible. Virements will be processed to address budget variances. Period budget provisions will be reviewed in the mid-year review and performance assessment process.
Vote 8 - Safety & Security	7,025	0.7%	The variance is a combination of over-/under expenditure: 1. Employee related costs (over), mainly due to unplanned overtime required for 'Operation Lockdown' where law enforcement officers assisted SAPS and SANDF to stabilise dangerous areas. 2. Depreciation (under), due to delays in completing two fire stations in the previous financial year resulting in the assets not being capitalised as planned. 3. Contracted Services (over), mainly due to more than planned security services required to secure municipal facilities against losses, vandalism and burglaries. 4. Loss on disposal of PPE (over), due to scrapping of radios donated to neighbourhood watches in the City.	The overall overspend will be addressed via the review of period budget provisions on the Overtime category. The directorate has 354 vacancies in various stages of the recruitment and selection process; 235 posts were filled while 93 were terminated since the beginning of the financial year. Alignment of the period budget provisions with actual expenditure trends to be done where identified. The directorate will beef up corrective action to avoid over expenditure in future.
Vote 9 - Spatial Planning & Environment	(18,542)	-8.7%	The variance is mainly on employee related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.	The directorate has 86 vacancies in various stages of the recruitment and selection process; 22 posts were filled and 13 posts terminated since the beginning of the financial year. Labour brokers have been appointed to assist with the recruitment and selection function.
Vote 10 - Transport	82,833	9.7%	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), mainly on: a) Fuel, due to price increases and consumption levels/requirements to date; and b) G&D - Labour to operating, due to the higher than planned recharge of contract law enforcement staff to the Railway Safety project. 3. Contracted services (over), mainly on: a) R&M Contracted services - Buildings, where road maintenance programmes were brought forward as a term tender will expire in March 2020 resulting in misalignment of the period budget provision and actual expenditure trend; b) G&D - Safeguard & security, where security services at transport Interchanges are co-funded, and grant funding is utilised before City funding resulting in misalignment of the period budget with the actual trend; and c) Outsourced services - G&D, mainly on labour brokers and cleaning costs, where expenditure to date is more than planned as a transversal tender was utilised. 4. Other expenditure (under), mainly on insurance, where the balance (30%) relating to the insurance of busses is only due when the claims history exceeds 65% of the total premium. 5. Loss on disposal of PPE (over), due to the unplanned write-off of MyCiTi busses.	The overall over expenditure to date will be addressed by a review of period budget provisions on the various categories. The directorate currently has 304 vacancies in various stages of the recruitment and selection process; 32 posts were filled while 28 were terminated since the beginning of the financial year. Revised cash flows for repairs & maintenance and insurance will be processed to align with expected reasonable expenditure timelines and capacity.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 11 - Urban Management	(2,025)	-0.8%	Immaterial variance.	-
Vote 12 - Water & Waste	(297,026)	-11.5%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies, the consequential impact of the filling of vacancies from internal resources as well as delays experienced due to realignment processes currently taking place within the Water & Sanitation Management department. 2. Bulk purchases - Water (under), mainly on: a) Bulk water levy, due to outstanding invoices from the National Department of Water & Sanitation and lower than expected levels of consumption; b) Bulk water - Desalination, where invoices relating to temporary desalination plants are currently pending, due to verification of contract conditions by the project manager. In addition, the City is currently in a legal dispute with one of the contractors; and c) Bulk purchase - Water reclamation, due to expenditure patterns not being aligned to the planned periodic budget. 3. Other materials (under), a combination of over/under, mainly on: a) Chemicals (under), where the decline in the volumetric levels requiring treatment resulted in a decline in the need for procurement of chemicals; b) Fuel (under), where the reduction in hiring of vehicles resulted in lower fuel requirements; and c) Vaccines (over), where the budget provision for all expenditure categories (other than wages) for EPWP projects were centralised in this general ledger account. 4. Transfer and subsidies (under), where services for clearing alien vegetation at bulkwater plants were performed by City staff despite a budget provision. 5. Contracted services (under), a combination of over/under, expenditure mainly on: a) R&M (under), where a number of work projects are still in the process of being finalised in order for purchase orders to be generated as well as tenders at various stages of the tender process; b) Sewerage services (under), due to delays in submission of invoices by vendors for informal settlements as well as periodic split not being in line with actual expenditure; c) Meter management (under), due to misalignment of the period budget and a decrease in the number of C3 notifications received; <i>Continued on next page.</i>	The directorate has 1107 vacancies in various stages of the recruitment and selection process; 146 vacancies were filled and 98 posts were terminated since the beginning of the financial year. Period budget provisions will be reviewed and adjusted where required. Virements will be processed to move the budget provision from vaccines to other expenditure categories. Budget provisions for the current financial year will be revisited to identify potential budget amendments during the mid-year review and performance assessment process.

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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.		d) Haulage (under), due to a lower than anticipated waste being hauled from the Transfer Station, drop-off sites and informal settlements; e) Relief drivers (under), where challenges experienced with the employment of EPWP staff resulted in fewer drivers; f) Security services - Municipal facilities (over), due to actual expenditure being higher than planned; g) Waste minimisation (under), due to an appeal against the award of the chipping tender; h) Litter picking and street cleaning (under), where delays in the finalisation of plans to assist with the removal of illegal dumping has resulted in expenditure being behind schedule; i) Sludge removal (over), due to actual expenditure to date being more than planned resulting in misalignment of the period budget provision; and j) Refuse removal (under), due to insourcing of refuse removal services in Delft and Mfuleni resulting in less reliance on contractors for refuse removal services. 6. Other expenditure (under), mainly on: a) Electricity, due to lower than planned use of electricity as a result of lower volumetric flows at different facilities; b) Operating leases, where relocation to the new head office resulted in lower than planned requirements for rental of office space; c) Water research levy, due to direct alignment of the water levy with the raw water bulk purchases, which was lower than anticipated; and d) Training, where dates for a number of training interventions are still in the process of being finalised with service providers.	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	(363,958)	-8.6%	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 3172 vacancies as at 31 October 2019; 1106 positions were filled (660 internal and 446 external) with 441 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	624	1.2%	Immaterial variance.	-
Debt impairment	5,053	0.7%	Immaterial variance.	-
Depreciation & asset impairment	(12,056)	-1.2%	Immaterial variance.	-
Finance charges	(1,528)	-0.6%	Immaterial variance.	-
Bulk purchases	(57,835)	-1.8%	The variance is a combination of over-/under-recovery on: 1. Bulk purchases - Electricity (over), due to higher than planned bulk purchases of electricity as a result of higher demand during the winter months. The demand in the remaining months is likely to be lower or equal to the budget provisions. 2. Bulk purchases - Water (under), mainly on: a) Bulk water levy, due to outstanding invoices from the National Department of Water & Sanitation and lower than expected levels of consumption; b) Bulk water - Desalination, where invoices relating to temporary desalination plants are currently pending, due to verification of contract conditions by the project manager. In addition, the City is currently in a legal dispute with one of the contractors; and c) Bulk purchase - Water reclamation, due to expenditure patterns not in line with original periodic planned budget.	Period budget provisions will be reviewed and aligned to the actual trend. Invoices to be verified and processed for payment when received. Budget provisions for the current financial year will be reviewed during the mid-year review and performance assessment process.
Other materials	(18,307)	-4.2%	Immaterial variance.	-

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Contracted services	28,515	2.0%	Immaterial variance.	-
Transfers and subsidies	(4,743)	-3.0%	Immaterial variance.	-
Other expenditure	(62,327)	-8.5%	The variance is a combination of over-/under expenditure, mainly on: 1. Collection costs (under), due to unforeseen delays experienced during the reconciliation and vetting processes. 2. Electricity (under), mainly due to lower than planned volumetric flows requiring transportation. 3. Water research levy (under), due to direct alignment of the water levy with the raw water bulk purchases, which was lower than anticipated. 4. Subsidy on homeowners redemption (under), due to misalignment of the budget provision with the actuals to date of the unrealised portion of the housing fund linked to property transfers. 5. Uniforms and protective clothing (over), due to a higher demand for uniforms needed for EPWP staff. 6. Training (under), where dates for a number of training interventions are still being finalised. 7. Insurance premiums and claims (under), where the premium paid is slightly lower than planned and claims are less than planned. 8. Operating leases (under), due to misalignment of period budgets with actual expenditure trends.	Period budget provisions will be reviewed and aligned to the actual trend. Virements will be processed where identified.
Loss on disposal of PPE	6,489	2648.6%	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.	Period budget provisions will be reviewed.

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	(16,788)	-41.9%	The negative variance reflects on the following projects/programmes: 1. Metro South-East Cemetery Development: Building plans were approved later than anticipated. 2. Hardening & Securing of Facilities: A number of fencing projects, which were prioritised for execution during this period, could not be implemented since the department does not have a fencing tender available and is reliant on transversal access to fencing tenders in the City, which are subject to available capacity. 3. Welmoed Cemetery Development project: Payment for the construction of gravel roads and ablutions was less than anticipated. 4. IT Equipment and Infrastructure Replacement: The replacement of Windows 7 devices was delayed, due to tender 60G/2018/19, which was put on hold as a result of price adjustments.	1. The contract was issued to the contractor who was given 14 days to provide the guarantee and other required documentation for the site to be handed over. 2. Arrangements have been made to make use of transversal fencing tender 291Q, which is currently in the appeal period and will be available in December 2019. Specifications for alarm systems and access control have been concluded and orders placed for implementation. 3. Contractor performance is continually monitored and cash flows will be adjusted in the January 2020 adjustments budget. 4. The department has assessed all devices and prepared all relevant documents relating to the write-off and replacement process. The price adjustments have been loaded; orders will be placed in November 2019.
Vote 2 - Corporate Services	(44,134)	-75.3%	The negative variance reflects on the following projects/programme: 1. Enterprise Monitoring and Management Solutions programme, where cash flows are misaligned. Tender 330G/2018/19 was awarded in October 2019 and is currently in the appeal period. It is anticipated that it will be ready for procurement in November 2019 if there are no appeals lodged against it. 2. Extension of Smart City Strategy programme: a) Local Area Network Gaming project; where the business partner is to provide feedback on the scope prior to procurement commencing. b) Smart Cape Cadets project, due to delays in obtaining the deviation report for tender 451C/2014/2015 for training to commence. 3. Computers and Equipment Replacement: The replacement of Windows 7 devices was delayed, due to tender 60G/2018/19, which was put on hold as a result of price adjustments.	1. The cash flow will be amended during the January 2020 adjustments budget. 2. The selection of alternative vendors, as reflected within the tender, will be activated to ensure that the correct skill level is recruited. Programme development will be fast-tracked once the resources are in place. 3. Orders will be placed in November 2019.
Vote 3 - Economic Opportunities & Asset Managemnt	8,134	32.5%	Fleet Management: Fleet and plant replacements were delivered earlier than anticipated.	Procurement of replacement fleet was accelerated as all tenders are in place.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 4 - Energy & Climate Change	(34,770)	-14.7%	The negative variance is due to the following projects being behind schedule: 1. Bloemhof Network Control Centre: A deviation report for the payment of outstanding invoices and the final account was prepared and submitted to BAC for approval in November 2019. Outstanding payments will be made to the contractor on approval of the deviation report. 2. Blue Downs Streetlighting Depot: Contractor is 35 days behind schedule, due to the failure to appoint sub-contractors to commence with the necessary construction work on site in the various areas. 3. Hout Bay LV Depot: Protest action by the local community led to most of the electrical equipment and material being stolen as well as the perimeter fence and storage structures on site being damaged. 4. MV System Infrastructure in Areas North and South and MV System Refurbishment North: Delays in awarding the building- and switchgear tenders. 5. Resource Efficiency Municipal Building FY20: The project plan was compiled later than anticipated.	There are on-going engagements with directors and project managers to ensure all orders are placed timeously, projects are implemented within the prescribed timeframes and corrective action is processed as and when required so as to ensure maximum spend.
Vote 5 - Finance	(8,399)	-72.3%	The negative variance is mainly due to: 1. Furniture & Equipment - Additional FY20: Orders could not be placed, due to the unavailability of the tender, which is currently in the evaluation stage. 2. IT Equipment: Delays due to tender 60G/2018/19, which was put on hold as a result of price adjustments. 3. Security at Cash (MVR) Offices FY20: The first shipment of cameras arrived from Canada on 9 October 2019; installation has since commenced. 4. Upgrade Cash (MVR) Offices FY20: Cash flows misaligned. Planned upgrades to commence from February 2020.	1. Further orders to be placed once tender 043G/2019/20 is in place. 2. Orders will be placed in November 2019. 3. Revenue department to follow-up with the supplier on timeframes for installation. Cash flows will be reviewed in the January 2020 adjustments budget process. 4. Cash flows to be adjusted in the January 2020 adjustments budget process.
Vote 6 - Human Settlements	(175)	-0.1%	Immaterial variance.	-
Vote 7 - Office of the City Manager	(156)	-47.5%	1. Furniture and Equipment: Some items were delivered, however, the balance of the orders could not be placed as the tender is currently in the evaluation stage. 2. Computer & IT equipment: Project delayed, due to tender 60G/2018/19, which was put on hold as a result of price adjustments.	1. Orders will be placed as soon as the tender become available. 2. Orders will be placed in November 2019.
Vote 8 - Safety & Security	14,159	69.5%	The positive variance is due to earlier than anticipated delivery on the following projects: 1. Radios & related equipment FY20; 2. Fire Vehicles: Replacement FY20; and 3. CCTV Network Provisioning - City network.	Procurement was accelerated as all tenders are in place.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 9 - Spatial Planning & Environment	(17,486)	-64.6%	1. Basement Parking & Access: Spending will commence once the deviation report is considered at the BAC and the recommendation is approved by the City Manager. 2. Kruskal Avenue Upgrade: Project delayed, due to relocation of informal traders. In addition, consultant services have been suspended, due to a deviation report that is pending approval from SCM. 3. Computer equipment - new and replacements: Project delayed, due to tender 60G/2018/19, which was put on hold as a result of price adjustments.	1. Department to follow up on the approval of the deviation report. 2. Supervision services are being done in-house and will result in under-expenditure. This will be addressed in the January 2020 adjustments budget. 3. Price adjustment has been resolved; orders will be placed from November 2019.
Vote 10 - Transport	4,738	2.1%	Immaterial variance.	-
Vote 11 - Urban Management	1,614	64.0%	Infrastructure and Safety Measures FY20: Project ahead of schedule, due to good contractor performance.	-
Vote 12 - Water & Waste	58,643	14.4%	The directorate is ahead of planned spend for the period under review. The main reasons are listed below at departmental level.	There are on-going engagements with directors and responsible project managers to ensure that tracking and monitoring of projects are within the prescribed timeframes and that corrective action are processed timeously so as to ensure maximum spend. Remedial action is indicated below.
Management: Water & Waste	(54)	-100.0%	The negative variance is due to the IS&T tender 60G/2018/19, which was put on hold, due to price adjustments.	Price adjustment has been resolved; orders will be placed from November 2019.
Project Monitoring Unit: W & W	(14)	-100.0%	The negative variance is due to the IS&T tender 60G/2018/19, which was put on hold, due to price adjustments.	Price adjustment has been resolved; orders will be placed from November 2019.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Solid Waste Management	(97,401)	-72.7%	1. Hanover Park Depot Upgrade: Delays experienced, due to clarification required from bidders regarding compliance (local content, sub-contracting, etc.) and arithmetical errors. Design phase has been completed. The construction tender was advertised on 5 April 2019, with a closing date of 13 May 2019. The bid evaluation process concluded on 24 October 2019 with a due diligence audit conducted on the recommended bidder. The anticipated site handover will take place in January 2020. 2. New Prince George Drop-off: Initial delays were as a result of the lengthy procurement process including legal consideration of objection to fencing specification. Final design was completed. Procurement currently in the Bid Evaluation Committee process. It is anticipated that construction will start in January 2020. Professional services tender 420C/2014/15 ended on 1 October 2019 with replacement tender 217C/2018/19 awarded and appeal against the tender withdrawn. The report for the award of the construction tender 310Q/2018/19 was submitted to BAC in October 2019. 3. Retreat Drop-off Upgrade Waste Minimisation: Construction tender 65Q/2017/18 commenced in November 2018 with an anticipated completion date of January 2020. The contractor is currently running behind schedule as a result of insufficient resources but has confirmed that the work will be completed on time. 4. Vissershok - LFG Infrastructure to Flaring: There were initial delays in the award of the consultant tender as a result of an appeal linked to the professional services tender 217C. It is anticipated that construction will commence in November 2019 with a 12-month construction period. 5. Scottsdene Depot Upgrade: Construction only commenced in May 2019 as a result of initial delays with guarantees, construction permits and building plan approval. Construction to be completed in May 2020. 6. Coastal Park - Design and develop (MRF): Delays are as a result of an appeal that was upheld. It is anticipated that the construction portion of the project will now only commence in the 2020/21 financial year.	1. Coastal Park - Design and develop (MRF): Awaiting court ruling on the legality of the contested contract, which will be honoured. 2. Delayed projects will be fast tracked and, where necessary, adjustments on the cash flows and/or budget will be made.
Water & Sanitation Management	156,111	57.1%	The positive variance is as a result of good contractor performance on the following projects: 1. Fisantekraal Waste Water Treatment Works; 2. Table Mountain Group Aquifer; 3. Cape Flats Aquifer; and 4. Zandvliet Waste Water Treatment Works: Primary Treatment and Sludge.	In order to ensure improved performance in the current financial year, the Water & Sanitation Management department is in the process of introducing a Project Support office. Closer engagements are also taking place with corporate departments to identify risks and to resolve issues impacting on service delivery in a timely manner.

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	66,516	2.1%	Immaterial variance.	No corrective action required.
Service charges	428,528	6.6%	Immaterial variance.	No corrective action required.
Other revenue	(78,847)	-14.7%	Less income received than originally budgeted for.	No corrective action required.
Government - operating	(291,502)	-10.7%	Less operating grant income received than originally budgeted for as the DoRA payment schedule was unavailable at the time of drafting the budget.	The budget will be aligned with the payment schedule during the January 2020 adjustments budget process.
Government - capital	(143,797)	-14.2%	Less capital grant income received than originally budgeted for as the DoRA payment schedule was unavailable at the time of drafting the budget.	The budget will be aligned with the payment schedule during the January 2020 adjustments budget process.
Interest	72,398	25.2%	Higher cash balances as a result of slower expenditure in the previous financial year.	To be aligned in the January 2020 adjustments budget.
Dividends	—	-		
Payments				
Suppliers and employees	(509,319)	4.1%	Immaterial variance.	No corrective action required.
Finance charges	36	0.0%	Immaterial variance.	No corrective action required.
Transfers and Grants	—	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	(562,579)	-34.2%		
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	(910,672)	34.3%	Lower creditors outflow than expected.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(910,672)	34.3%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	—	-		
Borrowing long term/refinancing	—	-		
Increase (decrease) in consumer deposits	—	-		
Payments				
Repayment of borrowing	—	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES	—	-		

Table SC2: Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.3%	2.8%	2.8%	3.2%	2.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	7.3%	17.8%	16.7%	16.4%	11.3%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	28.4%	39.1%	28.8%	20.5%	28.8%
Gearing	Long Term Borrowing/ Funds & Reserves	130.7%	136.0%	164.3%	126.8%	164.3%
Liquidity						
Current Ratio	Current assets/current liabilities	2.04	1.44	1.82	2.96	1.82
Liquidity Ratio	Monetary Assets/Current Liabilities	1.20	0.49	0.93	1.82	0.93
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	18.0%	28.3%	17.3%	44.1%	17.4%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	30.8%	33.8%	33.7%	26.9%	33.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	9.1%	9.3%	9.3%	8.6%	2.3%

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	294,694	70,739	42,239	44,910	28,089	52,388	287,507	1,500,714	2,321,279	1,913,607	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	923,166	53,948	32,601	22,286	13,302	4,702	79,588	229,918	1,359,511	349,796	-	-
Receivables from Non-exchange Transactions - Property Rates	672,437	150,589	52,237	65,100	59,441	63,820	236,056	720,549	2,020,228	1,144,966	-	-
Receivables from Exchange Transactions - Waste Water Management	152,251	35,545	20,176	20,451	13,703	17,233	97,759	507,860	864,979	657,007	-	-
Receivables from Exchange Transactions - Waste Management	110,670	34,652	22,543	25,656	20,707	40,711	71,540	314,950	641,427	473,563	-	-
Receivables from Exchange Transactions - Property Rental Debtors	89,859	12,809	(3,909)	10,569	6,082	2,441	36,184	538,245	692,279	593,520	-	-
Interest on Arrear Debtor Accounts	76,859	37,631	27,670	32,790	31,354	43,607	156,022	725,846	1,131,778	989,618	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(48,151)	(47,859)	(230,416)	(44,126)	(8,216)	2,001	(21,370)	(72,271)	(470,408)	(143,982)	-	-
Total By Income Source	2,271,785	348,053	(36,858)	177,635	164,462	226,902	943,286	4,465,810	8,561,075	5,978,095	-	-
2018/19 - totals only	2,913,146	530,666	214,976	463,202	425,112	347,227	1,160,057	4,163,183	10,217,569	6,558,780	-	-
Debtors Age Analysis By Customer Group												
Organs of State	132,138	34,511	(195,286)	(38,190)	13,664	10,672	31,897	15,324	4,730	33,367	-	-
Commercial	1,290,723	105,405	44,838	37,524	29,232	31,205	124,374	322,996	1,986,296	545,331	-	-
Households	953,735	242,382	113,767	147,660	113,899	175,332	686,432	3,687,247	6,120,452	4,810,569	-	-
Other	(104,810)	(34,245)	(177)	30,642	7,666	9,693	100,583	440,242	449,596	588,827	-	-
Total By Customer Group	2,271,785	348,053	(36,858)	177,635	164,462	226,902	943,286	4,465,810	8,561,075	5,978,095	-	-

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	242,445	303	458	(84)	-	-	(9)	2,724	245,836	312,251
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	242,445	303	458	(84)	-	-	(9)	2,724	245,836	312,251

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	99	Fixed deposit	7.05%	2019/11/15	190,000	1,138	–	–	191,138
ABSA Bank	74	Fixed deposit	6.95%	2019/11/01	95,000	561	–	–	95,561
ABSA Bank	73	Fixed deposit	6.95%	2019/11/01	30,000	177	–	–	30,177
ABSA Bank	92	Fixed deposit	7.00%	2019/11/22	25,000	149	–	–	25,149
ABSA Bank	88	Fixed deposit	7.03%	2019/11/22	15,000	90	–	–	15,090
ABSA Bank	91	Fixed deposit	7.00%	2019/11/27	25,000	149	–	–	25,149
ABSA Bank	90	Fixed deposit	7.00%	2019/11/27	25,000	149	–	–	25,149
ABSA Bank	85	Fixed deposit	7.00%	2019/11/27	25,000	149	–	–	25,149
ABSA Bank	84	Fixed deposit	7.00%	2019/11/27	35,000	208	–	–	35,208
ABSA Bank	83	Fixed deposit	6.98%	2019/11/27	20,000	119	–	–	20,119
ABSA Bank	57	Fixed deposit	6.90%	2019/11/15	35,000	205	–	–	35,205
ABSA Bank	65	Fixed deposit	6.93%	2019/11/27	45,000	265	–	–	45,265
ABSA Bank	72	Fixed deposit	6.90%	2019/12/06	15,000	88	–	–	15,088
ABSA Bank	70	Fixed deposit	6.90%	2019/12/13	25,000	132	–	–	25,132
ABSA Bank	65	Fixed deposit	6.90%	2019/12/13	35,000	152	–	–	35,152
ABSA Bank	71	Fixed deposit	6.90%	2019/12/20	20,000	83	–	–	20,083
ABSA Bank	70	Fixed deposit	6.90%	2019/12/20	15,000	60	–	–	15,060
ABSA Bank	67	Fixed deposit	6.90%	2019/12/20	35,000	119	–	–	35,119
ABSA Bank	66	Fixed deposit	6.85%	2019/12/20	50,000	160	–	–	50,160
ABSA Bank	65	Fixed deposit	6.85%	2019/12/20	20,000	60	–	–	20,060
ABSA Bank	40	Fixed deposit	6.85%	2019/11/27	20,000	53	–	–	20,053
ABSA Bank	40	Fixed deposit	6.85%	2019/11/27	20,000	53	–	–	20,053
ABSA Bank	67	Fixed deposit	6.90%	2019/12/27	30,000	62	–	–	30,062
ABSA Bank	31	Fixed deposit	6.80%	2019/11/22	25,000	47	–	–	25,047
ABSA Bank	72	Fixed deposit	6.90%	2020/01/03	20,000	34	–	–	20,034
ABSA Bank	68	Fixed deposit	6.90%	2019/12/31	20,000	30	–	–	20,030
ABSA Bank	52	Fixed deposit	6.85%	2019/12/20	25,000	14	–	–	25,014
ABSA Bank	62	Fixed deposit	6.90%	2019/12/31	15,000	6	–	–	15,006
ABSA Bank	71	Fixed deposit	6.92%	2020/01/10	25,000	5	–	–	25,005
ABSA Bank	71	Fixed deposit	6.92%	2020/01/10	10,000	2	–	–	10,002
Firststrand	99	Fixed deposit	6.97%	2019/11/15	210,000	1,243	–	–	211,243
Firststrand	78	Fixed deposit	6.91%	2019/11/08	30,000	176	–	–	30,176
Firststrand	88	Fixed deposit	6.93%	2019/11/22	35,000	206	–	–	35,206
Firststrand	91	Fixed deposit	6.94%	2019/11/27	20,000	118	–	–	20,118
Firststrand	90	Fixed deposit	6.94%	2019/11/27	30,000	177	–	–	30,177
Firststrand	85	Fixed deposit	6.90%	2019/11/27	30,000	176	–	–	30,176
Firststrand	84	Fixed deposit	6.90%	2019/11/27	40,000	234	–	–	40,234
Firststrand	83	Fixed deposit	6.90%	2019/11/27	20,000	117	–	–	20,117
Firststrand	77	Fixed deposit	6.89%	2019/11/29	55,000	322	–	–	55,322
Firststrand	77	Fixed deposit	6.89%	2019/11/29	150,000	878	–	–	150,878
Firststrand	77	Fixed deposit	6.89%	2019/11/29	45,000	263	–	–	45,263
Firststrand	65	Fixed deposit	6.80%	2019/11/27	35,000	202	–	–	35,202
Firststrand	72	Fixed deposit	6.80%	2019/12/06	20,000	116	–	–	20,116
Firststrand	74	Fixed deposit	6.88%	2019/12/13	50,000	292	–	–	50,292
Firststrand	70	Fixed deposit	6.86%	2019/12/13	20,000	105	–	–	20,105

Table continues on next page.

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

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
	Days								
Firststrand	67	Fixed deposit	6.83%	2019/12/13	15,000	70	—	—	15,070
Firststrand	66	Fixed deposit	6.82%	2019/12/13	60,000	269	—	—	60,269
Firststrand	65	Fixed deposit	6.82%	2019/12/13	35,000	150	—	—	35,150
Firststrand	71	Fixed deposit	6.84%	2019/12/20	25,000	103	—	—	25,103
Firststrand	70	Fixed deposit	6.82%	2019/12/20	20,000	78	—	—	20,078
Firststrand	67	Fixed deposit	6.83%	2019/12/20	40,000	135	—	—	40,135
Firststrand	66	Fixed deposit	6.82%	2019/12/20	50,000	159	—	—	50,159
Firststrand	66	Fixed deposit	6.82%	2019/12/20	65,000	206	—	—	65,206
Firststrand	65	Fixed deposit	6.83%	2019/12/20	30,000	90	—	—	30,090
Firststrand	40	Fixed deposit	6.77%	2019/11/27	15,000	39	—	—	15,039
Firststrand	40	Fixed deposit	6.77%	2019/11/27	20,000	52	—	—	20,052
Firststrand	67	Fixed deposit	6.83%	2019/12/27	40,000	82	—	—	40,082
Firststrand	31	Fixed deposit	6.75%	2019/11/22	20,000	37	—	—	20,037
Firststrand	72	Fixed deposit	6.84%	2020/01/03	25,000	42	—	—	25,042
Firststrand	68	Fixed deposit	6.82%	2019/12/31	25,000	37	—	—	25,037
Firststrand	61	Fixed deposit	6.79%	2019/12/29	40,000	22	—	—	40,022
Firststrand	62	Fixed deposit	6.83%	2019/12/31	15,000	6	—	—	15,006
Firststrand	71	Fixed deposit	6.77%	2020/01/10	20,000	4	—	—	20,004
Investec Bank	99	Fixed deposit	7.05%	2019/11/15	80,000	479	—	—	80,479
Investec Bank	74	Fixed deposit	6.95%	2019/11/01	45,000	266	—	—	45,266
Investec Bank	73	Fixed deposit	7.10%	2019/11/01	20,000	121	—	—	20,121
Investec Bank	78	Fixed deposit	7.10%	2019/11/08	20,000	121	—	—	20,121
Investec Bank	91	Fixed deposit	7.10%	2019/11/27	25,000	151	—	—	25,151
Investec Bank	90	Fixed deposit	7.10%	2019/11/27	10,000	60	—	—	10,060
Investec Bank	85	Fixed deposit	7.10%	2019/11/27	15,000	90	—	—	15,090
Investec Bank	84	Fixed deposit	7.10%	2019/11/27	15,000	90	—	—	15,090
Investec Bank	83	Fixed deposit	7.00%	2019/11/27	10,000	59	—	—	10,059
Investec Bank	77	Fixed deposit	7.00%	2019/12/06	10,000	59	—	—	10,059
Investec Bank	65	Fixed deposit	6.98%	2019/11/27	15,000	89	—	—	15,089
Investec Bank	72	Fixed deposit	6.95%	2019/12/06	10,000	59	—	—	10,059
Investec Bank	70	Fixed deposit	7.05%	2019/12/13	20,000	108	—	—	20,108
Investec Bank	66	Fixed deposit	6.95%	2019/12/13	25,000	114	—	—	25,114
Investec Bank	65	Fixed deposit	7.00%	2019/12/13	10,000	44	—	—	10,044
Investec Bank	71	Fixed deposit	7.00%	2019/12/20	10,000	42	—	—	10,042
Investec Bank	70	Fixed deposit	7.00%	2019/12/20	10,000	40	—	—	10,040
Investec Bank	67	Fixed deposit	6.95%	2019/12/20	15,000	51	—	—	15,051
Investec Bank	66	Fixed deposit	6.95%	2019/12/20	65,000	210	—	—	65,210
Investec Bank	65	Fixed deposit	6.95%	2019/12/20	15,000	46	—	—	15,046
Investec Bank	67	Fixed deposit	6.85%	2019/12/27	15,000	31	—	—	15,031
Investec Bank	31	Fixed deposit	6.90%	2019/11/22	10,000	19	—	—	10,019
Investec Bank	72	Fixed deposit	7.00%	2020/01/03	10,000	17	—	—	10,017
Investec Bank	68	Fixed deposit	6.85%	2019/12/31	10,000	15	—	—	10,015
Investec Bank	52	Fixed deposit	6.75%	2019/12/20	15,000	8	—	—	15,008
Investec Bank	62	Fixed deposit	6.75%	2019/12/31	10,000	4	—	—	10,004
Investec Bank	71	Fixed deposit	6.80%	2020/01/10	15,000	3	—	—	15,003
Investec Bank	71	Fixed deposit	6.80%	2020/01/10	10,000	2	—	—	10,002
Nedbank	380	Fixed deposit	8.35%	2020/04/30	62,100	440	—	—	62,540
Nedbank	366	Fixed deposit	8.35%	2020/04/30	165	1	—	—	166
Nedbank	363	Fixed deposit	7.80%	2020/06/30	715	5	—	—	720
Nedbank	50	Fixed deposit	6.90%	2019/11/08	55,000	322	—	—	55,322

Table continues on next page.

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
Nedbank	99	Fixed deposit	7.05%	2019/11/15	170,000	1,018	—	—	171,018
Nedbank	74	Fixed deposit	6.95%	2019/11/01	30,000	177	—	—	30,177
Nedbank	73	Fixed deposit	6.95%	2019/11/01	35,000	207	—	—	35,207
Nedbank	78	Fixed deposit	6.95%	2019/11/08	30,000	177	—	—	30,177
Nedbank	88	Fixed deposit	6.95%	2019/11/22	130,000	767	—	—	130,767
Nedbank	92	Fixed deposit	7.00%	2019/11/27	20,000	119	—	—	20,119
Nedbank	91	Fixed deposit	7.00%	2019/11/27	60,000	357	—	—	60,357
Nedbank	90	Fixed deposit	7.00%	2019/11/27	30,000	178	—	—	30,178
Nedbank	86	Fixed deposit	6.98%	2019/11/27	40,000	237	—	—	40,237
Nedbank	85	Fixed deposit	6.98%	2019/11/27	20,000	119	—	—	20,119
Nedbank	84	Fixed deposit	6.98%	2019/11/27	35,000	207	—	—	35,207
Nedbank	83	Fixed deposit	6.98%	2019/11/27	25,000	148	—	—	25,148
Nedbank	57	Fixed deposit	6.95%	2019/11/15	40,000	236	—	—	40,236
Nedbank	77	Fixed deposit	6.95%	2019/12/06	35,000	207	—	—	35,207
Nedbank	65	Fixed deposit	6.95%	2019/11/27	50,000	295	—	—	50,295
Nedbank	72	Fixed deposit	6.90%	2019/12/06	20,000	117	—	—	20,117
Nedbank	74	Fixed deposit	6.90%	2019/12/13	50,000	293	—	—	50,293
Nedbank	72	Fixed deposit	6.90%	2019/12/13	80,000	454	—	—	80,454
Nedbank	70	Fixed deposit	6.90%	2019/12/13	20,000	106	—	—	20,106
Nedbank	67	Fixed deposit	6.90%	2019/12/13	30,000	142	—	—	30,142
Nedbank	66	Fixed deposit	6.90%	2019/12/13	65,000	295	—	—	65,295
Nedbank	65	Fixed deposit	6.90%	2019/12/13	30,000	130	—	—	30,130
Nedbank	71	Fixed deposit	6.85%	2019/12/20	20,000	83	—	—	20,083
Nedbank	70	Fixed deposit	6.85%	2019/12/20	10,000	39	—	—	10,039
Nedbank	67	Fixed deposit	6.80%	2019/12/20	35,000	117	—	—	35,117
Nedbank	66	Fixed deposit	6.80%	2019/12/20	15,000	48	—	—	15,048
Nedbank	65	Fixed deposit	6.80%	2019/12/20	25,000	75	—	—	25,075
Nedbank	64	Fixed deposit	6.80%	2019/12/20	30,000	84	—	—	30,084
Nedbank	40	Fixed deposit	6.80%	2019/11/27	15,000	39	—	—	15,039
Nedbank	67	Fixed deposit	6.80%	2019/12/27	35,000	72	—	—	35,072
Nedbank	31	Fixed deposit	6.75%	2019/11/22	20,000	37	—	—	20,037
Nedbank	72	Fixed deposit	6.80%	2020/01/03	20,000	34	—	—	20,034
Nedbank	68	Fixed deposit	6.80%	2019/12/31	20,000	30	—	—	20,030
Nedbank	52	Fixed deposit	6.75%	2019/12/20	35,000	19	—	—	35,019
Nedbank	62	Fixed deposit	6.75%	2019/12/31	15,000	6	—	—	15,006
Nedbank	71	Fixed deposit	6.80%	2020/01/10	10,000	2	—	—	10,002
Nedbank	71	Fixed deposit	6.80%	2020/01/10	15,000	3	—	—	15,003
Nedbank	243	Fixed deposit	7.40%	2020/06/30	590	0	—	—	590
Standard Bank	99	Fixed deposit	7.25%	2019/11/15	210,000	1,293	—	—	211,293
Standard Bank	73	Fixed deposit	7.05%	2019/11/01	20,000	120	—	—	20,120
Standard Bank	78	Fixed deposit	7.07%	2019/11/08	25,000	150	—	—	25,150
Standard Bank	88	Fixed deposit	7.09%	2019/11/22	20,000	120	—	—	20,120
Standard Bank	92	Fixed deposit	7.10%	2019/11/27	25,000	151	—	—	25,151
Standard Bank	91	Fixed deposit	7.10%	2019/11/27	50,000	302	—	—	50,302
Standard Bank	90	Fixed deposit	7.10%	2019/11/27	25,000	151	—	—	25,151
Standard Bank	85	Fixed deposit	7.08%	2019/11/27	25,000	150	—	—	25,150
Standard Bank	84	Fixed deposit	7.07%	2019/11/27	40,000	240	—	—	40,240
Standard Bank	83	Fixed deposit	7.07%	2019/11/27	25,000	150	—	—	25,150
Standard Bank	57	Fixed deposit	6.99%	2019/11/15	40,000	237	—	—	40,237
Standard Bank	77	Fixed deposit	7.00%	2019/12/06	25,000	149	—	—	25,149

Table continues on next page.

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
Standard Bank	65	Fixed deposit	7.01%	2019/11/27	85,000	506	–	–	85,506
Standard Bank	72	Fixed deposit	7.04%	2019/12/06	20,000	120	–	–	20,120
Standard Bank	74	Fixed deposit	7.04%	2019/12/13	75,000	448	–	–	75,448
Standard Bank	70	Fixed deposit	7.00%	2019/12/13	30,000	161	–	–	30,161
Standard Bank	67	Fixed deposit	7.00%	2019/12/13	35,000	168	–	–	35,168
Standard Bank	66	Fixed deposit	7.00%	2019/12/13	70,000	322	–	–	70,322
Standard Bank	65	Fixed deposit	7.00%	2019/12/13	30,000	132	–	–	30,132
Standard Bank	71	Fixed deposit	7.01%	2019/12/20	25,000	106	–	–	25,106
Standard Bank	70	Fixed deposit	7.01%	2019/12/20	15,000	60	–	–	15,060
Standard Bank	67	Fixed deposit	6.99%	2019/12/20	40,000	138	–	–	40,138
Standard Bank	66	Fixed deposit	6.99%	2019/12/20	15,000	49	–	–	15,049
Standard Bank	65	Fixed deposit	6.99%	2019/12/20	30,000	92	–	–	30,092
Standard Bank	40	Fixed deposit	6.93%	2019/11/27	20,000	53	–	–	20,053
Standard Bank	67	Fixed deposit	6.99%	2019/12/27	40,000	84	–	–	40,084
Standard Bank	31	Fixed deposit	6.90%	2019/11/22	25,000	47	–	–	25,047
Standard Bank	72	Fixed deposit	7.00%	2020/01/03	20,000	35	–	–	20,035
Standard Bank	68	Fixed deposit	6.99%	2019/12/31	25,000	38	–	–	25,038
Standard Bank	52	Fixed deposit	6.98%	2019/12/20	35,000	20	–	–	35,020
Standard Bank	62	Fixed deposit	7.00%	2019/12/31	15,000	6	–	–	15,006
Standard Bank	71	Fixed deposit	7.02%	2020/01/10	10,000	2	–	–	10,002
Standard Bank	71	Fixed deposit	7.02%	2020/01/10	25,000	5	–	–	25,005
ABSA Bank		Call deposit	6.50%		430,263	2,552	(75,000)	130,000	487,816
Firststrand Bank		Call deposit	6.25%		271,651	1,779	(126,651)	185,000	331,779
Investec Bank		Call deposit	6.30%		110,675	697	(45,675)	60,000	125,698
Standard Bank		Call deposit	6.25%		321,602	2,074	(71,602)	160,000	412,074
Nedbank current account		Current account	6.30%		131,379	502	(19,505)	–	112,376
Fund Managers					6,370,856	42,029	–	–	6,412,885
Liberty, RMB and Nedbank sinking fund					2,568,106	22,277	–	–	2,590,383
Cash in transit					11,217	–	(9,987)	–	1,230
CTICC					366,187	–	–	–	366,187
ABSA IRT Bank account					38,373	–	–	2,650	41,023
COID					81,840	–	–	–	81,794
TOTAL INVESTMENTS AND INTEREST					16,280,719		(348,420)	537,650	16,568,183

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Operating expenditure of Transfers and Grants								
National Government:	533,846	6,273,080	6,273,080	119,308	85,650	33,658	39.3%	6,273,080
Local Government Equitable Share	–	2,815,558	2,815,558	–	–	–	–	2,815,558
Finance Management grant	1,000	1,000	1,000	314	333	(19)	-5.7%	1,000
Urban Settlements Development Grant	32,326	186,298	186,298	4,676	12,509	(7,834)	-62.6%	186,298
Energy Efficiency and Demand Side Management Grant	700	600	600	56	86	(30)	-35.1%	600
Dept. of Environ Affairs and Tourism	38	10,598	10,598	–	–	–	–	10,598
Expanded Public Works Programme	23,266	32,877	32,877	–	–	–	–	32,877
Integrated City Development Grant	1,083	6,854	6,854	–	71	(71)	-100.0%	6,854
Public Transport Infrastructure & Systems Grant	24,843	37,183	37,183	2,372	4,101	(1,729)	-42.2%	37,183
Infrastructure Skills Development	9,600	13,605	13,605	3,873	4,365	(492)	-11.3%	13,605
Public Transport Network Grant	440,780	554,849	554,849	108,018	64,184	43,834	68.3%	554,849
Neighbourhood Development Partnership Grant	–	3,600	3,600	–	–	–	–	3,600
Informal Settlements Upgrading Partnership Grant	–	39,572	39,572	–	–	–	–	39,572
Fuel Levy	–	2,570,486	2,570,486	–	–	–	–	2,570,486
Health & Hygiene Education: Informal Settlements	11	–	–	–	–	–	–	–
Accreditation: Development Support	200	–	–	–	–	–	–	–
Provincial Government:	918,700	1,088,633	1,204,469	293,765	281,999	11,766	4.2%	1,204,469
Cultural Affairs and Sport - Provincial Library Services	45,550	47,062	47,062	13,195	14,518	(1,323)	-9.1%	47,062
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	4,944	5,150	5,150	90	104	(14)	-13.7%	5,150
Human Settlements - Human Settlement Development Grant	456,558	392,430	497,199	160,912	161,415	(503)	-0.3%	497,199
Human Settlements - Municipal Accreditation Assistance	5,000	–	–	–	–	–	–	–
Human Settlement - Settlement Assistance	–	1,500	1,500	368	500	(132)	-26.4%	1,500
Health - TB	29,095	65,227	65,227	5,870	5,870	–	–	65,227
Health - ARV	234,180	257,047	257,047	71,322	73,071	(1,749)	-2.4%	257,047
Health - Nutrition	5,470	6,248	6,248	1,854	2,059	(205)	-9.9%	6,248
Health - Vaccines	101,499	91,661	91,661	24,745	15,277	9,468	62.0%	91,661
Comprehensive Health	–	173,489	173,489	–	–	–	–	173,489
Transport and Public Works - Provision for persons with special needs	8,912	10,000	10,000	4,912	3,333	1,578	47.4%	10,000
Community Safety - Law Enforcement Auxiliary Services	5,692	4,159	4,159	10	–	10	100.0%	4,159
Community Development Workers	701	–	–	–	–	–	–	–
Finance Management Capacity Building Grant	280	380	380	–	127	(127)	-100.0%	380
Provincial Government: Financial Management Support Grant	230	230	230	211	–	211	100.0%	230
Provincial Contribution towards addressing Natural Disasters	2,500	–	–	–	–	–	–	–
Transport Safety and Compliance - Rail Safety Establishment and Support K9 unit	9,483	17,000	17,000	4,656	–	4,656	100.0%	17,000
Municipal accreditation and capacity building grant	365	2,300	2,300	–	–	–	–	2,300
Municipal accreditation and capacity building grant	–	14,750	14,750	3,740	4,214	(474)	-11.2%	14,750
Human Settlements- Masakheni Khayelitsha	–	–	5,051	–	–	–	–	5,051
Human Settlements- Housing Consumer Education Manuals	108	–	8	–	–	–	–	8
Human Settlements- Edward Road Energy Efficient Project	–	–	3,787	–	–	–	–	3,787
Human Settlements- Eradication of registration backlog	3,133	–	2,221	1,880	1,511	369	24.4%	2,221
Municipal Disaster Grant	5,000	–	–	–	–	–	–	–

Table continues on next page.

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Other grant providers:	22,015	14,855	15,677	2,412	5,312	(2,900)	-54.6%	15,677
Tourism	2,000	1,291	1,416	461	1,125	(664)	-59.0%	1,416
CMTF	2,323	2,000	2,000	-	300	(300)	-100.0%	2,000
CID	5,422	5,141	5,141	525	1,707	(1,182)	-69.3%	5,141
Century City Property Owners Association	539	-	-	-	-	-	-	-
Traffic Free Flow (PTY) Ltd	-	580	580	145	193	(48)	-25.0%	580
Westcott Primary	43	43	43	11	14	(4)	-25.0%	43
Airports Company South Africa SOC Ltd	1,333	-	-	-	-	-	-	-
Rockefeller Philanthropy Advisor's Inc	1,113	-	-	-	-	-	-	-
V&A Waterfront Holdings (Pty) Ltd	853	891	891	223	297	(74)	-25.0%	891
The South African Breweries	2,584	-	-	-	-	-	-	-
Bayside	510	556	556	180	175	5	2.8%	556
Big Bay	385	-	-	-	-	-	-	-
Long Street law Enforcement	-	1,583	1,583	402	499	(97)	-19.4%	1,583
Sustainable Energy Africa	-	274	971	-	200	(200)	-100.0%	971
Prasa	3,725	-	-	-	-	-	-	-
Marine Circle Rent-A-Cop	173	569	569	-	179	(179)	-100.0%	569
GRAND CHINA	166	396	396	95	125	(30)	-24.1%	396
Bergvliet High Part-time Trfc Attendant	29	-	-	-	-	-	-	-
CCID - Traffic Wardnes	744	902	902	200	301	(100)	-33.3%	902
Green Point Law Enforcement	-	586	586	159	182	(22)	-12.3%	586
Part Time Trfc Attend: Rustenberg Girls	43	43	43	11	14	(4)	-25.0%	43
POPART - Stellenbosch University	28	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	1,474,561	7,376,568	7,493,227	415,486	372,962	42,524	11.4%	7,493,227
Capital expenditure of Transfers and Grants								
National Government:	2,035,630	2,189,348	2,189,635	268,550	340,799	(72,248)	-21.2%	1,691,234
Minerals and Energy; Energy Efficiency and Demand Side Management Grant	9,300	10,465	10,465	4,359	6,400	(2,041)	-31.9%	10,465
National Government - Other; Previous years' Dora allocations	-	50	50	11	20	(9)	-45.8%	50
National Treasury; Informal Settlements Upgrading Partnership Grant: Municipalities	-	276,803	276,803	45,502	59,969	(14,466)	-24.1%	250,607
National Treasury; Integrated City Development Grant	54,560	48,533	48,533	6,109	7,324	(1,215)	-16.6%	38,758
National Treasury; Local Government Restructuring Grant	1,156	250	263	104	143	(39)	-27.1%	263
National Treasury; Neighbourhood Development Partnership Grant	7,166	26,400	26,400	-	-	-	-	26,400
National Treasury; Public Transport Network: Budget Facility for Infrastructure Grant	-	354,000	354,000	32,432	54,050	(21,618)	-40.0%	154,322
National Treasury; Urban Settlements Development Grant	1,107,450	1,070,051	1,070,051	108,246	158,061	(49,815)	-31.5%	893,800
Transport; Public Transport Network Grant	468,073	402,796	402,796	71,808	54,832	16,975	31.0%	316,295
Transport; Public Transport Infrastructure & Systems Grant	925	-	275	-	-	-	-	275
National Treasury: DME Grant	12,234	-	-	-	-	-	-	-
Expanded Public Works Programme	1,000	-	-	-	-	-	-	-
Infrastructure Skills Development	582	-	-	-	-	-	-	-
Municipal Disaster Fund	31,219	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	307,600	-	-	-	-	-	-	-
Dept. of Environ Affairs and Tourism	1,167	-	-	-	-	-	-	-
Transport; Public Transport Network Grant - BFI	33,000	-	-	-	-	-	-	-
Accreditation: Development Support	198	-	-	-	-	-	-	-
National Treasury; Municipal Disaster Grant	-	-	-	(1)	-	-	-	-
National Treasury; Municipal Disaster Recovery Grant	-	-	-	(21)	-	(21)	-100.0%	-
Provincial Government:	22,430	22,038	22,038	2,603	901	1,702	189.0%	21,397
Cultural Affairs and Sport; Library Services: Metro Library Grant	13,241	10,000	10,000	1,167	853	314	36.8%	10,000
Housing; Integrated Housing and Human Settlement Development Grant	8,363	11,788	11,788	1,388	-	1,388	100.0%	11,147
Provincial Government; Municipal Accreditation and Capacity Building Grant	-	250	250	48	48	(0)	-	250
Community Development Workers	63	-	-	-	-	-	-	-
Community Safety - Law Enforcement Auxiliary Services	762	-	-	-	-	-	-	-
Other grant providers:	49,804	53,700	53,700	17,555	15,502	2,054	13.2%	52,300
Other; Other	49,804	53,700	53,700	17,555	15,502	2,054	13.2%	52,300
Total capital expenditure of Transfers and Grants	2,107,864	2,265,085	2,265,373	288,708	357,201	(68,492)	-19.2%	1,764,932
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	3,582,425	9,641,654	9,758,600	704,194	730,163	(25,968)	-3.6%	9,258,159

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

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

Summary of Employee and Councillor remuneration	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages	146,974	146,004	146,004	45,950	45,978	(27)	-0.1%	146,004
Pension and UIF Contributions	4,984	5,992	5,992	1,691	1,373	319	23.2%	5,992
Motor Vehicle Allowance	–	601	601	156	153	3	2.1%	601
Cellphone Allowance	9,339	8,996	8,996	3,111	3,070	41	1.3%	8,996
Other benefits and allowances	–	18,225	18,225	3,095	2,806	289	10.3%	18,225
Sub Total - Councillors	161,297	179,818	179,818	54,003	53,379	624	1.2%	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	8,131	9,293	(1,162)	-12.50%	27,879
Pension and UIF Contributions	1,341	4,379	4,379	734	1,460	(726)	-49.76%	4,379
Medical Aid Contributions	92	136	136	40	45	(5)	-11.09%	136
Motor Vehicle Allowance	404	439	439	246	146	100	68.56%	439
Cellphone Allowance	147	292	292	54	97	(43)	-44.46%	292
Other benefits and allowances	24	61	61	296	20	276	1380.78%	61
Payments in lieu of leave	–	–	–	356	–	356	100.00%	–
Sub Total - Senior Managers of Municipality	25,293	33,186	33,186	9,856	11,061	(1,205)	-10.9%	33,186
% increase		31.2%	31.2%					31.2%
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	8,077,775	9,640,920	9,672,133	2,682,377	2,940,248	(257,872)	-8.8%	9,878,252
Pension and UIF Contributions	1,252,341	1,713,894	1,714,332	450,091	548,744	(98,653)	-18.0%	1,350,273
Medical Aid Contributions	745,922	823,574	823,578	260,257	274,397	(14,140)	-5.2%	780,771
Overtime	680,581	606,267	607,630	169,765	146,545	23,220	15.8%	509,295
Motor Vehicle Allowance	200,746	225,780	226,199	69,959	74,887	(4,927)	-6.6%	209,878
Cellphone Allowance	21,910	24,352	24,395	7,546	8,132	(586)	-7.2%	22,639
Housing Allowances	61,444	65,440	65,430	21,692	21,794	(102)	-0.5%	65,077
Other benefits and allowances	261,709	238,910	241,134	94,815	83,189	11,625	14.0%	284,444
Payments in lieu of leave	173,125	97,768	98,843	34,075	32,671	1,404	4.3%	102,226
Long service awards	511	86,529	86,156	251	22,874	(22,623)	-98.9%	753
Post-retirement benefit obligations	864,199	261,187	261,187	83,995	85,331	(1,336)	-1.57%	251,985
Sub Total - Other Municipal Staff	12,340,263	13,784,620	13,821,016	3,874,823	4,238,814	(363,990)	-8.59%	13,455,592
% increase		11.7%	12.0%					9.0%
Total Parent Municipality	12,526,853	13,997,624	14,034,020	3,938,683	4,303,254	(364,571)	-8.5%	13,668,596

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

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Councillors (Political Office Bearers plus Other)</u>				
Basic Salaries and Wages	(27)	-0.1%	Immaterial variance.	-
Pension and UIF Contributions	319	23.2%	Immaterial variance.	-
Medical Aid Contributions	-	-	-	-
Motor Vehicle Allowance	3	2.1%	Immaterial variance.	-
Cellphone Allowance	41	1.3%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	289	10.3%	Immaterial variance.	-
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	(1,162)	-12.5%	The variance is due to savings realised on the executive director vacancies in the Water & Waste directorate and the Transport directorate.	The process for filling these vacancies is ongoing.
Pension and UIF Contributions	(726)	-49.8%	Immaterial variance.	-
Medical Aid Contributions	(5)	-11.1%	Immaterial variance.	-
Motor Vehicle Allowance	100	68.6%	Immaterial variance.	-
Cellphone Allowance	(43)	-44.5%	Immaterial variance.	-
Other benefits and allowances	276	1380.8%	Immaterial variance.	-
Payments in lieu of leave	356	100.0%	Immaterial variance.	-
<u>Other Municipal Staff</u>				
Basic Salaries and Wages	(257,872)	-8.8%	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 3172 vacancies as at 31 October 2019; 1106 positions were filled (660 internal and 446 external) with 441 terminations processed from 1 July 2019. The filling of vacancies is an ongoing process and seasonal staff are appointed as and when required.
Pension and UIF Contributions	(98,653)	-18.0%	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.

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Medical Aid Contributions	(14,140)	-5.2%	The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is ongoing.
Overtime	23,220	15.8%	The variance is mainly as a result of unplanned overtime within the Safety & Security directorate as a result of 'Lockdown Operations' requiring law enforcement members to assist SAPS and SANDF to stabilise high crime areas.	Alignment of the period budget with the actual expenditure will be undertaken.
Motor Vehicle Allowance	(4,927)	-6.6%	The variance is mainly due the turnaround time in filling vacancies resulting from termination of staff members who were in receipt of car allowances.	Filling of vacancies is ongoing.
Cellphone Allowance	(586)	-7.2%	Immaterial variance.	-
Housing Allowances	(102)	-0.5%	Immaterial variance.	-
Other benefits and allowances	11,625	14.0%	The variance is mainly on Standby allowances and reflects within the following directorates: 1. Safety & Security, as a result of new recruits who were transferred to operational duty and are now receiving standby allowances; and 2. Energy & Climate, due to a change in the shift system resulting in higher than planned standby allowances paid.	Virements will be processed to address over expenditure. Further review and adjustments will be done during the January 2020 adjustments budget process.
Payments in lieu of leave	1,404	4.3%	Payments are dependent on resignation and retirement of employees, which is difficult to plan accurately on a monthly basis.	Corrective action to align period budget with the actuals will be undertaken.
Long service awards	(22,623)	-98.9%	Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan accurately per monthly cycles.	The balance of the budgetary provisions will be transferred to the leave provision in accordance with GRAP 19 as these relate to the vested leave benefits owed to employees.
Post-retirement benefit obligations	(1,336)	-1.6%	The variance is due to misalignment of period budget provisions with the actual expenditure.	Alignment of the period budget with the actual expenditure will be undertaken.

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

Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source															
Property rates	787,067	837,524	791,351	873,918	847,693	784,635	786,082	799,231	854,505	701,342	851,772	799,075	9,714,194	10,327,307	10,830,171
Service charges - electricity revenue	1,257,553	1,245,944	1,379,036	1,341,607	1,127,299	1,086,094	1,096,143	1,016,363	1,109,875	852,268	1,245,216	815,125	13,572,524	15,140,505	16,772,413
Service charges - water revenue	204,828	223,895	229,296	260,802	218,813	170,753	171,665	310,112	291,245	293,214	313,103	169,932	2,857,659	3,506,983	4,217,263
Service charges - sanitation revenue	97,501	113,241	115,202	139,667	119,849	89,813	90,635	133,485	153,938	138,508	153,757	(30,112)	1,315,486	1,777,068	2,140,389
Service charges - refuse	81,120	81,080	78,524	89,385	88,897	83,769	83,602	81,262	88,585	79,287	89,923	116,077	1,041,510	1,113,994	1,181,726
Rental of facilities and equipment	20,625	21,853	27,968	20,531	19,621	14,502	15,305	17,640	16,716	14,942	16,767	4,064	210,536	232,744	236,361
Interest earned - external investments	109,378	85,203	78,511	86,723	71,844	69,627	77,714	69,718	76,640	77,683	81,666	27,788	912,495	930,613	1,022,317
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21,853	20,676	18,368	21,391	20,781	19,481	18,018	16,775	20,070	17,408	20,290	21,981	237,091	242,205	241,088
Licences and permits	25,124	17,419	30,664	20,894	3,827	5,273	10,907	8,072	1,771	6,744	6,155	(54,632)	82,219	86,371	90,732
Agency services	-	-	-	-	10,132	13,960	28,876	21,370	4,688	17,854	16,296	104,496	217,672	245,412	254,598
Transfer receipts - operating	1,211,303	1,213,505	-	-	328,837	1,885,850	480,609	-	1,880,567	354,388	2,011	136,157	7,493,227	7,707,345	8,136,559
Other revenue	89,913	17,634	37,818	45,579	83,674	31,849	223,108	119,337	65,930	33,870	16,506	233,416	998,635	1,074,890	1,140,512
Cash Receipts by Source	3,906,266	3,877,975	2,786,739	2,900,498	2,941,268	4,255,606	3,082,664	2,593,364	4,564,530	2,587,508	2,813,462	2,343,368	38,653,248	42,385,438	46,264,128
Other Cash Flows by Source															
Transfer receipts - capital	618,934	61,670	81,205	109,431	32,714	-	70,014	48,445	691,626	10,962	-	486,672	2,211,673	3,043,827	3,608,514
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	53,700	53,700	56,700	57,000
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	43,732	43,732	43,732	43,732
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	1,091,580	1,091,580	3,000,000	3,000,000
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	41,983	41,983	46,181	50,799
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	1,228	1,228	1,167	1,108
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(267,859)	(267,859)	(298,475)	(332,578)
Total Cash Receipts by Source	4,525,200	3,939,645	2,867,944	3,009,928	2,973,982	4,255,606	3,152,678	2,641,810	5,256,155	2,598,470	2,813,462	3,794,403	41,829,284	48,278,569	52,692,703

Table continues on next page.

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

Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands															
Cash Payments by Type															
Employee related costs	1,026,594	1,017,347	1,035,203	1,035,492	1,654,832	1,111,371	1,087,234	1,114,675	957,708	1,131,768	1,126,431	1,432,658	13,731,313	14,799,293	15,960,959
Remuneration of councillors	12,678	12,766	12,655	12,806	13,774	13,849	13,906	23,128	15,036	15,002	15,032	19,187	179,818	190,697	202,234
Interest paid	43,259	–	153,153	–	6,273	137,895	40,680	–	150,418	–	48,595	136,803	717,075	731,329	1,191,845
Bulk purchases - Electricity	946,536	1,246,370	1,156,304	685,094	680,778	705,827	665,611	630,552	670,219	631,557	661,557	795,096	9,475,500	10,564,235	11,704,116
Bulk purchases - Water & Sewer	15,515	27,292	26,412	19,090	60,214	59,318	58,083	37,480	37,808	52,259	45,767	177,862	617,101	909,598	871,284
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General expenses	1,328,647	746,028	739,455	838,687	786,344	1,199,230	621,285	706,584	972,975	767,376	552,103	2,321,908	11,580,621	11,424,643	11,941,547
Cash Payments by Type	3,373,229	3,049,803	3,123,181	2,591,168	3,202,215	3,227,491	2,486,799	2,512,418	2,804,164	2,597,961	2,449,486	4,883,514	36,301,429	38,619,795	41,871,985
Other Cash Flows/Payments by Type															
Capital assets	933,838	216,241	254,413	339,732	551,758	466,566	83,348	377,104	610,539	744,134	1,193,550	2,135,027	7,906,251	10,364,140	10,672,162
Repayment of borrowing	50,000	–	79,481	–	42,933	20,000	50,000	–	79,481	–	42,933	20,050	384,878	371,495	671,495
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	4,357,066	3,266,044	3,457,075	2,930,900	3,796,906	3,714,057	2,620,147	2,889,523	3,494,183	3,342,095	3,685,970	7,038,591	44,592,558	49,355,429	53,215,642
NET INCREASE/(DECREASE) IN CASH HELD	168,133	673,600	(589,131)	79,028	(822,924)	541,550	532,531	(247,713)	1,761,972	(743,625)	(872,508)	(3,244,187)	(2,763,274)	(1,076,860)	(522,938)
Cash/cash equivalents at the month/year beginning:	8,419,275	8,587,408	9,261,009	8,671,878	8,750,906	7,927,982	8,469,531	9,002,062	8,754,349	10,516,321	9,772,696	8,900,188	8,419,275	5,656,001	4,579,141
Cash/cash equivalents at the month/year end:	8,587,408	9,261,009	8,671,878	8,750,906	7,927,982	8,469,531	9,002,062	8,754,349	10,516,321	9,772,696	8,900,188	5,656,001	5,656,001	4,579,141	4,056,203

Capital programme performance

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

Table SC12 Monthly Budget Statement - capital expenditure trend

Month	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	37,034	127,858	147,662	31,156	147,662	116,506	78.9%	0.4%
August	252,295	225,455	216,555	290,206	364,217	74,011	20.3%	3.5%
September	304,942	356,938	403,770	682,239	767,986	85,747	11.2%	8.1%
October	430,752	409,037	457,660	1,176,811	1,225,646	48,835	4.0%	14.0%
November	417,260	427,100	477,917		1,703,563	–		
December	396,972	366,517	467,465		2,171,028	–		
January	202,221	274,033	474,542		2,645,570	–		
February	286,640	508,539	788,833		3,434,403	–		
March	359,440	757,430	997,810		4,432,213	–		
April	532,842	1,009,269	985,045		5,417,257	–		
May	664,731	1,421,432	1,186,672		6,603,929	–		
June	1,431,160	2,504,826	2,180,795		8,784,724	–		
Total Capital expenditure	5,316,290	8,388,432	8,784,724					

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	1,797,980	2,886,525	2,970,005	419,337	420,863	(1,526)	-0.4%	2,274,230
Roads Infrastructure	800,145	929,567	1,268,524	160,566	208,506	(47,940)	-23.0%	862,470
Roads	800,145	929,567	1,268,524	160,566	208,506	(47,940)	-23.0%	862,470
Storm water Infrastructure	2,093	117,312	2,257	61	300	(239)	-79.7%	5,500
Drainage Collection	2,093	117,312	2,257	61	300	(239)	-79.7%	5,500
Electrical Infrastructure	319,606	368,700	365,647	61,231	71,580	(10,349)	-14.5%	326,594
HV Substations	261,124	314,395	307,961	48,255	61,486	(13,231)	-21.5%	268,762
MV Networks	(145)	6,200	6,200	2,443	2,067	377	18.2%	6,200
LV Networks	58,627	48,105	51,486	10,532	8,027	2,506	31.2%	51,633
Water Supply Infrastructure	461,126	971,327	905,000	176,069	61,993	114,077	184.0%	776,223
Reservoirs	387,712	743,800	734,494	165,832	42,744	123,088	288.0%	594,100
Water Treatment Works	1,491	—	10,000	1,133	—	1,133	100.0%	3,107
Bulk Mains	41,936	73,000	72,155	3,065	8,249	(5,183)	-62.8%	66,155
Distribution	29,987	154,527	88,351	6,039	11,000	(4,961)	-45.1%	112,862
Sanitation Infrastructure	129,147	218,499	133,191	18,366	18,300	66	0.4%	133,675
Reticulation	30,907	129,199	56,776	8,449	7,500	949	12.7%	72,905
Waste Water Treatment Works	96,932	89,300	76,416	9,917	10,800	(883)	-8.2%	60,770
Outfall Sewers	1,308	—	—	—	—	—	—	—
Solid Waste Infrastructure	13,523	251,120	264,371	2,011	58,579	(56,568)	-96.6%	135,423
Landfill Sites	13,523	251,120	264,371	2,011	58,579	(56,568)	-96.6%	135,423
Information and Communication Infrastructure	72,339	30,000	31,015	1,033	1,605	(572)	-35.7%	34,345
Data Centres	72,339	30,000	31,015	1,033	1,605	(572)	-35.7%	34,345
Community Assets	295,414	243,160	267,634	59,280	37,252	22,029	59.1%	248,756
Community Facilities	294,880	242,440	267,204	59,270	37,126	22,144	59.6%	248,325
Halls	—	25	25	22	25	(3)	-12.2%	25
Centres	—	17,505	18,177	—	—	—	—	18,169
Clinics/Care Centres	37,750	21,296	22,729	1,691	3,360	(1,669)	-49.7%	22,729
Fire/Ambulance Stations	17,103	—	2,739	—	2,739	(2,739)	-100.0%	2,739
Museums	2,951	—	121	77	121	(44)	-36.2%	121
Libraries	8,366	7,375	8,014	—	639	(639)	-100.0%	639
Cemeteries/Crematoria	6,237	3,500	9,934	1,273	5,434	(4,160)	-76.6%	9,934
Public Open Space	291	11,100	11,229	88	90	(2)	-2.2%	11,229
Nature Reserves	1,280	10,634	10,634	—	—	—	—	2,701
Markets	—	710	710	—	—	—	—	710
Taxi Ranks/Bus Terminals	220,903	170,296	182,892	56,118	24,717	31,401	127.0%	179,329
Sport and Recreation Facilities	534	720	431	11	126	(115)	-91.6%	431
Outdoor Facilities	534	720	431	11	126	(115)	-91.6%	431
Heritage assets	—	30	30	—	—	—	—	30
Works of Art	—	30	30	—	—	—	—	30
Other assets	101,917	209,953	228,105	34,284	36,395	(2,111)	-5.8%	229,314
Operational Buildings	83,095	159,033	175,013	11,797	19,089	(7,292)	-38.2%	176,862
Municipal Offices	34,113	115,455	121,996	3,220	1,081	2,140	198.0%	122,345
Laboratories	8,222	—	—	—	—	—	—	—
Depots	40,760	43,578	53,017	8,577	18,008	(9,431)	-52.4%	54,517
Housing	18,822	50,920	53,092	22,487	17,306	5,181	29.9%	52,452
Social Housing	18,822	50,920	53,092	22,487	17,306	5,181	29.9%	52,452
Intangible Assets	12,014	41,512	45,687	6,856	3,115	3,741	120.1%	37,687
Licences and Rights	12,014	41,512	45,687	6,856	3,115	3,741	120.1%	37,687
Computer Software and Applications	12,014	41,512	45,687	6,856	3,115	3,741	120.1%	37,687
Computer Equipment	121,869	95,626	90,423	5,582	12,347	(6,766)	-54.8%	72,783
Computer Equipment	121,869	95,626	90,423	5,582	12,347	(6,766)	-54.8%	72,783
Furniture and Office Equipment	101,282	119,167	120,407	18,494	20,126	(1,632)	-8.1%	111,222
Furniture and Office Equipment	101,282	119,167	120,407	18,494	20,126	(1,632)	-8.1%	111,222
Machinery and Equipment	36,812	48,127	51,703	6,190	5,863	327	5.6%	52,203
Machinery and Equipment	36,812	48,127	51,703	6,190	5,863	327	5.6%	52,203
Transport Assets	155,011	197,348	197,429	4,945	1,000	3,945	394.5%	211,948
Transport Assets	155,011	197,348	197,429	4,945	1,000	3,945	394.5%	211,948
Land	5,157	26,000	27,750	73	—	73	100.0%	27,750
Land	5,157	26,000	27,750	73	—	73	100.0%	27,750
Total Capital Expenditure on new assets	2,627,456	3,867,449	3,999,174	555,042	536,961	18,081	3.4%	3,265,923

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	837,504	1,408,835	1,482,367	213,483	226,873	(13,390)	-5.9%	1,055,591
Roads Infrastructure	123,380	214,477	246,691	33,487	38,950	(5,463)	-14.0%	92,124
Roads	123,380	214,477	246,691	33,487	38,950	(5,463)	-14.0%	92,124
Storm water Infrastructure	27,376	59,700	71,394	813	5,200	(4,387)	-84.4%	48,289
Drainage Collection	27,376	59,700	71,394	813	5,200	(4,387)	-84.4%	48,289
Electrical Infrastructure	301,112	346,825	372,284	105,876	105,843	33	0.0%	366,372
HV Substations	70,633	74,825	107,934	20,417	21,625	(1,208)	-5.6%	105,522
MV Substations	18,328	50,000	42,350	8	5,608	(5,600)	-99.9%	26,850
MV Networks	169,030	182,000	182,000	72,164	65,180	6,984	10.7%	194,000
LV Networks	43,122	40,000	40,000	13,287	13,430	(143)	-1.1%	40,000
Water Supply Infrastructure	245,200	409,900	409,900	42,316	40,000	2,316	5.8%	259,900
Bulk Mains	27,999	60,000	60,000	5,296	6,500	(1,204)	-18.5%	60,000
Distribution	217,201	349,900	349,900	37,020	33,500	3,520	10.5%	199,900
Sanitation Infrastructure	132,652	376,433	378,068	30,797	35,850	(5,053)	-14.1%	284,887
Pump Station	8,288	18,733	18,733	9,182	4,300	4,882	113.5%	18,733
Reticulation	38,034	87,700	87,700	9,740	2,550	7,190	282.0%	87,465
Waste Water Treatment Works	69,421	170,000	174,163	10,465	10,000	465	4.6%	148,689
Outfall Sewers	16,908	100,000	97,472	1,410	19,000	(17,590)	-92.6%	30,000
Solid Waste Infrastructure	-	-	200	189	200	(11)	-5.7%	189
Landfill Sites	-	-	200	189	200	(11)	-5.7%	189
Information and Communication Infrastructure	7,784	1,500	3,830	5	830	(825)	-99.4%	3,830
Data Centres	7,784	1,500	3,830	5	830	(825)	-99.4%	3,830
Community Assets	3,774	19,283	25,306	82	550	(468)	-85.1%	19,283
Community Facilities	3,774	19,283	25,306	82	550	(468)	-85.1%	19,283
Halls	-	9,883	9,883	-	-	-	-	9,883
Clinics/Care Centres	1,172	8,000	8,000	-	-	-	-	8,000
Libraries	1,992	-	-	-	-	-	-	-
Public Open Space	610	1,400	7,423	82	550	(468)	-85.1%	1,400
Heritage assets	5,074	600	1,251	182	651	(470)	-72.1%	1,251
Monuments	5,074	600	1,251	182	651	(470)	-72.1%	1,251
Other assets	72,045	71,250	71,026	12,512	4,230	8,282	195.8%	57,267
Operational Buildings	20,078	26,689	26,464	258	1,392	(1,134)	-81.5%	12,738
Municipal Offices	11,282	24,339	24,114	209	792	(583)	-73.6%	10,388
Laboratories	299	300	300	10	75	(65)	-86.7%	300
Depots	8,497	2,050	2,050	39	525	(486)	-92.5%	2,050
Housing	51,967	44,561	44,561	12,254	2,839	9,415	331.7%	44,529
Social Housing	51,967	44,561	44,561	12,254	2,839	9,415	331.7%	44,529
Intangible Assets	9,154	2,500	7,600	1,619	2,250	(631)	-28.1%	7,600
Licences and Rights	9,154	2,500	7,600	1,619	2,250	(631)	-28.1%	7,600
Computer Software and Applications	9,154	2,500	7,600	1,619	2,250	(631)	-28.1%	7,600
Computer Equipment	117,790	125,859	130,053	15,685	61,274	(45,590)	-74.4%	115,550
Computer Equipment	117,790	125,859	130,053	15,685	61,274	(45,590)	-74.4%	115,550
Furniture and Office Equipment	17,030	28,889	26,967	6,938	7,381	(443)	-6.0%	25,800
Furniture and Office Equipment	17,030	28,889	26,967	6,938	7,381	(443)	-6.0%	25,800
Machinery and Equipment	62,916	11,454	9,542	1,812	3,809	(1,997)	-52.4%	9,586
Machinery and Equipment	62,916	11,454	9,542	1,812	3,809	(1,997)	-52.4%	9,586
Transport Assets	375,447	622,937	623,967	36,313	12,539	23,774	189.6%	623,967
Transport Assets	375,447	622,937	623,967	36,313	12,539	23,774	189.6%	623,967
Total Capital Expenditure on renewal of existing assets	1,500,735	2,291,609	2,378,079	288,625	319,558	(30,933)	-9.7%	1,915,895

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	678,723	1,303,801	1,422,995	256,423	223,038	33,385	15.0%	1,292,286
Roads Infrastructure	178,498	192,672	235,643	54,323	59,068	(4,744)	-8.0%	238,816
Roads	178,498	192,672	235,643	54,323	59,068	(4,744)	-8.0%	238,816
Storm water Infrastructure	4,893	41,000	44,307	599	1,600	(1,001)	-62.6%	5,614
Drainage Collection	4,893	41,000	44,307	599	1,600	(1,001)	-62.6%	5,614
Electrical Infrastructure	40,691	29,582	29,582	21,345	18,923	2,422	12.8%	28,498
HV Substations	40,691	29,582	29,582	21,345	18,923	2,422	12.8%	28,498
Water Supply Infrastructure	117,651	75,350	93,676	11,820	8,944	2,875	32.1%	93,526
Reservoirs	4,973	10,350	15,220	4,022	1,100	2,922	265.6%	15,070
Distribution	112,679	65,000	78,456	7,798	7,844	(46)	-0.6%	78,456
Sanitation Infrastructure	324,757	848,773	891,399	148,482	100,960	47,522	47.1%	814,516
Pump Station	-	60,000	60,000	2,793	9,249	(6,456)	-69.8%	60,000
Reticulation	7,723	7,323	7,323	867	-	867	100.0%	1,000
Waste Water Treatment Works	317,033	781,450	824,076	144,823	91,711	53,111	57.9%	753,516
Solid Waste Infrastructure	12,233	111,425	123,388	19,854	33,043	(13,189)	-39.9%	106,316
Landfill Sites	12,233	111,425	123,388	19,854	33,043	(13,189)	-39.9%	106,316
Information and Communication Infrastructure	-	5,000	5,000	-	500	(500)	-100.0%	5,000
Data Centres	-	5,000	5,000	-	500	(500)	-100.0%	5,000
Community Assets	239,647	368,879	378,361	16,511	26,701	(10,190)	-38.2%	354,696
Community Facilities	153,098	221,725	207,171	11,910	19,831	(7,921)	-39.9%	183,883
Halls	1,698	8,430	234	33	85	(52)	-61.4%	234
Centres	13,117	12,800	20,022	50	100	(50)	-50.4%	20,022
Clinics/Care Centres	39,641	61,400	55,161	5,879	4,252	1,627	38.3%	55,161
Fire/Ambulance Stations	12,394	-	770	-	770	(770)	-100.0%	770
Museums	302	-	-	-	-	-	-	-
Libraries	7,819	10,125	10,796	196	721	(525)	-72.8%	10,796
Cemeteries/Crematoria	5,922	19,750	10,904	32	654	(622)	-95.1%	10,904
Public Open Space	41,436	48,740	41,996	1,280	3,801	(2,520)	-66.3%	39,594
Nature Reserves	10,569	6,680	9,180	53	649	(597)	-91.9%	9,180
Public Ablution Facilities	1,923	8,000	8,000	-	-	-	-	8,000
Taxi Ranks/Bus Terminals	18,278	45,800	50,110	4,387	8,800	(4,413)	-50.1%	29,224
Sport and Recreation Facilities	86,550	147,154	171,190	4,601	6,870	(2,269)	-33.0%	170,813
Indoor Facilities	1,102	14,290	39,572	2,382	1,182	1,200	101.5%	39,572
Outdoor Facilities	85,448	132,864	131,618	2,219	5,688	(3,469)	-61.0%	131,240
Heritage assets	1,293	-	45	-	-	-	-	45
Monuments	1,293	-	45	-	-	-	-	45
Other assets	223,244	499,095	549,475	55,789	100,345	(44,556)	-44.4%	500,668
Operational Buildings	187,997	423,217	473,598	32,487	94,744	(62,257)	-65.7%	424,801
Municipal Offices	87,612	265,406	292,609	15,965	52,993	(37,028)	-69.9%	285,783
Yards	76	-	200	51	20	31	156.8%	200
Depots	100,309	157,811	180,789	16,471	41,731	(25,260)	-60.5%	138,819
Housing	35,247	75,878	75,878	23,301	5,601	17,700	316.0%	75,866
Social Housing	35,247	75,878	75,878	23,301	5,601	17,700	316.0%	75,866
Intangible Assets	23,908	16,950	26,952	1,171	3,518	(2,347)	-66.7%	23,278
Licences and Rights	23,908	16,950	26,952	1,171	3,518	(2,347)	-66.7%	23,278
Computer Software and Applications	23,908	16,950	26,952	1,171	3,518	(2,347)	-66.7%	23,278
Computer Equipment	225	17,540	15,583	-	-	-	-	7,583
Computer Equipment	225	17,540	15,583	-	-	-	-	7,583
Furniture and Office Equipment	10,973	17,447	9,822	2,807	40	2,767	6917.1%	9,822
Furniture and Office Equipment	10,973	17,447	9,822	2,807	40	2,767	6917.1%	9,822
Machinery and Equipment	10,085	5,662	4,236	444	1,271	(827)	-65.1%	4,236
Machinery and Equipment	10,085	5,662	4,236	444	1,271	(827)	-65.1%	4,236
Total Capital Expenditure on upgrading of existing assets	1,188,099	2,229,374	2,407,470	333,144	354,913	(21,768)	-6.1%	2,192,613

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	713,245	2,047,033	2,043,719	540,055	516,115	23,940	4.6%	2,043,719
Roads Infrastructure	590	688,377	688,377	161,662	151,800	9,862	6.5%	688,377
Roads	590	688,377	688,377	161,662	151,800	9,862	6.5%	688,377
Electrical Infrastructure	229,128	541,437	541,437	170,478	174,748	(4,269)	-2.4%	541,437
Power Plants	113,328	17,215	17,215	8,229	5,656	2,574	45.5%	17,215
HV Substations	–	31,272	31,272	7,650	10,083	(2,433)	-24.1%	31,272
MV Substations	–	353,066	353,066	103,956	114,052	(10,096)	-8.9%	353,066
LV Networks	115,800	139,884	139,884	50,643	44,957	5,686	12.6%	139,884
Water Supply Infrastructure	195,130	440,218	436,930	113,918	107,204	6,714	6.3%	436,930
Reservoirs	–	41,845	41,845	9,872	12,736	(2,865)	-22.5%	41,845
Pump Stations	25,734	53,419	54,335	10,589	14,332	(3,743)	-26.1%	54,335
Water Treatment Works	1,866	43,287	43,189	12,500	12,127	373	3.1%	43,189
Bulk Mains	–	8,242	8,242	3,687	852	2,835	332.7%	8,242
Distribution	167,530	293,425	289,320	77,270	67,157	10,114	15.1%	289,320
Sanitation Infrastructure	282,758	374,750	374,724	93,279	81,707	11,572	14.2%	374,724
Reticulation	–	250,258	250,232	66,348	49,445	16,903	34.2%	250,232
Waste Water Treatment Works	282,718	113,257	113,257	25,910	28,840	(2,931)	-10.2%	113,257
Outfall Sewers	40	11,235	11,235	1,021	3,422	(2,401)	-70.2%	11,235
Solid Waste Infrastructure	5,639	2,250	2,250	718	656	62	9.4%	2,250
Landfill Sites	5,639	2,250	2,250	718	656	62	9.4%	2,250
Community Assets	131,143	504,731	512,797	93,182	113,364	(20,182)	-17.8%	512,797
Community Facilities	130,809	122,404	122,470	12,301	28,027	(15,726)	-56.1%	122,470
Halls	17,593	45,452	45,452	2,979	9,284	(6,305)	-67.9%	45,452
Centres	83	6,514	6,514	585	445	140	31.4%	6,514
Clinics/Care Centres	10,690	6,258	6,258	2,524	1,953	571	29.2%	6,258
Fire/Ambulance Stations	–	5,562	5,562	220	1,738	(1,519)	-87.4%	5,562
Libraries	98,314	34,665	34,665	1,088	10,046	(8,958)	-89.2%	34,665
Cemeteries/Crematoria	2,874	10,129	10,129	2,115	1,520	595	39.2%	10,129
Nature Reserves	923	4,689	4,756	790	1,099	(309)	-28.1%	4,756
Public Ablution Facilities	332	6,856	6,856	1,881	1,940	(59)	-3.0%	6,856
Markets	–	2,278	2,278	120	2	117	4826.4%	2,278
Sport and Recreation Facilities	334	382,327	390,327	80,880	85,336	(4,456)	-5.2%	390,327
Indoor Facilities	269	25	25	–	0	(0)	-100.0%	25
Outdoor Facilities	65	382,301	390,301	80,880	85,336	(4,456)	-5.2%	390,301
Heritage assets	–	1,916	1,916	34	160	(126)	-78.7%	1,916
Works of Art	–	1,916	1,916	34	160	(126)	-78.7%	1,916
Investment properties	13,891	8,043	56	161	33	128	390.3%	56
Revenue Generating	13,891	43	43	22	20	2	11.5%	43
Improved Property	13,891	43	43	22	20	2	11.5%	43
Non-revenue Generating	–	8,001	13	139	13	126	949.6%	13
Unimproved Property	–	8,001	13	139	13	126	949.6%	13
Other assets	72,660	338,649	342,530	33,130	51,122	(17,992)	-35.2%	342,530
Operational Buildings	72,660	338,649	342,530	33,130	51,122	(17,992)	-35.2%	342,530
Municipal Offices	590	333,831	337,712	32,925	49,427	(16,503)	-33.4%	337,712
Laboratories	–	2,136	2,136	156	817	(661)	-80.9%	2,136
Training Centres	72,070	521	521	47	174	(127)	-72.9%	521
Depots	–	2,162	2,162	2	704	(702)	-99.7%	2,162
Computer Equipment	63,807	246,058	246,452	43,566	46,379	(2,813)	-6.1%	246,452
Computer Equipment	63,807	246,058	246,452	43,566	46,379	(2,813)	-6.1%	246,452
Furniture and Office Equipment	3	542,256	537,735	165,807	132,918	32,889	24.7%	537,735
Furniture and Office Equipment	3	542,256	537,735	165,807	132,918	32,889	24.7%	537,735
Transport Assets	102,625	440,991	444,971	117,796	120,630	(2,834)	-2.3%	444,971
Transport Assets	102,625	440,991	444,971	117,796	120,630	(2,834)	-2.3%	444,971
Total Repairs and Maintenance Expenditure	1,097,376	4,129,677	4,130,176	993,732	980,722	13,010	1.3%	4,130,176

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	2,722,860	1,296,991	1,296,991	443,039	432,330	10,709	2.5%	1,296,991
Roads Infrastructure	754,836	406,286	406,286	130,529	135,429	(4,900)	-3.6%	406,286
Roads	549,953	294,830	294,830	92,529	98,277	(5,747)	-5.8%	294,830
Road Structures	131,324	72,658	72,658	24,494	24,219	274	1.1%	72,658
Road Furniture	73,560	38,798	38,798	13,506	12,933	573	4.4%	38,798
Storm water Infrastructure	89,285	45,851	45,851	17,102	15,284	1,818	11.9%	45,851
Drainage Collection	89,285	45,851	45,851	17,102	15,284	1,818	11.9%	45,851
Electrical Infrastructure	732,687	233,540	233,540	77,867	77,847	20	0.0%	233,540
Power Plants	13,911	6,955	6,955	2,318	2,318	(0)	0.0%	6,955
HV Transmission Conductors	29,187	14,594	14,594	4,886	4,865	21	0.4%	14,594
MV Substations	301,256	13,983	13,983	1,189	4,661	(3,472)	-74.5%	13,983
MV Switching Stations	104,115	52,620	52,620	18,693	17,540	1,153	6.6%	52,620
MV Networks	206,186	104,873	104,873	35,700	34,958	742	2.1%	104,873
LV Networks	78,033	40,516	40,516	15,081	13,505	1,576	11.7%	40,516
Water Supply Infrastructure	458,467	264,253	264,253	92,450	88,084	4,365	5.0%	264,253
Reservoirs	43,183	22,414	22,414	13,894	7,471	6,423	86.0%	22,414
Pump Stations	10,911	5,415	5,415	1,814	1,805	9	0.5%	5,415
Water Treatment Works	52,468	26,172	26,172	10,842	8,724	2,118	24.3%	26,172
Bulk Mains	20,687	17,914	17,914	3,471	5,971	(2,500)	-41.9%	17,914
Distribution	331,218	192,337	192,337	62,429	64,112	(1,684)	-2.6%	192,337
Sanitation Infrastructure	516,374	264,260	264,260	90,147	88,087	2,060	2.3%	264,260
Pump Station	14,181	8,144	8,144	2,327	2,715	(387)	-14.3%	8,144
Reticulation	309,297	155,668	155,668	51,981	51,889	91	0.2%	155,668
Waste Water Treatment Works	169,989	87,640	87,640	31,560	29,213	2,347	8.0%	87,640
Outfall Sewers	22,907	12,807	12,807	4,279	4,269	10	0.2%	12,807
Solid Waste Infrastructure	78,437	36,207	36,207	12,584	12,069	515	4.3%	36,207
Landfill Sites	78,437	36,207	36,207	12,584	12,069	515	4.3%	36,207
Coastal Infrastructure	8,824	4,560	4,560	1,892	1,520	372	24.5%	4,560
Promenades	8,824	4,560	4,560	1,892	1,520	372	24.5%	4,560
Information and Communication Infrastructure	83,949	42,035	42,035	20,469	14,012	6,457	46.1%	42,035
Core Layers	13,607	6,610	6,610	2,362	2,203	158	7.2%	6,610
Distribution Layers	70,342	35,424	35,424	18,107	11,808	6,299	53.3%	35,424
Community Assets	710,433	364,191	364,191	120,384	121,397	(1,013)	-0.8%	364,191
Community Facilities	285,114	155,005	155,005	49,191	51,668	(2,477)	-4.8%	155,005
Halls	5,435	2,756	2,756	1,103	919	185	20.1%	2,756
Centres	91,055	47,842	47,842	16,276	15,947	329	2.1%	47,842
Clinics/Care Centres	11,685	8,247	8,247	2,246	2,749	(503)	-18.3%	8,247
Fire/Ambulance Stations	3,393	2,462	2,462	565	821	(256)	-31.2%	2,462
Testing Stations	2,142	1,122	1,122	384	374	10	2.6%	1,122
Museums	385	363	363	74	121	(47)	-39.1%	363
Theatres	224	112	112	37	37	0	0.0%	112
Libraries	10,538	6,142	6,142	1,996	2,047	(52)	-2.5%	6,142
Cemeteries/Crematoria	6,487	3,880	3,880	1,093	1,293	(200)	-15.5%	3,880
Public Open Space	28,931	17,177	17,177	4,968	5,726	(758)	-13.2%	17,177
Nature Reserves	756	817	817	126	272	(146)	-53.7%	817
Public Ablution Facilities	3,918	1,941	1,941	800	647	153	23.7%	1,941
Markets	3,015	1,509	1,509	543	503	40	8.0%	1,509
Abattoirs	1	0	0	0	0	-	-	0
Airports	9	4	4	1	1	0	-	4
Taxi Ranks/Bus Terminals	117,141	60,630	60,630	18,978	20,210	(1,232)	-6.1%	60,630
Sport and Recreation Facilities	425,320	209,186	209,186	71,194	69,729	1,465	2.1%	209,186
Indoor Facilities	12,531	6,267	6,267	2,170	2,089	81	3.9%	6,267
Outdoor Facilities	412,788	202,919	202,919	69,023	67,640	1,384	2.0%	202,919

Table continues on next page.

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Depreciation by Asset Class/Sub-class</u>								
<u>Investment properties</u>	3,427	1,714	1,714	571	571	(0)	0.0%	1,714
Revenue Generating	3,427	1,714	1,714	571	571	(0)	0.0%	1,714
Improved Property	3,427	1,714	1,714	571	571	(0)	0.0%	1,714
<u>Other assets</u>	505,462	258,709	258,709	87,269	86,236	1,032	1.2%	258,709
Operational Buildings	307,998	155,594	155,594	54,306	51,865	2,441	4.7%	155,594
Municipal Offices	6,555	9,231	9,231	2,019	3,077	(1,058)	-34.4%	9,231
Workshops	54,990	31,023	31,023	9,900	10,341	(442)	-4.3%	31,023
Training Centres	577	303	303	96	101	(5)	-4.8%	303
Manufacturing Plant	13,939	6,970	6,970	2,323	2,323	-	-	6,970
Depots	231,936	108,067	108,067	39,967	36,022	3,945	11.0%	108,067
Housing	197,464	103,115	103,115	32,963	34,372	(1,409)	-4.1%	103,115
Social Housing	197,464	103,115	103,115	32,963	34,372	(1,409)	-4.1%	103,115
<u>Intangible Assets</u>	287,229	143,931	143,931	50,581	47,977	2,604	5.4%	143,931
Licences and Rights	287,229	143,931	143,931	50,581	47,977	2,604	5.4%	143,931
Computer Software and Applications	146,868	73,751	73,751	27,187	24,584	2,604	10.6%	73,751
Unspecified	140,361	70,180	70,180	23,393	23,393	-	-	70,180
<u>Computer Equipment</u>	430,958	228,214	228,214	74,935	76,072	(1,136)	-1.5%	228,214
Computer Equipment	430,958	228,214	228,214	74,935	76,072	(1,136)	-1.5%	228,214
<u>Furniture and Office Equipment</u>	222,693	115,391	115,391	34,410	38,464	(4,054)	-10.5%	115,391
Furniture and Office Equipment	222,693	115,391	115,391	34,410	38,464	(4,054)	-10.5%	115,391
<u>Machinery and Equipment</u>	192,678	119,369	119,369	37,520	39,790	(2,270)	-5.7%	119,369
Machinery and Equipment	192,678	119,369	119,369	37,520	39,790	(2,270)	-5.7%	119,369
<u>Transport Assets</u>	667,612	417,125	417,125	121,114	139,042	(17,928)	-12.9%	417,125
Transport Assets	667,612	417,125	417,125	121,114	139,042	(17,928)	-12.9%	417,125
<u>Zoo's, Marine and Non-biological Animals</u>	419	197	197	64	66	(1)	-2.1%	197
Zoo's, Marine and Non-biological Animals	419	197	197	64	66	(1)	-2.1%	197
Total Depreciation	5,743,773	2,945,832	2,945,832	969,888	981,944	(12,056)	-1.2%	2,945,832

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	9,529,021	9,916,685	9,916,685	3,336,986	3,305,560	31,426	1.0%	9,916,685
Service charges	18,876,837	19,690,195	19,690,195	6,946,674	6,738,111	208,563	3.1%	19,415,521
Investment revenue	1,136,550	919,395	919,395	422,936	348,470	74,466	21.4%	919,938
Transfers and subsidies	7,049,218	7,376,568	7,493,227	2,507,932	2,377,458	130,474	5.5%	7,377,855
Other own revenue	3,857,012	3,305,614	3,305,614	1,299,484	1,080,739	218,746	20.2%	3,371,595
Total Revenue (excluding capital transfers and contributions)	40,448,639	41,208,458	41,325,116	14,514,013	13,850,338	663,675	4.8%	41,001,594
Employee costs	12,430,552	13,908,778	13,914,880	3,900,678	4,269,900	(369,222)	-8.6%	13,516,269
Remuneration of Councillors	161,297	179,818	179,818	54,003	53,379	624	1.2%	179,818
Depreciation & asset impairment	2,886,135	3,065,250	3,065,250	989,550	998,666	(9,116)	-0.9%	3,032,864
Finance charges	833,212	790,756	790,756	253,928	255,456	(1,528)	-0.6%	754,691
Materials and bulk purchases	9,939,263	11,746,242	11,750,495	3,673,054	3,748,930	(75,876)	-2.0%	11,475,123
Transfers and subsidies	336,816	374,860	402,606	142,437	136,672	5,765	4.2%	392,168
Other expenditure	9,541,192	12,033,540	12,112,097	2,985,073	3,025,819	(40,745)	-1.3%	11,535,678
Total Expenditure	36,128,467	42,099,245	42,215,903	11,998,724	12,488,822	(490,098)	-3.9%	40,886,611
Surplus/(Deficit)	4,320,172	(890,787)	(890,786)	2,515,289	1,361,516	1,153,773	84.7%	114,982
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,211,673	273,153	338,072	(64,919)	-19.2%	2,006,106
Contributions & Contributed assets	52,664	53,700	53,700	17,566	15,502	2,064	13.3%	53,700
Surplus/(Deficit) after capital transfers & contributions	6,450,896	1,374,299	1,374,587	2,806,008	1,715,089	1,090,919	63.6%	2,174,788
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6,450,896	1,374,299	1,374,587	2,806,008	1,715,089	1,090,919	63.6%	2,174,788
Capital expenditure & funds sources								
Capital expenditure	5,382,377	8,430,911	8,836,940	1,183,623	1,228,837	(45,214)	-3.7%	7,426,648
Capital transfers recognised	2,119,370	2,265,085	2,265,373	288,708	357,201	(68,493)	-19.2%	1,764,932
Borrowing	388,077	1,091,580	1,091,580	145,872	62,994	82,878	131.6%	797,905
Internally generated funds	2,874,929	5,074,246	5,479,987	749,043	808,642	(59,598)	-7.4%	4,863,811
Total sources of capital funds	5,382,377	8,430,911	8,836,940	1,183,623	1,228,837	(45,214)	-3.7%	7,426,648
Financial position								
Total current assets	18,847,733	18,660,159	15,652,963	17,808,876				15,652,963
Total non current assets	53,061,182	58,112,027	59,080,115	53,885,125				59,080,115
Total current liabilities	9,212,263	12,973,358	8,606,410	6,005,861				8,606,410
Total non current liabilities	13,148,025	14,911,172	14,911,172	13,075,849				14,911,172
Community wealth/Equity	49,548,629	48,887,656	51,215,497	52,612,291				51,215,497
Cash flows								
Net cash from (used) operating	9,266,349	4,472,317	4,472,604	2,187,631	1,646,454	(541,176)	-32.9%	4,472,604
Net cash from (used) investing	(6,232,015)	(7,761,267)	(8,127,667)	(1,727,765)	(2,669,056)	(941,291)	35.3%	(8,127,667)
Net cash from (used) financing	(143,179)	748,685	748,685	(129,481)	(129,481)	-	-	748,685
Cash/cash equivalents at the month/year end	8,377,772	5,087,575	5,747,962	8,984,724	7,502,257	(1,482,467)	-19.8%	5,747,962

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
Governance and administration	15,430,959	15,354,923	15,376,950	5,286,749	5,159,528	127,220	2.5%	15,383,233
Executive and council	1,085	299	299	66	87	(20)	-23.6%	299
Finance and administration	15,429,866	15,354,622	15,376,648	5,286,674	5,159,445	127,229	2.5%	15,382,931
Internal audit	8	3	3	9	(3)	12	-402.6%	3
Community and public safety	3,321,136	3,301,487	3,395,310	1,064,758	852,884	211,873	24.8%	3,414,228
Community and social services	133,503	125,650	125,649	26,954	29,159	(2,205)	-7.6%	123,137
Sport and recreation	87,253	86,512	64,499	11,727	14,433	(2,707)	-18.8%	87,429
Public safety	1,397,410	1,238,308	1,238,308	558,488	418,087	140,402	33.6%	1,238,308
Housing	1,305,811	1,374,066	1,489,902	361,135	265,292	95,843	36.1%	1,489,902
Health	397,158	476,952	476,952	106,453	125,913	(19,460)	-15.5%	475,452
Economic and environmental services	1,820,674	2,297,417	2,297,692	487,614	492,645	(5,031)	-1.0%	1,991,525
Planning and development	361,835	450,811	450,811	130,599	131,105	(506)	-0.4%	450,811
Road transport	1,435,992	1,831,775	1,832,049	355,089	360,303	(5,215)	-1.4%	1,525,882
Environmental protection	22,848	14,831	14,831	1,927	1,237	690	55.8%	14,831
Trading services	21,711,594	22,228,113	22,228,810	7,851,344	7,600,396	250,948	3.3%	21,980,687
Energy sources	13,533,225	14,080,480	14,081,178	5,374,707	4,957,060	417,647	8.4%	14,081,178
Water management	4,537,454	4,468,354	4,468,354	1,356,079	1,488,931	(132,852)	-8.9%	3,521,094
Waste water management	2,061,455	1,956,104	1,956,104	501,223	545,417	(44,194)	-8.1%	1,858,302
Waste management	1,579,460	1,723,174	1,723,174	619,335	608,989	10,346	1.7%	2,520,112
Other	295,000	291,603	291,727	114,268	98,457	15,811	16.1%	291,727
Total Revenue - Functional	42,579,362	43,473,543	43,590,490	14,804,733	14,203,911	600,821	4.2%	43,061,400
Expenditure - Functional								
Governance and administration	7,923,546	8,923,446	8,972,410	2,446,075	2,665,503	(219,428)	-8.2%	8,859,790
Executive and council	427,984	535,009	534,805	151,946	155,839	(3,893)	-2.5%	534,805
Finance and administration	7,452,695	8,342,352	8,393,522	2,279,070	2,495,978	(216,908)	-8.7%	8,280,902
Internal audit	42,866	46,085	44,083	15,059	13,686	1,373	10.0%	44,083
Community and public safety	7,345,967	7,857,502	7,922,596	2,250,597	2,315,345	(64,748)	-2.8%	7,588,020
Community and social services	906,486	971,924	972,587	259,412	289,291	(29,879)	-10.3%	941,916
Sport and recreation	1,190,876	1,187,125	1,123,105	334,802	326,840	7,962	2.4%	1,128,258
Public safety	2,903,921	2,910,539	2,923,228	893,662	886,061	7,601	0.9%	2,923,228
Housing	1,173,286	1,480,067	1,595,903	392,316	438,475	(46,159)	-10.5%	1,291,292
Health	1,171,398	1,307,848	1,307,772	370,405	374,677	(4,272)	-1.1%	1,303,325
Economic and environmental services	4,414,871	5,277,186	5,276,609	1,371,098	1,312,405	58,694	4.5%	4,950,271
Planning and development	1,028,420	1,511,371	1,505,736	392,733	422,200	(29,468)	-7.0%	1,504,849
Road transport	3,238,986	3,607,973	3,609,128	936,373	846,228	90,145	10.7%	3,284,906
Environmental protection	147,465	157,842	161,745	41,993	43,976	(1,984)	-4.5%	160,515
Trading services	16,097,795	19,596,547	19,599,455	5,803,605	6,068,072	(264,468)	-4.4%	19,043,699
Energy sources	10,034,392	11,596,405	11,599,077	3,716,703	3,767,711	(51,008)	-1.4%	11,498,992
Water management	2,651,607	3,747,229	3,743,404	1,001,820	1,124,096	(122,276)	-10.9%	3,498,932
Waste water management	1,546,008	2,049,818	2,053,881	532,612	565,005	(32,392)	-5.7%	1,858,154
Waste management	1,865,788	2,203,094	2,203,093	552,470	611,261	(58,791)	-9.6%	2,187,622
Other	352,151	444,564	444,833	127,347	127,497	(150)	-0.1%	444,833
Total Expenditure - Functional	36,134,329	42,099,245	42,215,902	11,998,723	12,488,822	(490,100)	-3.9%	40,886,612
Surplus/ (Deficit) for the year	6,445,033	1,374,299	1,374,588	2,806,010	1,715,089	1,090,921	63.6%	2,174,788

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

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

Vote Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	920,099	974,189	974,189	241,181	264,203	(23,021)	-8.7%	962,389
Vote 2 - Corporate Services	69,717	71,523	71,523	19,948	24,501	(4,553)	-18.6%	71,567
Vote 3 - Economic Opportunities & Asset Managemnt	282,742	181,445	181,570	71,691	62,549	9,142	14.6%	211,935
Vote 4 - Energy & Climate Change	13,350,399	13,874,705	13,875,403	5,296,264	4,871,309	424,955	8.7%	13,875,403
Vote 5 - Finance	15,957,830	16,174,512	16,196,538	5,730,926	5,585,600	145,327	2.6%	16,198,511
Vote 6 - Human Settlements	1,185,791	1,249,070	1,364,906	309,056	213,210	95,846	45.0%	1,364,906
Vote 7 - Office of the City Manager	164	6	6	36	(2)	38	-2501.5%	6
Vote 8 - Safety & Security	1,431,606	1,291,229	1,291,229	571,660	430,318	141,342	32.8%	1,291,229
Vote 9 - Spatial Planning & Environment	152,894	166,410	166,410	48,426	52,559	(4,133)	-7.9%	166,410
Vote 10 - Transport	1,421,443	1,801,886	1,802,161	346,087	350,312	(4,225)	-1.2%	1,492,899
Vote 11 - Urban Management	231,777	301,769	301,769	83,486	80,349	3,137	3.9%	301,769
Vote 12 - Water & Waste	7,316,631	7,078,278	7,078,277	1,988,160	2,173,501	(185,341)	-8.5%	6,816,764
Vote 13 - Cape Town International Convention Centre	259,082	285,600	285,600	98,744	95,200	3,544	3.7%	285,600
Vote 14 - Cape Town Stadium	(813)	22,921	908	(934)	303	(1,236)	-408.4%	22,013
Total Revenue by Vote	42,579,363	43,473,543	43,590,490	14,804,732	14,203,911	600,821	4.2%	43,061,400
Expenditure by Vote								
Vote 1 - Community Services & Health	3,414,274	3,925,379	3,925,977	1,001,967	1,050,656	(48,689)	-4.6%	3,867,199
Vote 2 - Corporate Services	1,709,075	1,808,667	1,808,667	591,146	603,243	(12,097)	-2.0%	1,808,667
Vote 3 - Economic Opportunities & Asset Managemnt	1,176,967	1,368,210	1,368,335	418,998	419,190	(192)	0.0%	1,368,335
Vote 4 - Energy & Climate Change	10,330,532	12,060,720	12,061,417	3,813,810	3,914,553	(100,743)	-2.6%	11,961,417
Vote 5 - Finance	3,363,625	2,933,071	3,004,417	932,111	969,382	(37,270)	-3.8%	2,964,701
Vote 6 - Human Settlements	1,164,708	1,468,810	1,584,646	392,358	437,660	(45,302)	-10.4%	1,280,396
Vote 7 - Office of the City Manager	176,978	237,561	237,561	70,635	78,791	(8,156)	-10.4%	237,561
Vote 8 - Safety & Security	3,347,986	3,598,555	3,598,555	1,033,255	1,026,418	6,838	0.7%	3,598,555
Vote 9 - Spatial Planning & Environment	575,368	711,474	711,474	195,814	214,556	(18,742)	-8.7%	711,474
Vote 10 - Transport	3,322,165	3,679,302	3,679,302	932,957	849,861	83,096	9.8%	3,329,036
Vote 11 - Urban Management	748,429	1,142,379	1,142,379	245,967	247,764	(1,797)	-0.7%	1,142,379
Vote 12 - Water & Waste	6,714,844	8,774,143	8,773,544	2,277,750	2,570,913	(293,163)	-11.4%	8,297,265
Vote 13 - Cape Town International Convention Centre	90,188	318,719	318,719	92,890	106,240	(13,349)	-12.6%	318,719
Vote 14 - Cape Town Stadium	(813)	72,254	908	(934)	(404)	(530)	131.0%	908
Total Expenditure by Vote	36,134,327	42,099,244	42,215,902	11,998,724	12,488,822	(490,099)	-3.9%	40,886,612
Surplus/ (Deficit) for the year	6,445,036	1,374,299	1,374,587	2,806,009	1,715,089	1,090,920	63.6%	2,174,788

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	9,529,021	9,916,685	9,916,685	3,336,986	3,305,560	31,426	1.0%	9,916,685
Service charges - electricity revenue	13,018,591	13,623,146	13,623,146	5,170,800	4,802,435	368,366	7.7%	13,623,106
Service charges - water revenue	3,118,799	3,212,017	3,212,017	893,008	1,012,132	(119,124)	-11.8%	3,051,443
Service charges - sanitation revenue	1,600,851	1,568,599	1,568,599	450,558	494,734	(44,176)	-8.9%	1,490,169
Service charges - refuse revenue	1,138,596	1,286,433	1,286,433	432,309	428,811	3,498	0.8%	1,250,804
Rental of facilities and equipment	545,869	459,882	459,882	134,942	154,677	(19,735)	-12.8%	482,193
Interest earned - external investments	1,136,550	919,395	919,395	422,936	348,470	74,466	21.4%	919,938
Interest earned - outstanding debtors	358,499	380,814	380,814	125,999	122,923	3,076	2.5%	419,885
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,485,757	1,185,453	1,185,453	538,825	402,594	136,230	33.8%	1,185,001
Licences and permits	64,881	82,218	82,218	21,998	23,648	(1,651)	-7.0%	78,223
Agency services	230,144	217,672	217,672	81,460	68,557	12,903	18.8%	217,672
Transfers and subsidies	7,049,218	7,376,568	7,493,227	2,507,932	2,377,458	130,474	5.5%	7,377,855
Other revenue	1,048,599	935,842	935,842	377,165	294,594	82,571	28.0%	945,889
Gains on disposal of PPE	123,262	43,732	43,732	19,095	13,744	5,351	38.9%	42,733
Total Revenue (excluding capital transfers and contributions)	40,448,639	41,208,458	41,325,116	14,514,013	13,850,338	663,675	4.8%	41,001,594
Expenditure By Type								
Employee related costs	12,430,552	13,908,778	13,914,880	3,900,678	4,269,900	(369,222)	-8.6%	13,516,269
Remuneration of councillors	161,297	179,818	179,818	54,003	53,379	624	1.2%	179,818
Debt impairment	1,583,361	2,341,928	2,341,928	768,565	764,037	4,528	0.6%	2,360,993
Depreciation & asset impairment	2,886,135	3,065,250	3,065,250	989,550	998,666	(9,116)	-0.9%	3,032,864
Finance charges	833,212	790,756	790,756	253,928	255,456	(1,528)	-0.6%	754,691
Bulk purchases	8,632,303	10,092,601	10,092,601	3,242,133	3,299,968	(57,835)	-1.8%	9,992,601
Other materials	1,306,960	1,653,641	1,657,894	430,921	448,962	(18,041)	-4.0%	1,482,522
Contracted services	6,097,269	7,273,811	7,343,146	1,518,643	1,495,591	23,053	1.5%	6,948,056
Transfers and subsidies	336,816	374,860	402,606	142,437	136,672	5,765	4.2%	392,168
Other expenditure	1,835,773	2,417,044	2,426,266	691,023	765,947	(74,923)	-9.8%	2,219,476
Loss on disposal of PPE	24,789	756	756	6,842	245	6,597	2692.8%	7,153
Total Expenditure	36,128,467	42,099,245	42,215,903	11,998,724	12,488,822	(490,098)	-3.9%	40,886,611
Surplus/(Deficit)	4,320,172	(890,787)	(890,786)	2,515,289	1,361,516	1,153,773	84.7%	114,982
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,211,673	273,153	338,072	(64,919)	-19.2%	2,006,106
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)	49,804	53,700	53,700	17,566	15,502	2,064	13.3%	53,700
	2,860	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	6,450,896	1,374,299	1,374,587	2,806,008	1,715,089			2,174,788
Taxation	5,861	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6,445,034	1,374,299	1,374,587	2,806,008	1,715,089			2,174,788
Attributable to minorities	-	(9,472)	(9,472)	1,674	(3,835)			(9,472)
Surplus/(Deficit) attributable to municipality	6,445,034	1,364,827	1,365,115	2,807,682	1,711,255			2,165,316
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	6,445,034	1,364,827	1,365,115	2,807,682	1,711,255			2,165,316

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

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

Vote Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	366,393	23,325	40,113	(16,788)	-41.9%	355,890
Vote 2 - Corporate Services	252,050	149,863	158,194	14,497	58,631	(44,134)	-75.3%	131,955
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	393,253	33,140	25,005	8,134	32.5%	383,752
Vote 4 - Energy & Climate Change	749,456	834,094	890,899	202,014	236,784	(34,770)	-14.7%	828,074
Vote 5 - Finance	26,225	116,957	117,129	3,216	11,615	(8,399)	-72.3%	109,615
Vote 6 - Human Settlements	670,112	869,063	885,245	154,082	154,257	(175)	-0.1%	823,775
Vote 7 - Office of the City Manager	2,500	973	1,115	173	329	(156)	-47.5%	1,167
Vote 8 - Safety & Security	206,866	535,237	539,292	34,538	20,379	14,159	69.5%	530,975
Vote 9 - Spatial Planning & Environment	57,070	92,847	111,072	9,602	27,088	(17,486)	-64.6%	96,526
Vote 10 - Transport	973,584	1,326,126	1,482,117	231,932	227,194	4,738	2.1%	978,088
Vote 11 - Urban Management	22,429	122,981	123,901	4,136	2,522	1,614	64.0%	121,943
Vote 12 - Water & Waste	1,789,054	3,596,511	3,716,114	466,156	407,514	58,643	14.4%	3,012,671
Vote 13 - Cape Town International Convention Centre	66,087	42,479	52,217	6,812	17,406	(10,593)	-60.9%	52,217
Vote 14 - Cape Town Stadium	-	-	-	-	-	-	-	-
Total Capital Expenditure	5,382,377	8,430,911	8,836,940	1,183,623	1,228,837	(45,214)	-3.7%	7,426,648
Capital Expenditure - Functional Classification								
Governance and administration	953,790	1,120,012	1,142,604	79,356	135,273	(55,918)	-41.3%	1,062,683
Executive and council	3,413	24,280	24,480	335	349	(13)	-3.9%	24,365
Finance and administration	950,102	1,095,600	1,117,992	79,011	134,917	(55,907)	-41.4%	1,038,027
Internal audit	275	131	131	10	8	2	33.2%	291
Community and public safety	988,852	1,547,286	1,577,687	193,389	189,741	3,648	1.9%	1,508,949
Community and social services	83,095	105,089	117,306	10,362	14,914	(4,552)	-30.5%	109,911
Sport and recreation	88,538	141,792	140,437	3,530	7,944	(4,414)	-55.6%	140,224
Public safety	87,618	349,905	355,064	19,515	8,053	11,462	142.3%	355,406
Housing	670,112	869,063	885,245	154,082	154,257	(175)	-0.1%	823,775
Health	59,489	81,436	79,634	5,901	4,573	1,328	29.0%	79,634
Economic and environmental services	1,066,375	1,534,310	1,707,843	244,896	256,506	(11,610)	-4.5%	1,180,057
Planning and development	51,066	151,588	165,606	12,314	27,328	(15,014)	-54.9%	164,114
Road transport	988,308	1,345,610	1,500,785	231,705	227,535	4,169	1.8%	987,556
Environmental protection	27,000	37,112	41,452	878	1,643	(765)	-46.6%	28,387
Trading services	2,292,473	4,176,629	4,346,329	659,120	628,890	30,230	4.8%	3,607,779
Energy sources	736,092	805,190	858,054	196,056	224,330	(28,274)	-12.6%	793,734
Water management	921,660	1,517,922	1,538,086	234,547	122,129	112,418	92.0%	1,259,177
Waste water management	533,320	1,381,056	1,429,555	194,167	149,085	45,082	30.2%	1,204,226
Waste management	101,400	472,461	520,633	34,349	133,346	(98,997)	-74.2%	350,642
Other	80,887	52,674	62,478	6,863	18,427	(11,564)	-62.8%	62,478
Total Capital Expenditure - Functional Classification	5,382,377	8,430,911	8,836,940	1,183,623	1,228,837	(45,214)	-3.7%	7,421,947
Funded by:								
National Government	2,047,136	2,189,348	2,189,635	268,550	340,799	(72,249)	-21.2%	1,691,234
Provincial Government	22,430	22,038	22,038	2,603	901	1,702	189.0%	21,397
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	49,804	53,700	53,700	17,555	15,502	2,054	13.2%	52,300
Transfers recognised - capital	2,119,370	2,265,085	2,265,373	288,708	357,201	(68,493)	-19.2%	1,764,932
Borrowing	388,077	1,091,580	1,091,580	145,872	62,994	82,878	131.6%	797,905
Internally generated funds	2,874,929	5,074,246	5,479,987	749,043	808,642	(59,598)	-7.4%	4,863,811
Total Capital Funding	5,382,377	8,430,911	8,836,940	1,183,623	1,228,837	(45,214)	-3.7%	7,426,648

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

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description	2018/19	Budget Year 2019/20			
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	314,495	156,520	156,520	141,807	156,520
Call investment deposits	10,819,354	6,362,856	7,927,258	10,826,263	7,927,258
Consumer debtors	6,215,923	9,710,204	6,538,936	4,921,370	6,538,936
Other debtors	1,051,066	1,842,280	544,896	1,471,238	544,896
Current portion of long-term receivables	8,838	15,755	4,007	8,838	4,007
Inventory	438,058	572,544	481,345	439,359	481,345
Total current assets	18,847,733	18,660,159	15,652,963	17,808,876	15,652,963
Non current assets					
Long-term receivables	23,794	23,333	11,450	19,872	11,450
Investments	5,342,557	4,504,471	5,098,229	5,975,611	5,098,229
Investment property	582,962	581,285	581,285	582,962	581,285
Investments in Associate	–	–	–	–	–
Property, plant and equipment	46,284,709	52,439,627	52,825,841	46,475,318	52,825,841
Biological	–	–	–	–	–
Intangible	693,178	424,856	424,856	697,380	424,856
Other non-current assets	133,982	138,455	138,455	133,982	138,455
Total non current assets	53,061,182	58,112,027	59,080,115	53,885,125	59,080,115
TOTAL ASSETS	71,908,916	76,772,186	74,733,079	71,694,001	74,733,079
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	427,597	489,858	489,858	427,597	489,858
Consumer deposits	452,347	494,658	484,907	461,431	484,907
Trade and other payables	7,178,768	10,840,416	6,483,218	3,974,639	6,483,218
Provisions	1,153,551	1,148,426	1,148,426	1,142,194	1,148,426
Total current liabilities	9,212,263	12,973,358	8,606,410	6,005,861	8,606,410
Non current liabilities					
Borrowing	6,270,937	7,838,577	7,838,577	6,198,761	7,838,577
Provisions	6,877,088	7,072,595	7,072,595	6,877,088	7,072,595
Total non current liabilities	13,148,025	14,911,172	14,911,172	13,075,849	14,911,172
TOTAL LIABILITIES	22,360,287	27,884,530	23,517,582	19,081,710	23,517,582
NET ASSETS	49,548,629	48,887,656	51,215,497	52,612,291	51,215,497
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	43,472,281	41,845,420	45,166,659	46,444,735	45,166,659
Reserves	6,076,347	7,042,235	6,048,838	6,167,556	6,048,838
TOTAL COMMUNITY WEALTH/EQUITY	49,548,629	48,887,656	51,215,497	52,612,291	51,215,497

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

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	9,319,556	9,714,194	9,714,194	3,289,860	3,223,344	66,516	2.1%	9,714,194
Service charges	20,600,259	18,787,179	18,787,179	6,938,682	6,510,155	428,528	6.6%	18,787,179
Other revenue	2,843,435	2,046,212	2,046,212	545,533	633,659	(88,127)	-13.9%	2,046,212
Government - operating	4,524,065	7,376,568	7,493,227	2,438,164	2,740,093	(301,929)	-11.0%	7,493,227
Government - capital	2,079,448	2,211,385	2,211,673	871,240	1,015,037	(143,797)	-14.2%	2,211,673
Interest	1,442,605	919,395	919,395	364,137	289,717	74,420	25.7%	919,395
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(30,825,166)	(35,865,543)	(35,982,201)	(12,063,572)	(12,569,175)	(505,602)	4.0%	(35,982,201)
Finance charges	(717,853)	(717,075)	(717,075)	(196,412)	(196,376)	36	0.0%	(717,075)
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	9,266,349	4,472,317	4,472,604	2,187,631	1,646,454	(541,176)	-32.9%	4,472,604
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	151,009	97,432	97,432	-	-	-	-	97,432
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	7,513	1,228	1,228	-	-	-	-	1,228
Decrease (increase) in non-current investments	(936,202)	(267,859)	(267,859)	-	-	-	-	(267,859)
Payments								
Capital assets	(5,454,335)	(7,592,068)	(7,958,468)	(1,727,765)	(2,669,056)	(941,291)	35.3%	(7,958,468)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,232,015)	(7,761,267)	(8,127,667)	(1,727,765)	(2,669,056)	(941,291)	35.3%	(8,127,667)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	196,420	1,091,580	1,091,580	-	-	-	-	1,091,580
Increase (decrease) in consumer deposits	29,302	41,983	41,983	-	-	-	-	41,983
Payments								
Repayment of borrowing	(368,901)	(384,878)	(384,878)	(129,481)	(129,481)	-	-	(384,878)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(143,179)	748,685	748,685	(129,481)	(129,481)	-	-	748,685
NET INCREASE/ (DECREASE) IN CASH HELD	2,891,154	(2,540,265)	(2,906,378)	330,384	(1,152,082)			(2,906,378)
Cash/cash equivalents at beginning:	5,486,618	7,627,840	8,654,340	8,654,340	8,654,340			8,654,340
Cash/cash equivalents at month/year end:	8,377,772	5,087,575	5,747,962	8,984,724	7,502,257			5,747,962

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

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

Executive Summary

The CTICC hosted 209 events as of 31 October 2019 realising a year-to date profit of R5.9 million.

Table F1 Monthly Budget Statement Summary

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Investment revenue	14,482	6,900	6,900	4,322	2,300	2,022	87.9%	6,900
Transfers recognised - operational	-	-	-	-	-	-	-	-
Other own revenue	277,782	278,700	278,700	106,913	89,397	17,515	19.6%	278,700
Total Revenue (excluding capital transfers and contributions)	292,264	285,600	285,600	111,234	91,697	19,537	21.3%	285,600
Employee costs	64,254	89,652	89,652	24,794	29,035	(4,241)	-14.6%	89,652
Remuneration of Board Members	415	581	581	113	145	(33)	-22.4%	581
Depreciation and asset impairment	54,123	50,164	50,164	19,662	16,721	2,941	17.6%	50,164
Finance charges	-	-	-	-	-	-	-	-
Materials and bulk purchases	35,762	40,524	40,524	13,661	13,657	5	0.0%	40,524
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	117,618	137,798	137,798	44,873	45,546	(674)	-1.5%	137,798
Total Expenditure	272,171	318,719	318,719	103,102	105,105	(2,003)	-1.9%	318,719
Surplus/(Deficit)	20,093	(33,118)	(33,118)	8,132	(13,408)	21,540	-160.7%	(33,118)
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	20,093	(33,118)	(33,118)	8,132	(13,408)	21,540	-160.7%	(33,118)
Taxation	5,861	-	-	2,278	-	2,278	100.0%	-
Surplus/ (Deficit) for the year	14,231	(33,118)	(33,118)	5,854	(13,408)	19,262	-143.7%	(33,118)
Capital expenditure & funds sources								
Capital expenditure	66,087	42,479	52,217	6,812	17,406	(10,593)	-60.9%	52,217
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	66,087	42,479	52,217	6,812	17,406	(10,593)	-60.9%	52,217
Total sources of capital funds	66,087	42,479	52,217	6,812	17,406	(10,593)	-60.9%	52,217
Financial position								
Total current assets	250,171	181,214	171,477	255,276				171,477
Total non current assets	705,180	712,645	722,382	688,613				722,382
Total current liabilities	97,972	106,255	106,255	80,656				106,255
Total non current liabilities	-	-	-	-				-
Community wealth/Equity	857,379	787,605	787,605	863,233				787,605
Cash flows								
Net cash from (used) operating	20,004	(23,312)	(23,312)	(17,706)	2,440	(20,146)	-825.5%	(23,312)
Net cash from (used) investing	(61,517)	(42,479)	(52,217)	16,459	(14,160)	30,618	-216.2%	(52,217)
Net cash from (used) financing	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	182,243	163,428	106,715	180,997	217,500	(36,503)	-89.4%	106,714

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

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

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–
Rental of facilities and equipment	128,088	131,820	131,820	48,242	37,185	11,058	29.7%	131,820
Interest earned - external investments	14,482	6,900	6,900	4,322	2,300	2,022	87.9%	6,900
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–
Other revenue	149,694	146,880	146,880	58,670	52,212	6,458	12.4%	146,880
Gains on disposal of PPE	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	292,264	285,600	285,600	111,234	91,697	19,537	21.3%	285,600
Expenditure By Type								
Employee related costs	64,254	89,652	89,652	24,794	29,035	(4,241)	-14.6%	89,652
Remuneration of Directors	415	581	581	113	145	(33)	-22.4%	581
Debt impairment	414	300	300	(425)	100	(525)	-525.0%	300
Depreciation & asset impairment	54,123	50,164	50,164	19,662	16,721	2,941	17.6%	50,164
Finance charges	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–
Other materials	35,762	40,524	40,524	13,661	13,657	5	0.0%	40,524
Contracted services	59,538	66,227	66,227	21,608	21,532	76	0.4%	66,227
Transfers and subsidies	–	–	–	–	–	–	–	–
Other expenditure	56,973	71,272	71,272	23,581	23,915	(333)	-1.4%	71,272
Loss on disposal of PPE	692	–	–	108	–	108	100.0%	–
Total Expenditure	272,171	318,719	318,719	103,102	105,105	(2,003)	-1.9%	318,719
Surplus/(Deficit)	20,093	(33,118)	(33,118)	8,132	(13,408)	21,540	-160.7%	(33,118)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	20,093	(33,118)	(33,118)	8,132	(13,408)	21,540	-160.7%	(33,118)
Taxation	5,861	–	–	2,278	–	2,278	100.0%	–
Surplus/(Deficit) for the year	14,231	(33,118)	(33,118)	5,854	(13,408)	19,262		(33,118)

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

Table F3 Monthly Budget Statement – Capital expenditure

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure by Asset Class/Sub-class								
Other assets	43,391	22,450	29,520	5,536	9,840	(4,304)	-43.7%	29,520
Operational Buildings	43,391	22,450	29,520	5,536	9,840	(4,304)	-43.7%	29,520
Municipal Offices	43,391	22,450	29,520	5,536	9,840	(4,304)	-43.7%	29,520
Computer Equipment	15,559	17,051	17,919	326	5,973	(5,646)	-94.5%	17,919
Computer Equipment	15,559	17,051	17,919	326	5,973	(5,646)	-94.5%	17,919
Furniture and Office Equipment	5,797	1,630	1,630	581	543	37	6.9%	1,630
Furniture and Office Equipment	5,797	1,630	1,630	581	543	37	6.9%	1,630
Machinery and Equipment	1,340	1,348	3,148	369	1,049	(680)	-64.8%	3,148
Machinery and Equipment	1,340	1,348	3,148	369	1,049	(680)	-64.8%	3,148
Total Capital Expenditure	66,087	42,479	52,217	6,812	17,406	(10,593)	-60.9%	52,217
Funded by:								
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	66,087	42,479	52,217	6,812	17,406	(10,593)	-60.9%	52,217
Total Capital Funding	66,087	42,479	52,217	6,812	17,406	(10,593)	-60.9%	52,217

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

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2018/19	Current Year 2019/20			
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	12,023	–	–	4,706	–
Call investment deposits	170,221	163,428	153,690	177,130	153,690
Consumer debtors	–	–	–	–	–
Other debtors	65,862	16,032	16,032	71,417	16,032
Current portion of long-term receivables	–	–	–	–	–
Inventory	2,065	1,755	1,755	2,024	1,755
Total current assets	250,171	181,214	171,477	255,276	171,477
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	0	–	–	0
Investment property	–	–	–	–	–
Investment in Associate	–	–	–	–	–
Property, plant and equipment	581,477	583,081	592,818	564,910	592,818
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	123,703	129,564	129,564	123,703	129,564
Total non current assets	705,180	712,645	722,382	688,613	722,382
TOTAL ASSETS	955,351	893,859	893,859	943,889	893,859
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	41,386	32,849	32,849	30,325	32,849
Trade and other payables	51,009	68,596	68,596	43,054	68,596
Provisions	5,577	4,810	4,810	7,277	4,810
Total current liabilities	97,972	106,255	106,255	80,656	106,255
Non current liabilities					
Borrowing	–	–	–	–	–
Provisions	–	–	–	–	–
Total non current liabilities	–	–	–	–	–
TOTAL LIABILITIES	97,972	106,255	106,255	80,656	106,255
NET ASSETS	857,379	787,605	787,605	863,233	787,605
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(420,049)	(489,823)	(489,823)	(414,194)	(489,823)
Reserves	1,277,428	1,277,428	1,277,428	1,277,428	1,277,428
TOTAL COMMUNITY WEALTH/EQUITY	857,379	787,605	787,605	863,233	787,605

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

Table F5 Monthly Budget Statement – Cash Flow

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Other revenue	247,577	277,139	277,139	83,129	88,861	(5,732)	-6.5%	277,139
Government - operating	–	–	–	–	–	–	–	–
Government - capital	–	–	–	–	–	–	–	–
Interest	14,846	6,900	6,900	4,322	2,300	2,022	87.9%	6,900
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(242,419)	(307,351)	(307,351)	(105,156)	(88,721)	(16,436)	18.5%	(307,351)
Finance charges	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–
Transfers and Grants	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	20,004	(23,312)	(23,312)	(17,706)	2,440	(20,146)	-825.5%	(23,312)
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–
Payments								
Capital assets	(61,517)	(42,479)	(52,217)	16,459	(14,160)	30,618	-216.2%	(52,217)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(61,517)	(42,479)	(52,217)	16,459	(14,160)	30,618	-216.2%	(52,217)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–
Payments								
Repayment of borrowing	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD	(41,513)	(65,791)	(75,529)	(1,247)	(11,719)	10,473	-89.4%	(75,529)
Cash/cash equivalents at the year begin:	223,757	229,219	182,243	182,243	229,219	(46,976)	-20.5%	182,243
Cash/cash equivalents at the year end:	182,243	163,428	106,715	180,997	217,500	(36,503)	-89.4%	106,714

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

SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN INTERNATIONAL CONVENTION CENTRE

Table SF1 Entity Material variance explanation

Description	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands			
<u>Revenue items</u>			
Interest earned - external investments	2,022	The variance is due to the favourable cash balances as a result of an increase in events/revenue, timing of payment of capital projects, investment of surplus funds and favourable interest rates.	No remedial action required; budget will be achieved by 30 June 2020.
Other revenue	6,458	The variance is due to an increase in events resulting in an increase in revenue from venue hire and food and beverages.	No remedial action required; budget will be achieved by 30 June 2020.
Rental of facilities and equipment	11,058	The variance relates to rental income and is due to higher yielding events, timing of events held and international events held to date.	No remedial action required; budget will be achieved by 30 June 2020.
<u>Expenditure items</u>			
Employee related costs	(4,241)	The variance relates to vacancies and savings achieved to date.	No remedial action required; budget will be achieved by 30 June 2020.
Other materials	5	The variance is due to the timing of costs related to events and functions.	No remedial action required; budget will be achieved by 30 June 2020.
Contracted services	76	The variance is due to timing of expenses and should equalise by year end.	No remedial action required; budget will be achieved by 30 June 2020.
Other expenditure	(333)	The variance is due to the timing difference of costs.	No remedial action required; budget will be achieved by 30 June 2020.
<u>Capital Expenditure items</u>			
Computer Equipment	5,646	Due to timing of capital spend as at 31 October 2019.	No remedial action required; budget will be achieved by 30 June 2020.
Furniture and Office Equipment	(37)	Due to timing of capital spend as at 31 October 2019.	No remedial action required; budget will be achieved by 30 June 2020.
Machinery and Equipment	680	Due to timing of capital spend as at 31 October 2019.	No remedial action required; budget will be achieved by 30 June 2020.
Municipal Offices	4,304	Due to timing of capital spend as at 31 October 2019.	No remedial action required; budget will be achieved by 30 June 2020.
<u>Cash flow items</u>			
Interest	2,022	The variance is due to the favourable cash balances as a result of the increase in events/revenue, timing of payment of capital projects, investment of surplus funds and favourable interest rates.	No remedial action required; budget will be achieved by 30 June 2020.
Other revenue	(5,732)	The variance is due to timing differences.	No remedial action required; budget will be achieved by 30 June 2020.
Suppliers and employees	(16,436)	The variance is due to creditors at the end of the 2018/19 financial year, which was settled in the current year.	No remedial action required; budget will be achieved by 30 June 2020.
Capital assets	30,618	Due to timing of capital spend as at 31 October 2019.	No remedial action required; budget will be achieved by 30 June 2020.

Table SF2 Entity Financial and non-financial indicators

Description of financial indicator	Basis of calculation	2018/19	Current Year 2019/20			
		*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure	19.9%	15.7%	15.7%	19.1%	15.7%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	11.4%	13.5%	13.5%	9.3%	13.5%
Liquidity						
Current Ratio	Current assets/current liabilities	255.3%	170.5%	161.4%	316.5%	161.4%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	255.3%	170.5%	161.4%	316.5%	161.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	186.0%	153.8%	144.6%	225.4%	144.6%
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	22.5%	5.6%	5.6%	64.2%	5.6%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	22.0%	31.4%	31.4%	22.3%	31.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	18.5%	17.6%	17.6%	17.7%	17.6%

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

Table SF3 Entity Aged debtors

Detail	Current Year 2019/20										
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Bad Debts	>90 days
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	2,676	1,273	36,303	-	-	-	-	6,520	46,773	-	6,520
Total By Income Source	2,676	1,273	36,303	-	-	-	-	6,520	46,773	-	6,520
Debtors Age Analysis By Customer Group											
Organs of State	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-
Other	2,676	1,273	36,303	-	-	-	-	6,520	46,773	-	-
Total By Customer Group	2,676	1,273	36,303	-	-	-	-	6,520	46,773	-	-

Table SF4 Entity Aged creditors

Detail	Current Year 2019/20								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-
Other	6,965	-	-	-	-	-	-	-	6,965
Total By Customer Type	6,965	-	-	-	-	-	-	-	6,965

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID	Current Year 2019/20							
	Period of investment	Type of investment	Expiry date of investment	Accrued interest for the month	Yield %	Market value		
	Months					Begin	Change	End
R thousands								
CTICC								
Cash				-	-	160	60	220
Nedbank - Call Deposit - 03/7881544007/000105					6.3	20		21
ABSA Bank - Current - 4072900553				20	-	5,048	(2,037)	3,011
ABSA Bank - Exh Serv - Current - 4072900731				9	-	1,530	(1,477)	54
ABSA Bank - Treasury Account - 40-7373-1246					-	76		76
ABSA Bank - Convenco Account - 40-7373-3701				13	-	2,648	(2,587)	61
ABSA Bank - Call Deposit - 4074708347				12	6.25	3,948	(3,868)	80
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367				157	8.716	24,939	(1,847)	23,092
Investec Bank - (462097) 1008645				92	8.42	14,536	88	14,625
Nedgroup Money Market - (800167964) - 8319631	-	-		199	7.55	31,322	190	31,512
ABSA Bank - CTICC Money Market - 9316676360	-	-		86	7.43	10,091	10,031	20,122
Nedgroup Corp Money Market - (800167964) 8292731	-	-		235	7.45	37,461	228	37,690
ABSA Bank - CTICC East - Current - 4072900228	-	-		1	-	1,033	(1,000)	33
ABSA Bank - CTICC East - Call Deposit 4083941322	-	-			6.25	3	()	3
Absa Bank - CTICC East - Money Market (6241084-ZAR-2201-0)	-	-		267	6.30	49,729	257	49,986
Nedbank - CTICC Main Current - 1151569623	-	-		-	-		789	789
Nedbank - CTICC Merchant Services - 1151569668	-	-		-	-		115	115
Nedbank - CTICC Payroll - 1151569666	-	-		-	-		241	241
Nedbank - CTICC East - 1151569674	-	-		-	-		105	105
Nedbank - CTICC Daily Call Deposit Account - 037232511442	-	-		-	-		1	1
Total investments				1,092		182,544	(708)	181,836

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	415	581	581	113	145	(33)	-22.4%	581
Sub Total - Board Members of Entities	415	581	581	113	145	(33)	-22.4%	581
% increase		40.1%	40.1%					40.1%
Senior Managers of Entities								
Basic Salaries	8,884	9,595	9,595	3,198	3,198	-	-	9,595
Sub Total - Senior Managers of Entities	8,884	9,595	9,595	3,198	3,198	-	-	9,595
% increase		8.0%	8.0%					8.0%
Other Staff of Entities								
Basic Salaries	55,370	80,057	80,057	21,596	25,837	(4,241)	-16.4%	80,057
Sub Total - Other Staff of Entities	55,370	80,057	80,057	21,596	25,837	(4,241)	-16.4%	80,057
% increase		44.6%	44.6%					44.6%
Total Municipal Entities remuneration	64,669	90,233	90,233	24,907	29,181	(4,274)	-14.6%	90,233
Unpaid salary, allowances & benefits in arrears	-	-	-	-	-	-	-	-

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

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue By Source															
Rental of facilities and equipment	8,922	10,667	15,340	13,313	15,560	2,314	7,146	12,923	20,444	12,642	9,685	2,863	131,820	140,101	148,907
Interest earned - external investments	1,139	1,040	1,052	1,092	575	575	575	575	575	575	575	(1,447)	6,900	7,314	7,753
Other revenue	11,944	8,894	17,881	19,951	15,219	6,648	8,589	13,141	13,862	11,505	11,411	7,834	146,880	156,050	165,800
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	22,004	20,601	34,273	34,356	31,354	9,538	16,309	26,639	34,882	24,722	21,671	9,251	285,600	303,465	322,460
Employee related costs															
Employee related costs	6,070	5,713	6,769	6,242	7,259	7,259	7,683	7,683	7,683	7,683	7,683	11,925	89,652	95,801	101,549
Remuneration of Board Members	-	-	113	-	-	145	-	-	145	-	-	178	581	616	653
Debt impairment	-	-	-	(425)	25	25	25	25	25	25	25	550	300	300	300
Depreciation & asset impairment	4,132	4,132	4,132	7,266	4,180	4,180	4,180	4,180	4,180	4,180	4,180	1,240	50,164	43,787	41,186
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	2,934	2,949	3,141	4,637	4,334	2,064	2,327	3,939	3,903	3,123	3,178	3,995	40,524	43,045	45,725
Contracted services	4,620	6,191	5,050	5,747	6,220	4,237	5,090	6,004	5,854	5,671	5,584	5,959	66,227	70,212	74,449
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	5,721	5,827	4,736	7,298	6,033	5,792	5,826	5,913	6,079	5,977	5,865	6,206	71,272	75,927	80,884
Loss on disposal of PPE	-	-	-	108	-	-	-	-	-	-	-	-	-	-	-
Total expenditure	23,477	24,811	23,941	30,872	28,051	23,702	25,131	27,745	27,870	26,659	26,515	30,052	318,719	329,688	344,746

Table continues on next page.

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

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Capital expenditure															
Capital assets	227	507	490	5,589	3,540	3,540	3,540	3,540	3,540	3,540	3,540	20,625	52,217	52,206	52,527
Total capital expenditure	227	507	490	5,589	3,540	3,540	3,540	3,540	3,540	3,540	3,540	20,625	52,217	52,206	52,527
Cash flow															
Other Revenue	15,290	18,350	23,759	25,730	30,594	8,909	15,640	25,908	34,101	24,002	20,970	33,887	277,139	296,674	316,463
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,139	1,040	1,052	1,092	575	575	575	575	575	575	575	(1,447)	6,900	7,314	7,753
Suppliers, employees and other	(35,328)	(20,549)	(20,061)	(29,219)	(18,964)	(20,507)	(23,069)	(23,049)	(22,005)	(21,864)	(23,119)	(49,619)	(307,351)	(281,495)	(298,882)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(18,899)	(1,160)	4,750	(2,397)	12,205	(11,023)	(6,854)	3,434	12,671	2,713	(1,574)	(17,179)	(23,312)	22,494	25,334
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	7,514	3,614	3,642	1,689	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(43,896)	(52,217)	(52,206)	(52,527)
NET CASH FROM/(USED) INVESTING ACTIVITIES	7,514	3,614	3,642	1,689	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(43,896)	(52,217)	(52,206)	(52,527)
Borrowing long term/refinancing/short term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	(11,384)	2,454	8,392	(708)	8,665	(14,563)	(10,394)	(106)	9,131	(826)	(5,114)	(61,075)	(75,529)	(29,712)	(27,193)

Table SF8a Entity capital expenditure on new assets by asset class

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Other assets	42,870	9,700	9,700	5,536	3,233	2,303	71.2%	9,700
Operational Buildings	42,870	9,700	9,700	5,536	3,233	2,303	71.2%	9,700
Municipal Offices	42,870	9,700	9,700	5,536	3,233	2,303	71.2%	9,700
Computer Equipment	14,028	4,600	5,468	326	1,823	(1,496)	-82.1%	5,468
Computer Equipment	14,028	4,600	5,468	326	1,823	(1,496)	-82.1%	5,468
Furniture and Office Equipment	5,797	455	455	581	152	429	282.8%	455
Furniture and Office Equipment	5,797	455	455	581	152	429	282.8%	455
Machinery and Equipment	1,340	481	481	369	160	209	130.4%	481
Machinery and Equipment	1,340	481	481	369	160	209	130.4%	481
Total Capital Expenditure on new assets	64,035	15,236	16,103	6,812	5,368	1,445	26.9%	16,103

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

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

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Other assets	521	12,750	19,820	–	6,607	(6,607)	-100.0%	19,820
Operational Buildings	521	12,750	19,820	–	6,607	(6,607)	-100.0%	19,820
Municipal Offices	521	12,750	19,820	–	6,607	(6,607)	-100.0%	19,820
Computer Equipment	1,531	12,451	12,451	–	4,150	(4,150)	-100.0%	12,451
Computer Equipment	1,531	12,451	12,451	–	4,150	(4,150)	-100.0%	12,451
Furniture and Office Equipment	–	1,175	1,175	–	392	(392)	-100.0%	1,175
Furniture and Office Equipment	–	1,175	1,175	–	392	(392)	-100.0%	1,175
Machinery and Equipment	–	867	2,667	–	889	(889)	-100.0%	2,667
Machinery and Equipment	–	867	2,667	–	889	(889)	-100.0%	2,667
Total Capital Expenditure on renewal of existing assets	2,052	27,243	36,113	–	12,038	(12,038)	-100.0%	36,113

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

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Other assets	14,681	17,003	17,003	5,239	5,668	(429)	-7.6%	17,003
Operational Buildings	14,681	17,003	17,003	5,239	5,668	(429)	-7.6%	17,003
Municipal Offices	14,681	17,003	17,003	5,239	5,668	(429)	-7.6%	17,003
Total Repairs and Maintenance Expenditure	14,681	17,003	17,003	5,239	5,668	(429)	-7.6%	17,003

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

Table SF8d Entity depreciation by asset class

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Other assets	54,123	50,164	50,164	19,662	16,721	2,941	17.6%	50,164
Operational Buildings	54,123	50,164	50,164	19,662	16,721	2,941	17.6%	50,164
Municipal Offices	54,123	50,164	50,164	19,662	16,721	2,941	17.6%	50,164
Total Depreciation	54,123	50,164	50,164	19,662	16,721	2,941	17.6%	50,164

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

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

Table F1 Monthly Budget Statement Summary

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Financial Performance</u>								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-
Transfers recognised - operational	55,152	71,346	71,346	13,355	23,782	(10,427)	-43.8%	71,346
Other own revenue	24,526	22,921	22,921	4,092	7,407	(3,315)	-44.8%	22,921
Total Revenue (excluding capital transfers and contributions)	79,678	94,267	94,267	17,447	31,189	(13,742)	-44.1%	94,267
Employee costs	-	-	-	-	-	-	-	-
Remuneration of Board Members	320	739	739	74	246	(173)	-70.2%	739
Depreciation and asset impairment	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Materials and bulk purchases	445	1,354	1,354	208	451	(243)	-53.9%	1,354
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	78,912	92,174	92,174	17,165	30,358	(13,193)	-43.5%	92,174
Total Expenditure	79,678	94,267	94,267	17,447	31,056	(13,609)	-43.8%	94,267
Surplus/(Deficit)	(0)	-	-	-	133	(133)	-100.0%	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(0)	-	-	-	133	(133)	-100.0%	-
Taxation	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(0)	-	-	-	133	(133)	-100.0%	-
<u>Financial position</u>								
Total current assets	3,948	9,616	9,616	45				9,616
Total non current assets	-	-	-	-				-
Total current liabilities	3,948	9,616	9,616	45				9,616
Total non current liabilities	-	-	-	-				-
Community wealth/Equity	-	-	-	-				-
<u>Cash flows</u>								
Net cash from (used) operating	11	3,771	3,771	-	1,257	(1,257)	-100.0%	3,771
Net cash from (used) investing	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	11	9,617	9,617	11	7,103	(7,092)	99.9%	9,617

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

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

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–
Rental of facilities and equipment	22,093	16,071	16,071	4,067	5,357	(1,290)	-24.1%	16,071
Interest earned - external investments	–	–	–	–	–	–	–	–
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–
Transfers and subsidies	55,152	71,346	71,346	13,355	23,782	(10,427)	-43.8%	71,346
Other revenue	2,432	6,850	6,850	25	2,050	(2,025)	-98.8%	6,850
Gains on disposal of PPE	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	79,678	94,267	94,267	17,447	31,189	(13,742)	-44.1%	94,267
Expenditure By Type								
Employee related costs	–	–	–	–	–	–	–	–
Remuneration of Directors	320	739	739	74	246	(173)	-70.2%	739
Debt impairment	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–
Other materials	445	1,354	1,354	208	451	(243)	-53.9%	1,354
Contracted services	58,828	73,100	73,100	13,281	24,000	(10,719)	-44.7%	73,100
Transfers and subsidies	–	–	–	–	–	–	–	–
Other expenditure	20,084	19,074	19,074	3,884	6,358	(2,474)	-38.9%	19,074
Loss on disposal of PPE	–	–	–	–	–	–	–	–
Total Expenditure	79,678	94,267	94,267	17,447	31,056	(13,609)	-43.8%	94,267
Surplus/(Deficit)	(0)	–	–	–	133	(133)	-100.0%	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	(0)	–	–	–	133	(133)	-100.0%	–
Taxation	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(0)	–	–	–	133	(133)		–

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

Table F4 Monthly Budget Statement – Financial Position

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

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

Table F5 Monthly Budget Statement – Cash Flow

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	22,148	22,921	22,921	4,092	7,640	(3,548)	-46.4%	22,921
Government - operating	55,152	71,346	71,346	13,355	23,782	(10,427)	-43.8%	71,346
Government - capital	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(77,289)	(90,496)	(90,496)	(17,447)	(30,165)	12,719	-42.2%	(90,496)
Finance charges	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	11	3,771	3,771	-	1,257	(1,257)		3,771
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments								
Capital assets	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments								
Repayment of borrowing	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	11	3,771	3,771	-	1,257	(1,257)	-100.0%	3,771
Cash/cash equivalents at the year begin:	(0)	5,846	5,846	11	5,846	5,835	99.8%	5,846
Cash/cash equivalents at the year end:	11	9,617	9,617	11	7,103	7,092	99.9%	9,617

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

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

Description	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands			
Revenue items			
Rental of facilities and equipment	(1,290)	Fewer than anticipated events took place during this period resulting in less income being generated.	No remedial action required; budget will be achieved by 30 June 2020.
Transfers and subsidies	(10,427)	As the grant income is directly linked to actual expenditure, it is reduced as actual YTD expenditure and is significantly lower than anticipated due to the reasons listed below.	No remedial action required; budget will be achieved by 30 June 2020.
Other revenue	(2,025)	The commercialisation- and parking tenders have not been awarded/activated at this stage thus impacting directly on expected revenue.	No remedial action required; budget will be achieved by 30 June 2020.
Expenditure items			
Remuneration of Directors	(173)	Board meetings takes place on a quarterly basis. The fees are accounted for as and when the meetings take place. The meeting for quarter 2 is scheduled to take place early in December 2019.	No remedial action required; budget will be achieved by 30 June 2020.
Other materials	(243)	Lower than anticipated expenditure incurred to date.	No remedial action required; budget will be achieved by 30 June 2020.
Contracted services	(10,719)	Lower than anticipated expenditure incurred to date.	No remedial action required; budget will be achieved by 30 June 2020.
Other expenditure	(2,474)	Lower than anticipated expenditure incurred to date.	No remedial action required; budget will be achieved by 30 June 2020.
Cash flow items			
Other revenue	(3,548)	Fewer than anticipated events took place during this period resulting in less income being generated.	No remedial action required; budget will be achieved by 30 June 2020.
Government - operating	(10,427)	As the grant income received is directly linked to the actual expenditure incurred, it is reduced as actual YTD expenditure and is significantly lower than anticipated due to the reasons listed above.	No remedial action required; budget will be achieved by 30 June 2020.
Suppliers and employees	12,719	The commercialisation- and parking tenders have not been awarded/activated at this stage thus impacting directly on expected revenue.	No remedial action required; budget will be achieved by 30 June 2020.

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Remuneration								
Board Members of Entities								
Board Fees	320	739	739	74	246	(173)	-70.2%	739
Sub Total - Board Members of Entities	320	739	739	74	246	(173)	-70.2%	739
% increase		130.9%	130.9%					130.9%
Senior Managers of Entities								
Basic Salaries	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	-	-	-	-	-	-	-	-
% increase								
Other Staff of Entities								
Basic Salaries	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-
% increase								
Total Municipal Entities remuneration	320	739	739	74	246	(173)	-70.2%	739
Unpaid salary, allowances & benefits in arrears	-	-	-	-	-	-	-	-

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

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue By Source															
Service charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	820	238	1,736	1,273	1,339	1,339	1,339	1,339	1,339	1,339	1,339	2,630	16,071	16,958	23,440
Transfers and subsidies	319	4,212	2,776	6,049	5,946	5,946	5,946	5,946	5,946	5,946	5,946	16,373	71,346	69,971	65,496
Other revenue	6	9	2	8	600	600	600	600	600	600	600	2,625	6,850	7,566	8,354
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	1,145	4,459	4,514	7,329	7,885	7,885	7,885	7,885	7,885	7,885	7,885	21,627	94,267	94,495	97,290
Expenditure By Type															
Employee related costs	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Remuneration of Board Members	–	–	–	74	–	–	–	–	–	–	–	–	739	776	823
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	13	59	11	125	113	113	113	113	113	113	113	356	1,354	1,428	1,514
Contracted services	1,116	3,105	3,518	5,541	6,000	6,000	6,000	6,000	6,000	6,000	6,000	17,818	73,100	74,150	75,798
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	15	1,294	984	1,590	1,589	1,589	1,589	1,589	1,589	1,589	1,589	4,064	19,074	18,141	19,156
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total expenditure	1,145	4,459	4,514	7,329	7,702	7,702	7,702	7,702	7,702	7,702	7,702	22,238	94,267	94,495	97,290

Table continues on next page.

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

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Capital expenditure															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flow															
Ratepayers and other	827	247	1,738	1,281	1,910	1,910	1,910	1,910	1,910	1,910	1,910	5,458	22,921	24,524	31,794
Grants	319	4,212	2,776	6,049	5,946	5,946	5,946	5,946	5,946	5,946	5,946	16,373	71,346	69,971	65,496
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers, employees and other	(1,145)	(4,459)	(4,514)	(7,329)	(7,541)	(7,541)	(7,541)	(7,541)	(7,541)	(7,541)	(7,541)	(20,260)	(90,496)	(91,660)	(95,344)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	-	-	-	314	314	314	314	314	314	314	1,571	3,771	2,835	1,946
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing/short term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	-	-	-	-	314	314	314	314	314	314	314	1,571	3,771	2,835	1,946

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Community Assets	22,765	23,698	23,698	3,676	7,899	(4,224)	-53.5%	23,698
Sport and Recreation Facilities	22,765	23,698	23,698	3,676	7,899	(4,224)	-53.5%	23,698
<i>Outdoor Facilities</i>	22,765	23,698	23,698	3,676	7,899	(4,224)	-53.5%	23,698
Total Repairs and Maintenance Expenditure	22,765	23,698	23,698	3,676	7,899	(4,224)	-53.5%	23,698

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

QUALITY CERTIFICATE

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

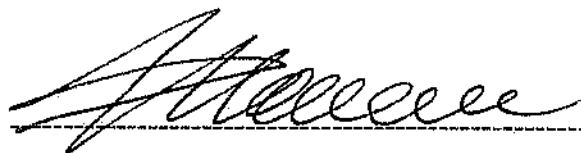
- ☒ the monthly budget statement
☐ quarterly report on the implementation of the budget and financial state affairs of the municipality
☐ mid-year budget and performance assessment

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

Print name Lungelo Mbandazayo

Municipal Manager of City of Cape Town (CPT)

Signature



Date

2019 -11- 08

11 November 2019

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

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

Print name Wayne De Wet

Title: **Chief Financial Officer**

Signature [Signature] Date 11/11/2019

Print name J. ELLINGSON

Title: **Accounting Officer**

Signature [Signature] Date 11.11.2019

Cape Town International Convention Centre

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

DIRECTORS: DA Cloete (Chairperson), A Cilliers, S Myburgh-de Góis, 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

07 November 2019

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

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

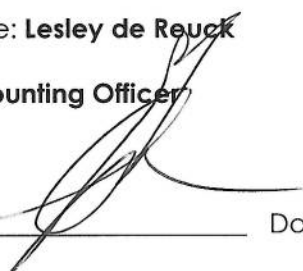
Print name: **Kim Theron**

Title: **Interim Chief Financial Officer**

Signature  Date 08/11/19

Print name: **Lesley de Reuck**

Title: **Accounting Officer**

Signature  Date 8/11/19



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE B

FINANCIAL MONITORING REPORT

OCTOBER 2019 (2020 M04)

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

Expenditure	Budget Annual	Budget Charge IN Annual	Budget Charge OUT Annual	Net Budget Annual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUT Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUT Y-t-D	Net Actual Y-t-D	Variance YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
City Health	1 499 679 899	228 882 214	-12 299 967	1 716 262 146	397 633 996	72 627 226	-3 919 771	466 341 451	385 511 512	75 390 895	-4 028 322	456 874 085	-9 467 366
Finance: CM & H	3 128 293	5 223 949	-8 194 935	157 307	928 538	1 589 481	-2 466 308	51 712	685 694	1 810 636	-2 496 327	2	-51 710
HR Business Partner: CM & H	4 103 954	6 435 937	-10 333 742	206 148	1 320 158	1 957 390	-3 211 223	66 325	1 379 843	2 237 352	-3 617 195	-1	-66 326
Library & Information Services	510 428 618	110 806 362	-5 198 570	616 036 410	155 274 546	35 016 099	-1 682 761	188 607 885	132 216 469	35 428 463	-1 809 247	165 835 685	-22 772 200
Management: Community Services & Health	24 822 976	99 965 473	-123 545 655	1 242 794	8 118 929	29 717 014	-37 429 448	406 495	1 971 816	41 232 283	-43 204 099	0	-406 495
Planning & Development & PMO	35 152 810	51 627 122	-73 219 334	13 560 598	8 751 833	15 786 627	-22 355 330	2 183 130	7 268 784	17 322 471	-23 178 341	1 412 913	-770 217
Recreation & Parks	1 602 841 627	1 728 237 246	-1 139 085 458	2 191 993 415	397 360 615	449 868 724	-260 349 687	586 879 651	396 298 449	390 674 296	-206 315 210	580 657 535	-6 222 116
Social Development & ECD	295 850 235	306 901 541	-167 968 840	434 782 936	60 271 366	74 759 476	-31 637 196	103 393 647	59 589 895	69 710 526	-26 559 698	102 740 724	-652 923
Support Services: CM & H	16 324 524	16 201 933	-30 941 248	1 585 209	5 167 692	4 996 883	-9 684 829	479 746	3 279 313	5 262 955	-8 530 303	11 965	-467 781
Community Services & Health	3 992 332 934	2 554 281 776	-1 570 787 748	4 975 826 963	1 034 827 672	686 318 920	-372 736 552	1 348 410 040	988 201 774	639 069 877	-319 738 743	1 307 532 908	-40 877 133
Communications	79 084 121	31 893 879	-97 315 367	13 662 634	22 472 540	9 712 281	-20 017 071	2 167 750	23 320 716	9 016 248	-28 054 289	4 282 675	2 114 925
Customer Relations	73 466 399	24 462 931	-93 388 054	24 462 931	23 264 483	7 751 762	-29 064 387	1 951 859	23 118 967	8 331 665	-31 299 792	150 839	-1 801 019
Executive & Council Support	59 566 115	38 120 862	-96 282 718	1 404 259	19 370 276	12 011 291	-29 990 192	1 391 376	17 839 796	12 737 905	-31 816 280	-1 238 579	-2 629 955
Finance: CS	9 305 879	2 138 991	-10 583 226	861 644	2 016 041	680 298	-2 474 810	221 529	1 537 686	654 648	-2 052 493	139 841	-81 688
HR Business Partner: CS	3 182 784	1 097 205	-4 119 779	160 209	1 039 214	346 298	-1 342 030	43 482	1 038 631	332 138	-1 370 769	0	-43 481
Human Resources	301 769 265	57 454 728	-289 770 548	69 453 446	100 217 733	18 384 389	-89 292 537	29 309 585	101 461 502	19 328 463	-93 233 452	27 556 514	-1 753 071
Information & Knowledge Management	49 734 627	17 058 805	-53 169 228	13 624 205	15 372 395	5 341 237	-16 477 808	4 235 823	14 698 306	6 023 467	-17 029 646	3 692 128	-543 696
Information Systems & Technology	912 067 909	691 756 670	-1 332 062 903	271 761 676	293 861 242	188 842 255	-401 526 822	81 176 676	293 462 343	247 643 534	-466 948 680	74 157 197	-7 019 479
Legal Services	122 390 245	71 573 141	-187 551 701	6 411 685	50 666 244	21 240 055	-55 014 383	16 891 916	49 478 010	34 872 889	-84 350 883	16	-16 891 900
Management: Corporate Services	18 943 176	68 760 160	-72 540 971	15 162 365	2 825 780	20 399 277	-21 727 235	1 497 823	2 697 662	23 702 894	-25 753 213	647 343	-850 479
Organisational Effectiveness & Innovation	47 221 772	13 953 699	-46 005 527	15 169 944	21 892 307	4 243 191	-14 516 691	11 618 807	14 696 246	4 437 366	-14 981 735	4 151 878	-7 466 929
Organisational Performance Management	106 190 525	21 595 451	-97 767 509	30 018 467	33 635 107	6 729 755	-25 109 589	15 255 273	24 545 485	6 831 423	-25 034 804	6 342 104	-8 913 170
Organisational Policy & Planning	42 279 813	14 970 999	-41 111 482	16 139 329	13 220 331	4 580 862	-12 616 677	5 184 516	11 787 203	4 840 038	-12 249 507	4 377 733	-806 783
Project Management Office: CS	13 016 263	644 843	-9 218 138	4 442 968	3 376 618	204 961	-3 386 212	195 367	7 574 301	344 426	-1 263 929	6 654 798	6 459 431
Support Services: CS	3 417 912	1 635 790	-4 007 314	1 046 389	1 056 336	513 935	-1 255 494	314 777	1 057 779	490 429	-1 284 793	263 414	-51 362
Resilience	3 557 861	8 777 667	0	12 335 528	1 132 492	2 585 810	0	3 718 302	1 403 999	2 916 504	0	4 320 503	602 200
Corporate Services	1 845 194 664	1 065 895 823	-2 434 894 463	476 196 024	605 419 140	303 567 658	-733 811 939	175 174 860	589 718 631	382 504 038	-836 724 266	135 498 403	-39 676 457
Enterprise & Investment	211 722 886	32 931 480	-39 124 252	205 530 114	100 477 263	9 523 552	-11 387 985	98 612 830	98 819 285	9 918 269	-9 513 393	99 224 161	611 332
Facilities Management	448 172 728	271 943 243	-320 299 396	399 816 575	120 529 872	85 580 873	-105 472 481	100 638 264	122 304 080	86 400 943	-110 451 779	98 253 244	-2 385 020
Finance: EO & AM	5 109 155	13 110 828	-17 597 959	622 025	1 726 758	3 540 207	-4 950 989	315 975	1 389 642	3 732 251	-5 121 893	0	-315 975
Fleet Management	384 036 978	135 205 094	-419 909 697	99 332 374	109 625 555	42 797 059	-138 476 509	13 946 105	106 817 811	44 074 716	-125 714 668	25 177 859	11 231 755
HR Business Partner: EO & AM	3 040 598	12 797 279	-14 770 328	1 067 549	1 012 887	3 436 274	-4 119 184	329 977	897 350	3 627 366	-4 524 716	0	-329 977
Mgmt:Economic Opportunities & Asset Mngt	26 258 990	60 016 248	-86 235 247	39 991	5 775 759	17 604 491	-23 023 785	356 465	2 619 374	21 754 616	-24 373 991	0	-356 465
Project Management Office: EO & AM	0	313 089	-313 089	0	0	96 777	-96 777	0	549 946	89 785	-639 731	0	0
Property Management	232 372 752	66 955 359	-11 511 021	287 817 090	68 171 755	20 893 855	-3 645 538	85 420 072	55 667 354	19 994 541	-3 532 566	72 129 330	-13 290 742
Strategic Assets	76 335 061	34 153 112	-3 705 571	106 782 603	18 164 199	10 738 740	-1 206 967	17 695 970	16 949 461	11 094 721	-154 238	27 889 943	193 974
Support Services: EO & AM	5 642 874	12 973 371	-18 332 432	283 813	1 824 935	3 498 008	-5 231 140	91 803	1 756 884	3 695 165	-5 452 049	0	-91 803
Economic Opportunities & Asset Managemnt	1 392 692 021	640 399 104	-931 798 992	1 101 292 134	427 308 982	197 709 836	-297 611 357	327 407 461	407 771 187	204 382 375	-289 479 024	322 674 538	-4 732 923
Electricity Generation & Distribution	12 422 511 084	3 511 691 038	-1 269 553 350	14 664 648 772	3 931 207 760	1 202 074 813	-454 659 247	4 678 623 326	3 839 928 432	1 140 587 753	-394 104 897	4 586 411 289	-92 212 038
Management: Energy & Climate Change	4 427 874	52 224 313	-56 429 785	222 403	1 436 707	15 289 862	-16 716 899	9 670	1 647 028	17 568 176	-19 215 204	0	-9 670
Sustainable Energy Markets	49 022 548	46 536 346	-5 175 294	90 383 600	15 427 043	14 220 204	-1 661 774	27 985 473	8 907 014	13 570 270	-954 676	21 522 609	-6 462 864
Energy & Climate Change	12 475 961 506	3 610 451 698	-1 331 158 428	14 755 254 775	3 948 071 510	1 231 584 879	-473 037 920	4 706 618 469	3 850 482 474	1 171 726 200	-414 274 777	4 607 933 897	-98 684 572
Budgets	749 408 050	3 612 050 476	-75 172 999	4 286 285 527	226 448 884	1 201 679 475	-22 351 047	1 405 777 313	225 676 337	1 208 425 560	-21 878 080	1 412 223 817	6 446 504
Cape Town Stadium	149 820 741	59 093 858	0	208 914 598	41 968 819	19 204 410	0	61 173 230	35 745 969	20 190 708	0	55 936 678	-5 236 552
Expenditure	49 157 953	31 579 032	-78 171 745	2 565 239	15 593 681	9 500 340	-24 427 321	666 700	15 006 105	10 787 363	-25 793 459	9	-666 691
Finance: Finance	4 427 614	7 224 913	-11 429 276	223 251	1 398 738	2 060 647	-3 388 819	70 566	1 373 730	2 543 446	-3 917 176	0	-70 566
Grant Funding	24 815 177	35 369 103	-32 163 960	28 020 319	7 890 993	10 860 467	-10 122 939	8 628 522	7 654 268	13 173 618	-11 600 024	9 227 861	599 339
HR Business Partner: Finance	6 488 752	1 183 282	-3 437 156	4 234 878	2 100 286	374 277	-1 070 606	1 403 958	1 627 496	378 327	-955 223	1 050 599	-353 358
Management: Finance	5 579 460	77 426 961	-87 530 395	-4 523 973	1 313 511	22 939 631	-24 710 043	-456 901	21 209 801	29 830 392	-31 040 193	0	456 901
Revenue	578 606 696	545 013 286	-967 907 761	155 712 221	174 830 631	160 205 837	-286 155 584	48 880 884	166 502 462	159 852 652	-289 311 666	37 043 447	-11 837 437
Supply Chain Management	187 988 666	153 513 344	-326 456 088	15 045 922	56 072 908	45 441 773	-97 497 077	4 017 604	50 484 259	44 829 145	-95 253 374	60 030	-3 957 573
Support Services: Finance	3 501 098	8 315 803	-11 599 308	217 593	1 139 353	2 422 842	-3 495 763	66 432	785 135	2 900 083	-3 685 217	0	-66 432
Treasury Services	1 361 006 883	53 282 365	-125 874 853	1 288 414 395	370 574 881	16 665 866	-40 509 379	346 731 368	375 715 488	18 292 916	-37 322 702	356 685 702	9 954 334
Valuations	125 498 829	21 601 408	-140 652 597	6 447 640	37 751 188	6 672 272	-41 804 151	2 619 309	33 396 780	7 541 349	-40 938 129	0	-2 619 309
Finance	3 246 299 918	4 605 653 829	-1 860 396 136	5 991 557 611	937 083 874	1 498 027 838	-555 532 730	1 879 578 983	915 177 830	1 518 745 558	-561 695 245	1 872 228 143	-7 350 839
Finance: HS	8 448 823	1 805 848	-9 799 561	455 110	2 717 963	588 771	-3 159 946	146 787	4 559 069	656 569	-5 215 638	0	-146 787
Housing Development	1 096 765 330	91 474 529	0	1 188 239 859	242 398 524	28 721 565	0	271 120 089	287 306 787	34 101 541	0	321 408 328	50 288 238
HR Business Partner: HS	0	523 581	-523 582	0	0	164 271	-164 271	0	1 606 268	160 824	-1 767		

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

Expenditure	Budget Annual	Budget Charge IN Annual	Budget Charge OUT Annual	Net Budget Annual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUT Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUT Y-t-D	Net Actual Y-t-D	Variance YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
Legal Compliance	12 817 771	1 480 667	-13 563 673	734 765	4 048 745	476 160	-4 293 916	230 989	3 581 489	499 073	-4 080 563	0	-230 989
Management: City Manager	24 791 310	57 382 999	-81 951 707	222 602	16 967 325	17 866 859	-21 109 703	13 724 480	17 285 857	15 358 937	-32 644 795	0	-13 724 480
Office of the Mayor	70 719 097	65 421 439	-129 158 290	6 982 246	17 168 711	19 888 175	-39 349 825	-2 292 940	11 448 350	18 059 900	-27 413 092	2 095 157	4 388 097
Probity	125 383 184	26 932 664	-145 095 006	7 220 841	39 506 941	9 400 803	-46 993 913	1 913 831	37 258 348	9 718 101	-46 976 449	0	-1 913 831
Support Services: CM	3 843 774	355 221	-3 985 918	213 077	1 097 540	110 471	-1 382 232	-174 221	1 065 613	109 015	-1 174 629	0	174 221
Office of the City Manager	237 555 137	151 572 989	-373 754 595	15 373 531	78 789 261	47 742 467	-113 129 589	13 402 140	70 639 656	43 745 028	-112 289 527	2 095 157	-11 306 983
Disaster Management Risk Centre	86 205 024	87 532 662	-189 393	173 548 292	24 620 945	27 518 195	-37 040	52 102 100	23 841 277	18 957 344	-55 818	42 642 803	-9 459 297
Events	106 714 456	62 431 847	-4 360 941	164 785 362	15 601 581	19 131 734	-1 058 104	33 675 210	15 176 495	12 095 654	-776 065	26 496 085	-7 179 125
Finance: S&S	9 085 701	896 759	-9 525 665	456 795	2 666 467	287 782	-2 820 089	134 160	2 159 557	296 648	-2 456 205	0	-134 160
Fire Services	670 207 587	415 354 101	-114 531 068	971 030 619	197 834 529	131 784 101	-36 104 974	293 513 656	195 432 032	105 669 911	-29 031 617	272 070 326	-21 443 330
HR Business Partner: S&S	3 480 479	597 886	-3 903 122	175 243	1 140 699	190 325	-1 273 583	57 441	1 116 323	186 846	-1 303 169	0	-57 441
Law Enforcement, Traffic & Coordination	2 006 888 011	379 055 915	-24 160 256	2 361 783 671	609 155 794	121 945 581	-8 045 133	723 056 242	646 744 919	125 435 940	-7 665 393	764 515 466	41 459 224
Management: Safety & Security	177 710 569	106 091 842	-287 834 807	-4 032 396	14 398 723	32 027 597	-88 667 565	-42 241 246	7 138 884	38 500 629	-45 609 563	29 949	42 271 195
Metropolitan Police Services	464 458 028	156 539 454	-9 017 928	611 979 555	135 796 925	50 235 805	-4 252 957	181 779 773	128 739 588	47 298 424	-3 116 916	172 921 096	-8 858 677
Public Emergency Communications Centre	45 543 738	58 963 235	-102 121 126	2 385 847	14 688 164	18 209 521	-32 141 404	756 281	13 338 492	11 632 469	-24 970 961	0	-756 281
Support Services: S&S	17 325 134	2 865 315	-18 907 923	1 282 526	6 507 461	908 085	-5 628 829	1 786 717	6 663 273	938 073	-3 372 372	117 974	-1 668 743
Safety & Security	3 587 618 726	1 270 329 016	-574 552 228	4 283 395 514	1 022 411 287	402 238 725	-180 029 678	1 244 620 335	1 040 350 840	360 911 938	-122 469 079	1 278 793 699	34 173 364
Development Management	292 247 094	83 240 523	0	375 487 617	90 998 301	25 954 178	0	116 952 479	87 758 521	25 283 107	0	113 041 627	-3 910 852
Environmental Management	248 687 706	90 552 785	-367 261	338 873 230	75 647 464	28 334 893	-84 601	103 897 756	74 303 931	26 929 563	-22 165	101 211 329	-2 686 427
Finance: SP & E	52 124 531	1 494 563	-54 692 510	-1 073 417	13 682 409	480 061	-15 572 731	-1 410 260	1 982 879	381 804	-2 364 683	0	1 410 260
HR Business Partner: SP & E	150 000	730 081	-872 581	7 500	0	231 457	-278 957	-47 500	367 430	216 410	-583 840	0	47 500
Managmnt: Spatial Planning & Environment	4 454 042	56 960 666	-59 386 797	2 027 911	1 150 155	16 685 393	-17 494 104	341 445	1 798 382	20 295 469	-22 093 850	0	-341 445
Project Management Office: SP & E	3 489 639	738 839	-4 053 675	174 803	1 135 864	234 310	-1 339 255	30 919	1 082 796	225 503	-1 308 300	0	-30 919
Support Services: SP & E	350 000	730 221	-1 062 721	17 500	822	231 500	-342 333	-110 012	588 147	217 231	-805 378	0	110 012
Urban Catalytic Investment	30 428 871	33 915 301	-1 525 044	62 819 129	7 506 536	10 023 002	-495 510	17 034 028	4 969 688	7 477 289	-183 809	12 263 169	-4 770 859
Urban Planning & Design	85 874 987	49 574 484	0	135 449 470	30 406 307	15 162 466	0	45 568 773	28 183 602	13 018 133	0	41 201 735	-4 367 038
Spatial Planning & Environment	717 806 869	317 937 463	-121 960 589	913 783 743	220 527 858	97 337 260	-35 607 491	282 257 628	201 035 377	94 044 509	-27 362 025	267 717 861	-14 539 767
Business Enablement	105 939 338	57 560 065	-109 295 064	54 204 339	31 923 257	17 485 455	-33 992 086	15 416 626	29 846 043	25 312 619	-42 839 513	12 319 149	-3 097 477
Finance: Transport	58 722 574	38 172 499	-67 335 910	29 559 163	10 378 988	11 501 821	-13 968 478	3 340 663	4 452 701	12 641 419	-14 902 009	2 192 111	-1 148 553
Infrastructure Implementation	749 130 645	196 673 962	-124 402 770	821 401 837	124 606 282	61 856 381	-41 013 869	145 448 794	143 018 125	44 510 894	-29 076 763	158 452 257	13 003 463
Management: Transport	32 103 941	204 397 137	-234 882 968	1 618 110	9 332 769	60 227 042	-69 922 163	-362 352	2 704 487	71 038 458	-73 742 945	0	362 352
Network Management	248 560 839	63 185 246	0	311 746 085	44 997 556	19 379 763	0	64 377 319	71 262 478	32 160 205	0	94 422 683	30 045 364
Project Management Office: Transport	5 087 180	8 586 143	0	13 673 323	1 695 727	2 509 145	0	4 204 872	492 955	3 600 434	0	4 093 389	-111 483
Public Transport Operations	1 222 593 267	131 290 089	-57 813 498	1 296 069 858	232 626 088	37 562 263	-15 018 182	255 170 168	276 506 776	34 703 049	-8 249 604	302 960 220	47 790 052
Public Transport Regulations	72 735 258	55 262 921	0	127 998 179	4 702 988	15 488 503	0	20 191 491	8 853 551	10 772 741	0	19 626 293	-565 198
Roads Infrastructure & Management	1 394 921 778	370 617 829	0	1 765 539 608	312 106 295	120 292 287	0	432 398 582	356 858 642	112 247 818	0	469 106 461	36 707 879
Transport Planning	118 767 449	32 291 158	-27 569 364	123 489 243	27 466 771	9 203 509	-8 854 594	27 815 687	23 804 825	13 433 478	-8 463 288	28 775 015	959 328
Transport	4 008 562 269	1 158 037 049	-621 299 573	4 545 299 744	795 265 054	355 506 168	-182 769 371	968 001 850	917 800 583	351 421 115	-177 274 122	1 091 947 577	123 945 726
Area Central	49 710 809	61 389 810	-95 607 999	15 492 621	12 193 779	19 406 882	-29 605 419	1 995 243	13 241 247	17 174 626	-26 292 451	4 123 422	2 128 179
Area East	45 242 295	53 101 139	-80 649 254	17 694 181	10 378 988	15 621 188	-22 754 591	3 245 584	10 698 043	14 583 205	-20 971 147	4 310 100	1 064 516
Area North	45 030 627	57 856 853	-84 981 415	17 906 066	10 691 721	16 697 401	-23 759 415	3 629 707	11 270 135	15 097 439	-21 973 116	4 394 458	764 751
Area South	41 269 172	53 224 867	-79 771 939	14 722 100	10 497 849	16 080 733	-23 443 585	3 134 997	10 595 352	14 288 772	-21 453 299	3 430 825	295 829
City Improvement Districts	244 566 519	1 253 274	0	245 819 793	81 160 887	406 461	0	81 567 348	80 756 436	1 423 322	0	82 179 758	612 410
Councillor Support	270 545 042	364 004 488	-615 785 044	18 764 486	76 269 738	116 426 783	-197 870 046	-5 173 526	76 974 969	111 803 621	-188 095 766	682 825	5 856 351
EPWP & CDW	98 137 154	16 936 099	0	115 073 253	7 124 403	5 245 128	0	12 369 531	6 836 634	4 997 284	0	11 833 918	-535 614
Finance: UM	6 468 590	8 849 876	-14 992 904	325 563	2 003 119	2 678 779	-4 613 640	68 258	1 858 245	2 483 347	-4 341 592	0	-68 258
HR Business Partner: UM	4 762 996	8 326 939	-10 102 571	2 987 364	1 264 146	2 508 890	-3 091 596	681 440	1 405 384	2 289 813	-3 695 197	0	-681 440
Management: Urban Management	21 903 566	59 213 078	-83 145 191	-2 028 547	4 972 106	17 436 950	-24 875 964	-2 466 908	2 537 976	20 248 176	-22 786 153	0	2 466 908
MURP Area Central	3 463 690	4 423 626	0	7 887 316	968 002	1 383 642	0	2 351 644	724 110	1 322 960	0	2 047 071	-304 574
MURP Area East	2 476 595	4 138 867	0	6 615 462	750 535	1 296 862	0	2 047 397	615 795	1 219 025	0	1 834 820	-212 577
MURP Area North	2 496 133	4 100 250	0	6 596 384	747 515	1 284 333	0	2 031 848	753 281	1 206 866	0	1 960 147	-71 701
MURP Area South	3 651 327	4 135 405	0	7 786 731	869 387	1 295 911	0	2 165 298	578 891	1 221 074	0	1 799 965	-365 333
MURP Technical Support	275 305 674	17 503 880	0	292 809 554	9 523 755	5 413 692	0	14 937 447	10 888 812	4 888 213	0	15 777 025	839 578
Project Management Office: UM	9 798 973	771 403	-3 828 025	6 742 351	4 984 079	242 659	-1 216 158	4 010 581	1 052 891	198 154	-240 905	1 010 140	-3 000 440
Public Participation	12 108 621	13 075 040	-24 149 139	1 034 522	3 635 582	4 005 416	-7 301 390	3 196 353	6 196 353	3 662 886	-9 859 239	0	-339 607
Support Services: UM	28 083 488	20 133 465	-25 000 735	23 216 217	8 483 162	6 345 104	-7 852 407	6 975 858	8 024 926	5 859 377	-7 304 268	6 580 035	-395 823
Urban Management	1 165 021 272	752 438 359	-1 118 014 215	799 445 416	246 518 753	233 776 812	-346 384 212	133 911 353	245 009 480	223 968 161	-327 013 132	141 964 509	8 053 156
Finance: W & W	2 290 368	14 230 370	-16 405 436	115 302	728 535	4 278 866	-4 970 714	36 688	2 912	4 561 906	-4 564 818	0	-36 688
Management: Water & Waste	7 838 452	61 494 944	-68 925 842	407 104	2 544 125	18 282 865	-20 694 813	132 178	1 400 006	20 734 039	-22 134 045	0	-132 178
Project Monitoring Unit: W & W	11 585 826	14 998 822	-24 285 014	1 799 634	3 836 626	4 366 912	-7 604 926	598 612	1 300 075	4 672 312	-5 906 888	65 500	-5