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PART 1 - IN-YEAR REPORT: PARENT MUNICIPALITY**EXECUTIVE SUMMARY****Summary Statement of Financial Performance**

Description	2016/2017 Budget R Thousand	YTD Budget R Thousand	YTD Actual R Thousand	YTD % Spend	Actual as % of Current Budget
Operating Revenue	36,882,293	11,621,469	12,159,451	104.6%	33.0%
Operating Expenditure	34,961,605	10,012,729	9,597,748	95.9%	27.5%

The summary statement of financial performance shows actual operating revenue of R12 159 million or 33.0% of the current budget and operating expenditure of R9 598 million or 27.5% of the current budget.

Details of revenue and expenditure by municipal vote are shown in Table C3 on page 7. Details of material variances and remedial action, where applicable, are shown on page 8 to page 14.

Details of revenue by source and expenditure by type are shown in Table C4 on page 15. Details of material variances and remedial action, where applicable, are shown on page 16 to page 18.

Summary Statement of Capital Budget Performance

2016/17 Budget R Thousand	YTD Budget R Thousand	YTD Actual R Thousand	YTD % Spend	Actual as % of Current Budget
6,631,744	1,034,105	1,204,885	116.5%	18.2%

The summary statement of capital budget performance indicates actual capital expenditure of R1 205 million or 18.2% of the current budget. The year-to-date spend of R1 205 million represents 16.1% (R703 million) on internally-funded projects and 22.1% (R502 million) on externally-funded projects.

Details of capital expenditure categorised by municipal vote, standard classification and by funding source are shown in Table C5 on page 19. Details of material variances and remedial action, where applicable, are shown on page 20 and page 21.

Table C1: Monthly budget statement summary

The '2015/16 Audited Outcome' column in all ensuing tables are populated with pre-audited figures.

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	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	6,745,047	6,959,000	6,959,000	2,577,633	2,274,567	403,066	17.7%	6,959,000
Service charges	17,363,596	18,353,075	18,353,075	6,190,996	5,999,274	191,722	3.2%	18,353,075
Investment revenue	642,628	595,694	595,694	230,682	259,918	(29,236)	-11.2%	595,694
Transfers recognised - operational	3,619,257	3,802,940	4,210,812	1,178,177	1,250,531	(72,354)	-5.8%	4,210,812
Other own revenue	4,417,262	4,489,436	4,489,436	1,363,444	1,456,782	(93,338)	-6.4%	4,489,436
Total Revenue (excluding capital transfers and contributions)	32,787,790	34,200,144	34,608,016	11,640,932	11,241,071	399,860	3.6%	34,608,016
Employee costs	9,357,740	10,597,571	10,632,666	3,143,874	3,220,032	(76,158)	-2.4%	10,632,666
Remuneration of Councillors	134,637	151,063	151,063	42,082	44,905	(2,823)	-6.3%	151,063
Depreciation & asset impairment	2,117,336	2,318,441	2,318,441	692,372	772,812	(80,440)	-10.4%	2,318,441
Finance charges	751,614	895,848	895,848	230,265	230,069	196	0.1%	895,848
Materials and bulk purchases	8,378,060	8,853,353	8,954,452	2,844,822	2,854,129	(9,307)	-0.3%	8,954,452
Transfers and grants	148,246	174,833	178,126	37,092	68,673	(31,581)	-46.0%	178,126
Other expenditure	9,803,642	11,554,349	11,831,010	2,607,241	2,822,108	(214,867)	-7.6%	11,831,010
Total Expenditure	30,691,275	34,545,457	34,961,605	9,597,748	10,012,729	(414,980)	-4.1%	34,961,605
Surplus/(Deficit)	2,096,516	(345,312)	(353,589)	2,043,183	1,228,343	814,841	66.3%	(353,589)
Transfers recognised - capital	2,131,537	2,177,040	2,186,477	478,993	352,352	126,641	35.9%	2,186,477
Contributions & Contributed assets	61,589	87,800	87,800	39,526	28,045	11,481	40.9%	87,800
Surplus/(Deficit) after capital transfers & contributions	4,289,641	1,919,528	1,920,688	2,561,702	1,608,740	952,963	59.2%	1,920,688
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4,289,641	1,919,528	1,920,688	2,561,702	1,608,740	952,963	59.2%	1,920,688
Capital expenditure & funds sources								
Capital expenditure	5,489,834	6,501,277	6,631,744	1,204,885	1,034,105	170,779	16.5%	6,234,423
Capital transfers recognised	2,187,425	2,177,040	2,186,477	478,993	355,263	123,731	34.8%	2,072,308
Public contributions & donations	61,488	87,800	87,800	23,086	28,045	(4,959)	-17.7%	78,800
Borrowing	2,441,423	2,928,696	3,005,341	581,564	462,650	118,914	25.7%	2,930,940
Internally generated funds	799,498	1,307,740	1,352,126	121,241	188,147	(66,906)	-35.6%	1,152,374
Total sources of capital funds	5,489,834	6,501,277	6,631,744	1,204,885	1,034,105	170,779	16.5%	6,234,423
Financial position								
Total current assets	11,726,952	9,170,692	11,376,291	10,518,571				11,376,291
Total non current assets	42,136,829	46,400,477	46,550,640	42,573,736				46,550,640
Total current liabilities	8,859,315	8,502,016	10,850,826	5,410,172				10,850,826
Total non current liabilities	12,153,259	14,329,528	14,335,319	12,281,603				14,335,319
Community wealth/Equity	32,851,207	32,739,626	32,740,786	35,400,532				32,740,786
Cash flows								
Net cash from (used) operating	6,058,725	4,161,843	3,755,132	722,656	809,333	86,677	10.7%	3,755,132
Net cash from (used) investing	(4,718,325)	(5,857,381)	(5,974,802)	(890,732)	(1,107,939)	(217,207)	19.6%	(5,974,802)
Net cash from (used) financing	(407,811)	2,038,733	2,038,733	(88,055)	(89,481)	(1,426)	1.6%	2,038,733
Cash/cash equivalents at the month/year end	3,199,148	1,541,117	3,151,534	3,076,340	2,944,384			3,151,534

The ensuing tables provide further explanations on the year-to-date material variances reflected in the summary table.

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	2015/16	Budget Year 2016/17						Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	
R thousands								
Revenue - Standard								
Governance and administration	12,270,213	12,567,409	12,547,048	4,684,257	4,283,930	400,327	9.3%	12,547,048
Executive and council	301,714	314,012	293,652	87,031	82,801	4,230	5.1%	293,652
Budget and treasury office	11,685,985	11,971,769	11,971,769	4,537,348	4,152,900	384,448	9.3%	11,971,769
Corporate services	282,514	281,628	281,628	59,879	48,229	11,649	24.2%	281,628
Community and public safety	2,884,043	3,315,492	3,731,166	611,105	846,838	(235,733)	-27.8%	3,731,166
Community and social services	102,673	96,804	96,804	23,526	25,765	(2,239)	-8.7%	96,804
Sport and recreation	86,704	123,770	123,770	16,308	14,037	2,272	16.2%	123,770
Public safety	1,225,034	1,194,620	1,194,620	245,029	379,811	(134,783)	-35.5%	1,194,620
Housing	1,203,138	1,605,746	2,021,420	209,177	312,003	(102,826)	-33.0%	2,021,420
Health	266,493	294,552	294,552	117,065	115,222	1,843	1.6%	294,552
Economic and environmental services	2,054,199	1,904,756	1,926,474	598,244	476,078	122,165	25.7%	1,926,474
Planning and development	283,224	305,929	305,929	107,707	99,449	8,258	8.3%	305,929
Road transport	1,763,369	1,592,599	1,613,666	481,253	374,466	106,788	28.5%	1,613,666
Environmental protection	7,606	6,227	6,878	9,283	2,164	7,119	329.0%	6,878
Trading services	17,771,781	18,675,252	18,675,252	6,265,839	6,013,904	251,935	4.2%	18,675,252
Electricity	11,498,496	12,089,547	12,089,547	4,222,741	4,193,664	29,077	0.7%	12,089,547
Water	3,172,543	3,258,167	3,258,167	1,012,649	873,426	139,223	15.9%	3,258,167
Waste water management	1,985,565	2,079,484	2,079,484	623,099	538,678	84,421	15.7%	2,079,484
Waste management	1,115,177	1,248,054	1,248,054	407,349	408,136	(787)	-0.2%	1,248,054
Other	680	2,076	2,353	6	718	(712)	-99.2%	2,353
Total Revenue - Standard	34,980,916	36,464,984	36,882,293	12,159,451	11,621,469	537,982	4.6%	36,882,293
Expenditure - Standard								
Governance and administration	5,393,765	6,359,899	6,323,552	1,817,939	1,855,092	(37,154)	-2.0%	6,323,552
Executive and council	870,962	1,119,343	1,050,694	263,573	293,028	(29,456)	-10.1%	1,050,694
Budget and treasury office	2,447,166	2,816,141	2,804,417	820,026	836,868	(16,842)	-2.0%	2,804,417
Corporate services	2,075,637	2,424,415	2,468,440	734,340	725,196	9,145	1.3%	2,468,440
Community and public safety	6,504,178	7,662,160	8,091,530	1,748,286	1,979,694	(231,408)	-11.7%	8,091,530
Community and social services	582,385	651,428	652,096	181,027	195,123	(14,096)	-7.2%	652,096
Sport and recreation	1,314,740	1,543,845	1,543,073	341,564	442,961	(101,398)	-22.9%	1,543,073
Public safety	2,486,830	2,729,102	2,735,920	565,134	585,168	(20,034)	-3.4%	2,735,920
Housing	1,249,275	1,786,141	2,201,085	350,508	423,819	(73,311)	-17.3%	2,201,085
Health	870,947	951,643	959,356	310,054	332,624	(22,570)	-6.8%	959,356
Economic and environmental services	3,425,691	3,829,922	3,852,749	1,022,878	1,054,371	(31,493)	-3.0%	3,852,749
Planning and development	756,784	879,635	879,600	234,051	263,502	(29,451)	-11.2%	879,600
Road transport	2,555,180	2,831,720	2,854,030	755,637	755,166	471	0.1%	2,854,030
Environmental protection	113,727	118,568	119,118	33,191	35,703	(2,513)	-7.0%	119,118
Trading services	15,311,365	16,628,216	16,628,238	4,992,589	5,106,538	(113,949)	-2.2%	16,628,238
Electricity	9,340,359	10,022,681	10,022,681	3,205,912	3,256,907	(50,995)	-1.6%	10,022,681
Water	2,714,350	2,782,122	2,782,191	776,019	810,194	(34,175)	-4.2%	2,782,191
Waste water management	1,474,008	1,628,232	1,628,186	434,156	459,342	(25,186)	-5.5%	1,628,186
Waste management	1,782,647	2,195,181	2,195,181	576,503	580,096	(3,593)	-0.6%	2,195,181
Other	56,276	65,260	65,537	16,056	17,033	(977)	-5.7%	65,537
Total Expenditure - Standard	30,691,275	34,545,457	34,961,605	9,597,748	10,012,729	(414,980)	-4.1%	34,961,605
Surplus/ (Deficit) for the year	4,289,641	1,919,528	1,920,688	2,561,702	1,608,740	952,963	59.2%	1,920,688

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

The graphs below illustrate the revenue and expenditure trend per month.

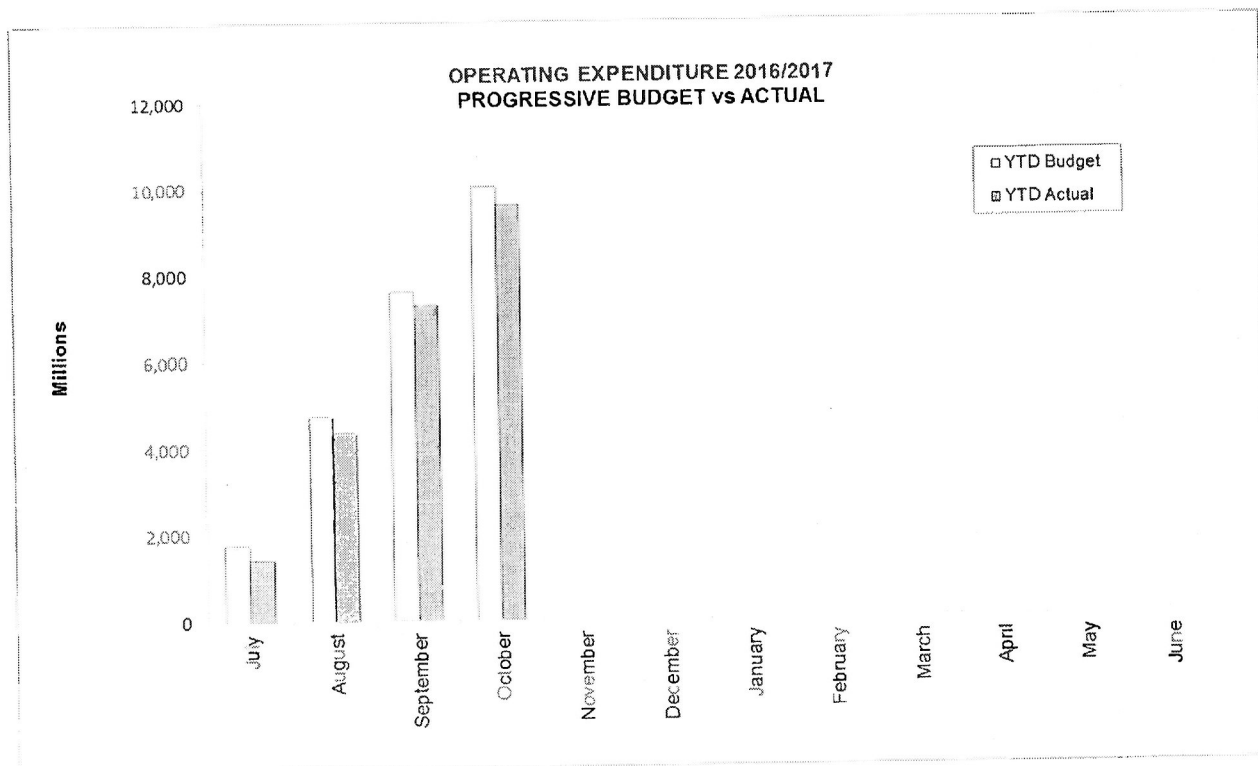
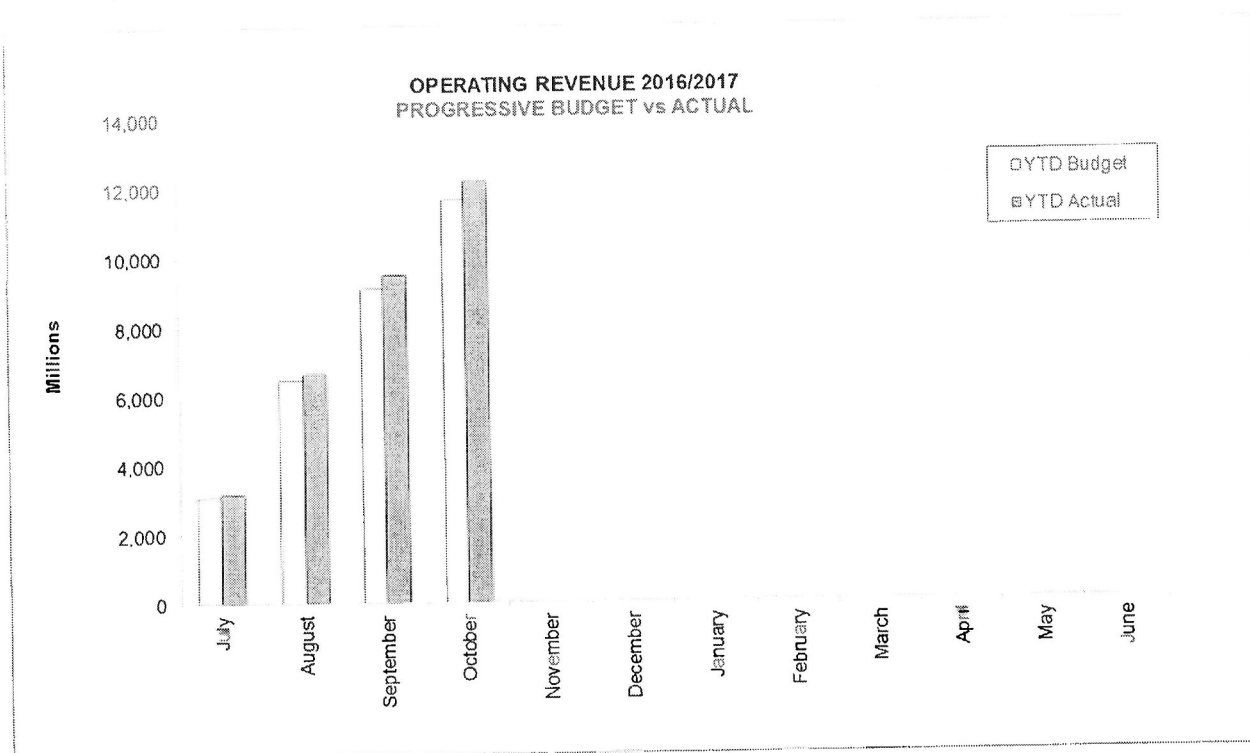


Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

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	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - City Health	527,275	570,674	570,674	194,613	192,793	1,820	0.9%	570,674
Vote 2 - City Manager	886	51	333	215	283	(68)	-23.9%	333
Vote 3 - Community Services	168,043	201,433	201,433	34,257	35,320	(1,063)	-3.0%	201,433
Vote 4 - Corporate Services & Compliance	64,264	77,336	77,336	24,060	10,633	13,427	126.3%	77,336
Vote 5 - Energy, Environmental & Spatial Planning	134,086	139,984	140,635	53,649	43,379	10,271	23.7%	140,635
Vote 6 - Finance	1,455,311	1,136,601	1,136,601	390,955	416,079	(25,124)	-6.0%	1,136,601
Vote 7 - Human Settlements	1,203,134	1,605,739	2,021,414	209,176	312,003	(102,827)	-33.0%	2,021,414
Vote 8 - Rates & Other	10,602,471	11,207,217	11,207,217	4,242,564	3,829,657	412,908	10.8%	11,207,217
Vote 9 - Safety & Security	1,235,498	1,196,990	1,196,990	255,643	388,564	(132,921)	-34.2%	1,196,990
Vote 10 - Social Dev & Early Childhood Development	680	533	533	6,649	176	6,472	3667.1%	533
Vote 11 - Tourism, Events & Economic Development	27,166	27,613	27,890	8,918	8,168	750	9.2%	27,890
Vote 12 - Transport for Cape Town	1,761,390	1,602,394	1,602,817	470,974	370,263	100,711	27.2%	1,602,817
Vote 13 - Utility Services	17,800,712	18,698,420	18,698,420	6,267,776	6,014,150	253,626	4.2%	18,698,420
Total Revenue by Vote	34,980,916	36,464,984	36,882,293	12,159,451	11,621,469	537,982	4.6%	36,882,293
Expenditure by Vote								
Vote 1 - City Health	920,192	1,050,049	1,050,049	325,013	352,474	(27,461)	-7.8%	1,050,049
Vote 2 - City Manager	189,381	229,281	229,564	72,890	78,803	(5,914)	-7.5%	229,564
Vote 3 - Community Services	1,566,085	1,826,771	1,826,771	417,800	531,701	(113,901)	-21.4%	1,826,771
Vote 4 - Corporate Services & Compliance	2,183,354	2,563,425	2,563,425	741,841	730,731	11,110	1.52%	2,563,425
Vote 5 - Energy, Environmental & Spatial Planning	538,045	609,264	609,915	162,608	174,623	(12,016)	-6.9%	609,915
Vote 6 - Finance	1,892,536	2,234,102	2,234,102	662,061	669,391	(7,330)	-1.1%	2,234,102
Vote 7 - Human Settlements	1,219,300	1,748,780	2,163,724	337,576	411,028	(73,453)	-17.9%	2,163,724
Vote 8 - Rates & Other	971,040	1,076,794	1,076,794	335,186	351,398	(16,212)	-4.6%	1,076,794
Vote 9 - Safety & Security	2,549,529	2,833,419	2,833,419	587,722	612,022	(24,301)	-4.0%	2,833,419
Vote 10 - Social Dev & Early Childhood Development	178,551	206,578	206,578	47,901	49,343	(1,442)	-2.9%	206,578
Vote 11 - Tourism, Events & Economic Development	537,038	570,071	570,348	143,468	158,998	(15,530)	-9.8%	570,348
Vote 12 - Transport for Cape Town	2,616,468	2,932,751	2,932,745	759,269	760,986	(1,717)	-0.2%	2,932,745
Vote 13 - Utility Services	15,329,755	16,664,171	16,664,171	5,004,416	5,131,229	(126,813)	-2.5%	16,664,171
Total Expenditure by Vote	30,691,275	34,545,457	34,961,605	9,597,748	10,012,729	(414,980)	-4.1%	34,961,605
Surplus/(Deficit) for the year	4,289,641	1,919,528	1,920,688	2,561,702	1,608,740	952,962	59.2%	1,920,688

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.)

The ensuing tables reflect the percentage variance for revenue and expenditure by vote, reasons for material deviations and the remedial action thereof, where required.

Table C3 (a): 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 - City Health	1 820	0.9%	The variance reflects on the following revenue categories: 1. Operating Grants & Donations (Provincial Grants (Conditional)) (over), due to higher than planned expenditure on grant funded projects - primarily on ARV drugs. 2. Operating Grants & Donations (Provincial Grants (Unconditional)) (over), due to roll-over funds received from PGWC for drugs & testing. 3. Application Fees (over) relating to income for extended liquor trading hours	The situation is monitored by the finance manager Virement submitted to adjust cash flows on the operating grants & donations projects.
Vote 2 - City Manager	(68)	23.9%	The under-recovery is mainly on the Operating Grants & Donations project for Area-based Service Delivery Model where the IT Specialist contract ended in September 2016 and no hours were worked in October 2016.	No remedial action required.
Vote 3 - Community Services	(1 063)	3.0%	The variance is a combination of over/under-recovery. 1. Camp/Resort Fees (under), due to the incorrect processing of revenue against Rental Income. 2. Rental Fixed Assets (over), due to incorrect processing of camp/resort fees revenue against Rental Income. 3. Capital Grants & Donations (over), due to: a) Welmoed Cemetery Development being ahead of schedule. b) Upgrade Smart Park - Nomzamo Park and Atlantis Park: Projects progressing ahead of schedule. 4. Operating Grants & Donations (under), due to grant-funded vacancies in Libraries not being filled.	Journals to rectify the incorrect processing of revenue to Rental Income will be processed.
Vote 4 - Corporate Services & Compliance	13 427	126.3%	The variance are mainly due to: 1. Service Charges (over) relating to Broadband and Radio Trunking projects, where higher than planned revenue materialised for the year to date. 2. Operating Grants & Donations (National - Conditional) (over), due to the earlier than anticipated recognition of grant income for the graduate intern programme. 3. Other Revenue - Skills Development Levy (over), where revenue was received based on claims submitted to the LGSETA.	Re-alignment of period budgets to be done
Vote 5 - Energy, Environmental & Spatial Planning	10 271	23.7%	The over-recovery reflects against the following categories. 1. Building Levies, due to the increase in building activities resulting in additional revenue to the City. 2. Contributed assets, due to the Wolfigat Environmental Education Centre being donated to the City.	The situation is monitored by the finance manager.
Vote 6 - Finance	(25 124)	6.0%	The variance is a combination of over/under-recoveries. 1. Handling Fees (under), due to less income from credit card handling fees than anticipated 2. Interest Earned (under), due to the periodic budget provision not being in line with the actual interest received. 3. CIDS-Commercial (over), due to adjustments to property valuations on which C/D Levies are based as well as new developments coming on board.	The situation is monitored.

Table continues on next page.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u> Vote 7 - Human Settlements	(102.827)	-33.0%	The under-recovery is mainly on: 1. Operating Grants & Donations, due to: a) Peoples Housing Process (PHP) projects, where expenditure is dependent on the rate of progress achieved by the PHP projects (These projects are all managed and controlled by communities in the national PHP programme). It is difficult to estimate cash flows as many factors influence the rate of house construction by communities. A process of expediting PHP projects (including support) has been launched by the directorate. Various Top Structures projects recently commenced. b) Late commencement of various feasibility studies and pre-planning on USDG projects citywide 2. Capital Grants & Donations (under), mainly due to various projects (small and emergency) in Informal Settlements progressing slower than anticipated. a) Wallacedene TRA Access Tracks: The variance is due to the misalignment of the periodic budget provisions with actuals as the contractor is on site and work is progressing. b) Eagle Bar IDA: The variance is due to the misalignment of the periodic budget provisions as the contract will only commence in January 2017. c) SHF Earthworks: The contractor has been appointed; awaiting wayleaves before construction can start. d) Backyarders Incremental Development Area - False Bay: The tender award is in place; currently in appeals phase. e) Backyard Water Dispensing & Management: The contract has been awarded; the purchase order was raised at the end of October 2016 with expenditure anticipated in November 2016.	Alignment of periodic budgets is ongoing. Finance manager to monitor the situation. USDG funding for Top Structures will be shifted to the capital budget and cash flows will be reviewed and adjusted in the January 2017 adjustments budget
Vote 8 - Rates & Other	412.908	10.8%	The over-recovery is mainly on 1. Property Rates (over), due to higher than planned revenue received to date. This over-recovery covers the impact of valuation objections and appeals that resulted in the reduction of the rates billed in current/previous financial years. 2. Income Forgone (under), due to the applications received to date and properties that qualify for rebates. 3. Operating Grants & Donations (over), due to the Equitable Share periodic budget provision not being in line with actual payment schedule	Periodic budget provisions to be reviewed in the mid-year review.
Vote 9 - Safety & Security	(132.921)	-34.2%	The variance is a combination of over-/under-recovery. 1. Traffic Fines Accruals (under), due to delays in processing of fine accruals 2. Licences & Permits (over), due to higher than planned applications received for learner licences, learner driver certificates and PDP operator certificates. 3. Fire Fees (over), due to higher than normal fire incidences to date 4. Capital grant-funded projects (over), due to the earlier than anticipated installation of the Shotspotter.	No corrective action required
Vote 10 - Social Dev & Early Childhood Development	6.472	3667.1%	The over-recovery is mainly on Contributed Assets, due to the donation of two ECD centres in Masiphumelele to the City.	No remedial action required
Vote 11 - Tourism, Events & Economic Development	750	9.2%	The over-recovery is mainly on Rental Fixed Assets due to the hiring and utilisation of facilities being higher than anticipated.	No remedial action required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote Vote 12 - Transport for Cape Town	100 711	27.2%	The variance is a combination of over/under-recovery. 1. Capital grant-funded projects (over), due to better than anticipated progress on various projects as community and other issues were resolved. Good performance by contractors further contributed to this variance. 2. Bustfares (over), due to an increase in ridership and improved internal control to prevent fare evasion. 3. Development Levies (over), due to higher than planned revenue relating to property development 4. Transfers recognised - operating (under), due to delays in processing invoices, resulting in the delay in recovering revenue. The variance is a combination of over/under-recovery A. Cape Town Electricity: 1. Electricity Service Charges (R2.56 million under), due to consumer demand resulting in slightly lower than anticipated sale of electricity for the period under review. 2. Service Charges - Recoveries of Infrastructure Maintenance (under), due to consumer demand being lower than planned. 3. Development Levies (over), due to higher than anticipated demand from property developments in the City. 4. Transfers recognised - Capital (over), Electrification of backyarders projects (Bonteheuwel, Kalksteentfontein, Newfield infills and Parkwood) ahead of schedule, due to good contractor performance. B. Water and Sanitation: The over-recovery is mainly on: 1. Water Service Charges Revenue (R144 million over) and Sanitation Service Charges Revenue (R43 million over) where revenue received was higher than planned as a result of the impact of the 20% water restrictions where sales volumes are higher than anticipated, the impact of the billing cycle and billing corrections. 2. Capital grant-funded projects (USDG) (over), due to the Mitchell's Plain Treatment Works project as well as the Cape Flats Bulk Sewer project being ahead of schedule. C. Solid Waste Management: 1. Refuse Service Charges (R7.1 million under), due to lower than planned income from sale of Disposal Coupons resulting from the lower demand from external contractors/consumers. 2. Forfeited Retentions and Penalties (over), due to a large number of retentions not being paid to vendors / contractors. 3. Interest Earned - Outstanding Debtors (over), due to the higher than planned number of debtors in arrears.	Progress is being monitored The situation is monitored by the respective finance managers and cash flows will be amended in the January 2017 adjustments budget.

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Table C3 (b): 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 - City Health	(27,461)	-7.8%	The main contributors to the variance are: 1. Employee-related costs (under), due to the turnaround time in filling vacancies as well as grant-funded vacancies being filled at lower than budgeted total cost to company. 2. Contracted Services and General Expenses (under), largely due to delays in finalising invoices for Laboratory Services, Vaccines and Security Services. 3. Depreciation (under), due to once-off reversal of depreciation on certain historic land assets to comply with recent interpretation changes to GRAP 17. The variance is largely due to under expenditure on: 1. Employee-related costs, due to the turnaround time in filling of vacancies and the impact of the internal filling of vacancies. 2. Contracted Services, due to the delay in the payment to Wesgro	The recruitment and selection process is on-going. Outstanding invoices and payments are being followed up and cash flows will be amended, where required
Vote 2 - City Manager	(5,914)	-7.5%	The variance is largely due to under expenditure on: 1. Employee-related costs, due to the delay in the payment to Wesgro	1. The recruitment and selection process is on-going. The directorate's establishment was at 91.06% at 31 October 2016. 2. The payment to Wesgro is expected to be made in November 2016. The situation is monitored by the finance manager and corrective action will be taken, where necessary. Seasonal workers are appointed as and when departments require additional labour. Normal quotation processes have been initiated while the finalisation of the grass cutting tender is underway. Alignment of the period budget is underway.
Vote 3 - Community Services	(113,901)	-21.4%	The variance is largely as a result of under expenditure on: 1. Employee-related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacant posts. The misalignment of the period budget with the anticipated appointment of seasonal workers further contributed to the under expenditure. 2. Contracted Services due to: a) Delays in the finalisation of the grass cutting tender. b) Slower than anticipated progress on major construction projects resulting from delays in the planning phase. 3. General Expenses, largely due to: a) Lower than anticipated expenditure on cleaning cost, which is demand driven. b) Lower than planned expenditure on fuel, due to the lower fuel price and consumption. c) Security Services, due to service providers being paid in the ensuing month. 4. Depreciation, due to the re-classification of public open spaces to non-depreciable land resulting in an adjustment and reversal of prior depreciation charges. The over expenditure 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 vacant posts. 2. Remuneration of Councilor (under), as the increases have not yet been finalised and approved by the Minister of Co-operative Governance & Traditional Affairs. 3. Other Materials: R&M (under) and Contracted Services: R&M (under), due to the lower than anticipated expenditure to date. 4. General Expenses (over), mainly due to the early payment of software licences in order to benefit from the favourable exchange rate, Telecommunications and Advertising where expenditure is ahead of plan.	028 Recruitment and selection process is ongoing. Councilor increases to be implemented retrospectively from 1 July 2016 when approved.
Vote 4 - Corporate Services & Compliance	11,110	1.52%		

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote Vote 5 - Energy, Environmental & Spatial Planning	(12,016)	-6.9%	The variance is largely due to under expenditure on: 1. Employee-related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacant posts. 2. Depreciation, due to the re-classification of public open spaces to non-depreciable land resulting in an adjustment and reversal of prior depreciation charges.	1. The recruitment and selection process is on-going with the directorate's current establishment being at 93.08% at 31 October 2016. 2. A review of the depreciation provisions will be undertaken during the mid-year review
Vote 6 - Finance	(7,330)	-1.1%	The variance is largely due to under expenditure on: 1. Employee-related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacant posts. 2. General Expenses, largely due to: a) Delays in processing invoices for postage and courier services. b) Lower than planned expenditure on insurance related costs, which is of an ad hoc nature and difficult to plan accurately	The recruitment and selection process is on-going. The directorate had 129 vacancies as at 31 October 2016. Fifty nine positions (41 internal and 18 external) were filled with thirty terminations processed for October 2016.
Vote 7 - Human Settlements	(73,453)	-17.9%	The main contributors to the variance are: 1. Employee-related costs (under), due to the turnaround time in filling vacancies (mostly grant-funded positions). 2. Other Materials (over), due to the higher than anticipated expenditure for informal housing kits, which are linked to fire or flood related incidents. 3. Contracted Services (under), due to the misalignment of the period budget relating to the citywide Top Structures project, Manenberg CRU's and Thermal Efficiency Retrofit projects, which has recently commenced. 4. Transfers and grants (under), due to the USDG allocation reflecting in the operating budget while it should be reflecting in the capital budget. This allocation is in respect of a transfer to the Western Cape Government for integrated human settlements related services on Provincial land, which will be capitalised upon completion and transferred to the City as an asset. 5. Other Expenditure, largely due to: a) Lower than anticipated rate of expenditure on Peoples Housing Process (PHP) projects, where expenditure is dependent on the rate of progress achieved by the PHP projects (these projects are all managed and controlled by communities to the national PHP programme). It is difficult to estimate cash flow as many factors influence the rate of house construction by communities. b) Subsidy on Homeowners Redemption, which is lower than planned and is dependent on the number of successful applications received for housing rebates. c) Indigent Relief (over), due to higher than anticipated applications for indigent relief received to date.	The recruitment and selection is on-going. Currently 92% of the directorate's positions are filled while 8% is vacant. This represents 68 positions of the directorate's total staff complement. The shifting of the USDG allocation for Top Structures to the capital budget as well as reviewing and adjusting the cash flows will be done in the January 2017 adjustments budget. A process of expediting PHP projects (including support) has been launched by the directorate. Various Top Structures projects have recently commenced. The finance manager will monitor the situation and cash flows will be amended where necessary
Vote 8 - Rates & Other	(16,212)	-4.6%	The variance is largely due to lower than planned expenditure on indigent relief refuse and water, which is linked to the number of applications received.	The finance manager will monitor the situation.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote Vote 9 - Safety & Security	(24,301)	-4.0%	The variance is mainly on: 1. Employee-related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacant posts. The appointment of temporary staff during the festive season only, further contributed to this variance. 2. General Expenses (under), largely due to: a) Backlog in the delivery of uniforms, due to delays in the finalisation of the uniform tender. b) Lower than anticipated fuel consumption, due to vehicles being repaired and not used during the period. c) Lower than anticipated expenditure on fire services, due to helicopter services for fire fighting only being budgeted for from 1 December till end April of each year	The recruitment and selection process is on-going. The directorate had 311 vacancies as at 31 October 2016. One hundred and sixty five (165) vacancies were filled with sixty one (61) terminations processed from 1 July 2016 to date
Vote 10 - Social Dev & Early Childhood Development Vote 11 - Tourism, Events & Economic Development	(1,442) (15,530)	-2.9% -9.8%	The variance is mainly on: 1. Depreciation and Asset Impairment, due to the writing back of depreciation charges for land previously allocated to the incorrect asset class. The land has since been reclassified and the depreciation charges reversed. 2. Employee-related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacant posts.	No remedial action required. The finance manager will monitor the situation.
Vote 12 - Transport for Cape Town	(1,717)	-0.2%	The variance is a combination of under-/over expenditure on various items. 1. Employee-related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacant posts. 2. Depreciation (under), where expenditure is largely linked to the capitalisation rate of assets. 3. Contracted Services (over), largely due to payment for the maintenance and servicing of MyCiti buses, which was not planned for. The contract wasn't explicitly clear as to who would cover the maintenance costs after the maintenance plan lapsed. 4. General Expenses (under), mainly due to the moderation and efficiencies being effected with some of the MyCiti routes resulting in fewer vehicles being hired and less fuel usage.	The recruitment and selection process is on-going. As at the end of October 2016, the directorate had 164 vacancies. 112 vacancies were filled and 18 terminations processed from 1 July 2016 to date. Expenditure trends are monitored on an ongoing basis by the finance manager and corrective action is undertaken where required. Variances will be processed to correct the over expenditure.

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Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Vote 13 - Utility Services	(126 813)	-2.5%	The variance is a combination of under/over expenditure. 1. Employee-related costs (under), due to the misalignment of the period budget with the actual expenditure trend on non-permanent staff. Delays in the appointment of apprentices further contributed to this variance. 2. Bulk purchases a) Bulk Water (under), largely due to outstanding invoices from the National Department of Water & Sanitation. b) Bulk Electricity (under), due to seasonal fluctuations and lower consumer demand. 3. Contracted Services (under) due to: a) Lower than planned expenditure on the re-active component of R&M, due to the impact of the Enterprise Asset Management programme resulting in lower expenditure on R&M as well as delays in the initial implementation of planned R&M projects as finalisation of tenders were delayed due specification clarifications. b) Lower than planned expenditure on Haulage Costs for transportation of refuse, due to delays in awarding the tender c) Lower than planned expenditure on Sewerage operational costs at certain plants. 4) Other Expenditure (under) mainly on: a) R&M-related expenditure items (reactive component) which are of an adhoc nature and difficult to plan accurately as well as the delays of invoices from service providers b) Fuel (under), due to lesser requirement of the gas turbine, the impact of price fluctuations and lower consumption. c) Hire Charges, due to lesser demand for hiring of street sweeping machines as the City has purchased its own equipment. d) Chemicals, due to fewer purchases than anticipated as a result of the impact of the implemented water restrictions. 5. Other Materials (over), largely due to the incorrect posting of refuse bags against materials general instead of cleaning related costs.	As at 31 October 2016, Utility Services had 953 vacancies out of a staff establishment of 10 367. As at end October 2016, the filled positions were 90.81% of the directorate's total staff establishment. From the beginning of the 2016/17 financial year, the directorate has made 267 appointments of which 150 were internal appointments. For the same period there were 115 terminations. Alignment of the period budget is ongoing and corrective action taken where required. The relevant departmental finance managers are monitoring the situation. Tenders issues were resolved and referred to the Bid Adjudication Committee (BAC).

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

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

Description	2015/16	Budget Year 2016/17						Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	
R thousands								
Revenue By Source								
Property rates	6,745,047	6,959,000	6,959,000	2,677,633	2,274,567	403,066	17.7%	6,959,000
Property rates - penalties & collection charges	—	—	—	—	—	—	—	—
Service charges - electricity revenue	11,198,441	11,807,918	11,807,918	4,130,281	4,132,838	(2,557)	-0.1%	11,807,918
Service charges - water revenue	2,984,859	3,066,664	3,066,664	961,632	816,548	145,084	17.8%	3,066,664
Service charges - sanitation revenue	1,534,981	1,628,277	1,628,277	498,388	454,417	43,971	9.7%	1,628,277
Service charges - refuse revenue	1,090,550	1,232,929	1,232,929	396,701	403,770	(7,070)	-1.8%	1,232,929
Service charges - other	554,766	617,287	617,287	203,995	191,701	12,294	6.4%	617,287
Rental of facilities and equipment	350,954	383,550	383,550	122,766	119,905	2,860	2.4%	383,550
Interest earned - external investments	642,628	595,694	595,694	230,682	259,918	(29,236)	-11.2%	595,694
Interest earned - outstanding debtors	221,609	284,710	284,710	83,235	82,425	810	1.0%	284,710
Dividends received	—	—	—	—	—	—	—	—
Fines	1,088,073	1,055,743	1,055,743	205,181	351,973	(146,792)	-41.7%	1,055,743
Licences and permits	41,494	27,893	27,893	15,902	9,298	6,604	71.0%	27,893
Agency services	183,260	153,993	153,993	56,525	56,315	210	0.4%	153,993
Transfers recognised - operational	3,619,257	3,802,940	4,210,812	1,178,177	1,250,531	(72,354)	-5.8%	4,210,812
Other revenue	2,405,372	2,504,046	2,504,046	879,836	835,367	44,469	5.3%	2,504,046
Gains on disposal of PPE	126,501	79,500	79,500	—	1,500	(1,500)	-100.0%	79,500
Total Revenue (excluding capital transfers and	32,787,790	34,200,144	34,608,016	11,640,932	11,241,071	399,860	3.6%	34,608,016
Expenditure By Type								
Employee related costs	9,357,740	10,597,571	10,632,666	3,143,874	3,220,032	(76,158)	-2.4%	10,632,666
Remuneration of councillors	134,637	151,063	151,063	42,082	44,905	(2,823)	-6.3%	151,063
Debt impairment	1,898,476	2,003,203	2,003,203	405,260	398,635	6,625	1.66%	2,003,203
Depreciation & asset impairment	2,117,336	2,318,441	2,318,441	692,372	772,812	(80,440)	-10.4%	2,318,441
Finance charges	751,614	895,848	895,848	230,265	230,069	196	0.1%	895,848
Bulk purchases	8,073,336	8,515,180	8,515,180	2,720,431	2,728,915	(8,484)	-0.3%	8,515,180
Other materials	304,724	338,172	439,271	124,391	125,214	(823)	-0.7%	439,271
Contracted services	3,421,785	4,396,163	4,685,660	812,541	937,093	(124,552)	-13.3%	4,685,660
Transfers and grants	148,246	174,833	178,126	37,092	68,673	(31,581)	-46.0%	178,126
Other expenditure	4,475,263	5,154,983	5,142,147	1,389,440	1,486,380	(96,939)	-6.5%	5,142,147
Loss on disposal of PPE	8,118	—	—	—	—	—	—	—
Total Expenditure	30,691,275	34,545,457	34,961,605	9,597,748	10,012,729	(414,980)	-4.1%	34,961,605
Surplus/(Deficit)	2,096,516	(345,312)	(353,589)	2,043,183	1,228,343	814,841	66.3%	(353,589)
Transfers recognised - capital	2,131,537	2,177,040	2,186,477	478,993	352,352	126,641	35.9%	2,186,477
Contributions recognised - capital	61,488	87,800	87,800	23,086	28,045	(4,959)	-17.7%	87,800
Contributed assets	100	—	—	16,440	—	16,440	100.0%	—
Surplus/(Deficit) after capital transfers & contributions	4,289,641	1,919,528	1,920,688	2,561,702	1,608,740			1,920,688
Taxation	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation	4,289,641	1,919,528	1,920,688	2,561,702	1,608,740			1,920,688
Attributable to minorities	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality	4,289,641	1,919,528	1,920,688	2,561,702	1,608,740			1,920,688
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	4,289,641	1,919,528	1,920,688	2,561,702	1,608,740			1,920,688

The ensuing tables reflect the percentage variance for revenue by source and expenditure by type, reasons for material deviations and the remedial action thereof, where required.

Table C4 (a): 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	403 066	17.7%	The over-recovery is a combination of over-/under recovery. 1. Property Rates (over), due to higher than planned revenue received to date. This over-recovery also covers the impact of valuation objections and appeals that resulted in the reduction of the rates billed in current/previous financial years. 2. Income Forgone (under), due to the applications received and properties that qualify to date.	The situation is monitored. Current trends are monitored and corrective action will be undertaken, if necessary.
Service charges - electricity revenue	(2 557)	-0.1%	The under-recovery is mainly due to consumer demand and seasonal fluctuations, which resulted in slightly lower than planned sale of electricity for the period.	No corrective action is required. The situation is monitored and alignment of the period budget will be undertaken where necessary.
Service charges - water revenue	145 084	17.8%	The variance is mainly on Water Sales, due to the impact of the 20% water restrictions, the billing cycle and billing corrections.	No corrective action is required. The situation is monitored and alignment of the period budget will be undertaken where necessary.
Service charges - sanitation revenue	43 971	9.7%	The variance is mainly on Sewerage Sales. The charges on sewerage are demand driven and linked to water consumption and the factors influencing water consumption.	The situation is monitored and alignment of the period budget will be undertaken where necessary.
Service charges - refuse revenue	(7 070)	-1.8%	The under-recovery is mainly on Disposal Coupons, due to lower than planned demand for coupons from external contractors/consumers for the period. In addition, tenders linked to collection services were not implemented as the vendors indicated that they are not able to render a disposal service. This service is now rendered in-house.	The situation is monitored and a review of the budget will be done during the mid-year review.
Service charges - other	12 294	6.4%	The variance is a combination of over-/under-recovery on various revenue elements in this category. 1. Service Charges-Infrastructure (over), mainly due to higher than planned income received on Broadband and Radio Trunking Services. 2. Bustares-Transit products (over), due to higher than planned demand/usage of services and improved internal controls to prevent fare evasion. 3. Camp/Resort Fees within Community Services (under), due to the incorrect booking of revenue against Rental income. 4. Fire Fees (over), due to a higher number of fire incidences than planned. 5. Recoveries of Infrastructure Maintenance (under) within Cape Town Electricity due to consumer demand being lower than planned. 6. Building Levies/Scrutiny Fees (over), due to an increase in building activities in the City.	Current trends are monitored and corrective action will be undertaken if necessary.
Rental of facilities and equipment	2 860	2.4%	The variance is within the following directorates. 1. TEED (over), due to the hiring of facilities being higher than planned. 2. Community Services (over), due to income for Camping Fees incorrectly booked against Rental income.	Current trends are monitored and corrective action will be undertaken if necessary. Incorrect booking of Camp/Resort Fees revenue under investigation. As soon as the problem is identified corrective actions will be undertaken.
Interest earned - external investments	(29 236)	-11.2%	The under-recovery is largely due to the period budget provision not being in line with actual interest received.	Periodic budget provisions to be reviewed.
Interest earned - outstanding debtors	810	1.0%	The variance is due to under-recovery on Property Rates debtors and an over-recovery on Electricity, Water & Sanitation and Solid Waste debtors and is linked to the debtors payment ratio.	No corrective actions required.
Dividends received	-	-		
Fines	(146 792)	-41.7%	The under-recovery is mainly on Traffic Fines Accruals, due to delays in processing monthly accruals resulting in the misalignment of period budget and actuals to date.	A review of the periodic budget provisions will be done in the mid-year review.

Table continues on next page.

Annexure A In-year report (October 2016)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source Licences and permits	6 804	71.0%	The over-recovery is mainly within the Safety & Security directorate due to the higher than estimated applications received for learner licences, learner driver certificates and PDP operator certificates and higher than anticipated income received for transport-related permits.	No corrective action required
Agency services	210	0.4%	Immaterial variance.	
Transfers recognised - operational	(72 354)	-5.8%	The variance is a combination of over-/under-recovery and is mainly within: - Human Settlements (R80.9 million under) - Peoples Housing Process (PHP) projects, where expenditure is dependent on the rate of progress achieved by the PHP projects (these projects are all managed and controlled by communities to the national PHP programme). It is difficult to estimate cash flow as many factors influence the rate of house construction by communities. A process of expediting PHP projects (including support) has been launched by the directorate. Various Top Structures projects have recently commenced. - Late commencement of various feasibility studies and pre-planning on USDG projects citywide - Transport for Cape Town (R 10.2 million under) due to delays in processing invoices resulting in delays in recovering revenue - Health (R 1.7 million under) - Provincial (Conditional) grants (under), due to higher than planned expenditure on grant funded projects - primarily on ARV drugs. - Provincial (Unconditional) grants (under), due to roll-over funding received from PGWC for drugs and testing - Rates (R15 million over), due to the periodic budget provision on Equitable Share not being in line with the actual payment received. - Water (R6.5 million over), due to EPWP projects being ahead of schedule.	The situation is monitored by the respective finance managers. Corrective transactions will be undertaken where required. The period budget will be reviewed in the mid-year review.
Other revenue	44 469	5.3%	The main contributors to this over-recovery are - Development Levies/BICL (over), within the Transport for Cape Town directorate, Cape Town Electricity department and the Water & Sanitation department, due to higher than estimated revenue from development levies received from property developers. - Skills Development Levy, due to the payment of claims submitted being higher than anticipated to date - CIDS: Commercial (over), due to adjustments to property valuations on which CID Levies are based as well as new developments coming on board.	The situation is being monitored
Gains on disposal of PPE	(1 500)	-100.0%	The under-recovery is mainly within the Corporate Services & Compliance directorate as well as the Water & Sanitation department and relates for the sale of plant and equipment, which is difficult to plan accurately per monthly cycles.	The situation is being monitored

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Table C4 (b): 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	(76 158)	-2.4%	The variance is mainly due to: 1. The turnaround time in the filling vacancies (mainly grant funded positions) 2. The appointment of seasonal workers and temporary staff, which is dependent on peak seasons and line departments' capacity requirements.	The City had 2 376 vacancies as at 31 October 2016. As from 1 July 2016 to date, 971 positions were filled (485 internal and 486 external) with 383 terminations processed. The filling of vacancies is on-going and seasonal staff are appointed as and when required. Savings realised to date have been set aside and ring-fenced within investment accounts to address corporate initiatives and commitments.
Remuneration of councillors	(2 823)	-6.3%	The variance is largely due to councillor increases not yet finalised and approved by the Minister of Co-operative Governance & Traditional Affairs and Council	Councillor increases to be implemented retrospectively from 1 July 2016 when approved.
Debt impairment	6 625	1.7%	Immaterial variance	
Depreciation & asset impairment	(30 440)	-10.4%	The variance is largely influenced by the capitalisation rate of assets, which is dependent on the progress and completion of capital projects. The write back of depreciation on land further contributed to the variance.	The situation is monitored by the respective finance manager and adjustments will be made in the January 2017 adjustments budget.
Finance charges	196	0.1%	Immaterial variance	
Bulk purchases	(3 434)	-0.3%	1. Bulk Water (under) largely due to outstanding invoices from the National Department of Water & Sanitation 2. Bulk Electricity (under) due to seasonal fluctuations and lower consumer demand	The situation is monitored by the respective finance manager.
Other materials	(823)	-0.7%	Immaterial variance	
Contracted services	(124 552)	-13.3%	The variance is largely due to: 1. Delays in the finalisation of the grass cutting tender. 2. Lower than planned anticipated expenditure on R&M and other projects largely due to delays in finalising tenders. 3. Delays in implementation of the haulage tender for transportation of refuse as well as submission of invoices from service providers/suppliers 4. Misalignment of the period budget on various housing Top Structures projects including the Manenberg CRU's and Thermal Efficiency Retrofit projects	The situation is monitored by the respective finance manager. A review of the period budget is ongoing with further amendments to be undertaken in the January 2017 adjustments budget.
Transfers and grants	(31 581)	-46.0%	The variance is largely due to the USDG allocation reflecting in the operating budget while it should be reflecting in the capital budget. This allocation is in respect of a transfer to the Western Cape Government for integrated human settlements related services on Provincial land, which will be capitalised upon completion and transferred to the City as an asset.	The allocation will be transferred to the capital budget in the January 2017 adjustments budget.
Other expenditure	(96 939)	6.5%	The variance is largely on: 1. Chemicals, due to the lower than anticipated spend on chemicals, which is demand driven and dependent on climatic changes. 2. Fuel, due to lower than anticipated YTD fuel cost resulting from price fluctuations, stricter control measure put in place to curb expenditure and lower fuel requirements for the gas turbines to generate electricity. 3. Cleaning costs largely due to the incorrect booking of refuse bag expenditure on materials 4. Peoples Housing Process (PHP) payments, due to the lower than anticipated rate of expenditure on PHP projects, which is difficult to estimate per month as many factors influence the rate of house construction by communities. 5. Various R&M-related expenditure items, due to lower than anticipated expenditure on reactive maintenance, which is difficult to plan accurately. 6. Indigent Relief, which is linked to the number of applications received and is lower than anticipated. 7. Subsidy on homeowners Redemption, which is based on successful rebate applicants. 8. Hire Charges, due to a lower demand for hiring street sweeping machines as the City has purchased its own equipment.	The situation is monitored by the respective finance manager. A review of the period budget is ongoing.
Loss on disposal of PPE	-	-		

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

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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	2015/16	Budget Year 2016/17						
	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 - City Health	17,122	37,520	39,458	3,037	1,726	1,310	75.9%	29,294
Vote 2 - City Manager	18,925	17,946	17,962	4,871	4,894	(23)	-0.5%	17,892
Vote 3 - Community Services	193,009	186,340	189,544	27,826	23,725	4,101	17.3%	175,907
Vote 4 - Corporate Services & Compliance	448,054	386,908	399,515	36,958	43,770	(6,812)	-15.6%	398,385
Vote 5 - Energy, Environmental & Spatial Planning	62,977	61,359	61,630	3,358	8,013	(4,655)	-58.1%	52,963
Vote 6 - Finance	39,080	148,866	149,871	14,506	23,009	(8,503)	-37.0%	149,685
Vote 7 - Human Settlements	336,606	499,542	527,855	36,672	49,476	(12,803)	-25.9%	332,926
Vote 8 - Rates & Other	---	---	---	---	---	---	---	---
Vote 9 - Safety & Security	149,895	132,043	132,056	23,211	11,266	11,945	106.0%	131,307
Vote 10 - Social Dev & Early Childhood Development	15,660	17,460	17,460	8,281	6,260	2,021	32.3%	17,410
Vote 11 - Tourism, Events & Economic Development	40,824	42,150	42,242	12,391	13,724	(1,333)	-9.7%	42,169
Vote 12 - Transport for Cape Town	1,424,447	1,442,311	1,505,466	412,860	312,562	100,298	32.1%	1,563,741
Vote 13 - Utility Services	2,743,234	3,528,831	3,548,586	620,915	535,682	85,233	15.9%	3,322,743
Total Capital Expenditure	5,489,834	6,501,277	6,631,744	1,204,885	1,034,105	170,779	16.5%	6,234,423
Capital Expenditure - Standard Classification								
<i>Governance and administration</i>	520,726	571,966	585,465	62,157	74,401	(12,244)	-16.5%	582,862
Executive and council	45,771	39,349	41,070	11,571	7,586	3,985	52.5%	38,751
Budget and treasury office	15,367	15,997	16,121	2,447	2,784	(337)	-12.1%	15,935
Corporate services	459,588	516,620	528,274	48,139	64,031	(15,892)	-24.8%	528,176
<i>Community and public safety</i>	770,004	936,453	970,622	113,009	106,611	6,398	6.0%	752,108
Community and social services	85,337	69,742	72,531	12,617	11,893	723	6.1%	69,820
Sport and recreation	142,704	148,513	149,085	27,355	23,056	4,298	18.6%	138,302
Public safety	187,892	185,098	185,540	33,326	20,460	12,866	62.9%	185,527
Housing	336,949	499,611	527,924	36,675	49,476	(12,800)	-25.9%	332,995
Health	17,122	33,490	35,542	3,037	1,726	1,310	75.9%	25,464
<i>Economic and environmental services</i>	1,529,423	1,534,557	1,597,601	421,191	327,486	93,705	28.6%	1,647,210
Planning and development	58,135	70,524	70,329	7,868	13,979	(6,111)	-43.7%	61,662
Road transport	1,454,254	1,448,117	1,511,356	413,134	313,347	99,786	31.8%	1,569,632
Environmental protection	17,034	15,916	15,916	190	160	30	18.7%	15,916
<i>Trading services</i>	2,669,181	3,458,301	3,478,056	608,527	525,606	82,921	15.8%	3,252,243
Electricity	1,016,911	1,536,812	1,541,511	269,799	246,236	23,563	9.6%	1,335,749
Water	719,005	883,225	900,112	155,905	82,805	73,100	88.3%	899,112
Waste water management	680,773	800,774	794,039	160,839	149,256	11,583	7.8%	777,789
Waste management	252,491	237,491	242,393	21,983	47,308	(25,325)	-53.5%	239,593
<i>Other</i>	500	---	---	---	---	---	---	---
Total Capital Expenditure - Standard Classification	5,489,834	6,501,277	6,631,744	1,204,885	1,034,105	170,779	16.5%	6,234,423
Funded by:								
National Government	2,030,362	2,079,122	2,079,122	466,104	346,862	119,242	34.4%	2,028,216
Provincial Government	156,729	97,918	107,356	12,890	8,401	4,489	53.4%	44,093
District Municipality	---	---	---	---	---	---	---	---
Other transfers and grants	333	---	---	---	---	---	---	---
Transfers recognised - capital	2,187,425	2,177,040	2,186,477	478,993	355,263	123,731	34.8%	2,072,308
Public contributions & donations	61,488	87,800	87,800	23,086	28,045	(4,959)	-17.7%	78,800
Borrowing	2,441,423	2,928,696	3,005,341	581,564	462,650	118,914	25.7%	2,930,940
Internally generated funds	799,498	1,307,740	1,352,126	121,241	188,147	(66,906)	-35.6%	1,152,374
Total Capital Funding	5,489,834	6,501,277	6,631,744	1,204,885	1,034,105	170,779	16.5%	6,234,423

The ensuing tables reflect the percentage variance for capital expenditure by vote as well as reasons for material deviations and the remedial action thereof, where required.

Table C5 (a): Material variance explanations for capital expenditure

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 1 - City Health	1 310	75.9%	The variance is mainly due to equipment which was delivered ahead of schedule on the following projects: 1. Furniture, Tools and Equipment; 2. National Core Standards Compliance; and 3. IT Equipment.	The cash flows will be adjusted during the January 2017 adjustments budget.
Vote 2 - City Manager	(23)	-0.5%	Immateral variance.	None required
Vote 3 - Community Services	4 101	17.3%	City Parks: The positive variance is due to good contractor performance on the following projects: a. Welmoed Cemetery Development; b. Upgrade Smart Park - Nomzamo Park; and c. Upgrade Smart Park - Atlantis. Library & Information Services: a. Books, Periodicals & Subscriptions. Orders were placed and delivered earlier than anticipated.	None required
Vote 4 - Corporate Services & Compliance	(6 812)	-15.6%	Dark Fibre Broadband Infrastructure: Project delayed due to protracted tender process.	The cash flows will be adjusted in the January 2017 adjustments budget.
Vote 5 - Energy, Environmental & Spatial Planning	(4 655)	58.1%	1. Imizamu Yethu Sporting Precinct & Upgrade and Pampoenkraal Heritage site projects delayed due to poor contractor performance. 2. Filing space and systems: Behind schedule as a result of the delays experienced with the tender process of the Corporate Services Directorate. 3. E-Systems enhancements: The ERP department has appointed some contractors, but is still busy sourcing more contractors. This delay has resulted in the project being behind schedule.	1. Awaiting feedback from the Legal Services department on the request for legal assistance to start the contract termination for the Imizamu Yethu project. The contractor for the Pampoenkraal project has submitted written communication on how he intends to speed up the rate of progress; this will be carefully monitored. 2. A purchase order was created and the contractor has started manufacturing. This will take about 10 weeks and installation will only be done by end December 2016. 3. Cash flows will be amended in the January 2017 adjustment budget.
Vote 6 - Finance	(8 503)	-37.0%	1. Basement Parking & Access - a. Basement Parking: The project is behind schedule, due to the scope of work, which is being renegotiated. b. Access to CTICC: Construction behind schedule due to poor contractor performance. 2. Granary Project: The cash flow is misaligned. 3. Electronic Workflow System: The cash flow is misaligned, however it will be completed before June 2017.	1. The City has asked the contractor to accelerate the implementation rate. Project manager will monitor progress. Cash flows will be adjusted in the January 2017 adjustments budget.
Vote 7 - Human Settlements	(12 803)	25.9%	The variance relates to various projects including: 1. Eagle Bar Incremental Development Area: The City is waiting on land use approvals, which is expected to be in place at the end of December 2016. The contractor is anticipated to be on site in January 2017. 2. Sweet Home Farms Earthworks: The contractor has been appointed, awaiting wayleaves before construction can commence. 3. Incremental Development Area - False Bay: Cash flow is misaligned. Tender award in place; appeals period currently in effect. 4. Backyard Water Dispensing & Management: There's a slight delay in the tender process. The contractor was appointed at the end of October 2016 and is expected on site in November 2016.	Cash flows will be adjusted in the January 2017 adjustments budget.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote Vote 8 - Rates & Other Vote 9 - Safety & Security	- 11 945	- 106.0%	Delivery and installation of items earlier than anticipated due to availability of stock by suppliers in respect of the following projects: a) Shotspotter Installation, b) Harden Emergency Response vehicle, c) Vehicle Replacement, d) Radios, and e) CCTV and IT equipment	Ongoing monitoring of project progress
Vote 10 - Social Dev & Early Childhood Development Vote 11 - Tourism, Events & Economic Development	2 021 (1 333)	32.3% -9.7%	Delivery of new vehicles earlier than anticipated. Events - Film & Events Permitting System: Project initially delayed as a result of the delay in securing the services of a business analyst and a network developer.	Cash flow will be adjusted in the January 2017 adjustments budget The business analyst started in September 2016 and the network developer started at the end of October 2016. Cash flows will be adjusted in the January 2017 adjustments budget
Vote 12 - Transport for Cape Town	100 298	32.1%	The positive variance relates to committed projects that are in the implementation stage and the good progress made by contractors to date.	Some budget adjustments will need to be made in the January 2017 adjustment budget in order to ensure that the budget for the higher spending projects is adequate.
Vote 13 - Utility Services	85 233	15.9%	Currently the directorate is ahead of planned spend, due to good contractor performance and implementation being much faster than originally planned for on certain projects.	There is on-going ED engagements with line directors and project managers to ensure that tracking and monitoring of projects are within the prescribed timeframes and that corrective actions are processed timeously.
Utility Services Support Water & Sanitation	(0) 84 682	-0.1% 36.5%	Refer below for further comments per department. Immaterial variance. The reason for the positive variance is due to good contractor performance and faster than planned implementation on the following projects: a. Completion of Cape Flats III Bulk Sewer project, b. Meter Replacement Programme, and c. Cape Flats WWWTW - Refurbishment	Refer below for further comments per department. Project managers will continue to closely monitor and track projects and tenders progress.
Solid Waste Management	(25 325)	-53.5%	Plant & Vehicles: Replacement: There were protracted delays in the negotiation of the Streetsweepers machinery, which has impacted on the expected delivery date and planned cash flow.	Project managers will continue to closely monitor and track progress of all projects and tenders. The expected delivery of the Streetsweepers machinery is now at the end January 2017. Cash flows will be adjusted in the January 2017 adjustments budget
Cape Town Electricity	25 875	10.1%	The reason for the positive variance is due to good contractor performance and faster than planned implementation on the following projects: a. Electrification - Backyards, b. System Infrastructure: East, and c. Oakdale Main Substation Upgrade Phase 2	Project managers will continue to closely monitor and track projects and tenders progress. Cash flows will be adjusted in the January 2017 adjustments budget

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The graphs below illustrate the capital budget versus actual expenditure per vote.

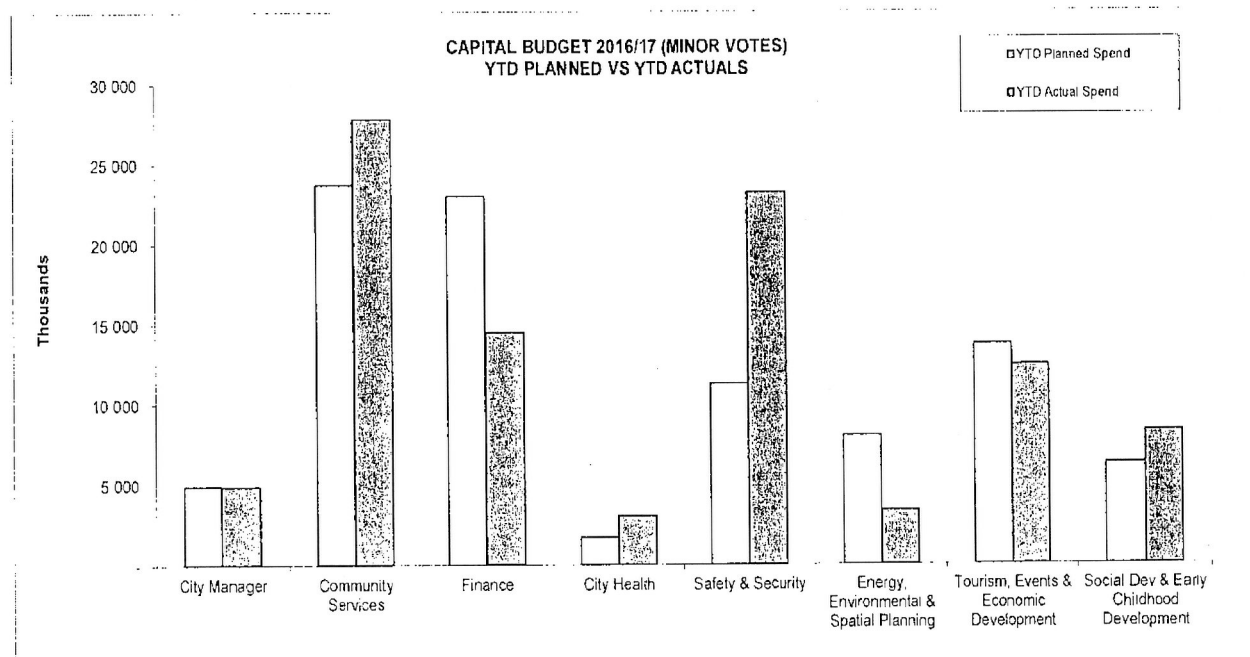
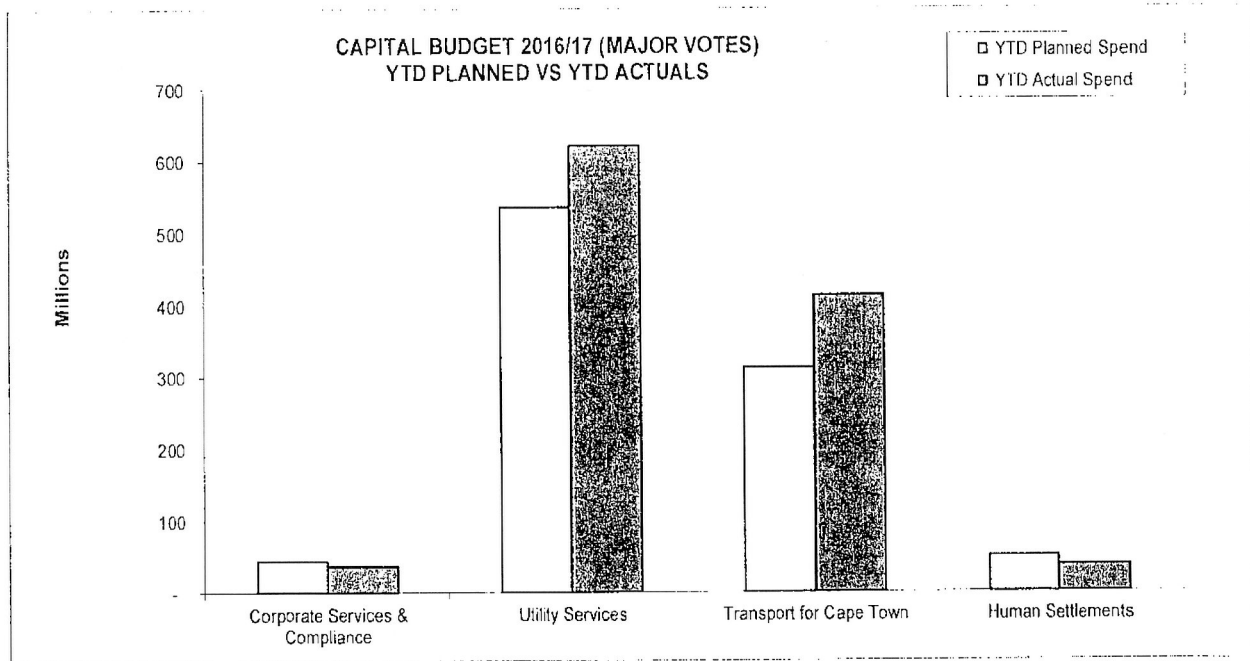


Table C6: Monthly Budget Statement - Financial Position

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

Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	93,003	103,411	103,411	132,302	103,411
Call investment deposits	5,394,645	2,908,391	5,113,990	5,394,645	5,113,990
Consumer debtors	5,106,634	4,903,207	4,903,207	3,647,302	4,903,207
Other debtors	858,306	894,630	894,630	1,039,021	894,630
Current portion of long-term receivables	17,093	21,871	21,871	17,093	21,871
Inventory	257,273	339,182	339,182	288,208	339,182
Total current assets	11,726,952	9,170,692	11,376,291	10,518,571	11,376,291
Non current assets					
Long-term receivables	51,695	67,980	67,980	44,976	67,980
Investments	3,966,188	4,029,279	4,055,497	3,816,876	4,055,497
Investment property	588,191	589,382	589,382	589,382	589,382
Investments in Associate	---	---	---	---	---
Property, plant and equipment	36,892,544	40,996,392	41,120,336	37,405,057	41,120,336
Agricultural	---	---	---	---	---
Biological assets	---	---	---	---	---
Intangible assets	629,161	708,383	708,383	708,383	708,383
Other non-current assets	9,050	9,062	9,062	9,062	9,062
Total non current assets	42,136,829	46,400,477	46,550,640	42,573,736	46,550,640
TOTAL ASSETS	53,863,781	55,571,170	57,926,931	53,092,307	57,926,931
LIABILITIES					
Current liabilities					
Bank overdraft	---	---	---	---	---
Borrowing	469,936	501,208	501,208	469,936	501,208
Consumer deposits	324,632	329,432	329,432	334,411	329,432
Trade and other payables	6,995,469	6,579,621	8,928,431	3,588,291	8,928,431
Provisions	1,069,277	1,091,755	1,091,755	1,017,533	1,091,755
Total current liabilities	8,859,315	8,502,016	10,850,826	5,410,172	10,850,826
Non current liabilities					
Borrowing	6,036,905	8,058,439	8,058,439	6,000,332	8,058,439
Provisions	6,116,354	6,271,089	6,276,880	6,281,271	6,276,880
Total non current liabilities	12,153,259	14,329,528	14,335,319	12,281,603	14,335,319
TOTAL LIABILITIES	21,012,574	22,831,544	25,186,145	17,691,775	25,186,145
NET ASSETS	32,851,207	32,739,626	32,740,786	35,400,532	32,740,786
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	29,846,771	31,269,262	31,322,984	32,449,748	31,322,984
Reserves	3,004,436	1,470,363	1,417,803	2,950,784	1,417,803
TOTAL COMMUNITY WEALTH/EQUITY	32,851,207	32,739,626	32,740,786	35,400,532	32,740,786

The definitions for the financial position categories are shown in the ensuing table.

Definitions of financial position categories

Description	Definition
Cash	Cash includes cash on hand, cash with banks, notice deposits and deposits with a maturity of three months or less, readily convertible to cash without significant change in value.
Call investment deposits	Call investment deposits include short-term bank and other deposits with a maturity of more than three months but less than twelve months.
Consumer debtors	A customer of an entity who has not yet paid for municipal goods and services rendered.
Other debtors	A customer or an entity who has not yet paid for sundry services rendered and/or fines imposed.
Current portion of long-term receivables	That portion of Long-term receivables that will become due in the next operating year.
Inventory	Inventory consists of goods purchased and held for resale and goods produced by the City. Inventory also includes raw materials and supplies to be used in works and processes.
Long-term receivables	Receivables that become due only in the financial years after the next one.
Investments	Investments include bank and other deposits with a maturity of more than twelve months.
Investment property	Is land and buildings held to earn rentals or for capital appreciation or both, as opposed to being used for production or for the supply of goods or services or for administrative purposes, or intended for sale in the normal course of operations.
Investments in Associate	It is an investment in an entity in which the investor has significant influence but is neither a controlled entity nor a joint venture of the City.
Property, plant and equipment	Are tangible assets that are held for use in the production or supply of goods or services, for rentals to others or for administrative purposes, and are expected to have a useful life of more than one reporting period.
Agricultural	The management of an agricultural activity for the biological transformation and harvest of biological assets for sale or conversion into agricultural produce or into additional biological assets.
Biological assets	Consists of assets undergoing the biological transformation in terms of the processes of growth, degeneration, production and procreation that cause qualitative or quantitative changes in a biological asset.
Intangible assets	Identifiable non-monetary asset without physical substance or form, held for use in the production or supply of goods or services, for rental to others or for administrative purposes.
Bank overdraft	Bank overdraft includes that amount overdrawn on the bank account and represents a short-term debt facility repayable to the Bank. The city has not negotiated any overdraft facilities.
Borrowing	Borrowing is that portion of loans taken up by the Council which are due and payable within the next twelve months.
Consumer deposits	Amounts held by the City as security over the provision of services on credit and repayable on termination of accounts.
Trade and other payables	Liabilities owed to suppliers for purchases of goods or services already rendered to the municipality.
Provisions	A present obligation arising from past events, the settlement of which is expected to result in an outflow of resources and will be taking place in the next 12 months.
Borrowing	Borrowing is that portion of loans taken up by the Council which are due and payable longer than the twelve months (i.e. exclude that amount of total loans included under current liabilities).
Provisions	A present obligation arising from past events, the settlement of which is expected to result in an outflow of resources and will be taking place not in the next 12 months.
Accumulated Surplus/(Deficit)	The surplus of an entity that has accumulated since the beginning of the entity's existence.
Reserves	Funds set aside from accumulated surpluses for statutory as well as specific requirements.

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	2015/16	Budget Year 2016/17						Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates, penalties & collection charges	6,018,735	6,864,644	6,864,644	2,767,864	2,504,230	263,634	10.5%	6,864,644
Service charges	13,768,730	16,910,000	16,910,000	5,924,102	5,830,445	93,657	1.6%	16,910,000
Other revenue	3,351,237	3,205,429	3,205,429	1,097,776	1,096,190	1,586	0.1%	3,205,429
Government - operating	3,251,460	3,802,940	3,802,940	1,236,600	1,272,985	(36,385)	-2.9%	3,802,940
Government - capital	2,423,179	2,264,840	2,274,277	1,036,638	998,312	38,326	3.8%	2,274,277
Interest	735,298	595,694	595,694	181,320	185,428	(4,108)	-2.2%	595,694
Dividends	—	—	—	—	—	—	—	—
Payments								
Suppliers and employees	(22,780,459)	(28,554,433)	(28,970,581)	(11,341,623)	(10,887,167)	454,455	-4.2%	(28,970,581)
Finance charges	(709,455)	(812,118)	(812,118)	(178,816)	(177,390)	1,426	-0.8%	(812,118)
Transfers and Grants	—	(115,154)	(115,154)	(1,205)	(13,699)	(12,494)	91.2%	(115,154)
NET CASH FROM/(USED) OPERATING ACTIVITIES	6,058,725	4,161,843	3,755,132	722,656	809,333	86,677	10.7%	3,755,132
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	91,419	79,500	79,500	—	—	—	—	79,500
Decrease (increase) in non-current debtors	—	—	—	—	—	—	—	—
Decrease (increase) other non-current receivables	28,800	3,578	3,578	—	—	—	—	3,578
Decrease (increase) in non-current investments	361,949	(89,310)	(89,310)	—	—	—	—	(89,310)
Payments								
Capital assets	(5,200,493)	(5,851,149)	(5,968,570)	(890,732)	(1,107,939)	(217,207)	19.6%	(5,968,570)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(4,718,325)	(5,857,381)	(5,974,802)	(890,732)	(1,107,939)	(217,207)	19.6%	(5,974,802)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	—	—	—	—	—	—	—	—
Borrowing long term/refinancing	—	2,500,000	2,500,000	—	—	—	—	2,500,000
Increase (decrease) in consumer deposits	(97,959)	29,948	29,948	—	—	—	—	29,948
Payments								
Repayment of borrowing	(309,852)	(491,216)	(491,216)	(88,055)	(89,481)	(1,426)	1.6%	(491,216)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(407,811)	2,038,733	2,038,733	(88,055)	(89,481)	(1,426)	1.6%	2,038,733
NET INCREASE/(DECREASE) IN CASH HELD	932,589	343,195	(180,937)	(256,132)	(388,087)			(180,937)
Cash/cash equivalents at beginning:	2,266,559	1,197,922	3,332,472	3,332,472	3,332,472			3,332,472
Cash/cash equivalents at month/year end:	3,199,148	1,541,117	3,151,534	3,076,340	2,944,384			3,151,534

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The table below reflects the variances for cash flow position and cash/cash equivalent outcome as well as reasons for material deviations and remedial action, where required.

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, penalties & collection charges	263,634	10.5%	More income received than originally budgeted for.	No corrective action required at this time.
Service charges	93,657	1.6%	Immaterial variance.	No corrective action required at this time.
Other revenue	1,586	0.1%	Immaterial variance.	No corrective action required at this time.
Government - operating	(36,385)	-2.9%	Immaterial variance.	No corrective action required at this time.
Government - capital	38,326	3.8%	Immaterial variance.	No corrective action required at this time.
Interest	(4,108)	-2.2%	Immaterial variance.	No corrective action required at this time.
Payments				
Suppliers and employees	454,455	-4.2%	Immaterial variance.	No corrective action required at this time.
Finance charges	1,426	-0.8%	Immaterial variance.	No corrective action required at this time.
Transfers and Grants	(12,494)	91.2%	The variance is mainly due to agreements and approval of beneficiaries that still needs to be finalised and approved by Council.	The expenditure budget will be aligned in the January 2017 adjustments budget.
NET CASH FROM/(USED) OPERATING ACTIVITIES	86,677	10.7%		
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	(217,207)	19.6%	Slower cash outflow than originally expected.	No corrective action required at this time.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(217,207)	19.6%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	-	-		
Borrowing long term/refinancing	-	-		
Increase (decrease) in consumer deposits	-	-		
Payments				
Repayment of borrowing	(1,426)	1.6%	Immaterial variance.	No corrective action required at this time.
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1,426)	1.6%		

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

Description R thousands	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
													Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June			
Cash Receipts By Source															
Property rates	589 654	728 180	826 302	623 728	610 262	591 893	517 769	591 496	594 265	505 096	550 440	135 555	6 864 644	7 310 945	7 832 252
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	989 379	1 120 506	1 070 415	1 086 102	988 013	952 411	916 393	901 329	981 262	969 708	1 004 213	790 313	11 749 971	13 479 841	15 559 347
Service charges - water revenue	177 410	193 175	263 105	209 471	187 443	207 492	208 403	251 325	247 298	231 426	233 580	(3 572)	2 344 542	2 705 537	3 021 136
Service charges - sanitation revenue	108 984	117 068	120 940	115 063	101 668	123 604	123 097	139 528	140 730	128 926	136 167	99 262	1 454 435	1 622 951	1 804 195
Service charges - refuse	60 428	65 250	68 500	62 938	53 349	64 061	73 630	68 267	62 409	66 909	62 298	91 347	799 386	867 725	936 469
Service charges - other	36 824	39 510	40 034	39 183	34 648	40 292	49 193	46 245	45 214	42 168	49 104	99 351	561 665	583 838	615 645
Rental of facilities and equipment	19 969	22 613	24 504	22 641	8 459	9 678	9 419	9 276	9 895	9 082	9 838	(43 178)	112 196	115 713	110 840
Interest earned - external investments	45 868	45 846	46 641	42 965	46 190	45 538	49 111	49 519	49 844	49 479	52 569	72 123	595 694	624 661	672 891
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	21 255	21 959	21 103	22 196	17 572	16 347	16 474	18 280	19 337	19 455	18 622	(1 535)	211 065	223 116	235 388
Licences and permits	12 144	32 772	10 992	25 075	9 969	21 641	10 009	11 128	17 746	14 303	8 855	7 253	181 886	183 420	185 039
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating	853 048	297 254	-	86 298	649 088	650 175	234 484	125 847	731 526	47 044	27 051	101 125	3 802 940	4 094 790	4 270 147
Other revenue	11 690	754 841	13 755	60 275	85 981	624 545	54 301	102 137	689 351	59 618	70 560	173 236	2 700 282	2 991 763	3 133 699
Cash Receipts by Source	2 926 563	3 438 973	2 446 292	2 395 835	2 772 042	3 347 677	2 260 281	2 314 376	3 588 878	2 143 210	2 223 297	1 521 283	31 378 707	34 624 300	36 377 049
Other Cash Flows by Source															
Transfer receipts - capital	605 690	83 129	120 776	227 043	114 377	140 995	76 746	168 355	192 451	45 734	-	498 981	2 274 277	2 246 932	2 433 776
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	79 500	49 500	49 500
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing - long term financing	-	-	-	-	-	-	-	-	-	-	-	-	2 500 000	15 000 000	2 000 000
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	29 948	32 943	36 238
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	3 578	3 339	3 229
Total Cash Receipts by Source	3 532 253	3 522 102	2 567 067	2 622 878	2 886 419	3 488 674	2 337 027	2 482 731	3 781 328	2 188 944	2 223 297	4 543 980	36 176 700	38 244 166	42 561 084

Table continues on next page.

Description	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
													Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget			
Cash Payments by Type															
Employee related costs	777,320	785,653	778,459	780,314	1,231,319	800,458	836,626	836,690	842,397	823,926	834,339	1,017,989	10,345,500	11,301,392	12,386,597
Remuneration of councillors	10,410	9,534	9,763	10,389	11,683	11,698	11,894	13,501	12,133	12,098	14,220	23,741	151,063	160,882	171,339
Interest paid	-	-	178,816	-	-	158,810	-	-	174,216	-	-	300,276	812,118	928,327	1,098,571
Bulk purchases - Electricity	935,653	1,028,092	989,481	593,705	562,090	546,327	572,162	525,648	564,896	542,829	691,018	544,199	8,095,800	9,223,280	10,646,220
Bulk purchases - Water & Sewer	32,125	28,076	30,952	28,726	23,214	42,710	32,515	31,478	49,175	43,404	40,403	36,603	419,380	472,446	516,781
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	1,160	45	-	-	464	373	936	2,116	2,205	50	269	107,536	116,154	133,190	140,515
General expenses	1,613,536	888,205	1,026,801	984,519	739,583	781,717	757,748	767,331	745,554	824,304	869,142	1,396,033	9,958,837	10,144,847	10,880,990
Cash Payments by Type	3,370,103	2,739,614	3,014,273	2,397,653	2,568,352	2,342,093	2,211,881	2,178,764	2,390,378	2,246,611	2,449,390	1,996,741	29,887,852	32,364,163	35,841,013
Other Cash Flows/Payments by Type															
Capital assets	594,360	80,693	100,315	115,364	313,100	524,207	185,487	219,091	414,797	467,205	611,726	2,342,225	5,968,570	4,984,152	5,295,155
Repayment of borrowing	-	-	88,055	-	-	54,021	-	-	88,481	-	-	-	491,216	465,919	549,253
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	3,964,463	2,820,307	3,202,643	2,513,018	2,881,451	2,920,321	2,397,369	2,395,855	2,894,653	2,713,817	3,061,116	4,592,624	36,357,638	37,794,234	41,685,420
NET INCREASE/(DECREASE) IN CASH HELD	(432,210)	701,795	(635,576)	105,890	4,968	588,353	(60,342)	86,876	886,675	(524,873)	(837,819)	(46,644)	(180,937)	449,932	975,653
Cash/cash equivalents at the month/year beginning	3,332,472	2,900,261	3,602,056	2,966,480	3,076,340	3,081,308	3,649,661	3,589,319	3,676,195	4,562,870	4,037,997	3,200,178	3,332,472	3,151,534	3,601,466
Cash/cash equivalents at the month/year end	2,900,261	3,602,056	2,966,480	3,076,340	3,081,308	3,649,661	3,589,319	3,676,195	4,562,870	4,037,997	3,200,178	3,151,534	3,151,534	3,601,466	4,577,129

PART 2 - SUPPORTING DOCUMENTATION: PARENT MUNICIPALITY

Debtors analysis

The debtor analysis provides an age analysis by revenue source and customer category.

Table SC3 Monthly budget statement Aged Debtors

Description	Budget Year 2016/17										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	353,311	97,198	77,907	90,505	78,248	91,461	382,844	1,356,317	2,527,791	1,999,375	--	----
Trade and Other Receivables from Exchange Transactions - Electricity	710,031	29,691	19,206	10,056	12,377	3,246	51,181	114,297	950,086	191,157	--	----
Receivables from Non-exchange Transactions - Property Rates	592,620	91,477	48,083	45,793	35,640	38,036	165,155	616,034	1,632,838	900,658	--	----
Receivables from Exchange Transactions - Waste Water Management	173,612	38,357	28,470	33,026	29,202	32,358	158,269	619,424	1,112,718	872,279	--	----
Receivables from Exchange Transactions - Waste Management	92,381	19,527	14,627	15,621	12,646	12,903	65,957	249,726	483,387	356,853	--	----
Receivables from Exchange Transactions - Property Rental Debtors	53,933	10,934	(1,990)	10,907	9,580	10,685	60,630	502,321	657,001	594,124	--	----
Interest on Arrear Debtor Accounts	54,011	21,945	20,514	25,004	19,115	21,117	96,356	567,955	826,016	729,547	--	----
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	--	--	--	--	--	--	--	--	--	--	--	----
Other	(408,245)	(67,665)	(15,611)	(7,194)	(4,770)	(23,823)	(55,315)	(278,761)	(861,383)	(369,862)	--	----
Total By Income Source	1,621,655	241,463	191,205	223,718	192,038	185,983	925,079	3,747,312	7,328,453	5,274,130	--	----
2015/16 - totals only												
Debtors Age Analysis By Customer Group												
Organs of State	(212,904)	(19,748)	14,821	10,473	9,360	9,339	41,502	54,755	(92,404)	125,427	--	----
Commercial	922,576	73,341	30,911	29,737	22,883	24,940	89,727	381,506	1,575,621	548,793	--	----
Households	1,003,324	223,862	158,535	191,050	158,859	178,189	813,826	3,440,278	6,167,923	4,782,202	--	----
Other	(91,341)	(35,992)	(13,062)	(7,541)	937	(26,485)	(19,976)	(129,227)	(322,687)	(182,292)	--	----
Total By Customer Group	1,621,655	241,463	191,205	223,718	192,038	185,983	925,079	3,747,312	7,328,453	5,274,130	--	----

Additional debtors information

Monthly Collection Rate			YTD Collection Rate
Period	Current year	Previous year	
12 Months	95.24%	97.88%	95.76%
6 Months	98.80%	102.77%	97.44%
3 Months	99.92%	105.40%	98.15%
Monthly	98.11%	108.00%	97.37%

12 Months Collection Ratio per Services			
Services	Current year	Previous year	YTD collection Rate
Electricity	99.23%	98.56%	98.72%
Water	83.19%	87.57%	83.16%
Sewerage	88.57%	88.81%	90.61%
Refuse	90.42%	90.15%	90.90%
Rates	96.17%	98.26%	94.62%
Other	100.26%	99.17%	102.61%

2016/17 Billings vs Receipts		
Month	Billing R	Receipts R
July	2 532 477 639.24	2 271 384 976.61
Augustus	2 728 066 886.37	2 800 626 610.60
September	2 868 283 390.84	2 840 450 482.67
October	2 723 413 273.81	2 672 019 173.12

Creditors analysis

The creditors' analysis below contains an aged analysis by customer type.

Table SC4 Monthly budget Statement Aged Creditors

Description R thousands	Budget Year 2016/17									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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	---	---	---	---	---	---	---	---	---	---
Bulk Water	---	---	---	---	---	---	---	---	---	---
PAYE deductions	---	---	---	---	---	---	---	---	---	---
VAT (output less input)	---	---	---	---	---	---	---	---	---	---
Pensions / Retirement deductions	---	---	---	---	---	---	---	---	---	---
Loan repayments	---	---	---	---	---	---	---	---	---	---
Trade Creditors	264,686	88	1	(4)	(25)	(4)	---	(7,202)	257,540	169,043
Auditor General	---	---	---	---	---	---	---	---	---	---
Other	---	---	---	---	---	---	---	---	---	---
Total By Customer Type	264,686	88	1	(4)	(25)	(4)	-	(7,202)	257,540	169,043

Outstanding commitments against Cash and Cash Equivalents

Item	Previous Month	Current Month
	R'000	R'000
Closing Cash Balance	6,864,076	6,973,936
Unspent Conditional Grants	1,610,317	1,682,814
Housing Development	272,245	274,932
MTAB	20,977	13,455
Trust Funds	690	694
Financial commitments	172,000	134,500
Sinking Funds	...	...
Insurance reserves	472,473	473,584
CRR	2,089,911	2,070,967
TOTAL	4,638,613	4,650,946
TOTAL cash resources - committed working capital	2,225,463	2,322,990

Investment portfolio analysis

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.

Table SC5 Monthly Budget Statement investment portfolio

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Days							
ABSA Bank	33	Fixed	2016/11/15	264	7.25%	70,000	264	70,264
ABSA Bank	38	Fixed	2016/11/25	42	7.27%	15,000	42	15,042
ABSA Bank	27	Fixed	2016/11/15	38	7.20%	15,000	38	15,038
ABSA Bank	36	Fixed	2016/11/25	36	7.25%	15,000	36	15,036
ABSA Bank	35	Fixed	2016/11/25	44	7.25%	20,000	44	20,044
ABSA Bank	35	Fixed	2016/11/25	44	7.25%	20,000	44	20,044
ABSA Bank	25	Fixed	2016/11/25	5	7.20%	25,000	5	25,005
Firststrand	182	Fixed	2017/03/31	70	8.27%	10,000	70	10,070
Firststrand	182	Fixed	2017/03/31	84	8.27%	12,000	84	12,084
Firststrand	182	Fixed	2017/03/31	63	8.27%	9,000	63	9,063
Firststrand	182	Fixed	2017/03/31	84	8.27%	12,000	84	12,084
Firststrand	33	Fixed	2016/11/15	236	6.98%	65,000	236	65,236
Firststrand	32	Fixed	2016/11/15	86	6.98%	25,000	86	25,086
Firststrand	32	Fixed	2016/11/15	172	6.98%	50,000	172	50,172
Firststrand	29	Fixed	2016/11/15	158	6.98%	55,000	158	55,158
Firststrand	28	Fixed	2016/11/15	80	6.95%	30,000	80	30,080
Firststrand	27	Fixed	2016/11/15	49	6.85%	20,000	49	20,049
Firststrand	36	Fixed	2016/11/25	46	6.98%	20,000	46	20,046
Firststrand	35	Fixed	2016/11/25	32	6.98%	15,000	32	15,032
Firststrand	35	Fixed	2016/11/25	32	6.98%	15,000	32	15,032
Firststrand	29	Fixed	2016/11/25	24	6.98%	25,000	24	25,024
Firststrand	29	Fixed	2016/11/25	19	6.98%	20,000	19	20,019
Firststrand	28	Fixed	2016/11/25	8	6.98%	10,000	8	10,008
Firststrand	25	Fixed	2016/11/25	2	6.85%	10,000	2	10,002
Firststrand	25	Fixed	2016/11/25	4	6.85%	20,000	4	20,004
Investec Bank	33	Fixed	2016/11/15	133	7.30%	35,000	133	35,133
Investec Bank	32	Fixed	2016/11/15	37	7.50%	10,000	37	10,037
Investec Bank	32	Fixed	2016/11/15	92	7.50%	25,000	92	25,092
Investec Bank	38	Fixed	2016/11/25	58	7.50%	20,000	58	20,058
Investec Bank	36	Fixed	2016/11/25	36	7.35%	15,000	36	15,036
Investec Bank	35	Fixed	2016/11/25	22	7.35%	10,000	22	10,022
Investec Bank	35	Fixed	2016/11/25	22	7.35%	10,000	22	10,022
Investec Bank	25	Fixed	2016/11/25	2	7.30%	10,000	2	10,002
Nedbank	33	Fixed	2016/11/15	264	7.25%	70,000	264	70,264
Nedbank	32	Fixed	2016/11/15	71	7.23%	20,000	71	20,071
Nedbank	32	Fixed	2016/11/15	53	7.23%	15,000	53	15,053
Nedbank	29	Fixed	2016/11/15	59	7.15%	20,000	59	20,059
Nedbank	38	Fixed	2016/11/25	69	7.20%	25,000	69	25,069
Nedbank	27	Fixed	2016/11/15	51	7.10%	20,000	51	20,051
Nedbank	36	Fixed	2016/11/25	36	7.25%	15,000	36	15,036
Nedbank	35	Fixed	2016/11/25	55	7.25%	25,000	55	25,055
Nedbank	35	Fixed	2016/11/25	44	7.25%	20,000	44	20,044
Nedbank	29	Fixed	2016/11/25	20	7.15%	20,000	20	20,020
Nedbank	29	Fixed	2016/11/25	24	7.15%	25,000	24	25,024
Nedbank	28	Fixed	2016/11/25	8	7.15%	10,000	8	10,008
Nedbank	25	Fixed	2016/11/25	5	7.10%	25,000	5	25,005
Nedbank	25	Fixed	2016/11/25	4	7.10%	20,000	4	20,004

Table continues on next page.

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Days	Type of Investment	Expiry date of Investment	Accrued interest for the month	Yield for the month (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Standard Bank	33	Fixed	2016/11/15	223	7.15%	60,000	223	60,223
Standard Bank	32	Fixed	2016/11/15	212	7.15%	60,000	212	60,212
Standard Bank	32	Fixed	2016/11/15	71	7.15%	20,000	71	20,071
Standard Bank	29	Fixed	2016/11/15	72	7.05%	25,000	72	25,072
Standard Bank	38	Fixed	2016/11/25	83	7.20%	30,000	83	30,083
Standard Bank	27	Fixed	2016/11/15	50	7.03%	20,000	50	20,050
Standard Bank	36	Fixed	2016/11/25	71	7.20%	30,000	71	30,071
Standard Bank	35	Fixed	2016/11/25	65	7.20%	30,000	65	30,065
Standard Bank	35	Fixed	2016/11/25	33	7.20%	15,000	33	15,033
Standard Bank	29	Fixed	2016/11/25	24	7.13%	25,000	24	25,024
Standard Bank	28	Fixed	2016/11/25	23	7.13%	30,000	23	30,023
Standard Bank	25	Fixed	2016/11/25	6	7.00%	30,000	6	30,006
Standard Bank	25	Fixed	2016/11/25	10	7.00%	50,000	10	50,010
ABSA Call account		Notice deposit	---	1,388	6.85%	253,644	(3,612)	250,032
Firststrand Call account		Notice deposit	---	144	6.60%	30,127	15,016	45,144
Investec Call account		Notice deposit	---	224	6.80%	55,283	(20,059)	35,224
Nedbank Call account		Notice deposit	---	314	6.60%	75,384	(10,071)	65,314
Standard Bank Call account		Notice deposit	---	328	6.60%	75,569	(240)	75,328
ABSA current account		---	---	569	6.60%	292,926	(196,803)	96,123
Fund Managers		---	---	---	---	4,509,203	(17,079)	4,492,124
Liberty, RMB and Nedbank sinking fund		---	---	---	---	359,813	15,845	375,658
Cash in transit		---	---	---	---	36,805	5,356	42,161
TOTAL INVESTMENTS AND INTEREST				6,795		7,181,754	(207,818)	6,973,936

Allocation and grant receipts and expenditure

Table SC7 Monthly Budget Statement transfers and grants expenditure

Description	2015/16	Budget Year 2016/17						
	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:	594,660	2,566,742	2,567,676	61,333	100,516	(39,183)	-39.0%	2,567,676
Equitable share	1,281	2,012,945	2,012,945	-	-	-	-	2,012,945
Finance Management grant	1,050	1,050	1,050	324	320	4	1.3%	1,050
Urban Settlements Development Grant	171,610	229,991	229,991	4,150	44,714	(40,564)	-90.7%	229,991
Energy Efficiency and Demand Side Management Grant	424	600	600	-	-	-	-	600
Dept. of Environ Affairs and Tourism	4,613	4,432	5,083	174	1,469	(1,295)	-88.2%	5,083
Expanded Public Works Programme	23,216	31,340	31,340	7,036	-	7,036	100.0%	31,340
Integrated City Development Grant	2,915	6,721	6,721	-	-	-	-	6,721
Public Transport Infrastructure & Systems Grant	20,998	20,694	20,694	3,032	5,298	(2,267)	-42.8%	20,694
Infrastructure Skills Development	6,932	9,416	9,416	1,555	-	1,555	100.0%	9,416
Public Transport Network Grant	283,209	249,554	249,554	44,950	48,432	(3,483)	-7.2%	249,554
Department of Public Service and Administration	1,183	-	283	190	283	(92)	-32.6%	283
Public Transport Infrastructure Grant	(83)	-	-	-	-	-	-	-
Public Transport Network Operations Grant	58,569	-	-	(55)	-	(55)	-	-
Human Settlements Capacity Grant	18,743	-	-	-	-	-	-	-
LGSETA	-	-	-	(23)	-	(23)	-	-
Provincial Government:	771,527	1,204,425	1,610,662	233,735	277,365	(43,630)	-15.7%	1,610,662
Cultural Affairs and Sport - Provincial Library Services	32,142	38,515	38,515	9,955	13,027	(3,072)	-23.6%	38,515
Human Settlements - Human Settlement Development Grant	428,773	688,585	1,094,822	106,292	144,691	(38,399)	-26.5%	1,094,822
Human Settlements - Municipal Accreditation Assistance	6,584	10,000	10,000	1,909	2,087	(178)	-8.5%	10,000
Human Settlement - Settlement Assistance	-	1,500	1,500	221	221	(0)	0.0%	1,500
Health - TB	24,535	25,626	25,626	5,697	5,600	97	1.7%	25,626
Health - ARV	162,829	169,844	169,844	83,108	80,179	2,929	3.7%	169,844
Health - Nutrition	4,169	5,208	5,208	1,603	1,450	153	10.5%	5,208
Health - Vaccines	71,152	77,631	77,631	24,738	25,877	(1,139)	-4.4%	77,631
Comprehensive Health	-	170,203	170,203	-	-	-	0.0%	170,203
Transport and Public Works - Provision for persons with special needs	10,112	10,000	10,000	60	3,333	(3,273)	-98.2%	10,000
Community Development Workers	1,446	794	794	-	-	-	-	794
Planning, Maintenance and Rehabilitation of Transport Systems and Infrastructure	7,527	3,400	3,400	(1)	-	(1)	-	3,400
Community Safety - Law Enforcement Auxiliary Services	21,715	3,000	3,000	153	900	(747)	-83.0%	3,000
Finance Management Capacity Building Grant	-	120	120	-	-	-	-	120
Finance Management Support Grant	303	-	-	-	-	-	-	-
Cultural Affairs and Sport - Library Metro Grant	147	-	-	-	-	-	-	-
Interactive Community Access Network	43	-	-	-	-	-	-	-
Transport Safety and Compliance - Rail Safety	48	-	-	-	-	-	-	-
Other grant providers:	30,522	31,773	32,473	1,260	7,166	(5,907)	-82.4%	32,473
Tourism	222	2,000	2,277	-	710	(710)	-100.0%	2,277
CMTF	1,196	200	200	-	-	-	-	200
Mamre Fencing	17	-	-	-	-	-	-	-
Camegie	846	-	-	-	-	-	-	-
CID	2,908	3,709	3,709	1,033	1,033	-	-	3,709
Traffic Free Flow	1,123	-	-	-	-	-	-	-
V & A Waterfront - Traffic Officer	268	-	-	-	-	-	-	-
Century City Property Owners Association	553	788	788	217	256	(40)	-15.4%	788
DBSA - Green Fund	22,550	25,000	25,000	-	5,000	(5,000)	-100.0%	25,000
Rustenberg Girls	-	38	38	9	13	(3)	-25.0%	38
Westcott Primary	-	38	38	-	13	(13)	-100.0%	38
Sustainable Energy Africa	-	-	424	-	141	(141)	-100.0%	424
POPART Stellenbosch University	839	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	1,396,709	3,802,940	4,210,812	296,328	385,047	(88,720)	-23.0%	4,210,812

Table continues on next page.

Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure of Transfers and Grants								
National Government:	1,974,475	2,079,122	2,079,122	466,104	346,862	42,781	12.3%	2,028,216
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	11,217	14,400	14,400	1,141	2,500	(1,359)	-54.3%	3,900
Minerals and Energy: INEP	4,997	-	-	-	-	-	-	-
National Treasury: Expanded Public Works Programme	454	400	400	26	160	(134)	-83.8%	400
National Treasury: Urban Renewal	643	-	-	-	-	-	-	-
National Treasury: Integrated City Development Grant	51,365	38,084	38,084	8,873	650	8,223	1265.1%	38,083
National Treasury: Restructuring Grant	100	-	-	-	-	-	-	-
National Treasury: Infrastructure Skills Development	497	-	-	-	-	-	-	-
National Treasury: Neighbourhood Development Partnership Grant	38,179	12,215	12,215	2,666	7,000	(4,334)	-61.9%	8,000
National Treasury: Urban Settlements Development Grant	1,080,570	1,193,513	1,193,513	206,037	165,652	40,385	24.4%	1,095,424
Housing: Human Settlements Capacity Grant	465	-	-	-	-	-	-	-
Transport: Public Transport Infrastructure & Systems Grant	(55,622)	120,000	120,000	-	-	-	-	28,000
Transport: Public Transport Infrastructure Grant	407,069	-	-	(1)	-	(1)	-	-
Transport: Public Transport Network Grant	434,540	700,509	700,509	247,361	170,900	76,461	44.7%	854,409
Provincial Government:	157,062	92,418	101,856	12,890	8,401	4,489	53.4%	44,093
Cultural Affairs and Sport Library Services (Conditional Grant)	9,140	11,150	11,150	261	700	(439)	-62.7%	11,150
Cultural Affairs and Sport Library Services: Metro Library Grant	3,938	7,500	7,500	753	1,250	(497)	-39.8%	7,500
Housing: Integrated Housing and Human Settlement Development Grant	115,556	58,873	68,310	4,181	3,451	730	21.2%	10,547
Dept. of Environ Affairs and Tourism: Interactive Community Access Network	50	-	-	-	-	-	-	-
CMTF	333	-	-	-	-	-	-	-
Cultural Affairs and Sport - Three Anchor Bay Tennis Court	126	-	-	-	-	-	-	-
Provincial Government: Community Development Workers (CDW) Operational Grant Support	291	295	295	-	-	-	-	295
Provincial Government: Department of the Premier (Broadband)	10,181	-	-	-	-	-	-	-
Transport Safety and Compliance - Rail Safety	406	-	-	-	-	-	-	-
Transport and Public Works: Planning, Maintenance and Rehabilitation of Transport System and Infrastructure	17,041	14,600	14,600	7,694	3,000	4,694	156.5%	14,600
Other grant providers:	61,488	93,300	93,300	23,086	28,045	(4,959)	-17.7%	78,800
Other: Other	61,488	93,300	93,300	23,086	28,045	(4,959)	-17.7%	78,800
Total capital expenditure of Transfers and Grants	2,193,025	2,264,840	2,274,277	502,079	383,308	42,310	11.0%	2,151,108
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	3,589,734	6,067,780	6,485,089	798,407	768,355	(46,409)	-6.0%	6,361,920

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	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	117,484	82,429	82,429	37,300	38,251	(951)	-2.5%	82,429
Pension and UIF Contributions	5,051	54,286	54,286	1,198	1,871	(673)	-36.0%	54,286
Medical Aid Contributions	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	—	—	—	—	—	—	—	—
Cellphone Allowance	7,459	5,184	5,184	1,580	1,728	(148)	-8.6%	5,184
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	4,643	9,154	9,164	2,004	3,055	(1,051)	-34.4%	9,164
Sub Total - Councillors	134,637	151,053	151,063	42,082	44,905	(2,823)	-6.3%	151,063
% increase		12.2%	12.2%					12.2%
Senior Managers of the Municipality								
Basic Salaries and Wages	20,347	22,462	22,462	12,445	7,487	4,958	66.2%	22,462
Pension and UIF Contributions	1,359	1,362	1,362	418	454	(36)	-7.9%	1,362
Medical Aid Contributions	215	223	223	65	74	(9)	-12.2%	223
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	568	567	567	167	189	(22)	-11.6%	567
Cellphone Allowance	122	191	191	36	64	(28)	-43.8%	191
Housing Allowances	—	—	—	—	—	—	—	—
Other benefits and allowances	74	69	69	18	23	(5)	-21.7%	69
Payments in lieu of leave	408	—	—	205	—	205	100.0%	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	23,093	24,874	24,874	13,354	8,291	5,063	61.1%	24,874
% increase		7.7%	7.7%					7.7%
Other Municipal Staff								
Basic Salaries and Wages	5,722,147	7,242,965	7,285,933	2,118,844	2,154,901	(36,057)	-1.7%	7,285,933
Pension and UIF Contributions	910,752	1,353,454	1,351,784	395,125	422,657	(27,532)	-6.5%	1,351,784
Medical Aid Contributions	546,210	657,553	657,553	212,729	218,950	(6,221)	-2.8%	657,553
Overtime	389,657	428,072	419,398	129,323	122,985	6,338	5.2%	419,398
Performance Bonus	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	189,840	205,766	206,516	63,789	68,259	(4,470)	-6.5%	206,516
Cellphone Allowance	13,569	16,545	16,688	5,553	5,556	(3)	-0.1%	16,688
Housing Allowances	28,439	55,668	55,668	18,988	18,561	427	2.3%	55,668
Other benefits and allowances	186,332	228,584	229,796	73,049	76,541	(3,492)	-4.6%	229,796
Payments in lieu of leave	84,746	125,376	125,742	38,858	41,599	(2,741)	-6.6%	125,742
Long service awards	19,968	51,078	51,078	7,943	12,605	(4,662)	-37.0%	51,078
Post-retirement benefit obligations	6,191	207,636	207,636	66,319	69,127	(2,808)	-4.1%	207,636
Sub Total - Other Municipal Staff	8,097,851	10,572,697	10,607,792	3,130,520	3,211,741	(81,221)	-2.5%	10,607,792
% increase		30.6%	31.0%					31.0%
Total Parent Municipality	8,255,581	10,748,624	10,783,729	3,185,956	3,264,937	(78,981)	-2.4%	10,783,729

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	YTD Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Councillors (Political Office Bearers plus Other)				
Basic Salaries and Wages	(951)	-2.5%	Immaterial variance.	
Pension and UIF Contributions	(673)	-36.0%	Immaterial variance.	
Cellphone Allowance	(148)	-8.6%	Immaterial variance.	
Other benefits and allowances	(1,051)	-34.4%	Immaterial variance.	
Senior Managers of the Municipality				
Basic Salaries and Wages	4,958	66.2%	The over expenditure is due to the once-off payment for the termination of contracts of the Executive Director: Social Development and the Executive Director: Corporate Services & Compliance. This has resulted in the misalignment of the period budget with the actual expenditure to date.	Alignment of the period budget with the actuals is ongoing.
Pension and UIF Contributions	(36)	-7.9%	Immaterial variance.	
Medical Aid Contributions	(9)	-12.2%	Immaterial variance.	
Motor Vehicle Allowance	(22)	-11.6%	Immaterial variance.	
Cellphone Allowance	(28)	-43.8%	Immaterial variance.	
Other benefits and allowances	(5)	-21.7%	Immaterial variance.	
Payments in lieu of leave	205	100.0%	Immaterial variance.	
Other Municipal Staff				
Basic Salaries and Wages	(36,057)	-1.7%	The variance is mainly due to: 1. The accumulative impact of the turnaround time in the filling of vacancies (mainly grant funded posts). 2. Appointment of seasonal workers and temporary staff, which is dependent on peak seasons as and when departments require additional labour.	The City had 2 376 vacancies as at 31 October 2016. As from 1 July 2016 to date, 971 positions were filled (485 internal and 486 external), with 383 terminations processed. The filling of vacancies is on-going and seasonal staff is appointed as required. Savings realised to date have been set aside and ring-fenced within investment accounts to address corporate initiatives and commitments.
Pension and UIF Contributions	(27,532)	-6.5%	The variance is mainly due to the cumulative impact of the turnaround time in the filling of vacancies.	The filling of vacancies is on-going. Savings realised to date have been set aside and ring-fenced within investment accounts to address committed corporate initiatives.
Medical Aid Contributions	(6,221)	-2.8%	Immaterial variance.	
Overtime	6,338	5.2%	The variance is largely due to an increase in the demand for overtime requests within the Safety & Security directorate for various law enforcement, metro police and traffic services activities during the local government elections and ongoing service delivery protests.	The situation is monitored by the relevant finance manager.
Motor Vehicle Allowance	(4,470)	-6.5%	The variance is mainly due to the turnaround time in filling vacancies and the termination of staff who were in receipt of car allowances.	The filling of vacancies is on-going.
Cellphone Allowance	(3)	-0.1%	Immaterial variance.	
Housing Allowances	427	2.3%	Immaterial variance.	
Other benefits and allowances	(3,492)	-4.6%	The variance is mainly due to the turnaround time in filling vacancies and termination of staff who were in receipt of these benefits.	The filling of vacancies is on-going
Payments in lieu of leave	(2,741)	-6.6%	Payments are dependent on resignation and retirement of employees, which is difficult to plan accurate per month.	The balance of the budgetary provisions will be transferred to the leave provision at financial year in accordance with GRAP 19, as these relate to the vested leave benefits owed to employees.
Long service awards	(4,662)	-37.0%	Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan accurate per monthly cycles.	The balance of the budgetary provisions will be transferred to the long service provision at financial year in accordance with GRAP 19, as these relate to the vested leave benefits owed to employees.
Post-retirement benefit obligations	(2,808)	-4.1%	Immaterial variance.	

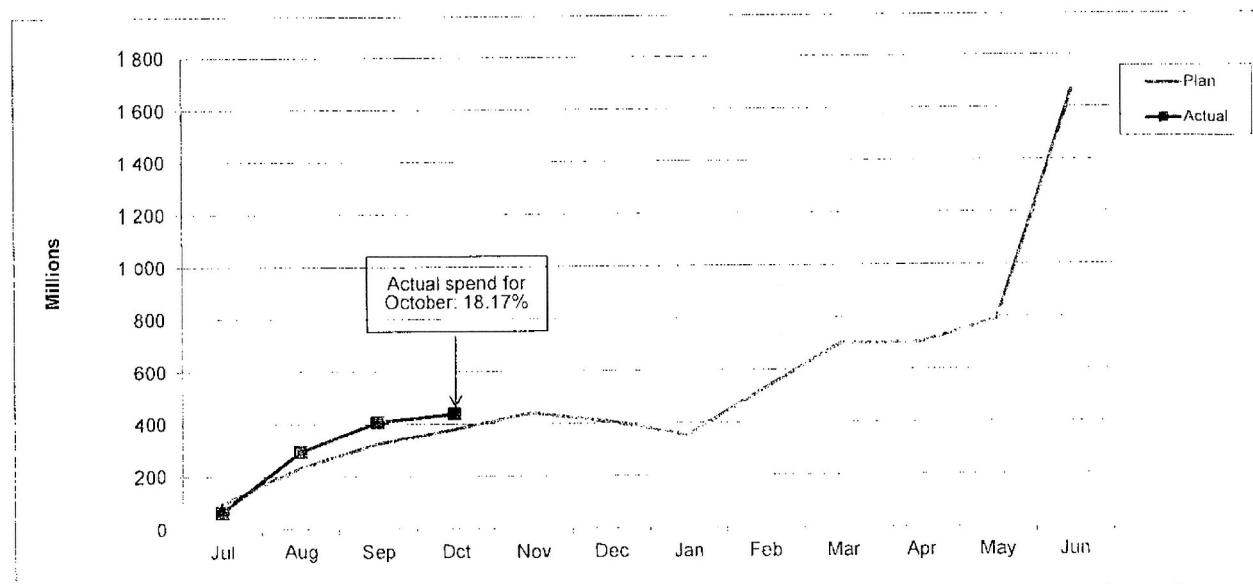
Capital programme performance

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

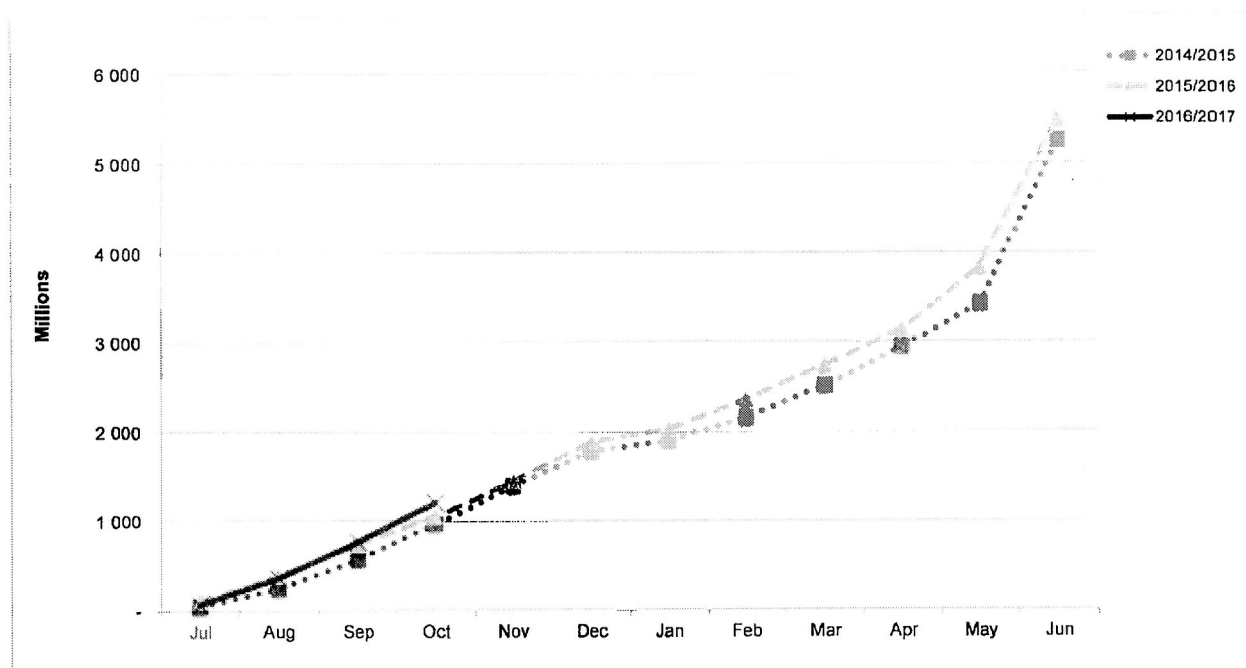
Table SC12 Monthly Budget Statement - capital expenditure trend

Month	2015/16	Budget Year 2016/17						
	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	99,708	101,391	95,810	63,237	95,810	32,573	34.0%	1.0%
August	287,144	227,871	233,922	358,494	329,732	(28,762)	-8.7%	5.5%
September	348,428	321,938	325,953	765,363	655,685	(109,678)	-16.7%	11.8%
October	315,151	364,642	378,421	1,204,885	1,034,105	(170,779)	-16.5%	18.5%
November	395,133	407,644	442,009		1,476,115	-		
December	446,641	326,494	406,371		1,882,485	-		
January	140,970	287,297	354,164		2,236,649	-		
February	332,370	492,712	531,027		2,767,676	-		
March	381,748	597,307	703,407		3,471,083	-		
April	394,450	684,973	701,904		4,172,987	-		
May	700,145	824,670	788,419		4,961,406	-		
June	1,647,945	1,864,339	1,670,338		6,631,744	-		
Total Capital expenditure	5,489,834	6,501,277	6,631,744					

The graph below reflects the City's monthly expenditure-to-date measured against the total 2016/17 current budget.



The City's capital expenditure trend for 2014/15; 2015/16 and 2016/17 is graphically illustrated below.



The table below reflects the City's 2016/17 capital commitments as at 31 October 2016.

Directorate	* Commitments for 2016/17 R
City Manager	11 789 848
Corporate Services & Compliance	154 694 901
Utility Services	657 184 841
<i>Utility Services Support</i>	9 390
<i>Cape Town Electricity</i>	133 803 091
<i>Solid Waste Management</i>	66 062 883
<i>Water & Sanitation</i>	457 309 477
Community Services	18 511 973
Transport for Cape Town	560 888 969
Finance	52 538 568
City Health	2 284 920
Safety & Security	28 410 867
Human Settlements	146 408 154
Energy, Environmental & Spatial Planning	26 306 772
Tourism, Events & Economic Development	12 143 816
Social Dev & Early Childhood Development	7 448 845
TOTAL	1 678 612 475

*Commitments currently reflected on SAP may not necessarily result in actual expenditure.

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

Description	2015/16	Budget Year 2016/17						
	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	1,781,214	2,359,435	2,339,231	443,907	367,077	76,830	20.9%	2,210,129
Infrastructure - Road transport	627,204	820,980	824,488	211,356	144,049	67,307	46.7%	823,745
Roads, Pavements & Bridges	575,237	729,505	731,539	201,883	134,224	67,659	50.4%	745,047
Storm water	51,967	91,474	92,949	9,473	9,825	(351)	-3.6%	78,697
Infrastructure - Electricity	469,845	636,292	633,852	124,737	105,023	19,715	18.8%	565,105
Generation	—	401	401	57	100	(43)	-42.5%	401
Transmission & Reticulation	400,967	569,401	566,951	113,509	94,923	18,587	19.6%	498,214
Street Lighting	68,877	66,490	66,490	11,171	10,000	1,171	11.7%	66,490
Infrastructure - Water	155,591	311,421	309,373	18,442	22,644	(4,202)	-18.6%	270,442
Dams & Reservoirs	75,016	161,379	113,579	6,612	7,924	(1,312)	-16.6%	99,879
Water purification	—	10,500	10,500	—	2,500	(2,500)	-100.0%	—
Reticulation	80,575	139,542	185,294	11,829	12,220	(391)	-3.2%	170,563
Infrastructure - Sanitation	221,385	261,175	241,672	60,602	60,095	507	0.8%	228,140
Reticulation	219,985	239,675	230,004	59,274	57,095	2,179	3.8%	216,472
Sewerage purification	1,400	21,500	11,668	1,328	3,000	(1,672)	-55.7%	11,668
Infrastructure - Other	307,189	329,567	329,846	28,769	35,267	(6,497)	-18.4%	322,698
Waste Management	68,991	100,800	76,441	4,801	4,208	592	14.1%	82,114
Transportation	36,613	37,200	38,200	2,999	8,200	(5,501)	-67.1%	26,400
Gas	—	—	—	—	—	—	—	—
Other	201,584	191,567	215,205	21,270	22,858	(1,589)	-6.9%	214,184
Community	104,557	145,542	152,599	9,669	12,480	(2,810)	-22.5%	71,394
Parks & gardens	4,757	900	900	330	100	230	229.5%	900
Sportsfields & stadia	1,607	—	—	—	—	—	—	—
Swimming pools	—	—	—	—	—	—	—	—
Community halls	17,656	16,019	17,153	5,329	6,100	(771)	-12.6%	17,153
Libraries	17,534	9,950	10,015	65	515	(450)	-87.4%	10,015
Recreational facilities	19	10	10	—	—	—	—	10
Fire, safety & emergency	6,125	12,264	12,264	—	2,000	(2,000)	-100.0%	12,264
Security and policing	—	—	—	—	—	—	—	—
Buses	—	—	—	—	—	—	—	—
Clinics	524	17,900	17,550	1,196	265	932	351.6%	10,194
Museums & Art Galleries	—	—	—	—	—	—	—	—
Cemeteries	100	5,000	4,200	627	—	627	100.0%	3,000
Social rental housing	44,823	71,896	78,896	2,034	3,500	(1,466)	-41.9%	6,247
Other	11,412	11,603	11,610	88	—	88	100.0%	11,610
Heritage assets	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—
Investment properties	—	—	—	—	—	—	—	—
Housing development	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Other assets	768,845	837,326	840,467	123,334	72,537	50,797	70.0%	806,078
General vehicles	105,449	53,485	53,884	13,899	2,416	11,483	475.2%	61,229
Specialised vehicles	—	5,000	5,000	352	—	352	100.0%	5,000
Plant & equipment	323,658	373,077	373,650	46,897	31,788	15,108	47.5%	373,612
Computers - hardware/equipment	154,889	171,058	162,461	15,585	26,200	(10,615)	-40.5%	164,540
Furniture and other office equipment	56,194	34,381	35,192	7,699	5,611	2,088	37.2%	35,116
Abattoirs	—	—	—	—	—	—	—	—
Markets	—	—	—	—	—	—	—	—
Civic Land and Buildings	18,276	171,174	169,571	20,847	5,000	15,847	316.9%	125,871
Other Buildings	57,060	23,700	33,739	16,535	—	16,535	100.0%	33,739
Other Land	53,319	650	2,171	1,521	1,521	—	—	2,171
Surplus Assets - (Investment or Inventory)	—	—	—	—	—	—	—	—
Other	—	4,800	4,800	—	—	—	—	4,800
Intangibles	495	—	—	—	—	—	—	—
Computers - software & programming	495	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	2,655,111	3,342,302	3,332,297	576,910	452,094	124,816	27.6%	3,087,601
Specialised vehicles	—	5,000	5,000	352	—	352	100.0%	5,000
Refuse	—	—	—	—	—	—	—	—
Fire	—	5,000	5,000	352	—	352	100.0%	5,000
Conservancy	—	—	—	—	—	—	—	—
Ambulances	—	—	—	—	—	—	—	—

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

Description	2015/16	Budget Year 2016/17						
	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	2,036,290	2,186,999	2,272,118	497,139	428,507	68,632	16.0%	2,172,772
Infrastructure - Road transport	489,555	589,080	644,927	143,751	141,956	1,795	1.3%	599,805
Roads, Pavements & Bridges	428,141	482,355	538,157	114,259	116,028	(1,770)	-1.5%	503,718
Storm water	61,414	106,724	106,770	29,493	25,928	3,565	13.7%	96,087
Infrastructure - Electricity	466,391	664,046	676,363	131,592	120,885	10,707	8.9%	601,369
Generation	—	—	—	—	—	—	—	—
Transmission & Retoolation	466,391	664,046	676,363	131,592	120,885	10,707	8.9%	601,369
Street Lighting	—	—	—	—	—	—	—	—
Infrastructure - Water	405,674	286,167	290,034	107,053	59,734	47,318	79.2%	313,425
Dams & Reservoirs	134	31,000	21,160	21	1,000	(979)	-97.9%	24,000
Water purification	—	—	—	—	—	—	—	—
Retoolation	405,539	255,167	268,874	107,032	58,734	48,298	82.2%	289,425
Infrastructure - Sanitation	467,650	547,702	556,846	99,696	87,603	12,093	13.8%	536,247
Retoolation	118,569	104,334	112,479	29,349	33,578	(4,229)	-12.5%	107,880
Sewerage purification	349,080	443,367	444,367	70,347	54,025	16,322	30.2%	428,367
Infrastructure - Other	207,021	100,005	103,948	15,047	18,329	(3,282)	-17.9%	121,926
Waste Management	87,176	9,450	13,665	—	289	(289)	-100.0%	13,665
Transportation	110,627	84,160	83,774	14,630	18,000	(3,370)	-18.7%	101,774
Gas	—	—	—	—	—	—	—	—
Other	9,219	6,395	6,510	417	40	377	941.5%	6,488
Community	259,944	253,740	280,996	48,171	37,130	11,041	29.7%	264,456
Parks & gardens	58,605	92,416	96,098	11,917	9,225	2,692	29.2%	95,072
Sportsfields & stadia	35,388	37,139	41,256	15,353	15,796	(443)	-2.8%	33,538
Swimming pools	1,056	5,820	6,416	1,004	698	306	43.9%	6,416
Community halls	1,391	1,270	1,311	49	400	(351)	-87.8%	1,310
Libraries	8,166	8,630	8,691	698	1,257	(559)	-44.5%	8,691
Recreational facilities	723	140	1,176	147	—	147	100.0%	1,175
Fire, safety & emergency	400	2,841	2,841	—	700	(700)	-100.0%	2,841
Security and policing	—	—	—	—	—	—	—	—
Buses	—	—	—	—	—	—	—	—
Clinics	7,800	12,000	12,008	1,103	1,261	(159)	-12.6%	9,308
Museums & Art Galleries	2,822	6,000	6,000	81	700	(619)	-88.5%	6,000
Cemeteries	15,503	18,354	16,392	1,471	37	1,434	3841.4%	13,875
Social rental housing	124,428	60,300	79,829	15,047	4,581	10,466	228.4%	77,252
Other	5,662	8,829	8,979	1,302	2,475	(1,173)	-47.4%	8,979
Heritage assets	6,547	47,208	47,229	6,441	10,495	(4,054)	-38.6%	47,229
Buildings	6,547	47,208	47,229	6,441	10,495	(4,054)	-38.6%	47,229
Other	—	—	—	—	—	—	—	—
Other assets	531,943	665,777	693,854	76,224	105,169	(28,944)	-27.5%	657,115
General vehicles	112,347	58,824	59,124	11,842	1,000	10,842	1084.2%	59,629
Specialised vehicles	117,283	90,267	93,930	13,181	39,163	(25,982)	-66.3%	89,930
Plant & equipment	16,923	23,852	24,931	2,660	2,818	(158)	-5.6%	24,346
Computers - hardware/equipment	98,753	76,133	75,455	6,747	6,835	(88)	-1.3%	72,612
Furniture and other office equipment	37,403	9,030	8,662	2,109	1,430	679	47.5%	7,629
Abattoirs	—	—	—	—	—	—	—	—
Markets	143	290	290	—	290	(290)	-100.0%	290
Civic Land and Buildings	47,265	74,438	74,546	7,984	9,016	(1,032)	-11.4%	74,546
Other Buildings	101,042	279,493	303,412	31,700	44,416	(12,716)	-28.6%	274,730
Other Land	—	52,850	52,850	—	—	—	—	52,850
Surplus Assets - (Investment or Inventory)	—	—	—	—	—	—	—	—
Other	783	600	654	1	200	(199)	-99.3%	554
Agricultural assets	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—
Intangibles	—	5,250	5,250	—	710	(710)	-100.0%	5,250
Computers - software & programming	—	5,250	5,250	—	710	(710)	-100.0%	5,250
Other	—	—	—	—	—	—	—	—
Total Capital Expenditure on renewal of existing assets	2,834,723	3,158,974	3,299,447	627,974	582,011	45,963	7.9%	3,146,822
Specialised vehicles	117,283	90,267	93,930	13,181	39,163	(25,982)	-66.3%	89,930
Refuse	87,384	90,267	93,930	13,181	39,163	(25,982)	-66.3%	89,930
Fire	29,900	—	—	—	—	—	—	—
Conservancy	—	—	—	—	—	—	—	—
Ambulances	—	—	—	—	—	—	—	—

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

Description	2015/16	Budget Year 2016/17						
	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	2,324,458	2,533,624	2,537,268	675,167	707,800	(32,633)	-4.6%	2,537,268
<i>Infrastructure - Road transport</i>	<i>788,105</i>	<i>824,573</i>	<i>824,573</i>	<i>225,524</i>	<i>197,643</i>	<i>27,882</i>	<i>14.1%</i>	<i>824,573</i>
Roads, Pavements & Bridges	622,474	654,797	654,797	169,941	150,446	19,495	13.0%	654,797
Storm water	166,631	169,776	169,776	55,583	47,197	8,386	17.8%	169,776
<i>Infrastructure - Electricity</i>	<i>522,878</i>	<i>570,091</i>	<i>570,091</i>	<i>152,327</i>	<i>168,568</i>	<i>(16,241)</i>	<i>-9.6%</i>	<i>570,091</i>
Generation	17,686	19,823	19,836	7,102	5,689	1,413	24.8%	19,836
Transmission & Retiulation	401,828	429,752	429,740	115,820	126,012	(10,192)	-8.1%	429,740
Street Lighting	103,364	120,515	120,515	29,404	36,866	(7,462)	-20.2%	120,515
<i>Infrastructure - Water</i>	<i>78,922</i>	<i>87,236</i>	<i>87,236</i>	<i>20,696</i>	<i>20,696</i>	<i>(188)</i>	<i>-0.9%</i>	<i>87,236</i>
Dams & Reservoirs	78,822	62,834	62,834	20,504	18,858	1,646	8.7%	62,834
Water purification	—	—	—	—	—	—	—	—
Retiulation	100	24,402	24,402	4	1,838	(1,834)	-99.8%	24,402
<i>Infrastructure - Sanitation</i>	<i>503,787</i>	<i>532,007</i>	<i>532,161</i>	<i>144,203</i>	<i>157,233</i>	<i>(13,030)</i>	<i>-8.3%</i>	<i>532,161</i>
Retiulation	10,015	8,563	8,563	6,847	2,549	4,298	168.6%	8,563
Sewerage purification	493,772	523,444	523,598	137,356	154,683	(17,327)	-11.2%	523,598
<i>Infrastructure - Other</i>	<i>429,767</i>	<i>519,718</i>	<i>523,208</i>	<i>132,604</i>	<i>163,661</i>	<i>(31,057)</i>	<i>-19.0%</i>	<i>523,208</i>
Waste Management	—	—	—	—	—	—	—	—
Transportation	—	—	—	—	—	—	—	—
Gas	—	—	—	—	—	—	—	—
Other	429,767	519,718	523,208	132,604	163,661	(31,057)	-19.0%	523,208
Community	405,116	540,574	540,074	80,938	158,863	(77,925)	-49.1%	540,074
Parks & gardens	188,466	316,049	316,049	37,938	86,758	(48,821)	-56.3%	316,049
Sportsfields & stadia	79,491	25,059	25,059	15,210	9,646	5,564	57.7%	25,059
Swimming pools	13,151	5,196	5,196	3,422	1,793	1,628	90.8%	5,196
Community halls	27,431	21,037	20,537	4,285	11,163	(6,877)	-61.6%	20,537
Libraries	14,991	31,401	31,401	2,340	6,648	(4,308)	-64.8%	31,401
Recreational facilities	34,670	83,820	83,820	5,586	26,855	(21,270)	-79.2%	83,820
Fire, safety & emergency	25,977	30,137	30,137	7,050	8,462	(1,412)	-16.7%	30,137
Security and policing	—	—	—	—	—	—	—	—
Buses	—	—	—	—	—	—	—	—
Clinics	8,513	7,874	7,874	2,918	2,574	344	13.4%	7,874
Museums & Art Galleries	—	—	—	—	—	—	—	—
Cemeteries	9,310	16,561	16,561	1,061	4,085	(3,024)	-74.0%	16,561
Social rental housing	—	—	—	—	—	—	—	—
Other	3,116	3,441	3,441	1,128	878	250	28.5%	3,441
Heritage assets	441	11	1,319	9	202	(194)	-95.7%	1,319
Buildings	—	—	—	—	—	—	—	—
Other	441	11	1,319	9	202	(194)	-95.7%	1,319
Investment properties	—	—	—	—	—	—	—	—
Housing development	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Other assets	608,980	728,694	727,886	183,173	210,017	(26,844)	-12.8%	727,886
General vehicles	307,300	318,492	318,492	102,604	101,380	1,224	1.2%	318,492
Specialised vehicles	—	—	—	—	—	—	—	—
Plant & equipment	4,040	5,289	5,289	1,046	1,595	(548)	-34.4%	5,289
Computers - hardware/equipment	64,986	77,806	77,806	11,790	17,695	(5,905)	-33.4%	77,806
Furniture and other office equipment	26,417	61,681	61,681	7,796	12,704	(4,909)	-38.6%	61,681
Abattoirs	—	—	—	—	—	—	—	—
Markets	—	—	—	—	—	—	—	—
Civic Land and Buildings	71,185	107,109	107,109	19,908	30,323	(10,415)	-34.3%	107,109
Other Buildings	75,105	105,308	105,308	27,546	35,016	(7,470)	-21.3%	105,308
Other Land	541	527	527	263	142	122	86.1%	527
Surplus Assets - (Investment or Inventory)	—	—	—	—	—	—	—	—
Other	59,406	52,482	51,674	12,220	11,162	1,058	9.5%	51,674
Agricultural assets	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—
Intangibles	—	—	—	—	—	—	—	—
Computers - software & programming	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	3,338,995	3,802,902	3,806,547	939,286	1,076,882	(137,596)	-12.8%	3,806,547
Specialised vehicles	—	—	—	—	—	—	—	—
Refuse	—	—	—	—	—	—	—	—
Fire	—	—	—	—	—	—	—	—
Conservancy	—	—	—	—	—	—	—	—
Ambulances	—	—	—	—	—	—	—	—

PART 3 – CONSOLIDATED IN-YEAR REPORT**Consolidated Table C1 Monthly Budget Statement Summary**

Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	6,745,047	6,959,000	6,959,000	2,675,748	2,272,744	403,004	17.7%	6,959,000
Service charges	17,363,596	18,353,075	18,353,075	6,186,944	5,994,716	192,228	3.2%	18,353,075
Investment revenue	677,900	610,778	610,778	241,926	267,089	(25,163)	-9.4%	610,778
Transfers recognised - operational	3,619,257	3,802,940	4,210,812	1,178,177	1,250,531	(72,354)	-5.8%	4,210,812
Other own revenue	4,625,995	4,707,287	4,707,288	1,429,306	1,525,984	(96,679)	-6.3%	4,707,288
Total Revenue (excluding capital transfers and contributions)	33,031,795	34,433,079	34,840,952	11,712,100	11,311,064	401,036	3.5%	34,840,952
Employee costs	9,405,242	10,670,840	10,677,483	3,162,230	3,243,628	(81,398)	-2.5%	10,677,483
Remuneration of Councillors	135,095	152,117	152,117	42,283	45,169	(2,887)	-6.4%	152,117
Depreciation & asset impairment	2,142,168	2,347,797	2,347,797	701,837	782,598	(80,761)	-10.3%	2,347,797
Finance charges	751,656	895,848	895,848	230,268	232,154	(1,886)	-0.8%	895,848
Materials and bulk purchases	8,378,060	8,853,353	8,943,242	2,844,822	2,854,129	(9,307)	-0.3%	8,943,242
Transfers and grants	148,246	174,833	174,833	37,092	68,673	(31,581)	-46.0%	174,833
Other expenditure	9,907,553	11,701,644	12,021,260	2,633,527	2,861,512	(227,985)	-8.0%	12,021,260
Total Expenditure	30,868,020	34,796,431	35,212,579	9,652,059	10,087,863	(435,804)	-4.3%	35,212,579
Surplus/(Deficit)	2,163,775	(363,351)	(371,627)	2,060,041	1,223,201	836,840	68.4%	(371,627)
Transfers recognised - capital	2,131,537	2,177,040	2,186,477	478,993	352,352	126,641	35.9%	2,186,477
Contributions & Contributed assets	61,589	87,800	87,800	39,526	28,045	11,481	40.9%	87,800
Surplus/(Deficit) after capital transfers & contributions	4,356,901	1,901,489	1,902,650	2,578,561	1,603,598	974,962	60.8%	1,902,650
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4,356,901	1,901,489	1,902,650	2,578,561	1,603,598	974,962	60.8%	1,902,650
Capital expenditure & funds sources								
Capital expenditure	5,870,136	6,774,256	6,904,724	1,331,828	1,212,269	119,560	9.9%	6,507,402
Capital transfers recognised	2,187,425	2,177,040	2,186,477	478,993	355,263	123,731	34.8%	2,072,308
Public contributions & donations	61,488	87,800	87,800	23,086	28,045	(4,959)	-17.7%	78,800
Borrowing	2,441,423	2,988,696	3,065,341	581,564	522,650	58,914	11.3%	2,990,940
Internally generated funds	1,179,801	1,520,720	1,565,106	248,185	306,310	(58,126)	-19.0%	1,365,354
Total sources of capital funds	5,870,136	6,774,256	6,904,724	1,331,828	1,212,269	119,560	9.9%	6,507,402
Financial position								
Total current assets	12,164,290	9,408,864	11,614,463	10,305,805				11,614,463
Total non current assets	42,756,254	46,715,476	46,865,639	43,310,536				46,865,639
Total current liabilities	9,002,304	8,592,590	10,941,400	5,472,633				10,941,400
Total non current liabilities	12,150,606	14,385,943	14,391,734	12,276,949				14,391,734
Community wealth/Equity	32,683,207	32,832,711	32,833,872	35,535,818				32,833,872
Cash flows								
Net cash from (used) operating	6,185,995	4,180,508	3,773,797	658,346	817,656	159,310	19.5%	3,773,797
Net cash from (used) investing	(5,098,632)	(6,130,361)	(6,247,781)	(1,017,609)	(1,286,057)	(268,448)	20.9%	(6,247,781)
Net cash from (used) financing	(290,811)	2,375,149	2,375,149	99,945	249,377	149,432	59.9%	2,375,149
Cash/cash equivalents at the month/year end	3,617,743	1,772,658	3,383,076	3,222,592	3,262,867	40,294	1.2%	3,383,076
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	1,622,651	242,706	191,215	192,019	185,672	925,079	3,747,312	7,330,445
Creditors Age Analysis								
Total Creditors	276,691	12,067	1	(25)	(4)	-	(7,202)	281,550

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

Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Standard								
<i>Governance and administration</i>	12,270,213	12,567,409	12,567,262	4,688,676	4,280,837	407,839	9.5%	12,567,262
Executive and council	301,714	314,012	313,865	87,031	82,801	4,230	5.1%	313,865
Budget and treasury office	11,685,985	11,971,769	11,971,769	4,542,694	4,151,078	391,616	9.4%	11,971,769
Corporate services	282,514	281,628	281,628	58,951	46,959	11,993	25.5%	281,628
<i>Community and public safety</i>	2,884,043	3,315,492	3,731,166	611,105	846,838	(235,733)	-27.8%	3,731,166
Community and social services	102,673	96,804	96,804	23,526	25,765	(2,239)	-8.7%	96,804
Sport and recreation	86,704	123,770	123,770	16,308	14,037	2,272	16.2%	123,770
Public safety	1,225,034	1,194,620	1,194,620	245,029	379,811	(134,783)	-35.5%	1,194,620
Housing	1,203,138	1,605,746	2,021,420	209,177	312,003	(102,826)	-33.0%	2,021,420
Health	266,493	294,552	294,552	117,065	115,222	1,843	1.6%	294,552
<i>Economic and environmental services</i>	2,054,199	1,904,756	1,906,260	598,244	476,078	122,165	25.7%	1,906,260
Planning and development	283,224	305,929	305,929	107,707	99,449	8,258	8.3%	305,929
Road transport	1,763,369	1,592,599	1,593,453	481,253	374,466	106,788	28.5%	1,593,453
Environmental protection	7,606	6,227	6,878	9,283	2,164	7,119	329.0%	6,878
<i>Trading services</i>	17,771,781	18,675,252	18,675,252	6,254,556	6,009,346	245,210	4.1%	18,675,252
Electricity	11,498,496	12,089,547	12,089,547	4,216,741	4,189,415	27,326	0.7%	12,089,547
Water	3,172,543	3,258,167	3,258,167	1,009,508	873,117	136,390	15.6%	3,258,167
Waste water management	1,985,565	2,079,484	2,079,484	621,142	538,678	82,464	15.3%	2,079,484
Waste management	1,115,177	1,248,054	1,248,054	407,165	408,136	(971)	-0.2%	1,248,054
<i>Other</i>	244,685	235,011	235,288	78,038	78,362	(324)	-0.4%	235,288
Total Revenue - Standard	35,224,921	36,697,920	37,115,229	12,230,619	11,691,461	539,157	4.6%	37,115,229
Expenditure - Standard								
<i>Governance and administration</i>	5,393,765	6,359,899	6,360,182	1,817,939	1,855,092	(37,154)	-2.0%	6,360,182
Executive and council	870,962	1,119,343	1,082,533	263,573	293,028	(29,456)	-10.1%	1,082,533
Budget and treasury office	2,447,166	2,816,141	2,816,141	820,026	836,868	(16,842)	-2.0%	2,816,141
Corporate services	2,075,637	2,424,415	2,461,508	734,340	725,196	9,145	1.3%	2,461,508
<i>Community and public safety</i>	6,504,178	7,662,160	8,077,102	1,748,286	1,979,694	(231,408)	-11.7%	8,077,102
Community and social services	582,385	651,428	651,428	181,027	195,123	(14,096)	-7.2%	651,428
Sport and recreation	1,314,740	1,543,845	1,543,845	341,564	442,961	(101,398)	-22.9%	1,543,845
Public safety	2,486,830	2,729,102	2,729,101	565,134	585,168	(20,034)	-3.4%	2,729,101
Housing	1,249,275	1,786,141	2,201,085	350,508	423,819	(73,311)	-17.3%	2,201,085
Health	870,947	951,643	951,643	310,054	332,624	(22,570)	-6.8%	951,643
<i>Economic and environmental services</i>	3,425,691	3,829,922	3,830,568	1,022,878	1,054,371	(31,493)	-3.0%	3,830,568
Planning and development	756,784	879,635	879,635	234,051	263,502	(29,451)	-11.2%	879,635
Road transport	2,555,180	2,831,720	2,831,714	755,637	755,166	471	0.1%	2,831,714
Environmental protection	113,727	118,568	119,219	33,191	35,703	(2,513)	-7.0%	119,219
<i>Trading services</i>	15,311,365	16,628,216	16,628,216	4,992,589	5,106,538	(113,949)	-2.2%	16,628,216
Electricity	9,340,359	10,022,681	10,022,681	3,205,912	3,256,907	(50,995)	-1.6%	10,022,681
Water	2,714,350	2,782,122	2,782,122	776,019	810,194	(34,175)	-4.2%	2,782,122
Waste water management	1,474,008	1,628,232	1,628,232	434,156	459,342	(25,186)	-5.5%	1,628,232
Waste management	1,782,647	2,195,181	2,195,181	576,503	580,096	(3,593)	-0.6%	2,195,181
<i>Other</i>	233,022	316,234	316,511	70,367	92,167	(21,800)	-23.7%	316,511
Total Expenditure - Standard	30,868,020	34,796,431	35,212,579	9,652,059	10,087,863	(435,804)	-4.3%	35,212,579
Surplus/ (Deficit) for the year	4,356,900	1,901,489	1,902,650	2,578,559	1,603,599	974,961	60.8%	1,902,650

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

Vote Description	2015/16	Budget Year 2016/17						Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands								
Revenue by Vote								
Vote 1 - City Health	527,275	570,674	570,674	194,613	192,793	1,820	0.9%	570,674
Vote 2 - City Manager	886	51	333	215	283	(68)	-23.9%	333
Vote 3 - Community Services	168,043	201,433	201,433	34,257	35,320	(1,063)	-3.0%	201,433
Vote 4 - Corporate Services & Compliance	64,264	77,336	77,336	24,060	10,633	13,427	126.3%	77,336
Vote 5 - Energy, Environmental & Spatial Planning	134,086	139,984	140,635	53,649	43,379	10,271	23.7%	140,635
Vote 6 - Finance	1,455,311	1,136,601	1,136,601	390,028	414,808	(24,781)	-6.0%	1,136,601
Vote 7 - Human Settlements	1,203,134	1,605,739	2,021,414	209,176	312,003	(102,827)	-33.0%	2,021,414
Vote 8 - Rates & Other	10,602,471	11,207,217	11,207,217	4,240,679	3,827,835	412,845	10.8%	11,207,217
Vote 9 - Safety & Security	1,235,498	1,196,990	1,196,990	255,643	388,564	(132,921)	-34.2%	1,196,990
Vote 10 - Social Dev & Early Childhood Development	680	533	533	6,649	176	6,472	3667.1%	533
Vote 11 - Tourism, Events & Economic Development	27,166	27,613	27,890	8,918	8,168	750	9.2%	27,890
Vote 12 - Transport for Cape Town	1,761,390	1,602,394	1,602,817	470,974	370,263	100,711	27.2%	1,602,817
Vote 13 - Utility Services	17,800,712	18,698,420	18,698,420	6,263,724	6,009,592	254,132	4.2%	18,698,420
Vote 14 - Cape Town International Convention Centre	244,005	232,935	232,935	78,033	77,643	390	0.5%	232,935
Total Revenue by Vote	35,224,921	36,697,919	37,115,228	12,230,619	11,691,461	539,159	4.6%	37,115,228
Expenditure by Vote								
Vote 1 - City Health	920,192	1,050,049	1,050,049	325,013	352,474	(27,461)	-7.8%	1,050,049
Vote 2 - City Manager	189,381	229,281	229,564	72,890	78,803	(5,914)	-7.5%	229,564
Vote 3 - Community Services	1,566,085	1,826,771	1,826,771	417,800	531,701	(113,901)	-21.4%	1,826,771
Vote 4 - Corporate Services & Compliance	2,183,354	2,563,425	2,563,425	741,841	730,731	11,110	1.52%	2,563,425
Vote 5 - Energy, Environmental & Spatial Planning	538,045	609,264	609,915	162,608	174,623	(12,016)	-6.9%	609,915
Vote 6 - Finance	1,892,536	2,234,102	2,234,102	662,061	669,391	(7,330)	-1.1%	2,234,102
Vote 7 - Human Settlements	1,219,300	1,748,780	2,163,724	337,576	411,028	(73,453)	-17.9%	2,163,724
Vote 8 - Rates & Other	971,040	1,076,794	1,076,794	335,186	351,398	(16,212)	-4.6%	1,076,794
Vote 9 - Safety & Security	2,549,529	2,833,419	2,833,419	587,722	612,022	(24,301)	-4.0%	2,833,419
Vote 10 - Social Dev & Early Childhood Development	178,551	206,578	206,578	47,901	49,343	(1,442)	-2.9%	206,578
Vote 11 - Tourism, Events & Economic Development	537,038	570,071	570,348	143,468	158,998	(15,530)	-9.8%	570,348
Vote 12 - Transport for Cape Town	2,616,468	2,932,751	2,932,745	759,269	760,986	(1,717)	-0.2%	2,932,745
Vote 13 - Utility Services	15,329,755	16,664,171	16,664,171	5,004,416	5,131,229	(126,813)	-2.5%	16,664,171
Vote 14 - Cape Town International Convention Centre	176,745	250,974	250,974	54,311	75,134	(20,823)	-27.7%	250,974
Total Expenditure by Vote	30,868,020	34,796,431	35,212,579	9,652,059	10,087,863	(435,803)	-4.3%	35,212,579
Surplus/ (Deficit) for the year	4,356,901	1,901,488	1,902,649	2,578,560	1,603,598	974,962	60.8%	1,902,649

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

Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands							%	
Revenue By Source								
Property rates	6,745,047	6,959,000	6,959,000	2,675,748	2,272,744	403,004	17.7%	6,959,000
Property rates - penalties & collection charges	—	—	—	—	—	—	—	—
Service charges - electricity revenue	11,198,441	11,807,918	11,807,918	4,126,683	4,128,589	(1,905)	0.0%	11,807,918
Service charges - water revenue	2,984,859	3,066,664	3,066,664	961,178	816,239	144,939	17.8%	3,066,664
Service charges - sanitation revenue	1,534,981	1,628,277	1,628,277	498,388	454,417	43,971	9.7%	1,628,277
Service charges - refuse revenue	1,090,550	1,232,929	1,232,929	396,701	403,770	(7,070)	-1.8%	1,232,929
Service charges - other	554,766	617,287	617,287	203,995	191,701	12,294	6.4%	617,287
Rental of facilities and equipment	450,891	487,985	487,986	153,845	153,446	399	0.3%	487,986
Interest earned - external investments	677,900	610,778	610,778	241,926	267,089	(25,163)	-9.4%	610,778
Interest earned - outstanding debtors	221,609	284,710	284,710	83,235	82,425	810	1.0%	284,710
Dividends received	—	—	—	—	—	—	—	—
Fines	1,088,073	1,055,743	1,055,743	205,181	351,973	(146,792)	-41.7%	1,055,743
Licences and permits	41,494	27,893	27,893	15,902	9,298	6,604	71.0%	27,893
Agency services	183,260	153,993	153,993	56,525	56,315	210	0.37%	153,993
Transfers recognised - operational	3,619,257	3,802,940	4,210,812	1,178,177	1,250,531	(72,354)	-5.8%	4,210,812
Other revenue	2,514,168	2,617,462	2,617,462	914,618	871,028	43,591	5.0%	2,617,462
Gains on disposal of PPE	126,501	79,500	79,500	—	1,500	(1,500)	-100.0%	79,500
Total Revenue (excluding capital transfers and contributions)	33,031,795	34,433,079	34,840,952	11,712,100	11,311,064	401,036	3.5%	34,840,952
Expenditure By Type								
Employee related costs	9,405,242	10,670,840	10,677,483	3,162,230	3,243,628	(81,398)	-2.5%	10,677,483
Remuneration of councillors	135,095	152,117	152,117	42,283	45,169	(2,887)	-6.4%	152,117
Debt impairment	1,898,476	2,003,203	2,003,203	405,260	398,635	6,625	1.66%	2,003,203
Depreciation & asset impairment	2,142,168	2,347,797	2,347,797	701,837	782,598	(80,761)	-10.3%	2,347,797
Finance charges	751,656	895,848	895,848	230,268	232,154	(1,886)	-0.8%	895,848
Bulk purchases	8,073,336	8,515,180	8,515,180	2,720,431	2,728,915	(8,484)	-0.3%	8,515,180
Other materials	304,724	338,172	428,061	124,391	125,214	(823)	-0.7%	428,061
Contracted services	3,421,785	4,396,163	4,715,639	812,541	937,093	(124,552)	-13.3%	4,715,639
Transfers and grants	148,246	174,833	174,833	37,092	68,673	(31,581)	-46.0%	174,833
Other expenditure	4,579,174	5,302,278	5,302,418	1,415,726	1,525,783	(110,057)	-7.2%	5,302,418
Loss on disposal of PPE	8,118	—	—	—	—	—	—	—
Total Expenditure	30,868,020	34,796,431	35,212,579	9,652,059	10,087,863	(435,804)	-4.3%	35,212,579
Surplus/(Deficit)	2,163,775	(363,351)	(371,627)	2,060,041	1,223,201	836,840	68.4%	(371,627)
Transfers recognised - capital	2,131,537	2,177,040	2,186,477	478,993	352,352	126,641	35.9%	2,186,477
Contributions recognised - capital	61,488	87,800	87,800	23,086	28,045	(4,959)	-17.7%	87,800
Contributed assets	100	—	—	16,440	—	16,440	100.0%	—
Surplus/(Deficit) after capital transfers & contributions	4,356,901	1,901,489	1,902,650	2,578,561	1,603,598			1,902,650
Taxation	20,007	—	—	4,720	—			—
Surplus/(Deficit) after taxation	4,336,894	1,901,489	1,902,650	2,573,841	1,603,598			1,902,650
Attributable to minorities	14,218	5,314	5,314	(3,576)	1,515			5,314
Surplus/(Deficit) attributable to municipality	4,351,113	1,906,803	1,907,964	2,570,265	1,605,113			1,907,964
Share of surplus/ (deficit) of associate	—	—	—	—	—			—
Surplus/ (Deficit) for the year	4,351,113	1,906,803	1,907,964	2,570,265	1,605,113			1,907,964

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

Vote Description	2015/16	Budget Year 2016/17						
	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 - City Health	17,122	37,520	39,458	3,037	1,726	1,310	75.9%	29,294
Vote 2 - City Manager	18,925	17,946	17,962	4,871	4,894	(23)	-0.5%	17,892
Vote 3 - Community Services	193,009	186,340	189,644	27,826	23,725	4,101	17.3%	175,907
Vote 4 - Corporate Services & Compliance	448,054	386,908	399,515	36,958	43,770	(6,812)	-15.6%	398,385
Vote 5 - Energy, Environmental & Spatial Planning	62,977	61,359	61,630	3,358	8,013	(4,655)	-58.1%	52,963
Vote 6 - Finance	39,080	148,866	149,871	14,506	23,009	(8,503)	-37.0%	149,685
Vote 7 - Human Settlements	336,606	499,542	527,855	36,672	49,476	(12,803)	-25.9%	332,926
Vote 8 - Rates & Other	-	-	-	-	-	-	-	-
Vote 9 - Safety & Security	149,895	132,043	132,056	23,211	11,266	11,945	106.0%	131,307
Vote 10 - Social Dev & Early Childhood Development	15,660	17,460	17,460	8,281	6,260	2,021	32.3%	17,410
Vote 11 - Tourism, Events & Economic Development	40,824	42,150	42,242	12,391	13,724	(1,333)	-9.7%	42,169
Vote 12 - Transport for Cape Town	1,424,447	1,442,311	1,505,466	412,860	312,562	100,298	32.1%	1,563,741
Vote 13 - Utility Services	2,743,234	3,528,831	3,548,586	620,915	535,682	85,233	15.9%	3,322,743
Vote 14 - Cape Town International Convention Centre	380,302	272,980	272,980	126,943	178,163	(51,220)	-28.7%	272,980
Total Capital Multi-year expenditure	5,870,136	6,774,256	6,904,724	1,331,828	1,212,269	119,560	9.9%	6,507,402
Total Capital Expenditure	5,870,136	6,774,256	6,904,724	1,331,828	1,212,269	119,560	9.9%	6,507,402
Capital Expenditure - Standard Classification								
Governance and administration	520,726	571,966	585,465	62,157	74,401	(12,244)	-16.5%	582,862
Executive and council	45,771	39,349	41,070	11,571	7,586	3,985	52.5%	38,751
Budget and treasury office	15,367	15,997	16,121	2,447	2,784	(337)	-12.1%	15,935
Corporate services	459,588	516,620	528,274	48,139	64,031	(15,892)	-24.8%	528,176
Community and public safety	770,004	936,453	970,622	113,009	106,611	6,398	6.0%	752,108
Community and social services	85,337	69,742	72,531	12,617	11,893	723	6.1%	69,820
Sport and recreation	142,704	148,513	149,085	27,355	23,056	4,298	18.6%	138,302
Public safety	187,892	185,098	185,540	33,326	20,460	12,866	62.9%	185,527
Housing	336,949	499,611	527,924	36,675	49,476	(12,800)	-25.9%	332,995
Health	17,122	33,490	35,542	3,037	1,726	1,310	75.9%	25,464
Economic and environmental services	1,529,423	1,534,557	1,597,601	421,191	327,486	93,705	28.6%	1,647,210
Planning and development	58,135	70,524	70,329	7,868	13,979	(6,111)	-43.7%	61,662
Road transport	1,454,254	1,448,117	1,511,356	413,134	313,347	99,786	31.8%	1,569,632
Environmental protection	17,034	15,916	15,916	190	160	30	100.0%	15,916
Trading services	2,669,181	3,458,301	3,478,056	608,527	525,606	82,921	15.8%	3,252,243
Electricity	1,016,911	1,536,812	1,541,511	269,799	246,236	23,563	9.6%	1,335,749
Water	719,005	883,225	900,112	155,905	82,805	73,100	88.3%	899,112
Waste water management	680,773	800,774	794,039	160,839	149,256	11,583	7.8%	777,789
Waste management	252,491	237,491	242,393	21,983	47,308	(25,325)	-53.5%	239,593
Other	380,802	272,980	272,980	126,943	178,163	(51,220)	-28.7%	272,980
Total Capital Expenditure - Standard Classification	5,870,136	6,774,256	6,904,724	1,331,828	1,212,269	119,560	9.9%	6,507,402
Funded by:								
National Government	2,030,362	2,079,122	2,079,122	466,104	346,862	119,242	34.4%	2,028,216
Provincial Government	156,729	97,918	107,356	12,890	8,401	4,489	53.4%	44,093
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	333	-	-	-	-	-	-	-
Transfers recognised - capital	2,187,425	2,177,040	2,186,477	478,993	355,263	123,731	34.8%	2,072,308
Public contributions & donations	61,488	87,800	87,800	23,086	28,045	(4,959)	-17.7%	78,800
Borrowing	2,441,423	2,988,696	3,065,341	581,564	522,660	58,914	11.3%	2,990,940
Internally generated funds	1,179,801	1,520,720	1,565,106	248,185	306,310	(58,126)	-19.0%	1,365,354
Total Capital Funding	5,870,136	6,774,256	6,904,724	1,331,828	1,212,269	119,560	9.9%	6,507,402

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	102,774	103,411	103,411	136,316	103,411
Call investment deposits	5,803,468	3,139,932	5,345,531	5,153,700	5,345,531
Consumer debtors	5,106,634	4,903,207	4,903,207	3,647,302	4,903,207
Other debtors	875,788	898,987	898,987	1,061,249	898,987
Current portion of long-term receivables	17,093	21,871	21,871	17,093	21,871
Inventory	258,533	341,456	341,456	290,145	341,456
Total current assets	12,164,290	9,408,864	11,614,463	10,305,805	11,614,463
Non current assets					
Long-term receivables	51,695	67,985	67,985	44,976	67,985
Investments	3,966,188	3,365,180	3,391,398	3,816,876	3,391,398
Investment property	588,191	589,382	589,382	589,382	589,382
Investments in Associates	—	—	—	—	—
Property, plant and equipment	37,511,970	41,975,484	42,099,429	38,141,857	42,099,429
Agricultural	—	—	—	—	—
Biological assets	—	—	—	—	—
Intangible assets	629,161	708,383	708,383	708,383	708,383
Other non-current assets	9,050	9,062	9,062	9,062	9,062
Total non current assets	42,756,254	46,715,476	46,865,639	43,310,536	46,865,639
TOTAL ASSETS	54,920,544	56,124,340	58,480,102	53,616,341	58,480,102
LIABILITIES					
Current liabilities					
Bank overdraft	—	—	—	—	—
Borrowing	469,936	501,208	501,208	469,936	501,208
Consumer deposits	371,253	368,645	368,645	363,817	368,645
Trade and other payables	7,088,300	6,627,029	8,975,839	3,618,045	8,975,839
Provisions	1,072,815	1,095,708	1,095,708	1,020,834	1,095,708
Total current liabilities	9,002,304	8,592,590	10,941,400	5,472,633	10,941,400
Non current liabilities					
Borrowing	6,036,905	8,114,854	8,114,854	6,000,332	8,114,854
Provisions	6,113,700	6,271,089	6,276,880	6,278,618	6,276,880
Total non current liabilities	12,150,606	14,385,943	14,391,734	12,278,949	14,391,734
TOTAL LIABILITIES	21,152,910	22,978,533	25,333,134	17,751,583	25,333,134
NET ASSETS	33,767,634	33,145,808	33,146,969	35,864,759	33,146,969
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	29,678,771	31,362,348	31,416,069	32,585,035	31,416,069
Reserves	3,004,436	1,470,363	1,417,803	2,950,784	1,417,803
TOTAL COMMUNITY WEALTH/EQUITY	32,683,207	32,832,711	32,833,872	35,535,818	32,833,872

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description	2015/16	Budget Year 2016/17						
	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								
Properly rates, penalties & collection charges	6,244,061	6,864,644	6,864,644	2,810,277	2,576,702	233,575	9.1%	6,864,644
Service charges	13,768,730	16,910,000	16,910,000	5,924,102	5,830,445	93,657	1.6%	16,910,000
Other revenue	3,351,237	3,422,844	3,422,844	1,097,776	1,096,190	1,586	0.1%	3,422,844
Government - operating	3,251,460	3,802,940	3,802,940	1,236,600	1,272,985	(36,385)	-2.9%	3,802,940
Government - capital	2,423,179	2,264,840	2,274,277	1,036,638	998,312	38,326	3.8%	2,274,277
Interest	770,570	610,778	610,778	192,564	192,599	(35)	0.0%	610,778
Dividends	—	—	—	—	—	—	—	—
Payments								
Suppliers and employees	(22,913,744)	(28,762,136)	(29,178,284)	(11,459,586)	(10,956,402)	503,185	-4.6%	(29,178,284)
Finance charges	(709,497)	(818,248)	(818,248)	(178,819)	(179,475)	(656)	0.4%	(818,248)
Transfers and Grants	—	(115,154)	(115,154)	(1,205)	(13,699)	(12,494)	91.2%	(115,154)
NET CASH FROM/(USED) OPERATING ACTIVITIES	6,185,995	4,180,508	3,773,797	658,346	817,656	159,310	19.5%	3,773,797
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	91,419	79,500	79,500	—	—	—	—	79,500
Decrease (Increase) in non-current debtors	—	—	—	—	—	—	—	—
Decrease (increase) other non-current receivables	28,800	3,578	3,578	—	—	—	—	3,578
Decrease (increase) in non-current investments	361,949	(89,310)	(89,310)	—	—	—	—	(89,310)
Payments								
Capital assets	(5,580,800)	(6,124,129)	(6,241,549)	(1,017,609)	(1,286,057)	(268,448)	20.9%	(6,241,549)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(5,098,632)	(6,130,361)	(6,247,781)	(1,017,609)	(1,286,057)	(268,448)	20.9%	(6,247,781)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	—	—	—	—	—	—	—	—
Borrowing long term/refinancing	117,000	2,840,001	2,840,001	188,000	340,002	(152,002)	-44.7%	2,840,001
Increase (decrease) in consumer deposits	(97,959)	29,948	29,948	—	—	—	—	29,948
Payments								
Repayment of borrowing	(309,852)	(494,800)	(494,800)	(88,055)	(90,625)	(2,570)	2.8%	(494,800)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(290,811)	2,375,149	2,375,149	99,945	249,377	149,432	59.9%	2,375,149
NET INCREASE/ (DECREASE) IN CASH HELD	796,552	425,296	(98,835)	(259,319)	(219,024)			(98,835)
Cash/cash equivalents at beginning:	2,821,191	1,347,362	3,481,911	3,481,911	3,481,911			3,481,911
Cash/cash equivalents at month/year end:	3,617,743	1,772,658	3,383,076	3,222,592	3,262,887			3,383,076

PART 4 – IN-YEAR REPORT: MUNICIPAL ENTITY (CAPE TOWN INTERNATIONAL CONVENTION CENTRE – (CTICC))

Executive Summary

The Company hosted 184 events as at 31 October 2016 and achieved a surplus of R12.1 million. Total revenue has exceeded its budget by R389K, while total expenditure reflects a saving of R21.6 million.

Table F1 Monthly Budget Statement Summary

Description	2015/16	Current Year 2016/17						
	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	35,272	15,084	---	11,244	7,171	4,073	56.8%	15,084
Transfers recognised - operational	---	---	---	---	---	---	---	---
Other own revenue	208,733	217,851	---	66,789	70,473	(3,684)	-5.2%	217,851
Total Revenue (excluding capital transfers and contributions)	244,005	232,935	---	78,033	77,644	389	0.5%	232,935
Employee costs	47,502	73,269	---	18,356	23,596	(5,240)	-22.2%	73,269
Remuneration of Board Members	457	1,054	---	201	264	(63)	-23.9%	1,054
Depreciation and asset impairment	24,832	29,356	---	9,465	9,785	(321)	-3.3%	29,356
Finance charges	42	6,131	---	3	2,085	(2,082)	-99.9%	6,131
Materials and bulk purchases	---	---	---	---	---	---	---	---
Transfers and grants	---	---	---	---	---	---	---	---
Other expenditure	103,911	141,165	---	33,150	47,055	(13,905)	-29.6%	141,165
Total Expenditure	176,745	250,974	---	61,174	82,785	(21,611)	-26.1%	250,974
Surplus/(Deficit)	67,260	(18,039)	---	16,858	(5,142)	22,000	-427.9%	(18,039)
Transfers recognised - capital	---	---	---	---	---	---	---	---
Contributions recognised - capital & contributed assets	---	---	---	---	---	---	---	---
	67,260	(18,039)	---	16,858	(5,142)	22,000	-427.9%	(18,039)
Surplus/(Deficit) after capital transfers & contributions								
Taxation	20,007	---	---	4,720	---	4,720	100.0%	---
Surplus/ (Deficit) for the year	47,253	(18,039)	---	12,138	(5,142)	17,280	-336.1%	(18,039)
Capital expenditure & funds sources								
Capital expenditure								
Transfers recognised - capital	---	---	---	---	---	---	---	---
Public contributions & donations	---	---	---	---	---	---	---	---
Borrowing	---	60,000	---	---	60,000	(60,000)	-100.00%	60,000
Internally generated funds	380,302	212,980	---	126,943	118,163	8,780	7.4%	212,980
Total sources of capital funds	380,302	272,980	---	126,943	178,163	(51,220)	-28.7%	272,980
Financial position								
Total current assets	437,337	238,172	---	442,063	---	---	---	238,172
Total non current assets	619,426	978,498	---	736,800	---	---	---	978,498
Total current liabilities	142,989	90,574	---	64,952	---	---	---	90,574
Total non current liabilities	(2,654)	56,415	---	(2,654)	---	---	---	56,415
Community wealth/Equity	916,427	1,069,680	---	1,116,565				1,069,680
Cash flows								
Netcash from (used) operating	127,270	18,665	---	(64,310)	8,323	(72,633)	-872.7%	18,665
Netcash from (used) investing	(380,307)	(272,980)	---	(126,877)	(178,118)	51,241	-28.8%	(272,980)
Netcash from (used) financing	117,000	336,417	---	188,000	338,858	(150,858)	-44.5%	336,417
Cash/cash equivalents at the year end	418,595	231,541	---	415,408	318,503	96,905	30.4%	231,541

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

Description	2015/16	Current Year 2016/17						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	---	---	---	---	---	---	---	---
Property rates - penalties & collection charges	---	---	---	---	---	---	---	---
Service charges - electricity revenue	---	---	---	---	---	---	---	---
Service charges - water revenue	---	---	---	---	---	---	---	---
Service charges - sanitation revenue	---	---	---	---	---	---	---	---
Service charges - refuse revenue	---	---	---	---	---	---	---	---
Service charges - other	---	---	---	---	---	---	---	---
Rental of facilities and equipment	99,937	104,435	---	32,007	34,812	(2,805)	-8.1%	104,435
Interest earned - external investments	35,272	15,084	---	11,244	7,171	4,073	56.8%	15,084
Interest earned - outstanding debtors	---	---	---	---	---	---	---	---
Dividends received	---	---	---	---	---	---	---	---
Fines	---	---	---	---	---	---	---	---
Licences and permits	---	---	---	---	---	---	---	---
Agency services	---	---	---	---	---	---	---	---
Transfers recognised - operational	---	---	---	---	---	---	---	---
Other revenue	108,796	113,416	---	34,782	35,661	(879)	-2.5%	113,416
Gains on disposal of PPE	---	---	---	---	---	---	---	---
Total Revenue (excluding capital transfers and contributions)	244,005	232,935	---	78,033	77,644	389	0.5%	232,935
Expenditure By Type								
Employee related costs	47,502	73,269	---	18,356	23,596	(5,240)	-22.2%	73,269
Remuneration of Directors	457	1,054	---	201	264	(63)	-23.9%	1,054
Debt impairment	---	---	---	---	---	---	---	---
Collection costs	---	---	---	---	---	---	---	---
Depreciation & asset impairment	24,832	29,356	---	9,465	9,785	(321)	-3.3%	29,356
Finance charges	42	6,131	---	3	2,085	(2,082)	-99.9%	6,131
Bulk purchases	---	---	---	---	---	---	---	---
Other materials	---	---	---	---	---	---	---	---
Contracted services	---	---	---	---	---	---	---	---
Transfers and grants	---	---	---	---	---	---	---	---
Other expenditure	103,911	141,165	---	33,150	47,055	(13,905)	-29.6%	141,165
Loss on disposal of PPE	---	---	---	---	---	---	---	---
Total Expenditure	176,745	250,974	---	61,174	82,785	(21,611)	-26.1%	250,974
Surplus/(Deficit)	67,260	(18,039)	---	16,858	(5,142)	22,000	-427.9%	(18,039)
Transfers recognised - capital	---	---	---	---	---	---	---	---
Contributions recognised - capital	---	---	---	---	---	---	---	---
Contributions of PPE	---	---	---	---	---	---	---	---
Surplus/(Deficit) before taxation	67,260	(18,039)	---	16,858	(5,142)	22,000	-427.9%	(18,039)
Taxation	20,007	---	---	4,720	---	4,720	100.0%	---
Surplus/(Deficit) for the year	47,253	(18,039)	---	12,138	(5,142)	17,280	-336.1%	(18,039)

Table F3 Monthly Budget Statement – Capital expenditure

Vote Description	2015/16	Current Year 2016/17						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Single Year expenditure								
<i>Building Enhancements</i>	15,194	16,500	—	1,332	5,500	(4,168)	-75.8%	16,500
<i>IT & Telecommunications</i>	10,517	14,535	—	419	4,845	(4,426)	-91.3%	14,535
<i>Operational Furniture & Equipment</i>	786	1,041	—	294	347	(53)	-15.4%	1,041
<i>Catering Furniture & Equipment</i>	2,597	2,733	—	151	911	(760)	-83.4%	2,733
<i>CTICC2</i>	351,208	238,171	—	124,747	166,560	(41,813)	-25.1%	238,171
Capital single-year expenditure sub-total	380,302	272,980	—	126,943	178,163	(51,220)	-28.7%	272,980
Funded by:								
National Government	—	—	—	—	—	—	—	—
Provincial Government	—	—	—	—	—	—	—	—
Parent Municipality	—	—	—	—	—	—	—	—
District Municipality	—	—	—	—	—	—	—	—
Transfers recognised - capital	—	—	—	—	—	—	—	—
Public contributions & Donations	—	—	—	—	—	—	—	—
Borrowing	—	60,000	—	—	60,000	(60,000)	-100.0%	60,000
Internally generated funds	380,302	212,980	—	126,943	118,163	8,780	7.4%	212,980
Total Capital Funding	380,302	272,980	—	126,943	178,163	(51,220)	-43.3%	272,980

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2015/16	Current Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	9,771	—	—	4,014	—
Call investment deposits	408,824	231,541	—	411,394	231,541
Consumer debtors	—	—	—	—	—
Other debtors	17,482	4,357	—	24,719	4,357
Current portion of long-term receivables	—	—	—	—	—
Inventory	1,260	2,273	—	1,937	2,273
Total current assets	437,337	238,172	—	442,063	238,172
Non current assets					
Long-term receivables	—	5	—	—	5
Investments	—	—	—	—	0
Investment property	—	—	—	—	—
Property, plant and equipment	619,426	978,493	—	736,800	978,493
Agricultural assets	—	—	—	—	—
Biological assets	—	—	—	—	—
Intangible assets	—	—	—	—	—
Total non current assets	619,426	978,498	—	736,800	978,498
TOTAL ASSETS	1,056,763	1,216,669	—	1,178,863	1,216,669
LIABILITIES					
Current liabilities					
Bank overdraft	—	—	—	—	—
Borrowing	—	—	—	—	—
Consumer deposits	46,620	39,213	—	29,407	39,213
Trade and other payables	92,831	47,407	—	32,244	47,407
Provisions	3,538	3,954	—	3,301	3,954
Total current liabilities	142,989	90,574	—	64,952	90,574
Non current liabilities					
Borrowing	—	56,415	—	—	56,415
Provisions	(2,654)	—	—	(2,654)	—
Total non current liabilities	(2,654)	56,415	—	(2,654)	56,415
TOTAL LIABILITIES	140,336	146,989	—	62,298	146,989
NET ASSETS	916,427	1,069,680	—	1,116,565	1,069,680
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	(168,001)	(215,958)	—	(155,863)	(215,958)
Reserves	—	—	—	—	—
Share capital	1,084,428	1,285,638	—	1,272,428	1,285,638
TOTAL COMMUNITY WEALTH/EQUITY	916,427	1,069,680	—	1,116,565	1,069,680

Table F5 Monthly Budget Statement – Cash Flow

Description	2015/16	Current Year 2016/17						
	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								
Ratepayers and other	225,326	217,414	---	42,413	72,471	(30,059)	-41.5%	217,414
Government - operating	---	---	---	---	---	---	---	---
Government - capital	---	---	---	---	---	---	---	---
Interest	35,272	15,084	---	11,244	7,171	4,073	56.8%	15,084
Dividends	---	---	---	---	---	---	---	---
Payments								
Suppliers and employees	(133,285)	(207,703)	---	(117,964)	(69,234)	(48,729)	70.4%	(207,703)
Finance charges	(42)	(6,131)	---	(3)	(2,085)	2,082	-99.9%	(6,131)
Dividends paid	---	---	---	---	---	---	---	---
Transfers and Grants	---	---	---	---	---	---	---	---
NET CASH FROM/(USED) OPERATING ACTIVITIES	127,270	18,665	---	(64,310)	8,323	(72,633)	-872.7%	18,665
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	(380,307)	(272,980)	---	(126,877)	(178,118)	51,241	-28.8%	(272,980)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(380,307)	(272,980)	---	(126,877)	(178,118)	51,241	-28.8%	(272,980)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	---	---	---	---	---	---	---	---
Borrowing long term/refinancing	117,000	340,001	---	188,000	340,002	(152,002)	-44.7%	340,001
Increase (decrease) in consumer deposits	---	---	---	---	---	---	---	---
Payments								
Repayment of borrowing	---	(3,585)	---	---	(1,144)	1,144	-100.0%	(3,585)
NET CASH FROM/(USED) FINANCING ACTIVITIES	117,000	336,417	---	188,000	338,858	(150,858)	-44.5%	336,417
NET INCREASE/ (DECREASE) IN CASH HELD	(136,037)	82,102	---	(3,187)	169,063	(172,250)	-101.9%	82,102
Cash/cash equivalents at the year begin:	554,632	149,439	---	418,595	149,439	269,156	180.1%	149,439
Cash/cash equivalents at the year end:	418,595	231,541	---	415,408	318,503	96,905	30.4%	231,541

Note: Borrowing long term/refinancing: Expected shareholding taken up by the City towards the expansion of the Convention Centre.

PART 5 - SUPPORTING DOCUMENTATION: ENTITY

Table SF1 Entity Material variance explanation

Description	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands			
Revenue Items			
Interest earned - external investments	4,073	The variance is due to the favourable cash balances as a result of the timing of the payment of capital projects as well as the investment of surplus funds.	
Expenditure Items			
Other expenditure	(13,905)	The variance is as a result of the timing of the setting of the budget.	The seasonalisation will be amended in the January 2017 adjustments budget.
Capital Expenditure Items			
Building Enhancements	(4,168)	The variance is due to the timing of capital spend.	
IT & Telecommunications	(4,426)	The variance is due to the timing of capital spend.	
Catering Furniture & Equipment	(760)	The variance is due to the timing of capital spend.	
CTICC2	(41,813)	The variance is due to the timing of capital spend.	

Table SF3 Entity Aged debtors

Detail	Current Year 2016/17									
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Bad Debts
R thousands										
Debtors Age Analysis By Revenue Source										
Rates	---	---	---	---	---	---	---	---	---	---
Electricity	---	---	---	---	---	---	---	---	---	---
Water	---	---	---	---	---	---	---	---	---	---
Sewerage / Sanitation	---	---	---	---	---	---	---	---	---	---
Refuse Removal	---	---	---	---	---	---	---	---	---	---
Housing (Rental Revenue)	---	---	---	---	---	---	---	---	---	---
Other	996	1,243	10	73	(19)	(310)	---	---	1,992	(257)
Total By Income Source	996	1,243	10	73	(19)	(310)	---	---	1,992	(257)
Debtors Age Analysis By Customer Group										
Government	---	---	---	---	---	---	---	---	---	---
Business	---	---	---	---	---	---	---	---	---	---
Households	---	---	---	---	---	---	---	---	---	---
Other	996	1,243	10	73	(19)	(310)	---	---	1,992	---
Total By Customer Group	996	1,243	10	73	(19)	(310)	---	---	1,992	---

Table SF4 Entity Aged creditors

Detail	Current Year 2016/17								
	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	12,005	11,980	---	26	---	---	---	---	24,010
Auditor General	---	---	---	---	---	---	---	---	---
Other	---	---	---	---	---	---	---	---	---
Total By Customer Type	12,005	11,980	---	26	---	---	---	---	24,010

Table SF5 Entity investment portfolio monthly statement

Investments by maturity		Current Year 2016/17						
		Period of investment	Type of investment	Expiry date of investment	Accrued interest for the month	Yield %	Market value	
R thousands	Name of institution & investment ID	Months					Begin	End
CTICC								
Cash								
Nedbank - Current - 1232 043850		-	Current Account		-	-	106	(25)
Nedbank - Call Deposit - 03/7881544007/000105		-	Call Account		-	-	262	131
ABSA Bank - Current - 4072900553		-	Current Account		148	6.75	17	262
ABSA Bank - Exh Serv - Current - 4072900731		-	Current Account		510	-	1,839	17
ABSA Bank - Treasury Account - 40-7373-1246		-	Current Account		4	-	170	1,113
ABSA Bank - Convenco Account - 40-7373-3701		-	Treasury		-	-	66	242
ABSA Bank - Call Deposit - 4074708347		-	Treasury		-	-	2,181	66
Stanlib - Bank 000-402-184 (1199539) ref No 551436367		-	Call Account		-	6.75	41,242	2,181
Investec Bank - (462097) 1008545		-	Money Market		30	7.812	74,387	9,890
Nedgroup Money Market - (800167964) - 8319631		-	Money Market		148	7.782	2,735	74,417
First National Bank - RMB Investment - 00 506 190 167 40		-	Money Market		398	7.901	59,852	33,383
ABSA Bank - CTICC Money Market - 9316676360		One	RMB Investment		85	7.646	13,038	60,250
Nedbank - 03/7881544007/000103			Money Market Investment		502	-	76,382	13,122
							272,276	71,884
							5,317	265,958
ABSA Bank - CTICC East - Current - 4072900028		-	Current Account		15	-	83	64
ABSA Bank - CTICC East - Call Deposit 4083941322		-	Call Account		105	6.75	18,108	19
Nedgroup Corp Money Market - CTICC East - (800190652) 8330496		-	Money Market		1	7.839	162	10,113
Stanlib Money Market - CTICC East - 000-402-184 (552166459)		-	Money Market		-	7.812	8	163
							18,277	8
							7,994	10,302
Absa Bank - CTICC East - FD (Guarantee) - 43939765 FDE			CTICC East Guarantee	12 December 2016	815	8	137,333	138,148
Total investments					2,762		427,968	415,408

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Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration	2015/16	Current Year 2016/17						
	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	457	1,054	—	201	351	(151)	-42.9%	1,054
Sub Total - Board Members of Entities	457	1,054	—	201	351	(151)	-42.9%	1,054
% increase								130.4%
Senior Managers of Entities								
Basic Salaries	6,314	7,145	—	2,105	2,382	(277)	-11.6%	7,145
Sub Total - Senior Managers of Entities	6,314	7,145	—	2,105	2,382	(277)	-11.6%	7,145
% increase								13.2%
Other Staff of Entities								
Basic Salaries	41,187	66,124	—	16,251	21,214	(4,963)	-23.4%	66,124
Sub Total - Other Staff of Entities	41,187	66,124	—	16,251	21,214	(4,963)	-23.4%	66,124
% increase								60.5%
Total Municipal Entities remuneration	47,959	74,323	—	18,557	23,947	(5,391)	-22.5%	74,323
Unpaid salary, allowances & benefits in arrears	—	—	—	—	—	—	—	—

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2016/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	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	3 750	10 358	11 337	6 562	8 703	8 703	8 703	8 703	8 703	8 703	8 703	11 508	104 435	145 716	170 338
Rental of facilities and equipment	7 060	13 443	16 648	8 872	10 708	10 708	10 708	10 708	10 708	10 708	10 708	7 519	125 510	152 850	187 191
Other revenue	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gains on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue	10 810	23 801	27 985	15 434	19 411	19 411	19 411	19 411	19 411	19 411	19 411	19 027	232 935	308 546	357 528
Expenditure By Type															
Employee related costs	4 610	4 427	4 776	4 544	5 889	5 889	6 312	6 312	6 312	6 312	6 312	11 553	73 259	92 506	98 519
Remuneration of Board Members	—	—	201	—	—	264	—	—	264	—	—	326	1 054	1 387	1 477
Debt impairment	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Depreciation & asset impairment	2 352	2 364	2 364	2 375	2 446	2 446	2 446	2 446	2 446	2 446	2 446	2 767	23 366	53 566	57 446
Finance charges	—	3	—	0	512	512	510	507	504	502	499	2 578	6 131	5 736	5 297
Overseas paid	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bank purchases	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other materials	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Contracted services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and grants	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other expenditure	5 856	9 979	12 389	9 646	11 764	11 764	11 764	11 764	11 764	11 764	11 764	20 948	141 165	177 054	194 611
Loss on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total expenditure	12 828	16 773	19 729	15 564	20 624	20 885	21 032	21 028	21 290	21 024	21 021	38 173	250 974	330 248	357 350

Table continues on next page.

Annexure A: In-year report (October 2016)

Description	Current Year 2016/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2016/17 Adjusted Budget	Budget Year +1 2017/18 Adjusted Budget	Budget Year +2 2018/19 Adjusted Budget
R thousands															
Capital expenditure															
Capital assets	433	49 629	36 923	49 629	32 156	27 486	14 012	8 703	6 025	2 160	2 160	43 663	272 480	40 475	42 652
Total capital expenditure	433	49 629	36 923	49 629	32 156	27 486	14 012	8 703	6 025	2 160	2 160	43 663	272 980	40 475	42 652
Cash flow															
Repayables and other	12 561	7 476	18 735	12 561	18 118	18 118	18 118	18 118	18 118	18 118	18 118	39 257	217 414	296 669	346 003
Grants	2 762	2 842	2 766	2 762	1 233	1 231	1 022	940	881	825	783	(2 963)	15 084	10 321	10 529
Interest	(15 754)	(15 166)	(18 437)	(15 754)	(17 309)	(17 309)	(17 309)	(17 309)	(17 309)	(17 309)	(17 309)	(2 433)	(207 703)	(244 915)	(280 846)
Suppliers, employees and other	(0)	(3)	0	(0)	(515)	(512)	(510)	(507)	(504)	(502)	(499)	(2 578)	(6 131)	(5 736)	(5 297)
Finance charges	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dividends paid	(430)	(4 851)	3 064	(430)	1 527	1 528	1 321	1 242	1 186	1 133	1 083	12 282	18 665	56 339	70 489
NET CASH FROM/(USED) OPERATING ACTIVITIES	(430)	(4 851)	3 064	(430)	1 527	1 528	1 321	1 242	1 186	1 133	1 083	12 282	18 665	56 339	70 489
Decrease (increase) other non-current receivables	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on disposal of PPE	(433)	(49 629)	(36 923)	(49 629)	(32 156)	(27 486)	(14 012)	(8 703)	(6 025)	(2 160)	(2 160)	(43 663)	(272 980)	(40 475)	(42 652)
Capital assets	(433)	(49 629)	(36 923)	(49 629)	(32 156)	(27 486)	(14 012)	(8 703)	(6 025)	(2 160)	(2 160)	(43 663)	(272 980)	(40 475)	(42 652)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(433)	(49 629)	(36 923)	(49 629)	(32 156)	(27 486)	(14 012)	(8 703)	(6 025)	(2 160)	(2 160)	(43 663)	(272 980)	(40 475)	(42 652)
Borrowing long term/financing/short term	60 000	90 500	—	37 500	—	—	(300)	(303)	(305)	(308)	(311)	(1 467)	340 001	(3 980)	(4 418)
Repayment of borrowing	—	—	—	—	(295)	(297)	(300)	(303)	(305)	(308)	(311)	(1 467)	(3 585)	(3 980)	(4 418)
Increase in consumer deposits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
NET CASH FROM/(USED) FINANCING ACTIVITIES	60 000	90 500	—	37 500	(295)	(297)	(300)	(303)	(305)	(308)	(311)	(1 467)	336 417	(3 980)	(4 418)
NET INCREASE/(DECREASE) IN CASH HELD	59 137	36 020	(33 859)	(12 560)	(30 923)	(26 255)	(12 990)	(7 764)	(5 145)	(1 335)	(1 377)	(32 847)	82 102	11 883	23 418

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Table SF8a Entity capital expenditure on new assets by asset class

Description	2015/16	Current Year 2016/17						
	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	359,365	256,627	—	125,444	172,712	(47,269)	-27%	256,627
General vehicles	—	—	—	—	—	—	—	—
Specialised vehicles	—	—	—	—	—	—	—	—
Plant & equipment	—	—	—	—	—	—	—	—
Computers - hardware/equipment	7,690	2,808	—	97	936	(839)	-90%	2,808
Furniture and other office equipment	1,696	1,465	—	468	488	(20)	-4%	1,465
Abattoirs	—	—	—	—	—	—	—	—
Markets	—	—	—	—	—	—	—	—
Civic Land and Buildings	—	—	—	—	—	—	—	—
Other Buildings	349,482	251,671	—	124,879	171,060	(46,181)	-27%	251,671
Other Land	—	—	—	—	—	—	—	—
Surplus Assets - (Investment or Inventory)	—	—	—	—	—	—	—	—
Other	496	683	—	—	228	(228)	-100%	683
Total Capital Expenditure on new assets	359,365	256,627	—	125,444	172,712	(47,269)	-27%	256,627

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

Description	2015/16	Current Year 2016/17						
	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	20,938	16,353	—	1,500	5,451	(3,951)	-72.5%	16,353
General vehicles	—	—	—	—	—	—	—	—
Specialised vehicles	—	—	—	—	—	—	—	—
Plant & equipment	—	—	—	—	—	—	—	—
Computers - hardware/equipment	2,622	11,727	—	323	3,909	3,788	96.9%	11,727
Furniture and other office equipment	913	1,269	—	—	423	2,680	633.7%	1,269
Abattoirs	—	—	—	—	—	—	—	—
Markets	—	—	—	—	—	—	—	—
Civic Land and Buildings	—	—	—	—	—	—	—	—
Other Buildings	16,939	3,000	—	1,177	1,000	177	17.7%	3,000
Other Land	—	—	—	—	—	—	—	—
Surplus Assets - (Investment or Inventory)	—	—	—	—	—	—	—	—
Other	465	358	—	—	119	(119)	-100.0%	358
Total Capital Expenditure on renewal of existing assets	20,938	16,353	—	1,500	5,451	(3,951)	-72.5%	16,353

Table SF8c Entity expenditure on repairs and maintenance by asset class

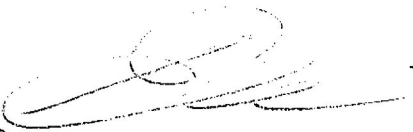
Description	2015/16	Current Year 2016/17						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Other assets	8,235	9,137	—	2,917	3,046	(129)	-4.2%	9,137
General vehicles	—	—	—	—	—	—	—	—
Specialised vehicles	—	—	—	—	—	—	—	—
Plant & equipment	—	—	—	—	—	—	—	—
Computers - hardware/equipment	—	—	—	—	—	—	—	—
Furniture and other office equipment	—	—	—	—	—	—	—	—
Abattoirs	—	—	—	—	—	—	—	—
Markets	—	—	—	—	—	—	—	—
Civic Land and Buildings	—	—	—	—	—	—	—	—
Other Buildings	8,235	9,137	—	2,917	3,046	(129)	-4.2%	9,137
Other Land	—	—	—	—	—	—	—	—
Surplus Assets - (Investment or Inventory)	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	8,235	9,137	—	2,917	3,046	(129)	-4.2%	9,137

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, **Achmat Ebrahim**, the municipal manager of City of Cape Town, hereby certify that the monthly budget statement for the month of **October 2016** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name Achmat Ebrahim

Municipal Manager of City of Cape Town (CPT)

Signature 

Date 14-11-2016

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

Print name J. ELLINGSON

Signature Ellington Date 10/11/2016

Print name FAIRGOLD PARKER

Signature MP Date 9/11/2012

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 1998-1999: *Adaptation to Change*, 2nd Edition, Lexington, MA: Duxbury, a division of John Wiley & Sons
 2000-2001: *Adaptation to Change*, 3rd Edition, Lexington, MA: Duxbury, a division of John Wiley & Sons