



DATE:

REPORT TO: EXECUTIVE MAYOR  
FINANCE

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**1. ITEM NUMBER**

**2. SUBJECT**

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

**ONDERWERP**

**FINANSIËLE MONITERINGSVERSLAG: APRIL 2020**

**ISIHLOKO**

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

**3. DELEGATED AUTHORITY**

In terms of delegation

This report is FOR NOTING BY

☒ **Committee name** : Finance

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

☐ Council

☒ **The Executive Mayor**

**4. DISCUSSION**

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

**The budget statement report and supporting tables of the City and its municipal entities represent the financial position of the abovementioned indicators as at 30 April 2020.**

4.1. Financial Implications ☒ None ☐ Opex ☐ Capex

☐ Capex: New Projects

☐ Capex: Existing projects requiring additional funding

☐ Capex: Existing projects with no additional funding requirements

4.2. Legal Compliance ☒

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

4.3. Staff Implications ☐ Yes ☒ No

4.4. Risk Implications ☐ Yes ☒ No

## 5. RECOMMENDATIONS

- a) It is recommended that the Financial Monitoring Report for the period ending 30 April 2020 be noted and referred to MayCo Members and EMT for remedial action, where required.
- b) It be noted that any saving on the various expenditure items will be set aside to address a shortfall on post-retirement medical aid provision, leave provision or other staff benefits, which are dependent on actuarial valuations and need to be topped up as such at year end.

## AANBEVELING

- a) Daar van die Finansiële Moniteringsverslag vir die tydperk wat op 30 April 2020 ten einde geloop het, kennis geneem word en verwys word na die burgemeesterskomiteede en die EMT vir remediërende optrede waar nodig.
- b) Daar kennis geneem word dat enige besparing op die verskeie bestedingsitems opsygesit sal word om voorsiening te maak vir 'n tekort in die voorsiening vir mediese hulp na aftrede, verlof of ander personeelvoordele, wat van aktuariële waardasies afhang en as sodanig teen die einde van die jaar aangevul moet word.

## ISINDULULO

- a) Kundululwe ukuba makuqwalaselwe iNgxelo engokuBek' iLiso kwezeMali yesithuba esiphele ngomhla wama- 30 ekaTshazlimpuzi 2020 ize idluliselwe kuMalungu e-Mayco nakwi-EMT ukwenzela inyathelo lolungiso, apho kuyimfuneko.
- b) Kufuneka kuqatshelwe ukuba naluphi na ulondolozo lwemali kwimibandela yenkcitho eyahlukeneyo, luyakuthi lubekelwe bucala ukuze luphendule intsilelo ngokujoliswe kobonelelo loncedo lwezamayeza kwabo sele bedla umlhalaphantsi, ubonelelo ngekhfu okanye nezinye izibonelelo zoncedo kubasebenzi, apho kuxhomekeke kwezoqingqo-maxabiso ngokusemngciphekweni nemfuneko yokuba zongezwe njengoko zinjalo, ekupheleni konyaka.

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## ANNEXURES

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|------------|-----------------------------------------------------------------------------------|
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## FOR FURTHER DETAILS CONTACT

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

## CHIEF FINANCIAL OFFICER

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

**LEGAL COMPLIANCE**

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

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

**EXECUTIVE MAYOR**

☐ SUPPORTED ☐ NOT SUPPORTED

|           |                |          |       |
|-----------|----------------|----------|-------|
| NAME      | ALD. DAN PLATO | COMMENT: | _____ |
| DATE      | _____          |          | _____ |
| SIGNATURE | _____          |          | _____ |



CITY OF CAPE TOWN  
ISIXEKO SASEKAPA  
STAD KAAPSTAD

**ANNEXURE A**

# **FINANCIAL MONITORING REPORT**

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**APRIL 2020 (2020 M10)**

|                                                                                                                            |           |
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**MUNICIPAL MANAGER QUALITY CERTIFICATION**

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

### **BACKGROUND**

Section 71 of the MFMA states:

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

Regulation 28 of the MBRR states:

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

### **FINANCIAL MONITORING REPORT FOR THE PERIOD ENDING 30 APRIL 2020 (COMPARATIVE STATEMENT REPORT)**

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

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

## **KEY DATA: CITY OF CAPE TOWN (PAGE 5 - 32)**

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

## **IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN (PAGE 33 – 39)**

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

- **Table C1 (Page 33)** provides a high level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 34)** is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 35)** shows budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 36)** is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 37)** reflects the capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from national and provincial departments.
- **Table C6 (Page 38)** reflects the performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 39)** indicates the cash flow position and cash/cash equivalents.

## **IN YEAR BUDGET STATEMENT SUPPORTING TABLES: CITY OF CAPE TOWN (PAGE 40 – 76)**

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

## **IN YEAR BUDGET STATEMENT TABLES: CONSOLIDATED TABLES (PAGE 78 – 84)**

This section provides the consolidated financial results of the City and its entities in the prescribed tables as per the MBRR.

## **IN YEAR BUDGET STATEMENT TABLES: ENTITY - CAPE TOWN INTERNATIONAL CONVENTION CENTRE (CTICC) (PAGE 85 – 95)**

The Cape Town International Convention Centre's financial particulars are provided in the prescribed MBRR tables.

## **IN YEAR BUDGET STATEMENT TABLES: ENTITY - CAPE TOWN STADIUM (CTS) (PAGE 96 – 104)**

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

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

| Operating Budget                             | Adjusted Budget 2019/20 | YearTD budget 2019/20 | YearTD actual 2019/20 | YTD variance     | Full Year Forecast |
|----------------------------------------------|-------------------------|-----------------------|-----------------------|------------------|--------------------|
| Total Revenue <sup>1</sup> (R'Thousands)     | 41,667,901              | 35,319,624            | 36,144,156            | 824,532          | 41,090,771         |
| Total Expenditure <sup>1</sup> (R'Thousands) | 41,933,801              | 31,798,042            | 30,996,207            | (801,835)        | 41,074,527         |
| <b>Surplus/(Deficit) contributions)</b>      | <b>(265,900)</b>        | <b>3,521,582</b>      | <b>5,147,950</b>      | <b>1,626,368</b> | <b>16,245</b>      |

**Capital Budget**

| Capital Budget                          | Adjusted Budget 2019/20 | YearTD budget 2019/20 | YearTD actual 2019/20 | YTD variance | Full Year Forecast |
|-----------------------------------------|-------------------------|-----------------------|-----------------------|--------------|--------------------|
| Total Capital Expenditure (R'Thousands) | 7,879,749               | 4,432,339             | 4,199,285             | (233,054)    | 6,198,963          |

**Financial position**

| Working Capital                                                                                                        | Audited Outcomes 2018/19 | Original Budget 2019/20 | Adjusted budget 2019/20 | YearTD actual |
|------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------|-------------------------|---------------|
| <b>Cost coverage ratio<sup>3</sup></b>                                                                                 |                          |                         |                         |               |
| Cash and investments at period end less restricted cash/Monthly operating Expenditure                                  | 3,85:1                   | -                       | -                       | 1,21:1        |
| <b>Liquidity</b>                                                                                                       |                          |                         |                         |               |
| Current Ratio (Current assets/current liabilities) <sup>4</sup>                                                        | 2.0                      | 1.4                     | 1.9                     | 3.1           |
| <b>Borrowing</b>                                                                                                       |                          |                         |                         |               |
| Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) <sup>5</sup>                | 1.3%                     | 2.8%                    | 2.7%                    | 3.1%          |
| Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) <sup>6</sup> | 7.3%                     | 17.8%                   | 20.7%                   | 22.9%         |
| <b>Financial Position (R'Thousands)<sup>7</sup></b>                                                                    |                          |                         |                         |               |
| Total Assets                                                                                                           | 70,953,565               | 76,535,561              | 75,575,382              | 75,457,569    |
| Total Liabilities                                                                                                      | 22,262,316               | 27,768,659              | 24,522,926              | 20,030,185    |
| <b>Cash Flow (R'Thousands)</b>                                                                                         |                          |                         |                         |               |
| Cash/cash equivalents at month/year end                                                                                | 8,419,275                | 4,985,877               | 7,862,063               | 11,235,865    |

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

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

The ratio outcome for the period under review is 1.21 which falls within the norm of 1-3 months (MFMA Circular 71). This outcome shows a drop from the previous period's outcome of 1.6. This change is attributable to a lower year-to-date Cash and Cash equivalents balance as at the end of April 2020 when compared to the previous month.

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

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

The year-to-date ratio shows that the City has sufficient cash to meet its short-term financial obligations and is above the norm of 1.5 to 2.1 (MFMA Circular 71). The ratio outcome of 3.1 is as a result of the year-to-date current liabilities being lower than the budgeted amount.

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

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

The year-to date ratio of 3.1% is below the National Treasury norm of 6% to 8% (MFMA Circular 71). This ratio is budgeted to be below the National Treasury norm. It is expected that the ratio outcome will be in line with the budgeted ratio as expenditure accelerates over the remainder of the financial year.

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

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

The year to date outcome of 22.9% is slightly more than the budgeted ratio of 20.7%. This is mainly due to slower spending on capital expenditure funded from Internally Generated Funds.

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

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

- **Cash Flow**

Cash and cash equivalents amount to R11 236 million as at 30 April 2020. This position is mainly due to the levels of cash that were realised in the previous financial year. It includes the reserves and commitments required to be backed by cash. The funds are invested in compliance with the MFMA and the City's Cash Management and Investment policy.

## Debtors

| Debtors <sup>1</sup> | Current - 0 to 30 days | 31-60 Days | 61 days and over | TOTAL     |
|----------------------|------------------------|------------|------------------|-----------|
| R Thousands          |                        |            |                  |           |
| Water                | 423,786                | 146,754    | 1,911,414        | 2,481,954 |
| Electricity          | 904,216                | 133,573    | 435,352          | 1,473,142 |
| Rates                | 797,682                | 257,373    | 1,225,029        | 2,280,084 |
| Sewerage             | 220,475                | 69,460     | 702,499          | 992,435   |
| Refuse               | 124,060                | 46,179     | 575,232          | 745,471   |

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

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

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

| Debtors Collection Rate % <sup>8</sup> | Previous year<br>2018/19 | Current year<br>2019/20<br>(Interim ratios) | 12 Months<br>moving average<br>YTD collection<br>ratio<br>(Interim ratios) |
|----------------------------------------|--------------------------|---------------------------------------------|----------------------------------------------------------------------------|
| Electricity                            | 98.57%                   | 97.33%                                      | 98.66%                                                                     |
| Water                                  | 92.89%                   | 91.19%                                      | 102.97%                                                                    |
| Sewerage                               | 98.98%                   | 93.62%                                      | 100.97%                                                                    |
| Refuse                                 | 91.81%                   | 87.44%                                      | 89.72%                                                                     |
| Rates                                  | 96.52%                   | 94.89%                                      | 95.92%                                                                     |
| Other                                  | 95.06%                   | 98.27%                                      | 98.63%                                                                     |

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

The 12 Months Moving Average Payment Ratio for the period ended 30 April 2020 is 95.36% as reflected in the table below.

| Monthly Collection Rate |              |
|-------------------------|--------------|
| Period                  | Current year |
| 12 Months               | 95.36%       |
| 6 Months                | 93.51%       |
| 3 Months                | 92.20%       |
| Monthly                 | 77.51%       |

## Human Resources

| Human Resources                                                    | Audited Outcomes<br>2018/19 | Original Budget<br>2019/20 | Adjusted Budget<br>2019/20 | YearTD actual<br>2019/20 |
|--------------------------------------------------------------------|-----------------------------|----------------------------|----------------------------|--------------------------|
| Employee and Councillor remuneration<br>(R'Thousands)              | 12,526,851                  | 14,027,918                 | 14,208,106                 | 10,837,000               |
| Employee Costs (Employee costs/Total<br>Revenue - capital revenue) | 30.8%                       | 33.8%                      | 33.7%                      | 29.6%                    |
| Total Cost of Overtime (R'Thousands)                               | 666,269                     | 606,267                    | 705,821                    | 550,513                  |

Employee related costs are influenced by ongoing terminations, the turnaround time of filling vacancies and the internal filling of vacancies.

Overtime has a structured and non-structured component. Line departments are phasing out reliance on non-structured overtime by ensuring that continuous shift rosters and stand-by allowances are put in place where 24-hour continuous services are required. Absenteeism and sick leave are also managed to curb this expenditure.

Details on senior managers remuneration and the remuneration of other municipal staff can be found in *Table SC8 Monthly Budget Statement - councillor and staff benefits* on page 66.

## Staff Complement

| Municipal Employees (numbers) | As at 30 June 2019 | Adjusted Budget<br>2019/20 | April 2020    |
|-------------------------------|--------------------|----------------------------|---------------|
| Filled posts - Permanent      | 26,646             | 26,478                     | 27,752        |
| Filled posts - Temporary      | 697                | 645                        | 1,271         |
| Vacant posts - Permanent      | 3,625              | 3,613                      | 4,258         |
|                               | <b>30,968</b>      | <b>30,736</b>              | <b>33,281</b> |

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

The City had 4258 vacancies as at 30 April 2020; 3039 positions were filled (1752 internal and 1287 external) with 1674 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.

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

| DIRECTORATE                                 | VACANT POSTS (Permanent positions) |                       | % of Posts Filled | Vacancy Rate  |
|---------------------------------------------|------------------------------------|-----------------------|-------------------|---------------|
|                                             | Number of Posts                    | Value                 |                   |               |
| City Manager (Office of CM)                 | 34                                 | R27,800,408           | 88.89%            | 11.11%        |
| Community Services and Health               | 410                                | R150,844,032          | 94.61%            | 5.39%         |
| Corporate Services                          | 208                                | R118,120,832          | 89.77%            | 10.23%        |
| Economic Opportunities and Asset Management | 182                                | R74,482,248           | 84.67%            | 15.33%        |
| Energy & Climate Change                     | 400                                | R157,094,831          | 88.37%            | 11.63%        |
| Finance                                     | 186                                | R78,621,856           | 91.50%            | 8.50%         |
| Human Settlements                           | 134                                | R62,562,670           | 85.75%            | 14.25%        |
| Safety and Security                         | 957                                | R288,308,910          | 84.51%            | 15.49%        |
| Spatial Planning and Environment            | 139                                | R77,362,699           | 87.02%            | 12.98%        |
| Transport                                   | 355                                | R134,725,363          | 83.60%            | 16.40%        |
| Urban Management                            | 62                                 | R31,111,865           | 89.36%            | 10.64%        |
| Water and Waste                             | 1191                               | R419,623,507          | 87.03%            | 12.97%        |
| <b>TOTAL</b>                                | <b>4,258</b>                       | <b>R1,620,659,222</b> | <b>88.19%</b>     | <b>11.81%</b> |

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

| DIRECTORATE                               | Less Than 6 Months | 6 to 12 Months | 1 to 2 Years | More Than 2 Years | Grand Total |
|-------------------------------------------|--------------------|----------------|--------------|-------------------|-------------|
| City Manager (Office of CM)               | 14                 | 9              | 9            | 2                 | 34          |
| Community Services and Health             | 276                | 124            | 10           | 0                 | 410         |
| Corporate Services                        | 98                 | 74             | 28           | 8                 | 208         |
| Economic Opportunities & Asset Management | 86                 | 50             | 35           | 11                | 182         |
| Energy and Climate Change                 | 244                | 103            | 34           | 19                | 400         |
| Finance                                   | 100                | 59             | 16           | 11                | 186         |
| Human Settlements                         | 58                 | 21             | 18           | 37                | 134         |
| Safety and Security                       | 634                | 235            | 78           | 10                | 957         |
| Spatial Planning and Environment          | 89                 | 23             | 18           | 9                 | 139         |
| Transport                                 | 141                | 93             | 79           | 42                | 355         |
| Urban Management                          | 37                 | 17             | 3            | 5                 | 62          |
| Water and Waste                           | 548                | 316            | 241          | 86                | 1,191       |
| <b>Grand Total</b>                        | <b>2,325</b>       | <b>1,124</b>   | <b>569</b>   | <b>240</b>        | <b>4258</b> |

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

| Description                                    | Original Budget 2019/20 | Adjusted Budget | YearTD actual 2019/20 | YearTD budget 2019/20 | YTD variance |
|------------------------------------------------|-------------------------|-----------------|-----------------------|-----------------------|--------------|
| <b>R'Thousands</b>                             |                         |                 |                       |                       |              |
| Total Revenue (excluding capital transfers and | 40,921,950              | 41,667,901      | 36,144,156            | 35,319,624            | 824,532      |
| Total Expenditure                              | 41,779,617              | 41,933,801      | 30,996,207            | 31,798,042            | (801,835)    |
| Surplus/(Deficit)                              | (857,667)               | (265,900)       | 5,147,950             | 3,521,582             | 1,626,368    |

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

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

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

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

| Description                                                          | Budget Year 2019/20 |                   |                   |                   |                |                |                    |
|----------------------------------------------------------------------|---------------------|-------------------|-------------------|-------------------|----------------|----------------|--------------------|
|                                                                      | Original Budget     | Adjusted Budget   | YearTD actual     | YearTD budget     | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                   |                     |                   |                   |                   |                |                |                    |
| <b>Revenue By Source</b>                                             |                     |                   |                   |                   |                |                |                    |
| Property rates                                                       | 9,916,685           | 9,950,180         | 8,356,520         | 8,308,479         | 48,041         | 0.6%           | 9,897,154          |
| Service charges - electricity revenue                                | 13,623,146          | 14,368,248        | 12,000,678        | 11,903,620        | 97,058         | 0.82%          | 14,044,248         |
| Service charges - water revenue                                      | 3,212,017           | 2,969,773         | 2,589,055         | 2,503,035         | 86,020         | 3.4%           | 2,954,902          |
| Service charges - sanitation revenue                                 | 1,568,599           | 1,482,072         | 1,324,469         | 1,241,840         | 82,630         | 6.7%           | 1,482,072          |
| Service charges - refuse revenue                                     | 1,286,433           | 1,236,834         | 1,063,369         | 1,024,522         | 38,847         | 3.8%           | 1,224,387          |
| Rental of facilities and equipment                                   | 311,781             | 319,959           | 244,528           | 250,638           | (6,109)        | -2.4%          | 351,421            |
| Interest earned - external investments                               | 912,495             | 912,473           | 1,086,286         | 839,655           | 246,632        | 29.4%          | 912,667            |
| Interest earned - outstanding debtors                                | 380,814             | 394,487           | 337,602           | 328,509           | 9,093          | 2.8%           | 369,420            |
| Dividends received                                                   | -                   | -                 | -                 | -                 | -              | -              | -                  |
| Fines, penalties and forfeits                                        | 1,185,453           | 1,142,748         | 1,338,689         | 1,022,248         | 316,440        | 31.0%          | 1,148,704          |
| Licences and permits                                                 | 82,218              | 79,696            | 43,810            | 52,407            | (8,597)        | -16.4%         | 70,507             |
| Agency services                                                      | 217,672             | 219,336           | 184,214           | 178,496           | 5,718          | 3.2%           | 218,746            |
| Transfers and subsidies                                              | 7,376,568           | 7,722,432         | 6,871,232         | 6,997,222         | (125,990)      | -1.8%          | 5,011,028          |
| Other revenue                                                        | 804,335             | 822,156           | 661,307           | 632,201           | 29,106         | 4.6%           | 3,357,360          |
| Gains on disposal of PPE                                             | 43,732              | 47,505            | 42,396            | 36,752            | 5,644          | 15.4%          | 48,156             |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>40,921,950</b>   | <b>41,667,901</b> | <b>36,144,156</b> | <b>35,319,624</b> | <b>824,532</b> | <b>2.3%</b>    | <b>41,090,771</b>  |

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

- Service charges - electricity revenue (R97.1 million over)**

The over-recovery is largely due to customers in the commercial large power category who are still paying the old inflated tariff and have not migrated to the new Time-of-Use tariff, which is the cheaper option. In addition, billing was based on estimates and not on actual credit sales readings. Billing reversals will be processed where non-essential services were closed during the COVID-19 lockdown.

- **Service charges - water revenue (R86.0 million over) and sanitation revenue (R82.6 million over)**

The 2019/20 anticipated revenue provisions have been reduced during the January 2020 adjustments budget to be in line with the reduced consumption trends, where at the time, the consumers' response to the warmer summer months still had to be established. The City will closely monitor the trends for future refinement. The billing for April 2020 took place during the COVID-19 lockdown period and was based on estimated readings.

- **Interest earned - external investments (R246.6 million over)**

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

- **Fines, penalties and forfeits (R316.4 million over)**

The variance reflects against Traffic Fines - Accruals and is due to more than planned fines issued for traffic- and various by-law offences to date. The financial impact of the COVID-19 lockdown will be reflected in future periods.

- **Transfers and subsidies (R126.0 million under)**

The under-recovery reflects in the following directorates:

- Community Services and Health, due to payments outstanding from the Western Cape Government (WCG) for health claims submitted.
- Human Settlements (under), due to:
  - Title Deeds Rectification project, which is running behind schedule as a result of the lengthy processes involved in investigating and rectifying the backlog of title deeds;
  - Outstanding invoices from the WCG for work completed on various housing projects; and
  - Impact of the COVID-19 lockdown on project implementation
- Safety and Security, due to unrecognised revenue in respect of the LEAP- and School Resource Officers Provincial projects.

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

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

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

| Description<br>R thousands      | Budget Year 2019/20 |                   |                   |                   |                  |                |                    |
|---------------------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
|                                 | Original Budget     | Adjusted Budget   | YearTD actual     | YearTD budget     | YTD variance     | YTD variance % | Full Year Forecast |
| <b>Expenditure By Type</b>      |                     |                   |                   |                   |                  |                |                    |
| Employee related costs          | 13,817,805          | 14,028,288        | 10,702,054        | 11,068,919        | (366,865)        | -3.3%          | 13,619,304         |
| Remuneration of councillors     | 179,818             | 179,818           | 134,946           | 133,660           | 1,286            | 1.0%           | 179,818            |
| Debt impairment                 | 2,341,628           | 2,213,244         | 1,839,074         | 1,730,993         | 108,081          | 6.2%           | 2,364,244          |
| Depreciation & asset impairment | 3,015,086           | 3,040,783         | 2,441,770         | 2,471,772         | (30,002)         | -1.2%          | 3,001,149          |
| Finance charges                 | 790,756             | 760,816           | 637,213           | 636,559           | 654              | 0.1%           | 761,641            |
| Bulk purchases                  | 10,092,601          | 10,069,094        | 7,480,941         | 7,459,644         | 21,297           | 0.3%           | 9,740,503          |
| Other materials                 | 1,611,763           | 1,471,822         | 1,073,375         | 1,118,736         | (45,361)         | -4.1%          | 1,479,234          |
| Contracted services             | 7,156,498           | 7,327,754         | 4,780,745         | 5,137,637         | (356,892)        | -6.9%          | 7,070,230          |
| Transfers and subsidies         | 446,206             | 579,575           | 313,156           | 376,811           | (63,655)         | -16.9%         | 567,557            |
| Other expenditure               | 2,326,698           | 2,260,882         | 1,581,903         | 1,661,985         | (80,082)         | -4.8%          | 2,283,258          |
| Loss on disposal of PPE         | 756                 | 1,725             | 11,030            | 1,326             | 9,704            | 731.7%         | 7,588              |
| <b>Total Expenditure</b>        | <b>41,779,617</b>   | <b>41,933,801</b> | <b>30,996,207</b> | <b>31,798,042</b> | <b>(801,835)</b> | <b>-2.5%</b>   | <b>41,074,527</b>  |

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

- **Employee Related Costs (R366.9 million under)**

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

- **Debt impairment (R108.1 million over)**

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

- **Contracted Services (R356.9 million under)**

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

- Advisory Services: Research and Advisory, due to lower than planned requirements for services within the Water & Waste directorate.
- Building Contractors.
  - Facilities Management department, due to project implementation being behind schedule as a result of delays in the award of tenders as well as vendor capacity constraints; and
  - Human Settlements directorate, where capacity constraints within the Upgrades and Maintenance Implementation team have impacted negatively on the ability to perform planned maintenance tasks.
- G&D Contracted Services Buildings, due to the late submission of invoices from the WCG for the following projects: Delft The Hague, Valhalla Park and Belhar Pentech.
- Repairs and Maintenance - Contracted Services, due to:
  - Road maintenance programmes, which were delayed as a result of a term tender that expired at the end of March 2020;

- Capacity constraints within the Upgrades and Maintenance Implementation team in the Human Settlements directorate, which negatively impacted the ability to perform planned maintenance tasks;
  - Less than planned fleet maintenance requirements as a result of the replacement of older vehicles; and
  - Less than planned demand for electrical maintenance at facilities and networks.
- Transportation Services People, due to the N2 Express contract, which has not yet been renewed.
- Administrative and Support Staff, due to lower than planned dependency and demand for labour broker staff.
- Sewerage Services, where invoices for services within informal settlements are still outstanding.
- **Transfers and Subsidies (R63.7 million under)**

The variance reflects mainly within the following directorates:

  - Human Settlements, due to delays in the submission of invoices by contractors as the Housing Subsidy System payment notification for the payment of beneficiary subsidies from the WCG is still outstanding; and
  - Community Services and Health, where grants-in-aid payments have not been made due to documentation, which have not yet been received from applicants.
- **Other Expenditure (R80.1 million under)**

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

  - Electricity, due to lower than planned consumption of electricity at City facilities.
  - Insurance premiums and claims, where the actual premiums and claims paid were less than planned to date.
  - Advertising, due to lower demand for recruitment- and corporate advertising to date.
  - Software Licences, mainly as a result of some technical software licenses that is only renewable between March and May 2020.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 51.

**Expenditure per vote (directorate)**

| Vote Description<br>R thousands                   | Budget Year 2019/20 |                   |                   |                   |                  |                |                    |
|---------------------------------------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
|                                                   | Original Budget     | Adjusted Budget   | YearTD actual     | YearTD budget     | YTD variance     | YTD variance % | Full Year Forecast |
| <b>Expenditure by Vote</b>                        |                     |                   |                   |                   |                  |                |                    |
| Vote 1 - Community Services & Health              | 3,925,379           | 3,844,311         | 2,920,331         | 2,938,306         | (17,975)         | -0.6%          | 3,828,680          |
| Vote 2 - Corporate Services                       | 1,808,667           | 1,872,734         | 1,506,398         | 1,475,890         | 30,508           | 2.1%           | 1,869,833          |
| Vote 3 - Economic Opportunities & Asset Managemnt | 1,368,210           | 1,425,879         | 1,090,069         | 1,083,911         | 6,158            | 0.6%           | 1,380,681          |
| Vote 4 - Energy & Climate Change                  | 12,060,720          | 12,097,935        | 8,964,642         | 9,156,192         | (191,550)        | -2.1%          | 11,659,511         |
| Vote 5 - Finance                                  | 3,004,417           | 3,321,105         | 2,339,873         | 2,418,588         | (78,715)         | -3.3%          | 3,263,580          |
| Vote 6 - Human Settlements                        | 1,468,810           | 1,600,804         | 998,968           | 1,195,009         | (196,041)        | -16.4%         | 1,519,901          |
| Vote 7 - Office of the City Manager               | 237,561             | 239,104           | 171,925           | 194,089           | (22,163)         | -11.4%         | 239,104            |
| Vote 8 - Safety & Security                        | 3,598,555           | 3,596,416         | 2,857,109         | 2,854,871         | 2,238            | 0.1%           | 3,596,416          |
| Vote 9 - Spatial Planning & Environment           | 711,474             | 697,345           | 532,596           | 548,661           | (16,065)         | -2.9%          | 697,345            |
| Vote 10 - Transport                               | 3,679,302           | 3,664,518         | 2,611,723         | 2,753,474         | (141,751)        | -5.1%          | 3,468,478          |
| Vote 11 - Urban Management                        | 1,142,379           | 1,097,253         | 731,822           | 730,415           | 1,406            | 0.2%           | 1,097,253          |
| Vote 12 - Water & Waste                           | 8,774,142           | 8,476,397         | 6,270,752         | 6,448,637         | (177,885)        | -2.8%          | 8,453,744          |
| <b>Total Expenditure by Vote</b>                  | <b>41,779,617</b>   | <b>41,933,801</b> | <b>30,996,207</b> | <b>31,798,042</b> | <b>(801,835)</b> | <b>-2.5%</b>   | <b>41,074,527</b>  |

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

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

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

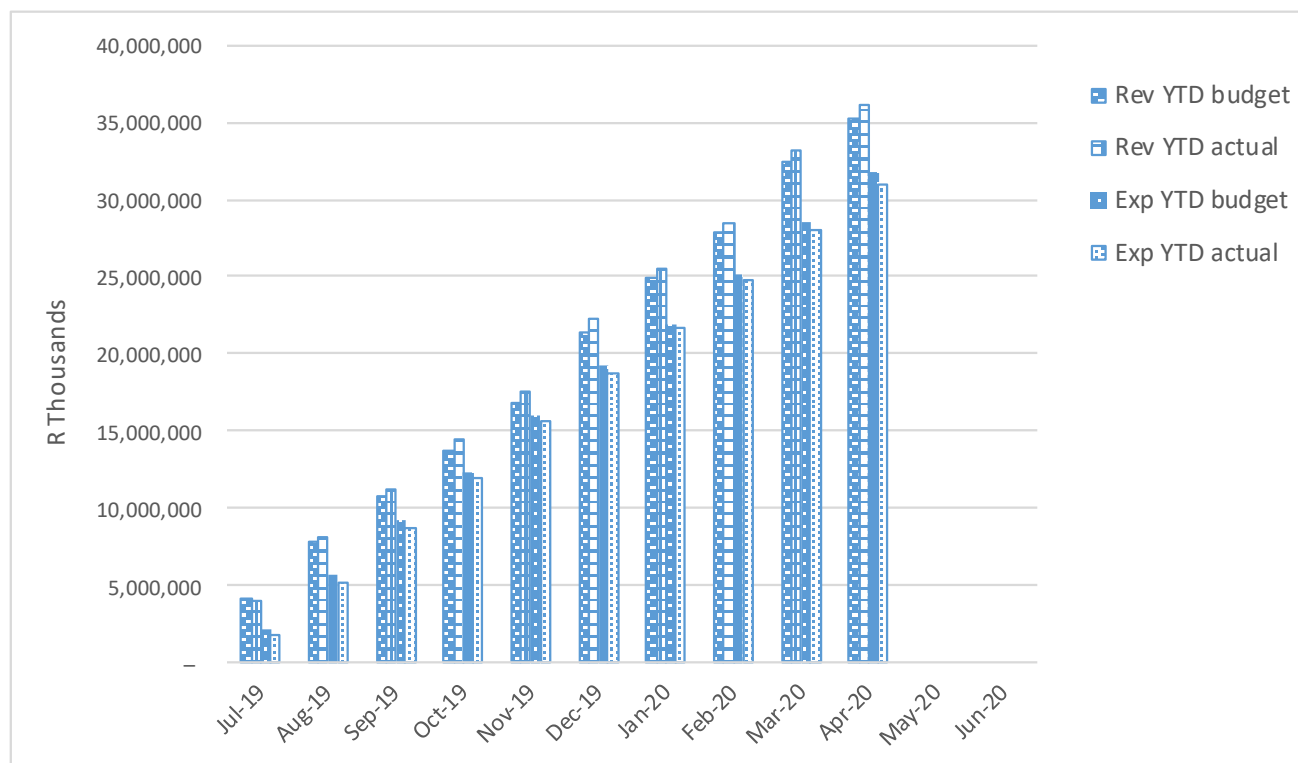
- **Corporate Services (R30.5 million over)**
  - Employee related costs, mainly as the result of earlier than planned appointments.
  - Contracted Services - Advisory Services: Legal cost & Litigation, due to several unplanned high priority legal cases instituted during this financial year.
  - Other expenditure:
    - Training Other, due to training programmes scheduled earlier than planned and the appointment of more than planned co-op students;
    - Corporate Training Programmes, due to an accelerated programme schedule and higher volumes of invoices processed than originally anticipated; and
    - G&D Specialised IT Services, due to the erroneous processing of expenditure against this element.
- **Economic Opportunities & Asset Management (R6.2 million over)**
  - Debt impairment, due to an unprocessed journal entry on Bad Debts Written-Off Transferred to Provision.
  - Other materials, mainly on Materials Consumable and R&M - Material General & Consumables, due to more materials being used than initially planned for in the Fleet Management- and Facilities Management department.
  - Contracted services, mainly on:
    - Advisory Services: Human Resources, due to the appointment of an external consultant for the Phase 2A & 2B BBBEE Transformation Programme, which was not planned for;

- Professional Services - Architectural, due to additional architectural services required at the City Hall and other strategic assets;
  - Professional Services: Legal Advice & Litigation, due to major upgrades at Strategic Assets facilities that necessitated the services of external consultants to perform due-diligence;
  - Contractors: R&M - Equipment, due to a higher than planned demand for maintenance on equipment within the Fleet Management- and Facilities Management department;
  - Outsourced services: Cleaning costs, due to misalignment of actual expenditure with the period budget; and
  - Outsourced services: Security services - Municipal facilities, due to more facilities requiring security as well as a higher level of security services required to date.
  - Other Expenditure - Operating Leases, where the period budget provision is not aligned to actual expenditure trends.
- **Safety & Security (R2.2 million over)**  
Employee related costs, mainly due to more staff members working overtime and being on standby during the COVID-19 lockdown period.
- **Urban Management (R1.4 million over)**
    - Contracted Services, mainly on:
      - Advisory Services - Project Management, where MURP projects are progressing faster than anticipated;
      - Event Promoters, due to Ward Allocation projects progressing faster than anticipated; and
      - Security Services Municipal Facilities, due to the misalignment of period budget provisions with the actual requirement for security services to date.

Details on variances for expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* on page 45.

## Monthly Operating Revenue and Expenditure Performance

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



## CAPITAL EXPENDITURE AND FUNDING

### Summary Statement of Capital Budget Performance

| Vote Description                      | Budget Year 2019/20 |                  |                  |                  |                  |                |                    |
|---------------------------------------|---------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
|                                       | Original Budget     | Adjusted Budget  | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                    |                     |                  |                  |                  |                  |                |                    |
| <b>Total Capital Expenditure</b>      | 8,388,432           | 7,879,749        | 4,199,285        | 4,432,339        | (233,054)        | -5.3%          | 6,198,963          |
| <b>Funded by:</b>                     |                     |                  |                  |                  |                  |                |                    |
| National Government                   | 2,189,348           | 2,518,433        | 1,359,245        | 1,380,274        | (21,029)         | -1.5%          | 1,832,311          |
| Provincial Government                 | 22,038              | 37,788           | 14,657           | 12,246           | 2,412            | 19.7%          | 37,386             |
| Other transfers and grants            | 53,700              | 60,887           | 34,059           | 40,347           | (6,287)          | -15.6%         | 42,142             |
| <b>Transfers recognised - capital</b> | <b>2,265,085</b>    | <b>2,617,108</b> | <b>1,407,962</b> | <b>1,432,866</b> | <b>(24,905)</b>  | <b>-1.7%</b>   | <b>1,911,840</b>   |
| <b>Borrowing *</b>                    | 1,091,580           | 1,091,580        | 640,528          | 573,637          | 66,891           | 11.7%          | 909,503            |
| <b>Internally generated funds</b>     | 5,031,767           | 4,171,062        | 2,150,795        | 2,425,835        | (275,041)        | -11.3%         | 3,377,621          |
| <b>Total Capital Funding</b>          | <b>8,388,432</b>    | <b>7,879,749</b> | <b>4,199,285</b> | <b>4,432,339</b> | <b>(233,054)</b> | <b>-5.3%</b>   | <b>6,198,963</b>   |

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

The year-to-date spend of R4 199 million represents 53.04% (R2 791 million) on internally-funded projects and 53.80% (R1 408 million) on externally-funded projects.

The full year forecast indicates that 78.7% of the capital budget is anticipated to be spent by the end of the financial year.

### Capital budget by municipal vote for 2019/20

| Vote Description                                  | 2018/19          | Budget Year 2019/20 |                  |                  |                  |                  |                |                    |
|---------------------------------------------------|------------------|---------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
|                                                   | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                |                  |                     |                  |                  |                  |                  |                |                    |
| <b>Multi-Year expenditure appropriation</b>       |                  |                     |                  |                  |                  |                  |                |                    |
| Vote 1 - Community Services & Health              | 294,231          | 354,281             | 374,140          | 136,876          | 218,535          | (81,659)         | -37.4%         | 333,295            |
| Vote 2 - Corporate Services                       | 252,050          | 149,863             | 187,210          | 72,217           | 118,412          | (46,195)         | -39.0%         | 164,292            |
| Vote 3 - Economic Opportunities & Asset Managemnt | 272,714          | 389,498             | 478,520          | 237,350          | 162,073          | 75,277           | 46.4%          | 398,515            |
| Vote 4 - Energy & Climate Change                  | 749,456          | 834,094             | 871,137          | 499,117          | 589,931          | (90,814)         | -15.4%         | 690,982            |
| Vote 5 - Finance                                  | 26,225           | 116,957             | 108,721          | 38,456           | 47,695           | (9,239)          | -19.4%         | 91,869             |
| Vote 6 - Human Settlements                        | 670,112          | 869,063             | 1,052,544        | 561,931          | 667,537          | (105,606)        | -15.8%         | 846,154            |
| Vote 7 - Office of the City Manager               | 2,500            | 973                 | 1,710            | 792              | 1,634            | (841)            | -51.5%         | 1,387              |
| Vote 8 - Safety & Security                        | 206,866          | 535,237             | 552,515          | 262,549          | 184,343          | 78,206           | 42.4%          | 434,683            |
| Vote 9 - Spatial Planning & Environment           | 57,070           | 92,847              | 86,810           | 34,795           | 65,488           | (30,693)         | -46.9%         | 57,997             |
| Vote 10 - Transport                               | 973,584          | 1,326,126           | 1,275,143        | 664,211          | 802,336          | (138,125)        | -17.2%         | 824,958            |
| Vote 11 - Urban Management                        | 22,429           | 122,981             | 106,991          | 21,093           | 68,684           | (47,591)         | -69.3%         | 70,601             |
| Vote 12 - Water & Waste                           | 1,789,054        | 3,596,511           | 2,784,309        | 1,669,897        | 1,505,670        | 164,226          | 10.9%          | 2,284,229          |
| <b>Total Capital Multi-year expenditure</b>       | <b>5,316,290</b> | <b>8,388,432</b>    | <b>7,879,749</b> | <b>4,199,285</b> | <b>4,432,339</b> | <b>(233,054)</b> | <b>-5.3%</b>   | <b>6,198,963</b>   |

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

- **Energy & Climate Change (R91 million under)**

The underspend is due to the COVID-19 lockdown, which has resulted in all projects being placed on hold.

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

- **Human Settlements (R106 million under)**

- The COVID-19 lockdown has resulted in negative variances on the following projects:
  - CRU Electrical Upgrade;
  - Install Rental Stock Sub-Meters FY20; and
  - Various other projects.
- Land Acquisitions FY20: As a result of protracted land acquisitions only R27.5 million worth of acquisitions are being finalised in this financial year.
- Informal Settlements Upgrade - Airport Precinct, Gugulethu: Project delayed, due to the outstanding technical grant funding approval as well as the memorandum of agreement (MOA).

80% spend is forecasted for the projects currently on the budget.

- **Transport directorate (R138 million under)**

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

- IRT Jan Smuts: Initial delays experienced as a result of issues with underground services. Delays in resolving the claim regarding a correction of error in measurement has resulted in further under expenditure and has now been referred for adjudication. The contractor started work on South Bound Carriageways in January 2020 and is still on programme, however, the COVID-19 lockdown will affect the contract;
- IRT Ph2A - Land & Property Acquisition: The property acquisition process in respect of Govan Mbeki Road is currently underway. MayCo approved the acquisition of six erven on 4 February 2020 with a further six erven anticipated to be approved in May 2020. Expropriation approval of partial pieces of land will be sought from MayCo during May and June 2020;
- IRT Phase 2A - East: The service provider's fee forecast was based on progression of detail design. However, due to a cost cutting exercise, significant changes to the IRT infrastructure provision have been identified, which implies a redesign of large parts of the project. The COVID-19 lockdown has impacted the progress of specialist on-site investigations as well as the rate of expenditure;
- Vehicles & Plant: Additional FY20: Orders placed; awaiting delivery. The COVID-19 lockdown regulations are affecting some deliveries; and
- PTI Refurbishment Programme: The variance is associated with community unrest, knock-on delays as a result of outstanding quotes and the COVID-19 lockdown, which will impact the delivery schedule and may result in possible underspend. All construction activities were halted during the COVID-19 lockdown. Slower progress and an increased duty of care is anticipated post-lockdown, due to the described environment in which contractors have to work.

65% spend is forecasted for the projects currently on the budget.

- **Water & Waste directorate (R164 million over):**

- **Water & Sanitation Services department (R272 million over)**

The following major projects are ahead of schedule, due to good service provider performance and project management prior the COVID-19 lockdown:

- Cape Flats Aquifer;
- Zandvliet WWTW; and
- Vehicles

The current year-to-date variance is overstated, due to an anomaly that occurred during the updating of the period budget for the January 2020 adjustments budget. In order to mitigate the value at risk of active contracts being placed on hold as a result of the COVID-19 lockdown, the budget will be reduced during the May 2020 adjustments budget. Alignment of provisions have been factored into the 2020/21 capital budget.

85% spend is forecasted for the projects currently on the budget.

▪ **Solid Waste Management department (R107 million under)**

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

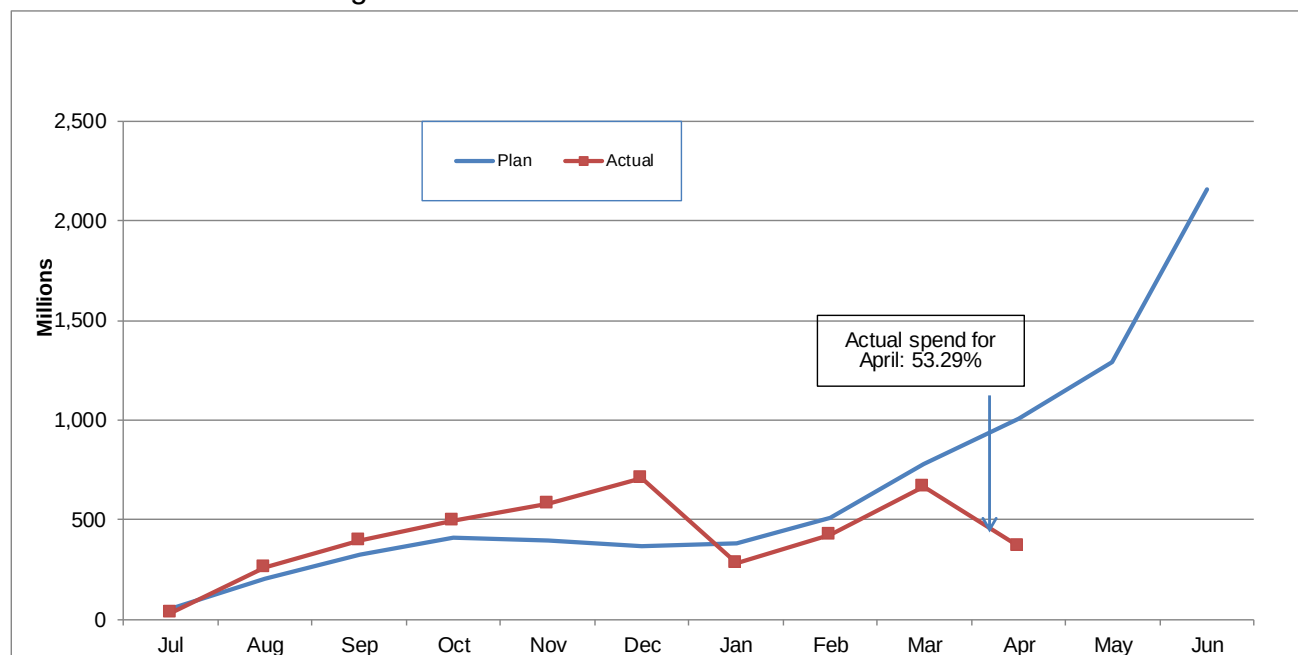
- Plant and Vehicles: Delivery plan negatively affected by the impact of the COVID-19 pandemic on foreign markets;
- New Prince George Drop-off: Commencement withheld by the delayed securing of bank guarantee by the contractor and the issuing of works construction permit by the Department of Labour; and
- The COVID-19 lockdown resulted in suspension of construction affecting the build programme including those running slightly behind schedule.

65% spend is forecasted for the projects currently on the budget.

Detailed explanations and remedial action on variances on the capital budget can be found in *Table SC1: Material variance explanations for capital expenditure by vote* on page 53.

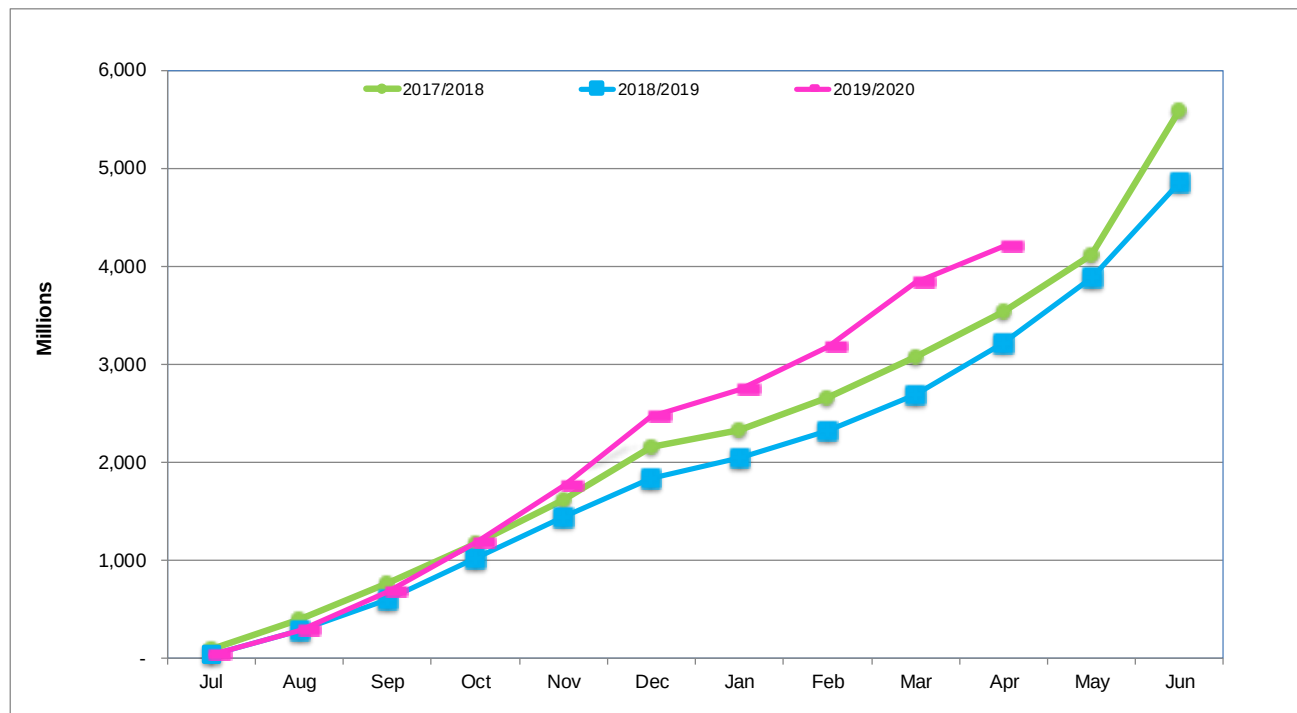
### Monthly capital expenditure

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



### Capital expenditure trend over the current- and past two years

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



### MBRR vs mSCOA reporting

The capital tables in the MBRR C-Schedules reflect expenditure as it is incurred on a WBS element (project), which is line with the City's Asset Life Cycle process. The mSCOA data strings are, however, based on assets at the time of capitalisation, which only takes place as and when the asset has been completed.

This has resulted in inconsistent reporting between the MBRR Schedules and the mSCOA data strings. The City will implement a changed reporting regime, which will prevent this anomaly from 1 July 2020. This date was agreed to in order to prevent inconsistent in-year reporting.

**Status of certain major capital programmes/projects in the City**

| <b>Programme or Major Project</b> | <b>Current Budget</b> | <b>YTD Planned Spend</b> | <b>YTD Actual Spend</b> | <b>YTD Variance</b> | <b>Comments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------------|-----------------------|--------------------------|-------------------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Zandvliet WWTW-Extension          | 500,938,474           | 279,646,852              | 338,967,691             | 59,320,839          | The project progressed ahead of planned schedule as a result of good contractor performance and all contracts are currently in the execution phase. The latest cash flow forecasts, however, indicate that the budget for this financial year is unlikely to be fully spent as a result of the COVID-19 lockdown. Budget and cash flows will be amended during the May 2020 adjustments budget.                                                                                                                                                                                                                                                                                                                                                                                                                             |
| IRT Phase 2 A                     | 427,666,091           | 140,767,421              | 101,317,147             | -39,450,274         | The negative variance is due to initial delays as a result of issues with underground services, as well as protracted processes in resolving the claim iro the correction of an error in measurement. This has been referred back for adjudication. The contractor has started work on South Bound Carriageways and is on schedule, however, the COVID-19 lockdown will affect the duration of the contract. The project programme is being investigated. In order to utilise the PTNG budget first, funds will be shifted from PTNG-BFI to PTNG in the May 2020 adjustments budget.                                                                                                                                                                                                                                        |
| Cape Flats Aquifer                | 293,667,501           | 144,640,680              | 228,679,947             | 84,039,267          | The project is proceeding ahead of the New Water Programme and Water Strategy approved by Council (MC 29/05/19), due to good supplier performance.<br>Boreholes already drilled: 51 of 52 exploration boreholes; 53 of 57 monitoring boreholes; 60 of 89 production boreholes; and 31 of 37 sonic boreholes.<br>MAR boreholes drilled: 25 of 64 MAR boreholes; and 41 of 96 MAR monitoring boreholes.<br>Boreholes yield tested: 41 of 52 exploration boreholes; 42 of 96 monitoring boreholes; and 56 of 89 production boreholes. The feasibility and conceptual design has been completed and the detailed design and drilling is being conducted concurrently. The contract has, however, now been suspended due to the COVID-19 lockdown. Budget and cash flows will be amended during the May 2020 adjustments budget. |
| FS Replacement Vehicles           | 232,876,438           | 38,414,638               | 99,463,504              | 61,048,866          | The project was initiated ahead of schedule, with some vehicles delivered earlier than anticipated. Further orders will be placed from the remaining balance in May 2020, subject to COVID-19 lockdown restrictions. The project manager engaged all Original Equipment Manufacturers (OEM) regarding the delivery of fleet on order and anticipates to receive detailed feedback from the Minister of Trade & Industry via the Retail Motor Industry in May 2020. Furthermore, funds allocated to all imported specialised vehicles will be rolled-over to the 2020/21 financial year in the May 2020 adjustments budget. Cash flows will also be revised in the May 2020 adjustments budget.                                                                                                                              |
| Table Mountain Group Aquifer      | 220,000,000           | 110,000,000              | 125,597,844             | 15,597,844          | The project was progressing ahead of planned schedule, due to the good performance of service providers. However, due to the suspension of active contracts as a result of the COVID-19 lockdown, an underspend of R62 million is anticipated. Budget and cash flows will be revised in the May 2020 adjustments budget.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Asset Management Programme        | 212,491,323           | 134,434,232              | 105,340,180             | -29,094,052         | Initial delays in obtaining the approval for the transversal use of various term tenders resulted in the programme being behind schedule. Approval has since been received and the contractor will commence after the COVID-19 lockdown.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

Table continues on next page.

| Programme or Major Project               | Current Budget | YTD Planned Spend | YTD Actual Spend | YTD Variance | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------------------------|----------------|-------------------|------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Replacement of Fire Vehicles             | 186,813,540    | 15,003,670        | 48,597,967       | 33,594,297   | Some vehicles were delivered earlier than anticipated. Further orders have been placed; awaiting delivery. The date of delivery of items imported from Italy/Europe cannot be confirmed as the ports are closed due to the COVID-19 lockdown. Budget and cash flow will be amended in the May 2020 adjustments budget.                                                                                                                                                                                                         |
| System Equipment Replacement: East       | 182,000,000    | 149,231,841       | 123,721,903      | -25,509,938  | The following projects are behind schedule, due to the transformer/mini-sub tender not being in place as well as the impact of the COVID-19 lockdown:<br>1. System Equip Repl: South Area S FY20;<br>2. System Equip Repl: North Area N FY20;<br>3. System Equip Repl: North Area C FY20; and<br>4. System Equip Repl: East Area C FY20.                                                                                                                                                                                       |
| Plant & Vehicles: Replacement            | 147,615,962    | 102,903,039       | 40,898,729       | -62,004,310  | The project is on schedule and currently in the execution phase. Some vehicles orders with short lead time were delivered. Further orders for long lead time vehicles were placed in August 2019. As a result of the COVID-19 lockdown, vendors have advised that some vehicles will no longer be delivered as the per the initial delivery plan. A portion of the budget will be re-phased to the 2020/21 financial year in the May 2020 adjustments budget. Cash flows to be amended during the May 2020 adjustments budget. |
| Bellville WWTW                           | 107,879,525    | 56,590,950        | 59,062,450       | 2,471,500    | The project was ahead of schedule at the end of March 2020, due to good performance of the service providers. However, contract 365Q/2015/16 and 272Q/2016/17 have been suspended and the delivery of blowers has been delayed due the COVID-19 lockdown. Budget and cash flows will be amended during the May 2020 adjustments budget.                                                                                                                                                                                        |
| Meter Replacement Programme              | 105,000,000    | 67,336,465        | 88,423,080       | 21,086,615   | Project is progressing ahead of schedule, due to the good performance of service providers. The recent delays due to the COVID-19 lockdown has, however, resulted in a portion of the project having to be re-phased to the 2020/21 financial year. Budget and cash flows will be amended during the May 2020 adjustments budget.                                                                                                                                                                                              |
| Urbanisation: Backyards/Infrm Settl Upgr | 101,795,878    | 71,905,649        | 58,519,441       | -13,386,208  | The contractor has commenced with the larger project after some initial delays in his appointment. There will, however, be an impact on the implementation of the project as a result of the COVID-19 lockdown. Budget will be reprioritised to projects needed to mitigate the COVID-19 outbreak requiring additional budget in the May 2020 adjustments budget.                                                                                                                                                              |
| Forest Village Housing Project           | 90,000,000     | 24,727,651        | 47,546,178       | 22,818,527   | This project is managed by the Western Cape Government (WCG) as grant funding is utilised for the construction of internal- and bulk services. It is progressing ahead of schedule, due to good contractor performance. R40 million will not be spent due to the COVID-19 lockdown. Budget and cash flows will be amended during the May 2020 adjustments budget.                                                                                                                                                              |

Table continues on next page.

| Programme or Major Project       | Current Budget | YTD Planned Spend | YTD Actual Spend | YTD Variance | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------|----------------|-------------------|------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Upgrading Solid Waste facilities | 85,400,680     | 58,308,243        | 37,916,998       | -20,391,245  | <p>As a result of the COVID-19 lockdown, the following matters have not been finalised in time for all the funds to be spent in the current financial year and therefore a portion of the budget will be re-phased to the 2020/21 financial year:</p> <ol style="list-style-type: none"> <li>1. The construction work permit application was sent to the Department of Trade and Industry (DTI) and approval has not yet been received;</li> <li>2. Building plans have not yet been approved by the Building Development Management department;</li> <li>3. Anticipated completion date of construction is May 2020, however, the contractor is behind schedule and the SCM process is underway to ensure that the contractor complies with the conditions of the award. It is anticipated that the contract may have to be extended to the end of November 2020 to allow the contractor to complete the project.</li> <li>4. Initial delays in the commencement of the project has resulted in under-expenditure. A portion of the project will be re-phased to the 2020/21 financial year while the rest will be reprioritised to other priority projects within the department. Budget and cash flows will be amended during the May 2020 adjustments budget.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Upgrading of drop-off facilities | 84,339,225     | 65,255,461        | 61,646,116       | -3,609,345   | <ol style="list-style-type: none"> <li>1. Kommetjie and Hout Bay Drop-offs: Construction was underway and anticipated to be completed by 30 June 2020. The contractor has requested a reduction of the Contract Participation Goal (CPG) target, due to events that hampered EPWP appointments. Awaiting outstanding invoice for work completed, which the project manager is following up on. The national COVID-19 lockdown has resulted in suspension of all activities on site, which will result in delays and financial claims from the appointed contractor, depending on the extent of the lockdown period.</li> <li>2. De Grendel Drop-off: The Solid Waste Management department, on 13 August 2019, identified the De Grendel Drop Off site as an alternative site to Beaconvale for development. The professional service provider (tender 217C/18/19) compiled a Site Development Plan (SDP) for acceptance by the Collections Branch. Design options were discussed with the Collections Branch on 29 January 2020 and 26 March 2020. An environmental screening was submitted to Environmental Resource Management (ERM) department for comment. The professional service provider is in discussion with ERM department on the current delay.</li> <li>3. Wynberg- and Gordons Bay Drop-off: Final award letter issued to contractor on 14 April 2020, however the Building Development Management approval is due to lapse on 28 May 2020. The COVID-19 lockdown has resulted in construction not being able to commence before Building Development Management approval expiry. A new application will need to be submitted and approved, which will result in delays in the commencement of Works to approximately September 2020. This has resulted in a portion of the budget being re-phased to the 2020/21 financial year. Budget and cash flows will be amended during the May 2020 adjustments budget.</li> </ol> |

Table continues on next page.

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

| Programme or Major Project               | Current Budget       | YTD Planned Spend    | YTD Actual Spend     | YTD Variance      | Comments                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------------------|----------------------|----------------------|----------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Facilities Management Infrastructure     | 83,375,428           | 43,034,275           | 36,288,174           | -6,746,101        | The project is running behind schedule due to the COVID-19 lockdown. Some minor upgrades have been completed; the project manager is following-up with contractors for all outstanding invoices. Funds, on projects where work has been delayed, will be rolled-over to the 2020/21 financial year. Budget and cash flows will be amended during the May 2020 adjustments budget.                         |
| Non-Motorised Transport Programme        | 81,413,191           | 68,026,077           | 65,574,268           | -2,451,809        | Project was progressing well, however, all works have been suspended due to the COVID-19 lockdown. It is anticipated that claims will arise and completion dates will not be met as per programme. Budget to be revised and the remainder of the budget to be re-phased to the 2020/21 financial year. Budget and cash flows will be amended during the May 2020 adjustments budget.                      |
| Service Connections: Quote               | 79,900,000           | 51,528,771           | 40,676,097           | -10,852,674       | Customer demand driven. Applications for new and upgraded supplies have been less than planned for the period under review. All projects are on hold due to the COVID-19 lockdown, which has negatively impacted on the planned monthly cash flows. A portion of the project will be re-phased to the 2020/21 financial year. Budget and cash flows to be amended during the May 2020 adjustments budget. |
| Water Supply at Baden Powell Dr to Khaye | 76,862,236           | 62,000,000           | 35,665,334           | -26,334,666       | Installation of the ductile iron pipes is on hold, due to the COVID-19 lockdown resulting in the project being behind schedule.                                                                                                                                                                                                                                                                           |
| Public Transport System Projects         | 76,500,000           | 55,307,017           | 57,774,880           | 2,467,863         | Project is well ahead of schedule with systems being delivered earlier than anticipated. The Professional Services tender, which has not been concluded, raises a business continuity concern, however, Tender 342C will be utilised to mitigate the risk. The approval of the various project initiation documents for software development projects is currently being sourced.                         |
| Suites Cape Town Stadium                 | 74,743,068           | 29,423,684           | 22,020,261           | -7,403,423        | Construction has been put on hold as a result of the COVID-19 lockdown and will only resume once construction workers are allowed to return to work. As a result, R14 million will not be spent by 30 June 2020 and will be rephased to the 2020/21 financial year. Budget and cash flows will be amended during the May 2020 adjustments budget.                                                         |
| Replace & Upgrade Water Network          | 74,400,000           | 57,202,932           | 51,930,228           | -5,272,704        | The project consist of various upgrades of the network city-wide and the works projects were on track before the lockdown. The current projects are one month behind schedule. Funds have been reprioritised to other priority projects. Sufficient budget will be made available in the 2020/21 financial year. Budget and cash flows will be amended during the May 2020 adjustments budget.            |
| Replace & Upgr Sewer City wide           | 72,766,994           | 21,732,668           | 36,346,314           | 14,613,646        | The project was ahead of planned spend, due to good performance by service providers. However, the construction has now been delayed by a month due to the COVID-19 lockdown. Budget and cash flows will be amended during the May 2020 adjustments budget.                                                                                                                                               |
| Road Dualing:Kommetjie Rd&Ou Kaapse Weg  | 71,852,743           | 66,763,543           | 70,875,337           | 4,111,794         | Cash flows misaligned. Council approval is required for additional funds to cover costs resulting from service relocation delays. The contract reached practical completion on 26 March 2020 but completion has been delayed by the COVID-19 lockdown. Cash flows will be amended during the May 2020 adjustments budget.                                                                                 |
| Cape Flats WWTW-Refurbish various struct | 68,610,470           | 34,565,336           | 29,674,334           | -4,891,002        | The contractors were appointed and work has commenced. However, the construction has now been delayed by a month due to COVID-19 lockdown. Budget and cash flows will be amended during the May 2020 adjustments budget. Provision has been made in outer years to complete the project.                                                                                                                  |
|                                          | <b>3,738,908,767</b> | <b>1,948,751,095</b> | <b>2,012,524,400</b> | <b>63,773,305</b> |                                                                                                                                                                                                                                                                                                                                                                                                           |

## COMMITMENTS AGAINST CASH AND INVESTMENTS

### Cash and Investments

For the month under review, the cash and cash equivalents amounted to R11 236 million. This position is mainly due to the levels of cash realised in the 2018/19 financial year.

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

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

| Item                                                      | Previous Month<br>R'000 | Current Month<br>R'000 |
|-----------------------------------------------------------|-------------------------|------------------------|
| <b>Closing Cash and Investment Balance</b>                | <b>20,561,901</b>       | <b>19,053,143</b>      |
| <b>Total Commitments</b>                                  | <b>14,971,805</b>       | <b>14,863,129</b>      |
| Unspent Conditional Grants                                | 2,574,677               | 2,395,958              |
| Housing Development                                       | 409,485                 | 409,783                |
| MTAB                                                      | 18,933                  | 19,027                 |
| Trust Funds                                               | 879                     | 883                    |
| Insurance reserves                                        | 521,313                 | 597,642                |
| CRR / Revenue                                             | 8,353,698               | 8,347,016              |
| Other contractual commitments                             | 3,092,820               | 3,092,820              |
| <b>Uncommitted Funds</b>                                  | <b>5,590,096</b>        | <b>4,190,014</b>       |
| <b>Closing Cash and Investment Balance</b>                | <b>20,561,901</b>       | <b>19,053,143</b>      |
| Non Current Investments                                   | 3,139,936               | 3,162,643              |
| Current Investments                                       | 4,677,342               | 4,654,635              |
| Cash and Cash Equivalents as per Cash flow statement (C7) | 12,744,623              | 11,235,865             |

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 39.

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 60.

The monthly actual and targets can be found in *Table SC9: Monthly Budget Statement - Actual and revised targets for cash receipts and cash flows* on page 69.

## GRANT UTILISATION

| Description                                         | Budget Year 2019/20 |                   |                  |                  |                  |                |                    |
|-----------------------------------------------------|---------------------|-------------------|------------------|------------------|------------------|----------------|--------------------|
|                                                     | Original Budget     | Adjusted Budget   | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                  |                     |                   |                  |                  |                  |                |                    |
| Total operating expenditure of Transfers and Grants | 7,376,568           | 7,722,432         | 1,206,923        | 1,382,194        | (175,271)        | -12.7%         | 7,722,432          |
| Total capital expenditure of Transfers and Grants   | 2,265,085           | 2,617,108         | 1,407,962        | 1,432,866        | (24,905)         | -1.7%          | 1,911,840          |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>    | <b>9,641,654</b>    | <b>10,339,540</b> | <b>2,614,885</b> | <b>2,815,061</b> | <b>(200,175)</b> | <b>-7.1%</b>   | <b>9,634,272</b>   |

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 63.

## CREDITORS

### Creditors Analysis

| R thousands     | Budget Year 2019/20 |              |              |               |                |                |                   |             | Total |
|-----------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-------|
|                 | 0 - 30 Days         | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year |       |
| Total Creditors | 1,518               | 28           | 34           | –             | –              | –              | –                 | 25          | 1,605 |

The City's creditors are paid within 30 days as stipulated in the MFMA. Outstanding creditors older than 31 days, as reflected in the table above, are due to, inter alia, debit balances to be deducted from the next pay run and incorrect banking details.

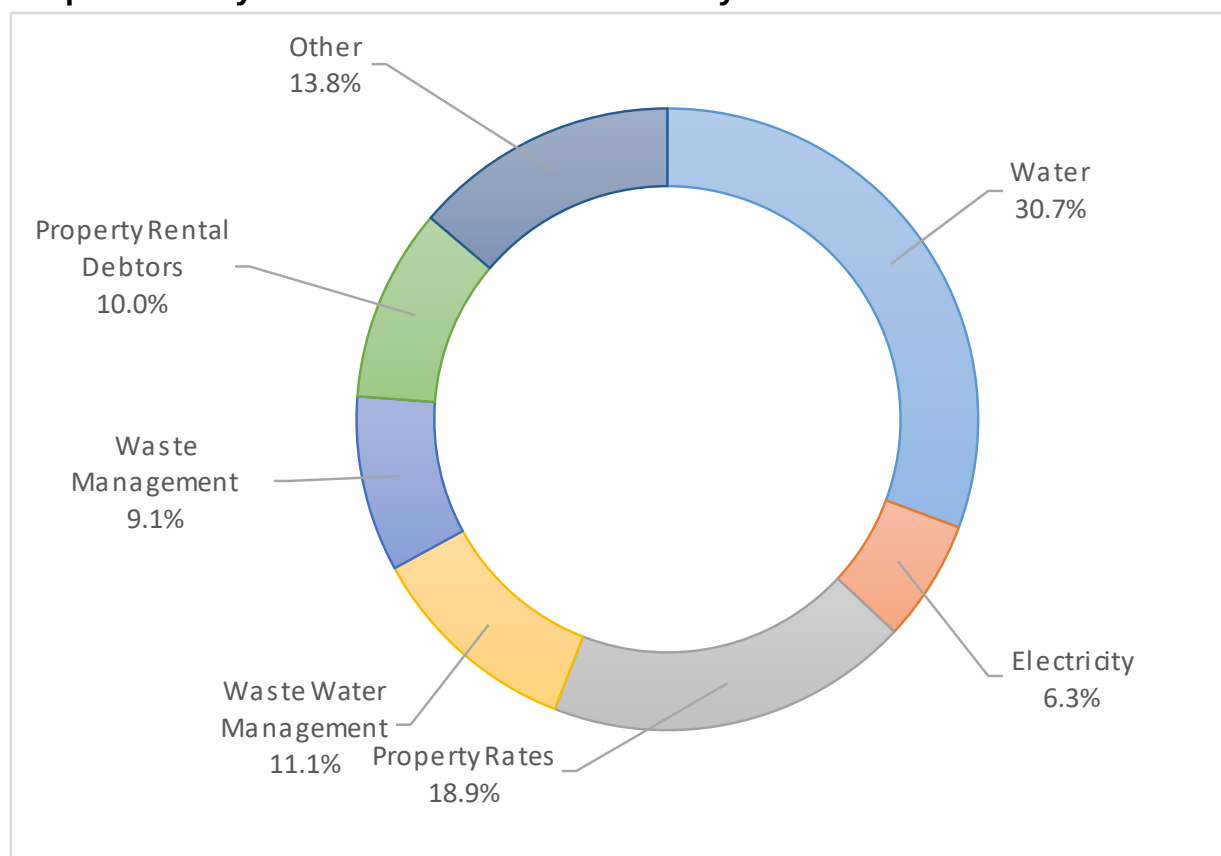
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

## DEBTORS

### Debtors Age Analysis

| Description                        | Budget Year 2019/20 |       |             |        |             |       |                    |        |             |
|------------------------------------|---------------------|-------|-------------|--------|-------------|-------|--------------------|--------|-------------|
|                                    | 0-30 Days           |       | 31-60 Days  |        | 61-90 Days  |       | Total over 90 days |        | Total       |
|                                    | R Thousands         | %     | R Thousands | %      | R Thousands | %     | R Thousands        | %      | R Thousands |
| Total By Income Source             | 2,609,783           | 27.4% | 624,129     | 6.5%   | 250,949     | 2.6%  | 6,046,436          | 63.4%  | 9,531,297   |
| 2018/19 - totals only              | 2,416,897           | 24.4% | 263,996     | 2.7%   | 192,282     | 1.9%  | 7,026,038          | 71.0%  | 9,899,212   |
| Movement                           | 192,886             |       | 360,133     |        | 58,668      |       | (979,603)          |        | (367,916)   |
| % Increase/(Decrease) year on year |                     | 8.0%  |             | 136.4% |             | 30.5% |                    | -13.9% | -3.72%      |

### Graphical Analysis of debtors older than 90 days



**Top 10 Commercial debtors - Age Analysis**

| Account Owner Name                                           | Total          | Current        | 30            | 60             | 90             | 120           | 150         | 365            | >365           | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------------------------------------------------------|----------------|----------------|---------------|----------------|----------------|---------------|-------------|----------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| V & A Waterfront Holdings Pty Ltd                            | R74,246,567.23 | R20,521,863.87 | R147,521.63   | R37,046,892.58 | R16,652,720.67 | R0.00         | R0.00       | -R4,175.00     | -R118,256.52   | This debt is at 30 days and is as a result of the unresolved outcome of the dispute to the GV2018. Monthly payments are being made and a valuation objection lock has been set to 30 June 2020.                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Church Methodist                                             | R27,874,038.01 | R381,062.40    | R2,427,755.92 | R0.00          | R0.00          | R0.00         | R0.00       | R0.00          | R25,065,219.69 | The erf is a multipurpose property consisting of a school, a church and an informal settlement. The Water & Sanitation Services department is investigating the water meters as the Church is in the process of transferring the land to identified beneficiaries. The Valuations department will correct the municipal property value (as per GV 2018) through the appropriate processes. Interest was reversed and an interest lock activated to control further accumulation of debt. There are active discussions and investigations on the best processes to effectively assist and resolve all issues relating to the property. |
| Basfour 2295 (Proprietary) Limited                           | R19,342,896.15 | R1,626,052.89  | R1,461,633.22 | R0.00          | R0.00          | R1,636,233.71 | R695,187.02 | R13,926,063.31 | -R2,274.00     | In February 2020 the debtor renewed the payment arrangement, which is being kept and is up to date.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Moslem Cemetery Board Trustees                               | R13,019,614.54 | R4,033.73      | R0.00         | R0.00          | R0.00          | R0.00         | R0.00       | R14,767.30     | R13,000,813.51 | A decision for Rates revaluation of cemeteries is awaiting a Council resolution amendment with the annual Rates policy review process. If approved, it will be implemented in the 2020/2021 financial year.                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Mitchells Plain Foundation / Beacon Valley Frail Care Centre | R12,115,618.82 | R65,444.00     | R247,726.78   | R3,218,637.56  | R0.00          | R0.00         | R0.00       | R166.52        | R8,583,643.96  | The City is awaiting outstanding documents from the debtor for recommendation of a debt write-off. Dunning action is on hold as this is a frail care facility.                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

Table continues on next page.

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

| Account Owner Name                                 | Total           | Current        | 30             | 60             | 90             | 120            | 150            | 365            | >365            | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mediclinic Beperk                                  | R 11,457,801.73 | R 1,775,744.35 | R 1,574,162.52 | R 1,803,226.86 | R 1,732,989.29 | R 1,609,130.76 | R 1,821,804.06 | R 1,140,743.89 | R 0.00          | The property owner lodged an appeal on the GV objection outcome in February 2020. Monthly short-payments have continued.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Bestinverprop01<br>Proprietary Limited<br>Erf 9261 | R 11,428,671.97 | R 800,370.12   | R 1,024,357.59 | R 1,043,132.28 | R 0.00         | R 0.00         | R 1,023,234.89 | R 8,571,077.09 | -R 1,033,500.00 | The property owner is adhering to the active payment arrangement with the City.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Zonnebloem<br>College                              | R 10,667,842.02 | R 89,773.09    | R 85,274.05    | R 0.00         | R 0.00         | R 0.00         | R 0.00         | R 670,410.48   | R 9,822,384.40  | The Anglican Church is the owner of the property and is awaiting response of an application on Rates tariff change from the Valuations department. This will be followed by a rates rebate application. The payment arrangement is being adhered to and will expire in May 2020 with a dunning lock inserted. New payment arrangement to be loaded from June 2020.                                                                                                                                                                                                                                                                |
| Methodist Church                                   | R 9,468,091.08  | R 149,485.97   | R 103,532.31   | R 823,689.97   | R 76,605.37    | R 65,686.70    | R 43,000.73    | R 368,702.11   | R 7,837,387.92  | The erf is a multipurpose property consisting of a school, a church and an informal settlement. The Water & Sanitation Services department is investigating water meters as the Church is in the process of transferring the land to identified beneficiaries. The Valuations department will correct the municipal property value (as per GV 2018) through the appropriate processes. Interest was reversed and an interest lock activated to control further accumulation of debt. There are active discussions and investigations on the best processes to effectively assist and resolve all issues relating to the property. |
| Bestinverprop01<br>Proprietary Limited             | R 7,218,028.41  | R 706,639.61   | R 66,065.18    | R 1,352,216.22 | R 762,039.81   | R 25,070.65    | R 695,379.09   | R 3,612,131.85 | -R 1,514.00     | The last payment was in November 2019 and dunning action will be activated for non-payment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

## Top 10 Commercial debtors service charges breakdown

| Account Owner Name                                           | Other           | Electricity     | Water           | Sewerage       | Refuse       | Rates           | CIDS           | SECD            | Sundries     | TOTAL           |
|--------------------------------------------------------------|-----------------|-----------------|-----------------|----------------|--------------|-----------------|----------------|-----------------|--------------|-----------------|
| V & A Waterfront Holdings Pty Ltd                            | R 0.00          | R 1,328,307.91  | R 6,300,085.31  | R 2,441,736.06 | R 0.00       | R 64,298,869.47 | R 0.00         | -R 122,431.52   | R 0.00       | R 74,246,567.23 |
| Church Methodist                                             | R 26.07         | R 0.00          | R 27,804,870.03 | R 69,141.91    | R 0.00       | R 0.00          | R 0.00         | R 0.00          | R 0.00       | R 27,874,038.01 |
| Basfour 2295 (Proprietary) Limited                           | R 10,363,316.10 | R 0.00          | R 423,969.71    | R 342,773.27   | R 0.00       | R 6,678,210.00  | R 1,537,658.07 | -R 3,031.00     | R 0.00       | R 19,342,896.15 |
| Moslem Cemetry Board Trustees                                | R 7,138.85      | R 1,716.66      | R 4,331.25      | R 251,603.41   | R 50,717.94  | R 12,569,000.56 | R 0.00         | R 0.00          | R 135,105.87 | R 13,019,614.54 |
| Mitchells Plain Foundation / Beacon Valley Frail Care Centre | R 9,540.11      | R 5,112,203.68  | R 2,730,466.56  | R 2,027,152.66 | R 376,077.52 | R 1,860,178.29  | R 0.00         | R 0.00          | R 0.00       | R 12,115,618.82 |
| Mediclinic Beperk                                            | R 0.00          | R 0.00          | R 0.00          | R 412,017.63   | R 0.00       | R 11,045,784.10 | R 0.00         | R 0.00          | R 0.00       | R 11,457,801.73 |
| Bestinverprop01 Proprietary Limited Erf 9261                 | R 0.18          | R 12,462,171.79 | R 0.00          | R 0.00         | R 0.00       | R 0.00          | R 0.00         | -R 1,033,500.00 | R 0.00       | R 11,428,671.97 |
| Zonnebloem College                                           | R 30,755.52     | R 0.00          | R 665,808.79    | R 585,016.14   | R 62,298.54  | R 9,300,625.23  | R 0.00         | R 0.00          | R 23,337.80  | R 10,667,842.02 |
| Methodist Church                                             | R 923.39        | R 0.00          | R 9,384,868.81  | R 82,298.88    | R 0.00       | R 0.00          | R 0.00         | R 0.00          | R 0.00       | R 9,468,091.08  |
| Bestinverprop01 Proprietary Limited                          | R 0.00          | R 0.00          | R 511,936.18    | R 259,591.13   | R 0.00       | R 5,384,624.21  | R 1,063,390.89 | -R 1,514.00     | R 0.00       | R 7,218,028.41  |

**Top 10 Residential debtors - Age Analysis**

| Account Owner Name              | Total          | Current     | 30          | 60            | 90         | 120         | 150         | 365           | >365           | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------|----------------|-------------|-------------|---------------|------------|-------------|-------------|---------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Amakhaya Ngoku                  | R17,457,164.08 | R412,235.38 | R327,156.70 | R1,686,433.80 | R0.00      | R193,144.44 | R224,531.05 | R1,283,646.41 | R13,330,016.30 | This is an unregistered individual unit ownership complex with no formal body corporate. The appointed management board is not performing its roles. To manage and control further accumulation of debt, the water pressure for consumption and water losses/wastage was reduced. The Director: Revenue met with relevant stakeholders to address the matter in February 2020. Dunning action is on hold until 30 June 2020. The consultation to consider reversing the current water charges and to bill a zero-rated tariff is pending with the Water & Sanitation Services department.                                                                                                                                       |
| Ndabeni Communal Property Trust | R6,492,810.18  | R96,541.13  | R113,385.98 | R102,778.57   | R96,907.93 | R91,449.20  | R100,296.28 | R682,441.29   | R5,209,009.80  | This is a land restitution case. Representatives of the beneficiaries, appointed by the High Court, submitted an offer of full and final settlement subject to the approved application for funding by the City's Rural Development department. The process has been delayed even though the representatives requested additional time to address the Minister of Land and Rural Development and the Master's High Court in February 2020. The City has decided to continue with the dunning action and has handed the account over to the its attorneys for further debt collection action.                                                                                                                                    |
| Body Corp Sandpiper Mansions    | R4,816,074.46  | R44,874.67  | R44,948.42  | R44,872.07    | R44,867.49 | R44,789.53  | R44,784.85  | R506,854.94   | R4,040,082.49  | The body corporate has installed individual water meters for each unit. The Water & Sanitation Services department will ascertain whether the debtor could benefit from the zero-rated tariff as the property units are less than R400K in value. A report recommending debt write-off is pending.                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Friends of Bathandwa Trust      | R4,713,089.47  | R32,678.61  | R38,344.24  | R30,174.45    | R33,553.51 | R40,640.66  | R63,822.80  | R733,550.96   | R3,740,324.24  | According to the Trustees of the property, the crèche and a community organisation are illegally operating on the premises. Summonses were issued and successfully delivered and an instruction given to the City's appointed attorney to proceed with the judgement phase. A health inspection was conducted in November 2019 and overall conditions in terms of hygiene and housekeeping were found to be satisfactory. The property's water supply was set to trickle resulting in a drastic reduction in the monthly account. A report from the delegated authority recommending debt write-off is pending as the Water & Sanitation Services department is to decide on implementing a zero-rated tariff for the property. |

Table continues on next page.

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

| Account Owner Name                      | Total         | Current     | 30          | 60          | 90            | 120         | 150        | 365         | >365          | Comments                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------|---------------|-------------|-------------|-------------|---------------|-------------|------------|-------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mlawuli Lawrence Zondani                | R4,333,481.84 | R24,406.07  | R41,005.01  | R23,278.33  | R24,404.35    | R29,561.56  | R30,510.94 | R186,017.65 | R3,974,297.93 | The water has been disconnected since October 2019. The account is identified for debt write-off as it has no property value.                                                                                                                                                                                                                    |
| Silvermist Mountain Lodge Body Corporat | R3,911,300.55 | R0.00       | R80,110.37  | R112,235.63 | R106,229.84   | R633,566.84 | R0.00      | R260,892.00 | R2,718,265.87 | Adjustments were processed successfully in February 2020 and the debtor was advised to settle the account accordingly. However, in March 2020, the body corporate appointed new attorneys citing unsettled differences with the City. Payments for current accounts continue to be maintained and the City is yet to consider the new challenge. |
| Reginald Mzwandile Mondl                | R3,284,135.91 | R21,631.99  | R21,630.84  | R21,629.02  | R21,628.52    | R21,629.30  | R21,628.62 | R178,384.84 | R2,975,972.78 | The account is identified for debt write-off after metered supplies have been allocated.                                                                                                                                                                                                                                                         |
| Ntombekhaya Ruth Duze                   | R3,203,352.36 | R21,973.03  | R44,024.51  | R152.61     | R21,976.68    | R22,052.98  | R22,055.67 | R168,726.14 | R2,902,390.74 | The account has been identified for debt write off after metered supplies have been allocated.                                                                                                                                                                                                                                                   |
| Bangikaya Lolo                          | R3,197,054.28 | R21,466.74  | R23,918.80  | R20,104.77  | R21,843.29    | R21,823.74  | R22,079.21 | R229,864.62 | R2,835,953.11 | The account has been identified for debt write off after metered supplies have been allocated.                                                                                                                                                                                                                                                   |
| Evergreen Noordhoek Body Corporate      | R2,678,884.36 | R405,513.22 | R358,579.34 | R470,973.61 | R1,448,452.19 | R0.00       | R0.00      | R0.00       | -R4,634.00    | The account consists of all services. Incorrect billing tariff for the property was reported and is currently under investigation. Insufficient payments are being made.                                                                                                                                                                         |

**Top 10 Residential debtors service charges breakdown**

| Account Owner Name                      | Other       | Electricity    | Water          | Sewerage       | Refuse         | Rates          | SECD        | Sundries     | TOTAL           |
|-----------------------------------------|-------------|----------------|----------------|----------------|----------------|----------------|-------------|--------------|-----------------|
| Amakhaya Ngoku                          | R 507.98    | R 0.00         | R 8,203,343.21 | R 8,117,605.37 | R 1,137,915.70 | R 0.00         | -R 2,208.18 | R 0.00       | R 17,457,164.08 |
| Ndabeni Communal Property Trust         | R 11,200.14 | R 0.00         | R 6,347.79     | R 6,347.79     | R 6,043.84     | R 5,892,993.66 | R 0.00      | R 569,876.96 | R 6,492,810.18  |
| Body Corp Sandpiper Mansions            | R 218.88    | R 0.00         | R 2,252,996.90 | R 2,182,379.61 | R 380,479.07   | R 0.00         | R 0.00      | R 0.00       | R 4,816,074.46  |
| Friends of Bathandwa Trust              | R 117.92    | R 0.00         | R 4,320,108.23 | R 355,306.66   | R 10,779.78    | R 26,776.88    | R 0.00      | R 0.00       | R 4,713,089.47  |
| Mlawuli Lawrence Zondani                | R 463.29    | R 0.00         | R 4,237,453.86 | R 87,636.34    | R 7,923.25     | R 5.10         | R 0.00      | R 0.00       | R 4,333,481.84  |
| Silvermist Mountain Lodge Body Corporat | R 18.24     | R 3,506,797.85 | R 383,050.05   | R 0.00         | R 21,434.41    | R 0.00         | R 0.00      | R 0.00       | R 3,911,300.55  |
| Reginald Mzwandile Mondl                | R 31.52     | R 0.00         | R 3,280,360.83 | R 1,909.64     | R 1,768.40     | R 65.52        | R 0.00      | R 0.00       | R 3,284,135.91  |
| Ntombekhaya Ruth Duze                   | R 22.27     | R 0.00         | R 3,176,359.73 | R 24,611.47    | R 2,138.10     | R 220.79       | R 0.00      | R 0.00       | R 3,203,352.36  |
| Bangikaya Lolo                          | R 787.02    | R 0.00         | R 3,102,600.78 | R 93,360.40    | R 306.08       | R 0.00         | R 0.00      | R 0.00       | R 3,197,054.28  |
| Evergreen Noordhoek Body Corporate      | R 0.00      | R 5,633.41     | R 161,949.51   | R 115,743.50   | R 8,761.51     | R 2,391,430.43 | -R 4,634.00 | R 0.00       | R 2,678,884.36  |

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

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

| Description                                                                                   | 2018/19           | Budget Year 2019/20 |                   |                    |                    |                     |                 |                    |
|-----------------------------------------------------------------------------------------------|-------------------|---------------------|-------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
|                                                                                               | Audited Outcome   | Original Budget     | Adjusted Budget   | YearTD actual      | YearTD budget      | YTD variance        | YTD variance %  | Full Year Forecast |
| <b>R thousands</b>                                                                            |                   |                     |                   |                    |                    |                     |                 |                    |
| <b><u>Financial Performance</u></b>                                                           |                   |                     |                   |                    |                    |                     |                 |                    |
| Property rates                                                                                | 9,536,185         | 9,916,685           | 9,950,180         | 8,356,520          | 8,308,479          | 48,041              | 0.6%            | 9,897,154          |
| Service charges                                                                               | 18,907,828        | 19,690,195          | 20,056,927        | 16,977,572         | 16,673,017         | 304,555             | 1.8%            | 19,705,609         |
| Investment revenue                                                                            | 1,122,065         | 912,495             | 912,473           | 1,086,286          | 839,655            | 246,632             | 29.4%           | 912,667            |
| Transfers and subsidies                                                                       | 7,049,218         | 7,376,568           | 7,722,432         | 6,871,232          | 6,997,222          | (125,990)           | -1.8%           | 5,011,028          |
| Other own revenue                                                                             | 3,575,074         | 3,026,006           | 3,025,888         | 2,852,546          | 2,501,251          | 351,295             | 14.0%           | 5,564,313          |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                          | <b>40,190,370</b> | <b>40,921,950</b>   | <b>41,667,901</b> | <b>36,144,156</b>  | <b>35,319,624</b>  | <b>824,532</b>      | <b>2.3%</b>     | <b>41,090,771</b>  |
| Employee costs                                                                                | 12,365,555        | 13,817,805          | 14,028,288        | 10,702,054         | 11,068,919         | (366,865)           | -3.3%           | 13,619,304         |
| Remuneration of Councillors                                                                   | 161,297           | 179,818             | 179,818           | 134,946            | 133,660            | 1,286               | 1.0%            | 179,818            |
| Depreciation & asset impairment                                                               | 2,832,012         | 3,015,086           | 3,040,783         | 2,441,770          | 2,471,772          | (30,002)            | -1.2%           | 3,001,149          |
| Finance charges                                                                               | 833,211           | 790,756             | 760,816           | 637,213            | 636,559            | 654                 | 0.1%            | 761,641            |
| Materials and bulk purchases                                                                  | 9,937,128         | 11,704,364          | 11,540,917        | 8,554,316          | 8,578,380          | (24,064)            | -0.3%           | 11,219,737         |
| Transfers and subsidies                                                                       | 391,968           | 446,206             | 579,575           | 313,156            | 376,811            | (63,655)            | -16.9%          | 567,557            |
| Other expenditure                                                                             | 9,557,855         | 11,825,581          | 11,803,604        | 8,212,752          | 8,531,941          | (319,189)           | -3.7%           | 11,725,320         |
| <b>Total Expenditure</b>                                                                      | <b>36,079,026</b> | <b>41,779,617</b>   | <b>41,933,801</b> | <b>30,996,207</b>  | <b>31,798,042</b>  | <b>(801,835)</b>    | <b>-2.5%</b>    | <b>41,074,527</b>  |
| <b>Surplus/(Deficit)</b>                                                                      | <b>4,111,344</b>  | <b>(857,667)</b>    | <b>(265,900)</b>  | <b>5,147,950</b>   | <b>3,521,582</b>   | <b>1,626,368</b>    | <b>46.2%</b>    | <b>16,245</b>      |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 2,078,060         | 2,211,385           | 2,556,221         | 1,375,903          | 1,378,507          | (2,604)             | -0.2%           | 2,362,994          |
| Contributions & Contributed assets                                                            | 52,664            | 53,700              | 60,887            | 34,070             | 41,298             | (7,229)             | -17.5%          | 59,686             |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                          | <b>6,242,068</b>  | <b>1,407,418</b>    | <b>2,351,208</b>  | <b>6,557,922</b>   | <b>4,941,387</b>   | <b>1,616,535</b>    | <b>32.7%</b>    | <b>2,438,925</b>   |
| Share of surplus/ (deficit) of associate                                                      | -                 | -                   | -                 | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/ (Deficit) for the year</b>                                                        | <b>6,242,068</b>  | <b>1,407,418</b>    | <b>2,351,208</b>  | <b>6,557,922</b>   | <b>4,941,387</b>   | <b>1,616,535</b>    | <b>32.7%</b>    | <b>2,438,925</b>   |
| <b><u>Capital expenditure &amp; funds sources</u></b>                                         |                   |                     |                   |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                                                    | <b>5,316,290</b>  | <b>8,388,432</b>    | <b>7,879,749</b>  | <b>4,199,285</b>   | <b>4,432,339</b>   | <b>(233,054)</b>    | <b>-5.3%</b>    | <b>6,198,963</b>   |
| Capital transfers recognised                                                                  | 2,119,370         | 2,265,085           | 2,617,108         | 1,407,962          | 1,432,866          | (24,905)            | -1.7%           | 1,911,840          |
| Borrowing                                                                                     | 388,077           | 1,091,580           | 1,091,580         | 640,528            | 573,637            | 66,891              | 11.7%           | 909,503            |
| Internally generated funds                                                                    | <b>2,808,842</b>  | <b>5,031,767</b>    | <b>4,171,062</b>  | <b>2,150,795</b>   | <b>2,425,835</b>   | <b>(275,041)</b>    | <b>-11.3%</b>   | <b>3,377,621</b>   |
| <b>Total sources of capital funds</b>                                                         | <b>5,316,290</b>  | <b>8,388,432</b>    | <b>7,879,749</b>  | <b>4,199,285</b>   | <b>4,432,339</b>   | <b>(233,054)</b>    | <b>-5.3%</b>    | <b>6,198,963</b>   |
| <b><u>Financial position</u></b>                                                              |                   |                     |                   |                    |                    |                     |                 |                    |
| Total current assets                                                                          | 18,405,667        | 18,469,328          | 18,356,299        | 18,463,827         |                    |                     |                 | 18,356,299         |
| Total non current assets                                                                      | 52,547,898        | 58,066,233          | 57,219,083        | 56,993,742         |                    |                     |                 | 57,219,083         |
| Total current liabilities                                                                     | 9,114,291         | 12,857,487          | 9,599,900         | 6,009,914          |                    |                     |                 | 9,599,900          |
| Total non current liabilities                                                                 | 13,148,025        | 14,911,172          | 14,923,026        | 14,020,271         |                    |                     |                 | 14,923,026         |
| <b>Community wealth/Equity</b>                                                                | <b>48,691,250</b> | <b>48,766,902</b>   | <b>51,052,456</b> | <b>55,427,384</b>  |                    |                     |                 | <b>51,052,456</b>  |
| <b><u>Cash flows</u></b>                                                                      |                   |                     |                   |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                                                | 9,246,334         | 4,563,204           | 5,951,813         | 6,411,772          | 6,079,791          | (331,981)           | -5.5%           | 5,951,813          |
| Net cash from (used) investing                                                                | (6,170,498)       | (7,718,788)         | (7,256,823)       | (4,364,867)        | (4,491,910)        | (127,043)           | 2.8%            | (7,256,823)        |
| Net cash from (used) financing                                                                | (143,179)         | 748,685             | 747,798           | 769,685            | 769,685            | 0                   | -               | 747,798            |
| <b>Cash/cash equivalents at the month/year end</b>                                            | <b>8,419,275</b>  | <b>4,985,877</b>    | <b>7,862,063</b>  | <b>11,235,865</b>  | <b>10,776,841</b>  | <b>(459,024)</b>    | <b>-4.3%</b>    | <b>7,862,063</b>   |
| <b>Debtors &amp; creditors analysis</b>                                                       | <b>0-30 Days</b>  | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b><u>Debtors Age Analysis</u></b>                                                            |                   |                     |                   |                    |                    |                     |                 |                    |
| Total By Income Source                                                                        | 2,609,783         | 624,129             | 250,949           | 224,012            | 182,006            | 856,040             | 4,598,537       | 9,531,297          |
| <b><u>Creditors Age Analysis</u></b>                                                          |                   |                     |                   |                    |                    |                     |                 |                    |
| Total Creditors                                                                               | 1,518             | 28                  | 34                | -                  | -                  | -                   | 25              | 1,605              |

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

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

| Description                                | 2018/19           | Budget Year 2019/20 |                   |                   |                   |                  |                |                    |
|--------------------------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
|                                            | Audited Outcome   | Original Budget     | Adjusted Budget   | YTD actual        | YTD budget        | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                         |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Revenue - Functional</b>                |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Governance and administration</b>       | <b>15,443,185</b> | <b>15,376,936</b>   | <b>15,455,711</b> | <b>13,767,990</b> | <b>13,420,037</b> | <b>347,953</b>   | <b>2.6%</b>    | <b>15,420,178</b>  |
| Executive and council                      | 1,085             | 299                 | 2,333             | 181               | 1,223             | (1,042)          | -85.2%         | 2,333              |
| Finance and administration                 | 15,442,092        | 15,376,634          | 15,453,376        | 13,767,794        | 13,418,813        | 348,980          | 2.6%           | 15,417,842         |
| Internal audit                             | 8                 | 3                   | 3                 | 16                | 1                 | 14               | 1008.0%        | 3                  |
| <b>Community and public safety</b>         | <b>3,321,949</b>  | <b>3,278,566</b>    | <b>3,499,727</b>  | <b>2,850,449</b>  | <b>2,750,635</b>  | <b>99,814</b>    | <b>3.6%</b>    | <b>3,500,585</b>   |
| Community and social services              | 133,503           | 125,649             | 139,675           | 87,136            | 111,581           | (24,445)         | -21.9%         | 139,698            |
| Sport and recreation                       | 88,066            | 63,591              | 62,318            | 38,648            | 45,450            | (6,802)          | -15.0%         | 62,336             |
| Public safety                              | 1,397,410         | 1,238,308           | 1,205,474         | 1,401,341         | 1,073,326         | 328,015          | 30.6%          | 1,205,474          |
| Housing                                    | 1,305,811         | 1,374,066           | 1,638,645         | 1,020,866         | 1,174,248         | (153,382)        | -13.1%         | 1,638,645          |
| Health                                     | 397,158           | 476,952             | 453,615           | 302,458           | 346,030           | (43,571)         | -12.6%         | 454,432            |
| <b>Economic and environmental services</b> | <b>1,820,674</b>  | <b>2,297,417</b>    | <b>2,436,084</b>  | <b>1,415,905</b>  | <b>1,564,589</b>  | <b>(148,684)</b> | <b>-9.5%</b>   | <b>2,128,667</b>   |
| Planning and development                   | 361,835           | 450,811             | 432,163           | 315,484           | 333,304           | (17,820)         | -5.3%          | 431,439            |
| Road transport                             | 1,435,992         | 1,831,775           | 1,972,608         | 1,083,633         | 1,208,910         | (125,278)        | -10.4%         | 1,665,915          |
| Environmental protection                   | 22,848            | 14,831              | 31,313            | 16,788            | 22,374            | (5,587)          | -25.0%         | 31,313             |
| <b>Trading services</b>                    | <b>21,732,550</b> | <b>22,228,113</b>   | <b>22,887,359</b> | <b>19,516,222</b> | <b>18,998,753</b> | <b>517,470</b>   | <b>2.7%</b>    | <b>22,457,882</b>  |
| Energy sources                             | 13,551,701        | 14,080,480          | 14,826,243        | 12,406,942        | 12,299,838        | 107,104          | 0.9%           | 14,501,389         |
| Water management                           | 4,539,934         | 4,468,355           | 4,499,568         | 4,014,263         | 3,807,170         | 207,093          | 5.4%           | 4,321,860          |
| Waste water management                     | 2,061,455         | 1,956,104           | 1,864,930         | 1,580,092         | 1,415,131         | 164,961          | 11.7%          | 1,946,463          |
| Waste management                           | 1,579,460         | 1,723,174           | 1,696,618         | 1,514,926         | 1,476,613         | 38,312           | 2.6%           | 1,688,171          |
| <b>Other</b>                               | <b>2,736</b>      | <b>6,002</b>        | <b>6,127</b>      | <b>3,563</b>      | <b>5,416</b>      | <b>(1,853)</b>   | <b>-34.2%</b>  | <b>6,139</b>       |
| <b>Total Revenue - Functional</b>          | <b>42,321,094</b> | <b>43,187,035</b>   | <b>44,285,009</b> | <b>37,554,129</b> | <b>36,739,429</b> | <b>814,700</b>   | <b>2.2%</b>    | <b>43,513,451</b>  |
| <b>Expenditure - Functional</b>            |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Governance and administration</b>       | <b>8,078,174</b>  | <b>8,994,792</b>    | <b>9,284,319</b>  | <b>6,446,891</b>  | <b>6,922,321</b>  | <b>(475,429)</b> | <b>-6.9%</b>   | <b>9,143,519</b>   |
| Executive and council                      | 427,984           | 535,009             | 532,367           | 379,268           | 402,936           | (23,668)         | -5.9%          | 532,324            |
| Finance and administration                 | 7,607,324         | 8,413,698           | 8,703,965         | 6,028,253         | 6,482,484         | (454,231)        | -7.0%          | 8,563,208          |
| Internal audit                             | 42,866            | 46,085              | 47,987            | 39,371            | 36,901            | 2,470            | 6.7%           | 47,987             |
| <b>Community and public safety</b>         | <b>7,347,035</b>  | <b>7,785,248</b>    | <b>7,863,315</b>  | <b>6,175,671</b>  | <b>6,200,122</b>  | <b>(24,451)</b>  | <b>-0.4%</b>   | <b>7,761,962</b>   |
| Community and social services              | 905,997           | 971,924             | 970,562           | 757,165           | 757,471           | (306)            | 0.0%           | 969,413            |
| Sport and recreation                       | 1,192,184         | 1,114,871           | 1,142,645         | 976,173           | 900,232           | 75,942           | 8.4%           | 1,138,977          |
| Public safety                              | 2,903,921         | 2,910,539           | 2,901,116         | 2,417,966         | 2,350,876         | 67,090           | 2.9%           | 2,901,116          |
| Housing                                    | 1,173,517         | 1,480,067           | 1,601,535         | 997,508           | 1,192,234         | (194,726)        | -16.3%         | 1,520,632          |
| Health                                     | 1,171,416         | 1,307,848           | 1,247,457         | 1,026,858         | 999,309           | 27,549           | 2.8%           | 1,231,824          |
| <b>Economic and environmental services</b> | <b>4,414,880</b>  | <b>5,277,186</b>    | <b>5,349,339</b>  | <b>3,831,342</b>  | <b>3,988,576</b>  | <b>(157,234)</b> | <b>-3.9%</b>   | <b>5,159,136</b>   |
| Planning and development                   | 1,028,431         | 1,511,371           | 1,435,037         | 1,041,873         | 1,046,319         | (4,446)          | -0.4%          | 1,427,038          |
| Road transport                             | 3,238,984         | 3,607,973           | 3,725,685         | 2,662,778         | 2,800,680         | (137,902)        | -4.9%          | 3,543,480          |
| Environmental protection                   | 147,465           | 157,842             | 188,616           | 126,692           | 141,578           | (14,886)         | -10.5%         | 188,618            |
| <b>Trading services</b>                    | <b>16,131,637</b> | <b>19,596,544</b>   | <b>19,301,416</b> | <b>14,451,903</b> | <b>14,597,507</b> | <b>(145,604)</b> | <b>-1.0%</b>   | <b>18,875,613</b>  |
| Energy sources                             | 10,058,040        | 11,596,405          | 11,630,875        | 8,703,958         | 8,776,569         | (72,611)         | -0.8%          | 11,212,274         |
| Water management                           | 2,661,718         | 3,747,227           | 3,344,806         | 2,510,130         | 2,586,752         | (76,622)         | -3.0%          | 3,344,616          |
| Waste water management                     | 1,546,091         | 2,049,818           | 2,119,733         | 1,561,960         | 1,624,560         | (62,600)         | -3.9%          | 2,112,722          |
| Waste management                           | 1,865,788         | 2,203,094           | 2,206,001         | 1,675,856         | 1,609,627         | 66,229           | 4.1%           | 2,206,001          |
| <b>Other</b>                               | <b>107,300</b>    | <b>125,847</b>      | <b>135,413</b>    | <b>90,399</b>     | <b>89,517</b>     | <b>883</b>       | <b>1.0%</b>    | <b>134,296</b>     |
| <b>Total Expenditure - Functional</b>      | <b>36,079,026</b> | <b>41,779,617</b>   | <b>41,933,801</b> | <b>30,996,207</b> | <b>31,798,042</b> | <b>(801,835)</b> | <b>-2.5%</b>   | <b>41,074,527</b>  |
| <b>Surplus/ (Deficit) for the year</b>     | <b>6,242,068</b>  | <b>1,407,418</b>    | <b>2,351,208</b>  | <b>6,557,922</b>  | <b>4,941,387</b>  | <b>1,616,535</b> | <b>32.7%</b>   | <b>2,438,925</b>   |

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

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

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

| Vote Description                                  | 2018/19           | Budget Year 2019/20 |                   |                   |                   |                  |                |                    |
|---------------------------------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
|                                                   | Audited Outcome   | Original Budget     | Adjusted Budget   | YTD actual        | YTD budget        | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Revenue by Vote</b>                            |                   |                     |                   |                   |                   |                  |                |                    |
| Vote 1 - Community Services & Health              | 920,099           | 974,189             | 986,510           | 688,972           | 782,179           | (93,207)         | -11.9%         | 986,510            |
| Vote 2 - Corporate Services                       | 69,717            | 71,523              | 66,230            | 53,576            | 48,936            | 4,640            | 9.5%           | 66,280             |
| Vote 3 - Economic Opportunities & Asset Managemnt | 282,741           | 181,445             | 222,865           | 178,496           | 174,663           | 3,833            | 2.2%           | 224,579            |
| Vote 4 - Energy & Climate Change                  | 13,350,399        | 13,874,705          | 14,620,468        | 12,201,452        | 12,094,041        | 107,411          | 0.9%           | 14,295,618         |
| Vote 5 - Finance                                  | 15,957,830        | 16,196,525          | 16,236,222        | 14,770,535        | 14,366,130        | 404,404          | 2.8%           | 16,195,025         |
| Vote 6 - Human Settlements                        | 1,185,791         | 1,249,070           | 1,513,649         | 895,877           | 1,049,253         | (153,375)        | -14.6%         | 1,513,649          |
| Vote 7 - Office of the City Manager               | 164               | 6                   | 6                 | 34                | 4                 | 30               | 708.0%         | 6                  |
| Vote 8 - Safety & Security                        | 1,431,606         | 1,291,229           | 1,386,588         | 1,473,344         | 1,173,586         | 299,759          | 25.5%          | 1,386,588          |
| Vote 9 - Spatial Planning & Environment           | 152,894           | 166,410             | 168,977           | 117,548           | 134,927           | (17,379)         | -12.9%         | 168,977            |
| Vote 10 - Transport                               | 1,421,444         | 1,801,886           | 1,807,517         | 1,016,732         | 1,112,919         | (96,187)         | -8.6%          | 1,504,862          |
| Vote 11 - Urban Management                        | 231,778           | 301,769             | 283,268           | 212,812           | 221,438           | (8,626)          | -3.9%          | 283,268            |
| Vote 12 - Water & Waste                           | 7,316,631         | 7,078,278           | 6,992,710         | 5,944,751         | 5,581,354         | 363,397          | 6.5%           | 6,888,091          |
| <b>Total Revenue by Vote</b>                      | <b>42,321,093</b> | <b>43,187,035</b>   | <b>44,285,009</b> | <b>37,554,129</b> | <b>36,739,429</b> | <b>814,700</b>   | <b>2.2%</b>    | <b>43,513,451</b>  |
| <b>Expenditure by Vote</b>                        |                   |                     |                   |                   |                   |                  |                |                    |
| Vote 1 - Community Services & Health              | 3,414,260         | 3,925,379           | 3,844,311         | 2,920,331         | 2,938,306         | (17,975)         | -0.6%          | 3,828,680          |
| Vote 2 - Corporate Services                       | 1,709,075         | 1,808,667           | 1,872,734         | 1,506,398         | 1,475,890         | 30,508           | 2.1%           | 1,869,833          |
| Vote 3 - Economic Opportunities & Asset Managemnt | 1,168,348         | 1,368,210           | 1,425,879         | 1,090,069         | 1,083,911         | 6,158            | 0.6%           | 1,380,681          |
| Vote 4 - Energy & Climate Change                  | 10,354,181        | 12,060,720          | 12,097,935        | 8,964,642         | 9,156,192         | (191,550)        | -2.1%          | 11,659,511         |
| Vote 5 - Finance                                  | 3,363,625         | 3,004,417           | 3,321,105         | 2,339,873         | 2,418,588         | (78,715)         | -3.3%          | 3,263,580          |
| Vote 6 - Human Settlements                        | 1,164,939         | 1,468,810           | 1,600,804         | 998,968           | 1,195,009         | (196,041)        | -16.4%         | 1,519,901          |
| Vote 7 - Office of the City Manager               | 176,978           | 237,561             | 239,104           | 171,925           | 194,089           | (22,163)         | -11.4%         | 239,104            |
| Vote 8 - Safety & Security                        | 3,347,986         | 3,598,555           | 3,596,416         | 2,857,109         | 2,854,871         | 2,238            | 0.1%           | 3,596,416          |
| Vote 9 - Spatial Planning & Environment           | 575,368           | 711,474             | 697,345           | 532,596           | 548,661           | (16,065)         | -2.9%          | 697,345            |
| Vote 10 - Transport                               | 3,330,783         | 3,679,302           | 3,664,518         | 2,611,723         | 2,753,474         | (141,751)        | -5.1%          | 3,468,478          |
| Vote 11 - Urban Management                        | 748,443           | 1,142,379           | 1,097,253         | 731,822           | 730,415           | 1,406            | 0.2%           | 1,097,253          |
| Vote 12 - Water & Waste                           | 6,725,039         | 8,774,142           | 8,476,397         | 6,270,752         | 6,448,637         | (177,885)        | -2.8%          | 8,453,744          |
| <b>Total Expenditure by Vote</b>                  | <b>36,079,026</b> | <b>41,779,617</b>   | <b>41,933,801</b> | <b>30,996,207</b> | <b>31,798,042</b> | <b>(801,835)</b> | <b>-2.5%</b>   | <b>41,074,527</b>  |
| <b>Surplus/ (Deficit) for the year</b>            | <b>6,242,067</b>  | <b>1,407,419</b>    | <b>2,351,208</b>  | <b>6,557,922</b>  | <b>4,941,387</b>  | <b>1,616,535</b> | <b>32.7%</b>   | <b>2,438,925</b>   |

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

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

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

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

| Description                                                                                                                                                                                                            | 2018/19           | Budget Year 2019/20 |                   |                   |                   |                  |                |                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
|                                                                                                                                                                                                                        | Audited Outcome   | Original Budget     | Adjusted Budget   | YTD actual        | YTD budget        | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                                                                                                     |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Revenue By Source</b>                                                                                                                                                                                               |                   |                     |                   |                   |                   |                  |                |                    |
| Property rates                                                                                                                                                                                                         | 9,536,185         | 9,916,685           | 9,950,180         | 8,356,520         | 8,308,479         | 48,041           | 0.6%           | 9,897,154          |
| Service charges - electricity revenue                                                                                                                                                                                  | 13,042,932        | 13,623,146          | 14,368,248        | 12,000,678        | 11,903,620        | 97,058           | 0.8%           | 14,044,248         |
| Service charges - water revenue                                                                                                                                                                                        | 3,123,527         | 3,212,017           | 2,969,773         | 2,589,055         | 2,503,035         | 86,020           | 3.4%           | 2,954,902          |
| Service charges - sanitation revenue                                                                                                                                                                                   | 1,602,463         | 1,568,599           | 1,482,072         | 1,324,469         | 1,241,840         | 82,630           | 6.7%           | 1,482,072          |
| Service charges - refuse revenue                                                                                                                                                                                       | 1,138,907         | 1,286,433           | 1,236,834         | 1,063,369         | 1,024,522         | 38,847           | 3.8%           | 1,224,387          |
| Rental of facilities and equipment                                                                                                                                                                                     | 395,688           | 311,781             | 319,959           | 244,528           | 250,638           | (6,109)          | -2.4%          | 351,421            |
| Interest earned - external investments                                                                                                                                                                                 | 1,122,065         | 912,495             | 912,473           | 1,086,286         | 839,655           | 246,632          | 29.4%          | 912,667            |
| Interest earned - outstanding debtors                                                                                                                                                                                  | 358,499           | 380,814             | 394,487           | 337,602           | 328,509           | 9,093            | 2.8%           | 369,420            |
| Dividends received                                                                                                                                                                                                     | –                 | –                   | –                 | –                 | –                 | –                | –              | –                  |
| Fines, penalties and forfeits                                                                                                                                                                                          | 1,485,757         | 1,185,453           | 1,142,748         | 1,338,689         | 1,022,248         | 316,440          | 31.0%          | 1,148,704          |
| Licences and permits                                                                                                                                                                                                   | 64,881            | 82,218              | 79,696            | 43,810            | 52,407            | (8,597)          | -16.4%         | 70,507             |
| Agency services                                                                                                                                                                                                        | 230,144           | 217,672             | 219,336           | 184,214           | 178,496           | 5,718            | 3.2%           | 218,746            |
| Transfers and subsidies                                                                                                                                                                                                | 7,049,218         | 7,376,568           | 7,722,432         | 6,871,232         | 6,997,222         | (125,990)        | -1.8%          | 5,011,028          |
| Other revenue                                                                                                                                                                                                          | 916,842           | 804,335             | 822,156           | 661,307           | 632,201           | 29,106           | 4.6%           | 3,357,360          |
| Gains on disposal of PPE                                                                                                                                                                                               | 123,262           | 43,732              | 47,505            | 42,396            | 36,752            | 5,644            | 15.4%          | 48,156             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                   | <b>40,190,370</b> | <b>40,921,950</b>   | <b>41,667,901</b> | <b>36,144,156</b> | <b>35,319,624</b> | <b>824,532</b>   | <b>2.3%</b>    | <b>41,090,771</b>  |
| <b>Expenditure By Type</b>                                                                                                                                                                                             |                   |                     |                   |                   |                   |                  |                |                    |
| Employee related costs                                                                                                                                                                                                 | 12,365,555        | 13,817,805          | 14,028,288        | 10,702,054        | 11,068,919        | (366,865)        | -3.3%          | 13,619,304         |
| Remuneration of councillors                                                                                                                                                                                            | 161,297           | 179,818             | 179,818           | 134,946           | 133,660           | 1,286            | 1.0%           | 179,818            |
| Debt impairment                                                                                                                                                                                                        | 1,582,947         | 2,341,628           | 2,213,244         | 1,839,074         | 1,730,993         | 108,081          | 6.2%           | 2,364,244          |
| Depreciation & asset impairment                                                                                                                                                                                        | 2,832,012         | 3,015,086           | 3,040,783         | 2,441,770         | 2,471,772         | (30,002)         | -1.2%          | 3,001,149          |
| Finance charges                                                                                                                                                                                                        | 833,211           | 790,756             | 760,816           | 637,213           | 636,559           | 654              | 0.1%           | 761,641            |
| Bulk purchases                                                                                                                                                                                                         | 8,632,303         | 10,092,601          | 10,069,094        | 7,480,941         | 7,459,644         | 21,297           | 0.3%           | 9,740,503          |
| Other materials                                                                                                                                                                                                        | 1,304,825         | 1,611,763           | 1,471,822         | 1,073,375         | 1,118,736         | (45,361)         | -4.1%          | 1,479,234          |
| Contracted services                                                                                                                                                                                                    | 5,996,310         | 7,156,498           | 7,327,754         | 4,780,745         | 5,137,637         | (356,892)        | -6.9%          | 7,070,230          |
| Transfers and subsidies                                                                                                                                                                                                | 391,968           | 446,206             | 579,575           | 313,156           | 376,811           | (63,655)         | -16.9%         | 567,557            |
| Other expenditure                                                                                                                                                                                                      | 1,954,501         | 2,326,698           | 2,260,882         | 1,581,903         | 1,661,985         | (80,082)         | -4.8%          | 2,283,258          |
| Loss on disposal of PPE                                                                                                                                                                                                | 24,097            | 756                 | 1,725             | 11,030            | 1,326             | 9,704            | 731.7%         | 7,588              |
| <b>Total Expenditure</b>                                                                                                                                                                                               | <b>36,079,026</b> | <b>41,779,617</b>   | <b>41,933,801</b> | <b>30,996,207</b> | <b>31,798,042</b> | <b>(801,835)</b> | <b>-2.5%</b>   | <b>41,074,527</b>  |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               | <b>4,111,344</b>  | <b>(857,667)</b>    | <b>(265,900)</b>  | <b>5,147,950</b>  | <b>3,521,582</b>  | <b>1,626,368</b> | <b>46.2%</b>   | <b>16,245</b>      |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                          | 2,078,060         | 2,211,385           | 2,556,221         | 1,375,903         | 1,378,507         | (2,604)          | -0.2%          | 2,362,994          |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 49,804            | 53,700              | 60,887            | 34,070            | 41,298            | (7,229)          | -17.5%         | 59,686             |
| Transfers and subsidies - capital (in-kind - all)                                                                                                                                                                      | 2,860             | –                   | –                 | –                 | –                 | –                | –              | –                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                   | <b>6,242,068</b>  | <b>1,407,418</b>    | <b>2,351,208</b>  | <b>6,557,922</b>  | <b>4,941,387</b>  |                  |                | <b>2,438,925</b>   |
| Taxation                                                                                                                                                                                                               | –                 | –                   | –                 | –                 | –                 |                  |                | –                  |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                                                                | <b>6,242,068</b>  | <b>1,407,418</b>    | <b>2,351,208</b>  | <b>6,557,922</b>  | <b>4,941,387</b>  |                  |                | <b>2,438,925</b>   |
| Attributable to minorities                                                                                                                                                                                             | –                 | –                   | –                 | –                 | –                 |                  |                | –                  |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                                                                  | <b>6,242,068</b>  | <b>1,407,418</b>    | <b>2,351,208</b>  | <b>6,557,922</b>  | <b>4,941,387</b>  |                  |                | <b>2,438,925</b>   |
| Share of surplus/ (deficit) of associate                                                                                                                                                                               | –                 | –                   | –                 | –                 | –                 |                  |                | –                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                                                 | <b>6,242,068</b>  | <b>1,407,418</b>    | <b>2,351,208</b>  | <b>6,557,922</b>  | <b>4,941,387</b>  |                  |                | <b>2,438,925</b>   |

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

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

| Vote Description                                             | 2018/19          | Budget Year 2019/20 |                  |                  |                  |                  |                |                    |
|--------------------------------------------------------------|------------------|---------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
|                                                              | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                           |                  |                     |                  |                  |                  |                  |                |                    |
| <b>Multi-Year expenditure appropriation</b>                  |                  |                     |                  |                  |                  |                  |                |                    |
| Vote 1 - Community Services & Health                         | 294,231          | 354,281             | 374,140          | 136,876          | 218,535          | (81,659)         | -37.4%         | 333,295            |
| Vote 2 - Corporate Services                                  | 252,050          | 149,863             | 187,210          | 72,217           | 118,412          | (46,195)         | -39.0%         | 164,292            |
| Vote 3 - Economic Opportunities & Asset Managemnt            | 272,714          | 389,498             | 478,520          | 237,350          | 162,073          | 75,277           | 46.4%          | 398,515            |
| Vote 4 - Energy & Climate Change                             | 749,456          | 834,094             | 871,137          | 499,117          | 589,931          | (90,814)         | -15.4%         | 690,982            |
| Vote 5 - Finance                                             | 26,225           | 116,957             | 108,721          | 38,456           | 47,695           | (9,239)          | -19.4%         | 91,869             |
| Vote 6 - Human Settlements                                   | 670,112          | 869,063             | 1,052,544        | 561,931          | 667,537          | (105,606)        | -15.8%         | 846,154            |
| Vote 7 - Office of the City Manager                          | 2,500            | 973                 | 1,710            | 792              | 1,634            | (841)            | -51.5%         | 1,387              |
| Vote 8 - Safety & Security                                   | 206,866          | 535,237             | 552,515          | 262,549          | 184,343          | 78,206           | 42.4%          | 434,683            |
| Vote 9 - Spatial Planning & Environment                      | 57,070           | 92,847              | 86,810           | 34,795           | 65,488           | (30,693)         | -46.9%         | 57,997             |
| Vote 10 - Transport                                          | 973,584          | 1,326,126           | 1,275,143        | 664,211          | 802,336          | (138,125)        | -17.2%         | 824,958            |
| Vote 11 - Urban Management                                   | 22,429           | 122,981             | 106,991          | 21,093           | 68,684           | (47,591)         | -69.3%         | 70,601             |
| Vote 12 - Water & Waste                                      | 1,789,054        | 3,596,511           | 2,784,309        | 1,669,897        | 1,505,670        | 164,226          | 10.9%          | 2,284,229          |
| <b>Total Capital Expenditure</b>                             | <b>5,316,290</b> | <b>8,388,432</b>    | <b>7,879,749</b> | <b>4,199,285</b> | <b>4,432,339</b> | <b>(233,054)</b> | <b>-5.3%</b>   | <b>6,198,963</b>   |
| <b>Capital Expenditure - Functional Classification</b>       |                  |                     |                  |                  |                  |                  |                |                    |
| <b>Governance and administration</b>                         | <b>953,790</b>   | <b>1,120,012</b>    | <b>1,196,268</b> | <b>559,799</b>   | <b>606,338</b>   | <b>(46,539)</b>  | <b>-7.7%</b>   | <b>989,306</b>     |
| Executive and council                                        | 3,413            | 24,280              | 5,716            | 1,959            | 1,545            | 414              | 26.8%          | 4,361              |
| Finance and administration                                   | 950,102          | 1,095,600           | 1,189,961        | 557,744          | 604,202          | (46,458)         | -7.7%          | 984,393            |
| Internal audit                                               | 275              | 131                 | 591              | 96               | 591              | (496)            | -83.8%         | 552                |
| <b>Community and public safety</b>                           | <b>988,852</b>   | <b>1,547,286</b>    | <b>1,723,755</b> | <b>826,606</b>   | <b>941,310</b>   | <b>(114,704)</b> | <b>-12.2%</b>  | <b>1,366,474</b>   |
| Community and social services                                | 83,095           | 105,089             | 114,895          | 58,452           | 62,370           | (3,918)          | -6.3%          | 91,691             |
| Sport and recreation                                         | 88,538           | 141,792             | 147,999          | 51,354           | 78,081           | (26,728)         | -34.2%         | 121,105            |
| Public safety                                                | 87,618           | 349,905             | 331,479          | 132,518          | 81,960           | 50,558           | 61.7%          | 240,521            |
| Housing                                                      | 670,112          | 869,063             | 1,052,544        | 561,931          | 667,537          | (105,606)        | -15.8%         | 846,154            |
| Health                                                       | 59,489           | 81,436              | 76,838           | 22,352           | 51,362           | (29,011)         | -56.5%         | 67,003             |
| <b>Economic and environmental services</b>                   | <b>1,066,375</b> | <b>1,534,310</b>    | <b>1,542,835</b> | <b>737,464</b>   | <b>947,240</b>   | <b>(209,776)</b> | <b>-22.1%</b>  | <b>1,012,285</b>   |
| Planning and development                                     | 51,066           | 151,588             | 152,522          | 41,886           | 107,783          | (65,896)         | -61.1%         | 108,917            |
| Road transport                                               | 988,308          | 1,345,610           | 1,348,538        | 684,205          | 813,565          | (129,361)        | -15.9%         | 882,491            |
| Environmental protection                                     | 27,000           | 37,112              | 41,775           | 11,373           | 25,892           | (14,519)         | -56.1%         | 20,876             |
| <b>Trading services</b>                                      | <b>2,292,473</b> | <b>4,176,629</b>    | <b>3,413,030</b> | <b>2,074,330</b> | <b>1,934,888</b> | <b>139,442</b>   | <b>7.2%</b>    | <b>2,828,872</b>   |
| Energy sources                                               | 736,092          | 805,190             | 839,605          | 476,004          | 564,577          | (88,573)         | -15.7%         | 656,971            |
| Water management                                             | 921,660          | 1,517,922           | 1,181,498        | 780,118          | 605,416          | 174,702          | 28.9%          | 998,286            |
| Waste water management                                       | 533,320          | 1,381,056           | 1,101,587        | 672,374          | 573,535          | 98,839           | 17.2%          | 950,704            |
| Waste management                                             | 101,400          | 472,461             | 290,341          | 145,833          | 191,360          | (45,527)         | -23.8%         | 222,912            |
| <b>Other</b>                                                 | <b>14,800</b>    | <b>10,195</b>       | <b>3,861</b>     | <b>1,086</b>     | <b>2,563</b>     | <b>(1,477)</b>   | <b>-57.6%</b>  | <b>2,026</b>       |
| <b>Total Capital Expenditure - Functional Classification</b> | <b>5,316,290</b> | <b>8,388,432</b>    | <b>7,879,749</b> | <b>4,199,285</b> | <b>4,432,339</b> | <b>(233,054)</b> | <b>-5.3%</b>   | <b>6,198,963</b>   |
| <b>Funded by:</b>                                            |                  |                     |                  |                  |                  |                  |                |                    |
| National Government                                          | 2,047,136        | 2,189,348           | 2,518,433        | 1,359,245        | 1,380,274        | (21,029)         | -1.5%          | 1,832,311          |
| Provincial Government                                        | 22,430           | 22,038              | 37,788           | 14,657           | 12,246           | 2,412            | 19.7%          | 37,386             |
| District Municipality                                        | -                | -                   | -                | -                | -                | -                | -              | -                  |
| Other transfers and grants                                   | 49,804           | 53,700              | 60,887           | 34,059           | 40,347           | (6,287)          | -15.6%         | 42,142             |
| <b>Transfers recognised - capital</b>                        | <b>2,119,370</b> | <b>2,265,085</b>    | <b>2,617,108</b> | <b>1,407,962</b> | <b>1,432,866</b> | <b>(24,905)</b>  | <b>-1.7%</b>   | <b>1,911,840</b>   |
| <b>Public contributions &amp; donations</b>                  | <b>-</b>         | <b>-</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>-</b>           |
| <b>Borrowing</b>                                             | <b>388,077</b>   | <b>1,091,580</b>    | <b>1,091,580</b> | <b>640,528</b>   | <b>573,637</b>   | <b>66,891</b>    | <b>11.7%</b>   | <b>909,503</b>     |
| <b>Internally generated funds</b>                            | <b>2,808,842</b> | <b>5,031,767</b>    | <b>4,171,062</b> | <b>2,150,795</b> | <b>2,425,835</b> | <b>(275,041)</b> | <b>-11.3%</b>  | <b>3,377,621</b>   |
| <b>Total Capital Funding</b>                                 | <b>5,316,290</b> | <b>8,388,432</b>    | <b>7,879,749</b> | <b>4,199,285</b> | <b>4,432,339</b> | <b>(233,054)</b> | <b>-5.3%</b>   | <b>6,198,963</b>   |

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

**Table C6: Monthly Budget Statement - Financial Position**

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

| Description                              | 2018/19           | Budget Year 2019/20 |                   |                   |                    |
|------------------------------------------|-------------------|---------------------|-------------------|-------------------|--------------------|
|                                          | Audited Outcome   | Original Budget     | Adjusted Budget   | YearTD actual     | Full Year Forecast |
| <b>R thousands</b>                       |                   |                     |                   |                   |                    |
| <b><u>ASSETS</u></b>                     |                   |                     |                   |                   |                    |
| <b>Current assets</b>                    |                   |                     |                   |                   |                    |
| Cash                                     | 302,472           | 146,904             | 146,904           | 325,303           | 146,904            |
| Call investment deposits                 | 10,649,133        | 6,199,428           | 9,979,630         | 10,649,133        | 9,979,630          |
| Consumer debtors                         | 6,215,923         | 9,710,204           | 6,610,409         | 5,409,982         | 6,610,409          |
| Other debtors                            | 793,308           | 1,826,248           | 1,132,985         | 1,637,126         | 1,132,985          |
| Current portion of long-term receivables | 8,838             | 15,755              | 6,781             | 8,838             | 6,781              |
| Inventory                                | 435,992           | 570,789             | 479,590           | 433,445           | 479,590            |
| <b>Total current assets</b>              | <b>18,405,667</b> | <b>18,469,328</b>   | <b>18,356,299</b> | <b>18,463,827</b> | <b>18,356,299</b>  |
| <b>Non current assets</b>                |                   |                     |                   |                   |                    |
| Long-term receivables                    | 215,690           | 23,333              | 19,374            | 206,482           | 19,374             |
| Investments                              | 5,342,557         | 5,171,322           | 5,765,080         | 8,035,639         | 5,765,080          |
| Investment property                      | 582,962           | 581,285             | 581,247           | 582,962           | 581,247            |
| Investments in Associate                 | –                 | –                   | –                 | –                 | –                  |
| Property, plant and equipment            | 45,703,232        | 51,856,546          | 50,306,036        | 47,461,000        | 50,306,036         |
| Biological                               | –                 | –                   | –                 | –                 | –                  |
| Intangible                               | 693,178           | 424,856             | 537,066           | 697,380           | 537,066            |
| Other non-current assets                 | 10,280            | 8,891               | 10,280            | 10,280            | 10,280             |
| <b>Total non current assets</b>          | <b>52,547,898</b> | <b>58,066,233</b>   | <b>57,219,083</b> | <b>56,993,742</b> | <b>57,219,083</b>  |
| <b>TOTAL ASSETS</b>                      | <b>70,953,565</b> | <b>76,535,561</b>   | <b>75,575,382</b> | <b>75,457,569</b> | <b>75,575,382</b>  |
| <b><u>LIABILITIES</u></b>                |                   |                     |                   |                   |                    |
| <b>Current liabilities</b>               |                   |                     |                   |                   |                    |
| Bank overdraft                           | –                 | –                   | –                 | –                 | –                  |
| Borrowing                                | 427,597           | 489,858             | 489,858           | 427,597           | 489,858            |
| Consumer deposits                        | 410,962           | 461,809             | 452,058           | 414,797           | 452,058            |
| Trade and other payables                 | 7,127,758         | 10,762,203          | 7,516,249         | 4,036,029         | 7,516,249          |
| Provisions                               | 1,147,974         | 1,143,617           | 1,141,735         | 1,131,491         | 1,141,735          |
| <b>Total current liabilities</b>         | <b>9,114,291</b>  | <b>12,857,487</b>   | <b>9,599,900</b>  | <b>6,009,914</b>  | <b>9,599,900</b>   |
| <b>Non current liabilities</b>           |                   |                     |                   |                   |                    |
| Borrowing                                | 6,270,937         | 7,838,577           | 7,838,577         | 7,143,183         | 7,838,577          |
| Provisions                               | 6,877,088         | 7,072,595           | 7,084,449         | 6,877,088         | 7,084,449          |
| <b>Total non current liabilities</b>     | <b>13,148,025</b> | <b>14,911,172</b>   | <b>14,923,026</b> | <b>14,020,271</b> | <b>14,923,026</b>  |
| <b>TOTAL LIABILITIES</b>                 | <b>22,262,316</b> | <b>27,768,659</b>   | <b>24,522,926</b> | <b>20,030,185</b> | <b>24,522,926</b>  |
| <b>NET ASSETS</b>                        | <b>48,691,250</b> | <b>48,766,902</b>   | <b>51,052,456</b> | <b>55,427,384</b> | <b>51,052,456</b>  |
| <b><u>COMMUNITY WEALTH/EQUITY</u></b>    |                   |                     |                   |                   |                    |
| Accumulated Surplus/(Deficit)            | 43,892,330        | 43,002,095          | 46,272,255        | 51,042,110        | 46,272,255         |
| Reserves                                 | 4,798,920         | 5,764,808           | 4,780,201         | 4,385,274         | 4,780,201          |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | <b>48,691,250</b> | <b>48,766,902</b>   | <b>51,052,456</b> | <b>55,427,384</b> | <b>51,052,456</b>  |

**Table C7: Monthly Budget Statement - Cash Flow**

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

| Description                                       | 2018/19            | Budget Year 2019/20 |                    |                    |                    |                  |                |                    |
|---------------------------------------------------|--------------------|---------------------|--------------------|--------------------|--------------------|------------------|----------------|--------------------|
|                                                   | Audited Outcome    | Original Budget     | Adjusted Budget    | YTD actual         | YTD budget         | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                |                    |                     |                    |                    |                    |                  |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |                    |                     |                    |                    |                    |                  |                |                    |
| <b>Receipts</b>                                   |                    |                     |                    |                    |                    |                  |                |                    |
| Property rates                                    | 9,319,556          | 9,714,194           | 9,769,268          | 8,010,960          | 8,007,364          | 3,596            | 0.0%           | 9,769,268          |
| Service charges                                   | 20,154,718         | 18,787,179          | 19,259,186         | 16,615,121         | 15,914,854         | 700,267          | 4.4%           | 19,259,186         |
| Other revenue                                     | 2,573,710          | 1,746,152           | 1,743,792          | 1,139,210          | 1,344,432          | (205,222)        | -15.3%         | 1,743,792          |
| Government - operating                            | 4,468,913          | 7,376,568           | 7,722,432          | 7,126,242          | 7,348,997          | (222,755)        | -3.0%          | 7,722,432          |
| Government - capital                              | 2,079,448          | 2,211,385           | 2,556,221          | 2,446,708          | 1,874,551          | 572,157          | 30.5%          | 2,556,221          |
| Interest                                          | 1,427,759          | 912,495             | 912,473            | 896,052            | 825,797            | 70,255           | 8.5%           | 912,473            |
| Dividends                                         | -                  | -                   | -                  | -                  | -                  | -                | -              | -                  |
| <b>Payments</b>                                   |                    |                     |                    |                    |                    |                  |                |                    |
| Suppliers and employees                           | (30,085,454)       | (35,467,695)        | (35,294,485)       | (29,290,838)       | (28,704,524)       | 586,314          | -2.0%          | (35,294,485)       |
| Finance charges                                   | (692,316)          | (717,075)           | (717,075)          | (531,682)          | (531,678)          | 3                | 0.0%           | (717,075)          |
| Transfers and Grants                              | -                  | -                   | -                  | -                  | -                  | -                | -              | -                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | <b>9,246,334</b>   | <b>4,563,204</b>    | <b>5,951,813</b>   | <b>6,411,772</b>   | <b>6,079,791</b>   | <b>(331,981)</b> | <b>-5.5%</b>   | <b>5,951,813</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |                    |                     |                    |                    |                    |                  |                |                    |
| <b>Receipts</b>                                   |                    |                     |                    |                    |                    |                  |                |                    |
| Proceeds on disposal of PPE                       | 151,009            | 97,432              | 108,392            | -                  | -                  | -                | -              | 108,392            |
| Decrease (Increase) in non-current debtors        | -                  | -                   | -                  | -                  | -                  | -                | -              | -                  |
| Decrease (increase) other non-current receivables | 7,513              | 1,228               | 4,419              | -                  | -                  | -                | -              | 4,419              |
| Decrease (increase) in non-current investments    | (936,202)          | (267,859)           | (267,859)          | -                  | -                  | -                | -              | (267,859)          |
| <b>Payments</b>                                   |                    |                     |                    |                    |                    |                  |                |                    |
| Capital assets                                    | (5,392,818)        | (7,549,589)         | (7,101,774)        | (4,364,867)        | (4,491,910)        | (127,043)        | 2.8%           | (7,101,774)        |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | <b>(6,170,498)</b> | <b>(7,718,788)</b>  | <b>(7,256,823)</b> | <b>(4,364,867)</b> | <b>(4,491,910)</b> | <b>(127,043)</b> | <b>2.8%</b>    | <b>(7,256,823)</b> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |                    |                     |                    |                    |                    |                  |                |                    |
| <b>Receipts</b>                                   |                    |                     |                    |                    |                    |                  |                |                    |
| Short term loans                                  | -                  | -                   | -                  | -                  | -                  | -                | -              | -                  |
| Borrowing long term/refinancing                   | 196,420            | 1,091,580           | 1,091,580          | 1,091,579          | 1,091,579          | -                | -              | 1,091,580          |
| Increase (decrease) in consumer deposits          | 29,302             | 41,983              | 41,096             | -                  | -                  | -                | -              | 41,096             |
| <b>Payments</b>                                   |                    |                     |                    |                    |                    |                  |                |                    |
| Repayment of borrowing                            | (368,901)          | (384,878)           | (384,878)          | (321,895)          | (321,895)          | 0                | -              | (384,878)          |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | <b>(143,179)</b>   | <b>748,685</b>      | <b>747,798</b>     | <b>769,685</b>     | <b>769,685</b>     | <b>0</b>         | <b>-</b>       | <b>747,798</b>     |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      | <b>2,932,657</b>   | <b>(2,406,899)</b>  | <b>(557,212)</b>   | <b>2,816,590</b>   | <b>2,357,566</b>   |                  |                | <b>(557,212)</b>   |
| Cash/cash equivalents at beginning:               | 5,486,618          | 7,392,776           | 8,419,275          | 8,419,275          | 8,419,275          |                  |                | 8,419,275          |
| Cash/cash equivalents at month/year end:          | 8,419,275          | 4,985,877           | 7,862,063          | 11,235,865         | 10,776,841         |                  |                | 7,862,063          |

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

| Description                            | YTD<br>Variance<br>R<br>thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                               | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                       |
|----------------------------------------|-----------------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Revenue By Source</b>               |                                   |               |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                            |
| Property rates                         | 48,041                            | 0.6%          | The variance is a combination of over-/under-recovery mainly on:<br>1. Property Rates (over), largely due to the real time supplementary valuations done in March and April 2020, resulting in an updated and increased valuation base; and<br>2. Income Forgone (over), due to higher than planned rates rebates and exemption applications approved.                                                                                        | The budget is based on billings and therefore the impact of COVID-19 on revenue collected from property rates will reflect on cash collected for the period and not against this revenue element.<br><br>The estimated impact of the COVID-19 lockdown on the budget will be addressed in the May 2020 adjustments budget. |
| Service charges - electricity revenue  | 97,058                            | 0.8%          | The over-recovery is largely due to customers in the commercial large power category who are still paying the old inflated tariff and have not migrated to the new Time-of-Use tariff, which is the cheaper option. In addition, billing was based on estimates and not on actual credit sales readings. Billing reversals will be processed where non-essential services were closed during the COVID-19 lockdown.                           | The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.                                                                                                                                                                                                                        |
| Service charges - water revenue        | 86,020                            | 3.4%          | The 2019/20 anticipated revenue provisions have been reduced during the January 2020 adjustments budget to be in line with the reduced consumption trends, where at the time, the consumers' response to the warmer summer months still had to be established. The City will closely monitor the trends for future refinement. The billing for April 2020 took place during the COVID-19 lockdown period and was based on estimated readings. | More accurate alignment of revenue will reflect once actual readings are obtained.                                                                                                                                                                                                                                         |
| Service charges - sanitation revenue   | 82,630                            | 6.7%          | The 2019/20 anticipated revenue provisions have been reduced during the January 2020 adjustments budget to be in line with the reduced consumption trends, where at the time, the consumers' response to the warmer summer months still had to be established. The City will closely monitor the trends for future refinement. The billing for April 2020 took place during the COVID-19 lockdown period and was based on estimated readings. | More accurate alignment of revenue will reflect once actual readings are obtained.                                                                                                                                                                                                                                         |
| Service charges - refuse revenue       | 38,847                            | 3.8%          | The variance is mainly due to indigent relief on refuse service charges being less than planned and reduced disposal of refuse at disposal facilities as a result of the COVID-19 lockdown.                                                                                                                                                                                                                                                   | The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.                                                                                                                                                                                                                        |
| Rental of facilities and equipment     | (6,109)                           | -2.4%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                          | -                                                                                                                                                                                                                                                                                                                          |
| Interest earned - external investments | 246,632                           | 29.4%         | The over-recovery is due to higher than expected cash and investment fund balances to date.                                                                                                                                                                                                                                                                                                                                                   | No immediate corrective action is required.                                                                                                                                                                                                                                                                                |

Table continues on next page.

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

| Description                           | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Remedial or corrective steps/remarks                                                                                                                                                                                                                                   |
|---------------------------------------|-----------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Revenue By Source</b>              |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                        |
| Interest earned - outstanding debtors | 9,093                       | 2.8%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | -                                                                                                                                                                                                                                                                      |
| Dividends received                    | -                           | -             | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -                                                                                                                                                                                                                                                                      |
| Fines, penalties and forfeits         | 316,440                     | 31.0%         | The variance reflects against Traffic Fines - Accruals and is due to more than planned fines issued for traffic- and various by-law offences to date. The financial impact of the COVID-19 lockdown will be reflected in future periods.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.                                                                                                                                                                    |
| Licences and permits                  | (8,597)                     | -16.4%        | The under-recovery is mainly within the Transport directorate and is due to fewer than planned wayleave permit applications received where the trenchless methodology has not been applied by contractors.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | No immediate corrective action is required.                                                                                                                                                                                                                            |
| Agency services                       | 5,718                       | 3.2%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | -                                                                                                                                                                                                                                                                      |
| Transfers and subsidies               | (125,990)                   | -1.80%        | The variance is a combination of under-/over-recovery mainly in the following directorates:<br>1. Community Services and Health (under), due to payments outstanding from the Western Cape Government (WCG) for health claims submitted.<br>2. Finance (over), due to earlier than anticipated income realised in respect of the VAT portion on a number of grant-funded projects currently in progress.<br>3. Human Settlements (under), due to:<br>a) Title Deeds Rectification project, which is running behind schedule as a result of the lengthy processes involved in investigating and rectifying the backlog of title deeds;<br>b) Outstanding invoices from the WCG for work completed on various housing projects; and<br>c) Impact of the COVID-19 lockdown on project implementation.<br>4. Safety and Security (under), due to unrecognised revenue in respect of the LEAP and School Resource Officers Provincial projects.                                                                                                                                | Outstanding payments from the WCG are being followed up on a continuous basis.<br><br>Period budget provisions will be reviewed and amended where required.<br><br>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget. |
| Other revenue                         | 29,106                      | 4.6%          | The variance is a combination of over-/under-recovery against the following categories:<br>1. Bus fares-Transit products (under), due to the impending renewal of the N2 express contract as the agreement with CODETA has not yet been reached.<br>2. Cash Recovery - Claims (over), due to an unplanned cash refund from SASRIA for higher than planned insurance claims to date.<br>3. By-product sales (over), due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dams to date.<br>4. Development Levies/BICL (over), due to higher than planned revenue received for the month under review.<br>5. Hire of municipal staff (over), due to higher than anticipated demand for law enforcement staff for externally-funded events to date.<br>6. Recoveries of Operational Expenditure (over), where costs for running the temporary desalination plants were recovered from the contractor.<br>7. Building Levies (under), which is reliant on the construction industry where activity is prohibited during the COVID-19 lockdown. | The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.                                                                                                                                                                    |
| Gains on disposal of PPE              | 5,644                       | 15.4%         | The variance is due to more land sales concluded to date and higher than anticipated proceeds from the auction of fleet, plant and equipment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | No immediate corrective action required.                                                                                                                                                                                                                               |

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

| Description                                        | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                            |
|----------------------------------------------------|-----------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Revenue by Vote</b>                             |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                 |
| Vote 1 - Community Services & Health               | (93,207)                    | -11.9%        | The under-recovery reflects against the following categories:<br>1. Rental of Facilities and Equipment, due to lower than anticipated demand, intermittent maintenance and emergency repairs, and the COVID-19 lockdown.<br>2. Transfers and Subsidies, due to outstanding payments from the Western Cape Government (WCG) for health claims submitted.<br>3. Transfers and Subsidies - Capital, where construction of the ECD Centre: Heideveld, Welmoed Cemetery development, and upgrading of various clinics to reach Ideal Clinic status are behind schedule.                                                                                                                                                                                                                                                                                                                                                                                                                           | Periodic budget provisions will be reviewed and adjusted where required.<br><br>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.                                                                                                                                             |
| Vote 2 - Corporate Services                        | 4,640                       | 9.5%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -                                                                                                                                                                                                                                                                                                                               |
| Vote 3 - Economic Opportunities & Asset Management | 3,833                       | 2.2%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -                                                                                                                                                                                                                                                                                                                               |
| Vote 4 - Energy & Climate Change                   | 107,411                     | 0.9%          | The variance is a combination of over-/under-recovery mainly on:<br>1. Electricity sales (over), largely due to customers in the commercial large power category who are still paying the old inflated tariff and have not migrated to the new Time-of-Use tariff, which is the cheaper option. In addition, billings were based on estimates and not on actual readings of credit sales. Billing reversals will be processed where non-essential services were closed during the COVID-19 lockdown.<br>2. Other Revenue (over), on Development Contribution / Levy & BICL, where revenue is dependent on property development, which is unpredictable and fluctuates constantly.<br>3. Transfers and Subsidies - Capital (under), where less than planned customer driven applications for new and upgraded supplies were received.                                                                                                                                                         | The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.                                                                                                                                                                                                                             |
| Vote 5 - Finance                                   | 404,404                     | 2.8%          | The variance is a combination of over-/under-recovery mainly on:<br>1. Property rates (over), largely due to real time supplementary valuations done in March and April 2020, resulting in an updated and increased valuation base.<br>2. Service charges - refuse revenue (under), due to higher than planned indigent assistance provided to consumers.<br>3. Interest received - External investments (over), due to higher than expected cash and investment fund balances to date.<br>4. Interest on outstanding debtors (over), due to higher than planned interest billed on outstanding property rates.<br>5. Transfers and subsidies (over), due to earlier than anticipated income realised in respect of the VAT portion on a number of USDG-funded projects currently in progress.<br>6. Income Forgone (over), due to more than planned rates rebates and exemptions approved to date.<br>7. Other revenue (over), mainly due to an unplanned refund from SASRIA for insurance. | The budget for Property Rates is based on billings and therefore the impact of COVID-19 on revenue collected from property rates will reflect on cash collected for the period and not against this revenue element.<br><br>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget. |

Table continues on next page.

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

| Description                             | YTD<br>Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                          |
|-----------------------------------------|--------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Revenue by Vote</u></b>           |                                |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                               |
| Vote 6 - Human Settlements              | (153,375)                      | -14.6%        | The variance is a combination of over-/under-recovery mainly on:<br>1. Rental of Facilities and Equipment (under):<br>a) Indigent relief and Subsidies/Rebates, which is demand driven and dependent on eligibility of tenants; and<br>b) Rental of fixed assets - Non-market related, due to the sale and transfer of rental units and the number of vacant units not generating rental income.<br>2. Transfers and subsidies (under), due to:<br>a) Title Deeds Rectification project, which is running behind schedule as a result of the lengthy processes involved in investigating and rectifying the backlog of title deeds;<br>b) Outstanding invoices from the WCG for work completed on various housing projects; and<br>c) Impact of the COVID-19 lockdown on project implementation.<br>3. Transfers and Subsidies - Capital (over), due to good contractor/consultant performance resulting in the following projects progressing ahead of schedule:<br>a) Belhar CBD project;<br>b) Conradie Housing Development (PGWC); and<br>c) Greenville Housing Project. | Period budget provisions will be reviewed and adjusted in line with actual and anticipated trends. The directorate is actively driving the transfer of units to qualifying recipients and ensuring that units are occupied timeously when vacated.<br><br>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget. |
| Vote 7 - Office of the City Manager     | 30                             | 708.0%        | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -                                                                                                                                                                                                                                                                                                                                                             |
| Vote 8 - Safety & Security              | 299,759                        | 25.5%         | The variance is a combination of over-/under-recovery.<br>1. Fines, penalties and forfeits: Traffic fines - accruals (R344 million over), due to more than planned fines issued for traffic- and various by-law offences to date.<br>2. Other revenue - Hire of municipal staff (over), due to higher than planned demand for law enforcement staff for externally-funded events to date.<br>3. Transfers and subsidies (under), due to unrecognised revenue in respect of the LEAP and School Resource Officers Provincial projects.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Actual revenue trends and budgets will be aligned where required.<br><br>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.                                                                                                                                                                                  |
| Vote 9 - Spatial Planning & Environment | (17,379)                       | -12.9%        | The under-recovery reflects mainly on:<br>1. Building Levies, which is reliant on the construction industry where activity was prohibited during the COVID-19 lockdown.<br>2. Transfers and subsidies, due to delays in the alien clearing of wetlands, terrestrial and special projects funded by DEAT and the EPWP Kader Asmal grant as a result of the COVID-19 lockdown.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.                                                                                                                                                                                                                                                           |

Table continues on next page.

| Description                | YTD<br>Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Remedial or corrective steps/remarks                                                                                                                                                                                                                                    |
|----------------------------|--------------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Revenue by Vote</b>     |                                |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                         |
| Vote 10 - Transport        | (96,187)                       | -8.6%         | The under-recovery reflects mainly on:<br>1. Licences and permits: Road and transport, due to fewer than planned wayleave permit applications received where the trenchless methodology has not been applied by contractors.<br>2. Transfers and Subsidies, due to a delay in the re-alignment of costs for the PRASA Rail Safety funded project from the Safety & Security directorate.<br>3. Other Revenue (under), mainly on Bus fares-Transit products, due to the impending renewal of the N2 express contract as the agreement with CODETA has not yet been reached.<br>4. Transfers and Subsidies - Capital (under), due to the non-realisation of IRT Land and Property Acquisitions as a result of lengthy negotiations with property owners.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Period budget provisions will be reviewed against actual trends and adjusted where required.                                                                                                                                                                            |
| Vote 11 - Urban Management | (8,626)                        | -3.9%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | -                                                                                                                                                                                                                                                                       |
| Vote 12 - Water & Waste    | 363,397                        | 6.5%          | The variance is a combination of over-/under-recovery.<br>1. Service charges - Water revenue and Sanitation revenue (over), where the 2019/20 anticipated revenue provisions were adjusted in the January 2020 adjustments budget to be in line with the latest reduced consumption trends. Consumer reaction to the warmer months is still being established and the City will closely monitor the trends for future refinement. The billing for April 2020 took place during the COVID-19 lockdown period and was based on estimated readings.<br>2. Service charges - Refuse revenue (under), where the volume of waste being disposed of is lower than anticipated, due to the COVID-19 lockdown.<br>3. Other revenue (over), mainly on:<br>a) Development Contribution Levy/BICL, due to higher than planned levies relating to the water, sewer and storm water component of the development levy;<br>b) Treatment Effluent - Sales, due to an increase in the volumes of treated effluent sold to date;<br>c) By-product sales, due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dams; and<br>d) Recoveries of operational expenditure, where costs were recovered from contractors running the temporary desalination plants.<br>4. Interest on outstanding debtors (under), where the year-to-date actuals are less than anticipated.<br>5. Transfers and subsidies - Capital (over), due to good contractor performance on certain projects, and misalignment between the periodic plan and the actual spend on grant-funded projects within the Water & Sanitation Services department. | The directorate will continue to monitor consumption levels and trends for future refinement.<br><br>Periodic budget provisions will be reviewed and adjusted where required.<br><br>More accurate alignment of revenue will reflect once actual readings are obtained. |

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

| Description                          | YTD<br>Variance<br>R<br>thousands | Variance<br>e<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--------------------------------------|-----------------------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Expenditure by Vote</b>           |                                   |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Vote 1 - Community Services & Health | (17,975)                          | -0.6%              | <p>The variance is a combination of over-/under- expenditure.</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.</li> <li>2. Other Materials (over), on: <ol style="list-style-type: none"> <li>a) Pharmaceutical Supplies, due to higher than expected demand for pharmaceutical stock and increased prices; and</li> <li>b) Materials Consumables Tools &amp; Equipment, where additional material was needed to implement EPWP projects.</li> </ol> </li> <li>3. Contracted Services (over), mainly on Laboratory Services, due to higher than expected demand and increased prices.</li> <li>4. Transfer and Subsidies (under), where grants-in-aid payments have not been made due to documentation, which have not yet been received from applicants.</li> <li>5. Other expenditure (under), due to delays in bursary payments.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>The directorate has 410 vacancies in various stages of the recruitment and selection process. For the period 1 July 2019 to 30 April 2020, 636 posts were filled while 717 were terminated.</p> <p>Virements to be processed where required.</p> <p>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.</p>                                                                                                                                                                                                   |
| Vote 2 - Corporate Services          | 30,508                            | 2.1%               | <p>The variance is a combination of over-/under expenditure.</p> <ol style="list-style-type: none"> <li>1. Employee related costs (over), mainly as the result of earlier than planned appointments.</li> <li>2. Depreciation &amp; Asset Impairment (under), where delays in project completion impacted on the capitalisation of assets.</li> <li>3. Other Materials (over), as a result of incorrect posting as the actual cost should have been posted against R&amp;M.</li> <li>4. Contracted Services (over), a combination of over-/under expenditure on: <ol style="list-style-type: none"> <li>a) Advisory Services: Legal cost &amp; Litigation (over), due to several unplanned high priority legal cases instituted during this financial year; and</li> <li>b) Admin Support Staff (under), due to lower than planned dependence and demand for labour broker staff to perform admin and support functions.</li> </ol> </li> <li>5. Other expenditure (over), a combination of over/under: <ol style="list-style-type: none"> <li>a) Training Other (over), due to training programmes scheduled earlier than planned and the appointment of more than planned co-op students;</li> <li>b) Corporate Training Programmes (over), due to an accelerated programme schedule and higher volumes of invoices processed than originally anticipated;</li> <li>c) Advertising - Corporate &amp; Municipal Activities (under), due to misalignment of the actual expenditure with the period budget provisions; and</li> <li>d) G&amp;D Specialised IT Services (over), due to the erroneous processing of expenditure against this element.</li> </ol> </li> </ol> | <p>The overall over expenditure to date will be addressed by the review and adjustment of period budget provisions on various elements.</p> <p>The directorate has 208 vacancies in various stages of the recruitment and selection process; 222 positions were filled and 74 terminations processed since the beginning of the financial year.</p> <p>Journals will be processed to ensure that costs are allocated to the correct cost element.</p> <p>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.</p> |

Table continues on next page.

| Description                                                                     | YTD<br>Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------------------------------------------------------------------------|--------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Expenditure by Vote</b><br>Vote 3 - Economic Opportunities & Asset Managemnt | 6,158                          | 0.6%          | <p>The variance is a combination of over-/under expenditure.</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.</li> <li>2. Debt impairment (over), due to an unprocessed journal entry on Bad Debts Written-Off Transferred to Provision.</li> <li>3. Depreciation &amp; Asset Impairment (under), where depreciation is lower than anticipated as capitalisation of assets was done later than planned.</li> <li>4. Contracted services (over), combination of over-/under, mainly on: <ol style="list-style-type: none"> <li>a) Advisory Services: Research &amp; Advisory (under), due to the long lead time in the tender process for the appointment of a business analyst for the Strategic Assets department;</li> <li>b) Advisory Services: Human Resources (over), due to the unplanned appointment of an external consultant for the Phase 2A &amp; 2B BBBEE Transformation Programme;</li> <li>c) Professional Services - Architectural (over), due to additional architectural services required at the City Hall and other strategic assets;</li> <li>d) Professional Services: Legal Advice &amp; Litigation (over), due to major upgrades at Strategic Assets facilities that necessitated the services of external consultants to perform due-diligence;</li> <li>e) Professional Services R &amp; M: Architectural (under), where major works currently being implemented is capital in nature. Funds will be committed once the proposals of the business analyst is finalised and approved;</li> <li>f) Contractors: Building Contractors (under), where project implementation is running behind schedule as a result of delays in the award of tenders and vendor capacity constraints in the Facilities Management department;</li> <li>g) Contractors: R&amp;M - Electrical (under), due to outstanding invoices/delays with vendors not submitting invoices on time;</li> <li>h) Contractors: R&amp;M - Equipment (over), due to a higher than planned demand for maintenance on equipment within the Fleet Management- and Facilities Management department;</li> <li>i) Outsourced services: Cleaning costs (over), due to misalignment of actual expenditure with the period budget;</li> <li>j) Outsourced services: Security services - Municipal facilities (over), due to more facilities requiring security as well as a higher level of security services required to date; and</li> <li>k) Outsourced services: R&amp;M - Clearing &amp; grass cutting (under), where work in the Strategic Assets department is behind schedule.</li> </ol> </li> <li>5. Other Expenditure - Operating Leases (over), where the period budget provision is not aligned to actual expenditure trends.</li> </ol> | <p>The overall over expenditure will be addressed by reviewing and adjusting period budget provisions on a number of expenditure elements.</p> <p>The directorate has 182 vacancies in various stages of the recruitment and selection process; 70 positions were filled and 37 terminations processed since the beginning of the financial year.</p> <p>Virements to be processed where required.</p> <p>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.</p> |

Table continues on next page.

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

| Description                      | YTD<br>Variance<br>R<br>thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------------------|-----------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Expenditure by Vote</b>       |                                   |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Vote 4 - Energy & Climate Change | (191,550)                         | -2.1%         | <p>The variance is a combination of over-/under expenditure:</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.</li> <li>2. Other Materials (under): <ol style="list-style-type: none"> <li>a) Fuel (Petrol, Diesel and Fuel Oil), due to rightsizing of fleet, increasing fuel efficiency of fleet, monitoring vehicle speed and attaining 98% maintenance of fleet. The department is also doing less maintenance and capital work during the COVID-19 lockdown;</li> <li>b) R&amp;M Materials General and Consumables, where less materials &amp; consumables were required for the new public lighting maintenance operations as well as delays in maintenance programmes, due to the COVID-19 lockdown.</li> </ol> </li> <li>3. Contracted Services, a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> <li>a) R&amp;M Electrical (over), due to actual expenditure on high voltage substations being higher than planned as well as the increased use of contractors in the public lighting operations; and</li> <li>b) R&amp;M Maintenance of Equipment (under), due to lower than planned demand for fleet maintenance as a result of the replacement of older vehicles.</li> </ol> </li> </ol> | <p>The directorate has 400 vacancies in various stages of the recruitment and selection process. 384 vacancies were filled and 85 posts terminated since the beginning of the financial year.</p> <p>Period budget provisions will be adjusted according to spending plans, where required.</p> <p>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.</p>                                                                                                                                                                                                                |
| Vote 5 - Finance                 | (78,715)                          | -3.3%         | <p>The under expenditure reflects mainly on:</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), due to the COVID-19 lockdown restrictions in conjunction with turnaround time in filling vacancies and the impact of the internal filling of vacant posts.</li> <li>2. Transfers and Subsidies (under), where the Cape Town Stadium has generated sufficient revenue from events, resulting in lower contributions from the City.</li> <li>3. Contracted services (under), mainly on collection fees as costs are dependent on the number of handovers and actions instituted by attorneys. These processes are affected by COVID-19 lockdown and April 2020 invoices are still to be captured in May 2020.</li> <li>4. Other Expenditure (under), mainly on Insurance, where the actual premiums and claims paid are less than planned for this period.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>The directorate has 186 vacancies in various stages of the recruitment and selection process; 152 positions were filled and 61 terminations processed since the start of the financial year. All efforts are being made to fill vacancies as quickly as possible.</p> <p>Alignment of the period budget with the actual trend will be undertaken where necessary.</p> <p>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.</p>                                                                                                                                       |
| Vote 6 - Human Settlements       | (196,041)                         | -16.4%        | <p>The variance is a combination of over-/under expenditure mainly on:</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacant posts.</li> <li>2. Contracted Services (under), a combination of over-/under expenditure on: <ol style="list-style-type: none"> <li>a) Professional Services Engineering Civil (over), due to an increase in demand for services at housing construction projects;</li> <li>b) G&amp;D Contracted Service Building (under), due to late submission of invoices from the WCG for Delft The Hague-, Valhalla Park- and Belhar Pentech projects;</li> <li>c) Management of Informal settlements (under), where expenditure is incurred against the grant allocation first before City funding is used; and</li> <li>d) Building Contractors and R&amp;M Contracted Services (under), where capacity constraints within the Upgrades and Maintenance Implementation team impacted negatively on the ability to perform planned maintenance tasks. Further delays were experienced for the month under review, due to the COVID-19 lockdown.</li> </ol> </li> </ol> <p><i>Continued on next page.</i></p>                                                                                                            | <p>The directorate has 134 vacancies of which 4 posts are in various stages of the recruitment and selection process; 91 positions were filled and 37 terminations processed since the start of the financial year. There are continuous efforts to fill vacancies as quickly as possible.</p> <p>The matter relating to delays with the payment of invoices by the WCG has been escalated.</p> <p>Expenditure trends will be analysed and used to align period budget provisions with actual expenditure.</p> <p>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.</p> |

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

| Description                             | YTD<br>Variance<br>R<br>thousands | Variance<br>%     | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----------------------------------------|-----------------------------------|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Expenditure by Vote</b>              |                                   |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Vote 6 - Human Settlements              | See previous page                 | See previous page | 3. Transfers and Subsidies (under), mainly on G&D Housing PHP Payment, due to delays in the submission of invoices by contractors who are waiting on the Housing Subsidy System (HSS) payment notification from the WCG for payment of beneficiary subsidies.<br>4. Other Expenditure (over), mainly on Subsidy on Homeowners Redemption, due to misalignment of the budget provision with the actuals on the unrealised portion of the housing fund linked to property transfers.                                                                                                                                                                                                                                                                       | See previous page                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Vote 7 - Office of the City Manager     | (22,163)                          | -11.4%            | The under expenditure reflects mainly on:<br>1. Employee related costs, due to the turnaround time in filling vacancies as well as delays in creating and filling new posts for the Office of the Mayor.<br>2. Contracted Services, mainly on:<br>a) Legal Cost - Legal Advice and Litigation, where the actual expenditure relating to forensic investigations are lower than planned as payments are only made once investigations have been completed; and<br>b) Event Promoters, where mayoral events were cancelled, due to the COVID-19 lockdown and funding was transferred to the Mayor's Relief Fund.<br>3. Other expenditure: Entertainment, due to mayoral event requirements for which the actual expenditure to date was less than planned. | The directorate has 34 vacancies in various stages of the recruitment and selection process; 21 positions were filled and 7 terminations processed since the start of the financial year. All efforts are being made to fill vacancies as soon as possible.<br><br>Expenditure trends will be analysed and used to align period budget provisions with actual expenditure.<br><br>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget. |
| Vote 8 - Safety & Security              | 2,238                             | 0.1%              | The variance is a combination of over-/under expenditure.<br>1. Employee related costs (over), mainly due to more staff members working overtime and being on standby during the COVID-19 lockdown period.<br>2. Depreciation (under), due to delays in completing two fire stations resulting in the assets not being capitalised as planned.<br>3. Other materials (under), due to recoveries for April 2020 in respect of LEAP, which was only processed after month end.<br>4. Other expenditure (under), mainly on G&D Uniforms and Protective Clothing relating to LEAP, as the process of issuing uniforms was completely halted as a result of the COVID-19 lockdown.                                                                            | The overall over expenditure to date will be addressed by the review and adjustment of period budget provisions on various elements.<br><br>The directorate has 957 vacancies in various stages of the recruitment and selection process; 668 posts were filled while 235 were terminated since the beginning of the financial year.<br><br>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.                                       |
| Vote 9 - Spatial Planning & Environment | (16,065)                          | -2.9%             | The variance is a combination of over-/under expenditure.<br>1. Employee related costs (under), mainly due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.<br>2. Contracted Services (under), where the COVID-19 lockdown resulted in delays in work on alien clearing of wetlands, terrestrial and special projects funded by DEAT grants as well as EPWP Kader Asmal grant.<br>3. Other expenditure (under), where reposting of expenditure from the Corporate Communications department for building-related advertisements must still take place.                                                                                                                                                   | The directorate currently has 139 vacancies in various stages of the recruitment and selection process. For the period 1 July 2019 to 30 April 2020, 72 posts were filled while 34 were terminated.<br><br>Virements will be processed where required.<br><br>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.                                                                                                                     |

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

| Description                | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| <b>Expenditure by Vote</b> |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Vote 10 - Transport        | (141,751)                   | -5.1%         | <p>The variance is a combination of over-/under expenditure.</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.</li> <li>2. Other Materials - R&amp;M Material General &amp; Consumables (under), as a result of less than planned work on Traffic signals due to the COVID-19 lockdown.</li> <li>3. Contracted Services (under), mainly on: <ol style="list-style-type: none"> <li>a) R&amp;M Contracted Services Buildings, due to road maintenance programmes being delayed as a result of a term tender that expired at the end of March 2020;</li> <li>b) Transportation Services - People, where the N2 Express contract has not yet been renewed resulting in lower expenditure to date.</li> </ol> </li> <li>4. Other Expenditure (under) - G&amp;D Uniforms and Protective clothing, due to delays in processing uniform costs for Safety &amp; Security directorate staff assigned to the Rail Safety project.</li> <li>5. Loss on disposal of PPE (over), due to the write-off of MyCiTi busses, which was not budgeted for.</li> </ol> | <p>The directorate currently has 355 vacancies in various stages of the recruitment and selection process. For the period 1 July 2019 to 30 April 2020, 142 posts were filled while 80 were terminated.</p> <p>Expenditure trends will be analysed and used to align period budget provisions with actual expenditure.</p> <p>Virements will be processed where required.</p> <p>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.</p>                        |
| Vote 11 - Urban Management | 1,406                       | 0.2%          | <p>The variance is a combination of over-/under expenditure.</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), due to the turnaround time in filling vacancies as well as the creation of new posts.</li> <li>2. Contracted Services (over), mainly on: <ol style="list-style-type: none"> <li>a) Advisory Services - Project Management, where MURP projects are progressing faster than anticipated;</li> <li>b) Event Promoters, due to Ward Allocation projects progressing faster than anticipated; and</li> <li>c) Security Services Municipal Facilities, due to the misalignment of period budget provisions with the actual requirement for security services to date.</li> </ol> </li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p>The overall over expenditure to date will be addressed by the review and adjustment of period budget provisions relating to MURP projects.</p> <p>The directorate has 62 vacancies in various stages of the recruitment and selection process; 57 positions were filled and 25 terminations processed since the beginning of the financial year.</p> <p>Virements will be processed where required.</p> <p>Period budget provisions will be reviewed against actual trends and adjusted where necessary.</p> |

Table continues on next page.

| Description                | YTD<br>Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| <b>Expenditure by Vote</b> |                                |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Vote 12 - Water & Waste    | (177,885)                      | -2.8%         | <p>The variance is a combination of over-/under expenditure mainly on:</p> <ol style="list-style-type: none"> <li>1. Employee related costs (under), due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacancies.</li> <li>2. Debt Impairment (over), where the period budget provision for Bad Debt Provision is not aligned to the actual monthly posting.</li> <li>3. Bulk purchases - Water (over), mainly on: <ol style="list-style-type: none"> <li>a) Raw water, due to the large number of invoices received for payment from the National Department of Water and Sanitation; and</li> <li>b) Bulk purchase - Water reclamation, where electricity costs were erroneously included in invoices.</li> </ol> </li> <li>4. Other materials (under), a combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> <li>a) Materials Consumables Tools &amp; Equipment (under), due to fewer refuse containers needing to be replaced as well as delays in the delivery of goods, due to the COVID-19 lockdown;</li> <li>b) Printing Stationery &amp; Photographic (under), due to the unavailability of ink cartridges in stores and a lower demand for stationery and printing materials; and</li> <li>c) Fuel (over), due to fluctuations in the fuel price and the unforeseen use of older refuse compactor vehicles, which are not fuel efficient.</li> </ol> </li> <li>5. Contracted services (under), combination of over- /under expenditure, mainly on: <ol style="list-style-type: none"> <li>a) Haulage (over), due to the green chipping waste tender being awarded later than anticipated resulting in green waste being hauled to the landfill site;</li> <li>b) R&amp;M Contracted Services - Building (over), where more projects were completed than initially anticipated;</li> <li>c) Refuse Removal (over), where waste removal costs were higher than anticipated;</li> <li>d) Administrative and Support Staff (under), where the COVID-19 lockdown has impacted on the appointment of labour broker staff;</li> <li>e) R&amp;M Maintenance of Equipment (under), where the replacement of older vehicles resulted in less repairs being made to vehicles;</li> <li>f) Meter Management (under), where expenditure patterns are not aligned to the period budget provision; and</li> <li>g) Sewerage Services (under), where invoices for informal settlements must still be processed.</li> </ol> </li> <li>6. Other Expenditure (under), combination of over-/under expenditure, mainly on: <ol style="list-style-type: none"> <li>a) Hire of LDV, P/Van, Bus, Special Vehicle (over), due to unplanned emergencies and pond cleaning requirements to date;</li> <li>b) Software licenses - Upgrade/Protection (under), as a result of some technical software licenses that are only renewable between March and May 2020; and</li> <li>c) Electricity (under), due to lower volumetric flows requiring transportation resulting in less electricity being consumed.</li> </ol> </li> </ol> | <p>The directorate has 1191 vacancies in various stages of the recruitment and selection process; 524 vacancies were filled and 282 posts were terminated since the beginning of the financial year.</p> <p>Virements will be processed and periodic budget provisions will be reviewed and adjusted in line with actual expenditure trends.</p> <p>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.</p> |

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

| Description                     | YTD<br>Variance<br>R Thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                             |
|---------------------------------|--------------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Expenditure By Type</b>      |                                |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                  |
| Employee related costs          | (366,865)                      | -3.3%         | The variance is mainly due to:<br>1. The turnaround time in filling vacancies;<br>2. The internal filling of vacancies; and<br>3. Slower than planned implementation of job creation projects.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | The City had 4258 vacancies as at 30 April 2020; 3039 positions were filled (1752 internal and 1287 external) with 1674 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.                             |
| Remuneration of councillors     | 1,286                          | 1.0%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | -                                                                                                                                                                                                                                                                                                                |
| Debt impairment                 | 108,081                        | 6.2%          | The variance is due to the period budget provision for Bad Debt Provision within the Water & Waste directorate not being aligned to the actual monthly posting.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | An adjustment was made after month end and will reflect in May 2020.                                                                                                                                                                                                                                             |
| Depreciation & asset impairment | (30,002)                       | -1.2%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | -                                                                                                                                                                                                                                                                                                                |
| Finance charges                 | 654                            | 0.1%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | -                                                                                                                                                                                                                                                                                                                |
| Bulk purchases                  | 21,297                         | 0.3%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | -                                                                                                                                                                                                                                                                                                                |
| Other materials                 | (45,361)                       | -4.1%         | The variance is a combination of over-/under-recovery.<br>1. Fuel (over), due to fluctuations in the fuel price and consumption levels/requirements to date.<br>2. Material Consumables Tools and Equipment (under), due to fewer refuse containers needing to be replaced and delays in the delivery of goods due to the COVID-19 lockdown.<br>3. Printing and Stationery (under), due to the unavailability of ink cartridges and a lower demand for stationery and printing materials during the COVID-19 lockdown period.<br>4. Materials - Repairs and Maintenance (under), due to fewer than planned materials and consumables required for the new public lighting maintenance operations, less vehicle maintenance required as old vehicles were replaced as well as delays in maintenance programmes, due to the COVID-19 lockdown.                                                                                                                                                                                            | The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget.                                                                                                                                                                                                              |
| Contracted services             | (356,892)                      | -6.9%         | The variance is a combination of over-/under- expenditure against the following categories:<br>1. Advisory Services: Research and Advisory (under), due to lower than planned requirements for services within the Water & Waste directorate.<br>2. Building Contractors (under) within:<br>a) Facilities Management department, due to project implementation being behind schedule as a result of delays in the award of tenders as well as vendor capacity constraints; and<br>b) Human Settlements directorate, where capacity constraints within the Upgrades and Maintenance Implementation team have impacted negatively on the ability to perform planned maintenance tasks.<br>3. Haulage (over), due to the green chipping waste tender being awarded later than anticipated, resulting in green waste being hauled to the landfill site.<br>4. G&D Contracted Services Buildings (under), due to the late submission of invoices from the WCG for the following projects: Delft The Hague, Valhalla Park and Belhar Pentech. | Period budget provisions will be reviewed and adjusted to align to actual trend.<br><br>Virements will be processed where required.<br><br>Outstanding invoices will be processed on receipt thereof.<br><br>The estimated impact of the COVID-19 lockdown will be addressed in the May 2020 adjustments budget. |
| <i>Continued on next page.</i>  |                                |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                  |

Table continues on next page.

| Description                | YTD Variance<br>R Thousands | Variance<br>%     | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Remedial or corrective steps/remarks                                                                                                                                                                                      |
|----------------------------|-----------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Expenditure By Type</b> |                             |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                           |
| Contracted services        | See previous page           | See previous page | <p>5. Repairs and Maintenance - Contracted Services (under), due to:</p> <p>a) Road maintenance programmes, which were delayed as a result of a term tender that expired at the end of March 2020;</p> <p>b) Capacity constraints within the Upgrades and Maintenance Implementation team in the Human Settlements directorate, which negatively impacted the ability to perform planned maintenance tasks.</p> <p>c) Less than planned fleet maintenance requirements as a result of the replacement of older vehicles.</p> <p>d) Less than planned demand for electrical maintenance at facilities and networks.</p> <p>6. Transportation Services People (under), due to the N2 Express contract, which has not yet been renewed.</p> <p>7. Security Services Municipal Facilities (over), due to more than planned facilities requiring security as well as a higher level of security services required.</p> <p>8. Administrative and Support Staff (under), due to lower than planned dependency and demand for labour broker staff.</p> <p>9. Refuse Removal (over), due to the actual cost for waste removal being higher than anticipated.</p> <p>10. Sewerage Services (under), where invoices for services within informal settlements are still outstanding.</p> | See previous page                                                                                                                                                                                                         |
| Transfers and subsidies    | (63,655)                    | -16.9%            | <p>The under-expenditure is mainly within the following directorates:</p> <p>1. Human Settlements on G&amp;D Housing PHP Payment, due to delays in the submission of invoices by contractors as the Housing Subsidy System (HSS) payment notification for the payment of beneficiary subsidies from the WCG is still outstanding.</p> <p>2. Community Services and Health, due to outstanding grants-in-aid payments as a result of outstanding documentation from applicants.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p>1. The matter has been escalated to ensure timeous honouring of HSS claims submitted to WCG.</p> <p>2. Payments will be made to grants-in-aid applicants on receipt and verification of outstanding documentation.</p> |
| Other expenditure          | (80,082)                    | -4.8%             | <p>The variance is a combination of over-/under expenditure.</p> <p>1. Hire of LDV, panel van, bus, special vehicle (over), due to emergencies and special vehicle equipment needed for pond cleaning.</p> <p>2. Electricity (under), due to lower than planned consumption of electricity at City facilities.</p> <p>3. Insurance premiums and claims (under), where the actual premiums and claims paid were less than planned to date.</p> <p>4. Advertising (under), due to lower demand for recruitment- and corporate advertising to date.</p> <p>5. Skills development levy (over), where actual expenditure is reflected against this category while the budget is reflected against the employee-related costs category.</p> <p>6. Software Licences (under), mainly as a result of some technical software licenses that is only renewable between March and May 2020.</p> <p>7. Training Programmes (over), due to more invoices processed than originally anticipated.</p> <p>8. Subsidy on Homeowners Redemption Payments (over), where the budget provision for the unrealised portion of the housing fund linked to property transfers is misaligned with actuals to date.</p>                                                                                | Period budget provisions will be reviewed and virements will be processed where required.                                                                                                                                 |
| Loss on disposal of PPE    | 9,704                       | 731.7%            | The variance is due to the write-off of damaged MyCiTi busses and scrapping of radios donated to various City-wide neighbourhood watches.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | This category is demand driven and difficult to plan for accurately.                                                                                                                                                      |

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

| Description                                        | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------------------------------------------------|-----------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Capital Expenditure by Vote</b>                 |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Vote 1 - Community Services & Health               | (81,659)                    | -37.4%        | <p>The negative year-to-date variance is mainly due to:</p> <ol style="list-style-type: none"> <li>1. Impact of the COVID-19 lockdown on the implementation of all construction-related projects.</li> <li>2. Delays in the award of tender 30C, which resulted in the following programmes being behind schedule: <ol style="list-style-type: none"> <li>a) Ideal clinics; and</li> <li>b) National Core Standards compliance.</li> </ol> </li> <li>3. Delays in obtaining approval for an extension of the contract period on the Construction of the Heideveld ECD project.</li> <li>4. Implementation delays on the Millers Camp Sport Field Upgrade project, due to zoning corrections.</li> <li>5. Slight implementation delays on the Mfuleni Integrated Recreational Facility project, due to external stakeholder delays.</li> </ol>                                                                                                                                                                                                                                                               | <p>Tender 30C has now been awarded and consultants are in the process of being appointed. Project managers together with the support of the finance manager/heads will continue to:</p> <ol style="list-style-type: none"> <li>a) Closely monitor and ensure that projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously.</li> <li>b) Engage with the community in order to mitigate concerns raised.</li> <li>c) Identify challenges and process virements where applicable to ensure maximum capital spend at financial year-end.</li> <li>d) Rework project implementation as a result of the negative impact of the COVID-19 lockdown.</li> </ol> <p>Budget and cash flows will be amended during the May 2020 adjustments budget process.</p> |
| Vote 2 - Corporate Services                        | (46,195)                    | -39.0%        | <p>The negative variance reflects on the following programmes/ projects:</p> <ol style="list-style-type: none"> <li>1. Enterprise Monitoring &amp; Management Solution FY20: Initial delays were experienced due to the protracted process of obtaining approval for the contract value increase on tender 9G/15/16. This has since been resolved. The remaining funds are now being utilised to procure enterprise hardware.</li> <li>2. Microwave Upgrades FY20: The vendor advised that there is a portion of equipment that will not arrive on time as a result of the COVID-19 lockdown extension.</li> <li>3. Integration and Enhancement: SAP resources are unavailable on tender 44S. The scope of the project is defined, however, completion thereof with limited resources will be a challenge.</li> <li>4. Microsoft Infrastructure Services FY20: Delivery delays, due to the COVID-19 pandemic.</li> <li>5. CityWeb/CityApps Redevelopment Resources: The project is running behind schedule as a result of initial difficulties in sourcing consultants with these scarce skills.</li> </ol> | <ol style="list-style-type: none"> <li>1. Orders have been placed; awaiting delivery, which is dependent on what the COVID-19 lockdown regulations will allow.</li> <li>2. Budget and cash flows will be amended during the May 2020 adjustments budget process.</li> <li>5. Resources have now been acquired and a purchase order has been created.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Vote 3 - Economic Opportunities & Asset Management | 75,277                      | 46.4%         | <p>The following projects are ahead of schedule resulting in a positive variance:</p> <ol style="list-style-type: none"> <li>1. Replacement of Fleet and Plant: Items were ordered and delivered earlier than anticipated and prior to the COVID-19 lockdown.</li> <li>2. Upgrade of City Hall and Good Hope Centre: Good contractor performance prior to the COVID-19 lockdown.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p>Orders are fast-tracked where tenders are in place. Further deliveries may be impacted on due to the COVID-19 lockdown.</p> <p>Budget and cash flows will be amended during the May 2020 adjustments budget process.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

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| Description                         | YTD<br>Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------------|--------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Capital Expenditure by Vote</b>  |                                |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Vote 4 - Energy & Climate Change    | (90,814)                       | -15.4%        | All projects have been placed on hold as a result of the COVID-19 lockdown negatively impacting the planned monthly spend and resulting in a negative variance.                                                                                                                                                                                                                                                                                                                                                                                            | There are on-going engagements with directors and project managers to ensure all orders are placed timeously, projects are implemented within the prescribed timeframes and that corrective action is processed as and when required so as to ensure maximum spend. Budget and cash flows will be amended during the May 2020 adjustments budget process to take into account the impact of the COVID-19 lockdown. |
| Vote 5 - Finance                    | (9,239)                        | -19.4%        | The negative variance is due to the following projects being behind schedule:<br>1. Suites at the Stadium: Construction was put on hold in April 2020 as a result of the COVID-19 lockdown. Work recommenced on 1 May 2020.<br>2. Furniture & Equipment: Unavailability of the furniture tender.<br>3. IT equipment: Delays in delivery, due to the COVID-19 lockdown.                                                                                                                                                                                     | 1. A portion of the project will be rephased to the 2020/21 financial year.<br>2. Orders will be placed once the tender is available.<br>3. Project managers will follow up on outstanding deliveries.<br><br>Budget and cash flows will be amended during the May 2020 adjustments budget process.                                                                                                                |
| Vote 6 - Human Settlements          | (105,606)                      | -15.8%        | 1. The COVID-19 lockdown has resulted in negative variances on the following projects:<br>a) CRU Electrical Upgrade;<br>b) Install Rental Stock Sub-Meters FY20; and<br>c) Various other projects.<br>2. Land Acquisitions FY20: As a result of protracted land acquisitions only R27.5 million worth of acquisitions are being finalised in this financial year.<br>3. Informal Settlements Upgrade - Airport Precinct, Gugulethu: Project delayed, due to the outstanding technical grant funding approval as well as the memorandum of agreement (MOA). | Budget and cash flows will be amended during the May 2020 adjustments budget process.                                                                                                                                                                                                                                                                                                                              |
| Vote 7 - Office of the City Manager | (841)                          | -51.5%        | IT equipment, Office Equipment and Furniture: Some items were not delivered as a result of the COVID-19 lockdown.                                                                                                                                                                                                                                                                                                                                                                                                                                          | Budget and cash flows will be amended during the May 2020 adjustments budget process.                                                                                                                                                                                                                                                                                                                              |
| Vote 8 - Safety & Security          | 78,206                         | 42.4%         | 1. The positive variance reflects on the following projects and is due to earlier than anticipated delivery prior to the COVID-19 lockdown:<br>a) Fire Vehicles: Replacement FY20;<br>b) CCTV Installations: Areas; and<br>c) LEAP Vehicles FY20;<br>2. Integrated Contact Centre: Misaligned cash flow resulting in a positive variance.                                                                                                                                                                                                                  | 1. Procurement is accelerated as all tenders are in place.<br>2. Budget and cash flows will be amended during the May 2020 adjustments budget process.                                                                                                                                                                                                                                                             |

Table continues on next page.

| Description                               | YTD<br>Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------|--------------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Capital Expenditure by Vote</u></b> |                                |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Vote 9 - Spatial Planning & Environment   | (30,693)                       | -46.9%        | Underspend reflects on the following projects:<br>1. Computer equipment and software: Orders were placed, however, the supplier is unable to deliver the IT hardware in this financial year due to the COVID-19 lockdown.<br>2. Vehicles: Orders have been placed, however, due to the COVID-19 lockdown it is anticipated that the vehicles will not be delivered in this financial year.<br>3. Reserve upgrades: Significant delays are experienced, due to the COVID-19 lockdown as well as numerous community issues. Most of the projects will be rephased as they are labour intensive and reliant on good weather.<br>4. Basement Parking & Access: Approval of the deviation report for the contractor appointment will be obtained from the City Manager. MayCo approved the land acquisition; expenditure is anticipated to reflect in June 2020. Construction delays are due to the COVID-19 lockdown.<br>5. Green Point Park EE Garden: The contractor could not move onto site due to the COVID-19 lockdown.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Budget and cash flows will be amended during the May 2020 adjustments budget process.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Vote 10 - Transport                       | (138,125)                      | -17.2%        | The directorate has a net negative variance, which is an accumulation of slower than anticipated expenditure on a number of projects, the most significant of which are:<br>1. IRT Jan Smuts: Initial delays experienced as a result of issues with underground services. Delays in resolving the claim regarding a correction of error in measurement has resulted in further under expenditure and has now been referred for adjudication. The contractor started work on South Bound Carriageways in January 2020 and is still on programme, however, the COVID-19 lockdown will affect the contract.<br>2. IRT Ph2A - Land & Property Acquisition: The property acquisition process in respect of Govan Mbeki Road is currently underway. MayCo approved the acquisition of six erven on 4 February 2020 with a further six erven anticipated to be approved in May 2020. Expropriation approval of partial pieces of land will be sought from MayCo during May and June 2020.<br>3. IRT Phase 2A - East: The service provider's fee forecast was based on progression of detail design. However, due to a cost cutting exercise, significant changes to the IRT infrastructure provision have been identified, which implies a redesign of large parts of the project. The COVID-19 lockdown has impacted the progress of specialist on-site investigations as well as the rate of expenditure.<br>4. Vehicles & Plant: Additional FY20: Orders placed; awaiting delivery. The COVID-19 lockdown regulations are affecting some deliveries.<br>5. PTI Refurbishment Programme: The variance is associated with community unrest, knock-on delays as a result of outstanding quotes and the COVID-19 lockdown, which will impact the delivery schedule and may result in possible underspend. All construction activities were halted during the COVID-19 lockdown. Slower progress and an increased duty of care is anticipated post-lockdown, due to the described environment in which contractors have to work. | 1. Budget to be shifted from PTNG-BFI to PTNG in the May 2020 adjustments budget process in order to utilise the PTNG budget first. National Treasury will be requested to rephase unspent PTNG-BFI to future years.<br>2. Offers for two pieces of publicly-owned land were made to the Western Cape Government.<br>3. Budget to be shifted from PTNG-BFI to PTNG during the May 2020 adjustments budget process in order to utilise the PTNG budget first. National Treasury will be requested to rephase unspent PTNG-BFI to future years.<br>4. Saving to be realised. Balance of funds to be transferred to other priority projects within the directorate.<br>5. Project to be rephased to the 2020/21 financial year.<br><br>Budget and cash flows will be amended during the May 2020 adjustments budget process. |

Table continues on next page.

| Description                               | YTD<br>Variance<br>R<br>thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                      | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                        |
|-------------------------------------------|-----------------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Capital Expenditure by Vote</u></b> |                                   |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                             |
| Vote 11 - Urban Management                | (47,591)                          | -69.3%        | 1. Orders were placed; awaiting delivery on the following projects:<br>a) MURP Infrastructure;<br>b) Safety Measures; and<br>c) CCTV/WIFI infrastructure Manenberg/Hanover Park projects.<br>2. Upgrading Vuyiseka Multi-Purpose Centre: Construction is delayed, due to the COVID-19 lockdown resulting in under expenditure.                                                                                                                                       | 1. Deliveries and commencement of construction is expected to commence in May 2020. Project managers to continue following up with vendors.<br>2. Funds will be reprioritised in response to the COVID-19 pandemic.                                                                                         |
| Vote 12 - Water & Waste                   | 164,226                           | 10.9%         | The directorate is ahead of planned spend for the period under review. The main reasons are listed below at departmental level.                                                                                                                                                                                                                                                                                                                                      | There are on-going engagements with directors and respective project managers to ensure that tracking and monitoring of projects are within the prescribed timeframes and that corrective action is processed timeously so as to ensure maximum spend. Remedial action, where required, is indicated below. |
| Management: Water & Waste                 | (75)                              | -30.7%        | Project delayed as a result of incorrect prices loaded against tender 60G/2018/19 as well as the COVID-19 lockdown.                                                                                                                                                                                                                                                                                                                                                  | Orders to be placed once COVID-19 lockdown restrictions allow.                                                                                                                                                                                                                                              |
| Project Monitoring Unit: W&W              | (14)                              | -100.0%       | Project delayed as a result of incorrect prices loaded against tender 60G/2018/19 as well as the COVID-19 lockdown.                                                                                                                                                                                                                                                                                                                                                  | Orders to be placed once COVID-19 lockdown restrictions allow.                                                                                                                                                                                                                                              |
| Solid Waste Management                    | (107,404)                         | -35.7%        | 1. Plant and Vehicles: Delivery plan negatively affected by the impact of the COVID-19 pandemic on foreign markets.<br>2. New Prince George Drop-off: Commencement withheld by the delayed securing of bank guarantee by the contractor and the issuing of works construction permit by the Department of Labour.<br>3. The COVID-19 lockdown resulted in suspension of construction affecting the build programme including those running slightly behind schedule. | 1. Budget will be adjusted to reflect realistic delivery timelines.<br>2. Project will be rephased/budget adjusted to factor in such realities.<br>3. Build programme projects will be adjusted in line with the Level 4 regulations and amendment of restrictions.                                         |

Table continues on next page.

| Description                        | YTD Variance<br>R thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Remedial or corrective steps/remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------|-----------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Capital Expenditure by Vote</b> |                             |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Water & Sanitation<br>Management   | 271,720                     | 22.6%         | <p>The expenditure on the Water &amp; Sanitation capital program progressed well due to good performance of the service providers and project management until the start of the COVID-19 lockdown. The following major projects are ahead of schedule:</p> <ol style="list-style-type: none"> <li>1. Cape Flats Aquifer;</li> <li>2. Zandvliet WWTW: and</li> <li>3. Vehicles.</li> </ol> <p>It must however be noted that the current year-to-date variance is overstated, due to an anomaly that occurred during the updating of the period budget for the January 2020 adjustments budget. In order to mitigate the value at risk of active contracts being placed on hold as a result of the COVID-19 lockdown, the budget will be reduced during the May 2020 adjustments budget. The alignment of provisions have been factored into the 2020/21 capital budget.</p> | <p>In order to ensure improved performance in the current financial year the following interventions have been implemented:</p> <ol style="list-style-type: none"> <li>1. Focused management attention on capital programme implementation.</li> <li>2. Absorption of the New Water Programme into the Bulk Water branch to regularise project management.</li> <li>3. Introduction of a Project Support Office to support project managers with contract- and tender management.</li> <li>4. Engagement with the CFO's office in the form of monthly meetings to resolve issues impacting service delivery in a timely manner, and bring urgent issues to the CFO/SCM management's attention.</li> </ol> |

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

| Description                                       | YTD variance<br>R Thousands | YTD<br>variance<br>% | Reasons for material deviations                                                                                                   | Remedial or corrective<br>steps/remarks |
|---------------------------------------------------|-----------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <b>R thousands</b>                                |                             |                      |                                                                                                                                   |                                         |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |                             |                      |                                                                                                                                   |                                         |
| <b>Receipts</b>                                   |                             |                      |                                                                                                                                   |                                         |
| Property rates                                    | 3,596                       | 0.0%                 | Year-to-date revenue reduced as a result of the impact of the COVID-19 lockdown, however, variances are still immaterial for now. | No corrective action required.          |
| Service charges                                   | 700,267                     | 4.4%                 | Year-to-date revenue reduced as a result of the impact of the COVID-19 lockdown, however, variances are still immaterial for now. | No corrective action required.          |
| Other revenue                                     | (205,222)                   | -15.3%               | Less income received than originally budgeted for.                                                                                | No corrective action required.          |
| Government - operating                            | (222,755)                   | -3.0%                | Immaterial variance.                                                                                                              |                                         |
| Government - capital                              | 572,157                     | 30.5%                | More grant income received than originally budgeted for.                                                                          | No corrective action required.          |
| Interest                                          | 70,255                      | 8.5%                 | More interest income received than originally budgeted for.                                                                       | No corrective action required.          |
| Dividends                                         | —                           | 0.0%                 |                                                                                                                                   |                                         |
| <b>Payments</b>                                   |                             |                      |                                                                                                                                   |                                         |
| Suppliers and employees                           | 586,314                     | -2.0%                | Immaterial variance.                                                                                                              | -                                       |
| Finance charges                                   | 3                           | 0.0%                 | Immaterial variance.                                                                                                              | -                                       |
| Transfers and Grants                              | —                           | -                    |                                                                                                                                   |                                         |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | <b>(331,981)</b>            | <b>-5.5%</b>         |                                                                                                                                   |                                         |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |                             |                      |                                                                                                                                   |                                         |
| <b>Receipts</b>                                   |                             |                      |                                                                                                                                   |                                         |
| Proceeds on disposal of PPE                       | —                           | -                    |                                                                                                                                   |                                         |
| Decrease (Increase) in non-current debtors        | —                           | -                    |                                                                                                                                   |                                         |
| Decrease (increase) other non-current receivables | —                           | -                    |                                                                                                                                   |                                         |
| Decrease (increase) in non-current investments    | —                           | -                    |                                                                                                                                   |                                         |
| <b>Payments</b>                                   |                             |                      |                                                                                                                                   |                                         |
| Capital assets                                    | (127,043)                   | 2.8%                 | Immaterial variance.                                                                                                              | -                                       |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | <b>(127,043)</b>            | <b>2.8%</b>          |                                                                                                                                   |                                         |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |                             |                      |                                                                                                                                   |                                         |
| <b>Receipts</b>                                   |                             |                      |                                                                                                                                   |                                         |
| Short term loans                                  | —                           | -                    |                                                                                                                                   |                                         |
| Borrowing long term/refinancing                   | —                           | -                    |                                                                                                                                   |                                         |
| Increase (decrease) in consumer deposits          | —                           | -                    |                                                                                                                                   |                                         |
| <b>Payments</b>                                   |                             |                      |                                                                                                                                   |                                         |
| Repayment of borrowing                            | 0                           | -                    |                                                                                                                                   |                                         |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | <b>0</b>                    | <b>-</b>             |                                                                                                                                   |                                         |

**Table SC2: Monthly Budget Statement - performance indicators**

| Description of financial indicator            | Basis of calculation                                                 | 2018/19         | Budget Year 2019/20 |                 |               |                    |
|-----------------------------------------------|----------------------------------------------------------------------|-----------------|---------------------|-----------------|---------------|--------------------|
|                                               |                                                                      | Audited Outcome | Original Budget     | Adjusted Budget | YearTD actual | Full Year Forecast |
| <b><u>Borrowing Management</u></b>            |                                                                      |                 |                     |                 |               |                    |
| Capital Charges to Operating Expenditure      | Interest & principal paid/Operating Expenditure                      | 1.3%            | 2.8%                | 2.7%            | 3.1%          | 2.3%               |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants            | 7.3%            | 17.8%               | 20.7%           | 22.9%         | 19.0%              |
| <b><u>Safety of Capital</u></b>               |                                                                      |                 |                     |                 |               |                    |
| Debt to Equity                                | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | 28.4%           | 39.1%               | 31.0%           | 20.9%         | 31.0%              |
| Gearing                                       | Long Term Borrowing/ Funds & Reserves                                | 130.7%          | 136.0%              | 164.0%          | 162.9%        | 164.0%             |
| <b><u>Liquidity</u></b>                       |                                                                      |                 |                     |                 |               |                    |
| Current Ratio                                 | Current assets/current liabilities                                   | 2.02            | 1.44                | 1.91            | 3.07          | 1.91               |
| Liquidity Ratio                               | Monetary Assets/Current Liabilities                                  | 1.20            | 0.49                | 1.05            | 1.83          | 1.05               |
| <b><u>Revenue Management</u></b>              |                                                                      |                 |                     |                 |               |                    |
| Outstanding Debtors to Revenue                | Total Outstanding Debtors to Annual Revenue                          | 18.0%           | 28.3%               | 18.6%           | 20.1%         | 18.9%              |
| <b><u>Other Indicators</u></b>                |                                                                      |                 |                     |                 |               |                    |
| Employee costs                                | Employee costs/Total Revenue - capital revenue                       | 30.8%           | 33.8%               | 33.7%           | 29.6%         | 33.1%              |
| Interest & Depreciation                       | I&D/Total Revenue - capital revenue                                  | 9.1%            | 9.3%                | 9.1%            | 8.6%          | 2.3%               |

**Table SC3 Monthly budget statement Aged Debtors**

| Description                                                             | Budget Year 2019/20 |                |                |                |                |                |                  |                  |                  |                    | Actual Bad Debts Written Off against Debtors | Impairment Bad Debts i.t.o Council Policy |
|-------------------------------------------------------------------------|---------------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|--------------------|----------------------------------------------|-------------------------------------------|
|                                                                         | 0-30 Days           | 31-60 Days     | 61-90 Days     | 91-120 Days    | 121-150 Days   | 151-180 Days   | 181 Days-1 Year  | Over 1 Year      | Total            | Total over 90 days |                                              |                                           |
| <b>R thousands</b>                                                      |                     |                |                |                |                |                |                  |                  |                  |                    |                                              |                                           |
| <b>Debtors Age Analysis By Income Source</b>                            |                     |                |                |                |                |                |                  |                  |                  |                    |                                              |                                           |
| Trade and Other Receivables from Exchange Transactions - Water          | 423,786             | 146,754        | 57,995         | 49,546         | 52,573         | 47,815         | 201,679          | 1,501,807        | 2,481,954        | 1,853,420          | -                                            | -                                         |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 904,216             | 133,573        | 53,209         | 15,716         | 30,832         | 10,979         | 71,071           | 253,546          | 1,473,142        | 382,143            | -                                            | -                                         |
| Receivables from Non-exchange Transactions - Property Rates             | 797,682             | 257,373        | 80,676         | 55,891         | 70,069         | 49,753         | 226,486          | 742,153          | 2,280,084        | 1,144,353          | -                                            | -                                         |
| Receivables from Exchange Transactions - Waste Water Management         | 220,475             | 69,460         | 28,566         | 20,352         | 23,396         | 23,434         | 88,288           | 518,462          | 992,435          | 673,933            | -                                            | -                                         |
| Receivables from Exchange Transactions - Waste Management               | 124,060             | 46,179         | 22,772         | 23,187         | 24,090         | 23,334         | 133,628          | 348,221          | 745,471          | 552,460            | -                                            | -                                         |
| Receivables from Exchange Transactions - Property Rental Debtors        | 92,985              | 7,173          | 11,909         | 12,067         | (690)          | 8,381          | 48,464           | 538,963          | 719,252          | 607,185            | -                                            | -                                         |
| Interest on Arrear Debtor Accounts                                      | 89,961              | 37,336         | 33,206         | 31,536         | 35,840         | 28,824         | 172,497          | 776,409          | 1,205,608        | 1,045,106          | -                                            | -                                         |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | -                   | -              | -              | -              | -              | -              | -                | -                | -                | -                  | -                                            | -                                         |
| Other                                                                   | (43,383)            | (73,720)       | (37,384)       | (22,455)       | (12,098)       | (10,514)       | (86,073)         | (81,023)         | (366,649)        | (212,163)          | -                                            | -                                         |
| <b>Total By Income Source</b>                                           | <b>2,609,783</b>    | <b>624,129</b> | <b>250,949</b> | <b>185,841</b> | <b>224,012</b> | <b>182,006</b> | <b>856,040</b>   | <b>4,598,537</b> | <b>9,531,297</b> | <b>6,046,436</b>   | <b>-</b>                                     | <b>-</b>                                  |
| <b>2018/19 - totals only</b>                                            | <b>2,416,897</b>    | <b>263,996</b> | <b>192,282</b> | <b>202,663</b> | <b>252,305</b> | <b>217,423</b> | <b>1,694,371</b> | <b>4,659,276</b> | <b>9,899,212</b> | <b>7,026,038</b>   | <b>-</b>                                     | <b>-</b>                                  |
| <b>Debtors Age Analysis By Customer Group</b>                           |                     |                |                |                |                |                |                  |                  |                  |                    |                                              |                                           |
| Organs of State                                                         | 114,975             | 34,665         | 14,957         | 9,896          | 13,112         | 10,057         | (36,001)         | 40,002           | 201,662          | 37,065             | -                                            | -                                         |
| Commercial                                                              | 1,400,298           | 259,088        | 88,072         | 34,236         | 52,729         | 36,486         | 125,737          | 333,699          | 2,330,345        | 582,886            | -                                            | -                                         |
| Households                                                              | 1,177,623           | 343,613        | 160,596        | 143,870        | 144,103        | 135,149        | 698,498          | 3,785,090        | 6,588,543        | 4,906,711          | -                                            | -                                         |
| Other                                                                   | (83,114)            | (13,238)       | (12,676)       | (2,162)        | 14,068         | 314            | 67,807           | 439,746          | 410,746          | 519,773            | -                                            | -                                         |
| <b>Total By Customer Group</b>                                          | <b>2,609,783</b>    | <b>624,129</b> | <b>250,949</b> | <b>185,841</b> | <b>224,012</b> | <b>182,006</b> | <b>856,040</b>   | <b>4,598,537</b> | <b>9,531,297</b> | <b>6,046,436</b>   | <b>-</b>                                     | <b>-</b>                                  |

**Table SC4 Monthly Budget Statement Aged Creditors**

| Description                                    | Budget Year 2019/20 |              |              |               |                |                |                   |             |              | Prior year totals (same period) |
|------------------------------------------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--------------|---------------------------------|
|                                                | 0 - 30 Days         | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total        |                                 |
| <b>R thousands</b>                             |                     |              |              |               |                |                |                   |             |              |                                 |
| <b>Creditors Age Analysis By Customer Type</b> |                     |              |              |               |                |                |                   |             |              |                                 |
| Bulk Electricity                               | -                   | -            | -            | -             | -              | -              | -                 | -           | -            | -                               |
| Bulk Water                                     | -                   | -            | -            | -             | -              | -              | -                 | -           | -            | -                               |
| PAYE deductions                                | -                   | -            | -            | -             | -              | -              | -                 | -           | -            | -                               |
| VAT (output less input)                        | -                   | -            | -            | -             | -              | -              | -                 | -           | -            | -                               |
| Pensions / Retirement deductions               | -                   | -            | -            | -             | -              | -              | -                 | -           | -            | -                               |
| Loan repayments                                | -                   | -            | -            | -             | -              | -              | -                 | -           | -            | -                               |
| Trade Creditors                                | 1,518               | 28           | 34           | -             | -              | -              | -                 | 25          | 1,605        | 306,525                         |
| Auditor General                                | -                   | -            | -            | -             | -              | -              | -                 | -           | -            | -                               |
| Other                                          | -                   | -            | -            | -             | -              | -              | -                 | -           | -            | -                               |
| <b>Total By Customer Type</b>                  | <b>1,518</b>        | <b>28</b>    | <b>34</b>    | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>25</b>   | <b>1,605</b> | <b>306,525</b>                  |

**Table SC5 Monthly Budget Statement investment portfolio**

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

| Investments by maturity<br>Name of institution & investment ID | Period of Investment | Type of Investment | Interest Rate | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal | Investment Top Up | Closing Balance |
|----------------------------------------------------------------|----------------------|--------------------|---------------|---------------------------|-----------------|-------------------------|--------------------------------|-------------------|-----------------|
| R thousands                                                    | Days                 |                    |               |                           |                 |                         |                                |                   |                 |
| ABSA Bank                                                      | 100                  | Fixed deposit      | 6.80%         | 2020/05/08                | 20,000          | 112                     | –                              | –                 | 20,112          |
| ABSA Bank                                                      | 105                  | Fixed deposit      | 6.80%         | 2020/05/15                | 35,000          | 196                     | –                              | –                 | 35,196          |
| ABSA Bank                                                      | 105                  | Fixed deposit      | 6.80%         | 2020/05/15                | 85,000          | 475                     | –                              | –                 | 85,475          |
| ABSA Bank                                                      | 102                  | Fixed deposit      | 6.80%         | 2020/05/15                | 20,000          | 112                     | –                              | –                 | 20,112          |
| ABSA Bank                                                      | 101                  | Fixed deposit      | 6.80%         | 2020/05/22                | 30,000          | 168                     | –                              | –                 | 30,168          |
| ABSA Bank                                                      | 100                  | Fixed deposit      | 6.80%         | 2020/05/22                | 20,000          | 112                     | –                              | –                 | 20,112          |
| ABSA Bank                                                      | 98                   | Fixed deposit      | 6.80%         | 2020/05/27                | 15,000          | 84                      | –                              | –                 | 15,084          |
| ABSA Bank                                                      | 93                   | Fixed deposit      | 6.75%         | 2020/05/27                | 20,000          | 111                     | –                              | –                 | 20,111          |
| ABSA Bank                                                      | 66                   | Fixed deposit      | 6.65%         | 2020/05/08                | 15,000          | 82                      | –                              | –                 | 15,082          |
| ABSA Bank                                                      | 79                   | Fixed deposit      | 6.80%         | 2020/05/22                | 25,000          | 140                     | –                              | –                 | 25,140          |
| ABSA Bank                                                      | 102                  | Fixed deposit      | 6.75%         | 2020/06/15                | 190,000         | 1,054                   | –                              | –                 | 191,054         |
| ABSA Bank                                                      | 113                  | Fixed deposit      | 6.80%         | 2020/06/26                | 30,000          | 168                     | –                              | –                 | 30,168          |
| ABSA Bank                                                      | 84                   | Fixed deposit      | 6.60%         | 2020/06/05                | 100,000         | 542                     | –                              | –                 | 100,542         |
| ABSA Bank                                                      | 91                   | Fixed deposit      | 6.62%         | 2020/06/12                | 145,000         | 789                     | –                              | –                 | 145,789         |
| ABSA Bank                                                      | 72                   | Fixed deposit      | 6.59%         | 2020/05/29                | 30,000          | 162                     | –                              | –                 | 30,162          |
| ABSA Bank                                                      | 100                  | Fixed deposit      | 6.66%         | 2020/06/26                | 100,000         | 547                     | –                              | –                 | 100,547         |
| ABSA Bank                                                      | 104                  | Fixed deposit      | 6.67%         | 2020/06/30                | 35,000          | 192                     | –                              | –                 | 35,192          |
| ABSA Bank                                                      | 81                   | Fixed deposit      | 5.83%         | 2020/06/19                | 45,000          | 216                     | –                              | –                 | 45,216          |
| ABSA Bank                                                      | 100                  | Fixed deposit      | 5.85%         | 2020/07/15                | 20,000          | 80                      | –                              | –                 | 20,080          |
| ABSA Bank                                                      | 94                   | Fixed deposit      | 4.80%         | 2020/07/27                | 50,000          | 46                      | –                              | –                 | 50,046          |
| ABSA Bank                                                      | 94                   | Fixed deposit      | 4.80%         | 2020/07/27                | 180,000         | 166                     | –                              | –                 | 180,166         |
| ABSA Bank                                                      | 94                   | Fixed deposit      | 4.80%         | 2020/07/27                | 15,000          | 14                      | –                              | –                 | 15,014          |
| ABSA Bank                                                      | 94                   | Fixed deposit      | 4.80%         | 2020/07/27                | 30,000          | 28                      | –                              | –                 | 30,028          |
| ABSA Bank                                                      | 78                   | Fixed deposit      | 4.75%         | 2020/07/15                | 30,000          | 12                      | –                              | –                 | 30,012          |
| ABSA Bank                                                      | 76                   | Fixed deposit      | 4.75%         | 2020/07/15                | 40,000          | 5                       | –                              | –                 | 40,005          |
| ABSA Bank                                                      | 76                   | Fixed deposit      | 4.75%         | 2020/07/15                | 15,000          | 2                       | –                              | –                 | 15,002          |
| Firststrand Bank                                               | 105                  | Fixed deposit      | 6.52%         | 2020/05/15                | 110,000         | 589                     | –                              | –                 | 110,589         |
| Firststrand Bank                                               | 102                  | Fixed deposit      | 6.48%         | 2020/05/15                | 15,000          | 80                      | –                              | –                 | 15,080          |
| Firststrand Bank                                               | 101                  | Fixed deposit      | 6.55%         | 2020/05/22                | 30,000          | 162                     | –                              | –                 | 30,162          |
| Firststrand Bank                                               | 100                  | Fixed deposit      | 6.55%         | 2020/05/22                | 25,000          | 135                     | –                              | –                 | 25,135          |
| Firststrand Bank                                               | 100                  | Fixed deposit      | 6.57%         | 2020/05/27                | 45,000          | 243                     | –                              | –                 | 45,243          |
| Firststrand Bank                                               | 94                   | Fixed deposit      | 6.48%         | 2020/05/22                | 30,000          | 160                     | –                              | –                 | 30,160          |
| Firststrand Bank                                               | 98                   | Fixed deposit      | 6.48%         | 2020/05/27                | 25,000          | 133                     | –                              | –                 | 25,133          |
| Firststrand Bank                                               | 90                   | Fixed deposit      | 6.46%         | 2020/05/27                | 55,000          | 292                     | –                              | –                 | 55,292          |
| Firststrand Bank                                               | 90                   | Fixed deposit      | 6.46%         | 2020/05/27                | 85,000          | 451                     | –                              | –                 | 85,451          |
| Firststrand Bank                                               | 90                   | Fixed deposit      | 6.46%         | 2020/05/27                | 30,000          | 159                     | –                              | –                 | 30,159          |
| Firststrand Bank                                               | 102                  | Fixed deposit      | 6.45%         | 2020/06/15                | 160,000         | 848                     | –                              | –                 | 160,848         |
| Firststrand Bank                                               | 113                  | Fixed deposit      | 6.40%         | 2020/06/26                | 60,000          | 316                     | –                              | –                 | 60,316          |
| Firststrand Bank                                               | 84                   | Fixed deposit      | 6.30%         | 2020/06/05                | 50,000          | 259                     | –                              | –                 | 50,259          |
| Firststrand Bank                                               | 73                   | Fixed deposit      | 6.27%         | 2020/05/29                | 40,000          | 206                     | –                              | –                 | 40,206          |
| Firststrand Bank                                               | 42                   | Fixed deposit      | 5.45%         | 2020/05/08                | 95,000          | 426                     | –                              | –                 | 95,426          |
| Firststrand Bank                                               | 90                   | Fixed deposit      | 5.53%         | 2020/06/30                | 20,000          | 91                      | –                              | –                 | 20,091          |
| Firststrand Bank                                               | 74                   | Fixed deposit      | 5.50%         | 2020/06/15                | 30,000          | 131                     | –                              | –                 | 30,131          |
| Firststrand Bank                                               | 103                  | Fixed deposit      | 5.53%         | 2020/07/15                | 30,000          | 127                     | –                              | –                 | 30,127          |
| Firststrand Bank                                               | 103                  | Fixed deposit      | 5.53%         | 2020/07/15                | 40,000          | 170                     | –                              | –                 | 40,170          |

Table continues on next page.

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

| Investments by maturity<br>Name of institution & investment ID<br>R thousands | Period of Investment | Type of Investment | Interest Rate | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal | Investment Top Up | Closing Balance |
|-------------------------------------------------------------------------------|----------------------|--------------------|---------------|---------------------------|-----------------|-------------------------|--------------------------------|-------------------|-----------------|
|                                                                               | Days                 |                    |               |                           |                 |                         |                                |                   |                 |
| Firststrand Bank                                                              | 103                  | Fixed deposit      | 5.53%         | 2020/07/15                | 40,000          | 170                     | —                              | —                 | 40,170          |
| Firststrand Bank                                                              | 100                  | Fixed deposit      | 5.55%         | 2020/07/15                | 35,000          | 133                     | —                              | —                 | 35,133          |
| Firststrand Bank                                                              | 97                   | Fixed deposit      | 5.52%         | 2020/07/15                | 15,000          | 50                      | —                              | —                 | 15,050          |
| Firststrand Bank                                                              | 94                   | Fixed deposit      | 4.50%         | 2020/07/27                | 15,000          | 13                      | —                              | —                 | 15,013          |
| Firststrand Bank                                                              | 78                   | Fixed deposit      | 4.47%         | 2020/07/15                | 40,000          | 15                      | —                              | —                 | 40,015          |
| Investec Bank                                                                 | 105                  | Fixed deposit      | 6.90%         | 2020/05/15                | 80,000          | 454                     | —                              | —                 | 80,454          |
| Investec Bank                                                                 | 105                  | Fixed deposit      | 6.90%         | 2020/05/15                | 30,000          | 170                     | —                              | —                 | 30,170          |
| Investec Bank                                                                 | 101                  | Fixed deposit      | 6.89%         | 2020/05/22                | 10,000          | 57                      | —                              | —                 | 10,057          |
| Investec Bank                                                                 | 100                  | Fixed deposit      | 6.89%         | 2020/05/22                | 10,000          | 57                      | —                              | —                 | 10,057          |
| Investec Bank                                                                 | 100                  | Fixed deposit      | 6.88%         | 2020/05/27                | 10,000          | 57                      | —                              | —                 | 10,057          |
| Investec Bank                                                                 | 94                   | Fixed deposit      | 6.82%         | 2020/05/22                | 10,000          | 56                      | —                              | —                 | 10,056          |
| Investec Bank                                                                 | 98                   | Fixed deposit      | 6.85%         | 2020/05/27                | 10,000          | 56                      | —                              | —                 | 10,056          |
| Investec Bank                                                                 | 91                   | Fixed deposit      | 6.75%         | 2020/05/27                | 10,000          | 55                      | —                              | —                 | 10,055          |
| Investec Bank                                                                 | 102                  | Fixed deposit      | 6.75%         | 2020/06/15                | 70,000          | 388                     | —                              | —                 | 70,388          |
| Investec Bank                                                                 | 113                  | Fixed deposit      | 6.85%         | 2020/06/26                | 20,000          | 113                     | —                              | —                 | 20,113          |
| Investec Bank                                                                 | 84                   | Fixed deposit      | 6.65%         | 2020/06/05                | 30,000          | 164                     | —                              | —                 | 30,164          |
| Investec Bank                                                                 | 91                   | Fixed deposit      | 6.70%         | 2020/06/12                | 85,000          | 468                     | —                              | —                 | 85,468          |
| Investec Bank                                                                 | 73                   | Fixed deposit      | 6.65%         | 2020/05/29                | 15,000          | 82                      | —                              | —                 | 15,082          |
| Investec Bank                                                                 | 104                  | Fixed deposit      | 6.65%         | 2020/06/30                | 80,000          | 437                     | —                              | —                 | 80,437          |
| Investec Bank                                                                 | 103                  | Fixed deposit      | 6.10%         | 2020/07/15                | 10,000          | 47                      | —                              | —                 | 10,047          |
| Investec Bank                                                                 | 103                  | Fixed deposit      | 6.10%         | 2020/07/15                | 10,000          | 47                      | —                              | —                 | 10,047          |
| Investec Bank                                                                 | 103                  | Fixed deposit      | 6.10%         | 2020/07/15                | 20,000          | 94                      | —                              | —                 | 20,094          |
| Investec Bank                                                                 | 100                  | Fixed deposit      | 5.85%         | 2020/07/15                | 20,000          | 80                      | —                              | —                 | 20,080          |
| Investec Bank                                                                 | 94                   | Fixed deposit      | 4.75%         | 2020/07/27                | 55,000          | 50                      | —                              | —                 | 55,050          |
| Investec Bank                                                                 | 94                   | Fixed deposit      | 4.75%         | 2020/07/27                | 20,000          | 18                      | —                              | —                 | 20,018          |
| Investec Bank                                                                 | 94                   | Fixed deposit      | 4.75%         | 2020/07/27                | 50,000          | 46                      | —                              | —                 | 50,046          |
| Investec Bank                                                                 | 78                   | Fixed deposit      | 4.65%         | 2020/07/15                | 15,000          | 6                       | —                              | —                 | 15,006          |
| Nedbank                                                                       | 363                  | Fixed deposit      | 7.80%         | 2020/06/30                | 715             | 5                       | —                              | —                 | 720             |
| Nedbank                                                                       | 243                  | Fixed deposit      | 7.40%         | 2020/06/30                | 590             | 4                       | —                              | —                 | 594             |
| Nedbank                                                                       | 100                  | Fixed deposit      | 6.70%         | 2020/05/08                | 75,000          | 413                     | —                              | —                 | 75,413          |
| Nedbank                                                                       | 105                  | Fixed deposit      | 6.75%         | 2020/05/15                | 40,000          | 222                     | —                              | —                 | 40,222          |
| Nedbank                                                                       | 105                  | Fixed deposit      | 6.75%         | 2020/05/15                | 95,000          | 527                     | —                              | —                 | 95,527          |
| Nedbank                                                                       | 102                  | Fixed deposit      | 6.75%         | 2020/05/15                | 15,000          | 83                      | —                              | —                 | 15,083          |
| Nedbank                                                                       | 101                  | Fixed deposit      | 6.75%         | 2020/05/22                | 35,000          | 194                     | —                              | —                 | 35,194          |
| Nedbank                                                                       | 100                  | Fixed deposit      | 6.75%         | 2020/05/22                | 25,000          | 139                     | —                              | —                 | 25,139          |
| Nedbank                                                                       | 100                  | Fixed deposit      | 6.75%         | 2020/05/27                | 105,000         | 583                     | —                              | —                 | 105,583         |
| Nedbank                                                                       | 94                   | Fixed deposit      | 6.70%         | 2020/05/22                | 30,000          | 165                     | —                              | —                 | 30,165          |
| Nedbank                                                                       | 98                   | Fixed deposit      | 6.70%         | 2020/05/27                | 15,000          | 83                      | —                              | —                 | 15,083          |
| Nedbank                                                                       | 91                   | Fixed deposit      | 6.65%         | 2020/05/27                | 55,000          | 301                     | —                              | —                 | 55,301          |
| Nedbank                                                                       | 66                   | Fixed deposit      | 6.50%         | 2020/05/08                | 15,000          | 80                      | —                              | —                 | 15,080          |
| Nedbank                                                                       | 79                   | Fixed deposit      | 6.55%         | 2020/05/22                | 85,000          | 458                     | —                              | —                 | 85,458          |
| Nedbank                                                                       | 102                  | Fixed deposit      | 6.65%         | 2020/06/15                | 190,000         | 1,038                   | —                              | —                 | 191,038         |
| Nedbank                                                                       | 113                  | Fixed deposit      | 6.75%         | 2020/06/26                | 65,000          | 361                     | —                              | —                 | 65,361          |
| Nedbank                                                                       | 84                   | Fixed deposit      | 6.40%         | 2020/06/05                | 50,000          | 263                     | —                              | —                 | 50,263          |
| Nedbank                                                                       | 91                   | Fixed deposit      | 6.45%         | 2020/06/12                | 55,000          | 292                     | —                              | —                 | 55,292          |
| Nedbank                                                                       | 73                   | Fixed deposit      | 6.45%         | 2020/05/29                | 10,000          | 53                      | —                              | —                 | 10,053          |
| Nedbank                                                                       | 72                   | Fixed deposit      | 6.45%         | 2020/05/29                | 30,000          | 159                     | —                              | —                 | 30,159          |
| Nedbank                                                                       | 100                  | Fixed deposit      | 6.55%         | 2020/06/26                | 100,000         | 538                     | —                              | —                 | 100,538         |
| Nedbank                                                                       | 104                  | Fixed deposit      | 6.60%         | 2020/06/30                | 40,000          | 217                     | —                              | —                 | 40,217          |
| Nedbank                                                                       | 71                   | Fixed deposit      | 6.45%         | 2020/05/29                | 35,000          | 186                     | —                              | —                 | 35,186          |
| Nedbank                                                                       | 81                   | Fixed deposit      | 5.65%         | 2020/06/19                | 125,000         | 580                     | —                              | —                 | 125,580         |
| Nedbank                                                                       | 90                   | Fixed deposit      | 5.65%         | 2020/06/30                | 20,000          | 93                      | —                              | —                 | 20,093          |
| Nedbank                                                                       | 74                   | Fixed deposit      | 5.60%         | 2020/06/15                | 35,000          | 156                     | —                              | —                 | 35,156          |

Table continues on next page.

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

| Investments by maturity<br>Name of institution & investment ID | Period of Investment | Type of Investment | Interest Rate | Expiry date of investment | Opening balance   | Interest to be realised | Partial / Premature Withdrawal | Investment Top Up | Closing Balance   |
|----------------------------------------------------------------|----------------------|--------------------|---------------|---------------------------|-------------------|-------------------------|--------------------------------|-------------------|-------------------|
| R thousands                                                    | Days                 |                    |               |                           |                   |                         |                                |                   |                   |
| Nedbank                                                        | 103                  | Fixed deposit      | 5.75%         | 2020/07/15                | 30,000            | 132                     | –                              | –                 | 30,132            |
| Nedbank                                                        | 103                  | Fixed deposit      | 5.75%         | 2020/07/15                | 40,000            | 176                     | –                              | –                 | 40,176            |
| Nedbank                                                        | 100                  | Fixed deposit      | 5.75%         | 2020/07/15                | 35,000            | 138                     | –                              | –                 | 35,138            |
| Nedbank                                                        | 99                   | Fixed deposit      | 5.75%         | 2020/07/15                | 45,000            | 170                     | –                              | –                 | 45,170            |
| Nedbank                                                        | 98                   | Fixed deposit      | 5.75%         | 2020/07/15                | 95,000            | 344                     | –                              | –                 | 95,344            |
| Nedbank                                                        | 97                   | Fixed deposit      | 5.75%         | 2020/07/15                | 35,000            | 121                     | –                              | –                 | 35,121            |
| Nedbank                                                        | 94                   | Fixed deposit      | 4.65%         | 2020/07/27                | 10,000            | 9                       | –                              | –                 | 10,009            |
| Nedbank                                                        | 78                   | Fixed deposit      | 4.60%         | 2020/07/15                | 30,000            | 11                      | –                              | –                 | 30,011            |
| Nedbank                                                        | 77                   | Fixed deposit      | 4.60%         | 2020/07/15                | 40,000            | 10                      | –                              | –                 | 40,010            |
| Nedbank                                                        | 76                   | Fixed deposit      | 4.60%         | 2020/07/15                | 15,000            | 2                       | –                              | –                 | 15,002            |
| Nedbank                                                        | 76                   | Fixed deposit      | 4.60%         | 2020/07/15                | 90,000            | 11                      | –                              | –                 | 90,011            |
| Nedbank                                                        | 365                  | Fixed deposit      | 5.50%         | 2021/04/30                | 62,100            | 9                       | –                              | –                 | 62,109            |
| Nedbank                                                        | 365                  | Fixed deposit      | 5.50%         | 2021/04/30                | 13,900            | 2                       | –                              | –                 | 13,902            |
| Nedbank                                                        | 365                  | Fixed deposit      | 5.50%         | 2021/04/30                | 165               | 0                       | –                              | –                 | 165               |
| Standard Bank                                                  | 100                  | Fixed deposit      | 6.86%         | 2020/05/08                | 30,000            | 169                     | –                              | –                 | 30,169            |
| Standard Bank                                                  | 105                  | Fixed deposit      | 6.91%         | 2020/05/15                | 40,000            | 227                     | –                              | –                 | 40,227            |
| Standard Bank                                                  | 105                  | Fixed deposit      | 6.91%         | 2020/05/15                | 100,000           | 568                     | –                              | –                 | 100,568           |
| Standard Bank                                                  | 102                  | Fixed deposit      | 6.90%         | 2020/05/15                | 15,000            | 85                      | –                              | –                 | 15,085            |
| Standard Bank                                                  | 101                  | Fixed deposit      | 6.89%         | 2020/05/22                | 35,000            | 198                     | –                              | –                 | 35,198            |
| Standard Bank                                                  | 100                  | Fixed deposit      | 6.89%         | 2020/05/22                | 20,000            | 113                     | –                              | –                 | 20,113            |
| Standard Bank                                                  | 100                  | Fixed deposit      | 6.88%         | 2020/05/27                | 50,000            | 283                     | –                              | –                 | 50,283            |
| Standard Bank                                                  | 94                   | Fixed deposit      | 6.82%         | 2020/05/22                | 25,000            | 140                     | –                              | –                 | 25,140            |
| Standard Bank                                                  | 98                   | Fixed deposit      | 6.85%         | 2020/05/27                | 20,000            | 113                     | –                              | –                 | 20,113            |
| Standard Bank                                                  | 91                   | Fixed deposit      | 6.79%         | 2020/05/27                | 20,000            | 112                     | –                              | –                 | 20,112            |
| Standard Bank                                                  | 66                   | Fixed deposit      | 6.70%         | 2020/05/08                | 10,000            | 55                      | –                              | –                 | 10,055            |
| Standard Bank                                                  | 79                   | Fixed deposit      | 6.84%         | 2020/05/22                | 30,000            | 169                     | –                              | –                 | 30,169            |
| Standard Bank                                                  | 102                  | Fixed deposit      | 6.82%         | 2020/06/15                | 190,000           | 1,065                   | –                              | –                 | 191,065           |
| Standard Bank                                                  | 113                  | Fixed deposit      | 6.88%         | 2020/06/26                | 45,000            | 254                     | –                              | –                 | 45,254            |
| Standard Bank                                                  | 84                   | Fixed deposit      | 6.60%         | 2020/06/05                | 50,000            | 271                     | –                              | –                 | 50,271            |
| Standard Bank                                                  | 91                   | Fixed deposit      | 6.63%         | 2020/06/12                | 160,000           | 872                     | –                              | –                 | 160,872           |
| Standard Bank                                                  | 73                   | Fixed deposit      | 6.50%         | 2020/05/29                | 15,000            | 80                      | –                              | –                 | 15,080            |
| Standard Bank                                                  | 72                   | Fixed deposit      | 6.48%         | 2020/05/29                | 35,000            | 186                     | –                              | –                 | 35,186            |
| Standard Bank                                                  | 100                  | Fixed deposit      | 6.57%         | 2020/06/26                | 100,000           | 540                     | –                              | –                 | 100,540           |
| Standard Bank                                                  | 104                  | Fixed deposit      | 6.59%         | 2020/06/30                | 55,000            | 298                     | –                              | –                 | 55,298            |
| Standard Bank                                                  | 81                   | Fixed deposit      | 5.80%         | 2020/06/19                | 45,000            | 215                     | –                              | –                 | 45,215            |
| Standard Bank                                                  | 91                   | Fixed deposit      | 5.82%         | 2020/06/30                | 60,000            | 287                     | –                              | –                 | 60,287            |
| Standard Bank                                                  | 74                   | Fixed deposit      | 5.78%         | 2020/06/15                | 20,000            | 92                      | –                              | –                 | 20,092            |
| Standard Bank                                                  | 100                  | Fixed deposit      | 5.95%         | 2020/07/15                | 40,000            | 163                     | –                              | –                 | 40,163            |
| Standard Bank                                                  | 94                   | Fixed deposit      | 4.87%         | 2020/07/27                | 250,000           | 233                     | –                              | –                 | 250,233           |
| Standard Bank                                                  | 78                   | Fixed deposit      | 4.79%         | 2020/07/15                | 25,000            | 10                      | –                              | –                 | 25,010            |
| Standard Bank                                                  | 76                   | Fixed deposit      | 4.79%         | 2020/07/15                | 30,000            | 4                       | –                              | –                 | 30,004            |
| ABSA Bank                                                      | -                    | Call deposit       | 4.25%         | -                         | 498,326           | 2,105                   | (35,000)                       | 110,000           | 575,430           |
| Firststrand Bank                                               | -                    | Call deposit       | 4.00%         | -                         | 1,038,733         | 3,862                   | (43,733)                       | 55,000            | 1,053,862         |
| Investec Bank                                                  | -                    | Call deposit       | 4.05%         | -                         | 165,481           | 656                     | (20,481)                       | 35,000            | 180,656           |
| Standard Bank                                                  | -                    | Call deposit       | 4.00%         | -                         | 446,666           | 1,787                   | (41,666)                       | 110,000           | 516,786           |
| Nedbank current account                                        | -                    | Current account    | 4.05%         | -                         | 64,806            | 486                     | –                              | 239,377           | 304,669           |
| Fund Managers                                                  | -                    | -                  | -             | -                         | 6,625,620         | 46,462                  | –                              | –                 | 6,672,082         |
| Liberty, RMB and Nedbank                                       | -                    | -                  | -             | -                         | 2,702,182         | 22,753                  | –                              | –                 | 2,724,935         |
| Cash in transit                                                | -                    | -                  | -             | -                         | 20,314            | –                       | (1,296)                        | –                 | 19,018            |
| CTICC                                                          | -                    | -                  | -             | -                         | 366,187           | –                       | –                              | –                 | 366,187           |
| ABSA IRT Bank account                                          | -                    | -                  | -             | -                         | 51,200            | –                       | (44,775)                       | –                 | 6,425             |
| COID                                                           | -                    | -                  | -             | -                         | 71,567            | (46)                    | –                              | –                 | 71,522            |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                          |                      |                    |               |                           | <b>18,583,552</b> | <b>-</b>                | <b>(186,951)</b>               | <b>549,377</b>    | <b>19,053,143</b> |

## Allocation and grant receipts and expenditure

**Table SC7 Monthly Budget Statement transfers and grants expenditure**

| Description                                                                                                                       | 2018/19         | Budget Year 2019/20 |                  |                |                |                  |                |                    |
|-----------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|------------------|----------------|----------------|------------------|----------------|--------------------|
|                                                                                                                                   | Audited Outcome | Original Budget     | Adjusted Budget  | YearTD actual  | YearTD budget  | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                |                 |                     |                  |                |                |                  |                |                    |
| <b><u>Operating expenditure of Transfers and Grants</u></b>                                                                       |                 |                     |                  |                |                |                  |                |                    |
| <b>National Government:</b>                                                                                                       | <b>533,846</b>  | <b>6,273,080</b>    | <b>6,261,486</b> | <b>415,096</b> | <b>434,505</b> | <b>(19,409)</b>  | <b>-4.5%</b>   | <b>6,261,486</b>   |
| Local Government Equitable Share                                                                                                  | —               | 2,815,558           | 2,815,558        | —              | —              | —                | -              | 2,815,558          |
| Finance Management grant                                                                                                          | 1,000           | 1,000               | 1,000            | 896            | 990            | (94)             | -9.5%          | 1,000              |
| Urban Settlements Development Grant                                                                                               | 32,326          | 186,298             | 178,430          | 24,479         | 21,694         | 2,785            | 12.8%          | 178,430            |
| Energy Efficiency and Demand Side Management Grant                                                                                | 700             | 600                 | 640              | 344            | 533            | (189)            | -35.4%         | 640                |
| Dept. of Environ Affairs and Tourism                                                                                              | 38              | 10,598              | 11,204           | 2,826          | 9,407          | (6,581)          | -70.0%         | 11,204             |
| Expanded Public Works Programme                                                                                                   | 23,266          | 32,877              | 32,147           | 16,568         | 19,951         | (3,383)          | -17.0%         | 32,147             |
| Integrated City Development Grant                                                                                                 | 1,083           | 6,854               | 11,460           | 203            | 3,161          | (2,958)          | -93.6%         | 11,460             |
| Public Transport Infrastructure & Systems Grant                                                                                   | 24,843          | 37,183              | 24,221           | 8,043          | 14,541         | (6,497)          | -44.7%         | 24,221             |
| Infrastructure Skills Development                                                                                                 | 9,600           | 13,605              | 11,000           | 9,761          | 9,030          | 731              | 8.1%           | 11,000             |
| Public Transport Network Grant                                                                                                    | 440,780         | 554,849             | 554,849          | 351,975        | 351,608        | 368              | 0.1%           | 554,849            |
| Neighbourhood Development Partnership Grant                                                                                       | —               | 3,600               | 5,040            | —              | —              | —                | -              | 5,040              |
| Informal Settlements Upgrading Partnership Grant                                                                                  | —               | 39,572              | 45,450           | —              | 3,591          | (3,591)          | -100.0%        | 45,450             |
| Fuel Levy                                                                                                                         | —               | 2,570,486           | 2,570,486        | —              | —              | —                | -              | 2,570,486          |
| Health & Hygiene Education: Informal Settlements                                                                                  | 11              | —                   | —                | —              | —              | —                | -              | —                  |
| Accreditation: Development Support                                                                                                | 200             | —                   | —                | —              | —              | —                | -              | —                  |
| <b>Provincial Government:</b>                                                                                                     | <b>918,700</b>  | <b>1,088,633</b>    | <b>1,418,796</b> | <b>779,859</b> | <b>923,418</b> | <b>(143,559)</b> | <b>-15.5%</b>  | <b>1,418,796</b>   |
| Cultural Affairs and Sport - Provincial Library Services                                                                          | 45,550          | 47,062              | 47,632           | 35,748         | 37,777         | (2,029)          | -5.4%          | 47,632             |
| Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers | 4,944           | 5,150               | 5,343            | 4,923          | 5,098          | (174)            | -3.4%          | 5,343              |
| Human Settlements - Human Settlement Development Grant                                                                            | 456,558         | 392,430             | 568,138          | 352,024        | 446,274        | (94,250)         | -21.1%         | 568,138            |
| Human Settlements - Municipal Accreditation Assistance                                                                            | 5,000           | —                   | —                | —              | —              | —                | -              | —                  |
| Human Settlement - Settlement Assistance                                                                                          | —               | 1,500               | 2,067            | 765            | 839            | (74)             | -8.8%          | 2,067              |
| Health - TB                                                                                                                       | 29,095          | 65,227              | 30,666           | 14,675         | 20,365         | (5,690)          | -27.9%         | 30,666             |
| Health - ARV                                                                                                                      | 234,180         | 257,047             | 257,047          | 194,511        | 208,664        | (14,153)         | -6.8%          | 257,047            |
| Health - Nutrition                                                                                                                | 5,470           | 6,248               | 6,248            | 4,689          | 5,147          | (458)            | -8.9%          | 6,248              |
| Health - Vaccines                                                                                                                 | 101,499         | 91,661              | 106,980          | 78,006         | 76,384         | 1,622            | 2.1%           | 106,980            |
| Comprehensive Health                                                                                                              | —               | 173,489             | 192,731          | —              | —              | —                | -              | 192,731            |
| LEAP                                                                                                                              | —               | —                   | 110,954          | 42,860         | 71,077         | (28,217)         | -39.7%         | 110,954            |
| Transport and Public Works - Provision for persons with special needs                                                             | 8,912           | 10,000              | 11,155           | 9,797          | 11,155         | (1,358)          | -12.2%         | 11,155             |
| Community Safety - Law Enforcement Auxiliary Services                                                                             | 5,692           | 4,159               | 4,714            | 3,699          | 4,044          | (344)            | -8.5%          | 4,714              |
| Appointment, Training , Equipping and Operationalisation of School Resource Officers                                              | —               | —                   | 165              | —              | 138            | (138)            | -100.0%        | 165                |
| Community Development Workers                                                                                                     | 701             | —                   | 2,034            | —              | —              | —                | -              | 2,034              |
| Finance Management Capacity Building Grant                                                                                        | 280             | 380                 | 500              | 344            | 240            | 104              | 43.2%          | 500                |
| Provincial Government: Financial Management Support Grant                                                                         | 230             | 230                 | 230              | 230            | 192            | 38               | 20.0%          | 230                |
| Provincial Contribution towards addressing Natural Disasters                                                                      | 2,500           | —                   | —                | —              | —              | —                | -              | —                  |
| Transport Safety and Compliance - Rail Safety                                                                                     | 9,483           | 17,000              | 23,517           | 22,831         | 18,053         | 4,778            | 26.5%          | 23,517             |
| Aerial support fire suppression                                                                                                   | —               | —                   | 41               | —              | 41             | (41)             | -100.0%        | 41                 |
| Establishment and Support K9 unit                                                                                                 | 365             | 2,300               | 4,935            | 2,945          | 4,496          | (1,551)          | -34.5%         | 4,935              |
| Human Settlements - Title deeds restoration                                                                                       | —               | —                   | 26,757           | —              | —              | —                | -              | 26,757             |
| Municipal accreditation and capacity building grant                                                                               | —               | 14,750              | 14,714           | 9,670          | 11,210         | (1,540)          | -13.7%         | 14,714             |
| Human Settlements- Housing Consumer Education Manuals                                                                             | 108             | —                   | 8                | —              | 6              | (6)              | -100.0%        | 8                  |
| Human Settlements- Eradication of registration backlog                                                                            | 3,133           | —                   | 2,221            | 2,142          | 2,221          | (79)             | -3.5%          | 2,221              |
| Municipal Disaster Grant                                                                                                          | 5,000           | —                   | —                | —              | —              | —                | -              | —                  |

Table continues on next page.

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

| Description                                                                           | 2018/19          | Budget Year 2019/20 |                  |                  |                  |                  |                |                    |
|---------------------------------------------------------------------------------------|------------------|---------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
|                                                                                       | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                    |                  |                     |                  |                  |                  |                  |                |                    |
| <b>Other grant providers:</b>                                                         | <b>22,015</b>    | <b>14,855</b>       | <b>42,150</b>    | <b>11,969</b>    | <b>24,272</b>    | <b>(12,303)</b>  | <b>-50.7%</b>  | <b>42,150</b>      |
| Tourism                                                                               | 2,000            | 1,291               | 1,416            | 1,197            | 1,416            | (220)            | -15.5%         | 1,416              |
| CMTF                                                                                  | 2,323            | 2,000               | 2,000            | 398              | 1,200            | (802)            | -66.9%         | 2,000              |
| CID                                                                                   | 5,422            | 5,141               | 5,892            | 2,009            | 4,761            | (2,752)          | -57.8%         | 5,892              |
| National Skills Fund                                                                  | -                | -                   | 12,122           | -                | -                | -                | -              | 12,122             |
| Century City Property Owners Association                                              | 539              | -                   | -                | -                | -                | -                | -              | -                  |
| Traffic Free Flow (PTY) Ltd                                                           | -                | 580                 | 580              | 435              | 483              | (48)             | -10.0%         | 580                |
| Westcott Primary                                                                      | 43               | 43                  | 43               | 33               | 36               | (4)              | -10.0%         | 43                 |
| Airports Company South Africa SOC Ltd                                                 | 1,333            | -                   | 2,052            | 1,539            | 1,710            | (171)            | -10.0%         | 2,052              |
| Rockefeller Philanthropy Advisor's Inc                                                | 1,113            | -                   | -                | -                | -                | -                | -              | -                  |
| V&A Waterfront Holdings (Pty) Ltd                                                     | 853              | 891                 | 891              | 668              | 743              | (74)             | -10.0%         | 891                |
| The South African Breweries                                                           | 2,584            | -                   | 217              | -                | 180              | (180)            | -100.0%        | 217                |
| Bayside                                                                               | 510              | 556                 | 556              | 489              | 438              | 50               | 11.5%          | 556                |
| Big Bay                                                                               | 385              | -                   | 189              | (0)              | 158              | (158)            | -100.1%        | 189                |
| Long Street law Enforcement                                                           | -                | 1,583               | 1,583            | 1,237            | 1,248            | (11)             | -0.9%          | 1,583              |
| University of Connecticut                                                             | -                | -                   | 73               | -                | 40               | (40)             | -100.0%        | 73                 |
| Medicins Sans Fronteries                                                              | -                | -                   | 119              | 119              | 58               | 61               | 104.5%         | 119                |
| Sustainable Energy Africa                                                             | -                | 274                 | 204              | 174              | 204              | (30)             | -14.8%         | 204                |
| MLTF Rail safety Prasa                                                                | 3,725            | -                   | 12,275           | 2,305            | 10,038           | (7,734)          | -77.0%         | 12,275             |
| Marine Circle Rent-A-Cop                                                              | 173              | 569                 | -                | -                | -                | -                | -              | -                  |
| GRAND CHINA                                                                           | 166              | 396                 | 396              | 288              | 312              | (24)             | -7.6%          | 396                |
| Bergvliet High Part-time Trfc Attendant                                               | 29               | -                   | 43               | 33               | 36               | (4)              | -10.0%         | 43                 |
| CCID - Traffic Wardnes                                                                | 744              | 902                 | 902              | 626              | 752              | (125)            | -16.7%         | 902                |
| Green Point Law Enforcement                                                           | -                | 586                 | 554              | 388              | 422              | (34)             | -8.1%          | 554                |
| Part Time Trfc Attend: Rustenberg Girls                                               | 43               | 43                  | 43               | 33               | 36               | (4)              | -10.0%         | 43                 |
| POPART - Stellenbosch University                                                      | 28               | -                   | -                | -                | -                | -                | -              | -                  |
| <b>Total operating expenditure of Transfers and Grants:</b>                           | <b>1,474,561</b> | <b>7,376,568</b>    | <b>7,722,432</b> | <b>1,206,923</b> | <b>1,382,194</b> | <b>(175,271)</b> | <b>-12.7%</b>  | <b>7,722,432</b>   |
| <b>Capital expenditure of Transfers and Grants</b>                                    |                  |                     |                  |                  |                  |                  |                |                    |
| <b>National Government:</b>                                                           | <b>2,055,630</b> | <b>2,189,348</b>    | <b>2,518,433</b> | <b>1,359,245</b> | <b>1,380,274</b> | <b>(21,029)</b>  | <b>-1.5%</b>   | <b>1,832,311</b>   |
| Minerals and Energy; Energy Efficiency and Demand Side Management Grant               | 9,300            | 10,465              | 10,425           | 9,889            | 9,500            | 388              | 4.1%           | 10,425             |
| Rural Households Infrastructure                                                       | -                | 50                  | -                | -                | -                | -                | -              | -                  |
| National Treasury; Informal Settlements Upgrading Partnership Grant: Municipalities   | -                | 276,803             | 270,925          | 108,750          | 157,508          | (48,758)         | -31.0%         | 168,980            |
| National Treasury; Integrated City Development Grant                                  | 54,560           | 48,533              | 46,927           | 34,763           | 36,028           | (1,265)          | -3.5%          | 46,927             |
| National Treasury; Local Government Restructuring Grant                               | 1,156            | 250                 | 343              | 341              | 343              | (2)              | -0.5%          | 341                |
| National Treasury; Neighbourhood Development Partnership Grant                        | 7,166            | 26,400              | 36,960           | -                | 17,000           | (17,000)         | -100.0%        | 23,838             |
| National Treasury; Public Transport Network: Budget Facility for Infrastructure Grant | 33,000           | 354,000             | 354,000          | 82,497           | 127,517          | (45,020)         | -35.3%         | 22,151             |
| National Treasury; Urban Settlements Development Grant                                | 1,127,450        | 1,070,051           | 1,195,414        | 709,691          | 723,531          | (13,840)         | -1.9%          | 1,040,048          |
| Transport; Public Transport Network Grant                                             | 468,073          | 402,796             | 402,796          | 214,743          | 228,023          | (13,279)         | -5.8%          | 318,957            |
| Transport; Public Transport Infrastructure & Systems Grant                            | 925              | -                   | 275              | -                | 275              | (275)            | -100.0%        | 275                |
| National Treasury: DME Grant                                                          | 12,234           | -                   | -                | -                | -                | -                | -              | -                  |
| Infrastructure Skills Development                                                     | 582              | -                   | -                | -                | -                | -                | -              | -                  |
| Dept. of Environ Affairs and Tourism                                                  | 1,167            | -                   | -                | -                | -                | -                | -              | -                  |
| Accreditation: Development Support                                                    | 198              | -                   | -                | -                | -                | -                | -              | -                  |
| National Treasury; Expanded Public Works Programme                                    | 1,000            | -                   | 730              | 387              | 500              | (113)            | -22.6%         | 730                |
| National Treasury; Municipal Disaster Grant                                           | 31,219           | -                   | -                | (1)              | -                | (1)              | -100.0%        | -                  |
| National Treasury; Municipal Disaster Recovery Grant                                  | 307,600          | -                   | 199,589          | 198,137          | 80,000           | 118,137          | 147.7%         | 199,589            |
| National Government - Other; Previous years' Dora allocations                         | -                | -                   | 50               | 49               | 50               | (1)              | -1.8%          | 50                 |

Table continues on next page.

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

| Description                                                                                             | 2018/19          | Budget Year 2019/20 |                   |                  |                  |                  |                |                    |
|---------------------------------------------------------------------------------------------------------|------------------|---------------------|-------------------|------------------|------------------|------------------|----------------|--------------------|
|                                                                                                         | Audited Outcome  | Original Budget     | Adjusted Budget   | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                      |                  |                     |                   |                  |                  |                  |                |                    |
| <b>Capital expenditure of Transfers and Grants</b>                                                      |                  |                     |                   |                  |                  |                  |                |                    |
| <b>Provincial Government:</b>                                                                           | <b>22,430</b>    | <b>22,038</b>       | <b>37,788</b>     | <b>14,657</b>    | <b>12,246</b>    | <b>2,412</b>     | <b>19.7%</b>   | <b>37,386</b>      |
| Cultural Affairs and Sport; Library Services: Metro Library Grant                                       | 13,241           | 10,000              | 11,245            | 8,105            | 7,865            | 240              | 3.0%           | 11,245             |
| Housing; Integrated Housing and Human Settlement Development Grant                                      | 8,363            | 11,788              | 3,811             | 1,830            | 2,620            | (790)            | -30.2%         | 3,412              |
| Provincial Government; Municipal Accreditation and Capacity Building Grant                              | –                | 250                 | 286               | 122              | 286              | (164)            | -57.2%         | 286                |
| Community Development Workers                                                                           | 63               | –                   | –                 | –                | –                | –                | –              | –                  |
| Community Safety - Law Enforcement Auxiliary Services                                                   | 762              | –                   | –                 | –                | –                | –                | –              | –                  |
| Community Safety; Law Enforcement Advancement Plan                                                      | –                | –                   | 19,046            | 3,605            | –                | 3,605            | 100.0%         | 19,046             |
| Cultural Affairs and Sport; Development of Sport and Recreation Facilities                              | –                | –                   | 779               | –                | 379              | (379)            | -100.0%        | 779                |
| Cultural Affairs and Sport; Library Services (Conditional Grant)                                        | –                | –                   | 2,612             | 990              | 1,096            | (106)            | -9.7%          | 2,612              |
| Provincial Government; Community Safety: Training and Equipment for Volunteers: Law Enforcement Service | –                | –                   | 8                 | 6                | –                | 6                | 100.0%         | 6                  |
| <b>Other grant providers:</b>                                                                           | <b>49,804</b>    | <b>53,700</b>       | <b>60,887</b>     | <b>34,059</b>    | <b>40,347</b>    | <b>(6,287)</b>   | <b>-15.6%</b>  | <b>42,142</b>      |
| Other grant providers:                                                                                  | 49,804           | 53,700              | 60,887            | 34,059           | 40,347           | (6,287)          | -15.6%         | 42,142             |
| Total capital expenditure of Transfers and Grants                                                       | 2,127,864        | 2,265,085           | 2,617,108         | 1,407,962        | 1,432,866        | (24,905)         | -1.7%          | 1,911,840          |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>                                                        | <b>3,602,425</b> | <b>9,641,654</b>    | <b>10,339,540</b> | <b>2,614,885</b> | <b>2,815,061</b> | <b>(200,175)</b> | <b>-7.1%</b>   | <b>9,634,272</b>   |

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

| Summary of Employee and Councillor remuneration                 | 2018/19           | Budget Year 2019/20 |                   |                   |                   |                  |                |                    |
|-----------------------------------------------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
|                                                                 | Audited Outcome   | Original Budget     | Adjusted Budget   | YearTD actual     | YearTD budget     | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                              |                   |                     |                   |                   |                   |                  |                |                    |
| <b><u>Councillors (Political Office Bearers plus Other)</u></b> |                   |                     |                   |                   |                   |                  |                |                    |
| Basic Salaries and Wages                                        | 146,974           | 146,004             | 146,004           | 115,170           | 115,262           | (92)             | -0.1%          | 146,004            |
| Pension and UIF Contributions                                   | 4,984             | 5,992               | 5,992             | 4,238             | 3,452             | 786              | 22.8%          | 5,992              |
| Motor Vehicle Allowance                                         | –                 | 601                 | 601               | 395               | 453               | (59)             | -13.0%         | 601                |
| Cellphone Allowance                                             | 9,339             | 8,996               | 8,996             | 7,806             | 7,824             | (18)             | -0.2%          | 8,996              |
| Other benefits and allowances                                   | –                 | 18,225              | 18,225            | 7,337             | 6,668             | 669              | 10.0%          | 18,225             |
| <b>Sub Total - Councillors</b>                                  | <b>161,297</b>    | <b>179,818</b>      | <b>179,818</b>    | <b>134,946</b>    | <b>133,660</b>    | <b>1,286</b>     | <b>1.0%</b>    | <b>179,818</b>     |
| <b>% increase</b>                                               |                   | <b>11.5%</b>        | <b>11.5%</b>      |                   |                   |                  |                | <b>11.5%</b>       |
| <b><u>Senior Managers of the Municipality</u></b>               |                   |                     |                   |                   |                   |                  |                |                    |
| Basic Salaries and Wages                                        | 23,285            | 27,879              | 27,879            | 22,837            | 23,233            | (396)            | -1.70%         | 27,542             |
| Pension and UIF Contributions                                   | 1,341             | 4,379               | 4,379             | 1,916             | 3,649             | (1,733)          | -47.48%        | 2,325              |
| Medical Aid Contributions                                       | 92                | 136                 | 136               | 121               | 113               | 8                | 6.63%          | 150                |
| Motor Vehicle Allowance                                         | 404               | 439                 | 439               | 541               | 366               | 175              | 47.76%         | 641                |
| Cellphone Allowance                                             | 147               | 292                 | 292               | 160               | 243               | (83)             | -34.15%        | 197                |
| Other benefits and allowances                                   | 24                | 61                  | 61                | 324               | 51                | 273              | 537.59%        | 334                |
| Payments in lieu of leave                                       | –                 | –                   | –                 | 356               | –                 | 356              | 100.00%        | 356                |
| <b>Sub Total - Senior Managers of Municipality</b>              | <b>25,293</b>     | <b>33,186</b>       | <b>33,186</b>     | <b>26,254</b>     | <b>27,655</b>     | <b>(1,401)</b>   | <b>-5.1%</b>   | <b>31,543</b>      |
| <b>% increase</b>                                               |                   | <b>31.2%</b>        | <b>31.2%</b>      |                   |                   |                  |                | <b>24.7%</b>       |
| <b><u>Other Municipal Staff</u></b>                             |                   |                     |                   |                   |                   |                  |                |                    |
| Basic Salaries and Wages                                        | 8,090,078         | 9,671,214           | 9,408,801         | 7,489,484         | 7,742,547         | (253,063)        | -3.3%          | 9,738,960          |
| Pension and UIF Contributions                                   | 1,253,682         | 1,713,911           | 1,585,170         | 1,145,992         | 1,282,057         | (136,065)        | -10.6%         | 1,380,828          |
| Medical Aid Contributions                                       | 746,014           | 823,574             | 823,635           | 678,685           | 686,276           | (7,591)          | -1.1%          | 823,485            |
| Overtime                                                        | 666,269           | 606,267             | 705,821           | 550,513           | 538,547           | 11,966           | 2.2%           | 676,303            |
| Motor Vehicle Allowance                                         | 201,150           | 225,780             | 227,962           | 175,521           | 189,256           | (13,736)         | -7.3%          | 209,158            |
| Cellphone Allowance                                             | 22,056            | 24,352              | 25,091            | 18,937            | 20,579            | (1,643)          | -8.0%          | 22,724             |
| Housing Allowances                                              | 61,444            | 65,440              | 65,780            | 54,318            | 54,783            | (465)            | -0.8%          | 65,150             |
| Other benefits and allowances                                   | 261,732           | 238,893             | 262,163           | 238,372           | 215,142           | 23,230           | 10.8%          | 284,800            |
| Payments in lieu of leave                                       | 173,125           | 97,768              | 102,210           | 105,094           | 82,299            | 22,795           | 27.7%          | 120,991            |
| Long service awards                                             | 511               | 86,529              | 85,156            | 435               | 14,832            | (14,398)         | -97.1%         | 485                |
| Post-retirement benefit obligations                             | 864,199           | 261,187             | 703,314           | 218,449           | 214,944           | 3,505            | 1.63%          | 264,876            |
| <b>Sub Total - Other Municipal Staff</b>                        | <b>12,340,262</b> | <b>13,814,914</b>   | <b>13,995,102</b> | <b>10,675,799</b> | <b>11,041,264</b> | <b>(365,464)</b> | <b>-3.31%</b>  | <b>13,587,761</b>  |
| <b>% increase</b>                                               |                   | <b>11.9%</b>        | <b>13.4%</b>      |                   |                   |                  |                | <b>10.1%</b>       |
| <b>Total Parent Municipality</b>                                | <b>12,526,851</b> | <b>14,027,918</b>   | <b>14,208,106</b> | <b>10,837,000</b> | <b>11,202,579</b> | <b>(365,579)</b> | <b>-3.3%</b>   | <b>13,799,122</b>  |

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

| Description                                                     | YTD<br>Variance<br>R<br>Thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Remedial or corrective<br>steps/remarks                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------|-----------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Councillors (Political Office Bearers plus Other)</u></b> |                                   |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                       |
| Basic Salaries and Wages                                        | (92)                              | -0.1%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                     |
| Pension and UIF Contributions                                   | 786                               | 22.8%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                     |
| Medical Aid Contributions                                       | -                                 | -             | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                                                                                                                                                                                                                                                                                     |
| Motor Vehicle Allowance                                         | (59)                              | -13.0%        | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                     |
| Cellphone Allowance                                             | (18)                              | -0.2%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                     |
| Housing Allowances                                              | -                                 | -             | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                                                                                                                                                                                                                                                                                     |
| Other benefits and allowances                                   | 669                               | 10.0%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                     |
| <b><u>Senior Managers of the Municipality</u></b>               |                                   |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                       |
| Basic Salaries and Wages                                        | (396)                             | -1.7%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                     |
| Pension and UIF Contributions                                   | (1,733)                           | -47.5%        | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                     |
| Medical Aid Contributions                                       | 8                                 | 6.6%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                     |
| Motor Vehicle Allowance                                         | 175                               | 47.8%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                     |
| Cellphone Allowance                                             | (83)                              | -34.2%        | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                     |
| Other benefits and allowances                                   | 273                               | 537.6%        | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                     |
| Payments in lieu of leave                                       | 356                               | 100.0%        | Immaterial variance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                     |
| <b><u>Other Municipal Staff</u></b>                             |                                   |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                       |
| Basic Salaries and Wages                                        | (253,063)                         | -3.3%         | The variance is mainly due to:<br>1. The turnaround time in filling vacancies;<br>2. The internal filling of vacancies;<br>3. Slower than planned implementation of job creation projects.                                                                                                                                                                                                                                                                                                                                                                                                                                                     | The City had 4 258 vacancies as at 30 April 2020; 3039 positions were filled (1752 internal and 1287 external) with 1674 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required. |
| Pension and UIF Contributions                                   | (136,065)                         | -10.6%        | The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Filling of vacancies is on-going.                                                                                                                                                                                                                                                     |
| Medical Aid Contributions                                       | (7,591)                           | -1.1%         | The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Filling of vacancies is on-going.                                                                                                                                                                                                                                                     |
| Overtime                                                        | 11,966                            | 2.2%          | The year-to-date variance is mainly as a result of unplanned overtime within the following directorates:<br>1. Safety & Security, due to:<br>a) Law enforcement operations and crime prevention programmes that are often conducted after hours by officials who are mostly on a straight shift (7:30am to 4:00pm). Anything outside those hours form part of overtime, which includes festive season and adhoc deployments; and<br>b) Law enforcement activities as a result of the COVID-19 lockdown and associated restrictions.<br>2. Community Service & Health, due to longer working hours for existing staff as a result of vacancies. | Re-alignment of the period budget will be undertaken.<br><br>Budgetary provision for overtime, specific to the COVID-19 lockdown, was reviewed and adjusted during the May 2020 adjustments budget.                                                                                   |

Table continues on next page.

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

| Description                         | YTD<br>Variance<br>R<br>Thousands | Variance<br>% | Reasons for material deviations                                                                                                                                                                                                                                                                                                                            | Remedial or corrective steps/remarks                                                                                                                                          |
|-------------------------------------|-----------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Motor Vehicle Allowance             | (13,736)                          | -7.3%         | The variance is mainly due the turnaround time in filling vacancies and the internal filling of vacancies.                                                                                                                                                                                                                                                 | Filling of vacancies is on-going.                                                                                                                                             |
| Cellphone Allowance                 | (1,643)                           | -8.0%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                       | -                                                                                                                                                                             |
| Housing Allowances                  | (465)                             | -0.8%         | Immaterial variance.                                                                                                                                                                                                                                                                                                                                       | -                                                                                                                                                                             |
| Other benefits and allowances       | 23,230                            | 10.8%         | The variance is mainly on standby allowances within the Safety & Security directorate, due to staff shortages in certain units resulting in an increased number of members needing to be on standby in order to be available as and when required. The impact of the COVID-19 lockdown on essential service delivery further contributed to this variance. | The alignment of the period budget will be reviewed and adjusted to actual trend.                                                                                             |
| Payments in lieu of leave           | 22,795                            | 27.7%         | Payments are linked to resignation and retirement of employees, which is difficult to budget for accurately.                                                                                                                                                                                                                                               | The alignment of the period budget will be reviewed and adjusted to actual trend.                                                                                             |
| Long service awards                 | (14,398)                          | -97.1%        | Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to budget for accurately.                                                                                                                                                                                                      | The balance of the budgetary provisions will be transferred to the leave provision in accordance with GRAP 19 as these relate to the vested leave benefits owed to employees. |
| Post-retirement benefit obligations | 3,505                             | 1.6%          | Immaterial variance.                                                                                                                                                                                                                                                                                                                                       | -                                                                                                                                                                             |

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

| Description                            | Budget Year 2019/20 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | 2019/20 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------------------------------------|------------------------|------------------------|
|                                        | July                | August           | Sept             | October          | Nov              | Dec              | January          | Feb              | March            | April            | May              | June             | Budget Year 2019/20                                 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| R thousands                            | Outcome             | Outcome          | Outcome          | Outcome          | Outcome          | Outcome          | Outcome          | Outcome          | Outcome          | Outcome          | Budget           | Budget           |                                                     |                        |                        |
| <b>Cash Receipts By Source</b>         |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                                                     |                        |                        |
| Property rates                         | 787,067             | 837,524          | 791,351          | 873,918          | 791,709          | 854,102          | 806,386          | 818,801          | 826,369          | 623,734          | 851,772          | 906,536          | 9,769,268                                           | 10,327,307             | 10,830,171             |
| Service charges - electricity revenue  | 1,257,553           | 1,245,944        | 1,379,036        | 1,341,607        | 1,119,281        | 1,261,072        | 1,188,860        | 1,086,416        | 1,336,811        | 933,121          | 1,245,216        | 928,102          | 14,323,020                                          | 15,140,505             | 16,772,413             |
| Service charges - water revenue        | 204,828             | 223,895          | 229,296          | 260,802          | 234,526          | 239,630          | 231,876          | 283,978          | 298,584          | 207,509          | 313,103          | (74,851)         | 2,653,178                                           | 3,506,983              | 4,217,263              |
| Service charges - sanitation revenue   | 97,501              | 113,241          | 115,202          | 139,667          | 121,947          | 127,891          | 118,895          | 147,678          | 158,758          | 106,879          | 153,757          | (145,484)        | 1,255,933                                           | 1,777,068              | 2,140,389              |
| Service charges - refuse               | 81,120              | 81,080           | 78,524           | 89,385           | 79,800           | 80,890           | 82,554           | 81,973           | 85,768           | 61,741           | 89,923           | 134,299          | 1,027,056                                           | 1,113,994              | 1,181,726              |
| Rental of facilities and equipment     | 20,625              | 21,853           | 27,968           | 20,531           | 22,253           | 32,039           | 24,967           | 16,688           | 20,184           | 10,400           | 16,767           | (4,772)          | 229,503                                             | 232,744                | 236,361                |
| Interest earned - external investments | 109,378             | 85,203           | 78,511           | 86,723           | 94,600           | 76,802           | 78,703           | 76,824           | 94,664           | 114,645          | 81,666           | (65,245)         | 912,473                                             | 930,613                | 1,022,317              |
| Interest earned - outstanding debtors  | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                                                   | -                      | -                      |
| Dividends received                     | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                                                   | -                      | -                      |
| Fines, penalties and forfeits          | 21,853              | 20,676           | 18,368           | 21,391           | 23,841           | 22,548           | 20,829           | 21,273           | 19,194           | 2,923            | 20,290           | 15,365           | 228,550                                             | 242,205                | 241,088                |
| Licences and permits                   | 25,124              | 17,419           | 30,664           | 20,894           | 37,929           | 51,657           | 2,539            | 24,564           | 28,561           | 532              | 6,155            | (166,344)        | 79,696                                              | 86,371                 | 90,732                 |
| Agency services                        | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | 16,296           | 203,040          | 219,336                                             | 245,412                | 254,598                |
| Transfer receipts - operating          | 1,211,303           | 1,213,505        | -                | -                | 322,775          | 2,344,077        | 500,609          | -                | 1,533,973        | 78,502           | 2,011            | 515,677          | 7,722,432                                           | 7,707,345              | 8,136,559              |
| Other revenue                          | 89,913              | 17,634           | 37,818           | 45,579           | 37,633           | 24,173           | 55,396           | 39,756           | 141,019          | -                | 16,506           | 481,280          | 986,707                                             | 1,074,890              | 1,140,512              |
| <b>Cash Receipts by Source</b>         | <b>3,906,266</b>    | <b>3,877,975</b> | <b>2,786,739</b> | <b>2,900,498</b> | <b>2,886,293</b> | <b>5,114,881</b> | <b>3,111,613</b> | <b>2,597,952</b> | <b>4,543,884</b> | <b>2,139,988</b> | <b>2,813,462</b> | <b>2,727,603</b> | <b>39,407,153</b>                                   | <b>42,385,438</b>      | <b>46,264,128</b>      |
| <b>Other Cash Flows by Source</b>      |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                                                     |                        |                        |
| Transfer receipts - capital            | 618,934             | 61,670           | 81,205           | 109,431          | 182,264          | -                | 103,262          | 103,818          | 1,107,621        | -                | -                | 188,016          | 2,556,221                                           | 3,043,827              | 3,608,514              |
| Contributions & Contributed assets     | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | 60,887           | 60,887                                              | 56,700                 | 57,000                 |
| Proceeds on disposal of PPE            | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | 47,505           | 47,505                                              | 43,732                 | 43,732                 |
| Short term loans                       | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                                                   | -                      | -                      |
| Borrowing long term/refinancing        | -                   | -                | -                | -                | 1,091,579        | -                | -                | -                | -                | -                | -                | 1                | 1,091,580                                           | 3,000,000              | 3,000,000              |
| Increase in consumer deposits          | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | 41,096           | 41,096                                              | 45,206                 | 49,726                 |
| Receipt of non-current debtors         | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                                                   | -                      | -                      |
| Receipt of non-current receivables     | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | 4,419            | 4,419                                               | 3,390                  | 2,797                  |
| Change in non-current investments      | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | (267,859)        | (267,859)                                           | (298,475)              | (332,578)              |
| <b>Total Cash Receipts by Source</b>   | <b>4,525,200</b>    | <b>3,939,645</b> | <b>2,867,944</b> | <b>3,009,928</b> | <b>4,160,136</b> | <b>5,114,881</b> | <b>3,214,875</b> | <b>2,701,770</b> | <b>5,651,505</b> | <b>2,139,988</b> | <b>2,813,462</b> | <b>2,801,666</b> | <b>42,941,001</b>                                   | <b>48,279,818</b>      | <b>52,693,320</b>      |

Table continues on next page.

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

| Description                                        | Budget Year 2019/20 |                  |                  |                  |                  |                  |                  |                  |                  |                    |                  |                    | 2019/20 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                    | July Outcome        | August Outcome   | Sept Outcome     | October Outcome  | Nov Outcome      | Dec Outcome      | January Outcome  | Feb Outcome      | March Outcome    | April Outcome      | May Budget       | June Budget        | Budget Year 2019/20                                 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| <b>R thousands</b>                                 |                     |                  |                  |                  |                  |                  |                  |                  |                  |                    |                  |                    |                                                     |                        |                        |
| <b>Cash Payments by Type</b>                       |                     |                  |                  |                  |                  |                  |                  |                  |                  |                    |                  |                    |                                                     |                        |                        |
| Employee related costs                             | 1,026,594           | 1,017,347        | 1,035,203        | 1,035,492        | 1,592,965        | 1,050,001        | 1,090,786        | 1,108,430        | 1,097,459        | 1,105,420          | 1,126,431        | 1,222,031          | 13,508,159                                          | 14,798,493             | 15,960,159             |
| Remuneration of councillors                        | 12,678              | 12,766           | 12,655           | 12,806           | 12,732           | 12,807           | 12,737           | 12,814           | 12,755           | 12,845             | 15,032           | 37,190             | 179,818                                             | 190,697                | 202,234                |
| Interest paid                                      | 43,259              | –                | 153,153          | –                | 6,274            | 137,895          | 40,683           | –                | 150,418          | –                  | 48,595           | 136,799            | 717,075                                             | 731,329                | 1,191,845              |
| Bulk purchases - Electricity                       | 946,536             | 1,246,370        | 1,156,304        | 685,094          | 716,349          | 685,142          | 621,869          | 688,950          | 651,554          | 666,266            | 661,557          | 821,804            | 9,547,793                                           | 10,564,235             | 11,704,116             |
| Bulk purchases - Water & Sewer                     | 15,515              | 27,292           | 26,412           | 19,090           | 18,270           | 22,623           | 17,517           | 32,696           | 21,652           | 11,441             | 45,767           | 263,027            | 521,301                                             | 909,598                | 871,284                |
| Other materials                                    | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                | –                  | –                                                   | –                      | –                      |
| Contracted services                                | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                | –                  | –                                                   | –                      | –                      |
| Grants and subsidies paid - other municipalities   | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                | –                  | –                                                   | –                      | –                      |
| Grants and subsidies paid - other                  | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                | –                  | –                                                   | –                      | –                      |
| General expenses                                   | 1,328,647           | 746,028          | 739,455          | 838,687          | 1,123,399        | 891,115          | 869,178          | 819,166          | 882,654          | 1,488,277          | 552,103          | 1,258,704          | 11,537,413                                          | 11,637,413             | 11,637,413             |
| <b>Cash Payments by Type</b>                       | <b>3,373,229</b>    | <b>3,049,803</b> | <b>3,123,181</b> | <b>2,591,168</b> | <b>3,469,989</b> | <b>2,799,583</b> | <b>2,652,771</b> | <b>2,662,056</b> | <b>2,816,492</b> | <b>3,284,249</b>   | <b>2,449,486</b> | <b>3,739,554</b>   | <b>36,011,560</b>                                   | <b>38,831,766</b>      | <b>41,567,051</b>      |
| <b>Other Cash Flows/Payments by Type</b>           |                     |                  |                  |                  |                  |                  |                  |                  |                  |                    |                  |                    |                                                     |                        |                        |
| Capital assets                                     | 933,838             | 216,241          | 254,413          | 339,732          | 465,994          | 599,805          | 372,960          | 323,688          | 493,697          | 364,497            | 1,193,550        | 1,543,357          | 7,101,774                                           | 8,016,608              | 8,575,287              |
| Repayment of borrowing                             | 50,000              | –                | 79,481           | –                | 42,933           | 20,000           | 50,000           | –                | 79,481           | –                  | 42,933           | 20,050             | 384,878                                             | 371,495                | 671,495                |
| Other Cash Flows/Payments                          | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                | –                  | –                                                   | –                      | –                      |
| <b>Total Cash Payments by Type</b>                 | <b>4,357,066</b>    | <b>3,266,044</b> | <b>3,457,075</b> | <b>2,930,900</b> | <b>3,978,916</b> | <b>3,419,388</b> | <b>3,075,731</b> | <b>2,985,744</b> | <b>3,389,670</b> | <b>3,648,746</b>   | <b>3,685,970</b> | <b>5,302,961</b>   | <b>43,498,213</b>                                   | <b>47,219,869</b>      | <b>50,813,833</b>      |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>        | <b>168,133</b>      | <b>673,600</b>   | <b>(589,131)</b> | <b>79,028</b>    | <b>181,220</b>   | <b>1,695,492</b> | <b>139,144</b>   | <b>(283,974)</b> | <b>2,261,835</b> | <b>(1,508,758)</b> | <b>(872,508)</b> | <b>(2,501,295)</b> | <b>(557,212)</b>                                    | <b>1,059,949</b>       | <b>1,879,486</b>       |
| Cash/cash equivalents at the month/year beginning: | 8,419,275           | 8,587,408        | 9,261,009        | 8,671,878        | 8,750,906        | 8,932,126        | 10,627,619       | 10,766,762       | 10,482,789       | 12,744,623         | 11,235,865       | 10,363,357         | 8,419,275                                           | 7,862,063              | 8,922,012              |
| Cash/cash equivalents at the month/year end:       | 8,587,408           | 9,261,009        | 8,671,878        | 8,750,906        | 8,932,126        | 10,627,619       | 10,766,762       | 10,482,789       | 12,744,623       | 11,235,865         | 10,363,357       | 7,862,063          | 7,862,063                                           | 8,922,012              | 10,801,498             |

## Capital programme performance

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

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

| Month                                        | 2018/19          | Budget Year 2019/20 |                  |               |               |              |                |                            |
|----------------------------------------------|------------------|---------------------|------------------|---------------|---------------|--------------|----------------|----------------------------|
|                                              | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| <b>R thousands</b>                           |                  |                     |                  |               |               |              |                |                            |
| <b>Monthly expenditure performance trend</b> |                  |                     |                  |               |               |              |                |                            |
| July                                         | 37,034           | 127,858             | 55,513           | 31,156        | 55,513        | 24,357       | 43.9%          | 0.4%                       |
| August                                       | 252,295          | 225,455             | 199,784          | 290,206       | 255,297       | (34,909)     | -13.7%         | 3.5%                       |
| September                                    | 304,942          | 356,938             | 323,620          | 682,239       | 578,917       | (103,322)    | -17.8%         | 8.1%                       |
| October                                      | 430,752          | 409,037             | 410,976          | 1,176,811     | 989,893       | (186,918)    | -18.9%         | 14.0%                      |
| November                                     | 417,260          | 427,100             | 360,929          | 1,759,443     | 1,350,822     | (408,621)    | -30.2%         | 21.0%                      |
| December                                     | 396,972          | 366,517             | 305,885          | 2,470,421     | 1,656,707     | (813,714)    | -49.1%         | 29.5%                      |
| January                                      | 202,221          | 274,033             | 369,238          | 2,748,830     | 2,025,944     | (722,886)    | -35.7%         | 32.8%                      |
| February                                     | 286,640          | 508,539             | 512,572          | 3,172,695     | 2,538,517     | (634,178)    | -25.0%         | 37.8%                      |
| March                                        | 359,440          | 757,430             | 776,455          | 3,834,579     | 3,314,971     | (519,607)    | -15.7%         | 45.7%                      |
| April                                        | 532,842          | 1,009,269           | 1,063,379        | 4,199,285     | 4,378,350     | 179,066      | 4.1%           | 50.1%                      |
| May                                          | 664,731          | 1,421,432           | 1,332,998        | -             | 5,711,348     | -            | -              | -                          |
| June                                         | 1,431,160        | 2,504,826           | 2,168,402        | -             | 7,879,749     | -            | -              | -                          |
| <b>Total Capital expenditure</b>             | <b>5,316,290</b> | <b>8,388,432</b>    | <b>7,879,749</b> |               |               |              |                |                            |

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

| Description                                                       | 2018/19          | Budget Year 2019/20 |                  |                  |                  |                 |                |                    |
|-------------------------------------------------------------------|------------------|---------------------|------------------|------------------|------------------|-----------------|----------------|--------------------|
|                                                                   | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | YearTD budget    | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                |                  |                     |                  |                  |                  |                 |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b> |                  |                     |                  |                  |                  |                 |                |                    |
| <b>Infrastructure</b>                                             | <b>1,797,980</b> | <b>2,886,525</b>    | <b>2,561,137</b> | <b>1,388,168</b> | <b>1,361,091</b> | <b>27,078</b>   | <b>2.0%</b>    | <b>1,767,055</b>   |
| Roads Infrastructure                                              | 800,145          | 929,567             | 1,236,680        | 617,305          | 664,498          | (47,193)        | -7.1%          | 758,323            |
| <i>Roads</i>                                                      | 800,145          | 929,567             | 1,236,680        | 617,305          | 664,498          | (47,193)        | -7.1%          | 758,323            |
| Storm water Infrastructure                                        | 2,093            | 117,312             | 5,500            | 950              | 3,192            | (2,242)         | -70.2%         | 3,000              |
| <i>Drainage Collection</i>                                        | 2,093            | 117,312             | 5,500            | 950              | 3,192            | (2,242)         | -70.2%         | 3,000              |
| Electrical Infrastructure                                         | 319,606          | 368,700             | 314,792          | 166,646          | 205,397          | (38,750)        | -18.9%         | 199,986            |
| <i>HV Substations</i>                                             | 261,124          | 314,395             | 243,464          | 130,464          | 151,585          | (21,122)        | -13.9%         | 161,215            |
| <i>MV Networks</i>                                                | (145)            | 6,200               | 16,700           | 5,103            | 9,947            | (4,844)         | -48.7%         | 5,103              |
| <i>LV Networks</i>                                                | 58,627           | 48,105              | 54,628           | 31,080           | 43,865           | (12,785)        | -29.1%         | 33,668             |
| Water Supply Infrastructure                                       | 461,126          | 971,327             | 747,468          | 485,987          | 377,425          | 108,562         | 28.8%          | 611,462            |
| <i>Reservoirs</i>                                                 | 387,712          | 743,800             | 581,874          | 402,588          | 274,302          | 128,286         | 46.8%          | 483,896            |
| <i>Water Treatment Works</i>                                      | 1,491            | -                   | 5,000            | 3,690            | 3,000            | 690             | 23.0%          | 5,000              |
| <i>Bulk Mains</i>                                                 | 41,936           | 73,000              | 29,515           | 16,502           | 11,249           | 5,253           | 46.7%          | 22,200             |
| <i>Distribution</i>                                               | 29,987           | 154,527             | 131,079          | 63,207           | 88,874           | (25,667)        | -28.9%         | 100,366            |
| Sanitation Infrastructure                                         | 129,147          | 218,499             | 134,386          | 65,396           | 50,157           | 15,239          | 30.4%          | 100,959            |
| <i>Reticulation</i>                                               | 30,907           | 129,199             | 65,936           | 26,781           | 28,173           | (1,392)         | -4.9%          | 51,009             |
| <i>Waste Water Treatment Works</i>                                | 96,932           | 89,300              | 68,450           | 38,615           | 21,984           | 16,631          | 75.7%          | 49,950             |
| <i>Outfall Sewers</i>                                             | 1,308            | -                   | -                | -                | -                | -               | -              | -                  |
| Solid Waste Infrastructure                                        | 13,523           | 251,120             | 95,298           | 39,097           | 49,908           | (10,810)        | -21.7%         | 69,311             |
| <i>Landfill Sites</i>                                             | 13,523           | 251,120             | 95,298           | 39,097           | 49,908           | (10,810)        | -21.7%         | 69,311             |
| Information and Communication Infrastructure                      | 72,339           | 30,000              | 27,015           | 12,787           | 10,515           | 2,272           | 21.6%          | 24,015             |
| <i>Data Centres</i>                                               | 72,339           | 30,000              | 27,015           | 12,787           | 10,515           | 2,272           | 21.6%          | 24,015             |
| <b>Community Assets</b>                                           | <b>295,414</b>   | <b>243,160</b>      | <b>239,749</b>   | <b>141,773</b>   | <b>160,702</b>   | <b>(18,929)</b> | <b>-11.8%</b>  | <b>201,199</b>     |
| Community Facilities                                              | 294,880          | 242,440             | 239,193          | 141,427          | 160,271          | (18,844)        | -11.8%         | 200,679            |
| <i>Halls</i>                                                      | -                | 25                  | 263              | 25               | 188              | (163)           | -86.9%         | 262                |
| <i>Centres</i>                                                    | -                | 17,505              | 100              | 65               | 60               | 5               | 8.0%           | 65                 |
| <i>Clinics/Care Centres</i>                                       | 37,750           | 21,296              | 19,923           | 4,674            | 13,982           | (9,308)         | -66.6%         | 8,367              |
| <i>Fire/Ambulance Stations</i>                                    | 17,103           | -                   | 2,739            | 1,772            | 2,739            | (968)           | -35.3%         | 2,739              |
| <i>Museums</i>                                                    | 2,951            | -                   | 121              | 77               | 121              | (44)            | -36.2%         | 77                 |
| <i>Theatres</i>                                                   | -                | -                   | 121              | 9                | -                | 9               | 100.0%         | 121                |
| <i>Libraries</i>                                                  | 8,366            | 7,375               | 59               | 59               | 59               | (0)             | 0.0%           | 59                 |
| <i>Cemeteries/Crematoria</i>                                      | 6,237            | 3,500               | 11,844           | 6,620            | 11,024           | (4,405)         | -40.0%         | 13,613             |
| <i>Public Open Space</i>                                          | 291              | 11,100              | 11,499           | 3,774            | 9,479            | (5,705)         | -60.2%         | 7,320              |
| <i>Nature Reserves</i>                                            | 1,280            | 10,634              | 2,362            | 560              | 956              | (396)           | -41.4%         | 998                |
| <i>Markets</i>                                                    | -                | 710                 | 590              | -                | 40               | (40)            | -100.0%        | 371                |
| <i>Taxi Ranks/Bus Terminals</i>                                   | 220,903          | 170,296             | 189,572          | 123,792          | 121,623          | 2,169           | 1.8%           | 166,687            |
| Sport and Recreation Facilities                                   | 534              | 720                 | 556              | 346              | 431              | (84)            | -19.6%         | 520                |
| <i>Outdoor Facilities</i>                                         | 534              | 720                 | 556              | 346              | 431              | (84)            | -19.6%         | 520                |
| <b>Heritage assets</b>                                            | <b>-</b>         | <b>30</b>           | <b>30</b>        | <b>-</b>         | <b>30</b>        | <b>(30)</b>     | <b>-100.0%</b> | <b>-</b>           |
| <i>Works of Art</i>                                               | -                | 30                  | 30               | -                | 30               | (30)            | -100.0%        | -                  |
| <b>Other assets</b>                                               | <b>101,917</b>   | <b>209,100</b>      | <b>172,288</b>   | <b>81,780</b>    | <b>100,070</b>   | <b>(18,290)</b> | <b>-18.3%</b>  | <b>132,970</b>     |
| Operational Buildings                                             | 83,095           | 158,180             | 162,285          | 76,387           | 93,858           | (17,472)        | -18.6%         | 125,041            |
| <i>Municipal Offices</i>                                          | 34,113           | 114,602             | 110,380          | 37,134           | 54,017           | (16,883)        | -31.3%         | 74,445             |
| <i>Laboratories</i>                                               | 8,222            | -                   | -                | -                | -                | -               | -              | -                  |
| <i>Depots</i>                                                     | 40,760           | 43,578              | 51,905           | 39,252           | 39,841           | (588)           | -1.5%          | 50,596             |
| Housing                                                           | 18,822           | 50,920              | 10,003           | 5,394            | 6,212            | (818)           | -13.2%         | 7,929              |
| <i>Social Housing</i>                                             | 18,822           | 50,920              | 10,003           | 5,394            | 6,212            | (818)           | -13.2%         | 7,929              |
| <b>Intangible Assets</b>                                          | <b>12,014</b>    | <b>41,512</b>       | <b>30,484</b>    | <b>16,407</b>    | <b>17,059</b>    | <b>(652)</b>    | <b>-3.8%</b>   | <b>27,436</b>      |
| Licences and Rights                                               | 12,014           | 41,512              | 30,484           | 16,407           | 17,059           | (652)           | -3.8%          | 27,436             |
| <i>Computer Software and Applications</i>                         | 12,014           | 41,512              | 30,484           | 16,407           | 17,059           | (652)           | -3.8%          | 27,436             |
| <b>Computer Equipment</b>                                         | <b>121,869</b>   | <b>95,626</b>       | <b>84,371</b>    | <b>40,717</b>    | <b>52,903</b>    | <b>(12,186)</b> | <b>-23.0%</b>  | <b>81,452</b>      |
| Computer Equipment                                                | 121,869          | 95,626              | 84,371           | 40,717           | 52,903           | (12,186)        | -23.0%         | 81,452             |
| <b>Furniture and Office Equipment</b>                             | <b>101,282</b>   | <b>119,167</b>      | <b>131,075</b>   | <b>59,145</b>    | <b>62,252</b>    | <b>(3,108)</b>  | <b>-5.0%</b>   | <b>102,268</b>     |
| Furniture and Office Equipment                                    | 101,282          | 119,167             | 131,075          | 59,145           | 62,252           | (3,108)         | -5.0%          | 102,268            |
| <b>Machinery and Equipment</b>                                    | <b>36,812</b>    | <b>48,127</b>       | <b>61,396</b>    | <b>28,440</b>    | <b>41,448</b>    | <b>(13,008)</b> | <b>-31.4%</b>  | <b>58,848</b>      |
| Machinery and Equipment                                           | 36,812           | 48,127              | 61,396           | 28,440           | 41,448           | (13,008)        | -31.4%         | 58,848             |
| <b>Transport Assets</b>                                           | <b>155,011</b>   | <b>197,348</b>      | <b>229,435</b>   | <b>125,903</b>   | <b>149,894</b>   | <b>(23,991)</b> | <b>-16.0%</b>  | <b>215,915</b>     |
| Transport Assets                                                  | 155,011          | 197,348             | 229,435          | 125,903          | 149,894          | (23,991)        | -16.0%         | 215,915            |
| <b>Land</b>                                                       | <b>5,157</b>     | <b>26,000</b>       | <b>46,250</b>    | <b>12,804</b>    | <b>46,250</b>    | <b>(33,446)</b> | <b>-72.3%</b>  | <b>40,384</b>      |
| Land                                                              | 5,157            | 26,000              | 46,250           | 12,804           | 46,250           | (33,446)        | -72.3%         | 40,384             |
| <b>Total Capital Expenditure on new assets</b>                    | <b>2,627,456</b> | <b>3,866,597</b>    | <b>3,556,216</b> | <b>1,895,137</b> | <b>1,991,699</b> | <b>(96,562)</b> | <b>-4.8%</b>   | <b>2,627,528</b>   |

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

| Description                                                                       | 2018/19          | Budget Year 2019/20 |                  |                  |                  |                 |                |                    |
|-----------------------------------------------------------------------------------|------------------|---------------------|------------------|------------------|------------------|-----------------|----------------|--------------------|
|                                                                                   | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | YearTD budget    | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                |                  |                     |                  |                  |                  |                 |                |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |                  |                     |                  |                  |                  |                 |                |                    |
| <b>Infrastructure</b>                                                             | <b>837,504</b>   | <b>1,468,835</b>    | <b>1,029,665</b> | <b>640,403</b>   | <b>643,864</b>   | <b>(3,461)</b>  | <b>-0.5%</b>   | <b>882,843</b>     |
| Roads Infrastructure                                                              | 123,380          | 214,477             | 144,568          | 93,501           | 125,412          | (31,911)        | -25.4%         | 123,244            |
| <i>Roads</i>                                                                      | 123,380          | 214,477             | 144,568          | 93,501           | 125,412          | (31,911)        | -25.4%         | 123,244            |
| Storm water Infrastructure                                                        | 27,376           | 59,700              | 35,094           | 11,655           | 13,815           | (2,160)         | -15.6%         | 12,862             |
| <i>Drainage Collection</i>                                                        | 27,376           | 59,700              | 35,094           | 11,655           | 13,815           | (2,160)         | -15.6%         | 12,862             |
| Electrical Infrastructure                                                         | 301,112          | 346,825             | 348,317          | 227,625          | 259,065          | (31,440)        | -12.1%         | 293,085            |
| <i>HV Substations</i>                                                             | 70,633           | 74,825              | 104,569          | 69,146           | 71,253           | (2,108)         | -3.0%          | 90,010             |
| <i>MV Substations</i>                                                             | 18,328           | 50,000              | 19,748           | 3,622            | 6,132            | (2,510)         | -40.9%         | 3,623              |
| <i>MV Networks</i>                                                                | 169,030          | 182,000             | 182,000          | 123,408          | 149,232          | (25,824)        | -17.3%         | 159,914            |
| <i>LV Networks</i>                                                                | 43,122           | 40,000              | 42,000           | 31,449           | 32,448           | (999)           | -3.1%          | 39,537             |
| Water Supply Infrastructure                                                       | 245,200          | 409,900             | 234,400          | 169,668          | 129,845          | 39,824          | 30.7%          | 215,767            |
| <i>Bulk Mains</i>                                                                 | 27,999           | 60,000              | 55,000           | 29,315           | 5,305            | 24,010          | 452.6%         | 47,000             |
| <i>Distribution</i>                                                               | 217,201          | 349,900             | 179,400          | 140,353          | 124,539          | 15,814          | 12.7%          | 168,767            |
| Sanitation Infrastructure                                                         | 132,652          | 436,433             | 263,267          | 134,102          | 112,307          | 21,795          | 19.4%          | 233,866            |
| <i>Pump Station</i>                                                               | 8,288            | 78,733              | 68,224           | 40,697           | 36,888           | 3,809           | 10.3%          | 67,698             |
| <i>Reticulation</i>                                                               | 38,034           | 87,700              | 72,767           | 36,346           | 21,733           | 14,614          | 67.2%          | 66,845             |
| <i>Waste Water Treatment Works</i>                                                | 69,421           | 170,000             | 111,776          | 54,383           | 53,687           | 695             | 1.3%           | 96,646             |
| <i>Outfall Sewers</i>                                                             | 16,908           | 100,000             | 10,500           | 2,677            | -                | 2,677           | 100.0%         | 2,677              |
| Solid Waste Infrastructure                                                        | -                | -                   | 189              | 189              | 189              | -               | -              | 189                |
| <i>Landfill Sites</i>                                                             | -                | -                   | 189              | 189              | 189              | -               | -              | 189                |
| Information and Communication Infrastructure                                      | 7,784            | 1,500               | 3,830            | 3,662            | 3,230            | 432             | 13.4%          | 3,830              |
| <i>Data Centres</i>                                                               | 7,784            | 1,500               | 3,830            | 3,662            | 3,230            | 432             | 13.4%          | 3,830              |
| <b>Community Assets</b>                                                           | <b>3,774</b>     | <b>19,283</b>       | <b>36,225</b>    | <b>5,601</b>     | <b>16,332</b>    | <b>(10,730)</b> | <b>-65.7%</b>  | <b>10,272</b>      |
| Community Facilities                                                              | 3,774            | 19,283              | 33,525           | 5,601            | 13,632           | (8,030)         | -58.9%         | 9,472              |
| <i>Halls</i>                                                                      | -                | 9,883               | -                | -                | -                | -               | -              | -                  |
| <i>Clinics/Care Centres</i>                                                       | 1,172            | 8,000               | 1,500            | -                | -                | -               | -              | 365                |
| <i>Libraries</i>                                                                  | 1,992            | -                   | -                | -                | -                | -               | -              | -                  |
| <i>Public Open Space</i>                                                          | 610              | 1,400               | 1,400            | 627              | 300              | 327             | 109.0%         | 1,400              |
| <i>Taxi Ranks/Bus Terminals</i>                                                   | -                | -                   | 30,625           | 4,974            | 13,332           | (8,357)         | -62.7%         | 7,707              |
| Sport and Recreation Facilities                                                   | -                | -                   | 2,700            | -                | 2,700            | (2,700)         | -100.0%        | 800                |
| <i>Outdoor Facilities</i>                                                         | -                | -                   | 2,700            | -                | 2,700            | (2,700)         | -100.0%        | 800                |
| <b>Heritage assets</b>                                                            | <b>5,074</b>     | <b>600</b>          | <b>1,251</b>     | <b>1,195</b>     | <b>1,195</b>     | <b>(0)</b>      | <b>0.0%</b>    | <b>1,195</b>       |
| Monuments                                                                         | 5,074            | 600                 | 1,251            | 1,195            | 1,195            | (0)             | 0.0%           | 1,195              |
| <b>Other assets</b>                                                               | <b>70,090</b>    | <b>71,250</b>       | <b>167,594</b>   | <b>47,440</b>    | <b>86,670</b>    | <b>(39,230)</b> | <b>-45.3%</b>  | <b>150,698</b>     |
| Operational Buildings                                                             | 20,078           | 26,689              | 22,977           | 6,557            | 9,619            | (3,062)         | -31.8%         | 11,785             |
| <i>Municipal Offices</i>                                                          | 11,282           | 24,339              | 19,294           | 4,695            | 6,936            | (2,242)         | -32.3%         | 8,686              |
| <i>Laboratories</i>                                                               | 299              | 300                 | 300              | 164              | 100              | 64              | 63.7%          | 255                |
| <i>Depots</i>                                                                     | 8,497            | 2,050               | 3,383            | 1,698            | 2,583            | (884)           | -34.2%         | 2,844              |
| Housing                                                                           | 50,012           | 44,561              | 144,617          | 40,883           | 77,051           | (36,168)        | -46.9%         | 138,913            |
| <i>Social Housing</i>                                                             | 50,012           | 44,561              | 144,617          | 40,883           | 77,051           | (36,168)        | -46.9%         | 138,913            |
| <b>Intangible Assets</b>                                                          | <b>9,154</b>     | <b>2,500</b>        | <b>7,600</b>     | <b>4,186</b>     | <b>6,081</b>     | <b>(1,895)</b>  | <b>-31.2%</b>  | <b>7,600</b>       |
| Licences and Rights                                                               | 9,154            | 2,500               | 7,600            | 4,186            | 6,081            | (1,895)         | -31.2%         | 7,600              |
| <i>Computer Software and Applications</i>                                         | 9,154            | 2,500               | 7,600            | 4,186            | 6,081            | (1,895)         | -31.2%         | 7,600              |
| <b>Computer Equipment</b>                                                         | <b>117,790</b>   | <b>125,859</b>      | <b>146,187</b>   | <b>77,918</b>    | <b>113,902</b>   | <b>(35,984)</b> | <b>-31.6%</b>  | <b>125,297</b>     |
| Computer Equipment                                                                | 117,790          | 125,859             | 146,187          | 77,918           | 113,902          | (35,984)        | -31.6%         | 125,297            |
| <b>Furniture and Office Equipment</b>                                             | <b>17,030</b>    | <b>28,889</b>       | <b>40,870</b>    | <b>19,120</b>    | <b>20,808</b>    | <b>(1,688)</b>  | <b>-8.1%</b>   | <b>37,756</b>      |
| Furniture and Office Equipment                                                    | 17,030           | 28,889              | 40,870           | 19,120           | 20,808           | (1,688)         | -8.1%          | 37,756             |
| <b>Machinery and Equipment</b>                                                    | <b>62,916</b>    | <b>11,454</b>       | <b>12,163</b>    | <b>3,955</b>     | <b>7,127</b>     | <b>(3,171)</b>  | <b>-44.5%</b>  | <b>6,460</b>       |
| Machinery and Equipment                                                           | 62,916           | 11,454              | 12,163           | 3,955            | 7,127            | (3,171)         | -44.5%         | 6,460              |
| <b>Transport Assets</b>                                                           | <b>375,447</b>   | <b>622,937</b>      | <b>756,513</b>   | <b>294,856</b>   | <b>211,231</b>   | <b>83,625</b>   | <b>39.6%</b>   | <b>581,678</b>     |
| Transport Assets                                                                  | 375,447          | 622,937             | 756,513          | 294,856          | 211,231          | 83,625          | 39.6%          | 581,678            |
| <b>Total Capital Expenditure on renewal of existing assets</b>                    | <b>1,498,780</b> | <b>2,351,609</b>    | <b>2,198,067</b> | <b>1,094,675</b> | <b>1,107,210</b> | <b>(12,536)</b> | <b>-1.1%</b>   | <b>1,803,798</b>   |

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

| Description<br>R thousands                                                          | 2018/19          | Budget Year 2019/20 |                  |                  |                  |                  |                |                    |
|-------------------------------------------------------------------------------------|------------------|---------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
|                                                                                     | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b> |                  |                     |                  |                  |                  |                  |                |                    |
| <b>Infrastructure</b>                                                               | <b>679,219</b>   | <b>1,244,091</b>    | <b>1,255,667</b> | <b>831,043</b>   | <b>827,146</b>   | <b>3,897</b>     | <b>0.5%</b>    | <b>1,082,847</b>   |
| Roads Infrastructure                                                                | 178,498          | 192,672             | 250,787          | 190,260          | 217,440          | (27,180)         | -12.5%         | 229,057            |
| Roads                                                                               | 178,498          | 192,672             | 250,787          | 190,260          | 217,440          | (27,180)         | -12.5%         | 229,057            |
| Storm water Infrastructure                                                          | 4,893            | 41,000              | 2,874            | 1,985            | 2,440            | (455)            | -18.7%         | 2,418              |
| Drainage Collection                                                                 | 4,893            | 41,000              | 2,874            | 1,985            | 2,440            | (455)            | -18.7%         | 2,418              |
| Electrical Infrastructure                                                           | 40,691           | 29,582              | 24,237           | 23,100           | 23,471           | (371)            | -1.6%          | 23,921             |
| HV Substations                                                                      | 40,691           | 29,582              | 24,237           | 23,100           | 23,471           | (371)            | -1.6%          | 23,921             |
| Water Supply Infrastructure                                                         | 117,651          | 75,350              | 90,901           | 53,186           | 78,486           | (25,300)         | -32.2%         | 61,424             |
| Reservoirs                                                                          | 4,973            | 10,350              | 15,029           | 10,285           | 15,029           | (4,744)          | -31.6%         | 12,142             |
| Distribution                                                                        | 112,679          | 65,000              | 75,872           | 42,901           | 63,457           | (20,556)         | -32.4%         | 49,281             |
| Sanitation Infrastructure                                                           | 324,757          | 788,773             | 741,024          | 492,182          | 409,850          | 82,332           | 20.1%          | 649,101            |
| Reticulation                                                                        | 7,723            | 7,323               | 2,623            | 1,409            | 1,723            | (314)            | -18.2%         | 1,409              |
| Waste Water Treatment Works                                                         | 317,033          | 781,450             | 738,401          | 490,773          | 408,127          | 82,646           | 20.3%          | 647,692            |
| Solid Waste Infrastructure                                                          | 12,233           | 111,425             | 100,105          | 66,485           | 76,644           | (10,160)         | -13.3%         | 86,435             |
| Landfill Sites                                                                      | 12,233           | 111,425             | 100,105          | 66,485           | 76,644           | (10,160)         | -13.3%         | 86,435             |
| Coastal Infrastructure                                                              | 496              | 290                 | 1,740            | 92               | 1,190            | (1,098)          | -92.3%         | 1,290              |
| Promenades                                                                          | 496              | 290                 | 1,740            | 92               | 1,190            | (1,098)          | -92.3%         | 1,290              |
| Information and Communication Infrastructure                                        | -                | 5,000               | 44,000           | 3,754            | 17,626           | (13,872)         | -78.7%         | 29,200             |
| Data Centres                                                                        | -                | 5,000               | 44,000           | 3,754            | 17,626           | (13,872)         | -78.7%         | 29,200             |
| <b>Community Assets</b>                                                             | <b>239,151</b>   | <b>375,689</b>      | <b>385,985</b>   | <b>137,940</b>   | <b>200,762</b>   | <b>(62,822)</b>  | <b>-31.3%</b>  | <b>311,023</b>     |
| Community Facilities                                                                | 152,601          | 228,535             | 208,922          | 76,048           | 126,236          | (50,188)         | -39.8%         | 160,681            |
| Halls                                                                               | 1,698            | 8,430               | 1,385            | 835              | 534              | 301              | 56.4%          | 1,385              |
| Centres                                                                             | 13,117           | 19,900              | 18,402           | 9,451            | 8,283            | 1,168            | 14.1%          | 14,875             |
| Clinics/Care Centres                                                                | 39,641           | 61,400              | 67,261           | 22,128           | 49,021           | (26,893)         | -54.9%         | 63,024             |
| Fire/Ambulance Stations                                                             | 12,394           | -                   | 770              | 707              | 770              | (63)             | -8.1%          | 770                |
| Museums                                                                             | 302              | -                   | -                | -                | -                | -                | -              | -                  |
| Libraries                                                                           | 7,819            | 10,125              | 7,843            | 6,788            | 5,668            | 1,120            | 19.8%          | 7,693              |
| Cemeteries/Crematoria                                                               | 5,922            | 19,750              | 6,234            | 2,834            | 3,784            | (950)            | -25.1%         | 6,234              |
| Public Open Space                                                                   | 40,940           | 48,450              | 53,054           | 15,828           | 32,111           | (16,283)         | -50.7%         | 46,604             |
| Nature Reserves                                                                     | 10,569           | 6,680               | 12,273           | 1,623            | 8,049            | (6,426)          | -79.8%         | 2,211              |
| Public Ablution Facilities                                                          | 1,923            | 8,000               | 16,401           | 4,422            | -                | 4,422            | 100.0%         | 4,654              |
| Taxi Ranks/Bus Terminals                                                            | 18,278           | 45,800              | 25,300           | 11,431           | 18,015           | (6,585)          | -36.5%         | 13,231             |
| Sport and Recreation Facilities                                                     | 86,550           | 147,154             | 177,063          | 61,893           | 74,526           | (12,633)         | -17.0%         | 150,342            |
| Indoor Facilities                                                                   | 1,102            | 14,290              | 45,579           | 22,067           | 17,603           | 4,464            | 25.4%          | 42,775             |
| Outdoor Facilities                                                                  | 85,448           | 132,864             | 131,484          | 39,825           | 56,923           | (17,098)         | -30.0%         | 107,567            |
| <b>Heritage assets</b>                                                              | <b>1,293</b>     | <b>-</b>            | <b>236</b>       | <b>17</b>        | <b>236</b>       | <b>(219)</b>     | <b>-92.8%</b>  | <b>17</b>          |
| Monuments                                                                           | 1,293            | -                   | 236              | 17               | 236              | (219)            | -92.8%         | 17                 |
| <b>Other assets</b>                                                                 | <b>225,199</b>   | <b>499,947</b>      | <b>444,875</b>   | <b>221,321</b>   | <b>283,898</b>   | <b>(62,576)</b>  | <b>-22.0%</b>  | <b>339,629</b>     |
| Operational Buildings                                                               | 187,997          | 424,070             | 371,421          | 156,605          | 221,740          | (65,135)         | -29.4%         | 278,120            |
| Municipal Offices                                                                   | 87,612           | 266,259             | 241,396          | 94,597           | 129,804          | (35,207)         | -27.1%         | 186,039            |
| Yards                                                                               | 76               | -                   | 200              | 180              | 161              | 19               | 11.8%          | 200                |
| Depots                                                                              | 100,309          | 157,811             | 129,825          | 61,827           | 91,775           | (29,947)         | -32.6%         | 91,881             |
| Housing                                                                             | 37,201           | 75,878              | 73,454           | 64,717           | 62,158           | 2,559            | 4.1%           | 61,509             |
| Social Housing                                                                      | 37,201           | 75,878              | 73,454           | 64,717           | 62,158           | 2,559            | 4.1%           | 61,509             |
| <b>Intangible Assets</b>                                                            | <b>23,908</b>    | <b>16,950</b>       | <b>18,045</b>    | <b>7,956</b>     | <b>12,155</b>    | <b>(4,199)</b>   | <b>-34.5%</b>  | <b>15,010</b>      |
| Licences and Rights                                                                 | 23,908           | 16,950              | 18,045           | 7,956            | 12,155           | (4,199)          | -34.5%         | 15,010             |
| Computer Software and Applications                                                  | 23,908           | 16,950              | 18,045           | 7,956            | 12,155           | (4,199)          | -34.5%         | 15,010             |
| <b>Computer Equipment</b>                                                           | <b>225</b>       | <b>17,540</b>       | <b>1,410</b>     | <b>70</b>        | <b>490</b>       | <b>(420)</b>     | <b>-85.7%</b>  | <b>760</b>         |
| Computer Equipment                                                                  | 225              | 17,540              | 1,410            | 70               | 490              | (420)            | -85.7%         | 760                |
| <b>Furniture and Office Equipment</b>                                               | <b>10,973</b>    | <b>10,347</b>       | <b>14,072</b>    | <b>8,777</b>     | <b>4,993</b>     | <b>3,784</b>     | <b>75.8%</b>   | <b>13,845</b>      |
| Furniture and Office Equipment                                                      | 10,973           | 10,347              | 14,072           | 8,777            | 4,993            | 3,784            | 75.8%          | 13,845             |
| <b>Machinery and Equipment</b>                                                      | <b>10,085</b>    | <b>5,662</b>        | <b>5,175</b>     | <b>2,348</b>     | <b>3,749</b>     | <b>(1,401)</b>   | <b>-37.4%</b>  | <b>4,507</b>       |
| Machinery and Equipment                                                             | 10,085           | 5,662               | 5,175            | 2,348            | 3,749            | (1,401)          | -37.4%         | 4,507              |
| <b>Total Capital Expenditure on upgrading of existing assets</b>                    | <b>1,190,054</b> | <b>2,170,227</b>    | <b>2,125,466</b> | <b>1,209,473</b> | <b>1,333,430</b> | <b>(123,957)</b> | <b>-9.3%</b>   | <b>1,767,638</b>   |

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

| Description                                                         | 2018/19          | Budget Year 2019/20 |                  |                  |                  |                  |                |                    |
|---------------------------------------------------------------------|------------------|---------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
|                                                                     | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                  |                  |                     |                  |                  |                  |                  |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |                  |                     |                  |                  |                  |                  |                |                    |
| <b>Infrastructure</b>                                               | <b>1,889,711</b> | <b>2,047,033</b>    | <b>1,995,496</b> | <b>1,494,468</b> | <b>1,530,237</b> | <b>(35,770)</b>  | <b>-2.3%</b>   | <b>1,995,496</b>   |
| Roads Infrastructure                                                | 596,375          | 688,377             | 680,712          | 462,891          | 517,388          | (54,497)         | -10.5%         | 680,712            |
| Roads                                                               | 596,375          | 688,377             | 680,712          | 462,891          | 517,388          | (54,497)         | -10.5%         | 680,712            |
| Electrical Infrastructure                                           | 507,109          | 541,437             | 541,381          | 404,686          | 433,989          | (29,303)         | -6.8%          | 541,381            |
| Power Plants                                                        | 19,690           | 17,215              | 18,861           | 15,562           | 14,906           | 656              | 4.4%           | 18,861             |
| HV Substations                                                      | 35,464           | 31,272              | 31,204           | 31,017           | 25,038           | 5,979            | 23.9%          | 31,204             |
| MV Substations                                                      | 329,468          | 353,066             | 351,361          | 249,106          | 281,865          | (32,758)         | -11.6%         | 351,361            |
| LV Networks                                                         | 122,487          | 139,884             | 139,955          | 109,001          | 112,180          | (3,180)          | -2.8%          | 139,955            |
| Water Supply Infrastructure                                         | 400,456          | 440,218             | 425,619          | 306,194          | 335,035          | (28,842)         | -8.6%          | 425,619            |
| Reservoirs                                                          | 24,249           | 41,845              | 36,175           | 22,957           | 27,865           | (4,908)          | -17.6%         | 36,175             |
| Pump Stations                                                       | 24,840           | 53,419              | 57,136           | 28,589           | 42,032           | (13,443)         | -32.0%         | 57,136             |
| Water Treatment Works                                               | 39,571           | 43,287              | 34,191           | 32,098           | 24,496           | 7,602            | 31.0%          | 34,191             |
| Bulk Mains                                                          | 9,863            | 8,242               | 5,621            | 8,760            | 2,388            | 6,371            | 266.8%         | 5,621              |
| Distribution                                                        | 301,932          | 293,425             | 292,497          | 213,791          | 238,255          | (24,464)         | -10.3%         | 292,497            |
| Sanitation Infrastructure                                           | 384,042          | 374,750             | 345,539          | 319,613          | 242,189          | 77,424           | 32.0%          | 345,539            |
| Reticulation                                                        | 312,669          | 250,258             | 242,377          | 235,239          | 164,832          | 70,407           | 42.7%          | 242,377            |
| Waste Water Treatment Works                                         | 68,247           | 113,257             | 92,360           | 81,073           | 69,615           | 11,458           | 16.5%          | 92,360             |
| Outfall Sewers                                                      | 3,127            | 11,235              | 10,802           | 3,301            | 7,742            | (4,441)          | -57.4%         | 10,802             |
| Solid Waste Infrastructure                                          | 1,728            | 2,250               | 2,245            | 1,084            | 1,636            | (552)            | -33.7%         | 2,245              |
| Landfill Sites                                                      | 1,728            | 2,250               | 2,245            | 1,084            | 1,636            | (552)            | -33.7%         | 2,245              |
| <b>Community Assets</b>                                             | <b>483,865</b>   | <b>504,731</b>      | <b>513,487</b>   | <b>345,779</b>   | <b>372,808</b>   | <b>(27,029)</b>  | <b>-7.3%</b>   | <b>513,487</b>     |
| Community Facilities                                                | 120,476          | 122,404             | 117,942          | 73,554           | 80,175           | (6,621)          | -8.3%          | 117,942            |
| Halls                                                               | 56,324           | 45,452              | 55,827           | 29,681           | 35,731           | (6,051)          | -16.9%         | 55,827             |
| Centres                                                             | 8,697            | 6,514               | 6,753            | 6,205            | 3,985            | 2,220            | 55.7%          | 6,753              |
| Clinics/Care Centres                                                | 12,883           | 6,258               | 6,252            | 14,459           | 4,883            | 9,576            | 196.1%         | 6,252              |
| Fire/Ambulance Stations                                             | 2,739            | 5,562               | 5,604            | 623              | 4,650            | (4,027)          | -86.6%         | 5,604              |
| Libraries                                                           | 14,223           | 34,665              | 16,906           | 5,836            | 12,810           | (6,974)          | -54.4%         | 16,906             |
| Cemeteries/Crematoria                                               | 10,482           | 10,129              | 12,385           | 6,727            | 7,982            | (1,255)          | -15.7%         | 12,385             |
| Nature Reserves                                                     | 4,721            | 4,689               | 5,103            | 3,700            | 3,226            | 474              | 14.7%          | 5,103              |
| Public Ablution Facilities                                          | 8,887            | 6,856               | 6,833            | 4,592            | 5,500            | (908)            | -16.5%         | 6,833              |
| Markets                                                             | 1,520            | 2,278               | 2,278            | 1,731            | 1,406            | 325              | 23.1%          | 2,278              |
| Sport and Recreation Facilities                                     | 363,389          | 382,327             | 395,545          | 272,225          | 292,633          | (20,408)         | -7.0%          | 395,545            |
| Indoor Facilities                                                   | 158              | 25                  | 25               | 64               | 25               | 39               | 152.5%         | 25                 |
| Outdoor Facilities                                                  | 363,231          | 382,301             | 395,520          | 272,161          | 292,608          | (20,447)         | -7.0%          | 395,520            |
| <b>Heritage assets</b>                                              | <b>266</b>       | <b>1,916</b>        | <b>1,691</b>     | <b>58</b>        | <b>642</b>       | <b>(584)</b>     | <b>-91.0%</b>  | <b>1,691</b>       |
| Works of Art                                                        | 266              | 1,916               | 1,691            | 58               | 642              | (584)            | -91.0%         | 1,691              |
| <b>Investment properties</b>                                        | <b>3,459</b>     | <b>8,043</b>        | <b>56</b>        | <b>199</b>       | <b>48</b>        | <b>151</b>       | <b>318.1%</b>  | <b>56</b>          |
| Revenue Generating                                                  | 132              | 43                  | 43               | 55               | 34               | 21               | 61.6%          | 43                 |
| Improved Property                                                   | 132              | 43                  | 43               | 55               | 34               | 21               | 61.6%          | 43                 |
| Non-revenue Generating                                              | 3,328            | 8,001               | 13               | 143              | 13               | 130              | 980.3%         | 13                 |
| Unimproved Property                                                 | 3,328            | 8,001               | 13               | 143              | 13               | 130              | 980.3%         | 13                 |
| <b>Other assets</b>                                                 | <b>161,132</b>   | <b>338,649</b>      | <b>208,682</b>   | <b>88,334</b>    | <b>158,923</b>   | <b>(70,589)</b>  | <b>-44.4%</b>  | <b>208,682</b>     |
| Operational Buildings                                               | 161,132          | 338,649             | 208,682          | 88,334           | 158,923          | (70,589)         | -44.4%         | 208,682            |
| Municipal Offices                                                   | 159,427          | 333,831             | 204,142          | 87,487           | 155,017          | (67,530)         | -43.6%         | 204,142            |
| Laboratories                                                        | 1,393            | 2,136               | 1,882            | 773              | 1,695            | (923)            | -54.4%         | 1,882              |
| Training Centres                                                    | 271              | 521                 | 496              | 69               | 414              | (345)            | -83.3%         | 496                |
| Depots                                                              | 41               | 2,162               | 2,162            | 5                | 1,798            | (1,792)          | -99.7%         | 2,162              |
| <b>Computer Equipment</b>                                           | <b>214,045</b>   | <b>246,058</b>      | <b>235,677</b>   | <b>116,866</b>   | <b>165,457</b>   | <b>(48,591)</b>  | <b>-29.4%</b>  | <b>235,677</b>     |
| Computer Equipment                                                  | 214,045          | 246,058             | 235,677          | 116,866          | 165,457          | (48,591)         | -29.4%         | 235,677            |
| <b>Furniture and Office Equipment</b>                               | <b>557,451</b>   | <b>542,256</b>      | <b>848,480</b>   | <b>490,800</b>   | <b>613,895</b>   | <b>(123,095)</b> | <b>-20.1%</b>  | <b>848,480</b>     |
| Furniture and Office Equipment                                      | 557,451          | 542,256             | 848,480          | 490,800          | 613,895          | (123,095)        | -20.1%         | 848,480            |
| <b>Transport Assets</b>                                             | <b>470,466</b>   | <b>440,991</b>      | <b>460,100</b>   | <b>306,038</b>   | <b>355,243</b>   | <b>(49,205)</b>  | <b>-13.9%</b>  | <b>460,100</b>     |
| Transport Assets                                                    | 470,466          | 440,991             | 460,100          | 306,038          | 355,243          | (49,205)         | -13.9%         | 460,100            |
| <b>Total Repairs and Maintenance Expenditure</b>                    | <b>3,780,395</b> | <b>4,129,677</b>    | <b>4,263,669</b> | <b>2,842,543</b> | <b>3,197,255</b> | <b>(354,712)</b> | <b>-11.1%</b>  | <b>4,263,669</b>   |

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

| Description                                  | 2018/19          | Budget Year 2019/20 |                  |                  |                  |                |                |                    |
|----------------------------------------------|------------------|---------------------|------------------|------------------|------------------|----------------|----------------|--------------------|
|                                              | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | YearTD budget    | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                           |                  |                     |                  |                  |                  |                |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b> |                  |                     |                  |                  |                  |                |                |                    |
| <b>Infrastructure</b>                        | <b>1,254,022</b> | <b>1,296,991</b>    | <b>1,330,895</b> | <b>1,113,747</b> | <b>1,109,079</b> | <b>(4,668)</b> | <b>-0.42%</b>  | <b>1,296,991</b>   |
| Roads Infrastructure                         | 359,467          | 406,286             | 391,955          | 327,254          | 326,629          | (625)          | -0.19%         | 406,286            |
| Roads                                        | 359,467          | 294,830             | 277,686          | 231,645          | 231,405          | (240)          | -0.10%         | 294,830            |
| Road Structures                              | –                | 72,658              | 73,751           | 61,843           | 61,459           | (384)          | -0.62%         | 72,658             |
| Road Furniture                               | –                | 38,798              | 40,518           | 33,766           | 33,765           | (1)            | 0.00%          | 38,798             |
| Storm water Infrastructure                   | 46,522           | 45,851              | 51,326           | 42,820           | 42,772           | (48)           | -0.11%         | 45,851             |
| Drainage Collection                          | 46,522           | 45,851              | 51,326           | 42,820           | 42,772           | (48)           | -0.11%         | 45,851             |
| Electrical Infrastructure                    | 246,946          | 233,540             | 233,413          | 194,648          | 194,511          | (137)          | -0.07%         | 233,540            |
| Power Plants                                 | 6,957            | 6,955               | 6,955            | 5,796            | 5,796            | (0)            | 0.00%          | 6,955              |
| HV Substations                               | 20,514           | –                   | –                | –                | –                | –              | –              | –                  |
| HV Transmission Conductors                   | –                | 14,594              | 14,657           | 12,214           | 12,214           | (0)            | 0.00%          | 14,594             |
| MV Substations                               | 52,768           | 13,983              | 3,567            | 2,972            | 2,972            | (0)            | 0.00%          | 13,983             |
| MV Switching Stations                        | –                | 52,620              | 56,110           | 46,753           | 46,758           | 5              | 0.01%          | 52,620             |
| MV Networks                                  | 103,470          | 104,873             | 107,102          | 89,258           | 89,252           | (6)            | -0.01%         | 104,873            |
| LV Networks                                  | 63,237           | 40,516              | 45,022           | 37,655           | 37,518           | (137)          | -0.36%         | 40,516             |
| Water Supply Infrastructure                  | 236,904          | 264,253             | 276,772          | 231,083          | 230,643          | (440)          | -0.19%         | 264,253            |
| Reservoirs                                   | 21,898           | 22,414              | 41,763           | 34,935           | 34,803           | (132)          | -0.38%         | 22,414             |
| Pump Stations                                | 5,459            | 5,415               | 5,441            | 4,534            | 4,534            | 0              | 0.00%          | 5,415              |
| Water Treatment Works                        | 28,239           | 26,172              | 31,766           | 26,725           | 26,471           | (253)          | -0.96%         | 26,172             |
| Bulk Mains                                   | 10,405           | 17,915              | 10,413           | 8,678            | 8,678            | (0)            | 0.00%          | 17,915             |
| Distribution                                 | 170,903          | 192,337             | 187,389          | 156,212          | 156,157          | (54)           | -0.03%         | 192,337            |
| Sanitation Infrastructure                    | 266,016          | 264,260             | 270,473          | 225,408          | 225,394          | (13)           | -0.01%         | 264,260            |
| Pump Station                                 | 7,130            | 8,144               | 6,982            | 5,818            | 5,818            | 0              | 0.00%          | 8,144              |
| Reticulation                                 | 157,546          | 155,668             | 155,956          | 129,974          | 129,964          | (10)           | -0.01%         | 155,668            |
| Waste Water Treatment Works                  | 88,511           | 87,640              | 94,692           | 78,914           | 78,910           | (4)            | 0.00%          | 87,640             |
| Outfall Sewers                               | 12,830           | 12,807              | 12,843           | 10,702           | 10,702           | 1              | 0.01%          | 12,807             |
| Solid Waste Infrastructure                   | 45,630           | 36,207              | 39,657           | 34,218           | 33,048           | (1,170)        | -3.54%         | 36,207             |
| Landfill Sites                               | 45,630           | 36,207              | 39,657           | 34,218           | 33,048           | (1,170)        | -3.54%         | 36,207             |
| Coastal Infrastructure                       | –                | 4,560               | 5,675            | 4,730            | 4,729            | (0)            | 0.00%          | 4,560              |
| Promenades                                   | –                | 4,560               | 5,675            | 4,730            | 4,729            | (0)            | 0.00%          | 4,560              |
| Information and Communication Infrastructure | 52,537           | 42,035              | 61,623           | 53,588           | 51,353           | (2,235)        | -4.35%         | 42,035             |
| Data Centres                                 | 52,537           | –                   | –                | –                | –                | –              | –              | –                  |
| Core Layers                                  | –                | 6,610               | 7,086            | 5,906            | 5,905            | (0)            | -0.01%         | 6,610              |
| Distribution Layers                          | –                | 35,424              | 54,537           | 47,682           | 45,447           | (2,235)        | -4.92%         | 35,424             |
| <b>Community Assets</b>                      | <b>348,370</b>   | <b>364,191</b>      | <b>356,444</b>   | <b>297,914</b>   | <b>297,037</b>   | <b>(877)</b>   | <b>-0.30%</b>  | <b>364,191</b>     |
| Community Facilities                         | 129,027          | 155,005             | 149,049          | 123,948          | 124,207          | 259            | 0.21%          | 155,005            |
| Halls                                        | 2,727            | 2,756               | 3,326            | 2,782            | 2,772            | (10)           | -0.35%         | 2,756              |
| Centres                                      | 3,835            | 47,842              | 49,538           | 40,865           | 41,282           | 417            | 1.01%          | 47,842             |
| Clinics/Care Centres                         | 9,506            | 8,247               | 6,758            | 5,710            | 5,632            | (78)           | -1.39%         | 8,247              |
| Fire/Ambulance Stations                      | 1,696            | 2,462               | 2,263            | 1,854            | 1,885            | 32             | 1.69%          | 2,462              |
| Testing Stations                             | 1,106            | 1,122               | 1,315            | 1,097            | 1,096            | (1)            | -0.11%         | 1,122              |
| Museums                                      | 194              | 363                 | 221              | 184              | 184              | (0)            | 0.00%          | 363                |
| Theatres                                     | 112              | 112                 | 112              | 93               | 93               | 0              | 0.00%          | 112                |
| Libraries                                    | 5,270            | 6,142               | 5,988            | 5,011            | 4,990            | (22)           | -0.44%         | 6,142              |
| Cemeteries/Crematoria                        | 3,256            | 3,880               | 3,282            | 2,735            | 2,735            | 0              | 0.01%          | 3,880              |
| Public Open Space                            | 18,365           | 17,178              | 14,889           | 12,413           | 12,407           | (5)            | -0.04%         | 17,178             |
| Nature Reserves                              | 378              | 817                 | 378              | 315              | 315              | (0)            | 0.00%          | 817                |
| Public Ablution Facilities                   | 2,350            | 1,941               | 2,400            | 2,004            | 2,000            | (4)            | -0.21%         | 1,941              |
| Markets                                      | 1,586            | 1,509               | 1,633            | 1,363            | 1,361            | (2)            | -0.18%         | 1,509              |
| Airports                                     | 4                | 4                   | 4                | 4                | 4                | 0              | 0.00%          | 4                  |
| Taxi Ranks/Bus Terminals                     | 78,643           | 60,630              | 56,942           | 47,518           | 47,452           | (67)           | -0.14%         | 60,630             |
| Sport and Recreation Facilities              | 219,343          | 209,186             | 207,395          | 173,966          | 172,829          | (1,137)        | -0.66%         | 209,186            |
| Indoor Facilities                            | 9,678            | 6,267               | 6,514            | 5,429            | 5,428            | (0)            | 0.00%          | 6,267              |
| Outdoor Facilities                           | 209,665          | 202,919             | 200,881          | 168,537          | 167,401          | (1,136)        | -0.68%         | 202,919            |

Table continues on next page.

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

| Description                                     | 2018/19          | Budget Year 2019/20 |                  |                  |                  |               |                |                    |
|-------------------------------------------------|------------------|---------------------|------------------|------------------|------------------|---------------|----------------|--------------------|
|                                                 | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | YearTD budget    | YTD variance  | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                              |                  |                     |                  |                  |                  |               |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b>    |                  |                     |                  |                  |                  |               |                |                    |
| <b>Investment properties</b>                    | <b>1,714</b>     | <b>1,714</b>        | <b>1,714</b>     | <b>1,428</b>     | <b>1,428</b>     | <b>(0)</b>    | <b>0.00%</b>   | <b>1,714</b>       |
| Revenue Generating                              | 1,714            | 1,714               | 1,714            | 1,428            | 1,428            | (0)           | 0.00%          | 1,714              |
| Improved Property                               | 1,714            | 1,714               | 1,714            | 1,428            | 1,428            | (0)           | 0.00%          | 1,714              |
| <b>Other assets</b>                             | <b>291,700</b>   | <b>258,709</b>      | <b>264,711</b>   | <b>219,776</b>   | <b>220,593</b>   | <b>816</b>    | <b>0.37%</b>   | <b>258,709</b>     |
| Operational Buildings                           | 192,111          | 155,594             | 163,429          | 137,369          | 136,191          | (1,178)       | -0.87%         | 155,594            |
| Municipal Offices                               | 162,150          | 9,231               | 6,058            | 5,049            | 5,048            | (1)           | -0.02%         | 9,231              |
| Workshops                                       | –                | 31,024              | 30,860           | 25,140           | 25,716           | 576           | 2.24%          | 31,024             |
| Yards                                           | 212              | –                   | –                | –                | –                | –             | –              | –                  |
| Laboratories                                    | 295              | –                   | –                | –                | –                | –             | –              | –                  |
| Training Centres                                | 289              | 303                 | 289              | 241              | 241              | (0)           | 0.00%          | 303                |
| Manufacturing Plant                             | –                | 6,970               | 6,970            | 5,809            | 5,808            | (1)           | -0.02%         | 6,970              |
| Depots                                          | 29,165           | 108,066             | 119,254          | 101,130          | 99,378           | (1,752)       | -1.76%         | 108,066            |
| Housing                                         | 99,589           | 103,115             | 101,282          | 82,407           | 84,402           | 1,994         | 2.36%          | 103,115            |
| Social Housing                                  | 99,589           | 103,115             | 101,282          | 82,407           | 84,402           | 1,994         | 2.36%          | 103,115            |
| <b>Intangible Assets</b>                        | <b>147,789</b>   | <b>143,931</b>      | <b>156,112</b>   | <b>127,546</b>   | <b>130,094</b>   | <b>2,547</b>  | <b>1.96%</b>   | <b>143,931</b>     |
| Licences and Rights                             | 147,789          | 143,931             | 156,112          | 127,546          | 130,094          | 2,547         | 1.96%          | 143,931            |
| Computer Software and Applications              | 77,609           | 73,751              | 85,932           | 69,063           | 71,610           | 2,547         | 3.56%          | 73,751             |
| Unspecified                                     | 70,180           | 70,180              | 70,180           | 58,484           | 58,484           | (0)           | 0.00%          | 70,180             |
| <b>Computer Equipment</b>                       | <b>223,929</b>   | <b>228,215</b>      | <b>233,514</b>   | <b>185,625</b>   | <b>194,595</b>   | <b>8,970</b>  | <b>4.61%</b>   | <b>228,215</b>     |
| Computer Equipment                              | 223,929          | 228,215             | 233,514          | 185,625          | 194,595          | 8,970         | 4.61%          | 228,215            |
| <b>Furniture and Office Equipment</b>           | <b>124,655</b>   | <b>115,391</b>      | <b>110,419</b>   | <b>85,107</b>    | <b>92,016</b>    | <b>6,909</b>  | <b>7.51%</b>   | <b>115,391</b>     |
| Furniture and Office Equipment                  | 124,655          | 115,391             | 110,419          | 85,107           | 92,016           | 6,909         | 7.51%          | 115,391            |
| <b>Machinery and Equipment</b>                  | <b>110,232</b>   | <b>119,369</b>      | <b>116,573</b>   | <b>95,410</b>    | <b>97,144</b>    | <b>1,734</b>  | <b>1.79%</b>   | <b>119,369</b>     |
| Machinery and Equipment                         | 110,232          | 119,369             | 116,573          | 95,410           | 97,144           | 1,734         | 1.79%          | 119,369            |
| <b>Transport Assets</b>                         | <b>333,717</b>   | <b>417,125</b>      | <b>400,955</b>   | <b>315,056</b>   | <b>334,129</b>   | <b>19,073</b> | <b>5.71%</b>   | <b>417,125</b>     |
| Transport Assets                                | 333,717          | 417,125             | 400,955          | 315,056          | 334,129          | 19,073        | 5.71%          | 417,125            |
| <b>Land</b>                                     | <b>–</b>         | <b>69,253</b>       | <b>69,253</b>    | <b>–</b>         | <b>57,711</b>    | <b>57,711</b> | <b>100.00%</b> | <b>69,253</b>      |
| Land                                            | –                | 69,253              | 69,253           | –                | 57,711           | 57,711        | 100.00%        | 69,253             |
| <b>Zoo's, Marine and Non-biological Animals</b> | <b>–</b>         | <b>197</b>          | <b>192</b>       | <b>160</b>       | <b>160</b>       | <b>0</b>      | <b>0.00%</b>   | <b>197</b>         |
| Zoo's, Marine and Non-biological Animals        | –                | 197                 | 192              | 160              | 160              | 0             | 0.00%          | 197                |
| <b>Total Depreciation</b>                       | <b>2,836,129</b> | <b>3,015,086</b>    | <b>3,040,783</b> | <b>2,441,770</b> | <b>2,533,986</b> | <b>92,216</b> | <b>3.64%</b>   | <b>3,015,086</b>   |

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

| Description                                                                                   | 2018/19           | Budget Year 2019/20 |                   |                   |                   |                  |                |                    |
|-----------------------------------------------------------------------------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
|                                                                                               | Audited Outcome   | Original Budget     | Adjusted Budget   | YearTD actual     | YearTD budget     | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                            |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Financial Performance</b>                                                                  |                   |                     |                   |                   |                   |                  |                |                    |
| Property rates                                                                                | 9,529,022         | 9,916,685           | 9,950,180         | 8,356,520         | 8,308,479         | 48,041           | 0.6%           | 9,897,154          |
| Service charges                                                                               | 18,876,837        | 19,690,195          | 20,056,927        | 16,977,572        | 16,673,017        | 304,555          | 1.8%           | 19,705,609         |
| Investment revenue                                                                            | 1,142,094         | 919,395             | 924,223           | 1,099,436         | 850,220           | 249,216          | 29.3%          | 924,417            |
| Transfers and subsidies                                                                       | 7,052,155         | 7,376,568           | 7,722,432         | 6,871,312         | 6,994,315         | (123,003)        | -1.8%          | 5,011,028          |
| Other own revenue                                                                             | 3,874,061         | 3,305,614           | 3,305,496         | 3,011,938         | 2,744,150         | 267,789          | 9.8%           | 5,843,921          |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                          | <b>40,474,168</b> | <b>41,208,458</b>   | <b>41,959,259</b> | <b>36,316,779</b> | <b>35,570,182</b> | <b>746,597</b>   | <b>2.1%</b>    | <b>41,382,130</b>  |
| Employee costs                                                                                | 12,459,200        | 13,908,778          | 14,106,872        | 10,765,485        | 11,136,929        | (371,444)        | -3.3%          | 13,699,149         |
| Remuneration of Councillors                                                                   | 161,297           | 179,818             | 179,818           | 134,946           | 133,660           | 1,286            | 1.0%           | 180,799            |
| Depreciation & asset impairment                                                               | 2,889,931         | 3,065,250           | 3,097,077         | 2,491,171         | 2,519,005         | (27,834)         | -1.1%          | 3,057,443          |
| Finance charges                                                                               | 838,055           | 790,756             | 760,816           | 637,213           | 636,559           | 654              | 0.1%           | 761,641            |
| Materials and bulk purchases                                                                  | 9,973,829         | 11,746,242          | 11,576,378        | 8,579,929         | 8,607,862         | (27,933)         | -0.3%          | 11,261,989         |
| Transfers and subsidies                                                                       | 336,816           | 374,860             | 507,833           | 273,452           | 317,786           | (44,334)         | -14.0%         | 496,211            |
| Other expenditure                                                                             | 9,504,978         | 12,033,540          | 12,022,417        | 8,318,392         | 8,686,921         | (368,529)        | -4.2%          | 11,934,278         |
| <b>Total Expenditure</b>                                                                      | <b>36,164,106</b> | <b>42,099,245</b>   | <b>42,251,210</b> | <b>31,200,587</b> | <b>32,038,722</b> | <b>(838,134)</b> | <b>-2.6%</b>   | <b>41,391,511</b>  |
| <b>Surplus/(Deficit)</b>                                                                      | <b>4,310,062</b>  | <b>(890,787)</b>    | <b>(291,950)</b>  | <b>5,116,191</b>  | <b>3,531,460</b>  | <b>1,584,731</b> | <b>44.9%</b>   | <b>(9,381)</b>     |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 2,078,060         | 2,211,385           | 2,556,221         | 1,375,903         | 1,378,507         | (2,604)          | -0.2%          | 2,362,994          |
| Contributions & Contributed assets                                                            | 52,664            | 53,700              | 60,887            | 34,070            | 41,298            | (7,229)          | -17.5%         | 59,686             |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                          | <b>6,440,786</b>  | <b>1,374,299</b>    | <b>2,325,157</b>  | <b>6,526,164</b>  | <b>4,951,265</b>  | <b>1,574,899</b> | <b>31.8%</b>   | <b>2,413,299</b>   |
| Share of surplus/ (deficit) of associate                                                      | -                 | -                   | -                 | -                 | -                 | -                | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>                                                        | <b>6,440,786</b>  | <b>1,374,299</b>    | <b>2,325,157</b>  | <b>6,526,164</b>  | <b>4,951,265</b>  | <b>1,574,899</b> | <b>31.8%</b>   | <b>2,413,299</b>   |
| <b>Capital expenditure &amp; funds sources</b>                                                |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Capital expenditure</b>                                                                    | <b>5,382,377</b>  | <b>8,430,911</b>    | <b>7,939,516</b>  | <b>4,230,225</b>  | <b>4,482,144</b>  | <b>(251,920)</b> | <b>-5.6%</b>   | <b>6,258,730</b>   |
| Capital transfers recognised                                                                  | 2,119,370         | 2,265,085           | 2,617,108         | 1,407,962         | 1,432,866         | (24,905)         | -1.7%          | 1,911,840          |
| Borrowing                                                                                     | 388,077           | 1,091,580           | 1,091,580         | 640,528           | 573,637           | 66,891           | 11.7%          | 909,503            |
| Internally generated funds                                                                    | 2,874,929         | 5,074,246           | 4,230,828         | 2,181,735         | 2,475,641         | (293,906)        | -11.9%         | 3,437,387          |
| <b>Total sources of capital funds</b>                                                         | <b>5,382,377</b>  | <b>8,430,911</b>    | <b>7,939,516</b>  | <b>4,230,225</b>  | <b>4,482,144</b>  | <b>(251,920)</b> | <b>-5.6%</b>   | <b>6,258,730</b>   |
| <b>Financial position</b>                                                                     |                   |                     |                   |                   |                   |                  |                |                    |
| Total current assets                                                                          | 18,661,137        | 18,660,159          | 18,564,691        | 18,674,713        |                   |                  |                | 18,564,691         |
| Total non current assets                                                                      | 52,761,746        | 58,112,027          | 56,777,510        | 57,194,074        |                   |                  |                | 56,777,510         |
| Total current liabilities                                                                     | 9,216,211         | 12,973,358          | 9,686,185         | 6,080,114         |                   |                  |                | 9,686,185          |
| Total non current liabilities                                                                 | 13,148,360        | 14,911,172          | 14,923,026        | 14,020,606        |                   |                  |                | 14,923,026         |
| <b>Community wealth/Equity</b>                                                                | <b>49,058,312</b> | <b>48,887,656</b>   | <b>50,732,991</b> | <b>55,768,066</b> |                   |                  |                | <b>50,732,991</b>  |
| <b>Cash flows</b>                                                                             |                   |                     |                   |                   |                   |                  |                |                    |
| Net cash from (used) operating                                                                | 9,280,101         | 4,472,317           | 5,854,601         | 6,387,451         | 6,126,019         | (261,432)        | -4.3%          | 5,854,601          |
| Net cash from (used) investing                                                                | (6,242,255)       | (7,761,267)         | (7,216,590)       | (4,346,407)       | (4,529,687)       | (183,280)        | 4.0%           | (7,216,590)        |
| Net cash from (used) financing                                                                | (131,800)         | 748,685             | 747,798           | 769,685           | 769,685           | 0                | -              | 747,798            |
| <b>Cash/cash equivalents at the month/year end</b>                                            | <b>8,712,870</b>  | <b>5,087,575</b>    | <b>8,040,149</b>  | <b>11,465,068</b> | <b>11,020,356</b> | <b>(444,712)</b> | <b>-4.0%</b>   | <b>8,040,149</b>   |

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

| Description                                | 2018/19           | Budget Year 2019/20 |                   |                   |                   |                  |                |                    |
|--------------------------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
|                                            | Audited Outcome   | Original Budget     | Adjusted Budget   | YearTD actual     | YearTD budget     | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                         |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Revenue - Functional</b>                |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Governance and administration</b>       | <b>15,430,959</b> | <b>15,354,923</b>   | <b>15,455,711</b> | <b>13,756,672</b> | <b>13,420,037</b> | <b>336,635</b>   | <b>2.5%</b>    | <b>15,398,165</b>  |
| Executive and council                      | 1,085             | 299                 | 2,333             | 181               | 1,223             | (1,042)          | -85.2%         | 2,333              |
| Finance and administration                 | 15,429,866        | 15,354,622          | 15,453,376        | 13,756,476        | 13,418,813        | 337,663          | 2.5%           | 15,395,829         |
| Internal audit                             | 8                 | 3                   | 3                 | 16                | 1                 | 14               | 1008.0%        | 3                  |
| <b>Community and public safety</b>         | <b>3,321,136</b>  | <b>3,301,487</b>    | <b>3,500,635</b>  | <b>2,852,775</b>  | <b>2,747,307</b>  | <b>105,469</b>   | <b>3.8%</b>    | <b>3,523,506</b>   |
| Community and social services              | 133,503           | 125,650             | 139,675           | 87,136            | 111,581           | (24,445)         | -21.9%         | 139,698            |
| Sport and recreation                       | 87,253            | 86,512              | 63,226            | 40,974            | 42,122            | (1,148)          | -2.7%          | 85,257             |
| Public safety                              | 1,397,410         | 1,238,308           | 1,205,474         | 1,401,341         | 1,073,326         | 328,015          | 30.6%          | 1,205,474          |
| Housing                                    | 1,305,811         | 1,374,066           | 1,638,645         | 1,020,866         | 1,174,248         | (153,382)        | -13.1%         | 1,638,645          |
| Health                                     | 397,158           | 476,952             | 453,615           | 302,458           | 346,030           | (43,571)         | -12.6%         | 454,432            |
| <b>Economic and environmental services</b> | <b>1,846,204</b>  | <b>2,297,417</b>    | <b>2,436,084</b>  | <b>1,415,905</b>  | <b>1,564,589</b>  | <b>(148,684)</b> | <b>-9.5%</b>   | <b>2,128,667</b>   |
| Planning and development                   | 387,364           | 450,811             | 432,163           | 315,484           | 333,304           | (17,820)         | -5.3%          | 431,439            |
| Road transport                             | 1,435,992         | 1,831,775           | 1,972,608         | 1,083,633         | 1,208,910         | (125,278)        | -10.4%         | 1,665,915          |
| Environmental protection                   | 22,848            | 14,831              | 31,313            | 16,788            | 22,374            | (5,587)          | -25.0%         | 31,313             |
| <b>Trading services</b>                    | <b>21,711,594</b> | <b>22,228,113</b>   | <b>22,887,359</b> | <b>19,495,040</b> | <b>18,998,753</b> | <b>496,287</b>   | <b>2.6%</b>    | <b>22,457,882</b>  |
| Energy sources                             | 13,533,225        | 14,080,480          | 14,826,243        | 12,390,536        | 12,299,838        | 90,698           | 0.7%           | 14,501,389         |
| Water management                           | 4,537,454         | 4,468,354           | 4,499,568         | 4,009,486         | 3,807,170         | 202,316          | 5.3%           | 4,321,860          |
| Waste water management                     | 2,061,455         | 1,956,104           | 1,864,930         | 1,580,092         | 1,415,131         | 164,961          | 11.7%          | 1,946,463          |
| Waste management                           | 1,579,460         | 1,723,174           | 1,696,618         | 1,514,926         | 1,476,613         | 38,312           | 2.6%           | 1,688,171          |
| <b>Other</b>                               | <b>295,000</b>    | <b>291,603</b>      | <b>296,577</b>    | <b>206,359</b>    | <b>259,302</b>    | <b>(52,943)</b>  | <b>-20.4%</b>  | <b>296,589</b>     |
| <b>Total Revenue - Functional</b>          | <b>42,604,893</b> | <b>43,473,543</b>   | <b>44,576,367</b> | <b>37,726,751</b> | <b>36,989,987</b> | <b>736,764</b>   | <b>2.0%</b>    | <b>43,804,810</b>  |
| <b>Expenditure - Functional</b>            |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Governance and administration</b>       | <b>7,713,381</b>  | <b>8,923,446</b>    | <b>9,282,398</b>  | <b>6,414,392</b>  | <b>6,921,927</b>  | <b>(507,535)</b> | <b>-7.3%</b>   | <b>9,072,173</b>   |
| Executive and council                      | 427,984           | 535,009             | 532,367           | 379,268           | 403,012           | (23,744)         | -5.9%          | 532,324            |
| Finance and administration                 | 7,242,531         | 8,342,352           | 8,702,043         | 5,995,753         | 6,482,014         | (486,261)        | -7.5%          | 8,491,862          |
| Internal audit                             | 42,866            | 46,085              | 47,987            | 39,371            | 36,901            | 2,470            | 6.7%           | 47,987             |
| <b>Community and public safety</b>         | <b>7,346,222</b>  | <b>7,857,502</b>    | <b>7,866,281</b>  | <b>6,177,996</b>  | <b>6,198,800</b>  | <b>(20,804)</b>  | <b>-0.3%</b>   | <b>7,834,216</b>   |
| Community and social services              | 905,997           | 971,924             | 970,562           | 757,165           | 757,471           | (306)            | 0.0%           | 969,413            |
| Sport and recreation                       | 1,191,371         | 1,187,125           | 1,145,713         | 978,499           | 898,749           | 79,750           | 8.9%           | 1,211,231          |
| Public safety                              | 2,903,921         | 2,910,539           | 2,901,114         | 2,417,966         | 2,350,777         | 67,189           | 2.9%           | 2,901,116          |
| Housing                                    | 1,173,517         | 1,480,067           | 1,601,552         | 997,508           | 1,191,718         | (194,209)        | -16.3%         | 1,520,632          |
| Health                                     | 1,171,416         | 1,307,848           | 1,247,340         | 1,026,858         | 1,000,086         | 26,772           | 2.7%           | 1,231,824          |
| <b>Economic and environmental services</b> | <b>4,630,564</b>  | <b>5,277,186</b>    | <b>5,349,465</b>  | <b>3,831,342</b>  | <b>3,983,112</b>  | <b>(151,769)</b> | <b>-3.8%</b>   | <b>5,159,136</b>   |
| Planning and development                   | 1,244,116         | 1,511,371           | 1,435,044         | 1,041,873         | 1,045,143         | (3,271)          | -0.3%          | 1,427,038          |
| Road transport                             | 3,238,984         | 3,607,973           | 3,725,687         | 2,662,778         | 2,798,674         | (135,896)        | -4.9%          | 3,543,480          |
| Environmental protection                   | 147,465           | 157,842             | 188,734           | 126,692           | 139,294           | (12,602)         | -9.0%          | 188,618            |
| <b>Trading services</b>                    | <b>16,131,637</b> | <b>19,596,547</b>   | <b>19,301,166</b> | <b>14,451,903</b> | <b>14,580,078</b> | <b>(128,174)</b> | <b>-0.9%</b>   | <b>18,875,613</b>  |
| Energy sources                             | 10,058,040        | 11,596,405          | 11,630,875        | 8,703,958         | 8,776,569         | (72,611)         | -0.8%          | 11,212,274         |
| Water management                           | 2,661,718         | 3,747,229           | 3,347,110         | 2,510,130         | 2,578,421         | (68,291)         | -2.6%          | 3,344,616          |
| Waste water management                     | 1,546,091         | 2,049,818           | 2,117,179         | 1,561,960         | 1,615,461         | (53,501)         | -3.3%          | 2,112,722          |
| Waste management                           | 1,865,788         | 2,203,094           | 2,206,001         | 1,675,856         | 1,609,627         | 66,229           | 4.1%           | 2,206,001          |
| <b>Other</b>                               | <b>342,302</b>    | <b>444,564</b>      | <b>451,902</b>    | <b>324,954</b>    | <b>354,805</b>    | <b>(29,852)</b>  | <b>-8.4%</b>   | <b>450,372</b>     |
| <b>Total Expenditure - Functional</b>      | <b>36,164,106</b> | <b>42,099,245</b>   | <b>42,251,210</b> | <b>31,200,587</b> | <b>32,038,722</b> | <b>(838,134)</b> | <b>-2.6%</b>   | <b>41,391,511</b>  |
| <b>Surplus/ (Deficit) for the year</b>     | <b>6,440,786</b>  | <b>1,374,299</b>    | <b>2,325,157</b>  | <b>6,526,164</b>  | <b>4,951,265</b>  | <b>1,574,899</b> | <b>31.8%</b>   | <b>2,413,299</b>   |

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

| Vote Description                                    | 2018/19           | Budget Year 2019/20 |                   |                   |                   |                  |                |                    |
|-----------------------------------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
|                                                     | Audited Outcome   | Original Budget     | Adjusted Budget   | YearTD actual     | YearTD budget     | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                  |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Revenue by Vote</b>                              |                   |                     |                   |                   |                   |                  |                |                    |
| Vote 1 - Community Services & Health                | 920,099           | 974,189             | 986,510           | 688,972           | 782,179           | (93,207)         | -11.9%         | 986,510            |
| Vote 2 - Corporate Services                         | 69,717            | 71,523              | 66,230            | 53,576            | 48,936            | 4,640            | 9.5%           | 66,280             |
| Vote 3 - Economic Opportunities & Asset Managemnt   | 282,741           | 181,445             | 222,865           | 178,496           | 174,663           | 3,833            | 2.2%           | 224,579            |
| Vote 4 - Energy & Climate Change                    | 13,350,399        | 13,874,705          | 14,620,468        | 12,201,452        | 12,094,041        | 107,411          | 0.9%           | 14,295,618         |
| Vote 5 - Finance                                    | 15,957,830        | 16,174,512          | 16,236,222        | 14,770,535        | 14,366,130        | 404,404          | 2.8%           | 16,173,012         |
| Vote 6 - Human Settlements                          | 1,185,791         | 1,249,070           | 1,513,649         | 895,877           | 1,049,253         | (153,375)        | -14.6%         | 1,513,649          |
| Vote 7 - Office of the City Manager                 | 164               | 6                   | 6                 | 34                | 4                 | 30               | 708.0%         | 6                  |
| Vote 8 - Safety & Security                          | 1,431,606         | 1,291,229           | 1,386,588         | 1,473,344         | 1,173,586         | 299,759          | 25.5%          | 1,386,588          |
| Vote 9 - Spatial Planning & Environment             | 152,894           | 166,410             | 168,977           | 117,548           | 134,927           | (17,379)         | -12.9%         | 168,977            |
| Vote 10 - Transport                                 | 1,421,444         | 1,801,886           | 1,807,517         | 1,016,732         | 1,112,919         | (96,187)         | -8.6%          | 1,504,862          |
| Vote 11 - Urban Management                          | 224,125           | 301,769             | 283,268           | 212,812           | 221,438           | (8,626)          | -3.9%          | 283,268            |
| Vote 12 - Water & Waste                             | 7,316,631         | 7,078,278           | 6,992,710         | 5,944,751         | 5,581,354         | 363,397          | 6.5%           | 6,888,091          |
| Vote 13 - Cape Town International Convention Centre | 292,264           | 285,600             | 290,450           | 170,296           | 253,886           | (83,590)         | -32.9%         | 290,450            |
| Vote 14 - Cape Town Stadium                         | (813)             | 22,921              | 908               | 2,326             | (3,329)           | 5,655            | -169.9%        | 22,921             |
| <b>Total Revenue by Vote</b>                        | <b>42,604,892</b> | <b>43,473,543</b>   | <b>44,576,367</b> | <b>37,726,751</b> | <b>36,989,987</b> | <b>736,764</b>   | <b>2.0%</b>    | <b>43,804,810</b>  |
| <b>Expenditure by Vote</b>                          |                   |                     |                   |                   |                   |                  |                |                    |
| Vote 1 - Community Services & Health                | 3,414,260         | 3,925,379           | 3,844,311         | 2,920,331         | 2,940,772         | (20,442)         | -0.7%          | 3,828,680          |
| Vote 2 - Corporate Services                         | 1,709,075         | 1,808,667           | 1,872,734         | 1,506,398         | 1,477,881         | 28,517           | 1.9%           | 1,869,833          |
| Vote 3 - Economic Opportunities & Asset Managemnt   | 1,168,348         | 1,368,210           | 1,425,879         | 1,090,069         | 1,083,904         | 6,165            | 0.6%           | 1,380,681          |
| Vote 4 - Energy & Climate Change                    | 10,354,181        | 12,060,720          | 12,097,935        | 8,964,642         | 9,156,192         | (191,550)        | -2.1%          | 11,659,511         |
| Vote 5 - Finance                                    | 3,363,625         | 2,933,071           | 3,321,105         | 2,339,873         | 2,419,916         | (80,044)         | -3.3%          | 3,241,567          |
| Vote 6 - Human Settlements                          | 1,164,939         | 1,468,810           | 1,600,804         | 998,968           | 1,195,009         | (196,041)        | -16.4%         | 1,519,901          |
| Vote 7 - Office of the City Manager                 | 176,978           | 237,561             | 239,104           | 171,925           | 194,089           | (22,163)         | -11.4%         | 239,104            |
| Vote 8 - Safety & Security                          | 3,347,986         | 3,598,555           | 3,596,416         | 2,857,109         | 2,855,338         | 1,771            | 0.1%           | 3,596,416          |
| Vote 9 - Spatial Planning & Environment             | 575,368           | 711,474             | 697,345           | 532,596           | 544,903           | (12,307)         | -2.3%          | 697,345            |
| Vote 10 - Transport                                 | 3,330,783         | 3,679,302           | 3,664,518         | 2,611,723         | 2,747,491         | (135,768)        | -4.9%          | 3,468,478          |
| Vote 11 - Urban Management                          | 753,997           | 1,142,379           | 1,097,253         | 731,822           | 730,708           | 1,114            | 0.2%           | 1,097,253          |
| Vote 12 - Water & Waste                             | 6,725,039         | 8,774,142           | 8,476,397         | 6,270,752         | 6,431,060         | (160,308)        | -2.5%          | 8,453,744          |
| Vote 13 - Cape Town International Convention Centre | 80,339            | 318,719             | 316,501           | 202,055           | 264,787           | (62,733)         | -23.7%         | 316,076            |
| Vote 14 - Cape Town Stadium                         | (813)             | 72,254              | 908               | 2,326             | (3,329)           | 5,655            | -169.9%        | 22,921             |
| <b>Total Expenditure by Vote</b>                    | <b>36,164,106</b> | <b>42,099,243</b>   | <b>42,251,210</b> | <b>31,200,587</b> | <b>32,038,722</b> | <b>(838,134)</b> | <b>-2.6%</b>   | <b>41,391,511</b>  |
| <b>Surplus/ (Deficit) for the year</b>              | <b>6,440,786</b>  | <b>1,374,300</b>    | <b>2,325,157</b>  | <b>6,526,164</b>  | <b>4,951,265</b>  | <b>1,574,899</b> | <b>31.8%</b>   | <b>2,413,299</b>   |

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

| Description                                                                                                                                                                                  | 2018/19           | Budget Year 2019/20 |                   |                   |                   |                  |                |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------------|
|                                                                                                                                                                                              | Audited Outcome   | Original Budget     | Adjusted Budget   | YearTD actual     | YearTD budget     | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                                                                           |                   |                     |                   |                   |                   |                  |                |                    |
| <b>Revenue By Source</b>                                                                                                                                                                     |                   |                     |                   |                   |                   |                  |                |                    |
| Property rates                                                                                                                                                                               | 9,529,022         | 9,916,685           | 9,950,180         | 8,356,520         | 8,308,479         | 48,041           | 0.6%           | 9,897,154          |
| Service charges - electricity revenue                                                                                                                                                        | 13,018,591        | 13,623,146          | 14,368,248        | 12,000,678        | 11,903,620        | 97,058           | 0.8%           | 14,044,248         |
| Service charges - water revenue                                                                                                                                                              | 3,118,799         | 3,212,017           | 2,969,773         | 2,589,055         | 2,503,035         | 86,020           | 3.4%           | 2,954,902          |
| Service charges - sanitation revenue                                                                                                                                                         | 1,600,851         | 1,568,599           | 1,482,072         | 1,324,469         | 1,241,840         | 82,630           | 6.7%           | 1,482,072          |
| Service charges - refuse revenue                                                                                                                                                             | 1,138,596         | 1,286,433           | 1,236,834         | 1,063,369         | 1,024,522         | 38,847           | 3.8%           | 1,224,387          |
| Rental of facilities and equipment                                                                                                                                                           | 545,869           | 459,882             | 474,501           | 348,411           | 383,529           | (35,118)         | -9.2%          | 505,962            |
| Interest earned - external investments                                                                                                                                                       | 1,142,094         | 919,395             | 924,223           | 1,099,436         | 850,220           | 249,216          | 29.3%          | 924,417            |
| Interest earned - outstanding debtors                                                                                                                                                        | 358,499           | 380,814             | 394,487           | 337,602           | 328,509           | 9,093            | 2.8%           | 369,420            |
| Dividends received                                                                                                                                                                           | -                 | -                   | -                 | -                 | -                 | -                | -              | -                  |
| Fines, penalties and forfeits                                                                                                                                                                | 1,485,757         | 1,185,453           | 1,142,748         | 1,338,689         | 1,022,248         | 316,440          | 31.0%          | 1,148,704          |
| Licences and permits                                                                                                                                                                         | 64,881            | 82,218              | 79,696            | 43,810            | 52,407            | (8,597)          | -16.4%         | 70,507             |
| Agency services                                                                                                                                                                              | 230,144           | 217,672             | 219,336           | 184,214           | 178,496           | 5,718            | 3.2%           | 218,746            |
| Transfers and subsidies                                                                                                                                                                      | 7,052,155         | 7,376,568           | 7,722,432         | 6,871,312         | 6,994,315         | (123,003)        | -1.8%          | 5,011,028          |
| Other revenue                                                                                                                                                                                | 1,065,475         | 935,842             | 947,223           | 716,817           | 742,208           | (25,392)         | -3.4%          | 3,482,427          |
| Gains on disposal of PPE                                                                                                                                                                     | 123,435           | 43,732              | 47,505            | 42,396            | 36,752            | 5,644            | 15.4%          | 48,156             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                         | <b>40,474,168</b> | <b>41,208,458</b>   | <b>41,959,259</b> | <b>36,316,779</b> | <b>35,570,182</b> | <b>746,597</b>   | <b>2.1%</b>    | <b>41,382,130</b>  |
| <b>Expenditure By Type</b>                                                                                                                                                                   |                   |                     |                   |                   |                   |                  |                |                    |
| Employee related costs                                                                                                                                                                       | 12,459,200        | 13,908,778          | 14,106,872        | 10,765,485        | 11,136,929        | (371,444)        | -3.3%          | 13,699,149         |
| Remuneration of councillors                                                                                                                                                                  | 161,297           | 179,818             | 179,818           | 134,946           | 133,660           | 1,286            | 1.0%           | 180,799            |
| Debt impairment                                                                                                                                                                              | 1,583,361         | 2,341,928           | 2,213,244         | 1,838,649         | 1,730,993         | 107,656          | 6.2%           | 2,364,544          |
| Depreciation & asset impairment                                                                                                                                                              | 2,889,931         | 3,065,250           | 3,097,077         | 2,491,171         | 2,519,005         | (27,834)         | -1.1%          | 3,057,443          |
| Finance charges                                                                                                                                                                              | 838,055           | 790,756             | 760,816           | 637,213           | 636,559           | 654              | 0.1%           | 761,641            |
| Bulk purchases                                                                                                                                                                               | 8,632,303         | 10,092,601          | 10,069,094        | 7,480,941         | 7,459,644         | 21,297           | 0.3%           | 9,740,503          |
| Other materials                                                                                                                                                                              | 1,341,525         | 1,653,641           | 1,507,284         | 1,098,989         | 1,148,218         | (49,230)         | -4.3%          | 1,521,486          |
| Contracted services                                                                                                                                                                          | 6,255,917         | 7,273,811           | 7,436,416         | 4,859,500         | 5,206,166         | (346,666)        | -6.7%          | 7,180,081          |
| Transfers and subsidies                                                                                                                                                                      | 336,816           | 374,860             | 507,833           | 273,452           | 317,786           | (44,334)         | -14.0%         | 496,211            |
| Other expenditure                                                                                                                                                                            | 1,640,908         | 2,417,044           | 2,370,925         | 1,609,171         | 1,748,328         | (139,157)        | -8.0%          | 2,382,066          |
| Loss on disposal of PPE                                                                                                                                                                      | 24,792            | 756                 | 1,833             | 11,071            | 1,434             | 9,637            | 671.8%         | 7,588              |
| <b>Total Expenditure</b>                                                                                                                                                                     | <b>36,164,106</b> | <b>42,099,245</b>   | <b>42,251,210</b> | <b>31,200,587</b> | <b>32,038,722</b> | <b>(838,134)</b> | <b>-2.6%</b>   | <b>41,391,511</b>  |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                     | <b>4,310,062</b>  | <b>(890,787)</b>    | <b>(291,950)</b>  | <b>5,116,191</b>  | <b>3,531,460</b>  | <b>1,584,731</b> | <b>44.9%</b>   | <b>(9,381)</b>     |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                | 2,078,060         | 2,211,385           | 2,556,221         | 1,375,903         | 1,378,507         | (2,604)          | -0.2%          | 2,362,994          |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher | 49,804            | 53,700              | 60,887            | 34,070            | 41,298            | (7,229)          | -17.5%         | 59,686             |
| Transfers and subsidies - capital (in-kind - all)                                                                                                                                            | 2,860             | -                   | -                 | -                 | -                 | -                | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                         | <b>6,440,786</b>  | <b>1,374,299</b>    | <b>2,325,157</b>  | <b>6,526,164</b>  | <b>4,951,265</b>  |                  |                | <b>2,413,299</b>   |
| Taxation                                                                                                                                                                                     | 5,861             | -                   | -                 | (3,866)           | -                 | (3,866)          | -100%          | -                  |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                                      | <b>6,434,925</b>  | <b>1,374,299</b>    | <b>2,325,157</b>  | <b>6,530,030</b>  | <b>4,951,265</b>  |                  |                | <b>2,413,299</b>   |
| Attributable to minorities                                                                                                                                                                   | (5,216)           | (9,472)             | (5,118)           | (7,977)           | (2,524)           |                  |                | -                  |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                                        | <b>6,429,709</b>  | <b>1,364,827</b>    | <b>2,320,039</b>  | <b>6,522,053</b>  | <b>4,948,742</b>  |                  |                | <b>2,413,299</b>   |
| Share of surplus/ (deficit) of associate                                                                                                                                                     | -                 | -                   | -                 | -                 | -                 |                  |                | -                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                       | <b>6,429,709</b>  | <b>1,364,827</b>    | <b>2,320,039</b>  | <b>6,522,053</b>  | <b>4,948,742</b>  |                  |                | <b>2,413,299</b>   |

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

| Vote Description<br>R thousands                              | 2018/19            | Budget Year 2019/20 |                    |                  |                  |                  |               |                       |
|--------------------------------------------------------------|--------------------|---------------------|--------------------|------------------|------------------|------------------|---------------|-----------------------|
|                                                              | Audited<br>Outcome | Original<br>Budget  | Adjusted<br>Budget | YearTD<br>actual | YearTD<br>budget | YTD<br>variance  | YTD<br>%      | Full Year<br>Forecast |
| <b>Multi-Year expenditure appropriation</b>                  |                    |                     |                    |                  |                  |                  |               |                       |
| Vote 1 - Community Services & Health                         | 294,231            | 354,281             | 374,140            | 136,876          | 218,535          | (81,659)         | -37.4%        | 333,295               |
| Vote 2 - Corporate Services                                  | 252,050            | 149,863             | 187,210            | 72,217           | 118,412          | (46,195)         | -39.0%        | 164,292               |
| Vote 3 - Economic Opportunities & Asset Managemnt            | 272,714            | 389,498             | 478,520            | 237,350          | 162,073          | 75,277           | 46.4%         | 398,515               |
| Vote 4 - Energy & Climate Change                             | 749,456            | 834,094             | 871,137            | 499,117          | 589,931          | (90,814)         | -15.4%        | 690,982               |
| Vote 5 - Finance                                             | 26,225             | 116,957             | 108,721            | 38,456           | 47,695           | (9,239)          | -19.4%        | 91,869                |
| Vote 6 - Human Settlements                                   | 670,112            | 869,063             | 1,052,544          | 561,931          | 667,537          | (105,606)        | -15.8%        | 846,154               |
| Vote 7 - Office of the City Manager                          | 2,500              | 973                 | 1,710              | 792              | 1,634            | (841)            | -51.5%        | 1,387                 |
| Vote 8 - Safety & Security                                   | 206,866            | 535,237             | 552,515            | 262,549          | 184,343          | 78,206           | 42.4%         | 434,683               |
| Vote 9 - Spatial Planning & Environment                      | 57,070             | 92,847              | 86,810             | 34,795           | 65,488           | (30,693)         | -46.9%        | 57,997                |
| Vote 10 - Transport                                          | 973,584            | 1,326,126           | 1,275,143          | 664,211          | 802,336          | (138,125)        | -17.2%        | 824,958               |
| Vote 11 - Urban Management                                   | 22,429             | 122,981             | 106,991            | 21,093           | 68,684           | (47,591)         | -69.3%        | 70,601                |
| Vote 12 - Water & Waste                                      | 1,789,054          | 3,596,511           | 2,784,309          | 1,669,897        | 1,505,670        | 164,226          | 10.9%         | 2,284,229             |
| Vote 13 - Cape Town International Convention Centre          | 66,087             | 42,479              | 59,767             | 30,940           | 49,806           | (18,865)         | -37.9%        | 59,767                |
| Vote 14 - Cape Town Stadium                                  | -                  | -                   | -                  | -                | -                | -                | -             | -                     |
| <b>Total Capital Expenditure</b>                             | <b>5,382,377</b>   | <b>8,430,911</b>    | <b>7,939,516</b>   | <b>4,230,225</b> | <b>4,482,144</b> | <b>(251,920)</b> | <b>-5.6%</b>  | <b>6,258,730</b>      |
| <b>Capital Expenditure - Functional Classification</b>       |                    |                     |                    |                  |                  |                  |               |                       |
| <b>Governance and administration</b>                         | <b>953,790</b>     | <b>1,120,012</b>    | <b>1,196,268</b>   | <b>559,799</b>   | <b>606,338</b>   | <b>(46,539)</b>  | <b>-7.7%</b>  | <b>989,306</b>        |
| Executive and council                                        | 3,413              | 24,280              | 5,716              | 1,959            | 1,545            | 414              | 26.8%         | 4,361                 |
| Finance and administration                                   | 950,102            | 1,095,600           | 1,189,961          | 557,744          | 604,202          | (46,458)         | -7.7%         | 984,393               |
| Internal audit                                               | 275                | 131                 | 591                | 96               | 591              | (496)            | -83.8%        | 552                   |
| <b>Community and public safety</b>                           | <b>988,852</b>     | <b>1,547,286</b>    | <b>1,723,755</b>   | <b>826,606</b>   | <b>941,310</b>   | <b>(114,704)</b> | <b>-12.2%</b> | <b>1,366,474</b>      |
| Community and social services                                | 83,095             | 105,089             | 114,895            | 58,452           | 62,370           | (3,918)          | -6.3%         | 91,691                |
| Sport and recreation                                         | 88,538             | 141,792             | 147,999            | 51,354           | 78,081           | (26,728)         | -34.2%        | 121,105               |
| Public safety                                                | 87,618             | 349,905             | 331,479            | 132,518          | 81,960           | 50,558           | 61.7%         | 240,521               |
| Housing                                                      | 670,112            | 869,063             | 1,052,544          | 561,931          | 667,537          | (105,606)        | -15.8%        | 846,154               |
| Health                                                       | 59,489             | 81,436              | 76,838             | 22,352           | 51,362           | (29,011)         | -56.5%        | 67,003                |
| <b>Economic and environmental services</b>                   | <b>1,066,375</b>   | <b>1,534,310</b>    | <b>1,542,835</b>   | <b>737,464</b>   | <b>947,240</b>   | <b>(209,776)</b> | <b>-22.1%</b> | <b>1,012,285</b>      |
| Planning and development                                     | 51,066             | 151,588             | 152,522            | 41,886           | 107,783          | (65,896)         | -61.1%        | 108,917               |
| Road transport                                               | 988,308            | 1,345,610           | 1,348,538          | 684,205          | 813,565          | (129,361)        | -15.9%        | 882,491               |
| Environmental protection                                     | 27,000             | 37,112              | 41,775             | 11,373           | 25,892           | (14,519)         | -56.1%        | 20,876                |
| <b>Trading services</b>                                      | <b>2,292,473</b>   | <b>4,176,629</b>    | <b>3,413,030</b>   | <b>2,074,330</b> | <b>1,934,888</b> | <b>139,442</b>   | <b>7.2%</b>   | <b>2,828,872</b>      |
| Energy sources                                               | 736,092            | 805,190             | 839,605            | 476,004          | 564,577          | (88,573)         | -15.7%        | 656,971               |
| Water management                                             | 921,660            | 1,517,922           | 1,181,498          | 780,118          | 605,416          | 174,702          | 28.9%         | 998,286               |
| Waste water management                                       | 533,320            | 1,381,056           | 1,101,587          | 672,374          | 573,535          | 98,839           | 17.2%         | 950,704               |
| Waste management                                             | 101,400            | 472,461             | 290,341            | 145,833          | 191,360          | (45,527)         | -23.8%        | 222,912               |
| <b>Other</b>                                                 | <b>80,887</b>      | <b>52,674</b>       | <b>63,628</b>      | <b>32,026</b>    | <b>52,368</b>    | <b>(20,342)</b>  | <b>-38.8%</b> | <b>61,793</b>         |
| <b>Total Capital Expenditure - Functional Classification</b> | <b>5,382,377</b>   | <b>8,430,911</b>    | <b>7,939,516</b>   | <b>4,230,225</b> | <b>4,482,144</b> | <b>(251,920)</b> | <b>-5.6%</b>  | <b>6,258,730</b>      |
| <b>Funded by:</b>                                            |                    |                     |                    |                  |                  |                  |               |                       |
| National Government                                          | 2,047,136          | 2,189,348           | 2,518,433          | 1,359,245        | 1,380,274        | (21,029)         | -1.5%         | 1,832,311             |
| Provincial Government                                        | 22,430             | 22,038              | 37,788             | 14,657           | 12,246           | 2,412            | 19.7%         | 37,386                |
| District Municipality                                        | -                  | -                   | -                  | -                | -                | -                | -             | -                     |
| Other transfers and grants                                   | 49,804             | 53,700              | 60,887             | 34,059           | 40,347           | (6,287)          | -15.6%        | 42,142                |
| <b>Transfers recognised - capital</b>                        | <b>2,119,370</b>   | <b>2,265,085</b>    | <b>2,617,108</b>   | <b>1,407,962</b> | <b>1,432,866</b> | <b>(24,905)</b>  | <b>-1.7%</b>  | <b>1,911,840</b>      |
| Borrowing                                                    | 388,077            | 1,091,580           | 1,091,580          | 640,528          | 573,637          | 66,891           | 11.7%         | 909,503               |
| Internally generated funds                                   | 2,874,929          | 5,074,246           | 4,230,828          | 2,181,735        | 2,475,641        | (293,906)        | -11.9%        | 3,437,387             |
| <b>Total Capital Funding</b>                                 | <b>5,382,377</b>   | <b>8,430,911</b>    | <b>7,939,516</b>   | <b>4,230,225</b> | <b>4,482,144</b> | <b>(251,920)</b> | <b>-5.6%</b>  | <b>6,258,730</b>      |

**Consolidated Table C6 Monthly Budget Statement - Financial Position**

| Description<br><br>R thousands           | 2018/19           | Budget Year 2019/20 |                   |                   |                    |
|------------------------------------------|-------------------|---------------------|-------------------|-------------------|--------------------|
|                                          | Audited Outcome   | Original Budget     | Adjusted Budget   | YearTD actual     | Full Year Forecast |
| <b>ASSETS</b>                            |                   |                     |                   |                   |                    |
| <b>Current assets</b>                    |                   |                     |                   |                   |                    |
| Cash                                     | 314,505           | 156,520             | 146,914           | 334,512           | 146,914            |
| Call investment deposits                 | 10,819,354        | 6,362,856           | 10,143,917        | 10,817,105        | 10,143,917         |
| Consumer debtors                         | 6,215,923         | 9,710,204           | 6,610,409         | 5,409,982         | 6,610,409          |
| Other debtors                            | 862,335           | 1,842,280           | 1,173,201         | 1,667,168         | 1,173,201          |
| Current portion of long-term receivables | 10,962            | 15,755              | 8,905             | 9,723             | 8,905              |
| Inventory                                | 438,058           | 572,544             | 481,345           | 436,222           | 481,345            |
| <b>Total current assets</b>              | <b>18,661,137</b> | <b>18,660,159</b>   | <b>18,564,691</b> | <b>18,674,713</b> | <b>18,564,691</b>  |
| <b>Non current assets</b>                |                   |                     |                   |                   |                    |
| Long-term receivables                    | 390,741           | 23,333              | 192,301           | 381,533           | 192,301            |
| Investments                              | 4,675,706         | 4,504,471           | 4,428,822         | 7,368,787         | 4,428,822          |
| Investment property                      | 582,962           | 581,285             | 581,247           | 582,962           | 581,247            |
| Investments in Associate                 | -                 | -                   | -                 | -                 | -                  |
| Property, plant and equipment            | 46,284,709        | 52,439,627          | 50,911,355        | 48,023,976        | 50,911,355         |
| Biological                               | -                 | -                   | -                 | -                 | -                  |
| Intangible                               | 693,178           | 424,856             | 537,066           | 697,380           | 537,066            |
| Other non-current assets                 | 134,450           | 138,455             | 126,719           | 139,435           | 126,719            |
| <b>Total non current assets</b>          | <b>52,761,746</b> | <b>58,112,027</b>   | <b>56,777,510</b> | <b>57,194,074</b> | <b>56,777,510</b>  |
| <b>TOTAL ASSETS</b>                      | <b>71,422,883</b> | <b>76,772,186</b>   | <b>75,342,201</b> | <b>75,868,787</b> | <b>75,342,201</b>  |
| <b>LIABILITIES</b>                       |                   |                     |                   |                   |                    |
| <b>Current liabilities</b>               |                   |                     |                   |                   |                    |
| Bank overdraft                           | -                 | -                   | -                 | -                 | -                  |
| Borrowing                                | 427,597           | 489,858             | 489,858           | 427,597           | 489,858            |
| Consumer deposits                        | 452,347           | 494,658             | 484,907           | 450,692           | 484,907            |
| Trade and other payables                 | 7,182,715         | 10,840,416          | 7,564,540         | 4,066,483         | 7,564,540          |
| Provisions                               | 1,153,551         | 1,148,426           | 1,146,880         | 1,135,342         | 1,146,880          |
| <b>Total current liabilities</b>         | <b>9,216,211</b>  | <b>12,973,358</b>   | <b>9,686,185</b>  | <b>6,080,114</b>  | <b>9,686,185</b>   |
| <b>Non current liabilities</b>           |                   |                     |                   |                   |                    |
| Borrowing                                | 6,270,937         | 7,838,577           | 7,838,577         | 7,143,183         | 7,838,577          |
| Provisions                               | 6,877,423         | 7,072,595           | 7,084,449         | 6,877,423         | 7,084,449          |
| <b>Total non current liabilities</b>     | <b>13,148,360</b> | <b>14,911,172</b>   | <b>14,923,026</b> | <b>14,020,606</b> | <b>14,923,026</b>  |
| <b>TOTAL LIABILITIES</b>                 | <b>22,364,570</b> | <b>27,884,530</b>   | <b>24,609,211</b> | <b>20,100,720</b> | <b>24,609,211</b>  |
| <b>NET ASSETS</b>                        | <b>49,058,312</b> | <b>48,887,656</b>   | <b>50,732,991</b> | <b>55,768,066</b> | <b>50,732,991</b>  |
| <b>COMMUNITY WEALTH/EQUITY</b>           |                   |                     |                   |                   |                    |
| Accumulated Surplus/(Deficit)            | 42,981,965        | 41,845,420          | 44,675,362        | 51,382,792        | 44,675,362         |
| Reserves                                 | 6,076,347         | 7,042,235           | 6,057,629         | 4,385,274         | 6,057,629          |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | <b>49,058,312</b> | <b>48,887,656</b>   | <b>50,732,991</b> | <b>55,768,066</b> | <b>50,732,991</b>  |

**Consolidated Table C7 Monthly Budget Statement - Cash Flow**

| Description                                       | 2018/19            | Budget Year 2019/20 |                    |                    |                    |                  |                |                    |
|---------------------------------------------------|--------------------|---------------------|--------------------|--------------------|--------------------|------------------|----------------|--------------------|
|                                                   | Audited Outcome    | Original Budget     | Adjusted Budget    | YearTD actual      | YearTD budget      | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                |                    |                     |                    |                    |                    |                  |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |                    |                     |                    |                    |                    |                  |                |                    |
| <b>Receipts</b>                                   |                    |                     |                    |                    |                    |                  |                |                    |
| Property rates                                    | 9,312,393          | 9,714,194           | 9,769,268          | 8,010,960          | 8,007,364          | 3,596            | 0.0%           | 9,769,268          |
| Service charges                                   | 20,472,041         | 18,787,179          | 19,259,186         | 16,615,121         | 15,914,854         | 700,267          | 4.4%           | 19,259,186         |
| Other revenue                                     | 3,072,475          | 2,046,212           | 2,039,288          | 1,370,521          | 1,587,779          | (217,257)        | -13.7%         | 2,039,288          |
| Government - operating                            | 4,468,903          | 7,376,568           | 7,722,432          | 7,245,768          | 7,405,545          | (159,777)        | -2.2%          | 7,722,432          |
| Government - capital                              | 2,079,448          | 2,211,385           | 2,556,221          | 2,368,205          | 1,874,551          | 493,654          | 26.3%          | 2,556,221          |
| Interest                                          | 1,447,788          | 919,395             | 924,223            | 901,881            | 835,810            | 66,071           | 7.9%           | 924,223            |
| Dividends                                         | -                  | -                   | -                  | -                  | -                  | -                | -              | -                  |
| <b>Payments</b>                                   |                    |                     |                    |                    |                    |                  |                |                    |
| Suppliers and employees                           | (30,879,786)       | (35,865,543)        | (35,698,942)       | (29,593,324)       | (28,968,204)       | 625,119          | -2.2%          | (35,698,942)       |
| Finance charges                                   | (693,161)          | (717,075)           | (717,075)          | (531,682)          | (531,678)          | 3                | 0.0%           | (717,075)          |
| Transfers and Grants                              | -                  | -                   | -                  | -                  | -                  | -                | -              | -                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | <b>9,280,101</b>   | <b>4,472,317</b>    | <b>5,854,601</b>   | <b>6,387,451</b>   | <b>6,126,019</b>   | <b>(261,432)</b> | <b>-4.3%</b>   | <b>5,854,601</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |                    |                     |                    |                    |                    |                  |                |                    |
| <b>Receipts</b>                                   |                    |                     |                    |                    |                    |                  |                |                    |
| Proceeds on disposal of PPE                       | 152,679            | 97,432              | 108,392            | -                  | -                  | -                | -              | 108,392            |
| Decrease (Increase) in non-current debtors        | -                  | -                   | -                  | -                  | -                  | -                | -              | -                  |
| Decrease (increase) other non-current receivables | 7,513              | 1,228               | 4,419              | -                  | -                  | -                | -              | 4,419              |
| Decrease (increase) in non-current investments    | (936,183)          | (267,859)           | (267,859)          | -                  | -                  | -                | -              | (267,859)          |
| <b>Payments</b>                                   |                    |                     |                    |                    |                    |                  |                |                    |
| Capital assets                                    | (5,466,264)        | (7,592,068)         | (7,061,541)        | (4,346,407)        | (4,529,687)        | (183,280)        | 4.0%           | (7,061,541)        |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | <b>(6,242,255)</b> | <b>(7,761,267)</b>  | <b>(7,216,590)</b> | <b>(4,346,407)</b> | <b>(4,529,687)</b> | <b>(183,280)</b> | <b>4.0%</b>    | <b>(7,216,590)</b> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |                    |                     |                    |                    |                    |                  |                |                    |
| <b>Receipts</b>                                   |                    |                     |                    |                    |                    |                  |                |                    |
| Short term loans                                  | -                  | -                   | -                  | -                  | -                  | -                | -              | -                  |
| Borrowing long term/refinancing                   | 196,420            | 1,091,580           | 1,091,580          | 1,091,579          | 1,091,579          | -                | -              | 1,091,580          |
| Increase (decrease) in consumer deposits          | 42,524             | 41,983              | 41,096             | -                  | -                  | -                | -              | 41,096             |
| <b>Payments</b>                                   |                    |                     |                    |                    |                    |                  |                |                    |
| Repayment of borrowing                            | (370,744)          | (384,878)           | (384,878)          | (321,895)          | (321,895)          | 0                | -              | (384,878)          |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | <b>(131,800)</b>   | <b>748,685</b>      | <b>747,798</b>     | <b>769,685</b>     | <b>769,685</b>     | <b>0</b>         | <b>-</b>       | <b>747,798</b>     |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      | <b>2,906,046</b>   | <b>(2,540,265)</b>  | <b>(614,190)</b>   | <b>2,810,729</b>   | <b>2,366,017</b>   |                  |                | <b>(614,190)</b>   |
| Cash/cash equivalents at beginning:               | 5,806,824          | 7,627,840           | 8,654,340          | 8,654,340          | 8,654,340          |                  |                | 8,654,340          |
| Cash/cash equivalents at month/year end:          | 8,712,870          | 5,087,575           | 8,040,149          | 11,465,068         | 11,020,356         |                  |                | 8,040,149          |

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

### Executive Summary

The company hosted 392 events and reflects a YTD loss of R27.9 million.

**Table F1 Monthly Budget Statement Summary**

| Description                                                          | 2018/19          | Current Year 2019/20 |                 |                  |                |                 |                |                    |
|----------------------------------------------------------------------|------------------|----------------------|-----------------|------------------|----------------|-----------------|----------------|--------------------|
|                                                                      | Audited Outcome  | Original Budget      | Adjusted Budget | YearTD actual    | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                   |                  |                      |                 |                  |                |                 |                |                    |
| <b><u>Financial Performance</u></b>                                  |                  |                      |                 |                  |                |                 |                |                    |
| Property rates                                                       | –                | –                    | –               | –                | –              | –               | –              | –                  |
| Service charges                                                      | –                | –                    | –               | –                | –              | –               | –              | –                  |
| Investment revenue                                                   | 14,482           | 6,900                | 11,750          | 13,149           | 10,566         | 2,583           | 24.5%          | 11,750             |
| Transfers recognised - operational                                   | –                | –                    | –               | –                | –              | –               | –              | –                  |
| Other own revenue                                                    | 277,782          | 278,700              | 278,700         | 189,647          | 243,321        | (53,674)        | -22.1%         | 278,700            |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>292,264</b>   | <b>285,600</b>       | <b>290,450</b>  | <b>202,796</b>   | <b>253,886</b> | <b>(51,090)</b> | <b>-20.1%</b>  | <b>290,450</b>     |
| Employee costs                                                       | 64,254           | 89,652               | 79,845          | 62,752           | 65,959         | (3,207)         | -4.9%          | 79,845             |
| Remuneration of Board Members                                        | 415              | 581                  | 581             | 476              | 403            | 72              | 18.0%          | 581                |
| Depreciation and asset impairment                                    | 54,123           | 50,164               | 56,293          | 49,401           | 47,233         | 2,168           | 4.6%           | 56,293             |
| Finance charges                                                      | –                | –                    | –               | –                | –              | –               | –              | –                  |
| Materials and bulk purchases                                         | 35,762           | 40,524               | 41,607          | 24,961           | 34,783         | (9,823)         | -28.2%         | 41,607             |
| Transfers and grants                                                 | 2,124            | –                    | –               | 1,239            | –              | 1,239           | 100.0%         | –                  |
| Other expenditure                                                    | 117,709          | 137,798              | 137,750         | 102,707          | 114,332        | (11,625)        | -10.2%         | 137,750            |
| <b>Total Expenditure</b>                                             | <b>274,386</b>   | <b>318,719</b>       | <b>316,076</b>  | <b>241,535</b>   | <b>262,710</b> | <b>(21,175)</b> | <b>-8.1%</b>   | <b>316,076</b>     |
| <b>Surplus/(Deficit)</b>                                             | <b>17,878</b>    | <b>(33,118)</b>      | <b>(25,626)</b> | <b>(38,739)</b>  | <b>(8,824)</b> | <b>(29,915)</b> | <b>339.0%</b>  | <b>(25,626)</b>    |
| Transfers recognised - capital                                       | –                | –                    | –               | –                | –              | –               | –              | –                  |
| Contributions & Contributed assets                                   | –                | –                    | –               | –                | –              | –               | –              | –                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>17,878</b>    | <b>(33,118)</b>      | <b>(25,626)</b> | <b>(38,739)</b>  | <b>(8,824)</b> | <b>(29,915)</b> | <b>339.0%</b>  | <b>(25,626)</b>    |
| Taxation                                                             | 5,394            | –                    | (7,731)         | (10,847)         | –              | (10,847)        | -100.0%        | (7,731)            |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>12,484</b>    | <b>(33,118)</b>      | <b>(17,894)</b> | <b>(27,892)</b>  | <b>(8,824)</b> | <b>(19,068)</b> | <b>216.1%</b>  | <b>(17,894)</b>    |
| <b><u>Capital expenditure &amp; funds sources</u></b>                |                  |                      |                 |                  |                |                 |                |                    |
| <b>Capital expenditure</b>                                           | <b>66,087</b>    | <b>42,479</b>        | <b>59,767</b>   | <b>30,940</b>    | <b>49,806</b>  | <b>(18,865)</b> | <b>-37.9%</b>  | <b>59,767</b>      |
| Transfers recognised - capital                                       | –                | –                    | –               | –                | –              | –               | –              | –                  |
| Borrowing                                                            | –                | –                    | –               | –                | –              | –               | –              | –                  |
| Internally generated funds                                           | 66,087           | 42,479               | 59,767          | 30,940           | 49,806         | (18,865)        | -37.9%         | 59,767             |
| <b>Total sources of capital funds</b>                                | <b>66,087</b>    | <b>42,479</b>        | <b>59,767</b>   | <b>30,940</b>    | <b>49,806</b>  | <b>(18,865)</b> | <b>-37.9%</b>  | <b>59,767</b>      |
| <b><u>Financial position</u></b>                                     |                  |                      |                 |                  |                |                 |                |                    |
| Total current assets                                                 | 252,295          | 181,214              | 213,935         | 217,348          |                |                 |                | 213,935            |
| Total non current assets                                             | 880,699          | 712,645              | 884,947         | 867,183          |                |                 |                | 884,947            |
| Total current liabilities                                            | 97,972           | 106,255              | 82,090          | 76,662           |                |                 |                | 82,090             |
| Total non current liabilities                                        | 335              | –                    | –               | 335              |                |                 |                | –                  |
| Community wealth/Equity                                              | <b>1,034,686</b> | <b>787,605</b>       | 1,016,792       | <b>1,007,534</b> |                |                 |                | <b>1,016,792</b>   |
| <b><u>Cash flows</u></b>                                             |                  |                      |                 |                  |                |                 |                |                    |
| Net cash from (used) operating                                       | 20,004           | (23,312)             | 70,364          | (24,355)         | 46,228         | (70,584)        | -152.7%        | 70,364             |
| Net cash from (used) investing                                       | (61,517)         | (42,479)             | (59,767)        | 18,459           | (37,778)       | 56,237          | -148.9%        | (59,767)           |
| Net cash from (used) financing                                       | –                | –                    | –               | –                | –              | –               | –              | –                  |
| <b>Cash/cash equivalents at the year end</b>                         | <b>182,243</b>   | <b>163,428</b>       | <b>192,840</b>  | <b>176,348</b>   | <b>237,669</b> | <b>(61,322)</b> | <b>-169.8%</b> | <b>192,840</b>     |

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

| Description                                                                                                                                                                                                            | 2018/19         | Current Year 2019/20 |                 |                 |                |                 |                |                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------------|-----------------|-----------------|----------------|-----------------|----------------|--------------------|
|                                                                                                                                                                                                                        | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual   | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                                                                                                     |                 |                      |                 |                 |                |                 |                |                    |
| <b>Revenue By Source</b>                                                                                                                                                                                               |                 |                      |                 |                 |                |                 |                |                    |
| Property rates                                                                                                                                                                                                         | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Service charges - electricity revenue                                                                                                                                                                                  | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Service charges - water revenue                                                                                                                                                                                        | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Service charges - sanitation revenue                                                                                                                                                                                   | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Service charges - refuse revenue                                                                                                                                                                                       | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Rental of facilities and equipment                                                                                                                                                                                     | 128,088         | 131,820              | 131,820         | 87,162          | 115,126        | (27,964)        | -24.3%         | 131,820            |
| Interest earned - external investments                                                                                                                                                                                 | 14,482          | 6,900                | 11,750          | 13,149          | 10,566         | 2,583           | 24.5%          | 11,750             |
| Interest earned - outstanding debtors                                                                                                                                                                                  | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Dividends received                                                                                                                                                                                                     | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Fines, penalties and forfeits                                                                                                                                                                                          | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Licences and permits                                                                                                                                                                                                   | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Agency services                                                                                                                                                                                                        | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Transfers and subsidies                                                                                                                                                                                                | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Other revenue                                                                                                                                                                                                          | 149,694         | 146,880              | 146,880         | 102,485         | 128,194        | (25,709)        | -20.1%         | 146,880            |
| Gains on disposal of PPE                                                                                                                                                                                               | –               | –                    | –               | –               | –              | –               | –              | –                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                   | <b>292,264</b>  | <b>285,600</b>       | <b>290,450</b>  | <b>202,796</b>  | <b>253,886</b> | <b>(51,090)</b> | <b>-20.1%</b>  | <b>290,450</b>     |
| <b>Expenditure By Type</b>                                                                                                                                                                                             |                 |                      |                 |                 |                |                 |                |                    |
| Employee related costs                                                                                                                                                                                                 | 64,254          | 89,652               | 79,845          | 62,752          | 65,959         | (3,207)         | -4.9%          | 79,845             |
| Remuneration of Directors                                                                                                                                                                                              | 415             | 581                  | 581             | 476             | 403            | 72              | 18.0%          | 581                |
| Debt impairment                                                                                                                                                                                                        | 414             | 300                  | 300             | (425)           | (425)          | –               | –              | 300                |
| Depreciation & asset impairment                                                                                                                                                                                        | 54,123          | 50,164               | 56,293          | 49,401          | 47,233         | 2,168           | 4.6%           | 56,293             |
| Finance charges                                                                                                                                                                                                        | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Bulk purchases                                                                                                                                                                                                         | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Other materials                                                                                                                                                                                                        | 35,762          | 40,524               | 41,607          | 24,961          | 34,783         | (9,823)         | -28.2%         | 41,607             |
| Contracted services                                                                                                                                                                                                    | 59,538          | 66,227               | 59,428          | 49,092          | 50,130         | (1,038)         | -2.1%          | 59,428             |
| Transfers and subsidies                                                                                                                                                                                                | 2,124           | –                    | –               | 1,239           | –              | 1,239           | 100.0%         | –                  |
| Other expenditure                                                                                                                                                                                                      | 57,064          | 71,272               | 78,021          | 53,999          | 64,518         | (10,520)        | -16.3%         | 78,021             |
| Loss on disposal of PPE                                                                                                                                                                                                | 692             | –                    | –               | 41              | 108            | (67)            | -61.8%         | –                  |
| <b>Total Expenditure</b>                                                                                                                                                                                               | <b>274,386</b>  | <b>318,719</b>       | <b>316,076</b>  | <b>241,535</b>  | <b>262,710</b> | <b>(21,175)</b> | <b>-8.1%</b>   | <b>316,076</b>     |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               | <b>17,878</b>   | <b>(33,118)</b>      | <b>(25,626)</b> | <b>(38,739)</b> | <b>(8,824)</b> | <b>(29,915)</b> | <b>339.0%</b>  | <b>(25,626)</b>    |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                          | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | –               | –                    | –               | –               | –              | –               | –              | –                  |
| Transfers and subsidies - capital (in-kind - all)                                                                                                                                                                      | –               | –                    | –               | –               | –              | –               | –              | –                  |
| <b>Surplus/(Deficit) before taxation</b>                                                                                                                                                                               | <b>17,878</b>   | <b>(33,118)</b>      | <b>(25,626)</b> | <b>(38,739)</b> | <b>(8,824)</b> | <b>(29,915)</b> | <b>339.0%</b>  | <b>(25,626)</b>    |
| Taxation                                                                                                                                                                                                               | 5,394           | –                    | (7,731)         | (10,847)        | –              | (10,847)        | -100.0%        | (7,731)            |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                                                                  | <b>12,484</b>   | <b>(33,118)</b>      | <b>(17,894)</b> | <b>(27,892)</b> | <b>(8,824)</b> | <b>(19,068)</b> |                | <b>(17,894)</b>    |

**Table F3 Monthly Budget Statement – Capital expenditure**

| Description                                         | 2018/19         | Current Year 2019/20 |                 |               |               |                 |                |                    |
|-----------------------------------------------------|-----------------|----------------------|-----------------|---------------|---------------|-----------------|----------------|--------------------|
|                                                     | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                  |                 |                      |                 |               |               |                 |                |                    |
| <b>Capital expenditure by Asset Class/Sub-class</b> |                 |                      |                 |               |               |                 |                |                    |
| <b>Other assets</b>                                 | 43,391          | 22,450               | 37,070          | 24,107        | 30,892        | (6,785)         | -22.0%         | 37,070             |
| Operational Buildings                               | 43,391          | 22,450               | 37,070          | 24,107        | 30,892        | (6,785)         | -22.0%         | 37,070             |
| Municipal Offices                                   | 43,391          | 22,450               | 37,070          | 24,107        | 30,892        | (6,785)         | -22.0%         | 37,070             |
| <b>Computer Equipment</b>                           | 15,559          | 17,051               | 17,919          | 3,776         | 14,932        | (11,156)        | -74.7%         | 17,919             |
| Computer Equipment                                  | 15,559          | 17,051               | 17,919          | 3,776         | 14,932        | (11,156)        | -74.7%         | 17,919             |
| <b>Furniture and Office Equipment</b>               | 5,797           | 1,630                | 3,430           | 2,391         | 2,858         | (468)           | -16.4%         | 3,430              |
| Furniture and Office Equipment                      | 5,797           | 1,630                | 3,430           | 2,391         | 2,858         | (468)           | -16.4%         | 3,430              |
| <b>Machinery and Equipment</b>                      | 1,340           | 1,348                | 1,348           | 667           | 1,123         | (457)           | -40.6%         | 1,348              |
| Machinery and Equipment                             | 1,340           | 1,348                | 1,348           | 667           | 1,123         | (457)           | -40.6%         | 1,348              |
| <b>Total Capital Expenditure</b>                    | <b>66,087</b>   | <b>42,479</b>        | <b>59,767</b>   | <b>30,940</b> | <b>49,806</b> | <b>(18,865)</b> | <b>-37.9%</b>  | <b>59,767</b>      |
| <b>Funded by:</b>                                   |                 |                      |                 |               |               |                 |                |                    |
| National Government                                 | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Provincial Government                               | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Parent Municipality                                 | -               | -                    | -               | -             | -             | -               | -              | -                  |
| District Municipality                               | -               | -                    | -               | -             | -             | -               | -              | -                  |
| <b>Transfers recognised - capital</b>               | -               | -                    | -               | -             | -             | -               | -              | -                  |
| <b>Borrowing</b>                                    | -               | -                    | -               | -             | -             | -               | -              | -                  |
| <b>Internally generated funds</b>                   | 66,087          | 42,479               | 59,767          | 30,940        | 49,806        | (18,865)        | -37.9%         | 59,767             |
| <b>Total Capital Funding</b>                        | <b>66,087</b>   | <b>42,479</b>        | <b>59,767</b>   | <b>30,940</b> | <b>49,806</b> | <b>(18,865)</b> | <b>-37.9%</b>  | <b>59,767</b>      |

**Table F4 Monthly Budget Statement – Financial Position**

| Vote Description                         | 2018/19          | Current Year 2019/20 |                  |                  |                    |
|------------------------------------------|------------------|----------------------|------------------|------------------|--------------------|
|                                          | Audited Outcome  | Original Budget      | Adjusted Budget  | YearTD actual    | Full Year Forecast |
| <b>R thousands</b>                       |                  |                      |                  |                  |                    |
| <b>ASSETS</b>                            |                  |                      |                  |                  |                    |
| <b>Current assets</b>                    |                  |                      |                  |                  |                    |
| Cash                                     | 12,023           | –                    | –                | 9,209            | –                  |
| Call investment deposits                 | 170,221          | 163,428              | 174,025          | 167,972          | 174,025            |
| Consumer debtors                         | –                | –                    | –                | –                | –                  |
| Other debtors                            | 65,862           | 16,032               | 36,032           | 36,504           | 36,032             |
| Current portion of long-term receivables | 2,124            | –                    | 2,124            | 885              | 2,124              |
| Inventory                                | 2,065            | 1,755                | 1,755            | 2,778            | 1,755              |
| <b>Total current assets</b>              | <b>252,295</b>   | <b>181,214</b>       | <b>213,935</b>   | <b>217,348</b>   | <b>213,935</b>     |
| <b>Non current assets</b>                |                  |                      |                  |                  |                    |
| Long-term receivables                    | 175,051          | –                    | 172,927          | 175,051          | 172,927            |
| Investments                              | –                | 0                    | 0                | –                | 0                  |
| Investment property                      | –                | –                    | –                | –                | –                  |
| Investment in Associate                  | –                | –                    | –                | –                | –                  |
| Property, plant and equipment            | 581,477          | 583,081              | 595,581          | 562,977          | 595,581            |
| Biological                               | –                | –                    | –                | –                | –                  |
| Intangible                               | –                | –                    | –                | –                | –                  |
| Other non-current assets                 | 124,170          | 129,564              | 116,439          | 129,156          | 116,439            |
| <b>Total non current assets</b>          | <b>880,699</b>   | <b>712,645</b>       | <b>884,947</b>   | <b>867,183</b>   | <b>884,947</b>     |
| <b>TOTAL ASSETS</b>                      | <b>1,132,993</b> | <b>893,859</b>       | <b>1,098,882</b> | <b>1,084,531</b> | <b>1,098,882</b>   |
| <b>LIABILITIES</b>                       |                  |                      |                  |                  |                    |
| <b>Current liabilities</b>               | –                | –                    | –                | –                | –                  |
| Bank overdraft                           | –                | –                    | –                | –                | –                  |
| Borrowing                                | –                | –                    | –                | –                | –                  |
| Consumer deposits                        | 41,386           | 32,849               | 32,849           | 35,895           | 32,849             |
| Trade and other payables                 | 51,009           | 68,596               | 44,096           | 36,916           | 44,096             |
| Provisions                               | 5,577            | 4,810                | 5,145            | 3,851            | 5,145              |
| <b>Total current liabilities</b>         | <b>97,972</b>    | <b>106,255</b>       | <b>82,090</b>    | <b>76,662</b>    | <b>82,090</b>      |
| <b>Non current liabilities</b>           | –                | –                    | –                | –                | –                  |
| Borrowing                                | –                | –                    | –                | –                | –                  |
| Provisions                               | 335              | –                    | –                | 335              | –                  |
| <b>Total non current liabilities</b>     | <b>335</b>       | <b>–</b>             | <b>–</b>         | <b>335</b>       | <b>–</b>           |
| <b>TOTAL LIABILITIES</b>                 | <b>98,307</b>    | <b>106,255</b>       | <b>82,090</b>    | <b>76,998</b>    | <b>82,090</b>      |
| <b>NET ASSETS</b>                        | <b>1,034,686</b> | <b>787,605</b>       | <b>1,016,792</b> | <b>1,007,534</b> | <b>1,016,792</b>   |
| <b>COMMUNITY WEALTH/EQUITY</b>           | –                | –                    | –                | –                | –                  |
| Accumulated Surplus/(Deficit)            | (242,741)        | (489,823)            | (260,636)        | (269,894)        | (260,636)          |
| Reserves                                 | 1,277,428        | 1,277,428            | 1,277,428        | 1,277,428        | 1,277,428          |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | <b>1,034,686</b> | <b>787,605</b>       | <b>1,016,792</b> | <b>1,007,534</b> | <b>1,016,792</b>   |

**Table F5 Monthly Budget Statement – Cash Flow**

| Description                                       | 2018/19         | Current Year 2019/20 |                 |                 |                 |                 |                |                    |
|---------------------------------------------------|-----------------|----------------------|-----------------|-----------------|-----------------|-----------------|----------------|--------------------|
|                                                   | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual   | YearTD budget   | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                |                 |                      |                 |                 |                 |                 |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |                 |                      |                 |                 |                 |                 |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |                 |                 |                 |                |                    |
| Property rates                                    | –               | –                    | –               | –               | –               | –               | –              | –                  |
| Service charges                                   | –               | –                    | –               | –               | –               | –               | –              | –                  |
| Other revenue                                     | 247,577         | 277,139              | 272,574         | 207,322         | 225,425         | (18,103)        | -8.0%          | 272,574            |
| Government - operating                            | –               | –                    | –               | –               | –               | –               | –              | –                  |
| Government - capital                              | –               | –                    | –               | –               | –               | –               | –              | –                  |
| Interest                                          | 14,846          | 6,900                | 11,750          | 13,149          | 10,013          | 3,136           | 31.3%          | 11,750             |
| Dividends                                         | –               | –                    | –               | –               | –               | –               | –              | –                  |
| <b>Payments</b>                                   |                 |                      |                 |                 |                 |                 |                |                    |
| Suppliers and employees                           | (242,419)       | (307,351)            | (213,961)       | (244,827)       | (189,210)       | (55,617)        | 29.4%          | (213,961)          |
| Finance charges                                   | –               | –                    | –               | –               | –               | –               | –              | –                  |
| Dividends paid                                    | –               | –                    | –               | –               | –               | –               | –              | –                  |
| Transfers and Grants                              | –               | –                    | –               | –               | –               | –               | –              | –                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | <b>20,004</b>   | <b>(23,312)</b>      | <b>70,364</b>   | <b>(24,355)</b> | <b>46,228</b>   | <b>(70,584)</b> | <b>-152.7%</b> | <b>70,364</b>      |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |                 |                      |                 |                 |                 |                 |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |                 |                 |                 |                |                    |
| Proceeds on disposal of PPE                       | –               | –                    | –               | –               | –               | –               | –              | –                  |
| Decrease (Increase) in non-current debtors        | –               | –                    | –               | –               | –               | –               | –              | –                  |
| Decrease (increase) other non-current receivables | –               | –                    | –               | –               | –               | –               | –              | –                  |
| Decrease (increase) in non-current investments    | –               | –                    | –               | –               | –               | –               | –              | –                  |
| <b>Payments</b>                                   |                 |                      |                 |                 |                 |                 |                |                    |
| Capital assets                                    | (61,517)        | (42,479)             | (59,767)        | 18,459          | (37,778)        | 56,237          | -148.9%        | (59,767)           |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | <b>(61,517)</b> | <b>(42,479)</b>      | <b>(59,767)</b> | <b>18,459</b>   | <b>(37,778)</b> | <b>56,237</b>   | <b>-148.9%</b> | <b>(59,767)</b>    |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |                 |                      |                 |                 |                 |                 |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |                 |                 |                 |                |                    |
| Short term loans                                  | –               | –                    | –               | –               | –               | –               | –              | –                  |
| Borrowing long term/refinancing                   | –               | –                    | –               | –               | –               | –               | –              | –                  |
| Increase (decrease) in consumer deposits          | –               | –                    | –               | –               | –               | –               | –              | –                  |
| <b>Payments</b>                                   |                 |                      |                 |                 |                 |                 |                |                    |
| Repayment of borrowing                            | –               | –                    | –               | –               | –               | –               | –              | –                  |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>       | <b>–</b>           |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      | <b>(41,513)</b> | <b>(65,791)</b>      | <b>10,597</b>   | <b>(5,896)</b>  | <b>8,450</b>    | <b>(14,346)</b> | <b>-169.8%</b> | <b>10,597</b>      |
| Cash/cash equivalents at the year begin:          | 223,757         | 229,219              | 182,243         | 182,243         | 229,219         | (46,976)        | -20.5%         | 182,243            |
| Cash/cash equivalents at the year end:            | 182,243         | 163,428              | 192,840         | 176,348         | 237,669         | (61,322)        | -169.8%        | 192,840            |

## SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN INTERNATIONAL CONVENTION CENTRE

**Table SF1 Entity Material variance explanation**

| Description                             | Variance | Reasons for material deviations                                                                                                                                        | Remedial or corrective steps / remarks                       |
|-----------------------------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|
| <b>R thousands</b>                      |          |                                                                                                                                                                        |                                                              |
| <b><u>Revenue items</u></b>             |          |                                                                                                                                                                        |                                                              |
| Interest earned - external investments  | 2,583    | The variance is due to the favourable cash balances as a result of the Other Receivables decreasing and the investment of surplus funds and favourable interest rates. | No action required; budget will be achieved by 30 June 2020. |
| Other revenue                           | (25,709) | The variance is due to a decrease in the other revenue earned from events held during the period, most notably the lower food and beverage revenue earned from events. | No action required; budget will be achieved by 30 June 2020. |
| Rental of facilities and equipment      | (27,964) | The variance relates to rental income and is as a result of the large once-off events held last year versus the timing of current year events.                         | No action required; budget will be achieved by 30 June 2020. |
| <b><u>Expenditure items</u></b>         |          |                                                                                                                                                                        |                                                              |
| Employee related costs                  | (3,207)  | The positive variance is related to vacancies and savings achieved as at 30 April 2020.                                                                                | No action required; budget will be achieved by 30 June 2020. |
| Other materials                         | (9,823)  | The variance is due to the timing of costs relating to events and functions.                                                                                           | No action required; budget will be achieved by 30 June 2020. |
| Contracted services                     | (1,038)  | The variance is due to the timing of expenses and should equalise by year end.                                                                                         | No action required; budget will be achieved by 30 June 2020. |
| Other expenditure                       | (10,520) | The variance is due to the timing difference of costs.                                                                                                                 | No action required; budget will be achieved by 30 June 2020. |
| <b><u>Capital Expenditure items</u></b> |          |                                                                                                                                                                        |                                                              |
| Computer Equipment                      | 11,156   | The variance is due to the timing of capital spend as at 30 April 2020.                                                                                                | No action required; budget will be achieved by 30 June 2020. |
| Furniture and Office Equipment          | 468      | The variance is due to the timing of capital spend as at 30 April 2020.                                                                                                | No action required; budget will be achieved by 30 June 2020. |
| Machinery and Equipment                 | 457      | The variance is due to the timing of capital spend as at 30 April 2020.                                                                                                | No action required; budget will be achieved by 30 June 2020. |
| Municipal Offices                       | 6,785    | The variance is due to the timing of capital spend as at 30 April 2020.                                                                                                | No action required; budget will be achieved by 30 June 2020. |
| <b><u>Cash flow items</u></b>           |          |                                                                                                                                                                        |                                                              |
| Interest                                | 3,136    | The variance is due to timing differences.                                                                                                                             | No action required; budget will be achieved by 30 June 2020. |
| Other revenue                           | (18,103) | The variance is due to timing differences.                                                                                                                             | No action required; budget will be achieved by 30 June 2020. |
| Suppliers and employees                 | (55,617) | The variance is due to creditors outstanding at the end of the 2018/19 financial year end settled in the current year.                                                 | No action required; budget will be achieved by 30 June 2020. |
| Capital assets                          | 56,237   | The variance is due to timing differences.                                                                                                                             | No action required; budget will be achieved by 30 June 2020. |

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

| Description of financial indicator       | Basis of calculation                                                 | 2018/19         | Current Year 2019/20 |                 |               |                    |
|------------------------------------------|----------------------------------------------------------------------|-----------------|----------------------|-----------------|---------------|--------------------|
|                                          |                                                                      | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | Full Year Forecast |
| <b><u>Borrowing Management</u></b>       |                                                                      |                 |                      |                 |               |                    |
| Capital Charges to Operating Expenditure | Interest & Depreciation /Operating Expenditure                       | 19.7%           | 15.7%                | 17.8%           | 20.5%         | 17.8%              |
| <b><u>Safety of Capital</u></b>          |                                                                      |                 |                      |                 |               |                    |
| Debt to Equity                           | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | 9.5%            | 13.5%                | 8.1%            | 7.6%          | 8.1%               |
| <b><u>Liquidity</u></b>                  |                                                                      |                 |                      |                 |               |                    |
| Current Ratio                            | Current assets/current liabilities                                   | 257.5%          | 170.5%               | 260.6%          | 283.5%        | 260.6%             |
| Current Ratio adjusted for debtors       | Current assets/current liabilities less debtors > 90 days            | 257.5%          | 170.5%               | 260.6%          | 283.5%        | 260.6%             |
| Liquidity Ratio                          | Monetary Assets/Current Liabilities                                  | 186.0%          | 153.8%               | 212.0%          | 231.1%        | 212.0%             |
| <b><u>Revenue Management</u></b>         |                                                                      |                 |                      |                 |               |                    |
| Outstanding Debtors to Revenue           | Total Outstanding Debtors to Annual Revenue                          | 83.2%           | 5.6%                 | 72.7%           | 104.8%        | 72.7%              |
| <b><u>Other Indicators</u></b>           |                                                                      |                 |                      |                 |               |                    |
| Employee costs                           | Employee costs/Total Revenue - capital revenue                       | 22.0%           | 31.4%                | 27.5%           | 30.9%         | 27.5%              |
| Interest & Depreciation                  | I&D/Total Revenue - capital revenue                                  | 18.5%           | 17.6%                | 19.4%           | 24.4%         | 19.4%              |

**Table SF3 Entity Aged debtors**

| Detail                                                                    | Current Year 2019/20 |              |              |               |                |                |                   |               |               |           | >90 days      |
|---------------------------------------------------------------------------|----------------------|--------------|--------------|---------------|----------------|----------------|-------------------|---------------|---------------|-----------|---------------|
|                                                                           | 0 - 30 Days          | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year   | Total         | Bad Debts |               |
| <b>R thousands</b>                                                        |                      |              |              |               |                |                |                   |               |               |           |               |
| <b>Debtors Age Analysis By Income Source</b>                              |                      |              |              |               |                |                |                   |               |               |           |               |
| Trade and Other Receivables from Exchange Transactions - ...              | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Receivables from Non-exchange Transactions - Property Rates               | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Receivables from Exchange Transactions - Waste Water Management           | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Receivables from Exchange Transactions - Waste ...                        | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Receivables from Exchange Transactions - Property Rental Deb              | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Interest on Arrear Debtor Accounts                                        | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Other                                                                     | 446                  | 967          | 362          | -             | -              | -              | -                 | 12,465        | 14,241        | -         | 12,465        |
| <b>Total By Income Source</b>                                             | <b>446</b>           | <b>967</b>   | <b>362</b>   | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>12,465</b> | <b>14,241</b> | <b>-</b>  | <b>12,465</b> |
| <b>Debtors Age Analysis By Customer Group</b>                             |                      |              |              |               |                |                |                   |               |               |           |               |
| Organs of State                                                           | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Commercial                                                                | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Households                                                                | -                    | -            | -            | -             | -              | -              | -                 | -             | -             | -         | -             |
| Other                                                                     | 446                  | 967          | 362          | -             | -              | -              | -                 | 12,465        | 14,241        | -         | -             |
| <b>Total By Customer Group</b>                                            | <b>446</b>           | <b>967</b>   | <b>362</b>   | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>12,465</b> | <b>14,241</b> | <b>-</b>  | <b>-</b>      |

**Table SF4 Entity Aged creditors**

| Detail                                         | Current Year 2019/20 |              |              |               |                |                |                   |             |              |
|------------------------------------------------|----------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--------------|
|                                                | 0 - 30 Days          | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total        |
| <b>R thousands</b>                             |                      |              |              |               |                |                |                   |             |              |
| <b>Creditors Age Analysis By Customer Type</b> |                      |              |              |               |                |                |                   |             |              |
| Bulk Electricity                               | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Bulk Water                                     | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| PAYE deductions                                | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| VAT (output less input)                        | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Pensions / Retirement deductions               | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Loan repayments                                | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Trade Creditors                                | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Auditor General                                | -                    | -            | -            | -             | -              | -              | -                 | -           | -            |
| Other                                          | 5,914                | -            | -            | -             | -              | -              | -                 | -           | 5,914        |
| <b>Total By Customer Type</b>                  | <b>5,914</b>         | <b>-</b>     | <b>-</b>     | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>-</b>    | <b>5,914</b> |

**Table SF5 Entity investment portfolio monthly statement**

| Investments by maturity<br>Name of institution & investment ID<br>R thousands | Current Year 2019/20 |                    |                           |                                |         |                |                |                |
|-------------------------------------------------------------------------------|----------------------|--------------------|---------------------------|--------------------------------|---------|----------------|----------------|----------------|
|                                                                               | Period of investment | Type of investment | Expiry date of investment | Accrued interest for the month | Yield % | Market value   |                |                |
|                                                                               | Months               |                    |                           |                                |         | Begin          | Change         | End            |
| <b>CTICC</b>                                                                  |                      |                    |                           |                                |         |                |                |                |
| Cash                                                                          | -                    | -                  | -                         | -                              | -       | 273            | (5)            | 268            |
| Nedbank - Call Deposit - 03/7881544007/000105                                 | -                    | -                  | -                         | -                              | 4.05    | -              | -              | -              |
| ABSA Bank - Current - 4072900553                                              | -                    | -                  | -                         | 4                              | -       | 296            | (259)          | 36             |
| ABSA Bank - Exh Serv - Current - 4072900731                                   | -                    | -                  | -                         | 1                              | -       | 171            | (1)            | 170            |
| ABSA Bank - Treasury Account - 40-7373-1246                                   | -                    | -                  | -                         | (0)                            | -       | 1              | (0)            | 1              |
| ABSA Bank - Convenco Account - 40-7373-3701                                   | -                    | -                  | -                         | -                              | -       | 2              | (0)            | 2              |
| Stanlib - Bank 000-402-184 (1199539) ref No. 551436367                        | -                    | -                  | -                         | 199                            | 6.703   | 37,841         | 230            | 38,072         |
| Investec Bank - (462097) 1008645                                              | -                    | -                  | -                         | 218                            | 6.37    | 40,371         | 222            | 40,593         |
| Nedgroup Money Market - (800167964) - 8319631                                 | -                    | -                  | -                         | 199                            | 6.18    | 41,349         | (9,796)        | 31,552         |
| ABSA Bank - CTICC Money Market - 9316676360                                   | -                    | -                  | -                         | 89                             | 5.79    | 17,635         | 77             | 17,712         |
| Nedgroup Corp Money Market - (800167964) 8292731                              | -                    | -                  | -                         | 209                            | 6.18    | 39,668         | 214            | 39,881         |
| ABSA Bank - CTICC East - Current - 4072900228                                 | -                    | -                  | -                         | -                              | -       | 1              | (0)            | 1              |
| ABSA Bank - CTICC East - Call Deposit 4083941322                              | -                    | -                  | -                         | -                              | 4.00    | -              | (0)            | -              |
| Abas Bank - CTICC East - Money Market (6241084-ZAR-2201-0)                    | -                    | -                  | -                         | 1                              | 4.05    | -              | 161            | 161            |
| Nedbank - CTICC Main Current - 1151569623                                     | -                    | -                  | -                         | 78                             | -       | 1,852          | 6,704          | 8,556          |
| Nedbank - CTICC Merchant Services - 11515696658                               | -                    | -                  | -                         | -                              | -       | 1              | (0)            | 1              |
| Nedbank - CTICC Payroll - 1151569666                                          | -                    | -                  | -                         | -                              | -       | 57             | (1)            | 56             |
| Nedbank - CTICC East - 1151569674                                             | -                    | -                  | -                         | -                              | -       | 35             | (0)            | 35             |
| Nedbank - CTICC E-Commerce - 1151569682                                       | -                    | -                  | -                         | -                              | -       | 80             | (0)            | 80             |
| Nedbank - CTICC Daily Call Deposit Account - 037232511442                     | -                    | -                  | -                         | 53                             | -       | 180            | (177)          | 4              |
| Other                                                                         | -                    | -                  | -                         | 583                            | -       | -              | -              | -              |
| <b>Total investments</b>                                                      |                      |                    |                           | <b>1,634</b>                   |         | <b>179,813</b> | <b>(2,632)</b> | <b>177,181</b> |

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

| Summary of Employee and Board Member remuneration<br>R thousands | 2018/19         | Current Year 2019/20 |                 |               |               |                |                |                    |
|------------------------------------------------------------------|-----------------|----------------------|-----------------|---------------|---------------|----------------|----------------|--------------------|
|                                                                  | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| <b>Remuneration</b>                                              |                 |                      |                 |               |               |                |                |                    |
| <b>Board Members of Entities</b>                                 |                 |                      |                 |               |               |                |                |                    |
| Board Fees                                                       | 415             | 581                  | 581             | 476           | 403           | 72             | 18.0%          | 581                |
| <b>Sub Total - Board Members of Entities</b>                     | <b>415</b>      | <b>581</b>           | <b>581</b>      | <b>476</b>    | <b>403</b>    | <b>72</b>      | <b>18.0%</b>   | <b>581</b>         |
| % increase                                                       |                 | 40.1%                | 40.1%           |               |               |                |                | 40.1%              |
| <b>Senior Managers of Entities</b>                               |                 |                      |                 |               |               |                |                |                    |
| Basic Salaries                                                   | 8,884           | 9,595                | 9,595           | 7,996         | 7,996         | -              | -              | 9,595              |
| <b>Sub Total - Senior Managers of Entities</b>                   | <b>8,884</b>    | <b>9,595</b>         | <b>9,595</b>    | <b>7,996</b>  | <b>7,996</b>  | <b>-</b>       | <b>-</b>       | <b>9,595</b>       |
| % increase                                                       |                 | 8.0%                 | 8.0%            |               |               |                |                | 8.0%               |
| <b>Other Staff of Entities</b>                                   |                 |                      |                 |               |               |                |                |                    |
| Basic Salaries                                                   | 55,370          | 80,057               | 70,250          | 54,756        | 57,963        | (3,207)        | -5.5%          | 70,250             |
| <b>Sub Total - Other Staff of Entities</b>                       | <b>55,370</b>   | <b>80,057</b>        | <b>70,250</b>   | <b>54,756</b> | <b>57,963</b> | <b>(3,207)</b> | <b>-5.5%</b>   | <b>70,250</b>      |
| % increase                                                       |                 | 44.6%                | 26.9%           |               |               |                |                | 26.9%              |
| <b>Total Municipal Entities remuneration</b>                     | <b>64,669</b>   | <b>90,233</b>        | <b>80,426</b>   | <b>63,227</b> | <b>66,362</b> | <b>(3,135)</b> | <b>-4.7%</b>   | <b>80,426</b>      |
| Unpaid salary, allowances & benefits in arrears                  | -               | -                    | -               | -             | -             | -              | -              | -                  |

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

| Description                            | Current Year 2019/20 |               |               |               |               |               |               |               |               |               |               |               | Medium Term Revenue and Expenditure Framework |                        |                        |
|----------------------------------------|----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------------------------------|------------------------|------------------------|
|                                        | July                 | August        | Sept.         | October       | November      | December      | January       | February      | March         | April         | May           | June          | Budget Year 2019/20                           | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|                                        | Outcome              | Outcome       | Outcome       | Outcome       | Outcome       | Outcome       | Outcome       | Outcome       | Outcome       | Outcome       | Budget        | Budget        | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>                     |                      |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| <b>Revenue By Source</b>               |                      |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| Rental of facilities and equipment     | 8,922                | 10,667        | 15,340        | 13,313        | 12,164        | 1,636         | 6,446         | 13,532        | 3,795         | 1,346         | 9,985         | 34,673        | 131,820                                       | 140,101                | 148,907                |
| Interest earned - external investments | 1,139                | 1,040         | 1,052         | 1,092         | 1,348         | 1,014         | 1,770         | 1,469         | 1,593         | 1,634         | 979           | (2,378)       | 11,750                                        | 7,314                  | 7,753                  |
| Other revenue                          | 11,944               | 8,894         | 17,881        | 19,951        | 17,960        | 2,162         | 3,891         | 13,893        | 5,210         | 699           | 11,458        | 32,937        | 146,880                                       | 156,050                | 165,800                |
| Gains on disposal of PPE               | -                    | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| <b>Total Revenue</b>                   | <b>22,004</b>        | <b>20,601</b> | <b>34,273</b> | <b>34,356</b> | <b>31,472</b> | <b>4,811</b>  | <b>12,107</b> | <b>28,893</b> | <b>10,599</b> | <b>3,680</b>  | <b>22,422</b> | <b>65,232</b> | <b>290,450</b>                                | <b>303,465</b>         | <b>322,460</b>         |
| <b>Employee related costs</b>          |                      |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| Employee related costs                 | 6,070                | 5,713         | 6,769         | 6,242         | 6,450         | 5,730         | 5,377         | 6,725         | 6,894         | 6,782         | 7,683         | 9,410         | 79,845                                        | 95,801                 | 101,549                |
| Remuneration of Board Members          | -                    | -             | 113           | -             | -             | 204           | -             | 8             | 150           | -             | -             | 105           | 581                                           | 616                    | 653                    |
| Debt impairment                        | -                    | -             | -             | (425)         | -             | -             | -             | -             | -             | -             | 25            | 700           | 300                                           | 300                    | 300                    |
| Depreciation & asset impairment        | 4,132                | 4,132         | 4,132         | 7,266         | 4,920         | 4,950         | 4,950         | 4,950         | 4,973         | 4,995         | 4,180         | 2,712         | 56,293                                        | 43,787                 | 41,186                 |
| Finance charges                        | -                    | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Dividends paid                         | -                    | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Bulk purchases                         | -                    | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Other materials                        | 2,934                | 2,949         | 3,141         | 4,637         | 4,063         | 1,170         | 1,613         | 3,875         | 545           | 34            | 3,178         | 13,469        | 41,607                                        | 43,045                 | 45,725                 |
| Contracted services                    | 4,620                | 6,191         | 5,050         | 5,747         | 5,277         | 4,359         | 4,101         | 4,646         | 6,620         | 2,482         | 5,584         | 4,752         | 59,428                                        | 72,336                 | 76,573                 |
| Transfers and grants                   | -                    | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Other expenditure                      | 5,721                | 5,827         | 4,736         | 7,298         | 5,637         | 6,249         | 4,873         | 5,695         | 5,148         | 2,815         | 5,865         | 18,158        | 78,021                                        | 75,927                 | 80,884                 |
| Loss on disposal of PPE                | -                    | -             | -             | 108           | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| <b>Total expenditure</b>               | <b>23,477</b>        | <b>24,811</b> | <b>23,941</b> | <b>30,872</b> | <b>26,348</b> | <b>22,661</b> | <b>20,915</b> | <b>25,899</b> | <b>24,331</b> | <b>17,107</b> | <b>26,515</b> | <b>49,306</b> | <b>316,076</b>                                | <b>331,812</b>         | <b>346,870</b>         |

Table continues on next page.

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

| Description                                       | Current Year 2019/20 |                |              |                |              |                |                 |               |                 |                |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|---------------------------------------------------|----------------------|----------------|--------------|----------------|--------------|----------------|-----------------|---------------|-----------------|----------------|-----------------|-----------------|-----------------------------------------------|------------------------|------------------------|
|                                                   | July                 | August         | Sept.        | October        | November     | December       | January         | February      | March           | April          | May             | June            | Budget Year 2019/20                           | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|                                                   | Outcome              | Outcome        | Outcome      | Outcome        | Outcome      | Outcome        | Outcome         | Outcome       | Outcome         | Outcome        | Budget          | Budget          | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>                                |                      |                |              |                |              |                |                 |               |                 |                |                 |                 |                                               |                        |                        |
| <b>Capital expenditure</b>                        |                      |                |              |                |              |                |                 |               |                 |                |                 |                 |                                               |                        |                        |
| Capital assets                                    | 227                  | 507            | 490          | 5,589          | 575          | 4,689          | 6,690           | 6,690         | 2,441           | 7,326          | 7,483           | 17,060          | 59,767                                        | 75,483                 | 74,894                 |
| <b>Total capital expenditure</b>                  | <b>227</b>           | <b>507</b>     | <b>490</b>   | <b>5,589</b>   | <b>575</b>   | <b>4,689</b>   | <b>6,690</b>    | <b>6,690</b>  | <b>2,441</b>    | <b>7,326</b>   | <b>7,483</b>    | <b>17,060</b>   | <b>59,767</b>                                 | <b>75,483</b>          | <b>74,894</b>          |
| <b>Cash flow</b>                                  |                      |                |              |                |              |                |                 |               |                 |                |                 |                 |                                               |                        |                        |
| Other Revenue                                     | 15,290               | 18,350         | 23,759       | 25,730         | 24,423       | 16,348         | 20,140          | 33,514        | 12,492          | 16,934         | 23,575          | 42,019          | 272,574                                       | 303,465                | 322,460                |
| Grants                                            | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -              | -               | -               | -                                             | -                      | -                      |
| Interest                                          | 1,139                | 1,040          | 1,052        | 1,092          | 1,348        | 1,014          | 1,770           | 1,469         | 1,593           | 1,634          | 869             | (2,268)         | 11,750                                        | 7,314                  | 7,753                  |
| Suppliers, employees and other                    | (35,328)             | (20,549)       | (20,061)     | (29,219)       | (22,176)     | (6,627)        | (44,855)        | (22,321)      | (24,481)        | (18,868)       | (12,376)        | 42,900          | (213,961)                                     | (240,213)              | (282,513)              |
| Finance charges                                   | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -              | -               | -               | -                                             | -                      | -                      |
| Dividends paid                                    | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -              | -               | -               | -                                             | -                      | -                      |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | <b>(18,899)</b>      | <b>(1,160)</b> | <b>4,750</b> | <b>(2,397)</b> | <b>3,595</b> | <b>10,735</b>  | <b>(22,945)</b> | <b>12,662</b> | <b>(10,396)</b> | <b>(300)</b>   | <b>12,068</b>   | <b>82,651</b>   | <b>70,364</b>                                 | <b>70,566</b>          | <b>47,700</b>          |
| Decrease (increase) other non-current receivables | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -              | -               | -               | -                                             | -                      | -                      |
| Decrease (increase) in non-current investments    | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -              | -               | -               | -                                             | -                      | -                      |
| Proceeds on disposal of PPE                       | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -              | -               | -               | -                                             | -                      | -                      |
| Capital assets                                    | 7,514                | 3,614          | 3,642        | 1,689          | 736          | (1,779)        | 2,543           | 300           | 2,533           | (2,332)        | (10,994)        | (67,232)        | (59,767)                                      | (75,483)               | (74,894)               |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | <b>7,514</b>         | <b>3,614</b>   | <b>3,642</b> | <b>1,689</b>   | <b>736</b>   | <b>(1,779)</b> | <b>2,543</b>    | <b>300</b>    | <b>2,533</b>    | <b>(2,332)</b> | <b>(10,994)</b> | <b>(67,232)</b> | <b>(59,767)</b>                               | <b>(75,483)</b>        | <b>(74,894)</b>        |
| Borrowing long term/refinancing/short term        | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -              | -               | -               | -                                             | -                      | -                      |
| Repayment of borrowing                            | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -              | -               | -               | -                                             | -                      | -                      |
| Increase in consumer deposits                     | -                    | -              | -            | -              | -            | -              | -               | -             | -               | -              | -               | -               | -                                             | -                      | -                      |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | <b>-</b>             | <b>-</b>       | <b>-</b>     | <b>-</b>       | <b>-</b>     | <b>-</b>       | <b>-</b>        | <b>-</b>      | <b>-</b>        | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>                                      | <b>-</b>               | <b>-</b>               |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      | <b>(11,384)</b>      | <b>2,454</b>   | <b>8,392</b> | <b>(708)</b>   | <b>4,331</b> | <b>8,956</b>   | <b>(20,403)</b> | <b>12,962</b> | <b>(7,864)</b>  | <b>(2,632)</b> | <b>1,073</b>    | <b>15,420</b>   | <b>10,597</b>                                 | <b>(4,917)</b>         | <b>(27,193)</b>        |

**Table SF8a Entity capital expenditure on new assets by asset class**

| Description                                                       | 2018/19         | Current Year 2019/20 |                 |               |               |              |                |                    |
|-------------------------------------------------------------------|-----------------|----------------------|-----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                   | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                |                 |                      |                 |               |               |              |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b> |                 |                      |                 |               |               |              |                |                    |
| <b>Other assets</b>                                               | <b>42,870</b>   | <b>9,700</b>         | <b>24,320</b>   | <b>23,636</b> | <b>20,267</b> | <b>3,369</b> | <b>16.6%</b>   | <b>24,320</b>      |
| Operational Buildings                                             | 42,870          | 9,700                | 24,320          | 23,636        | 20,267        | 3,369        | 16.6%          | 24,320             |
| Municipal Offices                                                 | 42,870          | 9,700                | 24,320          | 23,636        | 20,267        | 3,369        | 16.6%          | 24,320             |
| <b>Computer Equipment</b>                                         | <b>14,028</b>   | <b>4,600</b>         | <b>5,468</b>    | <b>3,776</b>  | <b>4,556</b>  | <b>(780)</b> | <b>-17.1%</b>  | <b>5,468</b>       |
| Computer Equipment                                                | 14,028          | 4,600                | 5,468           | 3,776         | 4,556         | (780)        | -17.1%         | 5,468              |
| <b>Furniture and Office Equipment</b>                             | <b>5,797</b>    | <b>455</b>           | <b>2,255</b>    | <b>2,391</b>  | <b>1,879</b>  | <b>512</b>   | <b>27.2%</b>   | <b>2,255</b>       |
| Furniture and Office Equipment                                    | 5,797           | 455                  | 2,255           | 2,391         | 1,879         | 512          | 27.2%          | 2,255              |
| <b>Machinery and Equipment</b>                                    | <b>1,340</b>    | <b>481</b>           | <b>481</b>      | <b>667</b>    | <b>401</b>    | <b>266</b>   | <b>66.4%</b>   | <b>481</b>         |
| Machinery and Equipment                                           | 1,340           | 481                  | 481             | 667           | 401           | 266          | 66.4%          | 481                |
| <b>Total Capital Expenditure on new assets</b>                    | <b>64,035</b>   | <b>15,236</b>        | <b>32,523</b>   | <b>30,469</b> | <b>27,103</b> | <b>3,367</b> | <b>12.4%</b>   | <b>32,523</b>      |

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

| Description                                                                       | 2018/19         | Current Year 2019/20 |                 |               |               |                 |                |                    |
|-----------------------------------------------------------------------------------|-----------------|----------------------|-----------------|---------------|---------------|-----------------|----------------|--------------------|
|                                                                                   | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                |                 |                      |                 |               |               |                 |                |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |                 |                      |                 |               |               |                 |                |                    |
| <b>Other assets</b>                                                               | <b>521</b>      | <b>12,750</b>        | <b>12,750</b>   | <b>471</b>    | <b>10,625</b> | <b>(10,154)</b> | <b>-95.6%</b>  | <b>12,750</b>      |
| Operational Buildings                                                             | 521             | 12,750               | 12,750          | 471           | 10,625        | (10,154)        | -95.6%         | 12,750             |
| Municipal Offices                                                                 | 521             | 12,750               | 12,750          | 471           | 10,625        | (10,154)        | -95.6%         | 12,750             |
| <b>Computer Equipment</b>                                                         | <b>1,531</b>    | <b>12,451</b>        | <b>12,451</b>   | <b>-</b>      | <b>10,376</b> | <b>(10,376)</b> | <b>-100.0%</b> | <b>12,451</b>      |
| Computer Equipment                                                                | 1,531           | 12,451               | 12,451          | -             | 10,376        | (10,376)        | -100.0%        | 12,451             |
| <b>Furniture and Office Equipment</b>                                             | <b>-</b>        | <b>1,175</b>         | <b>1,175</b>    | <b>-</b>      | <b>979</b>    | <b>(979)</b>    | <b>-100.0%</b> | <b>1,175</b>       |
| Furniture and Office Equipment                                                    | -               | 1,175                | 1,175           | -             | 979           | (979)           | -100.0%        | 1,175              |
| <b>Machinery and Equipment</b>                                                    | <b>-</b>        | <b>867</b>           | <b>867</b>      | <b>-</b>      | <b>723</b>    | <b>(723)</b>    | <b>-100.0%</b> | <b>867</b>         |
| Machinery and Equipment                                                           | -               | 867                  | 867             | -             | 723           | (723)           | -100.0%        | 867                |
| <b>Total Capital Expenditure on renewal of existing assets</b>                    | <b>2,052</b>    | <b>27,243</b>        | <b>27,243</b>   | <b>471</b>    | <b>22,703</b> | <b>(22,232)</b> | <b>-97.9%</b>  | <b>27,243</b>      |

**Table SF8c Entity expenditure on repairs and maintenance by asset class**

| Description                                                         | 2018/19         | Current Year 2019/20 |                 |               |               |              |                |                    |
|---------------------------------------------------------------------|-----------------|----------------------|-----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                     | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                  |                 |                      |                 |               |               |              |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |                 |                      |                 |               |               |              |                |                    |
| <b>Other assets</b>                                                 | <b>14,681</b>   | <b>17,003</b>        | <b>18,095</b>   | <b>14,016</b> | <b>14,169</b> | <b>(153)</b> | <b>-1.1%</b>   | <b>18,095</b>      |
| Operational Buildings                                               | 14,681          | 17,003               | 18,095          | 14,016        | 14,169        | (153)        | -1.1%          | 18,095             |
| Municipal Offices                                                   | 14,681          | 17,003               | 18,095          | 14,016        | 14,169        | (153)        | -1.1%          | 18,095             |
| <b>Total Repairs and Maintenance Expenditure</b>                    | <b>14,681</b>   | <b>17,003</b>        | <b>18,095</b>   | <b>14,016</b> | <b>14,169</b> | <b>(153)</b> | <b>-1.1%</b>   | <b>18,095</b>      |

**Table SF8d Entity depreciation by asset class**

| Description                                  | 2018/19         | Current Year 2019/20 |                 |               |               |              |                |                    |
|----------------------------------------------|-----------------|----------------------|-----------------|---------------|---------------|--------------|----------------|--------------------|
|                                              | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                           |                 |                      |                 |               |               |              |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b> |                 |                      |                 |               |               |              |                |                    |
| <b>Other assets</b>                          | <b>54,123</b>   | <b>50,164</b>        | <b>56,293</b>   | <b>49,401</b> | <b>47,233</b> | <b>2,168</b> | <b>4.6%</b>    | <b>56,293</b>      |
| Operational Buildings                        | 54,123          | 50,164               | 56,293          | 49,401        | 47,233        | 2,168        | 4.6%           | 56,293             |
| Municipal Offices                            | 54,123          | 50,164               | 56,293          | 49,401        | 47,233        | 2,168        | 4.6%           | 56,293             |
| <b>Total Depreciation</b>                    | <b>54,123</b>   | <b>50,164</b>        | <b>56,293</b>   | <b>49,401</b> | <b>47,233</b> | <b>2,168</b> | <b>4.6%</b>    | <b>56,293</b>      |

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

**Table F1 Monthly Budget Statement Summary**

| Description                                                          | 2018/19         | Current Year 2019/20 |                 |               |               |                 |                |                    |
|----------------------------------------------------------------------|-----------------|----------------------|-----------------|---------------|---------------|-----------------|----------------|--------------------|
|                                                                      | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                   |                 |                      |                 |               |               |                 |                |                    |
| <b><u>Financial Performance</u></b>                                  |                 |                      |                 |               |               |                 |                |                    |
| Property rates                                                       | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Service charges                                                      | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Investment revenue                                                   | -               | -                    | -               | 1             | -             | 1               | 100.0%         | -                  |
| Transfers recognised - operational                                   | 55,120          | 71,346               | 71,346          | 41,023        | 56,548        | (15,525)        | -27.5%         | 71,346             |
| Other own revenue                                                    | 24,558          | 22,921               | 22,921          | 16,776        | 17,922        | (1,147)         | -6.4%          | 22,921             |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>79,678</b>   | <b>94,267</b>        | <b>94,267</b>   | <b>57,800</b> | <b>74,470</b> | <b>(16,671)</b> | <b>-22.4%</b>  | <b>94,267</b>      |
| Employee costs                                                       | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Remuneration of Board Members                                        | 320             | 739                  | 400             | 204           | 274           | (70)            | -25.5%         | 400                |
| Depreciation and asset impairment                                    | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Finance charges                                                      | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Materials and bulk purchases                                         | 445             | 1,354                | 645             | 653           | 525           | 128             | 24.4%          | 645                |
| Transfers and grants                                                 | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Other expenditure                                                    | 78,912          | 92,174               | 93,222          | 56,944        | 73,672        | (16,729)        | -22.7%         | 93,222             |
| <b>Total Expenditure</b>                                             | <b>79,678</b>   | <b>94,267</b>        | <b>94,267</b>   | <b>57,800</b> | <b>74,471</b> | <b>(16,671)</b> | <b>-22.4%</b>  | <b>94,267</b>      |
| <b>Surplus/(Deficit)</b>                                             | <b>(0)</b>      | <b>-</b>             | <b>-</b>        | <b>(0)</b>    | <b>(0)</b>    | <b>(0)</b>      | <b>-</b>       | <b>-</b>           |
| Transfers recognised - capital                                       | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Contributions & Contributed assets                                   | -               | -                    | -               | -             | -             | -               | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>(0)</b>      | <b>-</b>             | <b>-</b>        | <b>(0)</b>    | <b>(0)</b>    | <b>(0)</b>      | <b>-</b>       | <b>-</b>           |
| Taxation                                                             | -               | -                    | -               | -             | -             | -               | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>(0)</b>      | <b>-</b>             | <b>-</b>        | <b>(0)</b>    | <b>(0)</b>    | <b>(0)</b>      | <b>-</b>       | <b>-</b>           |
| <b><u>Financial position</u></b>                                     |                 |                      |                 |               |               |                 |                |                    |
| Total current assets                                                 | 3,948           | 9,616                | 4,195           | 34            |               |                 |                | 4,195              |
| Total non current assets                                             | -               | -                    | -               | -             |               |                 |                | -                  |
| Total current liabilities                                            | 3,948           | 9,616                | 4,195           | 34            |               |                 |                | 4,195              |
| Total non current liabilities                                        | -               | -                    | -               | -             |               |                 |                | -                  |
| Community wealth/Equity                                              | -               | -                    | -               | -             |               |                 |                | -                  |
| <b><u>Cash flows</u></b>                                             |                 |                      |                 |               |               |                 |                |                    |
| Net cash from (used) operating                                       | 11              | 3,771                | 3,771           | -             | -             | -               | -              | 3,771              |
| Net cash from (used) investing                                       | -               | -                    | -               | -             | -             | -               | -              | -                  |
| Net cash from (used) financing                                       | -               | -                    | -               | -             | -             | -               | -              | -                  |
| <b>Cash/cash equivalents at the year end</b>                         | <b>11</b>       | <b>9,617</b>         | <b>9,617</b>    | <b>11</b>     | <b>5,846</b>  | <b>(5,835)</b>  | <b>99.8%</b>   | <b>9,617</b>       |

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

| Description                                                                                                                                                                                                            | 2018/19         | Current Year 2019/20 |                 |               |               |                 |                |                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------------|-----------------|---------------|---------------|-----------------|----------------|--------------------|
|                                                                                                                                                                                                                        | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                                                                                                     |                 |                      |                 |               |               |                 |                |                    |
| <b>Revenue By Source</b>                                                                                                                                                                                               |                 |                      |                 |               |               |                 |                |                    |
| Property rates                                                                                                                                                                                                         | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Service charges - electricity revenue                                                                                                                                                                                  | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Service charges - water revenue                                                                                                                                                                                        | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Service charges - sanitation revenue                                                                                                                                                                                   | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Service charges - refuse revenue                                                                                                                                                                                       | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Rental of facilities and equipment                                                                                                                                                                                     | 22,126          | 16,071               | 22,721          | 16,738        | 17,765        | (1,026)         | -5.8%          | 22,721             |
| Interest earned - external investments                                                                                                                                                                                 | –               | –                    | –               | 1             | –             | 1               | 100.0%         | –                  |
| Interest earned - outstanding debtors                                                                                                                                                                                  | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Dividends received                                                                                                                                                                                                     | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Fines, penalties and forfeits                                                                                                                                                                                          | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Licences and permits                                                                                                                                                                                                   | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Agency services                                                                                                                                                                                                        | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Transfers and subsidies                                                                                                                                                                                                | 55,120          | 71,346               | 71,346          | 41,023        | 56,548        | (15,525)        | -27.5%         | 71,346             |
| Other revenue                                                                                                                                                                                                          | 2,432           | 6,850                | 200             | 37            | 158           | (120)           | -76.2%         | 200                |
| Gains on disposal of PPE                                                                                                                                                                                               | –               | –                    | –               | –             | –             | –               | –              | –                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                   | <b>79,678</b>   | <b>94,267</b>        | <b>94,267</b>   | <b>57,800</b> | <b>74,470</b> | <b>(16,671)</b> | <b>-22.4%</b>  | <b>94,267</b>      |
| <b>Expenditure By Type</b>                                                                                                                                                                                             |                 |                      |                 |               |               |                 |                |                    |
| Employee related costs                                                                                                                                                                                                 | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Remuneration of Directors                                                                                                                                                                                              | 320             | 739                  | 400             | 204           | 274           | (70)            | -25.5%         | 400                |
| Debt impairment                                                                                                                                                                                                        | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Depreciation & asset impairment                                                                                                                                                                                        | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Finance charges                                                                                                                                                                                                        | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Bulk purchases                                                                                                                                                                                                         | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Other materials                                                                                                                                                                                                        | 445             | 1,354                | 645             | 653           | 525           | 128             | 24.4%          | 645                |
| Contracted services                                                                                                                                                                                                    | 58,828          | 73,100               | 72,435          | 44,205        | 57,295        | (13,090)        | -22.8%         | 72,435             |
| Transfers and subsidies                                                                                                                                                                                                | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Other expenditure                                                                                                                                                                                                      | 20,084          | 19,074               | 20,787          | 12,739        | 16,378        | (3,639)         | -22.2%         | 20,787             |
| Loss on disposal of PPE                                                                                                                                                                                                | –               | –                    | –               | –             | –             | –               | –              | –                  |
| <b>Total Expenditure</b>                                                                                                                                                                                               | <b>79,678</b>   | <b>94,267</b>        | <b>94,267</b>   | <b>57,800</b> | <b>74,471</b> | <b>(16,671)</b> | <b>-22.4%</b>  | <b>94,267</b>      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               | <b>(0)</b>      | <b>–</b>             | <b>–</b>        | <b>(0)</b>    | <b>(0)</b>    | <b>(0)</b>      | <b>0.1%</b>    | <b>–</b>           |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                          | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | –               | –                    | –               | –             | –             | –               | –              | –                  |
| Transfers and subsidies - capital (in-kind - all)                                                                                                                                                                      | –               | –                    | –               | –             | –             | –               | –              | –                  |
| <b>Surplus/(Deficit) before taxation</b>                                                                                                                                                                               | <b>(0)</b>      | <b>–</b>             | <b>–</b>        | <b>(0)</b>    | <b>(0)</b>    | <b>(0)</b>      | <b>0.1%</b>    | <b>–</b>           |
| Taxation                                                                                                                                                                                                               | –               | –                    | –               | –             | –             | –               | –              | –                  |
| <b>Surplus/(Deficit) for the year</b>                                                                                                                                                                                  | <b>(0)</b>      | <b>–</b>             | <b>–</b>        | <b>(0)</b>    | <b>(0)</b>    | <b>(0)</b>      |                | <b>–</b>           |

**Table F4 Monthly Budget Statement – Financial Position**

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

**Table F5 Monthly Budget Statement – Cash Flow**

| Description                                       | 2018/19         | Current Year 2019/20 |                 |               |               |              |                |                    |
|---------------------------------------------------|-----------------|----------------------|-----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                   | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                |                 |                      |                 |               |               |              |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |                 |                      |                 |               |               |              |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |               |               |              |                |                    |
| Property rates                                    | -               | -                    | -               | -             | -             | -            | -              | -                  |
| Service charges                                   | -               | -                    | -               | -             | -             | -            | -              | -                  |
| Other revenue                                     | 22,180          | 22,921               | 22,921          | 16,776        | 17,922        | (1,146)      | -6.4%          | 22,921             |
| Government - operating                            | 55,120          | 71,346               | 71,346          | 41,023        | 56,548        | (15,525)     | -27.5%         | 71,346             |
| Government - capital                              | -               | -                    | -               | -             | -             | -            | -              | -                  |
| Interest                                          | -               | -                    | -               | -             | -             | -            | -              | -                  |
| Dividends                                         | -               | -                    | -               | -             | -             | -            | -              | -                  |
| <b>Payments</b>                                   |                 |                      |                 |               |               |              |                |                    |
| Suppliers and employees                           | (77,289)        | (90,496)             | (90,496)        | (57,800)      | (74,470)      | 16,671       | -22.4%         | (90,496)           |
| Finance charges                                   | -               | -                    | -               | -             | -             | -            | -              | -                  |
| Dividends paid                                    | -               | -                    | -               | -             | -             | -            | -              | -                  |
| Transfers and Grants                              | -               | -                    | -               | -             | -             | -            | -              | -                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | <b>11</b>       | <b>3,771</b>         | <b>3,771</b>    | <b>-</b>      | <b>-</b>      | <b>(0)</b>   |                | <b>3,771</b>       |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |                 |                      |                 |               |               |              |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |               |               |              |                |                    |
| Proceeds on disposal of PPE                       | -               | -                    | -               | -             | -             | -            | -              | -                  |
| Decrease (Increase) in non-current debtors        | -               | -                    | -               | -             | -             | -            | -              | -                  |
| Decrease (increase) other non-current receivables | -               | -                    | -               | -             | -             | -            | -              | -                  |
| Decrease (increase) in non-current investments    | -               | -                    | -               | -             | -             | -            | -              | -                  |
| <b>Payments</b>                                   |                 |                      |                 |               |               |              |                |                    |
| Capital assets                                    | -               | -                    | -               | -             | -             | -            | -              | -                  |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>       | <b>-</b>           |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |                 |                      |                 |               |               |              |                |                    |
| <b>Receipts</b>                                   |                 |                      |                 |               |               |              |                |                    |
| Short term loans                                  | -               | -                    | -               | -             | -             | -            | -              | -                  |
| Borrowing long term/refinancing                   | -               | -                    | -               | -             | -             | -            | -              | -                  |
| Increase (decrease) in consumer deposits          | -               | -                    | -               | -             | -             | -            | -              | -                  |
| <b>Payments</b>                                   |                 |                      |                 |               |               |              |                |                    |
| Repayment of borrowing                            | -               | -                    | -               | -             | -             | -            | -              | -                  |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>       | <b>-</b>           |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      | <b>11</b>       | <b>3,771</b>         | <b>3,771</b>    | <b>-</b>      | <b>-</b>      | <b>-</b>     |                | <b>3,771</b>       |
| Cash/cash equivalents at the year begin:          | (0)             | 5,846                | 5,846           | 11            | 5,846         | 5,835        | 99.8%          | 5,846              |
| Cash/cash equivalents at the year end:            | 11              | 9,617                | 9,617           | 11            | 5,846         | 5,835        | 99.8%          | 9,617              |

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

| Description                        | Variance | Reasons for material deviations                                                                                                                                                                                                                                                                                           | Remedial or corrective steps / remarks                                                                                                                          |
|------------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>R thousands</b>                 |          |                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                 |
| <b><u>Revenue items</u></b>        |          |                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                 |
| Rental of facilities and equipment | (1,026)  | No events could take place during April 2020, due to restrictions as a result of the COVID-19 pandemic. The income recognised in April 2020 relates to the Cape Town Cycle Tour (a City-sponsored event), which took place in March 2020. The entity assisted with the repatriation of German tourists during April 2020. | The annual budget has been adjusted through a special adjustment budget process in May 2020.                                                                    |
| Transfers and subsidies            | (15,525) | The variance is due to a combination of the YTD expenditure being significantly lower than anticipated and the impact of the COVID-19 pandemic as stated above.                                                                                                                                                           | No remedial action required; budget will be achieved by 30 June 2020.<br>The budget was not adjusted through the special adjustment budget process in May 2020. |
| Other revenue                      | (120)    | The under-recovery is due to fewer than anticipated Stadium Tours taking place as well as no tours taking place during April 2020, due to restrictions as a result of the COVID-19 pandemic.                                                                                                                              | The annual budget has been adjusted through a special adjustment budget process in May 2020.                                                                    |
| <b><u>Expenditure items</u></b>    |          |                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                 |
| Remuneration of Directors          | (70)     | Board meetings takes place on a quarterly basis. The saving arose due to board meetings concluding sooner than anticipated.<br>The next board meeting is schedule to take place in May 2020.                                                                                                                              | No remedial action required; budget will be achieved by 30 June 2020.                                                                                           |
| Other materials                    | 128      | The over-expenditure is mainly due to an increase in the need for fuel for generators as a result of the load-shedding experienced in recent month.                                                                                                                                                                       | Funds will be allocated to other materials from the savings realised in other expenditure.                                                                      |
| Contracted services                | (13,090) | All staff have not yet been appointed and it is envisaged that the budget will not be realised by year end due to the COVID-19 pandemic. Expenditure on Contracted Services - R&M is also below budget, however, it is envisaged that the budget will be spent in full by year end.                                       | The annual budget has been adjusted through a special adjustment budget process in May 2020.                                                                    |
| Other expenditure                  | (3,639)  | The savings realised are due to a combination of the effects of the COVID-19 pandemic as outlined above as well as improved cost management on general expenditure.                                                                                                                                                       | The annual budget has been adjusted through a special adjustment budget process in May 2020.                                                                    |
| <b><u>Cash flow items</u></b>      |          |                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                 |
| Other revenue                      | (1,146)  | No events could take place during April 2020, due to restrictions as a result of the COVID-19 pandemic. The income recognised in April 2020 relates to the Cape Town Cycle Tour (a City-sponsored event), which took place in March 2020. The entity assisted with the repatriation of German tourists during April 2020. | The annual budget has subsequently been adjusted through a special adjustment budget process in May 2020.                                                       |
| Government - operating             | (15,525) | The variance is due to a combination of the YTD expenditure being significantly lower than anticipated and the impact of the COVID-19 pandemic as stated above.                                                                                                                                                           | No remedial action required; budget will be achieved by 30 June 2020.                                                                                           |
| Suppliers and employees            | 16,671   | Fewer payments were made, due to significant cost savings as outlined above.                                                                                                                                                                                                                                              | The annual budget has subsequently been adjusted through a special adjustment budget process in May 2020.                                                       |

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

| Summary of Employee and Board Member remuneration          | 2018/19         | Current Year 2019/20 |                 |               |               |              |                |                    |
|------------------------------------------------------------|-----------------|----------------------|-----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                            | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                         |                 |                      |                 |               |               |              |                |                    |
| <b>Remuneration</b>                                        |                 |                      |                 |               |               |              |                |                    |
| <b>Board Members of Entities</b>                           |                 |                      |                 |               |               |              |                |                    |
| Board Fees                                                 | 320             | 739                  | 400             | 204           | 274           | (70)         | -25.5%         | 400                |
| <b>Sub Total - Board Members of Entities</b>               | <b>320</b>      | <b>739</b>           | <b>400</b>      | <b>204</b>    | <b>274</b>    | <b>(70)</b>  | <b>-25.5%</b>  | <b>400</b>         |
| % increase                                                 |                 | 130.9%               | 25.0%           |               |               |              |                | 25.0%              |
| <b>Senior Managers of Entities</b>                         |                 |                      |                 |               |               |              |                |                    |
| Basic Salaries                                             | -               | -                    | -               | -             | -             | -            | -              | -                  |
| <b>Sub Total - Senior Managers of Entities</b>             | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>       | <b>-</b>           |
| % increase                                                 |                 |                      |                 |               |               |              |                |                    |
| <b>Other Staff of Entities</b>                             |                 |                      |                 |               |               |              |                |                    |
| Basic Salaries                                             | -               | -                    | -               | -             | -             | -            | -              | -                  |
| <b>Sub Total - Other Staff of Entities</b>                 | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>       | <b>-</b>           |
| % increase                                                 |                 |                      |                 |               |               |              |                |                    |
| <b>Total Municipal Entities remuneration</b>               | <b>320</b>      | <b>739</b>           | <b>400</b>      | <b>204</b>    | <b>274</b>    | <b>(70)</b>  | <b>-25.5%</b>  | <b>400</b>         |
| <b>Unpaid salary, allowances &amp; benefits in arrears</b> | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>       | <b>-</b>           |

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

| Description                        | Current Year 2019/20 |              |              |              |              |              |              |              |              |              |              |               | Medium Term Revenue and Expenditure Framework |                        |                        |
|------------------------------------|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|-----------------------------------------------|------------------------|------------------------|
|                                    | July                 | August       | Sept.        | October      | November     | December     | January      | February     | March        | April        | May          | June          | Budget Year 2019/20                           | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|                                    | Outcome              | Outcome      | Outcome      | Outcome      | Outcome      | Outcome      | Outcome      | Outcome      | Outcome      | Outcome      | Budget       | Budget        | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>                 |                      |              |              |              |              |              |              |              |              |              |              |               |                                               |                        |                        |
| <b>Revenue By Source</b>           |                      |              |              |              |              |              |              |              |              |              |              |               |                                               |                        |                        |
| Service charges                    | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| Rental of facilities and equipment | 820                  | 238          | 1,736        | 1,273        | 1,307        | 6,124        | 3,234        | 598          | 506          | 902          | 2,478        | 3,505         | 22,721                                        | 16,958                 | 23,440                 |
| Transfers and subsidies            | 319                  | 4,212        | 2,776        | 6,049        | 6,308        | (1,456)      | 5,561        | 4,572        | 7,951        | 4,733        | 7,337        | 22,985        | 71,346                                        | 69,971                 | 65,496                 |
| Other revenue                      | 6                    | 9            | 2            | 8            | 23           | 1            | 4            | 2            | (17)         | -            | 22           | 140           | 200                                           | 7,566                  | 8,354                  |
| Gains on disposal of PPE           | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| <b>Total Revenue</b>               | <b>1,145</b>         | <b>4,459</b> | <b>4,514</b> | <b>7,329</b> | <b>7,638</b> | <b>4,669</b> | <b>8,799</b> | <b>5,172</b> | <b>8,440</b> | <b>5,636</b> | <b>9,837</b> | <b>26,630</b> | <b>94,267</b>                                 | <b>94,495</b>          | <b>97,290</b>          |
| <b>Expenditure By Type</b>         |                      |              |              |              |              |              |              |              |              |              |              |               |                                               |                        |                        |
| Employee related costs             | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| Remuneration of Board Members      | -                    | -            | -            | 74           | -            | -            | 57           | -            | -            | 73           | -            | 196           | 400                                           | 776                    | 823                    |
| Debt impairment                    | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| Depreciation & asset impairment    | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| Finance charges                    | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| Dividends paid                     | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| Bulk purchases                     | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| Other materials                    | 13                   | 59           | 11           | 125          | 16           | 60           | 175          | 38           | 156          | -            | 60           | (68)          | 645                                           | 1,428                  | 1,514                  |
| Contracted services                | 1,116                | 3,105        | 3,518        | 5,541        | 6,161        | 3,308        | 6,780        | 3,977        | 6,895        | 3,802        | 7,570        | 20,660        | 72,435                                        | 74,150                 | 75,798                 |
| Transfers and grants               | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| Other expenditure                  | 15                   | 1,294        | 984          | 1,590        | 1,461        | 1,300        | 1,788        | 1,156        | 1,389        | 1,761        | 2,207        | 5,841         | 20,787                                        | 18,141                 | 19,156                 |
| Loss on disposal of PPE            | -                    | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             | -                                             | -                      | -                      |
| <b>Total expenditure</b>           | <b>1,145</b>         | <b>4,459</b> | <b>4,514</b> | <b>7,329</b> | <b>7,638</b> | <b>4,669</b> | <b>8,799</b> | <b>5,172</b> | <b>8,440</b> | <b>5,636</b> | <b>9,837</b> | <b>26,630</b> | <b>94,267</b>                                 | <b>94,495</b>          | <b>97,290</b>          |

Table continues on next page.

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

| Description                                       | Current Year 2019/20 |         |         |         |          |          |         |          |         |         |         |          | Medium Term Revenue and Expenditure Framework |                        |                        |
|---------------------------------------------------|----------------------|---------|---------|---------|----------|----------|---------|----------|---------|---------|---------|----------|-----------------------------------------------|------------------------|------------------------|
|                                                   | July                 | August  | Sept.   | October | November | December | January | February | March   | April   | May     | June     | Budget Year 2019/20                           | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|                                                   | Outcome              | Outcome | Outcome | Outcome | Outcome  | Outcome  | Outcome | Outcome  | Outcome | Outcome | Budget  | Budget   | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>                                |                      |         |         |         |          |          |         |          |         |         |         |          |                                               |                        |                        |
| <b>Capital expenditure</b>                        |                      |         |         |         |          |          |         |          |         |         |         |          |                                               |                        |                        |
| Capital assets                                    | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| <b>Total capital expenditure</b>                  | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| <b>Cash flow</b>                                  |                      |         |         |         |          |          |         |          |         |         |         |          |                                               |                        |                        |
| Ratepayers and other                              | 827                  | 247     | 1,738   | 1,281   | 1,330    | 6,125    | 3,238   | 599      | 489     | 902     | 2,354   | 3,791    | 22,921                                        | 24,524                 | 31,794                 |
| Grants                                            | 319                  | 4,212   | 2,776   | 6,049   | 6,308    | (1,456)  | 5,561   | 4,572    | 7,951   | 4,733   | 7,249   | 23,074   | 71,346                                        | 69,971                 | 65,496                 |
| Interest                                          | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| Suppliers, employees and other                    | (1,145)              | (4,459) | (4,514) | (7,329) | (7,638)  | (4,669)  | (8,799) | (5,172)  | (8,440) | (5,636) | (9,131) | (23,565) | (90,496)                                      | (91,660)               | (95,344)               |
| Finance charges                                   | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| Dividends paid                                    | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | 471     | 3,299    | 3,771                                         | 2,835                  | 1,946                  |
| Decrease (increase) other non-current receivables | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| Decrease (increase) in non-current investments    | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| Proceeds on disposal of PPE                       | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| Capital assets                                    | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| Borrowing long term/refinancing/short term        | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| Repayment of borrowing                            | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| Increase in consumer deposits                     | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       | -        | -                                             | -                      | -                      |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      | -                    | -       | -       | -       | -        | -        | -       | -        | -       | -       | 471     | 3,299    | 3,771                                         | 2,835                  | 1,946                  |

**Table SF8c Entity expenditure on repairs and maintenance by asset class**

| Description                                                         | 2018/19         | Current Year 2019/20 |                 |               |               |                |                |                    |
|---------------------------------------------------------------------|-----------------|----------------------|-----------------|---------------|---------------|----------------|----------------|--------------------|
|                                                                     | Audited Outcome | Original Budget      | Adjusted Budget | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                  |                 |                      |                 |               |               |                |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |                 |                      |                 |               |               |                |                |                    |
| <b>Community Assets</b>                                             | <b>22,765</b>   | <b>23,698</b>        | <b>24,981</b>   | <b>15,281</b> | <b>20,817</b> | <b>(5,536)</b> | <b>-26.6%</b>  | <b>24,981</b>      |
| Sport and Recreation Facilities                                     | 22,765          | 23,698               | 24,981          | 15,281        | 20,817        | (5,536)        | -26.6%         | 24,981             |
| Outdoor Facilities                                                  | 22,765          | 23,698               | 24,981          | 15,281        | 20,817        | (5,536)        | -26.6%         | 24,981             |
| <b>Total Repairs and Maintenance Expenditure</b>                    | <b>22,765</b>   | <b>23,698</b>        | <b>24,981</b>   | <b>15,281</b> | <b>20,817</b> | <b>(5,536)</b> | <b>-26.6%</b>  | <b>24,981</b>      |

**QUALITY CERTIFICATE**

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

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

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

Print name Lungelo Mbandazayo

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

Signature 

Date 2020 -05- 06

14 May 2020

### **ACCOUNTING OFFICER'S QUALITY CERTIFICATION**

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

Print name Wayne De Wet

Title: **Chief Financial Officer**

Signature  Date 14 May 2020

Print name T. Taubie Mothabane

Title: **Accounting Officer**

Signature  Date 14 May 2020

### **Cape Town International Convention Centre**

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

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



we are a green conscious convention centre



**LESLEY DE REUCK**  
CEO: Cape Town Stadium

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

12 May 2020

**ACCOUNTING OFFICER'S QUALITY CERTIFICATION**

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

Print name: **Fairoza Parker**

Title: **Chief Financial Officer**



Print name: **Lesley de Reuck**

Title: **Accounting Officer**





CITY OF CAPE TOWN  
ISIXEKO SASEKAPA  
STAD KAAPSTAD

## **ANNEXURE B**

# **FINANCIAL MONITORING REPORT**

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**APRIL (2020 M10)**

CITY OF CAPE TOWN  
ACTUAL OPERATING EXPENDITURE PER VOTE

| Expenditure                               | April 2020     |                     |                      |                  |               |                    |                     |                 |               |                    |                     |                 |              |
|-------------------------------------------|----------------|---------------------|----------------------|------------------|---------------|--------------------|---------------------|-----------------|---------------|--------------------|---------------------|-----------------|--------------|
|                                           | Budget         | Budget              | Budget               | Net              | Budget        | Budget             | Budget              | Net             | Actual        | Actual             | Actual              | Net             |              |
|                                           | Annual         | Charge IN<br>Annual | Charge OUT<br>Annual | Budget<br>Annual | Y-t-D         | Charge IN<br>Y-t-D | Charge OUT<br>Y-t-D | Budget<br>Y-t-D | Y-t-D         | Charge IN<br>Y-t-D | Charge OUT<br>Y-t-D | Actual<br>Y-t-D |              |
|                                           | A              | B                   | C                    | D = A+B+C        | E             | F                  | G                   | H = E+F+G       | I             | J                  | K                   | L = H+J+K       | M=L-H        |
| City Health                               | 1,394,460,844  | 236,796,233         | -11,875,852          | 1,619,381,226    | 1,087,835,623 | 192,779,241        | -9,850,240          | 1,270,764,623   | 1,073,409,010 | 187,237,942        | -9,364,975          | 1,251,281,977   | -19,482,647  |
| Finance: CM & H                           | 3,337,621      | 6,346,877           | -9,516,504           | 167,994          | 2,646,345     | 5,176,174          | -7,689,280          | 133,239         | 1,915,988     | 4,712,449          | -6,628,436          | 2               | -133,237     |
| HR Business Partner: CM & H               | 5,988,341      | 7,838,465           | -13,526,095          | 300,710          | 4,944,256     | 6,394,679          | -11,126,032         | 212,903         | 3,855,302     | 5,822,268          | -9,677,572          | -2              | -212,906     |
| Library & Information Services            | 491,382,992    | 116,898,543         | -5,888,170           | 602,393,366      | 395,625,549   | 94,411,699         | -4,887,301          | 485,149,947     | 378,464,464   | 90,631,378         | -4,940,302          | 464,155,540     | -20,994,407  |
| Management: Community Services & Health   | 20,805,499     | 134,168,349         | -153,932,108         | 1,041,740        | 17,079,678    | 109,475,375        | -125,763,797        | 791,256         | 6,102,924     | 107,187,409        | -113,290,333        | 0               | -791,256     |
| Planning & Development & PMO              | 38,989,742     | 61,192,044          | -85,272,167          | 14,909,619       | 30,156,687    | 49,999,095         | -69,444,390         | 10,711,392      | 26,433,157    | 45,471,858         | -62,921,726         | 8,983,288       | -1,728,104   |
| Recreation & Parks                        | 1,636,675,091  | 1,712,233,692       | -1,144,593,629       | 2,204,315,154    | 1,215,628,245 | 1,327,065,262      | -864,438,698        | 1,678,254,808   | 1,206,915,165 | 1,089,870,497      | -592,454,180        | 1,704,331,481   | 26,076,673   |
| Social Development & ECD                  | 315,606,971    | 333,380,190         | -177,843,687         | 471,143,474      | 221,265,307   | 241,981,865        | -115,115,684        | 348,131,488     | 210,168,184   | 245,229,811        | -130,607,403        | 324,790,591     | -23,340,897  |
| Support Services: CM & H                  | 13,385,565     | 18,568,447          | -31,121,485          | 832,527          | 11,043,179    | 15,174,956         | -25,530,079         | 688,056         | 8,611,743     | 13,709,716         | -22,290,592         | 30,867          | -657,188     |
| Community Services & Health               | 3,920,632,665  | 2,627,422,842       | -1,633,569,698       | 4,914,485,809    | 2,986,224,870 | 2,042,458,345      | -1,233,845,501      | 3,794,837,713   | 2,915,875,936 | 1,789,873,329      | -952,175,521        | 3,753,573,745   | -41,263,968  |
| Communications                            | 78,115,329     | 34,082,586          | -98,743,081          | 13,454,834       | 63,646,466    | 27,835,201         | -81,873,561         | 9,608,106       | 67,004,325    | 26,564,870         | -83,835,146         | 9,734,048       | 125,942      |
| Corp Project Programme & Portfolio Mngmt  | 97,189,901     | 14,656,784          | -79,663,538          | 32,183,147       | 66,607,246    | 11,994,337         | -75,788,909         | 2,812,673       | 72,504,650    | 8,949,947          | -51,961,002         | 29,493,595      | 26,680,922   |
| Customer Relations                        | 75,480,195     | 23,632,105          | -94,455,094          | 637,206          | 63,100,983    | 18,979,268         | -78,705,791         | 3,374,460       | 61,833,011    | 20,580,697         | -82,023,233         | 390,475         | -2,983,986   |
| Executive & Council Support               | 59,736,440     | 46,335,760          | -107,578,907         | -1,506,707       | 48,458,743    | 37,538,944         | -87,009,431         | -1,011,744      | 45,580,225    | 32,803,693         | -79,924,599         | -1,540,680      | -528,936     |
| Finance: CS                               | 7,835,606      | 2,150,759           | -9,740,243           | 246,122          | 6,094,409     | 1,723,367          | -7,406,845          | 410,930         | 4,240,441     | 1,653,880          | -5,523,472          | 370,849         | -40,082      |
| HR Business Partner: CS                   | 3,557,555      | 1,265,458           | -4,364,221           | 458,793          | 2,771,742     | 1,015,340          | -3,597,962          | 189,120         | 2,342,051     | 876,712            | -3,218,763          | 0               | -189,120     |
| Human Resources                           | 306,839,582    | 79,174,344          | -311,660,862         | 74,353,064       | 252,841,241   | 64,539,811         | -254,758,903        | 62,622,149      | 277,791,199   | 53,665,651         | -257,375,688        | 74,081,162      | 11,459,013   |
| Information & Knowledge Management        | 49,702,616     | 22,618,700          | -56,387,969          | 15,933,348       | 38,845,138    | 18,271,513         | -45,636,508         | 11,480,142      | 37,191,800    | 16,410,526         | -43,960,331         | 9,641,996       | -1,838,147   |
| Information Systems & Technology          | 942,957,538    | 809,531,542         | -1,468,459,877       | 284,029,203      | 712,292,464   | 637,042,140        | -1,174,888,476      | 174,446,127     | 711,844,032   | 651,314,759        | -1,188,367,592      | 174,791,199     | 345,071      |
| Legal Services                            | 142,449,837    | 90,574,374          | -225,610,650         | 7,413,561        | 118,387,064   | 74,472,820         | -186,853,033        | 6,006,851       | 119,235,449   | 81,191,297         | -200,426,769        | -23             | -6,006,874   |
| Management: Corporate Services            | 14,561,893     | 78,372,778          | -93,707,440          | -772,770         | 6,249,053     | 64,728,198         | -74,198,607         | -3,221,356      | 8,346,113     | 60,382,725         | -67,076,091         | 1,652,746       | 4,874,103    |
| Organisational Effectiveness & Innovation | 48,048,927     | 16,133,784          | -45,632,751          | 18,549,961       | 38,931,498    | 12,758,954         | -37,198,803         | 14,491,649      | 36,420,575    | 11,178,545         | -37,133,762         | 11,178,545      | -3,313,103   |
| Organisational Performance Management     | 33,626,207     | 15,526,434          | -24,213,510          | 24,939,132       | 22,550,861    | 12,401,640         | -18,391,139         | 16,561,363      | 20,664,092    | 11,428,353         | -17,179,530         | 14,912,914      | -1,648,449   |
| Organisational Policy & Planning          | 41,006,430     | 17,902,540          | -42,180,485          | 16,728,485       | 33,790,317    | 14,269,008         | -34,817,936         | 13,241,389      | 30,539,927    | 12,902,400         | -32,241,496         | 11,200,832      | -2,040,558   |
| Support Services: CS                      | 3,422,179      | 1,690,766           | -4,042,734           | 1,070,211        | 2,810,355     | 1,349,810          | -3,444,784          | 815,381         | 2,875,197     | 1,267,105          | -3,443,682          | 698,620         | -116,761     |
| Resilience                                | 3,588,519      | 11,119,056          | 0                    | 14,707,576       | 2,999,571     | 8,827,172          | 0                   | 11,826,743      | 3,882,469     | 7,730,752          | 0                   | 11,613,221      | -213,522     |
| Corporate Services                        | 1,908,118,756  | 1,264,767,770       | -2,666,441,361       | 506,445,165      | 1,480,377,150 | 1,007,747,523      | -2,164,470,689      | 323,653,984     | 1,502,295,556 | 999,615,097        | -2,153,691,155      | 348,219,498     | 24,565,514   |
| Enterprise & Investment                   | 234,739,367    | 36,956,722          | -37,476,614          | 234,219,475      | 189,681,683   | 28,828,613         | -29,397,153         | 189,113,143     | 191,650,399   | 26,053,405         | -24,710,127         | 192,993,677     | 3,880,534    |
| Facilities Management                     | 466,067,817    | 273,377,620         | -309,263,902         | 430,181,535      | 352,403,439   | 220,739,510        | -256,467,600        | 316,675,350     | 336,775,752   | 219,049,777        | -268,083,584        | 287,741,944     | -28,933,405  |
| Finance: EO & AM                          | 4,891,317      | 14,735,595          | -19,363,757          | 263,155          | 4,158,536     | 11,162,741         | -15,107,106         | 214,171         | 3,498,078     | 13,937,710         | -13,135,787         | 0               | -214,171     |
| Fleet Management                          | 390,102,316    | 145,317,410         | -380,850,085         | 154,569,641      | 288,632,678   | 117,975,513        | -310,628,329        | 95,979,862      | 286,014,745   | 116,886,717        | -320,501,036        | 82,400,427      | -13,579,435  |
| HR Business Partner: EO & AM              | 6,030,144      | 14,221,657          | -19,947,502          | 304,299          | 4,409,351     | 10,730,550         | -14,917,477         | 222,424         | 2,475,795     | 9,445,358          | -11,921,153         | 0               | -222,424     |
| Mgmt:Economic Opportunities & Asset Mngt  | 17,357,086     | 70,941,938          | -95,694,403          | -7,395,379       | 14,290,310    | 58,560,864         | -72,121,930         | 729,244         | 7,909,487     | 55,326,607         | -63,235,954         | 139             | -729,105     |
| Project Management Office: EO & AM        | 3,598          | 328,742             | -331,991             | 349              | 2,998         | 259,704            | -262,412            | 290             | 1,759,263     | 243,124            | -2,002,387          | 0               | -290         |
| Property Management                       | 229,069,641    | 66,942,160          | -11,338,562          | 284,673,239      | 170,570,985   | 54,051,579         | -9,469,783          | 215,152,781     | 144,500,741   | 52,544,371         | -9,993,479          | 187,051,634     | -28,101,148  |
| Strategic Assets                          | 100,833,219    | 35,703,908          | -3,687,127           | 132,850,001      | 73,840,925    | 28,897,622         | -3,077,244          | 99,661,304      | 75,606,728    | 28,201,341         | -217,376            | 103,590,694     | 3,929,390    |
| Support Services: EO & AM                 | 5,597,134      | 14,299,126          | -19,628,373          | 267,887          | 4,635,143     | 10,805,113         | -15,266,938         | 173,317         | 4,598,418     | 9,537,387          | -14,135,151         | 654             | -172,663     |
| Economic Opportunities & Asset Managemnt  | 1,454,691,640  | 672,824,877         | -897,582,316         | 1,229,934,201    | 1,102,626,047 | 542,011,810        | -726,715,971        | 917,921,885     | 1,054,789,406 | 526,925,797        | -727,936,033        | 853,779,170     | -64,142,716  |
| Electricity Generation & Distribution     | 13,074,643,261 | 3,579,714,772       | -1,258,630,677       | 15,395,727,355   | 9,196,976,519 | 2,913,658,810      | -1,016,871,537      | 11,093,763,792  | 9,033,658,761 | 2,630,307,693      | -741,763,373        | 10,922,203,081  | -171,560,711 |
| Management: Energy & Climate Change       | 4,433,050      | 55,193,810          | -59,403,448          | 223,412          | 3,596,948     | 45,964,998         | -49,380,766         | 181,180         | 4,937,621     | 43,571,958         | -48,509,530         | 49              | -181,131     |
| Sustainable Energy Markets                | 47,722,724     | 45,596,898          | -4,835,072           | 88,484,550       | 38,748,249    | 37,717,956         | -4,006,665          | 72,459,539      | 24,408,916    | 34,235,449         | -2,418,214          | 56,226,152      | -16,233,387  |
| Energy & Climate Change                   | 13,126,799,035 | 3,680,505,479       | -1,322,869,198       | 15,484,435,316   | 9,239,321,715 | 2,997,341,764      | -1,070,258,969      | 11,166,404,510  | 9,063,005,298 | 2,708,115,100      | -792,691,116        | 10,978,429,282  | -187,975,229 |
| Budgets                                   | 1,061,172,427  | 3,493,794,787       | -69,708,888          | 4,485,258,327    | 579,153,387   | 2,908,536,321      | -54,572,879         | 3,433,116,829   | 584,927,733   | 2,950,634,694      | -61,550,764         | 3,474,011,663   | 40,894,834   |
| Cape Town Stadium                         | 145,901,596    | 54,880,721          | 0                    | 200,782,317      | 110,735,550   | 45,531,784         | 0                   | 156,267,334     | 96,942,582    | 50,036,613         | 0                   | 146,979,195     | -9,288,139   |
| Expenditure                               | 49,145,523     | 27,066,304          | -73,642,918          | 2,568,909        | 40,998,125    | 22,239,920         | -61,436,602         | 1,801,444       | 39,887,422    | 25,255,068         | -65,142,486         | 4               | -1,801,440   |
| Finance: Finance                          | 4,433,414      | 5,819,064           | -10,028,496          | 223,982          | 3,636,904     | 4,759,688          | -8,261,988          | 134,604         | 3,469,145     | 5,754,322          | -9,222,349          | 1,119           | -133,485     |
| Grant Funding                             | 25,323,904     | 31,527,172          | -28,758,895          | 28,092,182       | 21,252,739    | 26,052,448         | -23,951,781         | 23,353,407      | 20,281,150    | 32,112,403         | -28,619,509         | 23,774,045      | 420,638      |
| HR Business Partner: Finance              | 6,550,119      | 1,074,543           | -4,148,485           | 3,476,177        | 5,076,628     | 860,192            | -3,184,436          | 2,752,384       | 4,571,193     | 921,362            | -2,585,040          | 2,907,516       | 155,132      |
| Management: Finance                       | 4,593,848      | 64,337,777          | -69,623,661          | -692,036         | 3,482,397     | 53,376,883         | -57,081,691         | -222,411        | 3,069,295     | 66,942,778         | -70,012,073         | 0               | 222,411      |
| Revenue                                   | 576,802,227    | 386,165,415         | -808,611,159         | 154,356,483      | 454,787,953   | 304,769,035        | -646,941,203        | 112,615,785     | 445,773,022   | 370,177,328        | -720,041,310        | 95,909,039      | -16,706,746  |
| Supply Chain Management                   | 233,851,536    | 156,322,874         | -338,176,068         | 51,998,342       | 152,868,289   | 126,224,069        | -274,368,210        | 4,724,148       | 134,753,349   | 105,333,064        | -239,903,748        | 182,664         | -4,541,484   |
| Support Services: Finance                 | 2,960,407      | 6,906,384           | -9,687,023           | 179,767          | 2,469,236     | 5,664,814          | -8,012,021          | 122,028         | 1,911,830     | 6,661,055          | -8,572,364          | 521             | -121,508     |
| Treasury Services                         | 1,220,140,106  | 49,134,052          | -122,182,925         | 1,147,091,233    | 872,769,263   | 40,550,851         | -96,187,005         | 817,133,109     | 895,328,394   | 43,196,291         | -102,959,362        | 835,565,324     | 18,432,215   |
| Valuations                                | 121,708,964    | 19,045,261          | -137,050,744         | 3,703,480        | 92,153,694    | 15,582,994         | -108,584,770        | -848,082        | 85,801,350    | 17,424,836         | -103,224,930        | 1,256           | 849,338      |
| Finance                                   | 3,452,584,071  | 4,296,074,354       | -1,671,619,263       | 6,077,039,162    | 2,339,384,165 | 3,554,148,999      | -1,342,582,586      | 4,550,950,579   | 2,316,716,467 | 3,674,449,814      | -1,411,833,936      | 4,579,332,345   | 28,381,766   |
| Finance: HS                               | 8,345,781      | 1,719,710           | -10,285,001          | -219,510         | 7,075,931     | 1,395,659          | -8,555,306          | -83,716         | 12,942,381    | 1,606,597          | -14,548,888         | 90              | 83,806       |
| Housing Development                       | 1,051,874,003  | 80,340,571          | 0                    | 1,132,214,574    | 706,969,655   | 65,229,531         | 0                   | 772,199,186     | 728,387,152   | 62,153,279         | 0                   | 790,540,431     | 18,341,245   |
| HR Business Partner: HS                   | 418,007        | 592,865             | -988,190             | 22,682           | 18,007        | 472,404            | -488,               |                 |               |                    |                     |                 |              |

CITY OF CAPE TOWN  
ACTUAL OPERATING EXPENDITURE PER VOTE

| Expenditure                              | April 2020    |                     |                      |                  |               |                    |                     |                 |               |                    |                     |                 |
|------------------------------------------|---------------|---------------------|----------------------|------------------|---------------|--------------------|---------------------|-----------------|---------------|--------------------|---------------------|-----------------|
|                                          | Budget        | Budget              | Budget               | Net              | Budget        | Budget             | Budget              | Net             | Actual        | Actual             | Actual              | Net             |
|                                          | Annual        | Charge IN<br>Annual | Charge OUT<br>Annual | Budget<br>Annual | Y-t-D         | Charge IN<br>Y-t-D | Charge OUT<br>Y-t-D | Budget<br>Y-t-D | Y-t-D         | Charge IN<br>Y-t-D | Charge OUT<br>Y-t-D | Actual<br>Y-t-D |
|                                          | A             | B                   | C                    | D = A+B+C        | E             | F                  | G                   | H = E+F+G       | I             | J                  | K                   | L = H+J+K       |
|                                          |               |                     |                      |                  |               |                    |                     |                 |               |                    |                     | M=L-H           |
| Legal Compliance                         | 12,183,631    | 3,352,342           | -14,893,138          | 642,835          | 10,240,786    | 2,776,417          | -12,501,393         | 515,810         | 9,808,002     | 1,724,525          | -11,532,479         | 48              |
| Management: City Manager                 | 26,387,038    | 58,507,526          | -83,535,460          | 1,359,104        | 23,725,274    | 50,379,468         | -72,897,881         | 1,206,862       | 21,734,899    | 41,903,151         | -63,638,021         | 29              |
| Office of the Mayor                      | 68,294,491    | 65,700,496          | -126,972,235         | 7,022,752        | 55,838,984    | 53,527,192         | -99,954,395         | 9,411,782       | 37,703,143    | 49,357,526         | -78,569,910         | 8,490,759       |
| Probity                                  | 128,388,627   | 37,061,269          | -158,736,995         | 6,712,902        | 101,345,739   | 29,888,153         | -126,011,330        | 5,222,562       | 99,672,281    | 26,786,732         | -126,457,646        | 1,366           |
| Support Services: CM                     | 3,843,774     | 751,305             | -4,401,888           | 193,192          | 2,932,506     | 613,871            | -3,398,927          | 147,450         | 2,927,328     | 382,137            | -3,309,466          | 0               |
| Office of the City Manager               | 239,097,561   | 165,372,939         | -388,539,715         | 15,930,785       | 194,083,290   | 137,185,102        | -314,763,927        | 16,504,466      | 171,845,653   | 120,154,071        | -283,507,521        | 8,492,203       |
| Disaster Management Risk Centre          | 84,329,418    | 71,252,707          | -246,980             | 155,335,145      | 62,732,185    | 47,396,920         | -172,937            | 109,956,168     | 68,546,617    | 47,202,785         | -93,892             | 115,655,511     |
| Events                                   | 107,908,827   | 48,168,384          | -4,697,617           | 151,379,594      | 65,591,045    | 28,528,869         | -3,936,946          | 90,182,968      | 63,450,345    | 31,482,639         | -3,947,235          | 90,985,750      |
| Finance: S&S                             | 5,958,433     | 831,478             | -6,489,223           | 300,688          | 5,119,591     | 667,695            | -5,541,360          | 245,927         | 6,568,110     | 699,813            | -7,267,923          | 0               |
| Fire Services                            | 653,494,974   | 358,980,455         | -98,829,842          | 913,645,588      | 528,770,437   | 262,204,496        | -70,991,573         | 719,983,360     | 536,520,601   | 268,680,637        | -76,094,511         | 729,106,727     |
| HR Business Partner: S&S                 | 4,362,510     | 569,160             | -4,711,850           | 219,820          | 454,456       | 3,649,405          | -3,919,984          | 183,877         | 2,922,403     | 468,794            | -3,391,197          | 0               |
| Law Enforcement, Traffic & Coordination  | 2,154,544,816 | 367,681,182         | -22,597,424          | 2,499,628,575    | 1,731,686,143 | 291,179,033        | -18,900,554         | 2,003,964,622   | 1,761,110,351 | 315,365,459        | -18,504,118         | 2,057,971,692   |
| Management: Safety & Security            | 83,870,040    | 124,205,073         | -203,723,819         | 4,351,293        | 42,537,646    | 101,721,030        | -100,692,843        | 43,565,832      | 15,416,686    | 98,876,134         | -114,290,778        | 2,042           |
| Metropolitan Police Services             | 454,351,760   | 137,918,537         | -7,147,347           | 585,122,950      | 358,000,341   | 102,283,779        | -4,780,791          | 455,503,328     | 355,794,416   | 115,414,699        | -11,253,581         | 459,955,534     |
| Project Management Office: S&S           | 2,225,888     | 414,230             | 0                    | 2,640,118        | 1,854,907     | 328,460            | 0                   | 2,183,366       | 0             | 220,269            | 0                   | 220,269         |
| Public Emergency Communications Centre   | 44,760,695    | 44,355,105          | -86,698,791          | 2,417,009        | 37,213,399    | 25,401,951         | -60,891,501         | 1,723,849       | 36,402,553    | 29,094,900         | -65,478,375         | 19,077          |
| Support Services: S&S                    | 17,127,431    | 2,879,072           | -18,711,928          | 1,294,576        | 14,183,802    | 2,312,819          | -15,868,644         | 627,977         | 15,688,326    | 2,361,526          | -17,735,573         | 314,279         |
| Safety & Security                        | 3,612,934,792 | 1,157,255,384       | -453,854,820         | 4,316,335,356    | 2,851,338,900 | 862,479,508        | -285,697,133        | 3,428,121,275   | 2,862,420,407 | 909,867,656        | -318,057,182        | 3,454,230,881   |
| Development Management                   | 289,715,356   | 75,391,551          | 0                    | 365,106,907      | 237,805,942   | 61,298,530         | 0                   | 299,104,472     | 237,024,230   | 62,347,199         | 0                   | 299,371,429     |
| Environmental Management                 | 271,177,186   | 86,292,685          | -367,261             | 357,102,609      | 207,543,003   | 70,230,521         | -334,202            | 277,439,322     | 204,108,350   | 68,991,915         | -74,865             | 273,025,401     |
| Finance: SP & E                          | 21,715,810    | 1,292,538           | -21,912,229          | 1,096,119        | 16,576,282    | 1,036,779          | -17,062,634         | 550,426         | 7,835,025     | 994,238            | -8,829,263          | 0               |
| HR Business Partner: SP & E              | 2,383,379     | 791,334             | -3,055,300           | 119,412          | 1,959,482     | 632,816            | -2,515,506          | 76,792          | 1,574,108     | 580,406            | -2,154,514          | 0               |
| Managmnt: Spatial Planning & Environment | 6,094,430     | 66,596,998          | -72,385,697          | 305,730          | 4,565,077     | 55,204,429         | -59,579,470         | 190,035         | 5,458,844     | 51,422,623         | -56,881,467         | 0               |
| Project Management Office: SP & E        | 3,061,827     | 804,011             | -3,711,893           | 153,945          | 2,475,296     | 643,248            | -3,060,001          | 58,543          | 3,124,329     | 592,427            | -3,716,756          | 0               |
| Support Services: SP & E                 | 152,420       | 794,464             | -938,787             | 8,098            | 37,105        | 635,417            | -691,662            | -19,140         | 2,058,061     | 581,536            | -2,639,597          | 0               |
| Urban Catalytic Investment               | 37,051,179    | 27,675,235          | 0                    | 64,726,415       | 25,554,279    | 22,481,513         | 0                   | 48,035,791      | 21,461,270    | 20,134,245         | -183,809            | 41,411,707      |
| Urban Planning & Design                  | 72,062,770    | 44,104,223          | 0                    | 116,166,993      | 58,838,501    | 36,017,038         | 0                   | 94,855,538      | 57,127,705    | 33,858,398         | 0                   | 90,986,103      |
| Spatial Planning & Environment           | 703,414,358   | 303,743,039         | -102,371,167         | 904,786,229      | 555,354,966   | 248,180,290        | -83,243,477         | 720,291,779     | 539,771,923   | 239,502,987        | -74,480,270         | 704,794,640     |
| Business Enablement                      | 120,928,891   | 73,748,422          | -135,967,518         | 58,709,795       | 91,447,075    | 61,321,948         | -109,683,102        | 43,085,920      | 77,204,302    | 57,314,010         | -95,477,091         | 39,041,220      |
| Finance: Transport                       | 28,005,138    | 48,337,249          | -56,476,461          | 19,865,936       | 16,404,888    | 40,179,613         | -52,861,501         | 3,723,000       | 11,173,086    | 35,920,481         | -43,038,997         | 4,054,570       |
| Infrastructure Implementation            | 743,063,647   | 141,983,805         | -85,982,604          | 799,064,849      | 363,325,445   | 118,920,099        | -71,481,888         | 410,763,656     | 302,833,901   | 121,298,242        | -75,229,670         | 348,902,473     |
| Management: Transport                    | 32,802,236    | 256,837,619         | -287,985,886         | 1,653,969        | 28,328,939    | 212,993,647        | -239,919,767        | 1,402,819       | 19,060,307    | 197,253,790        | -216,314,097        | 0               |
| Network Management                       | 257,234,991   | 75,381,520          | 0                    | 332,616,511      | 173,306,531   | 62,513,568         | 0                   | 235,820,099     | 173,420,754   | 56,822,331         | -72,124             | 230,170,960     |
| Project Management Office: Transport     | -1,360,510    | 12,943,760          | 0                    | 11,583,249       | 3,032,908     | 11,270,716         | 0                   | 14,303,624      | 2,083,934     | 9,801,497          | 0                   | 11,885,431      |
| Public Transport Operations              | 1,234,290,263 | 164,630,375         | -79,620,398          | 1,319,300,240    | 846,039,377   | 130,021,709        | -59,308,975         | 916,752,111     | 804,783,144   | 121,361,066        | -51,949,363         | 874,194,847     |
| Public Transport Regulations             | 57,525,287    | 36,048,561          | 0                    | 93,573,848       | 45,061,567    | 30,297,021         | 0                   | 75,358,588      | 35,159,726    | 29,134,106         | 0                   | 64,293,832      |
| Roads Infrastructure & Management        | 1,399,910,453 | 378,484,616         | 0                    | 1,778,395,068    | 1,099,022,733 | 310,156,803        | 0                   | 1,409,179,536   | 1,022,360,180 | 275,543,668        | 0                   | 1,297,903,848   |
| Transport Planning                       | 99,915,090    | 45,020,355          | -26,688,525          | 118,246,920      | 76,279,109    | 37,507,139         | -22,250,700         | 91,535,548      | 76,176,334    | 32,930,739         | -25,185,259         | 83,921,814      |
| Transport                                | 3,972,315,484 | 1,233,416,282       | -672,721,382         | 4,533,010,384    | 2,742,248,574 | 1,015,182,263      | -555,505,934        | 3,201,924,903   | 2,524,255,667 | 937,379,930        | -507,266,601        | 2,954,368,996   |
| Area Central                             | 52,100,298    | 68,554,579          | -101,813,309         | 18,841,568       | 33,137,986    | 54,200,020         | -76,767,737         | 10,570,270      | 37,693,649    | 47,539,079         | -73,486,876         | 11,745,852      |
| Area East                                | 45,496,291    | 61,423,664          | -85,839,373          | 21,080,581       | 31,101,488    | 47,475,716         | -63,847,155         | 14,730,049      | 31,072,810    | 41,173,070         | -60,078,783         | 12,167,097      |
| Area North                               | 45,577,282    | 64,283,343          | -88,415,753          | 21,444,873       | 32,977,695    | 49,852,425         | -68,063,004         | 14,767,116      | 33,315,900    | 41,658,084         | -59,309,528         | 15,664,456      |
| Area South                               | 43,958,651    | 59,387,440          | -84,301,256          | 19,044,835       | 32,623,256    | 46,741,581         | -65,237,419         | 14,127,418      | 33,728,435    | 40,076,197         | -59,707,013         | 14,097,619      |
| City Improvement Districts               | 246,707,877   | 1,209,667           | 0                    | 247,917,544      | 205,032,711   | 978,397            | 0                   | 206,011,109     | 203,834,391   | 2,043,356          | 0                   | 205,877,747     |
| Councillor Support                       | 270,120,292   | 437,856,162         | -674,533,858         | 33,442,596       | 201,070,845   | 355,019,653        | -544,659,587        | 11,430,911      | 196,071,346   | 306,984,031        | -498,886,424        | 4,168,954       |
| EPWP & CDW                               | 40,655,730    | 21,582,760          | 0                    | 62,238,491       | 22,310,402    | 17,305,788         | 0                   | 39,616,190      | 20,781,214    | 13,881,521         | 0                   | 34,662,735      |
| Finance: UM                              | 6,138,177     | 10,894,438          | -16,722,630          | 309,986          | 5,014,098     | 8,623,442          | -13,479,683         | 157,857         | 4,768,678     | 6,733,766          | -11,502,444         | 0               |
| HR Business Partner: UM                  | 11,788,982    | 9,598,176           | -20,796,501          | 590,657          | 5,988,682     | 7,560,825          | -16,201,082         | -2,651,575      | 4,120,292     | 6,083,388          | -10,203,681         | 0               |
| Management: Urban Management             | 20,600,066    | 72,410,252          | -92,639,580          | 370,738          | 10,962,040    | 59,834,757         | -72,638,154         | -1,841,357      | 5,980,113     | 52,909,504         | -58,889,617         | 0               |
| MURP Area Central                        | 3,023,585     | 5,582,055           | 0                    | 8,605,640        | 2,362,656     | 4,504,410          | 0                   | 6,867,066       | 1,941,702     | 3,702,511          | 0                   | 5,644,213       |
| MURP Area East                           | 2,266,732     | 5,002,244           | 0                    | 7,268,976        | 1,843,837     | 4,052,696          | 0                   | 5,896,532       | 1,623,274     | 3,416,789          | 0                   | 5,040,063       |
| MURP Area North                          | 2,361,009     | 4,957,465           | 0                    | 7,318,475        | 1,946,881     | 4,016,616          | 0                   | 5,963,497       | 1,899,562     | 3,385,149          | 0                   | 5,284,711       |
| MURP Area South                          | 3,374,611     | 5,079,969           | 0                    | 8,454,580        | 2,810,065     | 4,118,815          | 0                   | 6,928,880       | 1,789,733     | 3,440,553          | 0                   | 5,230,286       |
| MURP Technical Support                   | 282,428,698   | 20,439,747          | 0                    | 302,868,445      | 117,436,760   | 16,392,959         | 0                   | 133,829,719     | 109,872,021   | 13,294,433         | 0                   | 123,166,455     |
| Project Management Office: UM            | 2,456,416     | 746,186             | -3,077,579           | 125,023          | 1,380,253     | 593,764            | -2,201,585          | -227,567        | 4,110,129     | 584,536            | -4,694,665          | 0               |
| Public Participation                     | 24,424,355    | 15,581,016          | -38,070,101          | 1,935,271        | 15,087,793    | 12,460,917         | -32,378,837         | -4,830,127      | 16,528,788    | 11,347,193         | -27,875,882         | 99              |
| Support Services: UM                     | 27,248,915    | 25,118,118          | -27,870,387          | 24,496,646       | 21,924,594    | 20,291,513         | -22,650,607         | 19,565,499      | 20,387,861    | 15,888,911         | -19,850,603         | 16,426,168      |
| Urban Management                         | 1,130,727,968 | 889,707,281         | -1,234,080,325       | 786,354,924      | 745,012,043   | 714,024,294        | -978,124,851        | 480,911,486     | 729,519,898   | 614,142,074        | -884,485,518        | 459,176,454     |
| Finance: W & W                           | 2,952,816     | 15,381,337          | -18,186,055          | 148,098          | 2,478,302     | 12,773,984         | -15,127,990         | 124,296         | 1,071,977     | 11,862,753         | -12,934,730         | 0               |
| Management: Water & Waste                | 9,819,053     | 65,486,456          | -74,800,199          | 505,310          | 8,034,231     | 54,542,146         | -62,192,738         | 383,639         | 5,477,945     | 52,135,085         | -57,613,029         | 0               |
| Project Monitoring Unit: W & W           | 11,591,794    | 15,687,229          | -26,229,074          | 1,049,950        | 9,624,893     | 13,023,762         | -21,858,025         | 790,630         | 3,482,439     | 12,140,735         | -15,391,924         | 231,250         |
| Solid Waste Management                   | 2,946,703,499 | 1,577,082,150       | -724,554,158         | 3,799,231,491    | 2,080,941,866 | 1,305,235,188      | -601,914,053        | 2,784,263,001   | 2,036,510,186 | 1,363,582,908      | -585,428,619        | 2,814,664,475   |
| Support Services: W & W                  | 10,917,180    | 15,797,589          | -26,157,748          | 557,021          | 9,138,849     | 13,114,288         | -21,786,969         | 466,168         | 11,470,427    | 12,246,578         | -23,717,004         | 0               |
| Water & Sanitation Services              | 6,194,511,479 | 6,491,856,134       | -2,671,864,855       | 10,014,502,757   | 4,501,783,955 | 5,264,729,120      | -2,139,485,210      | 7,627,027,865   | 4,545,454,555 | 5,061,412,273      | -2,052,522,282      | 7,554,344,546   |
| Water &amp                               |               |                     |                      |                  |               |                    |                     |                 |               |                    |                     |                 |