

**REPORT TO: EXECUTIVE MAYOR
FINANCE**

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: SEPTEMBER 2019 (J2797)

**ONDERWERP
FINANSIËLE MONITERINGSVERSLAG: SEPTEMBER 2019**

**ISIHLOKO
INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYOMSINTSI 2019**

3. DELEGATED AUTHORITY

In terms of delegation

This report is FOR NOTING BY

- ☒ **Committee name** : Finance
- ☐ The Executive Mayor together with the Mayoral Committee (MAYCO)
- ☐ Council
- ☒ **The Executive Mayor**

4. DISCUSSION

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

The budget statement report and supporting tables of the City and its municipal entities represent the financial position of the abovementioned indicators as at 30 September 2019.

- 4.1. Financial Implications ☒ None ☐ Opex ☐ Capex
☐ Capex: New Projects

- ☐ Capex: Existing projects requiring additional funding
- ☐ Capex: Existing projects with no additional funding requirements

4.2. Legal Compliance ☒

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

4.3. Staff Implications ☐ Yes ☒ No

4.4. Risk Implications ☐ Yes ☒ No

5. RECOMMENDATIONS

- a) It is recommended that the Financial Monitoring Report for the period ending 30 September 2019 be noted and referred to MayCo Members and EMT for remedial action, where required.
- b) It be noted that any saving on the various expenditure items will be set aside on a monthly basis to ensure sufficient provision in the event of a shortfall in 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 September 2019 ten einde geloop het, kennis geneem word en verwys word na die burgemeesterskomiteede en die EMT vir remediërende optrede waar nodig.
- b) Daar kennis geneem word dat enige besparing op die verskeie bestedingsitems op 'n maandelikse grondslag opsygesit sal word om voldoende voorsiening te verseker in die geval van 'n tekort in voorsiening vir mediese hulp na aftrede, verlofvoorsiening 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 eyoMsintsi 2019 ize idluliselwe kuMalungu e-Mayco nakwi-EMT ukwenzela inyathelo lolungiso, apho kuyimfuneko.

- b) Kufuneka kugatshelwe ukuba naluphi na ulondolozo lwemali kwimibandela yenkcitho eyahlukeneyo, luzakubekelwa ecaleni rhoqo ngenyanga ukuze kuqinisekiswa ngobonelelo olwaneleyo xa kuthe kwenzeka intsilelo kwizibonelelo zonyango zabo badla umhlala-phantsi, ezekhefu okanye nezinye izibonelelo zoncedo zabasebenzi, apho kuxhomekeke kwezoqingqo-maxabiso ngokusemngciphekweni nemfuneko yokuba zongezwe njengoko zinjalo, ekupheleni konyaka.

ANNEXURES

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

FOR FURTHER DETAILS CONTACT

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DIRECTORATE	FINANCE	FILE REF NO	N/A
SIGNATURE : DIRECTOR			

CHIEF FINANCIAL OFFICER

NAME	KEVIN JACOBY	COMMENT:
DATE		
SIGNATURE		

LEGAL COMPLIANCE

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

☐ NON-COMPLIANT

NAME		COMMENT:	
DATE			
SIGNATURE			

EXECUTIVE MAYOR

☐ SUPPORTED

☐ NOT SUPPORTED

NAME	ALD. DAN PLATO	COMMENT:	
DATE			
SIGNATURE			



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

FINANCIAL MONITORING REPORT

SEPTEMBER 2019 (2020 M03)

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EXECUTIVE SUMMARY: CITY OF CAPE TOWN

BACKGROUND

Section 71 of the MFMA states:

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

Regulation 28 of the MBRR states:

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

FINANCIAL MONITORING REPORT FOR THE PERIOD ENDING 30 SEPTEMBER 2019 (COMPARATIVE STATEMENT REPORT)

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

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

KEY DATA: CITY OF CAPE TOWN (PAGE 4 - 26)

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

IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN (PAGE 27 – 33)

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

- **Table C1 (Page 27)** provides a high level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 28)** is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 29)** shows budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 30)** is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 31)** 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 32)** reflects the performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 33)** indicates the cash flow position and cash/cash equivalents.

IN YEAR BUDGET STATEMENT SUPPORTING TABLES: CITY OF CAPE TOWN (PAGE 34– 71)

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

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

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

IN YEAR BUDGET STATEMENT TABLES: ENTITY - CAPE TOWN INTERNATIONAL CONVENTION CENTRE (CTICC) (PAGE 80 – 90)

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

IN YEAR BUDGET STATEMENT TABLES: ENTITY - CAPE TOWN STADIUM (CTS) (PAGE 91 – 98)

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

KEY DATA: CITY OF CAPE TOWN

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

Operating Budget

Operating Budget	Adjusted Budget 2019/20	YearTD budget 2019/20	YearTD actual 2019/20	YTD variance	Full Year Forecast
Total Revenue ¹ (R'Thousands)	41,038,608	10,718,938	11,240,164	521,226	40,587,341
Total Expenditure ¹ (R'Thousands)	41,896,275	9,279,961	8,771,205	(508,756)	40,506,813
Surplus/(Deficit)	(857,667)	1,438,977	2,468,959	1,029,982	80,528
¹ (excl. capital transfers and contributions)					

Capital Budget

Capital Budget	Adjusted Budget 2019/20	YearTD budget 2019/20	YearTD actual 2019/20	YTD variance	Full Year Forecast
Total Capital Expenditure (R'Thousands)	8,784,724	767,986	682,239	(85,747)	7,514,105

Financial position

Working Capital	Pre-Audited Outcomes 2018/19	Original Budget 2019/20	Adjusted budget 2019/20	YearTD actual
Cost coverage ratio³				
Cash and investments at period end less restricted cash/Monthly operating Expenditure	3,85:1	-	-	1,86:1
Liquidity				
Current Ratio (Current assets/current liabilities) ⁴	2.04	1.44	1.82	2.96
Borrowing				
Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵	1.3%	2.8%	2.8%	3.6%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	7.3%	17.8%	16.7%	19.1%
Financial Position (R'Thousands)⁷				
Total Assets	70,953,565	76,535,561	74,496,454	70,286,940
Total Liabilities	22,262,316	27,768,659	23,401,711	18,996,482
Cash Flow (R'Thousands)				
Cash/cash equivalents at month/year end	8,419,275	4,985,877	5,656,001	8,671,878

- Cost coverage ratio³**

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

The ratio outcome for the month under review shows that the City is within the norm of 1-3 months (MFMA Circular 71). The ratio has decreased slightly from last month due to a decrease in actual cash and cash equivalents.

- **Current Ratio⁴**

The ratio is used to assess the 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). Should this position persist it will be reviewed during the mid-year review and performance assessment process and also considered when compiling future years' budgets.

- **Capital Charges to Operating Expenditure⁵**

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

The year-to date ratio for September 2019 is below the National Treasury norm of 6% to 8% (MFMA Circular 71).

This ratio is budgeted to be below the National Treasury norm. The ratio outcome at year end is expected to be in line with the budgeted outcome of 2.8% for the year.

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

The ratio also 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 ratio outcome is lower than the budgeted ratio.

It is expected that the ratio outcome at year end will be in line with the budgeted ratio as capital performance accelerates.

- **Financial Position⁷**

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

- **Cash Flow**

The cash and cash equivalents of the City is R8 672 million as at 30 September 2019. This position is mainly due to the levels of cash that was realised in the previous financial year. It includes the reserves and commitments required to be backed by cash. The funds are invested in compliance with the MFMA and the City's Cash Management and Investment policy. The current cash position will be reviewed during the mid-year review and performance assessment process and taken into consideration when compiling future years' budgets.

Debtors

Debtors	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
R Thousands				
Water	301,107	53,262	2,042,021	2,396,390
Electricity	937,565	48,223	386,199	1,371,987
Rates	739,093	76,037	1,208,775	2,023,904
Sewerage	163,820	25,089	705,424	894,332
Refuse	118,292	27,705	486,915	632,912

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 % [*]	Previous year 2018/19	Current year 2019/20 (Interim ratios)	12 Months moving average YTD collection ratio (Interim ratios)
Electricity	98.21%	99.00%	98.46%
Water	71.70%	103.59%	98.28%
Sewerage	87.26%	103.18%	101.16%
Refuse	93.12%	90.61%	90.70%
Rates	98.37%	96.02%	96.14%
Other	97.82%	96.62%	97.99%

^{*}12 Months Collection Ratio. Calculated to National Treasury Circular 71.

The 12 Months Moving Average Payment Ratio for the period ended 30 September 2019 is 97.54% as reflected in the following table.

Monthly Collection Rate	
Period	Current year
12 Months	97.54%
6 Months	97.02%
3 Months	97.96%
Monthly	99.12%

Human Resources

Human Resources	Audited Outcomes 2018/19	Original Budget 2019/20	Adjusted Budget 2019/20	YearTD actual 2019/20
Employee and Councillor remuneration (R'Thousands)	12,526,853	13,997,624	13,999,778	2,921,567
Employee Costs (Employee costs/Total Revenue - capital revenue)	30.8%	33.8%	33.7%	25.6%
Total Cost of Overtime (R'Thousands)	680,581	606,267	606,263	106,282

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

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

Details on senior managers remuneration and the remuneration of other municipal staff can be found in *Table SC8 Monthly Budget Statement - councillor and staff benefits* on page 61.

Staff Complement

Municipal Employees (numbers)	As at 30 June 2019	Adjusted Budget 2019/20	Sep-19
Filled posts - Permanent	26,646	26,478	26,863
Filled posts - Temporary	697	645	630
Vacant posts - Permanent	3,625	3,613	3,874
	30,968	30,736	31,367

Municipal Councillors (numbers)	As at 30 June 2019	Adjusted Budget 2019/20	Sep-19
Municipal Councillors	230	231	228
Municipal Councillors - Vacancies	1	-	3
	231	231	231

The City had 3874 vacancies at 30 September 2019; 705 positions were filled (475 internal and 230 external) with 309 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.

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

DIRECTORATE	VACANT POSTS (Permanent positions)		% of Posts Filled	Vacancy Rate
	Number of Posts	Value		
Community Services & Health	486	R142,100,409	91.76%	8.24%
Corporate Services	224	R111,958,413	87.80%	12.20%
Economic Opportunities & Asset Management	158	R50,268,117	85.40%	14.60%
Energy & Climate Change	332	R100,607,987	87.53%	12.47%
Finance	189	R59,688,485	89.87%	10.13%
Human Settlements	174	R72,702,250	81.53%	18.47%
Office of the City Manager	36	R21,637,220	83.93%	16.07%
Safety & Security	566	R143,384,860	88.41%	11.59%
Spatial Planning & Environment	96	R45,553,143	89.24%	10.76%
Transport	360	R95,581,169	82.46%	17.54%
Urban Management	60	R31,961,062	89.09%	10.91%
Water & Waste	1,193	R310,312,904	85.93%	14.07%
TOTAL	3874	R1,185,756,019	87.65%	12.35%

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

DIRECTORATE	Less Than 6 Months	6 to 12 Months	1 to 2 Years	More Than 2 Years	Grand Total
Community Services & Health	364	97	23	2	486
Corporate Services	125	49	37	13	224
Economic Opportunities & Asset Management	44	63	38	13	158
Energy & Climate Change	147	91	74	20	332
Finance	112	38	30	9	189
Human Settlements	28	35	53	58	174
Office of the City Manager	18	14	4	0	36
Safety & Security	338	160	51	17	566
Spatial Planning & Environment	33	32	16	15	96
Transport	100	128	79	53	360
Urban Management	32	17	6	5	60
Water & Waste	474	334	267	118	1193
Grand Total	1815	1058	678	323	3874

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

R'Thousands	Original Budget 2019/20	Adjusted Budget	YearTD actual 2019/20	YearTD budget 2019/20	YTD variance
Total Revenue (excluding capital transfers and contributions)	40,921,950	41,038,608	11,240,164	10,718,938	521,226
Total Expenditure	41,779,617	41,896,275	8,771,205	9,279,961	(508,756)
Surplus/(Deficit)	(857,667)	(857,667)	2,468,959	1,438,977	1,029,982

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

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

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

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

Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	9,916,685	9,916,685	2,480,630	2,479,170	1,459	0.1%	9,916,685
Service charges - electricity revenue	13,623,146	13,623,146	3,907,174	3,586,296	320,878	8.95%	13,623,146
Service charges - water revenue	3,212,017	3,212,017	666,754	738,687	(71,933)	-9.7%	3,051,653
Service charges - sanitation revenue	1,568,599	1,568,599	340,638	360,497	(19,859)	-5.5%	1,490,169
Service charges - refuse revenue	1,286,433	1,286,433	321,902	321,608	294	0.1%	1,245,733
Rental of facilities and equipment	311,781	311,781	76,133	78,295	(2,162)	-2.8%	311,893
Interest earned - external investments	912,495	912,495	313,923	252,682	61,242	24.2%	912,724
Interest earned - outstanding debtors	380,814	380,814	97,626	89,711	7,915	8.8%	420,931
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,185,453	1,185,453	367,731	313,106	54,625	17.4%	1,185,897
Licences and permits	82,218	82,218	16,725	16,191	534	3.3%	78,156
Agency services	217,672	217,672	56,636	50,418	6,218	12.3%	217,672
Transfers and subsidies	7,376,568	7,493,227	2,339,841	2,238,468	101,373	4.5%	7,348,982
Other revenue	804,335	804,335	252,275	183,500	68,775	37.5%	739,966
Gains on disposal of PPE	43,732	43,732	2,176	10,308	(8,132)	-78.9%	43,732
Total Revenue (excluding capital transfers and contributions)	40,921,950	41,038,608	11,240,164	10,718,938	521,226	4.9%	40,587,341

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

- **Service charges – electricity revenue (R320.9 million over)**

The 'over-recovery' on electricity sales reflects against the Large Customer (Commercial customers) category (R222 million) and against the Time Of Use (TOU) Tariff category (R128 million). This over-recovery is due to periodic changes in consumption or the winter peak tariff seasonalisation of customers linked to these categories. The seasonalisation of the TOU tariff is not aligned to the period budget as it is wholly dependent on when customers migrate to the new tariffs. Affected customers were given the option to move to the TOU tariff category but very few responded although it is the cheaper option for them. It is expected that this over-recovery will reduce as the low demand period has been reached.

- **Service charges - water revenue (R71.9 million under)**

Anticipated revenue for 2019/20 is dependent on the consumption trends projected as the City moves out of the drought period to sustain the cost of water and sanitation services. From analysis of the financial information at this stage, the indication is that the consumption has not increased to the anticipated levels as estimated resulting in this under-recovery.

- **Interest earned - external investments (R61.2 million over)**

The variance is a combination of over-/under-recovery and reflects within the Finance directorate and is largely against the following revenue categories:

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

- **Fines, penalties and forfeits (R54.6 million over)**

The over-recovery is mainly on Traffic Fines (accruals) and is due to more than planned fines issued for traffic and various by-law offences during this period.

- **Transfers and subsidies (R101.4 million over)**

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

- Human Settlements, where spending is higher than planned on projects rolled over from 2018/19 as progress on site is ahead of the original construction schedule.
- Transport, where payments for the Automated Fare Collection(AFC) and Advanced Public Transport Management Systems (APTMS) were processed earlier than expected as the deviation reports and service provider contracts were finalised and concluded faster than anticipated.

- **Other revenue (R68.8 million over)**

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

- Recoveries of Infrastructure Maintenance, where prior years' underspending on electrification projects in the Eskom area of supply (funded from a national grant allocation paid to the utility provider) resulted in a refund.
 - Skills Development Levy, due to the unpredictable and erratic nature of actual income on this revenue item.
 - By-product sales, due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dam.
 - Development Levies/BICL, due to higher than planned actual revenue received for the month under review. Development levies are linked to property developments and accurate period planning is not possible.
 - Hire of municipal staff, due to higher than anticipated demand for law enforcement staff at externally-funded events.
 - Recoveries of Operational Expenditure, due to the Cost Recovery charge raised for Koeberg (Nuclear Power plant - Disaster Contingency Plan) not being aligned to the period budget provision.
- **Gains on disposal of PPE (R41.1 million over)**
The variance is due to actual revenue being less than the period budget to date as timing of actuals cannot be forecasted.

Reasons for variances on revenue by source can be found in *Table SC1: Material variance explanations for revenue by source* on page 34.

Reasons for variances on revenue by vote can be found in *Table SC1: Material variance explanations for revenue by vote* on page 36.

EXPENDITURE

Main expenditure types for 2019/20

Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	13,817,805	13,817,892	2,874,286	3,156,616	(282,330)	-8.9%	13,467,935
Remuneration of councillors	179,818	179,818	40,396	40,719	(323)	-0.8%	179,818
Debt impairment	2,341,628	2,341,628	577,034	567,225	9,809	1.7%	2,319,877
Depreciation & asset impairment	3,015,086	3,015,086	727,718	736,458	(8,741)	-1.2%	2,945,042
Finance charges	790,756	790,756	190,503	192,844	(2,341)	-1.2%	790,987
Bulk purchases	10,092,601	10,092,601	2,525,799	2,563,769	(37,970)	-1.5%	9,992,601
Other materials	1,611,763	1,619,984	272,223	318,687	(46,464)	-14.6%	1,391,014
Contracted services	7,156,498	7,224,131	950,510	1,075,811	(125,302)	-11.6%	6,667,942
Transfers and subsidies	446,206	470,086	103,898	104,118	(220)	-0.2%	464,381
Other expenditure	2,326,698	2,343,537	503,610	523,584	(19,973)	-3.8%	2,279,774
Loss on disposal of PPE	756	756	5,229	130	5,099	3923.9%	7,443
Total Expenditure	41,779,617	41,896,275	8,771,205	9,279,961	(508,756)	-5.5%	40,506,813

Reasons for major over-/under expenditure per type

- **Employee related costs (R282.3 million under)**

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

- **Bulk purchases (R37.9 million under)**

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

- Bulk Water Levy, due to invoices outstanding from the National Department of Water & Sanitation and lower than expected levels of consumption; and
- Bulk Water - Desalination, where invoices relating to temporary desalination plants are currently pending, due to verification of contract conditions by the project manager. In addition, the City is currently in a legal dispute with one of the contractors.

- **Other materials (R46.5 million under)**

Under expenditure reflects against the following cost elements:

- Pharmaceutical Supplies and Vaccines, due to issues identified in the supporting documents submitted by the vendor resulting in payment delays.
- Materials Consumables Tools & Equipment, mainly within the Energy & Climate Change directorate, due to the additional budget allocation for MURP-related expenditure that has not yet been spent. The directorate's budget was prepared based on directorate capacity to implement budget allocations. It is not possible to spend this once-off allocation at such short notice and within the limited capacity available.
- Fuel, due to a lower demand for hired vehicles resulting in less fuel.
- Chemicals, where the current water consumption and lower levels of demand resulted in a decline in the need for procurement of chemicals.

- **Contracted services (R125.3 million under)**

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

- Advisory Services: Legal Cost, due to outstanding invoices.
- R&M, where a number of work projects are still in the process of being finalised before purchase orders can be generated. In addition, certain project tenders are in various stages of the tender process.
- Sewerage services, due to delays in submission of invoices by vendors for services at informal settlements as well as delays in awarding the Faecal Sludge Management Facility tender.
- Advisory Services - Project Management, mainly within Energy & Climate Change directorate, due to an additional budget allocation for MURP-related expenditure that has not yet been spent. The directorate's budget was prepared based on directorate capacity to implement budget allocations. It is not possible to spend this once-off allocation at such short notice and within the limited capacity available.
- Haulage, Litter Picking and Street Cleaning, where plans for the removal of illegal dumping was only finalised in July 2019 resulting in the process being behind schedule and not aligned to the period budget provisions.

- Meter Management, due to misalignment of the period budget with the actual expenditure as well as a decrease in the number of C3 notifications received.
- R&M Electrical, due to delays in receipt of invoices from contractors for work performed.
- Waste Minimisation, due to an appeal against the Chipping tender award.

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

Expenditure per vote (directorate)

Vote Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure by Vote							
Vote 1 - Community Services & Health	3,925,379	3,925,379	704,359	744,222	(39,864)	-5.4%	3,887,379
Vote 2 - Corporate Services	1,808,667	1,808,667	441,645	451,568	(9,923)	-2.2%	1,808,667
Vote 3 - Economic Opportunities & Asset Management	1,368,210	1,368,335	296,159	304,312	(8,153)	-2.7%	1,368,335
Vote 4 - Energy & Climate Change	12,060,720	12,061,417	2,948,924	3,012,927	(64,003)	-2.1%	11,961,417
Vote 5 - Finance	3,004,417	3,004,417	697,040	707,739	(10,699)	-1.5%	3,004,417
Vote 6 - Human Settlements	1,468,810	1,584,646	287,740	315,448	(27,707)	-8.8%	1,300,191
Vote 7 - Office of the City Manager	237,561	237,560	55,991	59,490	(3,499)	-5.9%	237,561
Vote 8 - Safety & Security	3,598,555	3,598,555	756,103	772,987	(16,884)	-2.2%	3,598,555
Vote 9 - Spatial Planning & Environment	711,474	711,474	142,557	158,471	(15,914)	-10.0%	681,049
Vote 10 - Transport	3,679,302	3,679,302	647,014	602,203	44,811	7.4%	3,204,127
Vote 11 - Urban Management	1,142,379	1,142,379	182,822	189,406	(6,584)	-3.5%	1,142,379
Vote 12 - Water & Waste	8,774,142	8,774,142	1,610,851	1,961,188	(350,337)	-17.9%	8,312,736
Total Expenditure by Vote	41,779,617	41,896,275	8,771,205	9,279,961	(508,756)	-5.5%	40,506,814

Reasons for over expenditure per vote (directorate)

The directorate listed below has bottom line over expenditure for the year-to-date. The narrative below provides details of categories with an overall over expenditure.

Transport (R44.8 million over)

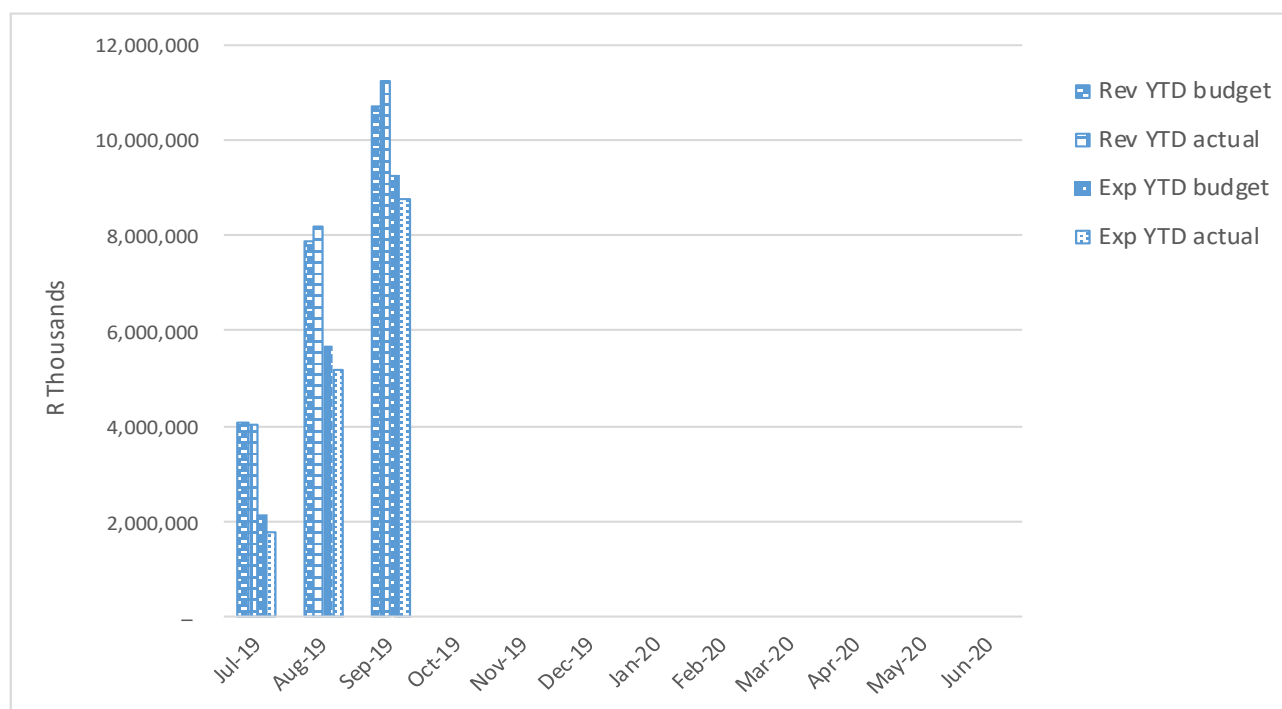
- Other materials, mainly on fuel, due to the numerous fuel price increases and consumption levels/requirements for the period.
- Contracted services, mainly on R&M Contracted Services - Buildings, where road maintenance programmes were brought forward as one term tender will expire in March 2020.
- Other expenditure, due to the upfront payment of 70% of the 2019/20 premium for MyCiTi Insurance as required by the insurer.

The overall over expenditure will be addressed via virements and review of period budget provisions where required.

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

Monthly Operating Revenue and Expenditure Performance

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



CAPITAL EXPENDITURE AND FUNDING

Summary Statement of Capital Budget Performance

Vote Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Total Capital Expenditure	8,388,432	8,784,724	682,239	767,986	(85,747)	-11.2%	7,514,105
Funded by:							
National Government	2,189,348	2,189,635	119,641	208,240	(88,599)	-42.5%	1,722,078
Provincial Government	22,038	22,038	1,691	770	921	119.6%	20,597
Other transfers and grants	53,700	53,700	10,146	11,240	(1,094)	-9.7%	53,700
Transfers recognised - capital	2,265,085	2,265,373	131,479	220,250	(88,771)	-40.3%	1,796,376
Borrowing *	1,091,580	1,091,580	105,191	34,144	71,047	208.1%	854,856
Internally generated funds	5,031,767	5,427,771	445,569	513,592	(68,023)	-13.2%	4,862,874
Total Capital Funding	8,388,432	8,784,724	682,239	767,986	(85,747)	-11.2%	7,514,105

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

The year-to-date spend of R682.2 million represents 8.5% (R551 million) on internally-funded projects and 5.8% (R131 million) on externally-funded projects.

The full year forecast indicates that 85.5% of the capital budget is anticipated to be spent by the end of the financial year.

Capital budget by municipal vote for 2019/20

Vote Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	366,393	11,705	19,222	(7,518)	-39.1%	363,095
Vote 2 - Corporate Services	252,050	149,863	158,194	5,404	59,044	(53,641)	-90.8%	133,635
Vote 3 - Economic Opportunities & Asset Management	272,714	389,498	393,253	18,449	15,767	2,683	17.0%	383,752
Vote 4 - Energy & Climate Change	749,456	834,094	890,899	138,596	157,036	(18,440)	-11.7%	849,233
Vote 5 - Finance	26,225	116,957	117,129	2,341	5,846	(3,505)	-60.0%	108,935
Vote 6 - Human Settlements	670,112	869,063	885,245	80,363	99,002	(18,640)	-18.8%	819,441
Vote 7 - Office of the City Manager	2,500	973	1,115	146	291	(145)	-49.9%	1,225
Vote 8 - Safety & Security	206,866	535,237	539,292	19,389	11,178	8,211	73.5%	530,611
Vote 9 - Spatial Planning & Environment	57,070	92,847	111,072	5,090	11,731	(6,641)	-56.6%	94,445
Vote 10 - Transport	973,584	1,326,126	1,482,117	88,787	139,554	(50,766)	-36.4%	1,075,588
Vote 11 - Urban Management	22,429	122,981	123,901	2,455	1,209	1,247	103.2%	121,943
Vote 12 - Water & Waste	1,789,054	3,596,511	3,716,114	309,514	248,107	61,408	24.8%	3,032,203
Total Capital Multi-year expenditure	5,316,290	8,388,432	8,784,724	682,239	767,986	(85,747)	-11.2%	7,514,105

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

- Corporate Services directorate (R54 million under)**

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

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

84.5% spend is forecasted for the projects currently on the budget.

- Transport directorate (R51 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:

- o IRT - Jan Smuts: Construction and services relocation is underway. The contract progress is good with an anticipated completion date of December 2020. Crime as well as damage to existing infrastructure and theft, especially after hours, remain a major problem on the construction site;
- o Bosmansdam dualling - Koeberg to Monta Vista Drive: An accrual of R20.9 million in respect of work done in the 2018/19 financial year resulted in negative expenditure for the 2019/20 financial year;

- o Non-Motorised Transport programme: This budget is primarily allocated to fund the professional services that are necessary to implement the various NMT projects. The current professional services tender expired at the end of the 2018/19 financial year; approval to re-appoint the service providers to conclude the projects already in the implementation stage is now being pursued;
- o Rehabilitation of Jakes Gerwel: Tender was cancelled and will be re-advertised for implementation in the 2020/21 financial year; and
- o Road Construction: Belhar Main Road: Stellendale - Highbury: Commencement of work has been delayed as a result of the curtailment of the professional engineering consultant contract. The district office is investigating various other options to procure the services of a professional engineering consultant to render the construction administration and site supervision services required to proceed with the execution of the work.

72.6% spend is forecasted for the projects currently on the budget.

- **Water & Waste directorate: (R61.4 million over)**
- **Solid Waste Management department (R80 million under)**

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

- o Coastal Park - Design and develop (MRF): Delays due to an appeal that has been upheld. It is anticipated that the construction portion of the project will now only commence in the 2020/21 financial year;
- o Vissershok - LFG Infrastructure to Flaring: Initial delays were due to the appeal linked to the professional services tender 217C. It is anticipated that construction will commence in November 2019 with a 12-month construction period;
- o New Prince George Drop-off: Delays on project as a result of a lengthy procurement process including legal consideration of objection to fencing specifications. Final design completed and currently in the Bid Evaluation Committee process. It is anticipated that construction will start in January 2020. Professional services tender 420C/2014/15 ends at the end of October 2019 and replacement tender 217C/2018/19 is already in place. The report for the award of the construction tender 310Q/2018/19 will be submitted to the Bid Adjudication Committee by the end of October 2019;
- o Retreat Drop-off Upgrade Waste Minimisation: Construction tender 65Q/2017/18 commenced in November 2018 with an anticipated completion date of January 2020. The contractor is currently running behind schedule as a result of insufficient allocation of resources but has confirmed that the work will be completed on time;
- o Woodstock Drop-off Upgrade Waste Minimisation: Construction tender 70Q/2018/19 commenced mid-June 2019 and is progressing satisfactorily. The anticipated completion period is 12 months with extension granted for inclement weather. The invoice for the month of September 2019 is still outstanding;

- o Hanover Park Depot Upgrade: Delays experienced, due to clarification required from bidders regarding compliance (local content, sub-contracting, etc.) and arithmetical errors. Design phase has been completed. The construction tender was advertised on 5 April 2019, with a closing date of 13 May 2019 and is now in the Bid Evaluation process. Additional budget will be required as increased bids were submitted by tenderers. Anticipated site hand over will take place in November 2019;
- o Maitland Specialised Equipment Depot Upgrade: The contractor is under performing against the anticipated completion date of September 2019 resulting in penalties. Additional delays are as a result of the approval of a report for the extension of time to allow for the payments from July 2019. The report will be submitted to the BAC mid-October 2019;
- o Schaapkraal Depot Upgrade: Delays in delivery of temporary accommodation and setup resulted in consultant claiming for additional time worked. Construction is underway and is anticipated to be completed by April 2020; and
- o Scottsdene Depot Upgrade: Construction commenced in May 2019 as a result of the initial delays with the guarantees, construction permits and building plans approval. Construction to be completed in May 2020.

72.7% spend is forecasted for the projects currently on the budget.

▪ **Water & Sanitation Services department (R141 million over)**

The department's positive variance is mainly due to the good performance of contractors on the following projects:

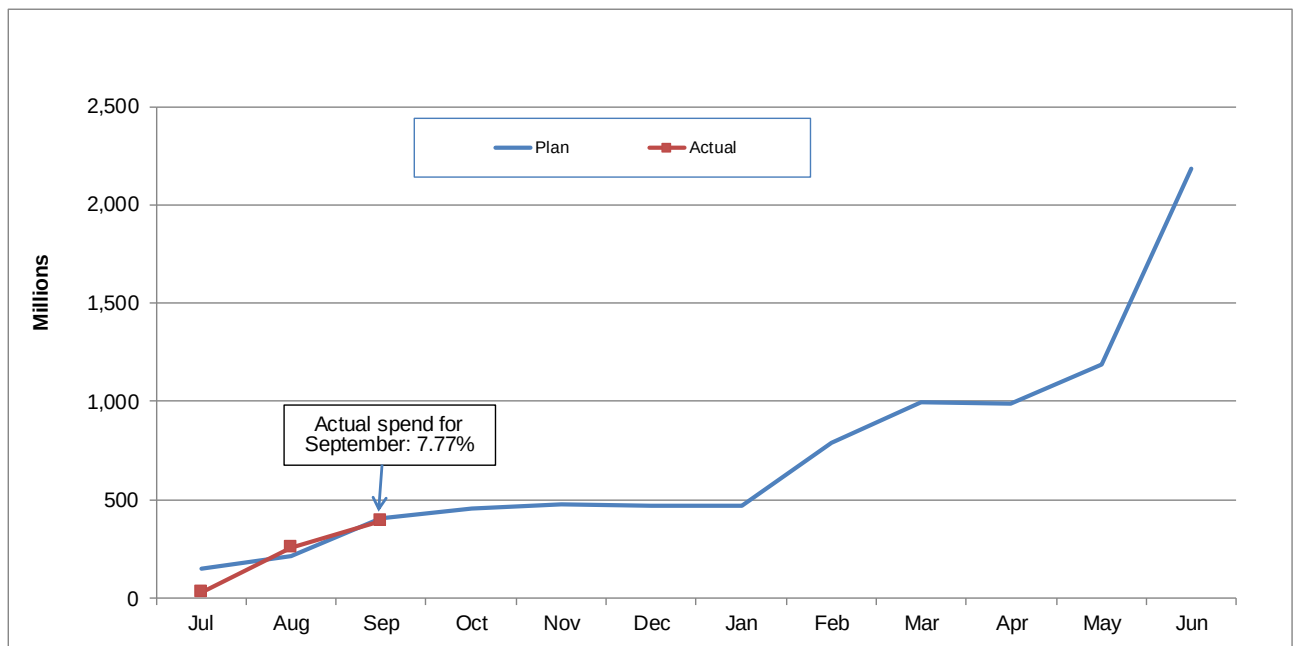
- o Zandvliet Waste Water Treatment plant;
- o Cape Flats and Atlantis group aquifer;
- o Retreat Low Lift Pump station;
- o Cape Flats Waste Water Treatment plant;
- o Replacement of Sewer pump stations; and
- o other various smaller projects.

83.6% 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 47.

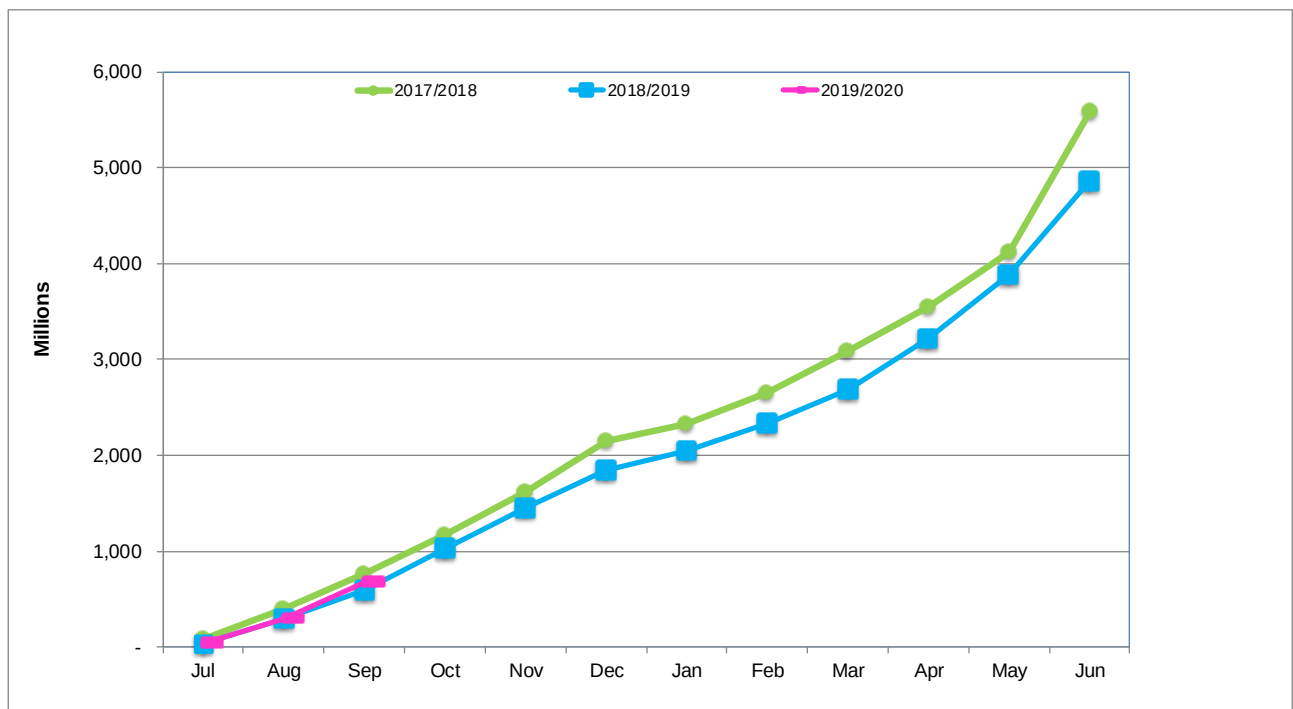
Monthly capital expenditure

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



Capital expenditure trend over the current- and past two years

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



Status of certain major capital programmes/projects in the City

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Facilities Management Infrastructure	82,271,471	171,472	245,470.00	73,998.00	Construction has commenced on this project with some work being completed earlier than anticipated. Awaiting additional quotations before balance of orders can be placed.
Plant & Vehicles: Replacement	140,000,000	-	-4,000.00	-4,000.00	Credit reversal as a result of accruals from the 2018/19 financial year. The project is on schedule and in the execution phase. Orders were placed in August 2019 for long lead time vehicles and orders are currently being processed for short lead time vehicles.
Upgrading Solid Waste facilities	120,485,472	27,959,429	3,966,673.00	-23,992,756.00	1. Maitland Depot: The anticipated completion date was 30 September 2019. The current delay is as a result of the contractor underperforming, for which the contractor is being penalised. A report for extension of time is being prepared and will be submitted to the Bid Adjudication Committee (BAC) mid-October 2019. 2. Scottsdale Depot: Construction commenced in May 2019 as a result of initial delays with guarantees, construction permits and building plan approval. Construction to be completed in May 2020. 3. Hanover Park: Delays experienced due to clarification required from bidders for compliance (local content, sub-contracting, etc.) and arithmetical errors. Design has been completed. Construction tender was advertised on 5 April 2019 and closed 13 May 2019. Currently in the bid evaluation process. Site hand over anticipated to take place in November 2019. Additional budget will be required as increased bids were received from tenderers. 4. Schaapkraal Depot: Initial delays as a result of temporary accommodation delivery and setup taking longer than anticipated resulting in consultant claiming for additional time worked. Construction is underway and anticipated to be completed by April 2020. Invoice for September 2019 has not yet been received. The project manager is liaising with the contractor regarding the outstanding invoice.
Upgrading of drop-off facilities	86,279,939	12,959,998	7,163,584.00	-5,796,414.00	1. Woodstock Drop-off: Construction tender 70Q/2018/19 commenced mid-June 2019 and is progressing satisfactorily. Awaiting the invoice for September 2019. The project manager is following up with the contractor regarding the outstanding invoice. Extension of time has been granted due to inclement weather and a portion of the project will be proposed for re-phasing to the 2020/21 financial year in the January 2020 adjustments budget process. 2. Wynberg Drop-off: Detailed design has been completed. Construction tender was advertised in August 2019 with an anticipated commencement date of April 2020, due to initial lengthy procurement processes. A portion of the budget will therefore be proposed for re-phasing to the 2020/21 financial year during the January 2020 adjustments budget process. 3. Kommetjie Drop-off: Construction is underway and anticipated to be completed by May 2020. Initial delays on the project, due to community objections against the appointment of EPWP staff from neighbouring communities. 4. Houtbay Drop-off: Construction is underway and anticipated to be completed by May 2020. Initial delays on the project are due to community objections against the appointment of EPWP staff from neighbouring communities. 5. Gordons Bay Drop-off: Detailed design is complete. Construction tender was advertised in August 2019 with an anticipated commencement date in April 2020, due to the initial lengthy procurement process. A portion of the budget will be proposed for re-phasing to the 2020/21 financial year during the January 2020 adjustments budget.

Table continues on next page.

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

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Metro Roads: Reconstruction	55,898,047	2,500,000	10,462,279	7,962,279	An invoice was processed earlier than anticipated. This contract is nearing completion and full budget expenditure is anticipated.
IRT Phase 2 A	374,556,579	39,800,000	24,831,568	-14,968,432	Earlier delays with the concept design details have largely been resolved to allow preliminary and detailed design to continue on the most critical work packages. Engagement with the property owners who will be affected by the next construction work package in Govan Mbeki Drive has commenced. Supervision of W3 Jan Smuts Drive construction works (75Q) is ongoing.
Non-Motorised Transport Programme	145,335,860	16,200,000	9,132,026	-7,067,974	This budget represents the top line of the NMT programme budget and is primarily allocated to fund the professional services that are necessary to implement the various NMT projects. The existing professional services tender expired at the end of 2018/19 and approval is being sought to re-appoint the service providers to conclude the projects already in the implementation stage. The negative expenditure is in respect of an accrual, where expenditure was reposted back to the 2018/19 financial year.
Urbanisation: Backyards/Infrm Settl Upgr	87,595,899	14,445,899	3,165,027	-11,280,872	Project is behind schedule, due to delays in award of the contract. Funding approval has since been received. Documentation being finalised and spend to commence in October 2019.
Asset Management Programme	99,879,009	2,039,120	33,030,360	30,991,240	Budget to be utilised for contractor and consultant fees. A portion of the budget has been committed to the Hanover Park site, where intermittent delays are being experienced due to gang-related shootings. The Heideveld emergency staircase replacement has commenced, with Susan Court being fast-tracked.
Roads: Bulk: Housing Projects	64,928,860	5,000,000	5,604,059	604,059	The bulk budget is for eleven projects in various stages of planning and construction. Overall the projects are ahead of schedule, due to good contractor performance.
System Equipment Replacement: East	182,000,000	42,780,000	48,873,313	6,093,313	The programme is ahead of schedule, due to good contractor performance on the following projects: 1. System Equip Repl: South Area S FY20; 2. System Equip Repl: East Area E FY20; and 3. System Equip Repl: South Area C FY20.
Electricity Facilities	50,996,541	10,910,390	5,347,724	-5,562,666	The programme is behind schedule as a result of community protest action, vandalism, stolen equipment and failure to appoint sub-contractors to commence with the necessary construction work on site on the following projects: 1. Hout Bay LV Depot; and 2. Blue Downs Streetlighting Depot.
Electrification	60,511,000	2,450,000	2,336,346	-113,654	There are delays with the final wayleave before Shukushukuma project can be handed over for implementation, however, the design- and cost review is currently underway. The wayleave delay has been escalated to management. The last two pockets of the Mfuleni projects are continuing as part of the Mfuleni rollout from 2018/19 but there were some delays, however, both pockets should be completed by December 2019. The Nomzamo project is continuing with less community interference and contractor delays.
MV System Infrastructure	90,000,000	15,252,793	6,440,237	-8,812,556	Delays in the building and switchgear tender awards as well as the unavailability of MV joints resulted in delays on the following projects: 1. MV Sys Infra: North Area N FY20; 2. MV Sys Infra: South Area C FY20; and 3. MV Sys Infra: East Area N FY20.
	1,640,738,677	192,469,101	160,594,666	-31,874,435	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

For the month under review, the cash and cash equivalents amounted to R8.7 billion. This position is mainly due to the levels of cash realised in the 2018/19 financial year. The current cash position will be reviewed during the mid-year review and performance assessment and taken into consideration when compiling future years' budgets.

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

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

Item	Previous Month	Current Month
R'Thousands		
Closing Cash Balance	17,078,286	16,489,155
Unspent Conditional Grants	1,869,829	1,843,671
Housing Development	383,801	390,772
MTAB	18,330	18,493
Trust Funds	844	850
Restricted cash	2,272,804	2,253,786
Insurance reserves	498,064	503,133
CRR	3,755,592	3,987,341
Commitments	1,290,817	1,073,017
TOTAL	7,817,277	7,817,277
TOTAL Cash and Cash Equivalents	9,261,009	8,671,878

*Current month restated with the adjusted budget

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 33.

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 55.

The monthly actual and targets can be found in *Table SC9: Monthly Budget Statement - Actual and revised targets for cash receipts and cash flows* on page 64.

GRANT UTILISATION

Description	Budget Year 2019/20						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Total operating expenditure of Transfers and Grants	7,376,568	7,493,227	270,768	260,220	10,548	4.1%	7,493,227
Total capital expenditure of Transfers and Grants	2,265,085	2,265,373	131,479	220,250	(88,771)	-40.3%	1,796,376
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	9,641,654	9,758,600	402,247	480,471	(78,223)	-16.3%	9,289,602

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

CREDITORS

Creditors Analysis

R thousands	Budget Year 2019/20								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Total Creditors	217,710	5,038	(10)	(1)	-	(6)	(0)	2,722	225,453

The City's creditors are paid within 30 days as stipulated in the MFMA. Outstanding creditors older than 31 days are due to, inter alia, manual clearings to be processed and legal-related matters.

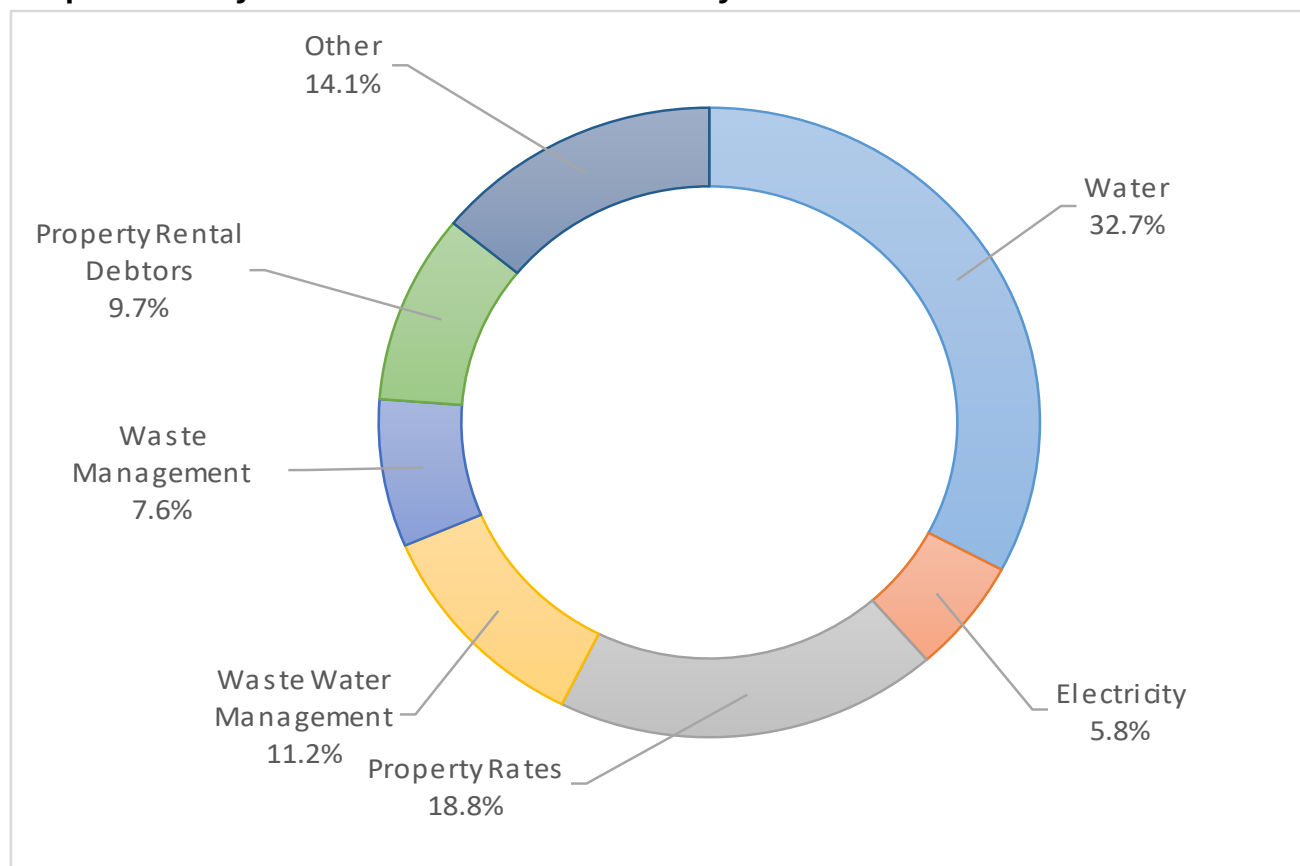
The City has a continuous management follow-up control system in place to facilitate the ultimate payment of these invoices.

DEBTORS

Debtors Age Analysis

Description	Budget Year 2019/20								
	0-30 Days		31-60 Days		61-90 Days		Total over 90 days		Total
	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands	%	R Thousands
Total By Income Source	2,364,281	27.4%	866	0.0%	188,273	2.2%	6,065,861	70.4%	8,619,281
2018/19 - totals only	2,721,859	27.9%	336,918	3.4%	519,308	5.3%	6,190,812	63.4%	9,768,896
Movement	(357,578)		(336,052)		(331,035)		(124,951)		(1,149,615)
% Increase/(Decrease) year on year		-13.1%		-99.7%		-63.7%		-2.0%	-11.77%

Graphical Analysis of debtors older than 90 days



Top 10 Commercial debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Cape Peninsula University of Technology	R41,306,107.74	R1,106,222.96	R14,070,357.69	R0.00	-R1,555.63	R0.00	R0.00	R26,131,082.72	R0.00	The arrears are as a result of property rates billed from 2016 to February 2019. There is an active instalment plan arrangement that goes with the valuation objection. Payments are being adhered to.
Church Methodist	R25,065,219.69	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R6,141,160.89	R18,924,058.80	The Church is in the process of transferring the land to identified beneficiaries. The City is to assist with the property transfers in adherence to approved policies. The Water & Sanitation Services department is in the process of obtaining actual readings for the account to be adjusted accordingly. The Valuations department will correct the municipal property value (as per General Valuation 2018) through the appropriate processes. The erf is being used as a multipurpose consisting of a school, a church and an informal settlement. Interest was reversed and an interest lock activated to control further accumulation of debt. Water connections have been installed for individual properties and water pressure has been reduced to control water consumption and reduce water losses/wastage. There are active discussions and investigations on the best processes to effectively assist and resolve all issues relating to the properties.
Basfour 2295 (Proprietary) Limited	R21,500,545.15	R1,840,177.00	R1,934,478.63	R1,631,706.98	R16,097,213.54	R0.00	-R757.00	-R757.00	R0.00	There are active discussions with the client over renewed settlement arrangements and payments currently being adhered to.
Moslem Cemetery Board Trustees	R13,026,886.32	R3,707.31	R3,803.67	R0.00	R0.00	R0.00	R0.00	R534,850.17	R12,484,525.17	The cemetery is owned by a NPO that is struggling to manage administration and funding of relevant cemeteries. The decision for property rates revaluation of cemeteries is with the City's delegated authority.
Proxa	R12,161,314.68	R4,844.72	R0.00	R607,792.56	R0.00	R77,442.57	R77,442.57	R11,393,792.26	R0.00	The account is a sundry charge for electricity recovery costs at the desalination plant at Monwabisi Beach in Khayelitsha. The debtor has entered into an arrangement.

Table continues on next page.

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

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Mitchells Plain Foundation	R 11,733,248.11	R 99,528.65	R 134,337.60	R 156,465.99	R 160,370.26	R 169,776.61	R 155,471.35	R 2,034,257.60	R 8,823,040.05	The City has received confirmation from the Department of Social Development of the status change of this organisation to Beaconvale Community Frail Care Centre and has advised the organisation to confirm its Rates liability. This may assist the organisation with benefits of rates rebate and reducing the debt.
Cornucopia Trust	R 11,716,627.39	R 1,621,722.12	R 1,699,455.24	R 1,233,269.31	R 1,215,533.63	R 1,072,675.40	R 892.14	R 4,873,079.55	R 0.00	An active instalment plan continues as the valuation objection is pending.
Zonnebloem College	R 11,055,541.90	R 102,353.14	R 113,438.14	R 153,758.32	R 0.00	R 189,966.43	R 166,911.38	R 732,965.27	R 9,596,149.22	The Trust is awaiting registration of an NPO status from SARS; the monthly payment arrangement is being adhered to.
Cornucopia Trust	R 10,002,432.54	R 0.00	R 1,675,432.92	R 1,726,131.83	R 1,372,828.29	R 0.00	R 1,301,822.87	R 3,926,216.63	R 0.00	The debtor has entered into an arrangement, which is valid until March 2020.
Bestinverprop01 Proprietary Limited	R 8,678,464.16	R 1,017,604.09	R 937,332.50	R 896,800.43	R 889,900.07	R 835,351.28	R 5,134,975.79	R 0.00	-R 1,033,500.00	The active instalment plan arrangement is valid up to November 2019 and is being adhered to.

Top 10 Commercial debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	CIDS	SECD	Sundries	TOTAL
Cape Peninsula University of Technology	R 0.00	R 0.00	R 4,679,074.18	R 7,440,685.04	R 0.00	R 29,187,904.15	R 0.00	-R 1,555.63	R 0.00	R 41,306,107.74
Church Methodist	R 23.66	R 0.00	R 25,002,715.34	R 62,480.69	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 25,065,219.69
Basfour 2295 (Proprietary) Limited	R 16,097,213.54	R 0.00	R 461,071.11	R 379,750.24	R 0.00	R 3,788,108.79	R 777,432.47	-R 3,031.00	R 0.00	R 21,500,545.15
Moslem Cemetery Board Trustees	R 7,138.85	R 1,553.34	R 4,331.25	R 248,854.79	R 49,261.12	R 12,579,825.91	R 0.00	R 0.00	R 135,105.87	R 13,026,886.32
Proxa	R 0.00	R 0.00	R 12,161,314.68	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 12,161,314.68
Mitchells Plain Foundation	R 12,827.94	R 4,707,580.85	R 2,606,322.70	R 1,925,000.00	R 446,262.32	R 2,035,254.30	R 0.00	R 0.00	R 0.00	R 11,733,248.11
Cornucopia Trust	R 0.00	R 0.00	R 883,007.99	R 706,062.60	R 0.00	R 8,236,015.75	R 1,892,298.05	-R 757.00	R 0.00	R 11,716,627.39
Zonnebloem College	R 31,108.68	R 0.00	R 686,197.81	R 625,459.79	R 63,323.12	R 9,626,101.26	R 0.00	R 0.00	R 23,351.24	R 11,055,541.90
Cornucopia Trust	R 0.00	R 10,002,432.54	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 10,002,432.54
Bestinverprop01 Proprietary Limited	R 0.18	R 9,711,963.98	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 1,033,500.00	R 0.00	R 8,678,464.16

Top 10 Residential debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Amakhaya Ngoku	R14,427,499.87	R216,025.39	R212,842.38	R190,712.37	R146,956.96	R159,023.37	R171,923.10	R2,398,410.37	R10,931,605.93	This is an unregistered individual unit ownership complex with no formal body corporate. There is an appointed board that is not effectively performing its roles. In order to manage and control further accumulation of debt, the water pressure has been reduced to manage consumption as well as to reduce water loss/wastage. The land belongs to the City and therefore meetings have been scheduled with the City's Human Settlements directorate. The dunning lock has been extended until 31 January 2020.
Ndabeni Communal Property Trust	R5,801,266.29	R89,443.99	R100,622.79	R0.00	R18,136.06	R192,740.51	R98,246.68	R724,749.99	R4,484,259.81	This is a land restitution case and the beneficiaries' representatives, who were appointed by the High Court, submitted an offer in full and final settlement. An application for funding by the Rural Development department was submitted. Once secured, a further meeting to discuss settlement will be arranged. The City's attorneys are also monitoring a provisional sequestration application against the entity, which has been opposed by the Trustees, due to outstanding results on expected funding.
Body Corp Sandpiper Mansions	R4,533,079.06	R60,565.86	R95,469.46	R100,454.87	R85,511.20	R75,499.61	R43,474.61	R593,699.63	R3,478,403.82	The body corporate has installed individual water meters for each unit. An arrangement was entered into between the City and the debtor resulting in payments from April 2019. Adjustments and write-offs are pending.
Friends of Bathandwa Trust	R4,410,142.88	R70,995.95	R74,682.10	R67,368.33	R65,663.80	R391,108.46	R0.00	R551,946.96	R3,188,377.28	This property is operating as a crèche and a community organisation. According to the trustees, the crèche is occupying the property illegally. However, the crèche claims to have legal documents allowing them to occupy and utilise the property. The City previously requested all relevant documentation but it was not provided. Summonses were issued and successfully delivered and an instruction has been given to the City's appointed attorney to proceed with the judgement phase.
Silvermist Mountain Lodge Body Corporate	R4,001,040.38	R146,278.35	R141,962.57	R94,404.30	R84,442.37	R94,402.11	R82,047.52	R0.00	R0.00	Investigations to ascertain the cause of the high electricity and water consumption/billing are closely monitored while the current account payments continue. An Interdict/Spoliation Application lock is active until 31 December 2019.
Park Road Place	R3,494,670.92	R25,528.61	R44,375.33	R59,203.05	R62,369.21	R41,058.39	R46,660.84	R3,215,475.49	R0.00	The debtor is disputing the water charges and has applied for a meter test. The interim payment arrangement continues while the dispute is being addressed.

Table continues on next page.

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

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Bangikaya Lolo	R3,044,268.60	R25,596.39	R37,257.14	R35,450.54	R37,476.83	R36,603.42	R35,931.17	R558,775.91	R2,277,177.20	The Water Management Device (WMD) was replaced and set to 350kl as the previous one was faulty. The Valuations department is still to value the property so that the Water & Sanitation Services department can determine if the property qualifies for a zero-rate tariff, which might lead to execution of a debt write-off.
Joseph Diamond	R2,722,289.16	R21,565.84	R21,679.92	R21,678.77	R21,700.38	R464.50	R216.84	R2,634,982.91	R0.00	Site inspection is completed and a new account was created. Consolidation by Water & Sanitation Services is still pending.
Arun Lifestyle Proprietary Limited	R2,540,544.99	R238,276.68	R0.00	R0.00	R0.00	R2,302,268.31	R0.00	R0.00	R0.00	This property was not valued until the recent General Valuation. The account consists of 159 units, which are currently being sold. Rates clearance figures were issued to the debtor with debt to be settled during the property transfer.
First on Forest Body Corporate	R2,443,897.56	R25,882.55	R153,075.37	R90,932.67	R67,644.31	R87,158.55	R70,421.70	R1,948,782.41	R0.00	The replacement of a faulty water meter has led to an arrangement that was entered into to settle the debt.

Top 10 Residential debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	SECD	Sundries	TOTAL
Amakhaya Ngoku	R 452.10	R 0.00	R 6,735,198.82	R 6,743,955.09	R 950,102.04	R 0.00	-R 2,208.18	R 0.00	R 14,427,499.87
Ndabeni Communal Property Trust	R 10,811.22	R 0.00	R 5,545.64	R 5,545.64	R 5,272.92	R 5,244,267.85	R 0.00	R 529,823.02	R 5,801,266.29
Body Corp Sandpiper Mansions	R 207.06	R 0.00	R 2,137,805.79	R 2,089,491.29	R 324,082.56	R 0.00	R 0.00	R 0.00	R 4,533,079.06
Friends of Bathandwa Trust	R 111.91	R 0.00	R 4,070,743.26	R 308,944.29	R 9,258.85	R 21,084.57	R 0.00	R 0.00	R 4,410,142.88
Silvermist Mountain Lodge Body Corporate	R 18.24	R 3,564,134.87	R 349,697.93	R 0.00	R 14,114.34	R 73,075.00	R 0.00	R 0.00	R 4,001,040.38
Park Road Place	R 9.39	R 0.00	R 2,606,617.19	R 833,112.00	R 54,932.34	R 0.00	R 0.00	R 0.00	R 3,494,670.92
Bangikaya Lolo	R 747.68	R 0.00	R 2,955,173.04	R 88,347.88	R 0.00	R 0.00	R 0.00	R 0.00	R 3,044,268.60
Joseph Diamond	R 0.00	R 0.00	R 2,652,610.17	R 69,678.99	R 0.00	R 0.00	R 0.00	R 0.00	R 2,722,289.16
Arun Lifestyle Proprietary Limited	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 2,540,544.99	R 0.00	R 0.00	R 2,540,544.99
First on Forest Body Corporate	R 0.00	R 0.00	R 1,118,265.85	R 1,215,832.03	R 109,799.68	R 0.00	R 0.00	R 0.00	R 2,443,897.56

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	9,536,185	9,916,685	9,916,685	2,480,630	2,479,170	1,459	0.1%	9,916,685
Service charges	18,907,828	19,690,195	19,690,195	5,236,469	5,007,089	229,380	4.6%	19,410,701
Investment revenue	1,122,065	912,495	912,495	313,923	252,682	61,242	24.2%	912,724
Transfers and subsidies	7,049,218	7,376,568	7,493,227	2,339,841	2,238,468	101,373	4.5%	7,348,982
Other own revenue	3,575,074	3,026,006	3,026,006	869,302	741,530	127,772	17.2%	2,998,248
Total Revenue (excluding capital transfers and contributions)	40,190,370	40,921,950	41,038,608	11,240,164	10,718,938	521,226	4.9%	40,587,341
Employee costs	12,365,555	13,817,805	13,817,892	2,874,286	3,156,616	(282,330)	-8.9%	13,467,935
Remuneration of Councillors	161,297	179,818	179,818	40,396	40,719	(323)	-0.8%	179,818
Depreciation & asset impairment	2,832,012	3,015,086	3,015,086	727,718	736,458	(8,741)	-1.2%	2,945,042
Finance charges	833,211	790,756	790,756	190,503	192,844	(2,341)	-1.2%	790,987
Materials and bulk purchases	9,937,128	11,704,364	11,712,585	2,798,022	2,882,456	(84,434)	-2.9%	11,383,615
Transfers and subsidies	391,968	446,206	470,086	103,898	104,118	(220)	-0.2%	464,381
Other expenditure	9,557,855	11,825,581	11,910,052	2,036,382	2,166,750	(130,368)	-6.0%	11,275,034
Total Expenditure	36,079,026	41,779,617	41,896,275	8,771,205	9,279,961	(508,756)	-5.5%	40,506,813
Surplus/(Deficit)	4,111,344	(857,667)	(857,667)	2,468,959	1,438,977	1,029,982	71.6%	80,528
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,211,673	123,333	207,280	(83,948)	-40.5%	1,994,106
Contributions & Contributed assets	52,664	53,700	53,700	10,157	11,240	(1,083)	-9.6%	53,700
Surplus/(Deficit) after capital transfers & contributions	6,242,068	1,407,418	1,407,706	2,602,449	1,657,497	944,952	57.0%	2,128,334
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6,242,068	1,407,418	1,407,706	2,602,449	1,657,497	944,952	57.0%	2,128,334
Capital expenditure & funds sources								
Capital expenditure	5,316,290	8,388,432	8,784,724	682,239	767,986	(85,747)	-11.2%	7,514,105
Capital transfers recognised	2,119,370	2,265,085	2,265,373	131,479	220,250	(88,771)	-40.3%	1,796,376
Borrowing	388,077	1,091,580	1,091,580	105,191	34,144	71,047	208.1%	854,856
Internally generated funds	2,808,842	5,031,767	5,427,771	445,569	513,592	(68,023)	-13.2%	4,862,874
Total sources of capital funds	5,316,290	8,388,432	8,784,724	682,239	767,986	(85,747)	-11.2%	7,514,105
Financial position								
Total current assets	18,597,563	18,469,328	15,471,870	17,692,877				15,471,870
Total non current assets	52,356,002	58,066,233	59,024,584	52,594,063				59,024,584
Total current liabilities	9,114,291	12,857,487	8,490,539	5,984,053				8,490,539
Total non current liabilities	13,148,025	14,911,172	14,911,172	13,012,429				14,911,172
Community wealth/Equity	48,691,250	48,766,902	51,094,743	51,290,459				51,094,743
Cash flows								
Net cash from (used) operating	9,246,334	4,563,204	4,563,492	1,786,576	1,823,041	36,466	2.0%	4,563,492
Net cash from (used) investing	(6,170,498)	(7,718,788)	(8,075,450)	(1,404,492)	(2,246,162)	(841,670)	37.5%	(8,075,450)
Net cash from (used) financing	(143,179)	748,685	748,685	(129,481)	(129,481)	-	-	748,685
Cash/cash equivalents at the month/year end	8,419,275	4,985,877	5,656,001	8,671,878	7,866,673	(805,205)	-10.2%	5,656,001
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	2,364,281	866	188,273	237,854	243,501	1,035,401	4,331,871	8,619,281
Creditors Age Analysis								
Total Creditors	217,710	5,038	(10)	-	(6)	(0)	2,722	225,453

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

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
Governance and administration	15,443,185	15,376,936	15,376,950	4,253,080	4,186,604	66,476	1.6%	15,376,542
Executive and council	1,085	299	299	58	59	(2)	-2.8%	299
Finance and administration	15,442,092	15,376,634	15,376,648	4,253,014	4,186,548	66,466	1.6%	15,376,240
Internal audit	8	3	3	8	(4)	12	-323.5%	3
Community and public safety	3,321,949	3,278,566	3,394,402	724,476	646,510	77,966	12.1%	3,382,402
Community and social services	133,503	125,649	125,649	18,960	21,239	(2,278)	-10.7%	113,649
Sport and recreation	88,066	63,591	63,591	8,313	9,355	(1,042)	-11.1%	63,591
Public safety	1,397,410	1,238,308	1,238,308	383,938	324,732	59,206	18.2%	1,238,308
Housing	1,305,811	1,374,066	1,489,902	251,657	197,574	54,082	27.4%	1,489,902
Health	397,158	476,952	476,952	61,608	93,610	(32,002)	-34.2%	476,952
Economic and environmental services	1,820,674	2,297,417	2,297,692	303,114	301,883	1,231	0.4%	1,905,904
Planning and development	361,835	450,811	450,811	94,804	97,144	(2,340)	-2.4%	417,083
Road transport	1,435,992	1,831,775	1,832,049	206,993	203,892	3,101	1.5%	1,473,932
Environmental protection	22,848	14,831	14,831	1,318	847	470	55.5%	14,889
Trading services	21,732,550	22,228,113	22,228,810	6,090,995	5,799,766	291,230	5.0%	21,964,171
Energy sources	13,551,701	14,080,480	14,081,178	4,094,815	3,720,919	373,895	10.0%	14,081,178
Water management	4,539,934	4,468,355	4,468,354	1,115,745	1,190,326	(74,581)	-6.3%	4,326,070
Waste water management	2,061,455	1,956,104	1,956,104	374,573	388,532	(13,959)	-3.6%	1,858,300
Waste management	1,579,460	1,723,174	1,723,174	505,862	499,988	5,874	1.2%	1,698,623
Other	2,736	6,002	6,127	1,989	2,696	(707)	-26.2%	6,127
Total Revenue - Functional	42,321,094	43,187,035	43,303,981	11,373,654	10,937,458	436,196	4.0%	42,635,147
Expenditure - Functional								
Governance and administration	8,078,174	8,994,792	8,980,185	1,809,422	1,940,006	(130,584)	-6.7%	8,946,754
Executive and council	427,984	535,009	534,482	115,913	120,519	(4,606)	-3.8%	534,482
Finance and administration	7,607,324	8,413,698	8,401,621	1,682,124	1,809,293	(127,169)	-7.0%	8,368,189
Internal audit	42,866	46,085	44,083	11,385	10,194	1,191	11.7%	44,083
Community and public safety	7,347,035	7,785,248	7,913,718	1,619,816	1,702,058	(82,242)	-4.8%	7,591,262
Community and social services	905,997	971,924	972,410	188,488	212,280	(23,791)	-11.2%	934,410
Sport and recreation	1,192,184	1,114,871	1,114,313	236,190	235,645	545	0.2%	1,114,313
Public safety	2,903,921	2,910,539	2,923,228	654,220	665,216	(10,996)	-1.7%	2,923,228
Housing	1,173,517	1,480,067	1,595,903	287,784	315,838	(28,054)	-8.9%	1,311,447
Health	1,171,416	1,307,848	1,307,864	253,134	273,080	(19,946)	-7.3%	1,307,864
Economic and environmental services	4,414,880	5,277,186	5,276,490	974,675	959,832	14,843	1.5%	4,770,495
Planning and development	1,028,431	1,511,371	1,505,877	295,810	322,811	(27,000)	-8.4%	1,468,232
Road transport	3,238,984	3,607,973	3,609,128	648,510	604,019	44,491	7.4%	3,133,953
Environmental protection	147,465	157,842	161,485	30,355	33,002	(2,647)	-8.0%	168,310
Trading services	16,131,637	19,596,544	19,599,768	4,351,971	4,662,215	(310,244)	-6.7%	19,072,189
Energy sources	10,058,040	11,596,405	11,598,812	2,877,654	2,904,796	(27,141)	-0.9%	11,498,812
Water management	2,661,718	3,747,227	3,746,519	721,747	843,488	(121,741)	-14.4%	3,498,932
Waste water management	1,546,091	2,049,818	2,051,343	363,382	428,374	(64,992)	-15.2%	1,871,352
Waste management	1,865,788	2,203,094	2,203,093	389,188	485,557	(96,370)	-19.8%	2,203,093
Other	107,300	125,847	126,114	15,321	15,851	(530)	-3.3%	126,114
Total Expenditure - Functional	36,079,026	41,779,617	41,896,276	8,771,205	9,279,961	(508,756)	-5.5%	40,506,814
Surplus/ (Deficit) for the year	6,242,068	1,407,418	1,407,706	2,602,449	1,657,497	944,952	57.0%	2,128,333

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

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

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

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

Vote Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	920,099	974,189	974,189	169,266	204,962	(35,696)	-17.4%	962,189
Vote 2 - Corporate Services	69,717	71,523	71,523	16,120	18,262	(2,142)	-11.7%	71,523
Vote 3 - Economic Opportunities & Asset Management	282,742	181,445	181,570	40,463	46,246	(5,784)	-12.5%	181,570
Vote 4 - Energy & Climate Change	13,350,399	13,874,705	13,875,403	4,009,047	3,635,157	373,890	10.3%	13,875,403
Vote 5 - Finance	15,957,830	16,196,525	16,196,538	4,761,502	4,673,650	87,852	1.9%	16,196,538
Vote 6 - Human Settlements	1,185,791	1,249,070	1,364,906	199,578	145,494	54,084	37.2%	1,364,906
Vote 7 - Office of the City Manager	164	6	6	31	(3)	34	-1306.1%	6
Vote 8 - Safety & Security	1,431,606	1,291,229	1,291,229	393,926	334,246	59,680	17.9%	1,291,229
Vote 9 - Spatial Planning & Environment	152,894	166,410	166,410	33,839	38,134	(4,295)	-11.3%	132,332
Vote 10 - Transport	1,421,443	1,801,886	1,802,161	200,671	196,281	4,390	2.2%	1,444,044
Vote 11 - Urban Management	231,777	301,769	301,769	61,878	60,267	1,611	2.7%	301,769
Vote 12 - Water & Waste	7,316,631	7,078,278	7,078,278	1,487,332	1,584,761	(97,429)	-6.1%	6,813,638
Total Revenue by Vote	42,321,094	43,187,035	43,303,982	11,373,654	10,937,458	436,196	4.0%	42,635,147
Expenditure by Vote								
Vote 1 - Community Services & Health	3,414,260	3,925,379	3,925,379	704,359	744,222	(39,864)	-5.4%	3,887,379
Vote 2 - Corporate Services	1,709,075	1,808,667	1,808,667	441,645	451,568	(9,923)	-2.2%	1,808,667
Vote 3 - Economic Opportunities & Asset Management	1,176,967	1,368,210	1,368,335	296,159	304,312	(8,153)	-2.7%	1,368,335
Vote 4 - Energy & Climate Change	10,354,181	12,060,720	12,061,417	2,948,924	3,012,927	(64,003)	-2.1%	11,961,417
Vote 5 - Finance	3,363,625	3,004,417	3,004,417	697,040	707,739	(10,699)	-1.5%	3,004,417
Vote 6 - Human Settlements	1,164,939	1,468,810	1,584,646	287,740	315,448	(27,707)	-8.8%	1,300,191
Vote 7 - Office of the City Manager	176,978	237,561	237,560	55,991	59,490	(3,499)	-5.9%	237,561
Vote 8 - Safety & Security	3,347,986	3,598,555	3,598,555	756,103	772,987	(16,884)	-2.2%	3,598,555
Vote 9 - Spatial Planning & Environment	575,368	711,474	711,474	142,557	158,471	(15,914)	-10.0%	681,049
Vote 10 - Transport	3,322,165	3,679,302	3,679,302	647,014	602,203	44,811	7.4%	3,204,127
Vote 11 - Urban Management	748,443	1,142,379	1,142,379	182,822	189,406	(6,584)	-3.5%	1,142,379
Vote 12 - Water & Waste	6,725,039	8,774,142	8,774,142	1,610,851	1,961,188	(350,337)	-17.9%	8,312,736
Total Expenditure by Vote	36,079,026	41,779,617	41,896,275	8,771,205	9,279,961	(508,756)	-5.5%	40,506,814
Surplus/ (Deficit) for the year	6,242,068	1,407,418	1,407,707	2,602,449	1,657,497	944,952	57.0%	2,128,333

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

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

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

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	9,536,185	9,916,685	9,916,685	2,480,630	2,479,170	1,459	0.1%	9,916,685
Service charges - electricity revenue	13,042,932	13,623,146	13,623,146	3,907,174	3,586,296	320,878	8.9%	13,623,146
Service charges - water revenue	3,123,527	3,212,017	3,212,017	666,754	738,687	(71,933)	-9.7%	3,051,653
Service charges - sanitation revenue	1,602,463	1,568,599	1,568,599	340,638	360,497	(19,859)	-5.5%	1,490,169
Service charges - refuse revenue	1,138,907	1,286,433	1,286,433	321,902	321,608	294	0.1%	1,245,733
Rental of facilities and equipment	395,688	311,781	311,781	76,133	78,295	(2,162)	-2.8%	311,893
Interest earned - external investments	1,122,065	912,495	912,495	313,923	252,682	61,242	24.2%	912,724
Interest earned - outstanding debtors	358,499	380,814	380,814	97,626	89,711	7,915	8.8%	420,931
Dividends received	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	1,485,757	1,185,453	1,185,453	367,731	313,106	54,625	17.4%	1,185,897
Licences and permits	64,881	82,218	82,218	16,725	16,191	534	3.3%	78,156
Agency services	230,144	217,672	217,672	56,636	50,418	6,218	12.3%	217,672
Transfers and subsidies	7,049,218	7,376,568	7,493,227	2,339,841	2,238,468	101,373	4.5%	7,348,982
Other revenue	916,842	804,335	804,335	252,275	183,500	68,775	37.5%	739,966
Gains on disposal of PPE	123,262	43,732	43,732	2,176	10,308	(8,132)	-78.9%	43,732
Total Revenue (excluding capital transfers and contributions)	40,190,370	40,921,950	41,038,608	11,240,164	10,718,938	521,226	4.9%	40,587,341
Expenditure By Type								
Employee related costs	12,365,555	13,817,805	13,817,892	2,874,286	3,156,616	(282,330)	-8.9%	13,467,935
Remuneration of councillors	161,297	179,818	179,818	40,396	40,719	(323)	-0.8%	179,818
Debt impairment	1,582,947	2,341,628	2,341,628	577,034	567,225	9,809	1.7%	2,319,877
Depreciation & asset impairment	2,832,012	3,015,086	3,015,086	727,718	736,458	(8,741)	-1.2%	2,945,042
Finance charges	833,211	790,756	790,756	190,503	192,844	(2,341)	-1.2%	790,987
Bulk purchases	8,632,303	10,092,601	10,092,601	2,525,799	2,563,769	(37,970)	-1.5%	9,992,601
Other materials	1,304,825	1,611,763	1,619,984	272,223	318,687	(46,464)	-14.6%	1,391,014
Contracted services	5,996,310	7,156,498	7,224,131	950,510	1,075,811	(125,302)	-11.6%	6,667,942
Transfers and subsidies	391,968	446,206	470,086	103,898	104,118	(220)	-0.2%	464,381
Other expenditure	1,954,501	2,326,698	2,343,537	503,610	523,584	(19,973)	-3.8%	2,279,774
Loss on disposal of PPE	24,097	756	756	5,229	130	5,099	3923.9%	7,443
Total Expenditure	36,079,026	41,779,617	41,896,275	8,771,205	9,279,961	(508,756)	-5.5%	40,506,813
Surplus/(Deficit)	4,111,344	(857,667)	(857,667)	2,468,959	1,438,977	1,029,982	71.6%	80,528
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,211,673	123,333	207,280	(83,948)	-40.5%	1,994,106
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	49,804	53,700	53,700	10,157	11,240	(1,083)	-9.6%	53,700
Transfers and subsidies - capital (in-kind - all)	2,860	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	6,242,068	1,407,418	1,407,706	2,602,449	1,657,497			2,128,334
Taxation	—	—	—	—	—			—
Surplus/(Deficit) after taxation	6,242,068	1,407,418	1,407,706	2,602,449	1,657,497			2,128,334
Attributable to minorities	—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality	6,242,068	1,407,418	1,407,706	2,602,449	1,657,497			2,128,334
Share of surplus/ (deficit) of associate	—	—	—	—	—			—
Surplus/ (Deficit) for the year	6,242,068	1,407,418	1,407,706	2,602,449	1,657,497			2,128,334

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

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

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

Vote Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	366,393	11,705	19,222	(7,518)	-39.1%	363,095
Vote 2 - Corporate Services	252,050	149,863	158,194	5,404	59,044	(53,641)	-90.8%	133,635
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	393,253	18,449	15,767	2,683	17.0%	383,752
Vote 4 - Energy & Climate Change	749,456	834,094	890,899	138,596	157,036	(18,440)	-11.7%	849,233
Vote 5 - Finance	26,225	116,957	117,129	2,341	5,846	(3,505)	-60.0%	108,935
Vote 6 - Human Settlements	670,112	869,063	885,245	80,363	99,002	(18,640)	-18.8%	819,441
Vote 7 - Office of the City Manager	2,500	973	1,115	146	291	(145)	-49.9%	1,225
Vote 8 - Safety & Security	206,866	535,237	539,292	19,389	11,178	8,211	73.5%	530,611
Vote 9 - Spatial Planning & Environment	57,070	92,847	111,072	5,090	11,731	(6,641)	-56.6%	94,445
Vote 10 - Transport	973,584	1,326,126	1,482,117	88,787	139,554	(50,766)	-36.4%	1,075,588
Vote 11 - Urban Management	22,429	122,981	123,901	2,455	1,209	1,247	103.2%	121,943
Vote 12 - Water & Waste	1,789,054	3,596,511	3,716,114	309,514	248,107	61,408	24.8%	3,032,203
Total Capital Expenditure	5,316,290	8,388,432	8,784,724	682,239	767,986	(85,747)	-11.2%	7,514,105
Capital Expenditure - Functional Classification								
Governance and administration	953,790	1,120,012	1,142,589	44,614	99,886	(55,272)	-55.3%	1,062,741
Executive and council	3,413	24,280	24,480	214	285	(70)	-24.7%	24,423
Finance and administration	950,102	1,095,600	1,117,977	44,396	99,594	(55,198)	-55.4%	1,038,027
Internal audit	275	131	131	4	8	(3)	-44.3%	291
Community and public safety	988,852	1,547,286	1,577,642	99,780	118,550	(18,770)	-15.8%	1,511,455
Community and social services	83,095	105,089	117,306	5,577	9,275	(3,698)	-39.9%	117,306
Sport and recreation	88,538	141,792	140,414	1,703	3,766	(2,063)	-54.8%	140,033
Public safety	87,618	349,905	355,042	9,442	4,014	5,428	135.2%	355,041
Housing	670,112	869,063	885,245	80,363	99,002	(18,640)	-18.8%	819,441
Health	59,489	81,436	79,634	2,695	2,493	202	8.1%	79,634
Economic and environmental services	1,066,375	1,534,310	1,707,903	95,748	152,537	(56,789)	-37.2%	1,276,627
Planning and development	51,066	151,588	167,416	6,305	12,441	(6,137)	-49.3%	164,183
Road transport	988,308	1,345,610	1,500,785	88,658	139,965	(51,306)	-36.7%	1,086,137
Environmental protection	27,000	37,112	39,702	785	131	654	497.6%	26,306
Trading services	2,292,473	4,176,629	4,346,329	442,063	396,533	45,530	11.5%	3,653,021
Energy sources	736,092	805,190	858,054	134,718	149,934	(15,216)	-10.1%	816,393
Water management	921,660	1,517,922	1,535,558	150,848	57,175	93,673	163.8%	1,288,708
Waste water management	533,320	1,381,056	1,432,083	141,244	93,124	48,120	51.7%	1,204,226
Waste management	101,400	472,461	520,633	15,253	96,300	(81,047)	-84.2%	343,695
Other	14,800	10,195	10,261	34	480	(446)	-92.9%	10,261
Total Capital Expenditure - Functional Classification	5,316,290	8,388,432	8,784,724	682,239	767,986	(85,747)	-11.2%	7,514,105
Funded by:								
National Government	2,047,136	2,189,348	2,189,635	119,641	208,240	(88,599)	-42.5%	1,722,078
Provincial Government	22,430	22,038	22,038	1,691	770	921	119.6%	20,597
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	49,804	53,700	53,700	10,146	11,240	(1,094)	-9.7%	53,700
Transfers recognised - capital	2,119,370	2,265,085	2,265,373	131,479	220,250	(88,771)	-40.3%	1,796,376
Public contributions & donations	-	-	-	-	-	-	-	-
Borrowing	388,077	1,091,580	1,091,580	105,191	34,144	71,047	208.1%	854,856
Internally generated funds	2,808,842	5,031,767	5,427,771	445,569	513,592	(68,023)	-13.2%	4,862,874
Total Capital Funding	5,316,290	8,388,432	8,784,724	682,239	767,986	(85,747)	-11.2%	7,514,105

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

Table C6: Monthly Budget Statement - Financial Position

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

Description	2018/19	Budget Year 2019/20			
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	302,472	146,904	146,904	171,691	146,904
Call investment deposits	10,649,133	6,199,428	7,773,568	10,649,133	7,773,568
Consumer debtors	6,215,923	9,710,204	6,538,936	5,096,181	6,538,936
Other debtors	985,204	1,826,248	528,864	1,320,633	528,864
Current portion of long-term receivables	8,838	15,755	4,007	8,838	4,007
Inventory	435,992	570,789	479,590	446,401	479,590
Total current assets	18,597,563	18,469,328	15,471,870	17,692,877	15,471,870
Non current assets					
Long-term receivables	23,794	23,333	11,450	20,835	11,450
Investments	5,342,557	5,171,322	5,765,080	5,624,600	5,765,080
Investment property	582,962	581,285	581,285	582,962	581,285
Investments in Associate	–	–	–	–	–
Property, plant and equipment	45,703,232	51,856,546	52,233,023	45,658,006	52,233,023
Biological	–	–	–	–	–
Intangible	693,178	424,856	424,856	697,380	424,856
Other non-current assets	10,280	8,891	8,891	10,280	8,891
Total non current assets	52,356,002	58,066,233	59,024,584	52,594,063	59,024,584
TOTAL ASSETS	70,953,565	76,535,561	74,496,454	70,286,940	74,496,454
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	427,597	489,858	489,858	427,597	489,858
Consumer deposits	410,962	461,809	452,058	436,931	452,058
Trade and other payables	7,127,758	10,762,203	6,405,006	3,984,350	6,405,006
Provisions	1,147,974	1,143,617	1,143,617	1,135,176	1,143,617
Total current liabilities	9,114,291	12,857,487	8,490,539	5,984,053	8,490,539
Non current liabilities					
Borrowing	6,270,937	7,838,577	7,838,577	6,135,341	7,838,577
Provisions	6,877,088	7,072,595	7,072,595	6,877,088	7,072,595
Total non current liabilities	13,148,025	14,911,172	14,911,172	13,012,429	14,911,172
TOTAL LIABILITIES	22,262,316	27,768,659	23,401,711	18,996,482	23,401,711
NET ASSETS	48,691,250	48,766,902	51,094,743	51,290,459	51,094,743
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	43,892,330	43,002,095	46,323,333	46,573,932	46,323,333
Reserves	4,798,920	5,764,808	4,771,410	4,716,527	4,771,410
TOTAL COMMUNITY WEALTH/EQUITY	48,691,250	48,766,902	51,094,743	51,290,459	51,094,743

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

Table C7: Monthly Budget Statement - Cash Flow

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	9,319,556	9,714,194	9,714,194	2,415,942	2,388,859	27,083	1.1%	9,714,194
Service charges	20,600,259	18,787,179	18,787,179	5,107,221	4,861,132	246,088	5.1%	18,787,179
Other revenue	2,573,710	1,746,152	1,746,152	349,916	431,252	(81,336)	-18.9%	1,746,152
Government - operating	4,468,913	7,376,568	7,493,227	2,424,809	2,622,857	(198,049)	-7.6%	7,493,227
Government - capital	2,079,448	2,211,385	2,211,673	761,809	733,990	27,819	3.8%	2,211,673
Interest	1,427,759	912,495	912,495	273,092	210,418	62,674	29.8%	912,495
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(30,505,458)	(35,467,695)	(35,584,353)	(9,349,801)	(9,229,092)	120,709	-1.3%	(35,584,353)
Finance charges	(717,853)	(717,075)	(717,075)	(196,412)	(196,376)	36	0.0%	(717,075)
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	9,246,334	4,563,204	4,563,492	1,786,576	1,823,041	36,466	2.0%	4,563,492
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	151,009	97,432	97,432	-	-	-	-	97,432
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	7,513	1,228	1,228	-	-	-	-	1,228
Decrease (increase) in non-current investments	(936,202)	(267,859)	(267,859)	-	-	-	-	(267,859)
Payments								
Capital assets	(5,392,818)	(7,549,589)	(7,906,251)	(1,404,492)	(2,246,162)	(841,670)	37.5%	(7,906,251)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,170,498)	(7,718,788)	(8,075,450)	(1,404,492)	(2,246,162)	(841,670)	37.5%	(8,075,450)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	196,420	1,091,580	1,091,580	-	-	-	-	1,091,580
Increase (decrease) in consumer deposits	29,302	41,983	41,983	-	-	-	-	41,983
Payments								
Repayment of borrowing	(368,901)	(384,878)	(384,878)	(129,481)	(129,481)	-	-	(384,878)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(143,179)	748,685	748,685	(129,481)	(129,481)	-	-	748,685
NET INCREASE/ (DECREASE) IN CASH HELD	2,932,657	(2,406,899)	(2,763,274)	252,603	(552,601)			(2,763,274)
Cash/cash equivalents at beginning:	5,486,618	7,392,776	8,419,275	8,419,275	8,419,275			8,419,275
Cash/cash equivalents at month/year end:	8,419,275	4,985,877	5,656,001	8,671,878	7,866,673			5,656,001

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

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Property rates	1,459	0.1%	Immaterial variance.	No remedial action required.
Service charges - electricity revenue	320,878	8.9%	The 'over-recovery' on electricity sales reflects against the Large Customer (commercial customers) category (R222 million) and against the Time Of Use (TOU) Tariff category (R128 million). This over-recovery is due to periodic changes in consumption or the winter peak tariff seasonalisation of customers linked to these categories. The seasonalisation of the TOU tariff is not aligned to the period budget as it is wholly dependent on when customers migrate to the new tariffs. Affected customers were given the option to move to the TOU tariff category but very few responded although it is the cheaper option for them. It is expected that this over-recovery will reduce as the low demand period has been reached.	Actual revenue is dependent on consumer demand. No immediate corrective action is required.
Service charges - water revenue	(71,933)	-9.7%	The 2019/20 anticipated revenue is dependent on the consumption trends projected as the City moves out of the drought period to sustain the cost of water and sanitation services. From analysis of the financial information at this stage, the indication is that the consumption has not increased to the anticipated levels as estimated resulting in this under-recovery.	The department will continue to monitor consumption levels and trends, which will influence the decision to adjust the revenue estimates in the January 2020 adjustments budget.
Service charges - sanitation revenue	(19,859)	-5.5%	The 2019/20 anticipated revenue is dependent on the consumption trends projected as the City moves out of the drought period to sustain the cost of water and sanitation services. From analysis of the financial information at this stage, the indication is that the consumption has not increased to the anticipated levels as estimated resulting in this under-recovery.	The department will continue to monitor consumption levels and trends, which will influence the decision to adjust the revenue estimates in the January 2020 adjustments budget.
Service charges - refuse revenue	294	0.1%	Immaterial variance.	No remedial action required.
Rental of facilities and equipment	(2,162)	-2.8%	The variance is mainly due to the lower than planned demand for municipal facilities and the impact of intermittent maintenance and emergency repairs resulting in temporary closure of municipal facilities. In addition, the Revenue department, as part of their continuous clean-up of long outstanding debtors, is in the process of reversing prior years' housing rental billings relating to deceased debtors.	Budget will be reviewed during the mid-year performance review and assessment process and will be adjusted to be in line with the actual revenue trends.
Interest earned - external investments	61,242	24.2%	The over-recovery is a combination of over-/under-recovery on the following cost elements within this revenue source: 1. Interest Received - Short Term and Call (over), mainly due to higher than expected cash and investment balances; and 2. Interest Received - Allocation to Donors (under), mainly due to lower than planned unspent donor fund balances to date.	No immediate corrective action required.
Interest earned - outstanding debtors	7,915	8.8%	The over-recovery is due to higher than planned outstanding Property Rates and Solid Waste debtor accounts resulting in higher than planned interest for the period.	Collection of outstanding debtors are based on principles and guidelines as contained in the City's Credit Control and Debt Management policy. Monthly meetings are held between the Debt Management department and various other departments to discuss possible solutions to minimise the growing debt.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Dividends received	—	-	-	-
Fines, penalties and forfeits	54,625	17.4%	The over-recovery is mainly on Traffic Fines, which is linked to the number of fines issued. 80% of fines are deemed as accruals while 20% relates to the collectable portion. a) Traffic fines (accruals) (R54.2 million), due to more than planned fines issued for traffic-and various by-law offences during this period; and b) Traffic Fines (collectable) (R3 million), due to more fines paid to date as a result of convenient payment facilities being made available to the public as well as the impact of fines reduced by the Magistrates Courts, making it more affordable for the public to pay.	Actual revenue trends are monitored and period budget provisions will be reviewed and adjusted where so identified.
Licences and permits	534	3.3%	Immaterial variance.	-
Agency services	6,218	12.3%	The over-recovery is due to an increase in the number of registration of new- and unlicensed vehicles.	No corrective action required.
Transfers and subsidies	101,373	4.5%	The variance is a combination of over-/under-recovery within the following directorates: 1. Community Services (under), due to outstanding payments from the Western Cape Government for expenditure claims submitted. 2. Human Settlements (over), where spending is higher than planned on projects rolled over from 2018/19 as progress on site is ahead of the original construction schedule. 3. Transport (over), where payments for the Automated Fare Collection (AFC) and Advanced Public Transport Management Systems (APTMS) were processed earlier than expected as the deviation reports and service provider contracts were concluded faster than anticipated. 4. Safety & Security (under), where the appointment of EPWP staff for various CID projects was delayed as relevant HR processes were dependant on approval of an EPWP Exclusion report. The purpose of the report was to request approval for exemption from the provisions of the Management of the Jobseekers Database policy.	Period budget provisions will be reviewed and adjusted where so required.
Other revenue	68,775	37.5%	The variance is a combination of over-/under-recovery. 1. Recoveries of Infrastructure Maintenance (over), where prior years' underspending on electrification projects in the Eskom area of supply (funded from a national grant allocation paid to the utility provider) resulted in a refund. 2. Skills Development Levy (over), due to the unpredictable and erratic nature of actual income on this revenue item. 3. By-product sales (over), due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dam. 4. Development Levies/BICL (over), due to higher than planned actual revenue received for the month under review. Development levies are linked directly to property developments and accurate period planning is not possible. 5. Hire of municipal staff (over), due to higher than anticipated demand for law enforcement staff at externally-funded events. 6. Bus fares - Transit Products (under), where the N2 Express contract has not been renewed as an agreement with CODETA has not been reached. The long term negative impact of the MyCiTi bus drivers' strike on ridership further contributed to this variance. 7. Recoveries of Operational Expenditure (over), due to the Cost Recovery charge raised for Koeberg (Nuclear Power plant - Disaster Contingency Plan) not being aligned to the period budget provision.	Trends and performance will be monitored and period budget provisions will be adjusted, where needed, to ensure alignment with actual trends. Grant funding refunded by Eskom will be repaid to National Treasury.
Gains on disposal of PPE	(8,132)	-78.9%	The variance is due to actual revenue being less than the period budget to date as timing of actuals cannot be forecasted.	Period budget provisions will be review where necessary.

Table SC1: Material variance explanations for revenue by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 1 - Community Services & Health	(35,696)	-17.4%	The variance is a combination of over-/under-recovery. 1. Rental of facilities and equipment (under), due to lower than anticipated demand as well as the impact of intermittent maintenance and emergency repairs, which resulted in the temporary closure of facilities. 2. Fines, penalties and forfeits (under), due to lower than anticipated revenue from overdue book fines. 3. Transfers and subsidies (under), where payment for expenditure claims submitted to Western Cape Government (WCG) is still outstanding. 4. Other revenue (under), combination of over/under, mainly on: a) Camp/Resort fees and admission fees (under), due to lower than planned income received during winter as use and demand for facilities was lower than expected. b) Burial fees (over), due to higher than anticipated burials to date. c) Application fees (over), due to more than planned applications for extended liquor trading hours received to date.	The period budget for Transfers and Subsidies will be reviewed and aligned to payments received/anticipated from WCG. The budget base will be aligned to actual revenue trends in the January 2020 adjustments budget.
Vote 2 - Corporate Services	(2,142)	-11.7%	The variance is a combination of over-/under-recovery. 1. Skills Development Levy (over), due to the unpredictable nature of actual income on this revenue item. 2. Service Charges - Infrastructure and Facilities (under), mainly on Broadband-related work, where the work was paused following an investigation and the subsequent requirement to review the Broadband business model for the City, and the cancellation of the bulk of the contract with the Western Cape Government (WCG) as fewer services supplied by the WCG was needed. 3. Grants and subsidies - National (under), due to the inability to appoint the full complement of graduates on the Graduate Intern Program (funded from Infrastructure Skills Development grant), as well as delays in the filling of the Implementation Coordinator System position in the CPPPM department (funded from the PPM Programme Support grant).	Period budget provisions will be reviewed and adjusted in October 2019.
Vote 3 - Economic Opportunities & Asset Managemnt	(5,784)	-12.5%	The variance is a combination of over-/under-recovery. 1. Rental of facilities and equipment (over), due to more lease agreements concluded than anticipated and higher than planned negotiated lease rental rates. 2. Gains on disposal of PPE (under), where income on land sales is only recognised after completion of the conveyancing process currently in progress.	No remedial action required at this stage.
Vote 4 - Energy & Climate Change	373,890	10.3%	The 'over-recovery' on electricity sales reflects against the Large Customer (commercial customers) category (R222 million) and against the Time Of Use (TOU) Tariff category (R128 million). This over-recovery is due to periodic changes in consumption or the winter peak tariff seasonalisation of customers linked to these categories. The seasonalisation of the TOU tariff is not aligned to the period budget as it is wholly dependent on when customers migrate to the new tariffs. Affected customers were given the option to move to the TOU tariff category but very few responded although it is the cheaper option for them. It is expected that this over-recovery will reduce as the low demand period has been reached.	Period budget provisions will be aligned to actual trends, where necessary. Grant funding refunded by Eskom will be repaid to National Treasury.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 5 - Finance	87,852	1.9%	The variance is a combination of over-/under-recovery. 1. Property Rates (under), due to continuous real time supplementary valuations resulting in an updated valuation base. Incorrect billings were reversed in September 2019 and will be rebilled at the correct rate in October 2019. 2. Fines, Penalties and Forfeits (under), due to previously unclaimed credit balances now being claimed by debtors. 3. Agency Income - Provincial (over), due to an increase in the number of registration of new- and unlicensed vehicles. 4. Other income (over), mainly on Recoveries of Operational Expenditure, due to the Cost Recovery charge raised for Koeberg (Nuclear Power plant - Disaster Contingency Plan) not being aligned to the period budget provision. 5. Income forgone (under), due to fewer than planned old age rebates and exemptions processed to date. 6. Indigent Relief (under), due to lower than planned indigent assistance towards consumers of refuse removal services. 7. Interest received - External Investments (over) mainly on: a) Interest Received - Short Term and Call (over), mainly due to higher than expected cash and investment balances; and b) Interest Received - Allocation to Donors (under), mainly due to lower than planned unspent donor fund balances to date.	Actual revenue trends will be monitored and period budget provisions will be reviewed, where necessary.
Vote 6 - Human Settlements	54,084	37.2%	The variance is a combination of over-/under-recovery. 1. Rental of Facilities and Equipment (under), where the Revenue department, as part of their continuous clean-up of long outstanding debtors, is in the process of reversing prior years' housing rental billings relating to deceased debtors. This is a continuation of a process already started in the 2018/19 financial year and the result is a reduction on monthly actuals. 2. Grants and subsidies (over), where spending is higher than planned on projects rolled over from 2018/19 as progress on site is ahead of the original construction schedule. 3. Capital GGR - National (under): a) Forest Village Project: Awaiting outstanding invoices from the Western Cape Government (WCG) for work completed on the project. b) Belhar CBD project: WCG is waiting on funding approval from the City's Grant Committee before submitting their invoices for work done.	Corporate Finance's assessment of estimates for the reversal of prior year billings will be finalised and incorporated in the next reporting period. Period budget will be adjusted, where necessary.
Vote 7 - Office of the City Manager	34	-1306.1%	Immaterial variance.	No remedial action required at this stage.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 8 - Safety & Security	59,680	17.9%	The variance is a combination of over-/under-recovery. 1. Fines, penalties and forfeits (over), mainly on traffic fines, which is linked to the number of fines issued. 80% of fines are deemed as accruals while 20% relates to the collectable portion. a) Traffic fines (accruals) (R54.2 million), due to more than planned fines issued for traffic and various by-law offences during this period; and b) Traffic fines (collectable) (R3 million), due to more fines paid to date as a result of convenient payment facilities being made available to the public as well as the impact of fines reduced by the Magistrates Courts, making it more affordable for the public to pay. 2. Other revenue - Hire of municipal staff (over), due to higher than anticipated demand for law enforcement staff at externally-funded events. 3. Transfers and subsidies (under), where the appointment of EPWP staff for various CID projects was delayed as relevant HR processes were dependant on approval of an EPWP Exclusion report. The purpose of the report was to request approval for exemption from the provisions of the Management of the Jobseekers Database policy.	Actual revenue trends are monitored; period budget provisions will be reviewed and adjusted where so identified.
Vote 9 - Spatial Planning & Environment	(4,295)	-11.3%	The variance is a result of the following under-recoveries. 1. Building Levies, due to demand being less than anticipated as a result of instability in the construction industry. 2. Transfers and subsidies, due to a grant-funded position that will not be filled in this directorate as the functions of the position fall within the Transport directorate. 3. Capital Revenue, mainly on the Kruskal Avenue Upgrade Project, due to initial delays in implementation of the project caused by informal traders refusing to relocate to new trading areas.	Actual revenue trends will be monitored and period budget provisions will be reviewed, where necessary. The grant provision for the position will be reduced to zero in the January 2020 adjustments budget. Performance on the Kruskal Avenue project will be monitored closely to prevent any further delays.
Vote 10 - Transport	4,390	2.2%	The variance is a combination of over-/under-recovery. 1. Licences and permits: Road and transport (under), due to fewer than anticipated wayleave permit applications received where the trenchless methodology has not yet been applied by contractors. 2. Transfers and subsidies (over), due to payments for the Automated Fare Collection (AFC) and Advanced Public Transport Management Systems (APTMS) being processed earlier than expected as the deviation reports and service provider contracts were concluded faster than anticipated. 3. Other revenue (under), mainly on: a) Advertising fees, due to some advertising space not being available as a result of vandalism to infrastructure. b) Bus fares - Transit Products, where the N2 Express contract has not been renewed as an agreement with CODETA has not been reached. The long term negative impact of the MyCiTi bus drivers' strike on ridership also contributed to this variance. 4. Transfers and Subsidies - Capital (under), due to: a) IRT - Jan Smuts project: The contractor is insolvent and the contract termination is in progress. Re-tender of remaining works will follow after legal processes have been completed. b) Inner City NMT Project: A prolonged tender evaluation process has delayed the commencement of this project, which is now anticipated to begin in January 2020. The revised implementation programme indicates that budget adjustments will be needed. c) Grassy Park NMT project: The original contract was terminated on 19 December 2017 with a new tender process initiated in August 2018, however, no tender has been awarded yet as contractors were seen to be unresponsive. d) Road Rehabilitation - Bishop Lavis: Contractor insolvent and the contract termination is in progress. Re-tender of remaining works will follow after legal processes have been completed.	Period budget provisions will be reviewed against actual trends and adjusted where needed. Negotiations are currently underway for an interim agreement on the N2 Express Way bus service. Transfers and Subsidies - Capital: Budget to be reviewed in the mid-year review and performance assessment process.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 11 - Urban Management	1,611	2.7%	The over-recovery is mainly on CID: Commercial, due to higher than planned revenue received from levies, as a result of supplemental valuations of properties within the CID and two new CIDs added since the start of the financial year.	Budget provisions will be reviewed during the mid-year review and performance assessment process.
Vote 12 - Water & Waste	(97,429)	-6.1%	The variance is a combination of over-/under-recovery. 1. Service Charges - Water Revenue (R71.8 million under) and Sanitation Revenue (R19.9 million under). The 2019/20 anticipated revenue depends on the consumption trends projected to sustain the cost of water and sanitation services as the City moves out of the drought period. The analysis of the financial information at this early stage indicates that consumption has not increased to the anticipated levels. 2. Service Charges - Refuse Revenue (R15.1 million under) mainly on: a) Refuse charges, where the use of refuse containers is demand driven and currently lower than anticipated. b) Disposal coupon fees, due to less than planned waste being disposed of by private contractors. 3. Other revenue (over), mainly on: a) Collection charges recovered, due to higher than estimated debt recovered through the pre-payment meter system; b) Development Contribution Levy, due to higher than planned revenue received from development levies imposed on developers; and c) By-product sales, due to an increase in the sale of by-products (timber) at Steenbras- and Wemmershoek dam. 4. Interest earned - outstanding debtors (under), where the year to date actual is less than planned. Actuals are likely to re-align with the planned budget in future months.	The department will continue to monitor consumption levels and trends, which will influence the decision to adjust the revenue estimates in the January 2020 adjustments budget.

Table SC1: Material variance explanations for expenditure by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 1 - Community Services & Health	(39,864)	-5.4%	The variance is a combination of over-/under expenditure and reflects mainly on: 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Other Materials (under), mainly against: a) Pharmaceutical Supplies and Vaccines, due to issues identified in the supporting documents submitted by the vendor resulting in delays in the verification process; and b) Capturing of labour to operating timesheets not finalised at month-end. 3. Contracted Services (over), mainly due to the utilisation of labour broker staff as a result of the high level of medical staff vacancies as well as higher than anticipated security services at municipal facilities. 4. Other Expenditure (over), mainly on uniforms and protective clothing, due to higher than planned requirement for uniforms for EPWP projects.	The directorate currently has 486 vacancies in various stages of the recruitment and selection process; 146 posts were filled while 60 were terminated since the start of the financial year. Corrective action will include: 1. Review of period budgets where necessary; 2. Expenditure trends will be analysed and used to align actual expenditure with period budget; and 3. Major budget variances will be corrected in the January 2020 adjustments budget.
Vote 2 - Corporate Services	(9,923)	-2.2%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Advisory Services: Legal Cost (under), due to outstanding invoices. 3. Advisory Services: Human Resources (over), due to unplanned expenditure to date. 4. Training (under), due to actual spending on training being lower than planned as training needs and training programmes are in the process of being prioritised. 5. Computer Services Specialised IT Services (over), where the periodic budget provision is not aligned to the actual trend. 6. G & D Specialised IT Services (under), due to delays in filling the Implementation Coordinator Systems position in the CPPPM Office.	The directorate has 224 vacancies in various stages of the recruitment and selection process; 83 positions were filled and 26 terminations processed since the beginning of the financial year. Virements to realign budget provisions have been submitted.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote Vote 3 - Economic Opportunities & Asset Managemnt	(8,153)	-2.7%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Debt Impairment (over), where the journal entry for Bad Debts W/O Transferred to Provision has not been processed as the verification process has not been concluded yet. 3. Depreciation & asset impairment (under), due to the period budget provision being misaligned with actual depreciation charges to date. Actual depreciation is based on actual capitalisation dates of assets and accurate planning of depreciation is not possible at time of budget preparation. 4. Contracted services (combination of over-/under expenditure), mainly on: a) Contractors: Other - Building Contractors (under), due to project implementation being behind schedule as a result of delays in awarding of tenders and capacity constraints by vendors to deliver services. b) Contractors: R&M - Buildings (over), due to misalignment of the period budget with the actual expenditure trend as the period budget provision for period 3 was under estimated. c) Contractors: R&M - Electrical (under), due to invoices not being submitted in time for processing. d) Contractors: R&M - Maintenance of Equipment (under), due to less than planned maintenance on equipment within the Fleet Management-and Facilities Management departments. e) Outsourced Services: R&M - Clearing & Grass Cutting (under), due to period budget provisions being misaligned with planned work, which is only anticipated to start in the second quarter of the financial year. f) Outsourced Services - Cleaning costs (under), due to invoices not being submitted in time for processing. 5. Other Expenditure: Operating Leases (under), due to misalignment of the period budget with actual expenditure patterns. Period budget provisions were based on past trends but over estimated for period 3.	The directorate has 158 vacancies in various stages of the recruitment and selection process; 15 positions were filled and 6 terminations processed since the beginning of the financial year. Virements to adjust budget provisions will be done in October 2019. Outstanding invoices to be processed in October 2019. Project managers/Cost centre managers are in continuous contact with vendors/contractors regarding submission of invoices.
Vote 4 - Energy & Climate Change	(64,003)	-2.1%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Bulk Purchases (over), due to higher than planned bulk purchases of electricity as a result of higher demand during winter. The remaining months are likely to be lower or equal to the budget provisions. 3. Other Materials - Materials Consumables Tools & Equipment (under), mainly due to an additional budget allocation for MURP-related expenditure that has not yet been spent. The directorate's budget was prepared based on directorate capacity to implement budget allocations. It is not possible to spend this once-off allocation at such short notice and within the limited capacity available. 4. Contracted Services (under), mainly on: a) R&M Electrical, due to delays in receipt of invoices from contractors for work performed; and b) Advisory Services - Project Management, due to an additional budget allocation for MURP-related expenditure that has not yet been spent. The directorate's budget was prepared based on directorate capacity to implement budget allocations. It is not possible to spend this once-off allocation at such short notice and within the limited capacity available.	The directorate has 332 vacancies in various stages of the recruitment and selection process; 79 vacancies were filled and 22 posts terminated since the beginning of the financial year. Cash flows will be adjusted according to spending plans where necessary.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 5 - Finance	(10,699)	-1.5%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), combination of over/under, mainly on: a) Salaries and Wages (under), due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacant posts; and b) Post-retirement benefit obligations (over), as the result of the misalignment of period budget provisions with actual expenditure. 2. Finance charges (under), due to fewer than planned external loans being taken up resulting in lower finance charges to date. 3. Transfers and Sponsorship (under), due to fewer than planned co-sponsored events at the Cape Town Stadium to date. 4. Other expenditure (under), mainly on Investment Management Fees, where fees are paid one month in arrears resulting in misalignment of the period budget with the actual expenditure.	The directorate has 189 vacancies in various stages of the recruitment and selection process; 59 posts were filled while 20 were terminated since the beginning of the financial year. Alignment of the period budget with actual expenditure will be undertaken.
Vote 6 - Human Settlements	(27,707)	-8.8%	Under expenditure reflects on the following categories: 1. Employee related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Contracted Services, mainly on R&M Contracted Services - Building, where the upgrades and maintenance implementation team is experiencing staff capacity constraints. 3. Subsidy on Homeowners Redemption, due to misalignment of the budget provision with the actuals to date.	The directorate has 174 vacancies in various stages of the recruitment and selection process; 19 posts were filled and 6 posts terminated since the beginning of the financial year. The reported vacancy rate for the directorate is 18.47% and processes have been put in place to expedite and manage the turnaround time of staff appointments. Management is in the process of exploring the feasibility of alternative options to address capacity constraints. Budget provisions to be revised.
Vote 7 - Office of the City Manager	(3,499)	-5.9%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Contracted Services (under), mainly against: a) Advisory Services - Research and Advisory, due to programmes starting later than anticipated; and b) Legal Cost - Legal Advice and Litigation, due to litigation matters starting later than anticipated. 3. Transfers and Subsidies (over), due to actual expenditure relating to Mayoral Events and Sponsorships being more than planned to date.	The directorate has 36 vacancies in various stages of the recruitment and selection process; 6 positions were filled and 4 terminations processed since the start of the financial year. There are continuous efforts to fill vacancies as quickly as possible. Virements will be processed to address budget variances. Period budget provisions will be reviewed and adjusted.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 8 - Safety & Security	(16,884)	-2.2%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling of vacancies. 2. Depreciation (under), due to delays in the completion of two fire stations in the previous financial year resulting in the assets not being capitalised as planned. 3. Other Materials - Materials Consumables (under), due to cancellation of the ammunition tender. 4. Other expenditure (over), mainly on: a) Hire Charges - Wet Fuel, due to an increase in overtime callouts, which resulted in more than planned utilisation of vehicles afterhours. b) Uniform & Protective Clothing, due to an increased demand for bullet proof vests as well as distribution of uniforms for auxiliary members, who were appointed earlier than planned.	The directorate has 566 vacancies in various stages of the recruitment and selection process; 134 posts were filled while 49 were terminated since the beginning of the financial year. Alignment of the period budget with actual expenditure will be undertaken, where required.
Vote 9 - Spatial Planning & Environment	(15,914)	-10.0%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Contracted Services (under), where the Elsies River Public Investment Framework grant project was put on hold as the City is awaiting clarification to confirm precinct owner. 3. Transfers and Subsidies (over), due to the earlier than planned payment to the Philippi East Development Initiative as approved by Council.	The directorate has 96 vacancies in various stages of the recruitment and selection; 20 posts were filled and 8 posts terminated since the beginning of the financial year. Two labour brokers are in the process of being appointed to assist with the recruitment and selection function. The Elsies River Public Investment Framework project will proceed once the precinct owner is confirmed.
Vote 10 - Transport	44,811	7.4%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Other Materials (over), mainly on fuel, due to the numerous fuel price increases and consumption levels/requirements for the period. 3. Contracted Services (over), mainly on R&M Contracted Services - Buildings, where road maintenance programmes were brought forward as one term tender will expire in March 2020, resulting in misalignment of the period budget provision and actual expenditure trends. 4. Other Expenditure (over), due to the upfront payment of 70% of the 2019/20 premium for MyCiTi Insurance as required by the insurer resulting in misalignment of budget with actuals.	The overall over expenditure to date will be addressed with the review of period budget provisions on various elements. The directorate currently has 360 vacancies in various stages of the recruitment and selection process; 26 posts were filled while 25 were terminated since the start of the financial year. Cash flows will be aligned with expected reasonable expenditure timelines and capacity and actual expenditure trends.
Vote 11 - Urban Management	(6,584)	-3.5%	The variance is a combination of over-/under expenditure. 1. Employee related costs (under), due to the turnaround time of filling vacancies as well as the impact of the internal filling of vacancies. 2. Transfers and Subsidies (over), mainly on Grants/Sponsorships, due to the earlier than planned payment made by the MURP department towards the Safety Lab as per Council resolution.	The directorate has 60 vacancies in various stages of the recruitment and selection process; 17 positions were filled and 10 terminations processed since the beginning of the financial year. Period budget provisions will be reviewed and adjusted.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 12 - Water & Waste	(350,337)	-17.9%	The variance is a combination of over-/under expenditure. - Employee related costs (under), due to the turnaround time in filling vacancies, the consequential impact of the filling of vacancies from internal resources as well delays experienced as a result of realignment processes that is currently taking place within the Water & Sanitation Services department. - Bulk Purchases - Water (under), mainly on: - Bulk Water Levy, due to invoices outstanding from the National Department of Water & Sanitation and lower than expected levels of consumption; and - Bulk Water - Desalination, where invoices relating to temporary desalination plants are currently pending, due to verification of contract conditions by the project manager. In addition the City is currently in a legal dispute with one of the contractors. - Other materials (under), combination of over/under, mainly on: - Chemicals (under), where the current water consumption and lower levels of demand resulted in a decline in the need for procurement of chemicals; - Fuel (under), where the reduction in hiring vehicles has resulted in lower fuel requirements; and - Materials Consumables Tools & Equipment (over), where a large number of refuse bins had to be purchased to replace damaged bins. - Contracted Services (under), combination of over/under, mainly on: - R&M (under), where a number of work projects are still in the process of being finalised in order for purchase orders to be generated as well as tenders being at different stages of the tender process; - Sewerage services (under), due to delays in submission of invoices by vendors for services at informal settlements as well as delays in awarding the Faecal Sludge Management Facility tender; - Meter Management (under), due to misalignment of the period budget and a decrease in the number of C3 notifications received; - Haulage, Litter Picking and Street Cleaning (under), where plans for the removal of illegal dumping was only finalised in July 2019 resulting in the process being behind schedule and not aligned to the period budget provisions; - Servicing of vehicles and equipment (under), due to replacement of vehicle fleet, which resulted in maintenance costs being much lower than planned; - Relief drivers (under), due to challenges experienced with the appointment of EPWP staff resulting in fewer drivers being required; - Security Services - Municipal Facilities (over), due to actual expenditure being higher than planned; and - Waste Minimisation (under), due to an appeal against the award of the Chipping tender. - Other Expenditure (under), mainly on: - Hire of LDV/Cars, due to expenditure minimisation efforts and delays in receipt of invoices for September 2019; - Electricity, due to lower than planned volumetric flows requiring transportation; - Water Research Levy, due to direct alignment of the water levy with the raw water bulk purchases, which was lower than anticipated; and - Training, as the dates for a number of training interventions are still being finalised with service providers.	The directorate has 1193 vacancies in various stages of the recruitment and selection process; 101 vacancies were filled and 73 posts were terminated since the beginning of the financial year. Period budget provisions will be reviewed and adjusted where required. Virements will be processed where needed. Budget provisions will be reviewed during the mid-year review and performance assessment process.

Table SC1: Material variance explanations for expenditure by type

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Employee related costs	(282,330)	-8.9%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; and 3. Slower than planned implementation of job creation projects.	The City had 3874 vacancies as at 30 September 2019; 705 positions were filled (475 internal and 230 external) with 309 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	(323)	-0.8%	Immaterial variance.	-
Debt impairment	9,809	1.7%	Immaterial variance.	-
Depreciation & asset impairment	(8,741)	-1.2%	Immaterial variance.	-
Finance charges	(2,341)	-1.2%	Immaterial variance.	-
Bulk purchases	(37,970)	-1.5%	The variance is a combination of over-/under-recovery. 1. Bulk Purchases - Electricity (over), due to higher than planned bulk purchases of electricity as a result of higher demand during winter. The remaining months are likely to be lower or equal to the budget provision. 2. Bulk Purchases - Water (under), mainly on: a) Bulk Water Levy, due to invoices outstanding from the National Department of Water & Sanitation and lower than expected levels of consumption; and b) Bulk Water - Desalination, where invoices relating to temporary desalination plants are currently pending, due to verification of contract conditions by the project manager. In addition, the City is currently in a legal dispute with one of the contractors.	Period budget provisions will be reviewed and aligned to the actual trend, where needed. Invoices to be verified and processed for payment when received.
Other materials	(46,464)	-14.6%	The under expenditure reflects against the following cost elements: 1. Pharmaceutical Supplies and Vaccines, due to issues identified in the supporting documents submitted by the vendor resulting in payment delays. 2. Materials Consumables Tools & Equipment, mainly within the Energy & Climate Change directorate, due to the additional budget allocation for MURP-related expenditure that has not yet been spent. The directorate's budget was prepared based on directorate capacity to implement budget allocations. It is not possible to spend this once-off allocation at such short notice and within the limited capacity available. 3. Fuel, due to a lower demand for hired vehicles resulting in less fuel. 4. Chemicals, where the current water consumption and lower levels of demand resulted in a decline in the need for procurement of chemicals.	Period budget provisions will be reviewed and aligned to the actual trend. Verification of supporting documents will be resolved in order to process payment of invoices.

Table continues on next page.

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Contracted services	(125,302)	-11.6%	The variance is a combination of under-/over expenditure. 1. Advisory Services: Legal Cost (under), due to outstanding invoices. 2. R&M (under), where a number of work projects are still in the process of being finalised before purchase orders can be generated. In addition, certain project tenders are in various stages of the tender process. 3. Sewerage services (under), due to delays in submission of invoices by vendors for services rendered at informal settlements as well as delays in awarding the Faecal Sludge Management Facility tender. 4. Advisory Services - Project Management (under), mainly within Energy & Climate Change directorate, due to an additional budget allocation for MURP-related expenditure that has not yet been spent. The directorate's budget was prepared based on directorate capacity to implement budget allocations. It is not possible to spend this once-off allocation at such short notice and within the limited capacity available. 5. Security Services - Municipal Facilities (over), due to the actual requirement for security at municipal facilities being higher than planned to date. 6. Haulage, Litter Picking and Street Cleaning (under), where plans for the removal of illegal dumping was only finalised in July 2019 resulting in the process being behind schedule and not aligned to the period budget provisions. 7. Meter Management (under), due to misalignment of the period budget with the actual expenditure as well as a decrease in the number of C3 notifications received. 8. R&M Contracted Services-Buildings (over), due to road maintenance programmes being brought forward as one term tender will expire in March 2020 resulting in misalignment of the period budget and actual expenditure trends. 9. R&M Electrical (under), due to delays in receipt of invoices from contractors for work performed. 10. Waste Minimisation (under), due to an appeal against the Chipping tender award.	Finance- and project managers will follow up on outstanding invoices. Period budget provisions to be aligned with actual expenditure and future planned work.
Transfers and subsidies	(220)	-0.2%	Immaterial variance.	-
Other expenditure	(19,973)	-3.8%	Immaterial variance.	-
Loss on disposal of PPE	5,099	3923.9%	The variance is due to misalignment of the period budget provision and actual trend as timing of actual is unknown until it occurs.	To be reviewed in the mid-year review and performance assessment process.

Table SC1: Material variance explanations for capital expenditure by vote

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 1 - Community Services & Health	(7,518)	-39.1%	The negative variance reflects on the following projects/programmes: 1. IT Equipment and Infrastructure - Replacement FY20: Orders on IS&T tender 152G/2015/16 were placed on hold as the tender extension has reached its financial limit. 2. Cemetery Developments programme: Delays in building plans approval. 3. Heideveld ECD: Project initially delayed, due to community unrest, however, the contractor is currently progressing satisfactory as per revised implementation programme. 4. National Core Standards Compliance programme: Initial delays, due to the outstanding tender, which has now been awarded. Currently in the process of completing the detailed design.	1. IS&T tender 60G/2018/19 has been awarded. Orders will be placed, once the tender has been loaded on SAP. 2. Project manager is liaising with the relevant line department to ensure that the approval is expedited. 3. Extension of timelines has been approved. Contractor progress will be monitored to ensure compliance with new timeframes. 4. Term tender 30C/2018/19 has been awarded.
Vote 2 - Corporate Services	(53,641)	-90.8%	The negative variance reflects on the following projects/programmes: 1. Enterprise Monitoring and Management Solutions programme, where cash flows are misaligned. Projects are currently in the initiation phase with procurement processes to follow in October 2019. 2. ERP Business Systems programme, where the appointment of the professional services is delayed, due to the rates for professional services being lower than what the market demands. 3. Computers and Equipment Replacement: The replacement of Windows 7 devices was delayed, due to the unavailability of the IS&T tender. 4. Data Storage Security & Accessibility FY20, where cash flows are misaligned. Some orders have been placed; awaiting delivery.	1. and 4. Cash flows will be amended during the January 2020 adjustments budget. 2. Alternative vendors, as reflected within the tender, will be selected to ensure that the correct skills level is recruited. The programme development will be fast tracked once the resources are in place. 3. IS&T tender has been awarded; orders will be placed from October 2019.
Vote 3 - Economic Opportunities & Asset Management	2,683	17.0%	The positive variance is a result of Fleet and Plant replacements, which were ordered and delivered earlier than anticipated.	The procurement of replacement fleet was accelerated as all tenders are in place.
Vote 4 - Energy & Climate Change	(18,440)	-11.7%	The negative variance reflects on the following projects: 1. Hout Bay LV Depot: Project delayed, due to protest action during which most of the electrical equipment and material were stolen and the perimeter fence and storage structures on site were damaged. 2. MV System infrastructure: Delays in the building and switchgear tender awards as well as the unavailability of medium voltage joints.	There are on-going engagements with directors and project managers to ensure that all orders are placed timeously, projects are implemented within the prescribed timeframes and that corrective action is taken as and when required, to ensure maximum spend.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 5 - Finance	(3,505)	-60.0%	The negative variance reflects on the following projects: 1. System Enhancement Projects FY20: There were delays in appointing the project manager and business analyst. The scope of work for both positions has been finalised. 2. Security at Cash (MVR) Offices FY20: Awaiting delivery of specialist equipment, which will be imported from Canada.	1. Project manager is set to start on 7 October 2019 and business analyst to start 1 November 2019. 2. Equipment ordered; department to follow up on delivery timeframes.
Vote 6 - Human Settlements	(18,640)	-18.8%	The following projects were the main contributors to the negative variance: 1. Forest Village Housing Project: The project is managed by the Western Cape Government (WCG) in terms of a Memorandum of Agreement (MOA) where grant funding for the construction of internal- and bulk services is provided by the City. The invoice from the WCG is currently being verified. 2. Belhar CBD Housing Development (PGWC): The project is managed by the WCG in terms of a Memorandum of Agreement (MOA), where grant funding for the construction of internal- and bulk services is provided by the City. Technical funding application is in the process of being approved.	1. Invoice will be processed in October 2019. 2. Invoice will be submitted by WCG once funding application is approved.
Vote 7 - Office of the City Manager	(145)	-49.9%	The variance is due to IS&T tender 152G/2015/16, which was put on hold, as the tender extension had reached its financial limit. Orders placed before the tender was put on hold will be delivered shortly.	IS&T tender 60G/2018/19 has been awarded. Orders will be placed as soon as the tender has been loaded onto SAP.
Vote 8 - Safety & Security	8,211	73.5%	The positive variance is due to earlier than anticipated delivery on the following projects: 1. Radios & related equipment FY20; and 2. Fire Vehicles: Replacement FY20.	No remedial action needed.
Vote 9 - Spatial Planning & Environment	(6,641)	-56.6%	The negative variance is due to: 1. Computer Equipment and Software related projects: All computer hardware orders on IS&T tender 152G/2015/16 have been placed on hold as the tender extension has reached its financial limit. 2. Kruskal Avenue Upgrade: Delays due to informal traders being on site resulting in contractor not being able to work.	1. Further orders will be placed once tender 60G has been loaded onto SAP. 2. The contractor will work over weekends in order to get the project back on schedule. The project is due to be completed in February 2020.

Table continues on next page.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 10 - Transport	(50,766)	-36.4%	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: 1. IRT - Jan Smuts: Construction and services relocation is underway. The contract progress is good with an anticipated completion date of December 2020. Crime as well as damage to existing infrastructure and theft, especially after hours, remain a major problem on the construction site. 2. Bosmansdam dualling - Koeberg to Monta Drive: R20.9 million was accrued in respect of work done in the 2018/19 financial year, which resulted in negative expenditure for the 2019/20 financial year. 3. Non-Motorised Transport programme: This budget is primarily allocated to fund the professional services that are necessary to implement the various NMT projects. The current professional services tender expired at the end of 2018/19. Approval to re-appoint the service providers to conclude the projects already in the implementation stage is now being pursued. 4. Rehabilitation of Jakes Gerwel: Tender was cancelled and will be re-advertised for implementation in the 2020/21 financial year. 5. Road Construction: Belhar Main Road: Stellendale - Highbury: Commencement of work has been delayed as a result of curtailment of the professional engineering consultant contract. The district office is investigating various other options to procure the services of a professional engineering consultant to render the construction administration and site supervision services required to proceed with the execution of the work.	1. Cash flow will be adjusted during the January 2020 adjustments budget process. 2. The invoice in respect of the 2018/19 accrual was paid in the first week of October 2019. 3. Cash flow will be adjusted during the January 2020 adjustments budget process. 4. The allocated budget will be reprioritised within the directorate. 5. The anticipated spend and cash flow for this project will be amended during the January 2020 adjustments budget process.
Vote 11 - Urban Management	1,247	103.2%	The positive variance reflects on the Infrastructure and Safety Measures FY20 project and is due to good contractor performance.	Project managers to continue managing and monitoring projects to prevent them from falling behind schedule.
Vote 12 - Water & Waste	61,408	24.8%	The directorate is ahead of planned spend. The main reasons are listed below at departmental level.	There are on-going engagements with directors and relevant project managers to ensure that tracking and monitoring of projects are within the prescribed timeframes and that corrective action is taken timeously so as to ensure maximum spend. Specific remedial action is indicated below.
Management: Water & Waste	(54)	-100.0%	The negative variance is due to IS&T tender 152G/2015/16 being put on hold as the tender extension has reached its financial limit.	IS&T tender 60G/2018/19 has been awarded. Orders will be placed as soon as the tender has been loaded on SAP.
Project Monitoring Unit: W & W	(14)	-100.0%	The negative variance is due to IS&T tender 152G/2015/16 being put on hold as the tender extension has reached its financial limit.	IS&T tender 60G/2018/19 has been awarded. Orders will be placed as soon as the tender has been loaded onto SAP. Quotations were obtained in the interim.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Solid Waste Management	(79,502)	-82.2%	The negative variance reflects on the following projects: 1. Coastal Park - Design and develop (MRF): Delays are as a result of an appeal that has been upheld. It is anticipated that the construction portion of the project will now only commence in the 2020/21 financial year. 2. Vissershok - LFG Infrastructure to Flaring: Initial delays were due to the appeal linked to the professional services tender 217C. It is anticipated that construction will commence in November 2019 with a 12-month construction period. 3. New Prince George Drop-off: Delays are as a result of the lengthy procurement process including legal consideration of objection to fencing specifications. Final design completed and currently in the Bid Evaluation Committee process. It is anticipated that construction will start in January 2020. Professional services tender 420C/2014/15 ends at the end of October 2019 and replacement tender 217C/2018/19 is already in place. The report for the award of the construction tender 310Q/2018/19 will be submitted to the Bid Adjudication Committee by the end of October 2019. 4. Retreat Drop-off Upgrade Waste Minimisation: Construction tender 65Q/2017/18 commenced in November 2018 with an anticipated completion date of January 2020. The contractor is currently running behind schedule as a result of insufficient allocation of resources but has confirmed that work will be completed on time. 5. Woodstock Drop-off Upgrade Waste Minimisation: Construction tender 70Q/2018/19 commenced mid-June 2019 and is progressing satisfactorily. The anticipated completion period is 12 months with extension granted for inclement weather. The invoice for September 2019 is still outstanding. 6. Hanover Park Depot Upgrade: Delays experienced, due to clarification required from bidders regarding compliance (local content, sub-contracting, etc.) and arithmetical errors. Design phase has been completed. The construction tender was advertised on 5 April 2019 with a closing date of 13 May 2019 and is now in the bid evaluation process. Additional budget will be required as increased bids were submitted by tenderers. Anticipated site handover will take place in November 2019. 7. Maitland Specialised Equipment Depot Upgrade: The contractor is under performing against the anticipated completion date of September 2019 resulting in penalties. Additional delays are as a result of the approval of a report for the extension of time to allow for the payments from July 2019. The report will be submitted to BAC mid-October 2019.	Awaiting court ruling on the legality of the contested contract for the Coastal Park - Design and develop (MRF) project. Delayed projects will be fast tracked and, where necessary, adjustments will be made to the cash flows and/or budget during the January 2020 adjustments budgets. Project managers are liaising with the contractors regarding outstanding invoices.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote <i>Continued from previous page.</i>				
Water & Sanitation Management	140,977	93.2%	8. Schaapkraal Depot Upgrade: Delays with delivery and setup of temporary accommodation resulted in the consultant claiming for additional time worked. Construction is underway and is anticipated to be completed by April 2020. 9. Scottsdene Depot Upgrade: Construction commenced in May 2019 as a result of initial delays with guarantees, construction permits and building plans approval. Construction to be completed in May 2020. The positive variance reflects on the following major projects, which are ahead of schedule due to good performance by the service providers: a. Zandvliet WWTW: Prim Treatment & Sludge (R30 million); b. Retreat Low Lift Pump station (R7 million); c. Cape Flats Aquifer Recharge (R6.5 million) Atlantis Aquifer (R6 million); d. Cape Flats WWTW (R5 million) & Replace Sewer pump stations (R1.5 million); and e. Other various smaller projects.	The department is in the process of introducing a Project Support Office in order to ensure improved performance in the 2019/20 financial year. Closer engagements are also taking place with corporate departments to identify risks and to resolve issues impacting on service delivery in a timely manner.

Table SC1: Material variance explanations for cash flow

Description R thousands	YTD variance R Thousands	YTD variance %	Reasons for material deviations	Remedial or corrective steps/remarks
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates	27,083	1.1%	Immaterial variance.	No corrective action required.
Service charges	246,088	5.1%	Immaterial variance.	No corrective action required.
Other revenue	(81,336)	-18.9%	Less other income received than originally budgeted for.	No corrective action required.
Government - operating	(198,049)	-7.6%	Less operating grant income received than originally budgeted for. DORA payment schedules were unavailable at the time of drafting the budget.	The budget for the remainder of the year will be aligned with the payment schedule.
Government - capital	27,819	3.8%	Immaterial variance.	No corrective action required.
Interest	62,674	29.8%	Higher cash balances as a result of slower expenditure in previous financial year.	To be aligned in the January 2020 adjustments budget.
Dividends	-	-	-	-
Payments				
Suppliers and employees	120,709	-1.3%	Immaterial variance.	No corrective action required.
Finance charges	36	0.0%	Immaterial variance.	No corrective action required.
Transfers and Grants	-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	36,466	2.0%		
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE	-	0.0%		
Decrease (Increase) in non-current debtors	-	0.0%		
Decrease (increase) other non-current receivables	-	0.0%		
Decrease (increase) in non-current investments	-	0.0%		
Payments				
Capital assets	(841,670)	37.5%	Lower creditors outflow than expected.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(841,670)	37.5%		
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	-	-		
Borrowing long term/refinancing	-	-		
Increase (decrease) in consumer deposits	-	-		
Payments				
Repayment of borrowing	-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-		

Table SC2: Monthly Budget Statement - performance indicators

Description of financial indicator	Basis of calculation	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.3%	2.8%	2.8%	3.6%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	7.3%	17.8%	16.7%	19.1%	11.6%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	28.4%	39.1%	28.8%	20.6%	28.8%
Gearing	Long Term Borrowing/ Funds & Reserves	130.7%	136.0%	164.3%	130.1%	164.3%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	2.04	1.44	1.82	2.96	1.82
Liquidity Ratio	Monetary Assets/Current Liabilities	1.20	0.49	0.93	1.81	0.93
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	18.0%	28.3%	17.3%	57.4%	17.5%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	30.8%	33.8%	33.7%	25.6%	33.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	9.1%	9.3%	9.3%	8.2%	2.4%

Table SC3 Monthly budget statement Aged Debtors

Description	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1 Year	Total	Total over 90 days		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	301,107	53,262	55,573	43,893	67,654	70,387	367,540	1,436,974	2,396,390	1,986,448	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	937,565	48,223	32,084	21,158	5,740	14,354	87,467	225,395	1,371,987	354,114	-	-
Receivables from Non-exchange Transactions - Property Rates	739,093	76,037	70,170	84,798	55,758	65,133	237,758	695,158	2,023,904	1,138,605	-	-
Receivables from Exchange Transactions - Waste Water Management	163,820	25,089	23,228	21,463	22,358	28,072	121,226	489,077	894,332	682,196	-	-
Receivables from Exchange Transactions - Waste Management	118,292	27,705	27,101	25,265	39,326	29,036	56,449	309,737	632,912	459,813	-	-
Receivables from Exchange Transactions - Property Rental Debtors	91,663	8,395	(1,890)	6,498	2,062	(1,889)	49,701	533,691	688,231	590,063	-	-
Interest on Arrear Debtor Accounts	81,183	29,027	34,063	32,334	44,364	40,050	140,169	716,288	1,117,478	973,205	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(68,441)	(266,872)	(52,057)	(18,175)	592	(1,642)	(24,910)	(74,450)	(505,954)	(118,585)	-	-
Total By Income Source	2,364,281	866	188,273	217,235	237,854	243,501	1,035,401	4,331,871	8,619,281	6,065,861	-	-
2018/19 - totals only	2,721,859	336,918	519,308	438,755	378,386	310,803	1,006,444	4,056,424	9,768,896	6,190,812	-	-
Debtors Age Analysis By Customer Group												
Organs of State	121,815	(202,469)	(37,312)	19,932	13,949	12,552	27,352	17,595	(26,584)	91,381	-	-
Commercial	1,298,980	55,695	43,642	42,844	26,723	32,881	147,322	321,632	1,969,718	571,400	-	-
Households	1,062,007	161,962	152,869	141,415	179,786	162,943	755,713	3,570,892	6,187,588	4,810,750	-	-
Other	(118,521)	(14,322)	29,073	13,044	17,395	35,125	105,014	421,752	488,559	592,330	-	-
Total By Customer Group	2,364,281	866	188,273	217,235	237,854	243,501	1,035,401	4,331,871	8,619,281	6,065,861	-	-

Table SC4 Monthly Budget Statement Aged Creditors

Description	Budget Year 2019/20									Prior year totals (same period)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–	–
Trade Creditors	217,710	5,038	(10)	(1)	–	(6)	(0)	2,722	225,453	208,748
Auditor General	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	217,710	5,038	(10)	(1)	–	(6)	(0)	2,722	225,453	208,748

Table SC5 Monthly Budget Statement investment portfolio

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate ³	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
ABSA Bank	99	Fixed	7.25%	2019/10/15	85,000	507	–	–	85,507
ABSA Bank	87	Fixed	7.20%	2019/10/04	40,000	237	–	–	40,237
ABSA Bank	93	Fixed	7.22%	2019/10/11	15,000	89	–	–	15,089
ABSA Bank	95	Fixed	7.21%	2019/10/15	50,000	296	–	–	50,296
ABSA Bank	85	Fixed	7.15%	2019/10/11	25,000	147	–	–	25,147
ABSA Bank	76	Fixed	7.00%	2019/10/15	30,000	173	–	–	30,173
ABSA Bank	76	Fixed	7.00%	2019/10/15	20,000	115	–	–	20,115
ABSA Bank	77	Fixed	7.00%	2019/10/18	20,000	115	–	–	20,115
ABSA Bank	77	Fixed	7.00%	2019/10/18	25,000	144	–	–	25,144
ABSA Bank	81	Fixed	7.00%	2019/10/25	40,000	230	–	–	40,230
ABSA Bank	80	Fixed	7.00%	2019/10/25	90,000	518	–	–	90,518
ABSA Bank	99	Fixed	7.05%	2019/11/15	190,000	1,101	–	–	191,101
ABSA Bank	76	Fixed	6.95%	2019/10/31	15,000	86	–	–	15,086
ABSA Bank	76	Fixed	6.95%	2019/10/31	25,000	143	–	–	25,143
ABSA Bank	76	Fixed	6.95%	2019/10/31	10,000	57	–	–	10,057
ABSA Bank	74	Fixed	6.95%	2019/11/01	95,000	543	–	–	95,543
ABSA Bank	73	Fixed	6.95%	2019/11/01	30,000	171	–	–	30,171
ABSA Bank	58	Fixed	6.95%	2019/10/18	20,000	114	–	–	20,114
ABSA Bank	78	Fixed	7.00%	2019/11/08	25,000	144	–	–	25,144
ABSA Bank	88	Fixed	7.03%	2019/11/22	15,000	87	–	–	15,087
ABSA Bank	91	Fixed	7.00%	2019/11/27	25,000	144	–	–	25,144
ABSA Bank	90	Fixed	7.00%	2019/11/27	25,000	144	–	–	25,144
ABSA Bank	85	Fixed	7.00%	2019/11/27	25,000	134	–	–	25,134
ABSA Bank	84	Fixed	7.00%	2019/11/27	35,000	181	–	–	35,181
ABSA Bank	83	Fixed	6.98%	2019/11/27	20,000	99	–	–	20,099
ABSA Bank	37	Fixed	6.85%	2019/10/25	40,000	98	–	–	40,098
ABSA Bank	57	Fixed	6.90%	2019/11/15	35,000	79	–	–	35,079
ABSA Bank	65	Fixed	6.93%	2019/11/27	45,000	68	–	–	45,068
ABSA Bank	72	Fixed	6.90%	2019/12/06	15,000	17	–	–	15,017
Firststrand	99	Fixed	7.15%	2019/10/15	100,000	588	–	–	100,588
Firststrand	87	Fixed	7.14%	2019/10/04	45,000	264	–	–	45,264
Firststrand	93	Fixed	7.14%	2019/10/11	20,000	117	–	–	20,117
Firststrand	95	Fixed	7.13%	2019/10/15	50,000	293	–	–	50,293
Firststrand	85	Fixed	7.11%	2019/10/11	30,000	175	–	–	30,175
Firststrand	77	Fixed	6.92%	2019/10/15	65,000	370	–	–	65,370
Firststrand	76	Fixed	6.90%	2019/10/15	30,000	170	–	–	30,170
Firststrand	76	Fixed	6.90%	2019/10/15	30,000	170	–	–	30,170
Firststrand	77	Fixed	6.90%	2019/10/18	25,000	142	–	–	25,142
Firststrand	77	Fixed	6.90%	2019/10/18	20,000	113	–	–	20,113
Firststrand	81	Fixed	6.92%	2019/10/25	55,000	313	–	–	55,313
Firststrand	80	Fixed	6.93%	2019/10/25	105,000	598	–	–	105,598
Firststrand	99	Fixed	6.97%	2019/11/15	210,000	1,203	–	–	211,203
Firststrand	76	Fixed	6.91%	2019/10/31	15,000	85	–	–	15,085
Firststrand	76	Fixed	6.91%	2019/10/31	20,000	114	–	–	20,114
Firststrand	58	Fixed	6.85%	2019/10/18	20,000	113	–	–	20,113

Table continues on next page.

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate ^a	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
Firststrand	78	Fixed	6.91%	2019/11/08	30,000	170	-	-	30,170
Firststrand	88	Fixed	6.93%	2019/11/22	35,000	199	-	-	35,199
Firststrand	91	Fixed	6.94%	2019/11/27	20,000	114	-	-	20,114
Firststrand	90	Fixed	6.94%	2019/11/27	30,000	171	-	-	30,171
Firststrand	85	Fixed	6.90%	2019/11/27	30,000	159	-	-	30,159
Firststrand	84	Fixed	6.90%	2019/11/27	40,000	204	-	-	40,204
Firststrand	83	Fixed	6.90%	2019/11/27	20,000	98	-	-	20,098
Firststrand	77	Fixed	6.89%	2019/11/29	55,000	187	-	-	55,187
Firststrand	77	Fixed	6.89%	2019/11/29	150,000	510	-	-	150,510
Firststrand	77	Fixed	6.89%	2019/11/29	45,000	153	-	-	45,153
Firststrand	65	Fixed	6.80%	2019/11/27	35,000	52	-	-	35,052
Firststrand	72	Fixed	6.80%	2019/12/06	20,000	22	-	-	20,022
Firststrand	74	Fixed	6.88%	2019/12/13	50,000	9	-	-	50,009
Investec Bank	99	Fixed	7.35%	2019/10/15	65,000	393	-	-	65,393
Investec Bank	87	Fixed	7.30%	2019/10/04	20,000	120	-	-	20,120
Investec Bank	93	Fixed	7.35%	2019/10/11	10,000	60	-	-	10,060
Investec Bank	95	Fixed	7.35%	2019/10/15	30,000	181	-	-	30,181
Investec Bank	85	Fixed	7.35%	2019/10/11	10,000	60	-	-	10,060
Investec Bank	76	Fixed	7.00%	2019/10/15	20,000	115	-	-	20,115
Investec Bank	76	Fixed	7.00%	2019/10/15	15,000	86	-	-	15,086
Investec Bank	77	Fixed	7.30%	2019/10/18	15,000	90	-	-	15,090
Investec Bank	81	Fixed	7.28%	2019/10/25	20,000	120	-	-	20,120
Investec Bank	80	Fixed	7.25%	2019/10/25	40,000	238	-	-	40,238
Investec Bank	99	Fixed	7.05%	2019/11/15	80,000	464	-	-	80,464
Investec Bank	76	Fixed	6.95%	2019/10/31	15,000	86	-	-	15,086
Investec Bank	76	Fixed	6.95%	2019/10/31	10,000	57	-	-	10,057
Investec Bank	76	Fixed	6.95%	2019/10/31	10,000	57	-	-	10,057
Investec Bank	74	Fixed	6.95%	2019/11/01	45,000	257	-	-	45,257
Investec Bank	73	Fixed	7.10%	2019/11/01	20,000	117	-	-	20,117
Investec Bank	78	Fixed	7.10%	2019/11/08	20,000	117	-	-	20,117
Investec Bank	91	Fixed	7.10%	2019/11/27	25,000	146	-	-	25,146
Investec Bank	90	Fixed	7.10%	2019/11/27	10,000	58	-	-	10,058
Investec Bank	85	Fixed	7.10%	2019/11/27	15,000	82	-	-	15,082
Investec Bank	84	Fixed	7.10%	2019/11/27	15,000	79	-	-	15,079
Investec Bank	83	Fixed	7.00%	2019/11/27	10,000	50	-	-	10,050
Investec Bank	77	Fixed	7.00%	2019/12/06	10,000	21	-	-	10,021
Investec Bank	65	Fixed	6.98%	2019/11/27	15,000	23	-	-	15,023
Investec Bank	72	Fixed	6.95%	2019/12/06	10,000	11	-	-	10,011
Nedbank	99	Fixed	7.25%	2019/10/15	30,000	179	-	-	30,179
Nedbank	87	Fixed	7.20%	2019/10/04	35,000	207	-	-	35,207
Nedbank	93	Fixed	7.20%	2019/10/11	20,000	118	-	-	20,118
Nedbank	95	Fixed	7.20%	2019/10/15	50,000	296	-	-	50,296
Nedbank	85	Fixed	7.15%	2019/10/11	25,000	147	-	-	25,147
Nedbank	76	Fixed	6.95%	2019/10/15	15,000	86	-	-	15,086
Nedbank	76	Fixed	6.95%	2019/10/15	30,000	171	-	-	30,171
Nedbank	76	Fixed	6.95%	2019/10/15	20,000	114	-	-	20,114
Nedbank	77	Fixed	6.95%	2019/10/18	25,000	143	-	-	25,143
Nedbank	81	Fixed	6.95%	2019/10/25	45,000	257	-	-	45,257
Nedbank	80	Fixed	6.95%	2019/10/25	95,000	543	-	-	95,543
Nedbank	99	Fixed	7.05%	2019/11/15	170,000	985	-	-	170,985

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate ³	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
Nedbank	76	Fixed	6.95%	2019/10/31	20,000	114	–	–	20,114
Nedbank	76	Fixed	6.95%	2019/10/31	20,000	114	–	–	20,114
Nedbank	74	Fixed	6.95%	2019/11/01	30,000	171	–	–	30,171
Nedbank	73	Fixed	6.95%	2019/11/01	35,000	200	–	–	35,200
Nedbank	58	Fixed	6.90%	2019/10/18	15,000	85	–	–	15,085
Nedbank	78	Fixed	6.95%	2019/11/08	30,000	171	–	–	30,171
Nedbank	88	Fixed	6.95%	2019/11/22	130,000	743	–	–	130,743
Nedbank	92	Fixed	7.00%	2019/11/27	20,000	115	–	–	20,115
Nedbank	91	Fixed	7.00%	2019/11/27	60,000	345	–	–	60,345
Nedbank	90	Fixed	7.00%	2019/11/27	30,000	173	–	–	30,173
Nedbank	14	Fixed	8.35%	2019/04/30	62,100	426	–	–	62,526
Nedbank	366	Fixed	8.35%	2020/04/30	165	1	–	–	166
Nedbank	363	Fixed	7.80%	2020/06/30	715	5	–	–	720
Nedbank	86	Fixed	6.98%	2019/11/27	40,000	222	–	–	40,222
Nedbank	85	Fixed	6.98%	2019/11/27	20,000	107	–	–	20,107
Nedbank	84	Fixed	6.98%	2019/11/27	35,000	181	–	–	35,181
Nedbank	83	Fixed	6.98%	2019/11/27	25,000	124	–	–	25,124
Nedbank	37	Fixed	6.90%	2019/10/25	40,000	98	–	–	40,098
Nedbank	57	Fixed	6.95%	2019/11/15	40,000	91	–	–	40,091
Nedbank	50	Fixed	6.90%	2019/11/08	55,000	125	–	–	55,125
Nedbank	77	Fixed	6.95%	2019/12/06	35,000	73	–	–	35,073
Nedbank	65	Fixed	6.95%	2019/11/27	50,000	76	–	–	50,076
Nedbank	72	Fixed	6.90%	2019/12/06	20,000	23	–	–	20,023
Nedbank	74	Fixed	6.90%	2019/12/13	50,000	9	–	–	50,009
Standard Bank	99	Fixed	7.34%	2019/10/15	65,000	392	–	–	65,392
Standard Bank	87	Fixed	7.27%	2019/10/04	40,000	239	–	–	40,239
Standard Bank	93	Fixed	7.29%	2019/10/11	20,000	120	–	–	20,120
Standard Bank	95	Fixed	7.25%	2019/10/15	50,000	298	–	–	50,298
Standard Bank	85	Fixed	7.24%	2019/10/11	25,000	149	–	–	25,149
Standard Bank	76	Fixed	7.08%	2019/10/15	10,000	58	–	–	10,058
Standard Bank	76	Fixed	7.08%	2019/10/15	40,000	233	–	–	40,233
Standard Bank	77	Fixed	7.10%	2019/10/18	30,000	175	–	–	30,175
Standard Bank	81	Fixed	7.11%	2019/10/25	50,000	292	–	–	50,292
Standard Bank	80	Fixed	7.11%	2019/10/25	100,000	584	–	–	100,584
Standard Bank	99	Fixed	7.25%	2019/11/15	210,000	1,251	–	–	211,251
Standard Bank	76	Fixed	7.07%	2019/10/31	25,000	145	–	–	25,145
Standard Bank	76	Fixed	7.07%	2019/10/31	25,000	145	–	–	25,145
Standard Bank	73	Fixed	7.05%	2019/11/01	20,000	116	–	–	20,116
Standard Bank	77	Fixed	6.99%	2019/10/18	20,000	115	–	–	20,115
Standard Bank	78	Fixed	7.07%	2019/11/08	25,000	145	–	–	25,145
Standard Bank	88	Fixed	7.09%	2019/11/22	20,000	117	–	–	20,117
Standard Bank	92	Fixed	7.10%	2019/11/27	25,000	146	–	–	25,146
Standard Bank	91	Fixed	7.10%	2019/11/27	50,000	292	–	–	50,292
Standard Bank	90	Fixed	7.10%	2019/11/27	25,000	146	–	–	25,146
Standard Bank	85	Fixed	7.08%	2019/11/27	25,000	136	–	–	25,136
Standard Bank	84	Fixed	7.07%	2019/11/27	40,000	209	–	–	40,209
Standard Bank	83	Fixed	7.07%	2019/11/27	25,000	126	–	–	25,126
Standard Bank	37	Fixed	6.94%	2019/10/25	40,000	99	–	–	40,099
Standard Bank	57	Fixed	6.99%	2019/11/15	40,000	92	–	–	40,092
Standard Bank	77	Fixed	7.00%	2019/12/06	25,000	53	–	–	25,053

Table continues on next page.

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate ³	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Days								
Standard Bank	65	Fixed	7.01%	2019/11/27	85,000	131	–	–	85,131
Standard Bank	72	Fixed	7.04%	2019/12/06	20,000	23	–	–	20,023
Standard Bank	74	Fixed	7.04%	2019/12/13	75,000	14	–	–	75,014
ABSA Bank		Call deposit	6.50%		343,160	2,103	(180,000)	265,000	430,263
Firststrand Bank		Call deposit	6.25%		241,730	1,651	(111,730)	140,000	271,651
Investec Bank		Call deposit	6.30%		95,637	675	(25,637)	40,000	110,675
Standard Bank		Call deposit	6.25%		211,387	1,603	(36,388)	145,000	321,602
Nedbank current account		Current account	6.30%		289,101	577	–	(158,299)	131,379
Fund Managers					6,331,727	39,128	–	–	6,370,856
Liberty, RMB and Nedbank sinking fund					2,546,996	21,110	–	–	2,568,106
Cash in transit					18,352	–	(7,135)	–	11,217
CTICC					366,187	–	–	–	366,187
ABSA IRT Bank account					36,332	–	–	2,041	38,373
COD					82,838	(2,117)	–	1,119	81,840
TOTAL INVESTMENTS AND INTEREST					16,321,427		(360,890)	434,861	16,489,155

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Operating expenditure of Transfers and Grants								
National Government:	533,846	6,273,080	6,273,080	79,913	58,763	21,151	36.0%	6,273,080
Local Government Equitable Share	–	2,815,558	2,815,558	–	–	–	–	2,815,558
Finance Management grant	1,000	1,000	1,000	210	250	(40)	-15.8%	1,000
Urban Settlements Development Grant	32,326	186,298	186,298	3,457	8,267	(4,810)	-58.2%	186,298
Energy Efficiency and Demand Side Management Grant	700	600	600	51	–	51	100.0%	600
Dept. of Environ Affairs and Tourism	38	10,598	10,598	–	–	–	–	10,598
Expanded Public Works Programme	23,266	32,877	32,877	–	–	–	–	32,877
Integrated City Development Grant	1,083	6,854	6,854	–	71	(71)	-100.0%	6,854
Public Transport Infrastructure & Systems Grant	24,843	37,183	37,183	1,601	3,076	(1,475)	-47.9%	37,183
Infrastructure Skills Development	9,600	13,605	13,605	2,925	3,401	(476)	-14.0%	13,605
Public Transport Network Grant	440,780	554,849	554,849	71,669	43,698	27,971	64.0%	554,849
Neighborhood Development Partnership Grant	–	3,600	3,600	–	–	–	–	3,600
Informal Settlements Upgrading Partnership Grant	–	39,572	39,572	–	–	–	–	39,572
Fuel Levy	–	2,570,486	2,570,486	–	–	–	–	2,570,486
Health & Hygiene Education: Informal Settlements	11	–	–	–	–	–	–	–
Accreditation: Development Support	200	–	–	–	–	–	–	–
Provincial Government:	918,700	1,088,633	1,204,469	190,071	198,063	(7,992)	-4.0%	1,204,469
Cultural Affairs and Sport - Provincial Library Services	45,550	47,062	47,062	9,843	10,902	(1,059)	-9.7%	47,062
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	4,944	5,150	5,150	68	78	(11)	-13.7%	5,150
Human Settlements - Human Settlement Development Grant	456,558	392,430	497,199	113,738	113,816	(78)	-0.1%	497,199
Human Settlements - Municipal Accreditation Assistance	5,000	–	–	–	–	–	–	–
Human Settlement - Settlement Assistance	–	1,500	1,500	294	375	(81)	-21.5%	1,500
Health - TB	29,095	65,227	65,227	4,402	4,402	–	–	65,227
Health - ARV	234,180	257,047	257,047	39,093	53,293	(14,200)	-26.6%	257,047
Health - Nutrition	5,470	6,248	6,248	1,438	1,544	(106)	-6.9%	6,248
Health - Vaccines	101,499	91,661	91,661	14,017	7,638	6,378	83.5%	91,661
Comprehensive Health	–	173,489	173,489	–	–	–	–	173,489
Transport and Public Works - Provision for persons with special needs	8,912	10,000	10,000	3,451	2,500	951	38.0%	10,000
Community Safety - Law Enforcement Auxiliary Services	5,692	4,159	4,159	–	–	–	–	4,159
Community Development Workers	701	–	–	–	–	–	–	–
Finance Management Capacity Building Grant	280	380	380	–	95	(95)	-100.0%	380
Provincial Government: Financial Management Support Grant	230	230	230	–	–	–	–	230
Provincial Contribution towards addressing Natural Disasters	2,500	–	–	–	–	–	–	–
Transport Safety and Compliance - Rail Safety Establishment and Support K9 unit	9,483	17,000	17,000	1,078	–	1,078	100.0%	17,000
Municipal accreditation and capacity building grant	365	2,300	2,300	–	–	–	–	2,300
Human Settlements- Masakheni Khayelitsha	–	14,750	14,750	2,150	2,920	(770)	-26.4%	14,750
Human Settlements- Housing Consumer Education Manuals	–	–	5,051	–	–	–	–	5,051
Human Settlements- Edward Road Energy Efficient Project	108	–	8	–	–	–	–	8
Human Settlements- Eradication of registration backlog	–	–	3,787	–	–	–	–	3,787
Municipal Disaster Grant	3,133	–	2,221	499	499	–	–	2,221
	5,000	–	–	–	–	–	–	–

Table continues on next page.

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Other grant providers:	22,015	14,855	15,677	784	3,394	(2,611)	-76.9%	15,677
Tourism	2,000	1,291	1,416	—	875	(875)	-100.0%	1,416
CMTF	2,323	2,000	2,000	—	300	(300)	-100.0%	2,000
CID	5,422	5,141	5,141	64	1,002	(938)	-93.7%	5,141
Century City Property Owners Association	539	—	—	—	—	—	—	—
Traffic Free Flow (PTY) Ltd	—	580	580	97	145	(48)	-33.3%	580
Westcott Primary	43	43	43	7	11	(4)	-33.3%	43
Airports Company South Africa SOC Ltd	1,333	—	—	—	—	—	—	—
Rockefeller Philanthropy Advisor's Inc	1,113	—	—	—	—	—	—	—
V&A Waterfront Holdings (Pty) Ltd	853	891	891	149	223	(74)	-33.3%	891
The South African Breweries	2,584	—	—	—	—	—	—	—
Bayside	510	556	556	—	—	—	—	556
Big Bay	385	—	—	—	—	—	—	—
Long Street law Enforcement	—	1,583	1,583	277	374	(97)	-25.9%	1,583
Sustainable Energy Africa	—	274	971	—	—	—	—	971
Prasa	3,725	—	—	—	—	—	—	—
Marine Circle Rent-A-Cop	173	569	569	—	134	(134)	-100.0%	569
GRAND CHINA	166	396	396	58	94	(36)	-38.3%	396
Bergvliet High Part-time Trfc Attendant	29	—	—	—	—	—	—	—
CCID - Traffic Wardnes	744	902	902	125	225	(100)	-44.4%	902
Green Point Law Enforcement	—	586	586	—	—	—	—	586
Part Time Trfc Attend: Rustenberg Girls	43	43	43	7	11	(4)	-33.3%	43
POPART - Stellenbosch University	28	—	—	—	—	—	—	—
Total operating expenditure of Transfers and Grants:	1,474,561	7,376,568	7,493,227	270,768	260,220	10,548	4.1%	7,493,227
Capital expenditure of Transfers and Grants								
National Government:	2,035,630	2,189,348	2,189,635	119,641	208,240	(88,599)	-42.5%	1,722,078
Minerals and Energy; Energy Efficiency and Demand Side Management Grant	9,300	10,465	10,465	3,955	4,300	(345)	-8.0%	10,465
National Government - Other; Previous years' Dora allocations	—	50	50	11	10	1	8.3%	50
National Treasury; Informal Settlements Upgrading Partnership Grant: Municipalities	—	276,803	276,803	14,371	37,154	(22,783)	-61.3%	240,022
National Treasury; Integrated City Development Grant	54,560	48,533	48,533	2,529	5,589	(3,059)	-54.7%	46,133
National Treasury; Local Government Restructuring Grant	1,156	250	263	51	13	38	299.4%	263
National Treasury; Neighbourhood Development Partnership Grant	7,166	26,400	26,400	—	—	—	—	26,400
National Treasury; Public Transport Network: Budget Facility for Infrastructure Grant	—	354,000	354,000	23,719	38,800	(15,081)	-38.9%	168,138
National Treasury; Urban Settlements Development Grant	1,107,450	1,070,051	1,070,051	59,846	92,367	(32,521)	-35.2%	892,474
Transport; Public Transport Network Grant	468,073	402,796	402,796	15,161	30,009	(14,847)	-49.5%	337,859
Transport; Public Transport Infrastructure & Systems Grant	925	—	275	—	—	—	—	275
National Treasury; DME Grant	12,234	—	—	—	—	—	—	—
Expanded Public Works Programme	1,000	—	—	—	—	—	—	—
Infrastructure Skills Development	582	—	—	—	—	—	—	—
Municipal Disaster Fund	31,219	—	—	—	—	—	—	—
Municipal Disaster Recovery Grant	307,600	—	—	—	—	—	—	—
Dept. of Environ Affairs and Tourism	1,167	—	—	—	—	—	—	—
Transport; Public Transport Network Grant - BFI	33,000	—	—	—	—	—	—	—
Accreditation: Development Support	198	—	—	—	—	—	—	—
National Treasury; Municipal Disaster Recovery Grant	—	—	—	(2)	—	(2)	-100.0%	—
Provincial Government:	22,430	22,038	22,038	1,691	770	921	119.6%	20,597
Cultural Affairs and Sport; Library Services: Metro Library Grant	13,241	10,000	10,000	303	770	(467)	-60.6%	10,000
Housing; Integrated Housing and Human Settlement Development Grant	8,363	11,788	11,788	1,388	—	1,388	100.0%	10,347
Provincial Government; Municipal Accreditation and Capacity Building Grant	—	250	250	—	—	—	—	250
Community Development Workers	63	—	—	—	—	—	—	—
Community Safety - Law Enforcement Auxiliary Services	762	—	—	—	—	—	—	—
Other grant providers:	49,804	53,700	53,700	10,146	11,240	(1,094)	-9.7%	53,700
Other; Other	49,804	53,700	53,700	10,146	11,240	(1,094)	-9.7%	53,700
Total capital expenditure of Transfers and Grants	2,107,864	2,265,085	2,265,373	131,479	220,250	(88,771)	-40.3%	1,796,376
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	3,582,425	9,641,654	9,758,600	402,247	480,471	(78,223)	-16.3%	9,289,602

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

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

Summary of Employee and Councillor remuneration	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	146,974	146,004	146,004	34,399	35,160	(761)	-2.2%	146,004
Pension and UIF Contributions	4,984	5,992	5,992	1,263	1,001	262	26.2%	5,992
Motor Vehicle Allowance	–	601	601	116	150	(34)	-22.7%	601
Cellphone Allowance	9,339	8,996	8,996	2,329	2,329	(1)	0.0%	8,996
Other benefits and allowances	–	18,225	18,225	2,289	2,078	211	10.2%	18,225
Sub Total - Councillors	161,297	179,818	179,818	40,396	40,719	(323)	-0.8%	179,818
% increase		11.5%	11.5%					11.5%
Senior Managers of the Municipality								
Basic Salaries and Wages	23,285	27,879	27,879	5,886	6,970	(1,084)	-15.55%	27,879
Pension and UIF Contributions	1,341	4,379	4,379	550	1,099	(549)	-49.95%	4,379
Medical Aid Contributions	92	136	136	30	34	(4)	-11.54%	136
Motor Vehicle Allowance	404	439	439	203	110	93	85.14%	439
Cellphone Allowance	147	292	292	39	73	(34)	-47.20%	292
Other benefits and allowances	24	61	61	140	11	129	1181.44%	61
Payments in lieu of leave	–	–	–	356	–	356	100.00%	–
Sub Total - Senior Managers of Municipality	25,293	33,186	33,186	7,203	8,296	(1,093)	-13.2%	33,186
% increase		31.2%	31.2%					31.2%
Other Municipal Staff								
Basic Salaries and Wages	8,077,775	9,640,920	9,641,868	2,002,541	2,202,350	(199,809)	-9.1%	9,369,046
Pension and UIF Contributions	1,252,341	1,713,894	1,714,020	336,694	416,273	(79,579)	-19.1%	1,671,508
Medical Aid Contributions	745,922	823,574	823,578	194,654	206,382	(11,728)	-5.7%	803,198
Overtime	680,581	606,267	606,263	106,282	95,723	10,560	11.0%	591,268
Motor Vehicle Allowance	200,746	225,780	225,743	52,571	56,287	(3,716)	-6.6%	220,194
Cellphone Allowance	21,910	24,352	24,391	5,664	6,096	(432)	-7.1%	23,749
Housing Allowances	61,444	65,440	65,430	16,283	16,394	(110)	-0.7%	63,821
Other benefits and allowances	261,709	238,910	239,790	71,338	61,928	9,411	15.2%	232,982
Payments in lieu of leave	173,125	97,768	98,235	24,524	24,779	(255)	-1.0%	95,549
Long service awards	511	86,529	86,270	221	18,611	(18,390)	-98.8%	84,388
Post-retirement benefit obligations	864,199	261,187	261,187	63,194	50,297	12,898	25.64%	254,725
Sub Total - Other Municipal Staff	12,340,263	13,784,620	13,786,774	2,873,968	3,155,119	(281,151)	-8.91%	13,410,428
% increase		11.7%	11.7%					8.7%
Total Parent Municipality	12,526,853	13,997,624	13,999,778	2,921,567	3,204,134	(282,567)	-8.8%	13,623,432

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

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Councillors (Political Office Bearers plus Other)</u>				
Basic Salaries and Wages	(761)	-2.2%	Immaterial variance.	-
Pension and UIF Contributions	262	26.2%	Immaterial variance.	-
Medical Aid Contributions	-	-	-	-
Motor Vehicle Allowance	(34)	-22.7%	Immaterial variance.	-
Cellphone Allowance	(1)	0.0%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	211	10.2%	Immaterial variance.	-
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	(1,084)	-15.6%	The variance is due to savings realised on vacant executive director positions in respect of the Water & Waste, Transport and Urban Management directorates.	The Executive Director: Urban Management's position was filled effective 1 October 2019. The other vacancies are still in the recruitment and selection process.
Pension and UIF Contributions	(549)	-49.9%	Immaterial variance.	-
Medical Aid Contributions	(4)	-11.5%	Immaterial variance.	-
Motor Vehicle Allowance	93	85.1%	Immaterial variance.	-
Cellphone Allowance	(34)	-47.2%	Immaterial variance.	-
Other benefits and allowances	129	1181.4%	Immaterial variance.	-
Payments in lieu of leave	356	100.0%	Immaterial variance.	-
<u>Other Municipal Staff</u>				
Basic Salaries and Wages	(199,809)	-9.1%	The variance is mainly due to: 1. The turnaround time in filling vacancies; 2. The internal filling of vacancies; 3. Slower than planned implementation of job creation projects; and 4. Appointment of seasonal staff.	The City had 3874 vacancies as at 30 September 2019; 705 positions were filled (475 internal and 230 external) with 309 terminations processed from 1 July 2019. The achieved vacancy rate is 12.35%, which is below the targeted vacancy rate of 13.26% for September 2019. The filling of vacancies is ongoing.
Pension and UIF Contributions	(79,579)	-19.1%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.

Table continues on next page.

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Medical Aid Contributions	(11,728)	-5.7%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is ongoing
Overtime	10,560	11.0%	The variance is mainly as a result of unplanned overtime within the Safety & Security directorate, due to 'lockdown operations' requiring Law Enforcement members to assist SAPS and SANDF to stabilise high crime areas.	Alignment of the period budget with the actual expenditure will be undertaken.
Motor Vehicle Allowance	(3,716)	-6.6%	Immaterial variance.	-
Cellphone Allowance	(432)	-7.1%	Immaterial variance.	-
Housing Allowances	(110)	-0.7%	Immaterial variance.	-
Other benefits and allowances	9,411	15.2%	The variance is mainly on standby allowances within Safety & Security directorate, where new recruitments were transferred to operational duty and is eligible for standby allowances.	Virement will be processed to address over expenditure.
Payments in lieu of leave	(255)	-1.0%	Immaterial variance.	
Long service awards	(18,390)	-98.8%	Payments are dependent on when qualifying employees exercise the option to convert leave days to cash.	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	12,898	25.6%	The variance is due to misalignment of period budget provisions with the actual expenditure.	Alignment of the period budget with the actual expenditure will be undertaken.

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

Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands															
Cash Receipts By Source															
Property rates	787,067	837,524	791,351	834,485	847,693	784,635	786,082	799,231	854,505	701,342	851,772	838,507	9,714,194	10,327,307	10,830,171
Service charges - electricity revenue	1,257,553	1,245,944	1,379,036	1,237,739	1,127,299	1,086,094	1,096,143	1,016,363	1,109,875	852,268	1,245,216	918,993	13,572,524	15,140,505	16,772,413
Service charges - water revenue	204,828	223,895	229,296	213,741	218,813	170,753	171,665	310,112	291,245	293,214	313,103	216,994	2,857,659	3,506,983	4,217,263
Service charges - sanitation revenue	97,501	113,241	115,202	109,526	119,849	89,813	90,635	133,485	153,938	138,508	153,757	30	1,315,486	1,777,068	2,140,389
Service charges - refuse	81,120	81,080	78,524	88,017	88,897	83,769	83,602	81,262	88,585	79,287	89,923	117,444	1,041,510	1,113,994	1,181,726
Rental of facilities and equipment	20,625	21,853	27,968	15,265	19,621	14,502	15,305	17,640	16,716	14,942	16,767	9,331	210,536	232,744	236,361
Interest earned - external investments	109,378	85,203	78,511	76,999	71,844	69,627	77,714	69,718	76,640	77,683	81,666	37,512	912,495	930,613	1,022,317
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21,853	20,676	18,368	20,524	20,781	19,481	18,018	16,775	20,070	17,408	20,290	22,847	237,091	242,205	241,088
Licences and permits	25,124	17,419	30,664	10,521	3,827	5,273	10,907	8,072	1,771	6,744	6,155	(44,259)	82,219	86,371	90,732
Agency services	-	-	-	27,855	10,132	13,960	28,876	21,370	4,688	17,854	16,296	76,640	217,672	245,412	254,598
Transfer receipts - operating	1,211,303	1,213,505	-	93,453	328,837	1,885,850	480,609	-	1,880,567	354,388	2,011	42,703	7,493,227	7,707,345	8,136,559
Other revenue	89,913	17,634	37,818	51,428	83,674	31,849	223,108	119,337	65,930	33,870	16,506	227,568	998,635	1,074,890	1,140,512
Cash Receipts by Source	3,906,266	3,877,975	2,786,739	2,779,553	2,941,268	4,255,606	3,082,664	2,593,364	4,564,530	2,587,508	2,813,462	2,464,312	38,653,248	42,385,438	46,264,128
Other Cash Flows by Source															
Transfer receipts - capital	618,934	61,670	81,205	331,047	32,714	-	70,014	48,445	691,626	10,962	-	265,056	2,211,673	3,043,827	3,608,514
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	53,700	53,700	56,700	57,000
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	43,732	43,732	43,732	43,732
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	1,091,580	1,091,580	3,000,000	3,000,000
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	41,983	41,983	46,181	50,799
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	1,228	1,228	1,167	1,108
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(267,859)	(267,859)	(298,475)	(332,578)
Total Cash Receipts by Source	4,525,200	3,939,645	2,867,944	3,110,600	2,973,982	4,255,606	3,152,678	2,641,810	5,256,155	2,598,470	2,813,462	3,693,731	41,829,284	48,278,569	52,692,703

Table continues on next page.

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

Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands															
Cash Payments by Type															
Employee related costs	1,026,594	1,017,347	1,035,203	1,070,771	1,654,832	1,111,371	1,087,234	1,114,675	957,708	1,131,768	1,126,431	1,397,378	13,731,313	14,799,293	15,960,959
Remuneration of councillors	12,678	12,766	12,655	13,763	13,774	13,849	13,906	23,128	15,036	15,002	15,032	18,230	179,818	190,697	202,234
Interest paid	43,259	–	153,153	–	6,273	137,895	40,680	–	150,418	–	48,595	136,803	717,075	731,329	1,191,845
Bulk purchases - Electricity	946,536	1,246,370	1,156,304	1,176,077	680,778	705,827	665,611	630,552	670,219	631,557	661,557	304,112	9,475,500	10,564,235	11,704,116
Bulk purchases - Water & Sewer	15,515	27,292	26,412	59,787	60,214	59,318	58,083	37,480	37,808	52,259	45,767	137,165	617,101	909,598	871,284
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General expenses	1,328,647	746,028	739,455	900,798	786,344	1,199,230	621,285	706,584	972,975	767,376	552,103	2,259,797	11,580,621	11,424,643	11,941,547
Cash Payments by Type	3,373,229	3,049,803	3,123,181	3,221,197	3,202,215	3,227,491	2,486,799	2,512,418	2,804,164	2,597,961	2,449,486	4,253,485	36,301,429	38,619,795	41,871,985
Other Cash Flows/Payments by Type															
Capital assets	933,838	216,241	254,413	238,732	551,758	466,566	83,348	377,104	610,539	744,134	1,193,550	2,236,027	7,906,251	10,364,140	10,672,162
Repayment of borrowing	50,000	–	79,481	–	42,933	20,000	50,000	–	79,481	–	42,933	20,050	384,878	371,495	671,495
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	4,357,066	3,266,044	3,457,075	3,459,929	3,796,906	3,714,057	2,620,147	2,889,523	3,494,183	3,342,095	3,685,970	6,509,562	44,592,558	49,355,429	53,215,642
NET INCREASE/(DECREASE) IN CASH HELD	168,133	673,600	(589,131)	(349,329)	(822,924)	541,550	532,531	(247,713)	1,761,972	(743,625)	(872,508)	(2,815,831)	(2,763,274)	(1,076,860)	(522,938)
Cash/cash equivalents at the month/year beginning:	8,419,275	8,587,408	9,261,009	8,671,878	8,322,549	7,499,625	8,041,175	8,573,706	8,325,993	10,087,965	9,344,339	8,471,832	8,419,275	5,656,001	4,579,141
Cash/cash equivalents at the month/year end:	8,587,408	9,261,009	8,671,878	8,322,549	7,499,625	8,041,175	8,573,706	8,325,993	10,087,965	9,344,339	8,471,832	5,656,001	5,656,001	4,579,141	4,056,203

Capital programme performance

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

Table SC12 Monthly Budget Statement - capital expenditure trend

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

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	1,797,980	2,886,525	2,961,017	228,221	259,642	(31,421)	-12.1%	2,322,142
Roads Infrastructure	800,145	929,567	1,221,321	52,711	139,287	(86,576)	-62.2%	901,760
Roads	800,145	929,567	1,221,321	52,711	139,287	(86,576)	-62.2%	901,760
Storm water Infrastructure	2,093	117,312	2,257	61	—	61	100.0%	2,257
Drainage Collection	2,093	117,312	2,257	61	—	61	100.0%	2,257
Electrical Infrastructure	319,606	368,700	384,729	40,571	41,597	(1,026)	-2.5%	373,909
HV Substations	261,124	314,395	328,173	30,566	35,675	(5,109)	-14.3%	317,353
MV Networks	(145)	6,200	6,200	1,779	1,550	229	14.8%	6,200
LV Networks	58,627	48,105	50,356	8,226	4,373	3,854	88.1%	50,356
Water Supply Infrastructure	461,126	971,327	908,649	120,927	21,843	99,084	453.6%	761,861
Reservoirs	387,712	743,800	734,494	114,018	14,294	99,724	697.7%	607,600
Water Treatment Works	1,491	—	10,000	—	—	857	100.0%	3,107
Bulk Mains	41,936	73,000	72,155	1,602	2,549	(947)	-37.2%	66,155
Distribution	29,987	154,527	92,000	4,450	5,000	(550)	-11.0%	85,000
Sanitation Infrastructure	129,147	218,499	148,676	13,117	11,000	2,117	19.2%	133,010
Reticulation	30,907	129,199	72,260	8,020	4,000	4,020	100.5%	72,710
Waste Water Treatment Works	96,932	89,300	76,416	5,097	7,000	(1,903)	-27.2%	60,300
Outfall Sewers	1,308	—	—	—	—	—	—	—
Solid Waste Infrastructure	13,523	251,120	264,371	822	45,410	(44,588)	-98.2%	119,000
Landfill Sites	13,523	251,120	264,371	822	45,410	(44,588)	-98.2%	119,000
Information and Communication Infrastructure	72,339	30,000	31,015	12	505	(493)	-97.5%	30,345
Data Centres	72,339	30,000	31,015	12	505	(493)	-97.5%	30,345
Community Assets	295,414	243,160	267,634	11,649	21,735	(10,086)	-46.4%	256,400
Community Facilities	294,880	242,440	267,204	11,638	21,657	(10,019)	-46.3%	255,969
Halls	—	25	25	22	25	(3)	-12.2%	25
Centres	—	17,505	18,177	—	—	—	—	18,169
Clinics/Care Centres	37,750	21,296	22,729	—	2,360	(2,360)	-100.0%	22,729
Fire/Ambulance Stations	17,103	—	2,739	—	2,739	(2,739)	-100.0%	2,739
Museums	2,951	—	121	—	121	(121)	-100.0%	121
Libraries	8,366	7,375	8,014	—	639	(639)	-100.0%	8,014
Cemeteries/Crematoria	6,237	3,500	9,934	1,188	2,734	(1,545)	-56.5%	9,934
Public Open Space	291	11,100	11,229	—	30	(30)	-100.0%	11,229
Nature Reserves	1,280	10,634	10,634	—	—	—	—	2,970
Markets	—	710	710	—	—	—	—	710
Taxi Ranks/Bus Terminals	220,903	170,296	182,892	10,428	13,009	(2,581)	-19.8%	179,329
Sport and Recreation Facilities	534	720	431	11	78	(67)	-86.4%	431
Outdoor Facilities	534	720	431	11	78	(67)	-86.4%	431
Heritage assets	—	30	30	—	—	—	—	30
Works of Art	—	30	30	—	—	—	—	30
Other assets	101,917	209,953	228,105	14,212	22,364	(8,153)	-36.5%	226,664
Operational Buildings	83,095	159,033	175,013	6,862	11,160	(4,298)	-38.5%	175,012
Municipal Offices	34,113	115,455	121,996	1,564	250	1,314	525.7%	121,995
Laboratories	8,222	—	—	—	—	—	—	—
Depots	40,760	43,578	53,017	5,298	10,910	(5,613)	-51.4%	53,017
Housing	18,822	50,920	53,092	7,350	11,204	(3,854)	-34.4%	51,652
Social Housing	18,822	50,920	53,092	7,350	11,204	(3,854)	-34.4%	51,652
Intangible Assets	12,014	41,512	45,687	1,197	1,948	(750)	-38.5%	37,687
Licences and Rights	12,014	41,512	45,687	1,197	1,948	(750)	-38.5%	37,687
Computer Software and Applications	12,014	41,512	45,687	1,197	1,948	(750)	-38.5%	37,687
Computer Equipment	121,869	95,626	91,253	3,147	5,729	(2,582)	-45.1%	73,617
Computer Equipment	121,869	95,626	91,253	3,147	5,729	(2,582)	-45.1%	73,617
Furniture and Office Equipment	101,282	119,167	120,631	10,718	12,202	(1,484)	-12.2%	107,311
Furniture and Office Equipment	101,282	119,167	120,631	10,718	12,202	(1,484)	-12.2%	107,311
Machinery and Equipment	36,812	48,127	55,203	1,624	3,097	(1,473)	-47.6%	52,203
Machinery and Equipment	36,812	48,127	55,203	1,624	3,097	(1,473)	-47.6%	52,203
Transport Assets	155,011	197,348	197,429	249	—	249	100.0%	193,948
Transport Assets	155,011	197,348	197,429	249	—	249	100.0%	193,948
Land	5,157	26,000	26,000	73	—	73	100.0%	26,000
Land	5,157	26,000	26,000	73	—	73	100.0%	26,000
Total Capital Expenditure on new assets	2,627,456	3,867,449	3,992,990	271,090	326,716	(55,627)	-17.0%	3,296,002

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	837,504	1,408,835	1,489,395	140,649	139,597	1,053	0.8%	1,131,481
Roads Infrastructure	123,380	214,477	246,691	20,885	19,630	1,255	6.4%	121,887
<i>Roads</i>	123,380	214,477	246,691	20,885	19,630	1,255	6.4%	121,887
Storm water Infrastructure	27,376	59,700	71,394	541	2,900	(2,359)	-81.3%	60,247
<i>Drainage Collection</i>	27,376	59,700	71,394	541	2,900	(2,359)	-81.3%	60,247
Electrical Infrastructure	301,112	346,825	376,784	72,951	71,536	1,414	2.0%	354,428
<i>HV Substations</i>	70,633	74,825	107,934	17,094	15,698	1,396	8.9%	107,428
<i>MV Substations</i>	18,328	50,000	46,850	8	3,208	(3,200)	-99.7%	25,000
<i>MV Networks</i>	169,030	182,000	182,000	48,560	42,780	5,780	13.5%	182,000
<i>LV Networks</i>	43,122	40,000	40,000	7,289	9,850	(2,561)	-26.0%	40,000
Water Supply Infrastructure	245,200	409,900	409,900	24,180	25,000	(820)	-3.3%	321,900
<i>Bulk Mains</i>	27,999	60,000	60,000	3,375	4,000	(625)	-15.6%	60,000
<i>Distribution</i>	217,201	349,900	349,900	20,805	21,000	(195)	-0.9%	261,900
Sanitation Infrastructure	132,652	376,433	380,596	21,904	19,500	2,404	12.3%	268,999
<i>Pump Station</i>	8,288	18,733	18,733	7,722	3,000	4,722	157.4%	16,733
<i>Reticulation</i>	38,034	87,700	87,700	4,873	-	4,873	100.0%	72,700
<i>Waste Water Treatment Works</i>	69,421	170,000	174,163	8,906	5,000	3,906	78.1%	149,163
<i>Outfall Sewers</i>	16,908	100,000	100,000	403	11,500	(11,097)	-96.5%	30,403
Solid Waste Infrastructure	-	-	200	189	200	(11)	-5.7%	189
<i>Landfill Sites</i>	-	-	200	189	200	(11)	-5.7%	189
Information and Communication Infrastructure	7,784	1,500	3,830	-	830	(830)	-100.0%	3,830
<i>Data Centres</i>	7,784	1,500	3,830	-	830	(830)	-100.0%	3,830
Community Assets	3,774	19,283	25,306	-	450	(450)	-100.0%	25,306
Community Facilities	3,774	19,283	25,306	-	450	(450)	-100.0%	25,306
<i>Halls</i>	-	9,883	9,883	-	-	-	-	9,883
<i>Clinics/Care Centres</i>	1,172	8,000	8,000	-	-	-	-	8,000
<i>Libraries</i>	1,992	-	-	-	-	-	-	-
<i>Public Open Space</i>	610	1,400	7,423	-	450	(450)	-100.0%	7,423
Heritage assets	5,074	600	1,251	182	651	(470)	-72.1%	1,251
Monuments	5,074	600	1,251	182	651	(470)	-72.1%	1,251
Other assets	72,045	71,250	71,049	10,358	2,406	7,952	330.6%	56,667
Operational Buildings	20,078	26,689	26,487	236	307	(71)	-23.2%	12,138
<i>Municipal Offices</i>	11,282	24,339	24,137	200	232	(32)	-13.8%	9,788
<i>Laboratories</i>	299	300	300	3	75	(72)	-95.9%	300
<i>Depots</i>	8,497	2,050	2,050	33	-	33	100.0%	2,050
Housing	51,967	44,561	44,561	10,122	2,099	8,023	382.2%	44,529
<i>Social Housing</i>	51,967	44,561	44,561	10,122	2,099	8,023	382.2%	44,529
Intangible Assets	9,154	2,500	7,600	19	1,100	(1,081)	-98.2%	7,600
Licences and Rights	9,154	2,500	7,600	19	1,100	(1,081)	-98.2%	7,600
<i>Computer Software and Applications</i>	9,154	2,500	7,600	19	1,100	(1,081)	-98.2%	7,600
Computer Equipment	117,790	125,859	125,183	9,007	61,103	(52,096)	-85.3%	115,994
Computer Equipment	117,790	125,859	125,183	9,007	61,103	(52,096)	-85.3%	115,994
Furniture and Office Equipment	17,030	28,889	27,028	5,959	1,620	4,338	267.7%	24,723
Furniture and Office Equipment	17,030	28,889	27,028	5,959	1,620	4,338	267.7%	24,723
Machinery and Equipment	62,916	11,454	11,735	1,405	2,486	(1,082)	-43.5%	8,535
Machinery and Equipment	62,916	11,454	11,735	1,405	2,486	(1,082)	-43.5%	8,535
Transport Assets	375,447	622,937	623,967	23,265	5,250	18,015	343.1%	624,054
Transport Assets	375,447	622,937	623,967	23,265	5,250	18,015	343.1%	624,054
Total Capital Expenditure on renewal of existing assets	1,500,735	2,291,609	2,382,513	190,844	214,664	(23,820)	-11.1%	1,995,611

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	678,723	1,303,801	1,422,995	172,988	148,272	24,716	16.7%	1,305,969
Roads Infrastructure	178,498	192,672	235,643	32,529	40,776	(8,247)	-20.2%	239,314
Roads	178,498	192,672	235,643	32,529	40,776	(8,247)	-20.2%	239,314
Storm water Infrastructure	4,893	41,000	44,307	155	—	155	100.0%	5,396
Drainage Collection	4,893	41,000	44,307	155	—	155	100.0%	5,396
Electrical Infrastructure	40,691	29,582	29,582	16,648	15,073	1,575	10.4%	29,582
HV Substations	40,691	29,582	29,582	16,648	15,073	1,575	10.4%	29,582
Water Supply Infrastructure	117,651	75,350	93,676	5,247	2,000	3,247	162.4%	93,526
Reservoirs	4,973	10,350	15,220	1,882	800	1,082	135.3%	15,070
Distribution	112,679	65,000	78,456	3,365	1,200	2,165	180.4%	78,456
Sanitation Infrastructure	324,757	848,773	891,399	108,128	67,249	40,879	60.8%	827,981
Pump Station	—	60,000	60,000	901	8,249	(7,348)	-89.1%	60,000
Reticulation	7,723	7,323	7,323	354	—	354	100.0%	1,000
Waste Water Treatment Works	317,033	781,450	824,076	106,872	59,000	47,872	81.1%	766,981
Solid Waste Infrastructure	12,233	111,425	123,388	10,281	22,674	(12,393)	-54.7%	105,171
Landfill Sites	12,233	111,425	123,388	10,281	22,674	(12,393)	-54.7%	105,171
Information and Communication Infrastructure	—	5,000	5,000	—	500	(500)	-100.0%	5,000
Data Centres	—	5,000	5,000	—	500	(500)	-100.0%	5,000
Community Assets	239,647	368,879	378,361	9,682	13,398	(3,716)	-27.7%	354,735
Community Facilities	153,098	221,725	207,171	6,731	10,034	(3,303)	-32.9%	183,845
Halls	1,698	8,430	234	—	30	(30)	-100.0%	234
Centres	13,117	12,800	20,022	21	100	(79)	-79.5%	20,022
Clinics/Care Centres	39,641	61,400	55,161	2,695	2,172	523	24.1%	55,161
Fire/Ambulance Stations	12,394	—	770	—	770	(770)	-100.0%	770
Museums	302	—	—	—	—	—	—	—
Libraries	7,819	10,125	10,796	—	721	(721)	-100.0%	10,796
Cemeteries/Crematoria	5,922	19,750	10,904	32	404	(372)	-92.1%	10,904
Public Open Space	41,436	48,740	41,996	330	977	(647)	-66.2%	39,555
Nature Reserves	10,569	6,680	9,180	7	62	(55)	-89.4%	9,180
Public Ablution Facilities	1,923	8,000	8,000	—	—	—	—	8,000
Taxi Ranks/Bus Terminals	18,278	45,800	50,110	3,647	4,800	(1,153)	-24.0%	29,224
Sport and Recreation Facilities	86,550	147,154	171,190	2,951	3,364	(413)	-12.3%	170,890
Indoor Facilities	1,102	14,290	39,572	828	682	146	21.5%	39,572
Outdoor Facilities	85,448	132,864	131,618	2,122	2,682	(560)	-20.9%	131,318
Heritage assets	1,293	—	45	—	—	—	-	45
Monuments	1,293	—	45	—	—	—	—	45
Other assets	223,244	499,095	551,225	35,040	62,520	(27,480)	-44.0%	515,364
Operational Buildings	187,997	423,217	475,348	12,132	58,928	(46,796)	-79.4%	439,512
Municipal Offices	87,612	265,406	294,359	7,814	30,698	(22,884)	-74.5%	291,874
Yards	76	—	200	51	—	51	100.0%	200
Depots	100,309	157,811	180,789	4,266	28,229	(23,963)	-84.9%	147,438
Housing	35,247	75,878	75,878	22,908	3,593	19,316	537.7%	75,851
Social Housing	35,247	75,878	75,878	22,908	3,593	19,316	537.7%	75,851
Intangible Assets	23,908	16,950	26,952	564	2,295	(1,731)	-75.4%	24,738
Licences and Rights	23,908	16,950	26,952	564	2,295	(1,731)	-75.4%	24,738
Computer Software and Applications	23,908	16,950	26,952	564	2,295	(1,731)	-75.4%	24,738
Computer Equipment	225	17,540	15,583	—	—	—	-	7,583
Computer Equipment	225	17,540	15,583	—	—	—	—	7,583
Furniture and Office Equipment	10,973	17,447	9,822	2,032	—	2,032	100.0%	9,822
Furniture and Office Equipment	10,973	17,447	9,822	2,032	—	2,032	100.0%	9,822
Machinery and Equipment	10,085	5,662	4,236	—	121	(121)	-100.0%	4,236
Machinery and Equipment	10,085	5,662	4,236	—	121	(121)	-100.0%	4,236
Total Capital Expenditure on upgrading of existing assets	1,188,099	2,229,374	2,409,220	220,306	226,607	(6,301)	-2.8%	2,222,492

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	713,245	2,047,033	2,046,972	337,752	374,846	(37,094)	-9.9%	2,046,972
Roads Infrastructure	590	688,377	688,377	87,295	95,493	(8,198)	-8.6%	688,377
Roads	590	688,377	688,377	87,295	95,493	(8,198)	-8.6%	688,377
Electrical Infrastructure	229,128	541,437	541,437	121,690	124,604	(2,914)	-2.3%	541,437
Power Plants	113,328	17,215	17,215	6,430	3,960	2,470	62.4%	17,215
HV Substations	—	31,272	31,272	4,087	7,195	(3,108)	-43.2%	31,272
MV Substations	—	353,066	353,066	75,839	81,254	(5,415)	-6.7%	353,066
LV Networks	115,800	139,884	139,884	35,334	32,194	3,140	9.8%	139,884
Water Supply Infrastructure	195,130	440,218	440,183	75,860	82,947	(7,087)	-8.5%	440,183
Reservoirs	—	41,845	41,845	6,582	8,247	(1,665)	-20.2%	41,845
Pump Stations	25,734	53,419	53,340	7,250	9,642	(2,391)	-24.8%	53,340
Water Treatment Works	1,866	43,287	43,287	8,319	7,367	952	12.9%	43,287
Bulk Mains	—	8,242	8,242	2,696	2,355	341	14.5%	8,242
Distribution	167,530	293,425	293,470	51,012	55,336	(4,324)	-7.8%	293,470
Sanitation Infrastructure	282,758	374,750	374,724	52,614	71,310	(18,696)	-26.2%	374,724
Reticulation	—	250,258	250,232	33,192	49,986	(16,793)	-33.6%	250,232
Waste Water Treatment Works	282,718	113,257	113,257	18,524	18,587	(63)	-0.3%	113,257
Outfall Sewers	40	11,235	11,235	898	2,737	(1,839)	-67.2%	11,235
Solid Waste Infrastructure	5,639	2,250	2,250	293	492	(199)	-40.5%	2,250
Landfill Sites	5,639	2,250	2,250	293	492	(199)	-40.5%	2,250
Community Assets	131,143	504,731	504,795	55,270	71,948	(16,678)	-23.2%	504,795
Community Facilities	130,809	122,404	122,468	5,889	17,968	(12,079)	-67.2%	122,468
Halls	17,593	45,452	45,452	1,612	4,751	(3,140)	-66.1%	45,452
Centres	83	6,514	6,514	176	420	(243)	-58.0%	6,514
Clinics/Care Centres	10,690	6,258	6,258	1,118	1,445	(328)	-22.7%	6,258
Fire/Ambulance Stations	—	5,562	5,562	136	896	(760)	-84.9%	5,562
Libraries	98,314	34,665	34,665	734	7,517	(6,783)	-90.2%	34,665
Cemeteries/Crematoria	2,874	10,129	10,129	1,426	949	477	50.2%	10,129
Nature Reserves	923	4,689	4,753	555	823	(268)	-32.6%	4,753
Public Ablution Facilities	332	6,856	6,856	41	1,167	(1,126)	-96.5%	6,856
Markets	—	2,278	2,278	92	—	92	100.0%	2,278
Sport and Recreation Facilities	334	382,327	382,327	49,381	53,980	(4,599)	-8.5%	382,327
Indoor Facilities	269	25	25	—	0	(0)	-100.0%	25
Outdoor Facilities	65	382,301	382,301	49,381	53,980	(4,599)	-8.5%	382,301
Heritage assets	—	1,916	1,916	22	77	(55)	-71.5%	1,916
Works of Art	—	1,916	1,916	22	77	(55)	-71.5%	1,916
Investment properties	13,891	8,043	56	137	38	99	259.3%	56
Revenue Generating	13,891	43	43	20	25	(5)	-20.2%	43
Improved Property	13,891	43	43	20	25	(5)	-20.2%	43
Non-revenue Generating	—	8,001	13	117	13	104	781.2%	13
Unimproved Property	—	8,001	13	117	13	104	781.2%	13
Other assets	72,660	338,649	342,530	19,664	28,789	(9,125)	-31.7%	342,530
Operational Buildings	72,660	338,649	342,530	19,664	28,789	(9,125)	-31.7%	342,530
Municipal Offices	590	333,831	337,712	19,575	27,911	(8,336)	-29.9%	337,712
Laboratories	—	2,136	2,136	41	219	(178)	-81.3%	2,136
Training Centres	72,070	521	521	46	131	(85)	-65.1%	521
Depots	—	2,162	2,162	2	528	(526)	-99.7%	2,162
Computer Equipment	63,807	246,058	246,452	30,537	34,756	(4,219)	-12.1%	246,452
Computer Equipment	63,807	246,058	246,452	30,537	34,756	(4,219)	-12.1%	246,452
Furniture and Office Equipment	3	542,256	542,446	112,127	101,582	10,545	10.4%	542,446
Furniture and Office Equipment	3	542,256	542,446	112,127	101,582	10,545	10.4%	542,446
Transport Assets	102,625	440,991	444,971	74,752	88,805	(14,053)	-15.8%	444,971
Transport Assets	102,625	440,991	444,971	74,752	88,805	(14,053)	-15.8%	444,971
Total Repairs and Maintenance Expenditure	1,097,376	4,129,677	4,130,138	630,260	700,841	(70,580)	-10.1%	4,130,138

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	1,254,022	1,296,991	1,296,991	332,320	324,248	8,073	2.5%	1,296,991
Roads Infrastructure	359,467	406,286	406,286	97,894	101,571	(3,678)	-3.6%	406,286
Roads	359,467	294,830	294,830	69,394	73,708	(4,314)	-5.9%	294,830
Road Structures	–	72,658	72,658	18,371	18,164	206	1.1%	72,658
Road Furniture	–	38,798	38,798	10,130	9,700	430	4.4%	38,798
Storm water Infrastructure	46,522	45,851	45,851	12,824	11,463	1,361	11.9%	45,851
Drainage Collection	46,522	45,851	45,851	12,824	11,463	1,361	11.9%	45,851
Electrical Infrastructure	246,946	233,540	233,540	58,400	58,385	15	0.0%	233,540
Power Plants	6,957	6,955	6,955	1,739	1,739	0	0.0%	6,955
HV Substations	20,514	–	–	–	–	–	–	–
HV Transmission Conductors	–	14,594	14,594	3,664	3,648	16	0.4%	14,594
MV Substations	52,768	13,983	13,983	892	3,496	(2,604)	-74.5%	13,983
MV Switching Stations	–	52,620	52,620	14,020	13,155	865	6.6%	52,620
MV Networks	103,470	104,873	104,873	26,775	26,218	557	2.1%	104,873
LV Networks	63,237	40,516	40,516	11,311	10,129	1,182	11.7%	40,516
Water Supply Infrastructure	236,904	264,253	264,253	69,398	66,063	3,335	5.0%	264,253
Reservoirs	21,898	22,414	22,414	10,420	5,604	4,816	86.0%	22,414
Pump Stations	5,459	5,415	5,415	1,360	1,354	6	0.5%	5,415
Water Treatment Works	28,239	26,172	26,172	8,195	6,543	1,652	25.2%	26,172
Bulk Mains	10,405	17,915	17,915	2,603	4,479	(1,875)	-41.9%	17,915
Distribution	170,903	192,337	192,337	46,820	48,084	(1,265)	-2.6%	192,337
Sanitation Infrastructure	266,016	264,260	264,260	67,608	66,065	1,543	2.3%	264,260
Pump Station	7,130	8,144	8,144	1,745	2,036	(291)	-14.3%	8,144
Reticulation	157,546	155,668	155,668	38,984	38,917	66	0.2%	155,668
Waste Water Treatment Works	88,511	87,640	87,640	23,670	21,910	1,760	8.0%	87,640
Outfall Sewers	12,830	12,807	12,807	3,208	3,202	7	0.2%	12,807
Solid Waste Infrastructure	45,630	36,207	36,207	9,438	9,052	386	4.3%	36,207
Landfill Sites	45,630	36,207	36,207	9,438	9,052	386	4.3%	36,207
Coastal Infrastructure	–	4,560	4,560	1,419	1,140	279	24.5%	4,560
Promenades	–	4,560	4,560	1,419	1,140	279	24.5%	4,560
Information and Communication Infrastructure	52,537	42,035	42,035	15,340	10,509	4,831	46.0%	42,035
Data Centres	52,537	–	–	–	–	–	–	–
Core Layers	–	6,610	6,610	1,771	1,653	119	7.2%	6,610
Distribution Layers	–	35,424	35,424	13,569	8,856	4,713	53.2%	35,424
Community Assets	348,370	364,191	364,191	90,286	91,048	(762)	-0.8%	364,191
Community Facilities	129,027	155,005	155,005	36,888	38,751	(1,863)	-4.8%	155,005
Halls	2,727	2,756	2,756	828	689	139	20.1%	2,756
Centres	3,835	47,842	47,842	12,211	11,960	251	2.1%	47,842
Clinics/Care Centres	9,506	8,247	8,247	1,676	2,062	(386)	-18.7%	8,247
Fire/Ambulance Stations	1,696	2,462	2,462	424	616	(192)	-31.2%	2,462
Testing Stations	1,106	1,122	1,122	288	281	7	2.6%	1,122
Museums	194	363	363	55	91	(35)	-39.1%	363
Theatres	112	112	112	28	28	0	0.0%	112
Libraries	5,270	6,142	6,142	1,497	1,536	(39)	-2.5%	6,142
Cemeteries/Crematoria	3,256	3,880	3,880	820	970	(150)	-15.5%	3,880
Public Open Space	18,365	17,178	17,178	3,726	4,294	(569)	-13.2%	17,178
Nature Reserves	378	817	817	94	204	(110)	-53.7%	817
Public Ablution Facilities	2,350	1,941	1,941	600	485	115	23.6%	1,941
Markets	1,586	1,509	1,509	407	377	30	8.0%	1,509
Airports	4	4	4	1	1	(0)	0.0%	4
Taxi Ranks/Bus Terminals	78,643	60,630	60,630	14,233	15,157	(925)	-6.1%	60,630
Sport and Recreation Facilities	219,343	209,186	209,186	53,398	52,296	1,101	2.1%	209,186
Indoor Facilities	9,678	6,267	6,267	1,628	1,567	61	3.9%	6,267
Outdoor Facilities	209,665	202,919	202,919	51,770	50,730	1,041	2.1%	202,919

Table continues on next page.

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Depreciation by Asset Class/Sub-class</u>								
<u>Investment properties</u>	1,714	1,714	1,714	428	428	(0)	0.0%	1,714
Revenue Generating	1,714	1,714	1,714	428	428	(0)	0.0%	1,714
Improved Property	1,714	1,714	1,714	428	428	(0)	0.0%	1,714
<u>Other assets</u>	291,700	258,709	258,709	65,441	64,677	764	1.2%	258,709
Operational Buildings	192,111	155,594	155,594	40,719	38,898	1,820	4.7%	155,594
Municipal Offices	162,150	9,231	9,231	1,515	2,308	(793)	-34.4%	9,231
Workshops	–	31,024	31,024	7,425	7,756	(331)	-4.3%	31,024
Yards	212	–	–	–	–	–	–	–
Laboratories	295	–	–	–	–	–	–	–
Training Centres	289	303	303	72	76	(4)	-4.8%	303
Manufacturing Plant	–	6,970	6,970	1,742	1,742	0	0.0%	6,970
Depots	29,165	108,066	108,066	29,965	27,017	2,948	10.9%	108,066
Housing	99,589	103,115	103,115	24,722	25,779	(1,057)	-4.1%	103,115
Social Housing	99,589	103,115	103,115	24,722	25,779	(1,057)	-4.1%	103,115
<u>Intangible Assets</u>	147,789	143,931	143,931	37,956	35,983	1,973	5.5%	143,931
Licences and Rights	147,789	143,931	143,931	37,956	35,983	1,973	5.5%	143,931
Computer Software and Applications	77,609	73,751	73,751	20,411	18,438	1,973	10.7%	73,751
Unspecified	70,180	70,180	70,180	17,545	17,545	–	–	70,180
<u>Computer Equipment</u>	223,929	228,215	228,215	56,403	57,054	(651)	-1.1%	228,215
Computer Equipment	223,929	228,215	228,215	56,403	57,054	(651)	-1.1%	228,215
<u>Furniture and Office Equipment</u>	124,655	115,391	115,391	26,063	28,848	(2,784)	-9.7%	115,391
Furniture and Office Equipment	124,655	115,391	115,391	26,063	28,848	(2,784)	-9.7%	115,391
<u>Machinery and Equipment</u>	110,232	119,369	119,369	28,096	29,842	(1,746)	-5.9%	119,369
Machinery and Equipment	110,232	119,369	119,369	28,096	29,842	(1,746)	-5.9%	119,369
<u>Transport Assets</u>	333,717	417,125	417,125	90,676	104,281	(13,605)	-13.0%	417,125
Transport Assets	333,717	417,125	417,125	90,676	104,281	(13,605)	-13.0%	417,125
<u>Land</u>	–	69,253	69,253	–	17,313	(17,313)	-100.0%	69,253
Land	–	69,253	69,253	–	17,313	(17,313)	-100.0%	69,253
<u>Zoo's, Marine and Non-biological Animals</u>	–	197	197	48	49	(1)	-2.1%	197
Zoo's, Marine and Non-biological Animals	–	197	197	48	49	(1)	-2.1%	197
Total Depreciation	2,836,129	3,015,086	3,015,086	727,718	753,772	(26,054)	-3.5%	3,015,086

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	9,529,021	9,916,685	9,916,685	2,480,630	2,479,170	1,460	0.1%	9,916,685
Service charges	18,876,837	19,690,195	19,690,195	5,236,469	5,007,089	229,380	4.6%	19,410,701
Investment revenue	1,136,550	919,395	919,395	317,154	254,407	62,747	24.7%	919,624
Transfers and subsidies	7,049,218	7,376,568	7,493,227	2,339,841	2,238,467	101,373	4.5%	7,353,328
Other own revenue	3,857,012	3,305,614	3,305,614	932,737	811,432	121,306	14.9%	3,295,524
Total Revenue (excluding capital transfers and contributions)	40,448,639	41,208,458	41,325,116	11,306,830	10,790,565	516,265	4.8%	40,895,863
Employee costs	12,430,552	13,908,778	13,913,866	2,892,951	3,176,132	(283,181)	-8.9%	13,557,586
Remuneration of Councillors	161,297	179,818	179,818	40,396	40,719	(323)	-0.8%	179,818
Depreciation & asset impairment	2,886,135	3,065,250	3,065,250	740,114	748,999	(8,885)	-1.2%	2,995,205
Finance charges	833,212	790,756	790,756	190,503	192,844	(2,341)	-1.2%	790,987
Materials and bulk purchases	9,939,263	11,746,242	11,754,449	2,807,130	2,897,953	(90,823)	-3.1%	11,425,494
Transfers and subsidies	336,816	374,860	398,740	96,592	86,281	10,310	11.9%	397,381
Other expenditure	9,541,192	12,033,540	12,113,024	2,066,839	2,222,406	(155,567)	-7.0%	11,551,315
Total Expenditure	36,128,467	42,099,245	42,215,903	8,834,524	9,365,334	(530,810)	-5.7%	40,897,786
Surplus/(Deficit)	4,320,172	(890,787)	(890,787)	2,472,306	1,425,231	1,047,075	73.5%	(1,924)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,211,673	123,333	207,280	(83,948)	-40.5%	1,994,106
Contributions & Contributed assets	52,664	53,700	53,700	10,157	11,240	(1,083)	-9.6%	53,700
Surplus/(Deficit) after capital transfers & contributions	6,450,896	1,374,299	1,374,586	2,605,796	1,643,751	962,045	58.5%	2,045,882
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6,450,896	1,374,299	1,374,586	2,605,796	1,643,751	962,045	58.5%	2,045,882
Capital expenditure & funds sources								
Capital expenditure	5,382,377	8,430,911	8,836,940	683,462	781,041	(97,578)	-12.5%	7,566,322
Capital transfers recognised	2,119,370	2,265,085	2,265,373	131,479	220,250	(88,771)	-40.3%	1,796,376
Borrowing	388,077	1,091,580	1,091,580	105,191	34,144	71,047	208.1%	854,856
Internally generated funds	2,874,929	5,074,246	5,479,987	446,792	526,646	(79,854)	-15.2%	4,915,091
Total sources of capital funds	5,382,377	8,430,911	8,836,940	683,462	781,041	(97,578)	-12.5%	7,566,322
Financial position								
Total current assets	18,851,681	18,660,159	15,652,963	17,940,623				15,652,963
Total non current assets	53,061,182	58,112,027	59,080,115	53,529,705				59,080,115
Total current liabilities	9,216,211	12,973,358	8,606,410	6,061,483				8,606,410
Total non current liabilities	13,148,025	14,911,172	14,911,172	13,012,429				14,911,172
Community wealth/Equity	49,548,629	48,887,656	51,215,497	52,396,416				51,215,497
Cash flows								
Net cash from (used) operating	9,266,349	4,472,317	4,472,604	1,771,067	1,817,378	46,311	2.5%	4,472,604
Net cash from (used) investing	(6,232,015)	(7,761,267)	(8,127,667)	(1,389,722)	(2,256,782)	(867,060)	38.4%	(8,127,667)
Net cash from (used) financing	(143,179)	748,685	748,685	(129,481)	(129,481)	-	-	748,685
Cash/cash equivalents at the month/year end	8,377,772	5,087,575	5,747,962	8,906,204	8,085,455	(820,749)	-10.2%	5,747,962

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
Governance and administration	15,430,959	15,354,923	15,376,950	4,249,583	4,186,604	62,979	1.5%	15,376,542
Executive and council	1,085	299	299	58	59	(2)	-2.8%	299
Finance and administration	15,429,866	15,354,622	15,376,648	4,249,517	4,186,548	62,969	1.5%	15,376,240
Internal audit	8	3	3	8	(4)	12	-323.5%	3
Community and public safety	3,321,136	3,301,487	3,395,310	723,576	646,737	76,840	11.9%	3,405,323
Community and social services	133,503	125,650	125,649	18,960	21,239	(2,278)	-10.7%	113,649
Sport and recreation	87,253	86,512	64,499	7,413	9,582	(2,168)	-22.6%	86,512
Public safety	1,397,410	1,238,308	1,238,308	383,938	324,732	59,206	18.2%	1,238,308
Housing	1,305,811	1,374,066	1,489,902	251,657	197,574	54,082	27.4%	1,489,902
Health	397,158	476,952	476,952	61,608	93,610	(32,002)	-34.2%	476,952
Economic and environmental services	1,820,674	2,297,417	2,297,692	303,114	301,883	1,231	0.4%	1,905,904
Planning and development	361,835	450,811	450,811	94,804	97,144	(2,340)	-2.4%	417,083
Road transport	1,435,992	1,831,775	1,832,049	206,993	203,892	3,101	1.5%	1,473,932
Environmental protection	22,848	14,831	14,831	1,318	847	470	55.5%	14,889
Trading services	21,711,594	22,228,113	22,228,810	6,085,179	5,799,766	285,413	4.9%	21,964,171
Energy sources	13,533,225	14,080,480	14,081,178	4,089,415	3,720,919	368,495	9.9%	14,081,178
Water management	4,537,454	4,468,354	4,468,354	1,115,329	1,190,326	(74,998)	-6.3%	4,326,070
Waste water management	2,061,455	1,956,104	1,956,104	374,573	388,532	(13,959)	-3.6%	1,858,300
Waste management	1,579,460	1,723,174	1,723,174	505,862	499,988	5,874	1.2%	1,698,623
Other	295,000	291,603	291,727	78,867	74,096	4,771	6.4%	291,727
Total Revenue - Functional	42,579,362	43,473,543	43,590,489	11,440,320	11,009,085	431,235	3.9%	42,943,668
Expenditure - Functional								
Governance and administration	7,923,546	8,923,446	8,980,164	1,800,109	1,937,696	(137,588)	-7.1%	8,946,754
Executive and council	427,984	535,009	534,482	115,913	119,934	(4,021)	-3.4%	534,482
Finance and administration	7,452,695	8,342,352	8,401,600	1,672,811	1,807,569	(134,758)	-7.5%	8,368,189
Internal audit	42,866	46,085	44,083	11,385	10,194	1,191	11.7%	44,083
Community and public safety	7,345,967	7,857,502	7,914,626	1,618,917	1,706,891	(87,974)	-5.2%	7,663,517
Community and social services	906,486	971,924	972,410	188,488	212,424	(23,935)	-11.3%	934,385
Sport and recreation	1,190,876	1,187,125	1,115,221	235,291	235,478	(188)	-0.1%	1,186,592
Public safety	2,903,921	2,910,539	2,923,228	654,220	669,809	(15,589)	-2.3%	2,923,228
Housing	1,173,286	1,480,067	1,595,903	287,784	316,099	(28,315)	-9.0%	1,311,447
Health	1,171,398	1,307,848	1,307,864	253,134	273,080	(19,946)	-7.3%	1,307,864
Economic and environmental services	4,414,871	5,277,186	5,276,490	974,675	958,010	16,665	1.7%	4,770,495
Planning and development	1,028,420	1,511,371	1,505,877	295,810	320,989	(25,179)	-7.8%	1,468,232
Road transport	3,238,986	3,607,973	3,609,128	648,510	604,019	44,491	7.4%	3,133,953
Environmental protection	147,465	157,842	161,485	30,355	33,002	(2,647)	-8.0%	168,310
Trading services	16,097,795	19,596,547	19,599,789	4,351,971	4,667,209	(315,238)	-6.8%	19,072,189
Energy sources	10,034,392	11,596,405	11,598,812	2,877,654	2,909,896	(32,242)	-1.1%	11,498,812
Water management	2,651,607	3,747,229	3,746,540	721,747	843,524	(121,777)	-14.4%	3,498,932
Waste water management	1,546,008	2,049,818	2,051,343	363,382	428,232	(64,850)	-15.1%	1,871,352
Waste management	1,865,788	2,203,094	2,203,093	389,188	485,557	(96,370)	-19.8%	2,203,093
Other	352,151	444,564	444,833	88,853	95,528	(6,675)	-7.0%	444,833
Total Expenditure - Functional	36,134,329	42,099,245	42,215,902	8,834,524	9,365,334	(530,810)	-5.7%	40,897,787
Surplus/ (Deficit) for the year	6,445,033	1,374,299	1,374,588	2,605,796	1,643,751	962,044	58.5%	2,045,882

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

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

Vote Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Community Services & Health	920,099	974,189	974,189	169,266	204,962	(35,696)	-17.4%	962,189
Vote 2 - Corporate Services	69,717	71,523	71,523	16,120	18,262	(2,142)	-11.7%	71,523
Vote 3 - Economic Opportunities & Asset Managemnt	282,742	181,445	181,570	40,463	46,246	(5,784)	-12.5%	181,570
Vote 4 - Energy & Climate Change	13,350,399	13,874,705	13,875,403	4,009,047	3,635,157	373,890	10.3%	13,875,403
Vote 5 - Finance	15,957,830	16,174,512	16,196,538	4,761,502	4,673,650	87,852	1.9%	16,196,538
Vote 6 - Human Settlements	1,185,791	1,249,070	1,364,906	199,578	145,494	54,084	37.2%	1,364,906
Vote 7 - Office of the City Manager	164	6	6	31	(3)	34	-1306.1%	6
Vote 8 - Safety & Security	1,431,606	1,291,229	1,291,229	393,926	334,246	59,680	17.9%	1,291,229
Vote 9 - Spatial Planning & Environment	152,894	166,410	166,410	33,839	38,134	(4,295)	-11.3%	132,332
Vote 10 - Transport	1,421,443	1,801,886	1,802,161	200,671	196,281	4,390	2.2%	1,444,044
Vote 11 - Urban Management	231,777	301,769	301,769	61,878	60,267	1,611	2.7%	301,769
Vote 12 - Water & Waste	7,316,631	7,078,278	7,078,278	1,487,332	1,584,761	(97,429)	-6.1%	6,813,638
Vote 13 - Cape Town International Convention Centre	259,082	285,600	285,600	67,565	71,400	(3,835)	-5.4%	285,600
Vote 14 - Cape Town Stadium	(813)	22,921	908	(899)	227	(1,127)	-496.2%	22,921
Total Revenue by Vote	42,579,363	43,473,543	43,590,490	11,440,319	11,009,085	431,234	3.9%	42,943,668
Expenditure by Vote								
Vote 1 - Community Services & Health	3,414,274	3,925,379	3,925,379	704,359	744,390	(40,032)	-5.4%	3,887,379
Vote 2 - Corporate Services	1,709,075	1,808,667	1,808,667	441,645	451,568	(9,922)	-2.2%	1,808,667
Vote 3 - Economic Opportunities & Asset Managemnt	1,176,967	1,368,210	1,368,335	296,159	304,110	(7,951)	-2.6%	1,368,335
Vote 4 - Energy & Climate Change	10,330,532	12,060,720	12,061,417	2,948,924	3,018,064	(69,140)	-2.3%	11,961,417
Vote 5 - Finance	3,363,625	2,933,071	3,004,417	697,040	707,671	(10,631)	-1.5%	3,004,417
Vote 6 - Human Settlements	1,164,708	1,468,810	1,584,646	287,740	315,709	(27,969)	-8.9%	1,300,191
Vote 7 - Office of the City Manager	176,978	237,561	237,561	55,991	59,490	(3,499)	-5.9%	237,561
Vote 8 - Safety & Security	3,347,986	3,598,555	3,598,555	756,103	777,712	(21,609)	-2.8%	3,598,555
Vote 9 - Spatial Planning & Environment	575,368	711,474	711,474	142,557	156,989	(14,433)	-9.2%	681,049
Vote 10 - Transport	3,322,165	3,679,302	3,679,302	647,014	602,203	44,811	7.4%	3,204,127
Vote 11 - Urban Management	748,429	1,142,379	1,142,379	182,822	186,972	(4,150)	-2.2%	1,142,379
Vote 12 - Water & Waste	6,714,844	8,774,143	8,774,143	1,610,851	1,961,085	(350,234)	-17.9%	8,312,736
Vote 13 - Cape Town International Convention Centre	90,188	318,719	318,719	64,218	79,680	(15,461)	-19.4%	318,719
Vote 14 - Cape Town Stadium	(813)	72,254	908	(899)	(309)	(590)	190.9%	72,254
Total Expenditure by Vote	36,134,327	42,099,244	42,215,902	8,834,524	9,365,334	(530,810)	-5.7%	40,897,786
Surplus/ (Deficit) for the year	6,445,036	1,374,299	1,374,588	2,605,795	1,643,751	962,044	58.5%	2,045,882

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

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

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	9,529,021	9,916,685	9,916,685	2,480,630	2,479,170	1,460	0.1%	9,916,685
Service charges - electricity revenue	13,018,591	13,623,146	13,623,146	3,907,174	3,586,296	320,878	8.9%	13,623,146
Service charges - water revenue	3,118,799	3,212,017	3,212,017	666,754	738,687	(71,933)	-9.7%	3,051,653
Service charges - sanitation revenue	1,600,851	1,568,599	1,568,599	340,638	360,497	(19,859)	-5.5%	1,490,169
Service charges - refuse revenue	1,138,596	1,286,433	1,286,433	321,902	321,608	294	0.1%	1,245,733
Rental of facilities and equipment	545,869	459,882	459,882	113,856	115,321	(1,465)	-1.3%	459,785
Interest earned - external investments	1,136,550	919,395	919,395	317,154	254,407	62,747	24.7%	919,624
Interest earned - outstanding debtors	358,499	380,814	380,814	97,626	89,711	7,915	8.8%	420,931
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,485,757	1,185,453	1,185,453	367,731	313,106	54,625	17.4%	1,185,897
Licences and permits	64,881	82,218	82,218	16,725	16,191	534	3.3%	78,156
Agency services	230,144	217,672	217,672	56,636	50,418	6,218	12.3%	217,672
Transfers and subsidies	7,049,218	7,376,568	7,493,227	2,339,841	2,238,467	101,373	4.5%	7,353,328
Other revenue	1,048,599	935,842	935,842	277,988	216,377	61,611	28.5%	889,351
Gains on disposal of PPE	123,262	43,732	43,732	2,176	10,308	(8,132)	-78.9%	43,732
Total Revenue (excluding capital transfers and contributions)	40,448,639	41,208,458	41,325,116	11,306,830	10,790,565	516,265	4.8%	40,895,863
Expenditure By Type								
Employee related costs	12,430,552	13,908,778	13,913,866	2,892,951	3,176,132	(283,181)	-8.9%	13,557,586
Remuneration of councillors	161,297	179,818	179,818	40,396	40,719	(323)	-0.8%	179,818
Debt impairment	1,583,361	2,341,928	2,341,928	577,034	567,300	9,734	1.7%	2,320,177
Depreciation & asset impairment	2,886,135	3,065,250	3,065,250	740,114	748,999	(8,885)	-1.2%	2,995,205
Finance charges	833,212	790,756	790,756	190,503	192,844	(2,341)	-1.2%	790,987
Bulk purchases	8,632,303	10,092,601	10,092,601	2,525,799	2,563,769	(37,970)	-1.5%	9,992,601
Other materials	1,306,960	1,653,641	1,661,847	281,331	334,184	(52,853)	-15.8%	1,432,893
Contracted services	6,097,269	7,273,811	7,337,023	970,400	1,103,373	(132,973)	-12.1%	6,785,268
Transfers and subsidies	336,816	374,860	398,740	96,592	86,281	10,310	11.9%	397,381
Other expenditure	1,835,773	2,417,044	2,433,316	514,177	551,603	(37,426)	-6.8%	2,438,428
Loss on disposal of PPE	24,789	756	756	5,229	130	5,099	3923.9%	7,443
Total Expenditure	36,128,467	42,099,245	42,215,903	8,834,524	9,365,334	(530,810)	-5.7%	40,897,786
Surplus/(Deficit)	4,320,172	(890,787)	(890,787)	2,472,306	1,425,231	1,047,075	73.5%	(1,924)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,078,060	2,211,385	2,211,673	123,333	207,280	(83,948)	-40.5%	1,994,106
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	49,804	53,700	53,700	10,157	11,240	(1,083)	-9.6%	53,700
Transfers and subsidies - capital (in-kind - all)	2,860	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	6,450,896	1,374,299	1,374,586	2,605,796	1,643,751			2,045,882
Taxation	5,861	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6,445,034	1,374,299	1,374,586	2,605,796	1,643,751			2,045,882
Attributable to minorities	-	(9,472)	(9,472)	957	(5,052)			-
Surplus/(Deficit) attributable to municipality	6,445,034	1,364,827	1,365,114	2,606,753	1,638,699			2,045,882
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	6,445,034	1,364,827	1,365,114	2,606,753	1,638,699			2,045,882

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

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

Vote Description 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
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	294,231	354,281	366,393	11,705	19,222	(7,518)	-39.1%	363,095
Vote 2 - Corporate Services	252,050	149,863	158,194	5,404	59,044	(53,641)	-90.8%	133,635
Vote 3 - Economic Opportunities & Asset Managemnt	272,714	389,498	393,253	18,449	15,767	2,683	17.0%	383,752
Vote 4 - Energy & Climate Change	749,456	834,094	890,899	138,596	157,036	(18,440)	-11.7%	849,233
Vote 5 - Finance	26,225	116,957	117,129	2,341	5,846	(3,505)	-60.0%	108,935
Vote 6 - Human Settlements	670,112	869,063	885,245	80,363	99,002	(18,640)	-18.8%	819,441
Vote 7 - Office of the City Manager	2,500	973	1,115	146	291	(145)	-49.9%	1,225
Vote 8 - Safety & Security	206,866	535,237	539,292	19,389	11,178	8,211	73.5%	530,611
Vote 9 - Spatial Planning & Environment	57,070	92,847	111,072	5,090	11,731	(6,641)	-56.6%	94,445
Vote 10 - Transport	973,584	1,326,126	1,482,117	88,787	139,554	(50,766)	-36.4%	1,075,588
Vote 11 - Urban Management	22,429	122,981	123,901	2,455	1,209	1,247	103.2%	121,943
Vote 12 - Water & Waste	1,789,054	3,596,511	3,716,114	309,514	248,107	61,408	24.8%	3,032,203
Vote 13 - Cape Town International Convention Centre	66,087	42,479	52,217	1,223	13,054	(11,831)	-90.6%	52,217
Vote 14 - Cape Town Stadium	-	-	-	-	-	-	-	-
Total Capital Expenditure	5,382,377	8,430,911	8,836,940	683,462	781,041	(97,578)	-12.5%	7,566,322
Capital Expenditure - Functional Classification								
Governance and administration	953,790	1,120,012	1,142,589	44,614	99,886	(55,272)	-55.3%	1,062,741
Executive and council	3,413	24,280	24,480	214	285	(70)	-24.7%	24,423
Finance and administration	950,102	1,095,600	1,117,977	44,396	99,594	(55,198)	-55.4%	1,038,027
Internal audit	275	131	131	4	8	(3)	-	291
Community and public safety	988,852	1,547,286	1,577,642	99,780	118,550	(18,770)	-15.8%	1,511,455
Community and social services	83,095	105,089	117,306	5,577	9,275	(3,698)	-39.9%	117,306
Sport and recreation	88,538	141,792	140,414	1,703	3,766	(2,063)	-54.8%	140,033
Public safety	87,618	349,905	355,042	9,442	4,014	5,428	135.2%	355,041
Housing	670,112	869,063	885,245	80,363	99,002	(18,640)	-18.8%	819,441
Health	59,489	81,436	79,634	2,695	2,493	202	8.1%	79,634
Economic and environmental services	1,066,375	1,534,310	1,707,903	95,748	152,537	(56,789)	-37.2%	1,276,627
Planning and development	51,066	151,588	167,416	6,305	12,441	(6,137)	-49.3%	164,183
Road transport	988,308	1,345,610	1,500,785	88,658	139,965	(51,306)	-36.7%	1,086,137
Environmental protection	27,000	37,112	39,702	785	131	654	497.6%	26,306
Trading services	2,292,473	4,176,629	4,346,329	442,063	396,533	45,530	11.5%	3,653,021
Energy sources	736,092	805,190	858,054	134,718	149,934	(15,216)	-10.1%	816,393
Water management	921,660	1,517,922	1,535,558	150,848	57,175	93,673	163.8%	1,288,708
Waste water management	533,320	1,381,056	1,432,083	141,244	93,124	48,120	51.7%	1,204,226
Waste management	101,400	472,461	520,633	15,253	96,300	(81,047)	-84.2%	343,695
Other	80,887	52,674	62,478	1,257	13,534	(12,277)	-90.7%	62,478
Total Capital Expenditure - Functional Classification	5,382,377	8,430,911	8,836,940	683,462	781,041	(97,578)	-12.5%	7,566,322
Funded by:								
National Government	2,047,136	2,189,348	2,189,635	119,641	208,240	(88,599)	-42.5%	1,722,078
Provincial Government	22,430	22,038	22,038	1,691	770	921	119.6%	20,597
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	49,804	53,700	53,700	10,146	11,240	(1,094)	-9.7%	53,700
Transfers recognised - capital	2,119,370	2,265,085	2,265,373	131,479	220,250	(88,771)	-40.3%	1,796,376
Borrowing	388,077	1,091,580	1,091,580	105,191	34,144	71,047	208.1%	854,856
Internally generated funds	2,874,929	5,074,246	5,479,987	446,792	526,646	(79,854)	-15.2%	4,915,091
Total Capital Funding	5,382,377	8,430,911	8,836,940	683,462	781,041	(97,578)	-12.5%	7,566,322

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

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description	2018/19	Budget Year 2019/20			
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	314,505	156,520	156,520	182,196	156,520
Call investment deposits	10,819,354	6,362,856	7,927,258	10,821,183	7,927,258
Consumer debtors	6,216,695	9,710,204	6,538,936	5,096,249	6,538,936
Other debtors	1,054,231	1,842,280	544,896	1,383,800	544,896
Current portion of long-term receivables	8,838	15,755	4,007	8,838	4,007
Inventory	438,058	572,544	481,345	448,357	481,345
Total current assets	18,851,681	18,660,159	15,652,963	17,940,623	15,652,963
Non current assets					
Long-term receivables	23,794	23,333	11,450	20,835	11,450
Investments	5,342,557	4,504,471	5,098,229	5,869,832	5,098,229
Investment property	582,962	581,285	581,285	582,962	581,285
Investments in Associate	–	–	–	–	–
Property, plant and equipment	46,284,709	52,439,627	52,825,841	46,224,714	52,825,841
Biological	–	–	–	–	–
Intangible	693,178	424,856	424,856	697,380	424,856
Other non-current assets	133,982	138,455	138,455	133,982	138,455
Total non current assets	53,061,182	58,112,027	59,080,115	53,529,705	59,080,115
TOTAL ASSETS	71,912,864	76,772,186	74,733,079	71,470,328	74,733,079
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	427,597	489,858	489,858	427,597	489,858
Consumer deposits	452,347	494,658	484,907	472,962	484,907
Trade and other payables	7,182,715	10,840,416	6,483,218	4,018,897	6,483,218
Provisions	1,153,551	1,148,426	1,148,426	1,142,028	1,148,426
Total current liabilities	9,216,211	12,973,358	8,606,410	6,061,483	8,606,410
Non current liabilities					
Borrowing	6,270,937	7,838,577	7,838,577	6,135,341	7,838,577
Provisions	6,877,088	7,072,595	7,072,595	6,877,088	7,072,595
Total non current liabilities	13,148,025	14,911,172	14,911,172	13,012,429	14,911,172
TOTAL LIABILITIES	22,364,235	27,884,530	23,517,582	19,073,912	23,517,582
NET ASSETS	49,548,629	48,887,656	51,215,497	52,396,416	51,215,497
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	43,472,281	41,845,420	45,166,659	46,402,462	45,166,659
Reserves	6,076,347	7,042,235	6,048,838	5,993,955	6,048,838
TOTAL COMMUNITY WEALTH/EQUITY	49,548,629	48,887,656	51,215,497	52,396,416	51,215,497

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

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description	2018/19	Budget Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	9,319,556	9,714,194	9,714,194	2,415,942	2,388,859	27,083	1.1%	9,714,194
Service charges	20,600,259	18,787,179	18,787,179	5,107,221	4,861,132	246,088	5.1%	18,787,179
Other revenue	2,843,435	2,046,212	2,046,212	410,126	494,683	(84,557)	-17.1%	2,046,212
Government - operating	4,524,065	7,376,568	7,493,227	2,432,115	2,640,694	(208,579)	-7.9%	7,493,227
Government - capital	2,079,448	2,211,385	2,211,673	761,809	733,990	27,819	3.8%	2,211,673
Interest	1,442,605	919,395	919,395	276,323	212,143	64,179	30.3%	919,395
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(30,825,166)	(35,865,543)	(35,982,201)	(9,436,056)	(9,317,748)	118,308	-1.3%	(35,982,201)
Finance charges	(717,853)	(717,075)	(717,075)	(196,412)	(196,376)	36	0.0%	(717,075)
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	9,266,349	4,472,317	4,472,604	1,771,067	1,817,378	46,311	2.5%	4,472,604
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	151,009	97,432	97,432	-	-	-	-	97,432
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	7,513	1,228	1,228	-	-	-	-	1,228
Decrease (increase) in non-current investments	(936,202)	(267,859)	(267,859)	-	-	-	-	(267,859)
Payments								
Capital assets	(5,454,335)	(7,592,068)	(7,958,468)	(1,389,722)	(2,256,782)	(867,060)	38.4%	(7,958,468)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,232,015)	(7,761,267)	(8,127,667)	(1,389,722)	(2,256,782)	(867,060)	38.4%	(8,127,667)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	196,420	1,091,580	1,091,580	-	-	-	-	1,091,580
Increase (decrease) in consumer deposits	29,302	41,983	41,983	-	-	-	-	41,983
Payments								
Repayment of borrowing	(368,901)	(384,878)	(384,878)	(129,481)	(129,481)	-	-	(384,878)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(143,179)	748,685	748,685	(129,481)	(129,481)	-	-	748,685
NET INCREASE/ (DECREASE) IN CASH HELD	2,891,154	(2,540,265)	(2,906,378)	251,865	(568,885)			(2,906,378)
Cash/cash equivalents at beginning:	5,486,618	7,627,840	8,654,340	8,654,340	8,654,340			8,654,340
Cash/cash equivalents at month/year end:	8,377,772	5,087,575	5,747,962	8,906,204	8,085,455			5,747,962

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

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

Executive Summary

The company hosted 141 events as of 30 September 2019 and has realized a surplus of R3.3 million to date.

Table F1 Monthly Budget Statement Summary

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Financial Performance</u>								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Investment revenue	14,482	6,900	6,900	3,230	1,725	1,505	87.3%	6,900
Transfers recognised - operational	–	–	–	–	–	–	–	–
Other own revenue	277,782	278,700	278,700	73,648	58,313	15,335	26.3%	278,700
Total Revenue (excluding capital transfers and contributions)	292,264	285,600	285,600	76,878	60,038	16,840	28.0%	285,600
Employee costs	64,254	89,652	89,652	18,552	21,777	(3,225)	-14.8%	89,652
Remuneration of Board Members	415	581	581	113	145	(33)	-22.4%	581
Depreciation and asset impairment	54,123	50,164	50,164	12,396	12,541	(145)	-1.2%	50,164
Finance charges	–	–	–	–	–	–	–	–
Materials and bulk purchases	35,762	40,524	40,524	9,024	9,551	(527)	-5.5%	40,524
Transfers and grants	–	–	–	–	–	–	–	–
Other expenditure	117,618	137,798	137,798	32,145	33,687	(1,542)	-4.6%	137,798
Total Expenditure	272,171	318,719	318,719	72,230	77,701	(5,471)	-7.0%	318,719
Surplus/(Deficit)	20,093	(33,118)	(33,118)	4,648	(17,663)	22,312	-126.3%	(33,118)
Transfers recognised - capital	–	–	–	–	–	–	–	–
Contributions & Contributed assets	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	20,093	(33,118)	(33,118)	4,648	(17,663)	22,312	-126.3%	(33,118)
Taxation	5,861	–	–	1,302	–	1,302	100.0%	–
Surplus/ (Deficit) for the year	14,231	(33,118)	(33,118)	3,347	(17,663)	21,010	-118.9%	(33,118)
<u>Capital expenditure & funds sources</u>								
Capital expenditure	66,087	42,479	52,217	1,223	13,054	(11,831)	-90.6%	52,217
Transfers recognised - capital	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	66,087	42,479	52,217	1,223	13,054	(11,831)	-90.6%	52,217
Total sources of capital funds	66,087	42,479	52,217	1,223	13,054	(11,831)	-90.6%	52,217
<u>Financial position</u>								
Total current assets	250,171	181,214	171,477	254,241				171,477
Total non current assets	705,180	712,645	722,382	690,410				722,382
Total current liabilities	97,972	106,255	106,255	83,925				106,255
Total non current liabilities	–	–	–	–				–
Community wealth/Equity	857,379	787,605	787,605	860,726				787,605
<u>Cash flows</u>								
Net cash from (used) operating	20,004	(23,312)	(23,312)	(15,309)	(5,663)	(9,645)	170.3%	(23,312)
Net cash from (used) investing	(61,517)	(42,479)	(52,217)	14,770	(10,620)	25,390	-239.1%	(52,217)
Net cash from (used) financing	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	182,243	163,428	106,715	181,705	212,936	(31,231)	-96.7%	106,714

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

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

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Rental of facilities and equipment	128,088	131,820	131,820	34,929	23,932	10,997	46.0%	131,820
Interest earned - external investments	14,482	6,900	6,900	3,230	1,725	1,505	87.3%	6,900
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-
Other revenue	149,694	146,880	146,880	38,719	34,381	4,338	12.6%	146,880
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	292,264	285,600	285,600	76,878	60,038	16,840	28.0%	285,600
Expenditure By Type								
Employee related costs	64,254	89,652	89,652	18,552	21,777	(3,225)	-14.8%	89,652
Remuneration of Directors	415	581	581	113	145	(33)	-22.4%	581
Debt impairment	414	300	300	-	75	(75)	-100.0%	300
Depreciation & asset impairment	54,123	50,164	50,164	12,396	12,541	(145)	-1.2%	50,164
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other materials	35,762	40,524	40,524	9,024	9,551	(527)	-5.5%	40,524
Contracted services	59,538	66,227	66,227	15,861	15,829	32	0.2%	66,227
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	56,973	71,272	71,272	16,284	17,783	(1,499)	-8.4%	71,272
Loss on disposal of PPE	692	-	-	-	-	-	-	-
Total Expenditure	272,171	318,719	318,719	72,230	77,701	(5,471)	-7.0%	318,719
Surplus/(Deficit)	20,093	(33,118)	(33,118)	4,648	(17,663)	22,312	-126.3%	(33,118)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	20,093	(33,118)	(33,118)	4,648	(17,663)	22,312	-126.3%	(33,118)
Taxation	5,861	-	-	1,302	-	1,302	100.0%	-
Surplus/(Deficit) for the year	14,231	(33,118)	(33,118)	3,347	(17,663)	21,010		(33,118)

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

Table F3 Monthly Budget Statement – Capital expenditure

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure by Asset Class/Sub-class								
Other assets	43,391	22,450	29,520	273	7,380	(7,107)	-96.3%	29,520
Operational Buildings	43,391	22,450	29,520	273	7,380	(7,107)	-96.3%	29,520
Municipal Offices	43,391	22,450	29,520	273	7,380	(7,107)	-96.3%	29,520
Computer Equipment	15,559	17,051	17,919	81	4,480	(4,399)	-98.2%	17,919
Computer Equipment	15,559	17,051	17,919	81	4,480	(4,399)	-98.2%	17,919
Furniture and Office Equipment	5,797	1,630	1,630	500	408	93	22.7%	1,630
Furniture and Office Equipment	5,797	1,630	1,630	500	408	93	22.7%	1,630
Machinery and Equipment	1,340	1,348	3,148	369	787	(418)	-53.1%	3,148
Machinery and Equipment	1,340	1,348	3,148	369	787	(418)	-53.1%	3,148
Total Capital Expenditure	66,087	42,479	52,217	1,223	13,054	(11,831)	-90.6%	52,217
Funded by:								
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	66,087	42,479	52,217	1,223	13,054	(11,831)	-90.6%	52,217
Total Capital Funding	66,087	42,479	52,217	1,223	13,054	(11,831)	-90.6%	52,217

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

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2018/19	Current Year 2019/20			
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	12,023	–	–	10,495	–
Call investment deposits	170,221	163,428	153,690	172,049	153,690
Consumer debtors	–	–	–	–	–
Other debtors	65,862	16,032	16,032	69,741	16,032
Current portion of long-term receivables	–	–	–	–	–
Inventory	2,065	1,755	1,755	1,956	1,755
Total current assets	250,171	181,214	171,477	254,241	171,477
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	0	–	–	0
Investment property	–	–	–	–	–
Investment in Associate	–	–	–	–	–
Property, plant and equipment	581,477	583,081	592,818	566,707	592,818
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	123,703	129,564	129,564	123,703	129,564
Total non current assets	705,180	712,645	722,382	690,410	722,382
TOTAL ASSETS	955,351	893,859	893,859	944,651	893,859
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	41,386	32,849	32,849	36,032	32,849
Trade and other payables	51,009	68,596	68,596	41,042	68,596
Provisions	5,577	4,810	4,810	6,852	4,810
Total current liabilities	97,972	106,255	106,255	83,925	106,255
Non current liabilities	–	–	–	–	–
Borrowing	–	–	–	–	–
Provisions	–	–	–	–	–
Total non current liabilities	–	–	–	–	–
TOTAL LIABILITIES	97,972	106,255	106,255	83,925	106,255
NET ASSETS	857,379	787,605	787,604	860,726	787,605
COMMUNITY WEALTH/EQUITY	–	–	–	–	–
Accumulated Surplus/(Deficit)	(420,049)	(489,823)	(489,823)	(416,702)	(489,823)
Reserves	1,277,428	1,277,428	1,277,428	1,277,428	1,277,428
TOTAL COMMUNITY WEALTH/EQUITY	857,379	787,605	787,605	860,726	787,605

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

Table F5 Monthly Budget Statement – Cash Flow

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	247,577	277,139	277,139	57,399	57,963	(565)	-1.0%	277,139
Government - operating	-	-	-	-	-	-	-	-
Government - capital	-	-	-	-	-	-	-	-
Interest	14,846	6,900	6,900	3,230	1,725	1,505	87.3%	6,900
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(242,419)	(307,351)	(307,351)	(75,938)	(65,352)	(10,586)	16.2%	(307,351)
Finance charges	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	20,004	(23,312)	(23,312)	(15,309)	(5,663)	(9,645)	170.3%	(23,312)
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments								
Capital assets	(61,517)	(42,479)	(52,217)	14,770	(10,620)	25,390	-239.1%	(52,217)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(61,517)	(42,479)	(52,217)	14,770	(10,620)	25,390	-239.1%	(52,217)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments								
Repayment of borrowing	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	(41,513)	(65,791)	(75,529)	(539)	(16,283)	15,745	-96.7%	(75,529)
Cash/cash equivalents at the year begin:	223,757	229,219	182,243	182,243	229,219	(46,976)	-20.5%	182,243
Cash/cash equivalents at the year end:	182,243	163,428	106,715	181,705	212,936	(31,231)	-96.7%	106,714

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

SUPPORTING DOCUMENTATION: ENTITY CAPE TOWN INTERNATIONAL CONVENTION CENTRE

Table SF1 Entity Material variance explanation

Description	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands			
<u>Revenue items</u>			
Interest earned - external investments	1,505	The variance is due to the favourable cash balances as a result of the increase in events, timing of capital projects paid, the investment of surplus funds and favourable interest rates.	No remedial action required; the budget to be achieved by 30 June 2020.
Other revenue	4,338	The over-recovery is due to an increase in events resulting in increase in revenue from subcontracted services.	No remedial action required; the budget to be achieved by 30 June 2020.
Rental of facilities and equipment	10,997	The variance in rental income is as a result of the higher yielding and timing of events held to date as well as international events held.	No remedial action required; the budget to be achieved by 30 June 2020.
<u>Expenditure items</u>			
Employee related costs	(3,225)	The variance relates to vacancies and savings achieved as at 30 September 2019.	No remedial action required; the budget to be achieved by 30 June 2020.
Other materials	(527)	The variance is due to the timing of costs related to events and functions.	No remedial action required; the budget to be achieved by 30 June 2020.
Contracted services	32	The variance is due to timing of expenses and should equalise by year end.	No remedial action required; the budget to be achieved by 30 June 2020.
Other expenditure	(1,499)	The variance is due to the timing difference of costs.	No remedial action required; the budget to be achieved by 30 June 2020.
<u>Capital Expenditure items</u>			
Computer Equipment	4,399	Due to timing of capital spend.	No remedial action required; the budget to be achieved by 30 June 2020.
Furniture and Office Equipment	(93)	Due to timing of capital spend.	No remedial action required; the budget to be achieved by 30 June 2020.
Machinery and Equipment	418	Due to timing of capital spend.	No remedial action required; the budget to be achieved by 30 June 2020.
Municipal Offices	7,107	Due to timing of capital spend.	No remedial action required; the budget to be achieved by 30 June 2020.
<u>Cash flow items</u>			
Interest	1,505	The variance is due to favourable cash balances as a result of the increase in events, timing of capital projects paid, the investment of surplus funds and favourable interest rates.	No remedial action required; the budget to be achieved by 30 June 2020.
Other revenue	(565)	The variance is due to timing differences.	No remedial action required; the budget to be achieved by 30 June 2020.
Suppliers and employees	(10,586)	The variance is due to creditors outstanding at the end of the 2018/19 financial year end and settled in the current year.	No remedial action required; the budget to be achieved by 30 June 2020.
Capital assets	25,390	Due to timing of capital spend.	No remedial action required; the budget to be achieved by 30 June 2020.

Table SF2 Entity Financial and non-financial indicators

Description of financial indicator	Basis of calculation	2018/19	Current Year 2019/20			
		*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & Depreciation / Operating Expenditure	19.9%	15.7%	15.7%	17.2%	15.7%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	11.4%	13.5%	13.5%	9.8%	13.5%
Liquidity						
Current Ratio	Current assets/current liabilities	255.3%	170.5%	161.4%	302.9%	161.4%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	255.3%	170.5%	161.4%	302.9%	161.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	186.0%	153.8%	144.6%	217.5%	144.6%
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	22.5%	5.6%	5.6%	90.7%	5.6%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	22.0%	31.4%	31.4%	24.1%	31.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	18.5%	17.6%	17.6%	16.1%	17.6%

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

Table SF3 Entity Aged debtors

Detail	Current Year 2019/20										
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Bad Debts	>90 days
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	4,280	36,099	426	-	-	-	-	6,656	47,461	-	6,656
Total By Income Source	4,280	36,099	426	-	-	-	-	6,656	47,461	-	6,656
Debtors Age Analysis By Customer Group											
Organs of State	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-
Other	4,280	36,099	426	-	-	-	-	6,656	47,461	-	-
Total By Customer Group	4,280	36,099	426	-	-	-	-	6,656	47,461	-	-

Table SF4 Entity Aged creditors

Detail	Current Year 2019/20								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-
Other	8,589	-	-	-	-	-	-	-	8,589
Total By Customer Type	8,589	-	-	-	-	-	-	-	8,589

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID R thousands	Current Year 2019/20							
	Period of investment	Type of investment	Expiry date of investment	Accrued interest for the month	Yield %	Market value		
	Months					Begin	Change	End
CTICC								
Cash				-	-	239	(79)	160
Nedbank - Call Deposit - 03/7881544007/000105					6.3	20		20
ABSA Bank - Current - 4072900553				17	-	1,611	3,437	5,048
ABSA Bank - Exh Serv - Current - 4072900731				6	-	379	1,151	1,530
ABSA Bank - Treasury Account - 40-7373-1246					-	75		76
ABSA Bank - Convento Account - 40-7373-3701				14	-	2,635	14	2,648
ABSA Bank - Call Deposit - 4074708347				67	6.25	11,881	(7,933)	3,948
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367				157	8.561	24,783	157	24,939
Investec Bank - (462097) 1008645				92	7.59	14,445	92	14,536
Nedgroup Money Market - (800167964) - 8319631	-	-		198	7.55	31,124	198	31,322
ABSA Bank - CTICC Money Market - 9316676360	-	-		1	7.42	91	10,001	10,091
Nedgroup Corp Money Market - (800167964) 8292731	-	-		236	7.57	37,225	236	37,461
ABSA Bank - CTICC East - Current - 4072900228	-	-		1	-	178	855	1,033
ABSA Bank - CTICC East - Call Deposit 4083941322	-	-			6.25	3	()	3
Absa Bank - CTICC East - Money Market (6241084-ZAR-2201-0)	-	-		265	6.30	49,464	265	49,729
Total investments				1,052		174,152	8,392	182,544

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Remuneration								
Board Members of Entities								
Board Fees	415	581	581	113	145	(33)	-22.4%	581
Sub Total - Board Members of Entities	415	581	581	113	145	(33)	-22.4%	581
% increase		40.1%	40.1%					40.1%
Senior Managers of Entities								
Basic Salaries	8,884	9,595	9,595	2,399	2,399	-	-	9,595
Sub Total - Senior Managers of Entities	8,884	9,595	9,595	2,399	2,399	-	-	9,595
% increase		8.0%	8.0%					8.0%
Other Staff of Entities								
Basic Salaries	55,370	80,057	80,057	16,153	19,378	(3,225)	-16.6%	80,057
Sub Total - Other Staff of Entities	55,370	80,057	80,057	16,153	19,378	(3,225)	-16.6%	80,057
% increase		44.6%	44.6%					44.6%
Total Municipal Entities remuneration	64,669	90,233	90,233	18,665	21,922	(3,257)	-14.9%	90,233
Unpaid salary, allowances & benefits in arrears	-	-	-	-	-	-	-	-

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

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue By Source															
Rental of facilities and equipment	8,922	10,667	15,340	13,253	15,560	2,314	7,146	12,923	20,444	12,642	9,685	2,924	131,820	140,101	148,907
Interest earned - external investments	1,139	1,040	1,052	575	575	575	575	575	575	575	575	(930)	6,900	7,314	7,753
Other revenue	11,944	8,894	17,881	17,831	15,219	6,648	8,589	13,141	13,862	11,505	11,411	9,954	146,880	156,050	165,800
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	22,004	20,601	34,273	31,659	31,354	9,538	16,309	26,639	34,882	24,722	21,671	11,948	285,600	303,465	322,460
Employee related costs															
Employee related costs	6,070	5,713	6,769	7,259	7,259	7,259	7,683	7,683	7,683	7,683	7,683	10,908	89,652	95,801	101,549
Remuneration of Board Members	-	-	113	-	-	145	-	-	145	-	-	178	581	616	653
Debt impairment	-	-	-	25	25	25	25	25	25	25	25	100	300	300	300
Depreciation & asset impairment	4,132	4,132	4,132	4,180	4,180	4,180	4,180	4,180	4,180	4,180	4,180	4,325	50,164	43,787	41,186
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	2,934	2,949	3,141	4,105	4,334	2,064	2,327	3,939	3,903	3,123	3,178	4,527	40,524	43,045	45,725
Contracted services	4,620	6,191	5,050	5,702	6,220	4,237	5,090	6,004	5,854	5,671	5,584	6,004	66,227	70,212	74,449
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	5,721	5,827	4,736	6,132	6,033	5,792	5,826	5,913	6,079	5,977	5,865	7,371	71,272	75,927	80,884
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditure	23,477	24,811	23,941	27,404	28,051	23,702	25,131	27,745	27,870	26,659	26,515	33,413	318,719	329,688	344,746

Table continues on next page.

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

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Capital expenditure															
Capital assets	227	507	490	3,540	3,540	3,540	3,540	3,540	3,540	3,540	3,540	22,674	52,217	52,206	52,527
Total capital expenditure	227	507	490	3,540	3,540	3,540	3,540	3,540	3,540	3,540	3,540	22,674	52,217	52,206	52,527
Cash flow															
Other Revenue	15,290	18,350	23,759	30,898	30,594	8,909	15,640	25,908	34,101	24,002	20,970	28,720	277,139	296,674	316,463
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,139	1,040	1,052	575	575	575	575	575	575	575	575	(930)	6,900	7,314	7,753
Suppliers, employees and other	(35,328)	(20,549)	(20,061)	(23,369)	(18,964)	(20,507)	(23,069)	(23,049)	(22,005)	(21,864)	(23,119)	(55,469)	(307,351)	(281,495)	(298,882)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(18,899)	(1,160)	4,750	8,104	12,205	(11,023)	(6,854)	3,434	12,671	2,713	(1,574)	(27,680)	(23,312)	22,494	25,334
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	7,514	3,614	3,642	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(38,667)	(52,217)	(52,206)	(52,527)
NET CASH FROM/(USED) INVESTING ACTIVITIES	7,514	3,614	3,642	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(3,540)	(38,667)	(52,217)	(52,206)	(52,527)
Borrowing long term/refinancing/short term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	(11,384)	2,454	8,392	4,564	8,665	(14,563)	(10,394)	(106)	9,131	(826)	(5,114)	(66,347)	(75,529)	(29,712)	(27,193)

Table SF8a Entity capital expenditure on new assets by asset class

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Other assets	42,870	9,700	9,700	273	2,425	(2,152)	-88.7%	9,700
Operational Buildings	42,870	9,700	9,700	273	2,425	(2,152)	-88.7%	9,700
Municipal Offices	42,870	9,700	9,700	273	2,425	(2,152)	-88.7%	9,700
Computer Equipment	14,028	4,600	5,468	81	1,367	(1,286)	-94.1%	5,468
Computer Equipment	14,028	4,600	5,468	81	1,367	(1,286)	-94.1%	5,468
Furniture and Office Equipment	5,797	455	455	500	114	386	339.6%	455
Furniture and Office Equipment	5,797	455	455	500	114	386	339.6%	455
Machinery and Equipment	1,340	481	481	369	120	249	207.2%	481
Machinery and Equipment	1,340	481	481	369	120	249	207.2%	481
Total Capital Expenditure on new assets	64,035	15,236	16,103	1,223	4,026	(2,803)	-69.6%	16,103

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

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

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Other assets	521	12,750	19,820	-	4,955	(4,955)	-100.0%	19,820
Operational Buildings	521	12,750	19,820	-	4,955	(4,955)	-100.0%	19,820
Municipal Offices	521	12,750	19,820	-	4,955	(4,955)	-100.0%	19,820
Computer Equipment	1,531	12,451	12,451	-	3,113	(3,113)	-100.0%	12,451
Computer Equipment	1,531	12,451	12,451	-	3,113	(3,113)	-100.0%	12,451
Furniture and Office Equipment	-	1,175	1,175	-	294	(294)	-100.0%	1,175
Furniture and Office Equipment	-	1,175	1,175	-	294	(294)	-100.0%	1,175
Machinery and Equipment	-	867	2,667	-	667	(667)	-100.0%	2,667
Machinery and Equipment	-	867	2,667	-	667	(667)	-100.0%	2,667
Total Capital Expenditure on renewal of existing assets	2,052	27,243	36,113	-	9,028	(9,028)	-100.0%	36,113

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

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Other assets	14,681	17,003	17,003	4,276	4,251	25	0.6%	17,003
Operational Buildings	14,681	17,003	17,003	4,276	4,251	25	0.6%	17,003
Municipal Offices	14,681	17,003	17,003	4,276	4,251	25	0.6%	17,003
Total Repairs and Maintenance Expenditure	14,681	17,003	17,003	4,276	4,251	25	0.6%	17,003

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

Table SF8d Entity depreciation by asset class

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Other assets	54,123	50,164	50,164	12,396	12,541	(145)	-1.2%	50,164
Operational Buildings	54,123	50,164	50,164	12,396	12,541	(145)	-1.2%	50,164
Municipal Offices	54,123	50,164	50,164	12,396	12,541	(145)	-1.2%	50,164
Total Depreciation	54,123	50,164	50,164	12,396	12,541	(145)	-1.2%	50,164

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

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

Table F1 Monthly Budget Statement Summary

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–
Investment revenue	–	–	–	–	–	–	–	–
Transfers recognised - operational	55,152	71,346	71,346	7,306	17,837	(10,530)	-59.0%	71,346
Other own revenue	24,526	22,921	22,921	2,811	5,468	(2,656)	-48.6%	22,921
Total Revenue (excluding capital transfers and contributions)	79,678	94,267	94,267	10,118	23,304	(13,187)	-56.6%	94,267
Employee costs	–	–	–	–	–	–	–	–
Remuneration of Board Members	320	739	739	–	185	(185)	-100.0%	739
Depreciation and asset impairment	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–
Materials and bulk purchases	445	1,354	1,354	84	339	(255)	-75.3%	1,354
Transfers and grants	–	–	–	–	–	–	–	–
Other expenditure	78,912	92,174	92,174	10,034	22,768	(12,734)	-55.9%	92,174
Total Expenditure	79,678	94,267	94,267	10,118	23,292	(13,174)	-56.6%	94,267
Surplus/(Deficit)	(0)	–	–	–	12	(12)	-100.0%	–
Transfers recognised - capital	–	–	–	–	–	–	–	–
Contributions & Contributed assets	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(0)	–	–	–	12	(12)	-100.0%	–
Taxation	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(0)	–	–	–	12	(12)	-100.0%	–
Financial position								
Total current assets	3,948	9,616	9,616	79				9,616
Total non current assets	–	–	–	–				–
Total current liabilities	3,948	9,616	9,616	79				9,616
Total non current liabilities	–	–	–	–				–
Community wealth/Equity	–	–	–	–				–
Cash flows								
Net cash from (used) operating	11	3,771	3,771	–	–	–	–	3,771
Net cash from (used) investing	–	–	–	–	–	–	–	–
Net cash from (used) financing	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	11	9,617	3,770	11	5,846	(5,835)	99.8%	9,617

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

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

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–
Rental of facilities and equipment	22,093	16,071	16,071	2,794	4,018	(1,224)	-30.5%	16,071
Interest earned - external investments	–	–	–	–	–	–	–	–
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–
Transfers and subsidies	55,152	71,346	71,346	7,306	17,837	(10,530)	-59.0%	71,346
Other revenue	2,432	6,850	6,850	17	1,450	(1,433)	-98.8%	6,850
Gains on disposal of PPE	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	79,678	94,267	94,267	10,118	23,304	(13,187)	-56.6%	94,267
Expenditure By Type								
Employee related costs	–	–	–	–	–	–	–	–
Remuneration of Directors	320	739	739	–	185	(185)	-100.0%	739
Debt impairment	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–
Other materials	445	1,354	1,354	84	339	(255)	-75.3%	1,354
Contracted services	58,828	73,100	73,100	7,740	18,000	(10,260)	-57.0%	73,100
Transfers and subsidies	–	–	–	–	–	–	–	–
Other expenditure	20,084	19,074	19,074	2,294	4,768	(2,474)	-51.9%	19,074
Loss on disposal of PPE	–	–	–	–	–	–	–	–
Total Expenditure	79,678	94,267	94,267	10,118	23,292	(13,174)	-56.6%	94,267
Surplus/(Deficit)	(0)	–	–	–	12	(12)	-100.0%	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	(0)	–	–	–	12	(12)	-100.0%	–
Taxation	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(0)	–	–	–	12	(12)		–

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

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2018/19	Current Year 2019/20			
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	11	9,616	9,616	11	9,616
Call investment deposits	–	–	–	–	–
Consumer debtors	772	–	–	69	–
Other debtors	3,165	–	–	–	–
Current portion of long-term receivables	–	–	–	–	–
Inventory	–	–	–	–	–
Total current assets	3,948	9,616	9,616	79	9,616
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	–	–	–	–	–
Investment in Associate	–	–	–	–	–
Property, plant and equipment	–	–	–	–	–
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	–	–	–	–	–
Total non current assets	–	–	–	–	–
TOTAL ASSETS	3,948	9,616	9,616	79	9,616
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	–	–	–	–	–
Trade and other payables	3,948	9,616	9,616	79	9,616
Provisions	–	–	–	–	–
Total current liabilities	3,948	9,616	9,616	79	9,616
Non current liabilities					
Borrowing	–	–	–	–	–
Provisions	–	–	–	–	–
Total non current liabilities	–	–	–	–	–
TOTAL LIABILITIES	3,948	9,616	9,616	79	9,616
NET ASSETS	(0)	–	–	–	–
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	–	–	–	–	–
Reserves	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	–	–	–	–	–

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

Table F5 Monthly Budget Statement – Cash Flow

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	22,148	22,921	22,921	2,811	5,468	(2,656)	-48.6%	22,921
Government - operating	55,152	71,346	71,346	7,306	17,837	(10,530)	-59.0%	71,346
Government - capital	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(77,289)	(90,496)	(90,496)	(10,118)	(23,304)	13,187	-56.6%	(90,496)
Finance charges	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	11	3,771	3,771	-	-	-	-	3,771
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments								
Capital assets	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments								
Repayment of borrowing	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	11	3,771	3,771	-	-	-	-	3,771
Cash/cash equivalents at the year begin:	(0)	5,846	(0)	11	5,846	5,835	99.8%	5,846
Cash/cash equivalents at the year end:	11	9,617	3,770	11	5,846	5,835	99.8%	9,617

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

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

Description	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands			
Revenue items			
Rental of facilities and equipment	(1,224)	The variance is due to fewer than planned events to date.	No remedial action required; budget will be achieved by 30 June 2020.
Transfers and subsidies	(10,530)	The grant income is directly linked to actual expenditure and is reduced as actual YTD expenditure is significantly lower than planned, due to the reasons listed below.	No remedial action required; budget will be achieved by 30 June 2020.
Other revenue	(1,433)	The commercialisation and parking tenders have not been awarded/activated at this stage, thus impacting directly on the expected revenue.	No remedial action required; budget will be achieved by 30 June 2020.
Expenditure items			
Remuneration of Directors	(185)	No board meetings were held during September 2019.	No remedial action required; budget will be achieved by 30 June 2020.
Other materials	(255)	Lower than anticipated expenditure incurred to date.	No remedial action required; budget will be achieved by 30 June 2020.
Contracted services	(10,260)	Lower than anticipated expenditure incurred to date.	No remedial action required; budget will be achieved by 30 June 2020.
Other expenditure	(2,474)	Lower than anticipated expenditure incurred to date.	No remedial action required; budget will be achieved by 30 June 2020.
Cash flow items			
Other revenue	(2,656)	The variance is due to fewer than planned events during this period resulting in less income.	No remedial action required; budget will be achieved by 30 June 2020.
Government - operating	(10,530)	The grant income is directly linked to actual expenditure and is reduced as actual YTD expenditure is significantly lower than planned, due to the reasons listed above.	No remedial action required; budget will be achieved by 30 June 2020.
Suppliers and employees	13,187	The commercialisation and parking tenders have not been awarded/activated at this stage, thus impacting directly on the expected revenue.	No remedial action required; budget will be achieved by 30 June 2020.

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Remuneration								
Board Members of Entities								
Board Fees	320	739	739	-	185	(185)	-100.0%	739
Sub Total - Board Members of Entities	320	739	739	-	185	(185)	-100.0%	739
% increase		130.9%	130.9%					130.9%
Senior Managers of Entities								
Basic Salaries	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	-	-	-	-	-	-	-	-
% increase								
Other Staff of Entities								
Basic Salaries	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-
% increase								
Total Municipal Entities remuneration	320	739	739	-	185	(185)	-100.0%	739
Unpaid salary, allowances & benefits in arrears	-	-	-	-	-	-	-	-

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

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue By Source															
Service charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	820	238	1,736	1,339	1,339	1,339	1,339	1,339	1,339	1,339	1,339	2,563	16,071	16,958	23,440
Transfers and subsidies	319	4,212	2,776	5,946	5,946	5,946	5,946	5,946	5,946	5,946	5,946	16,476	71,346	69,971	65,496
Other revenue	6	9	2	600	600	600	600	600	600	600	600	2,033	6,850	7,566	8,354
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	1,145	4,459	4,514	7,885	7,885	7,885	7,885	7,885	7,885	7,885	7,885	21,071	94,267	94,495	97,290
Expenditure By Type															
Employee related costs	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Remuneration of Board Members	–	–	–	–	–	–	–	–	–	–	–	–	739	776	823
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	13	59	11	113	113	113	113	113	113	113	113	368	1,354	1,428	1,514
Contracted services	1,116	3,105	3,518	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	17,360	73,100	74,150	75,798
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	15	1,294	984	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	4,064	19,074	18,141	19,156
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total expenditure	1,145	4,459	4,514	7,702	7,702	7,702	7,702	7,702	7,702	7,702	7,702	21,791	94,267	94,495	97,290

Table continues on next page.

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

Description	Current Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Capital expenditure															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flow															
Ratepayers and other	827	247	1,738	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	4,829	22,921	24,524	31,794
Grants	319	4,212	2,776	5,946	5,946	5,946	5,946	5,946	5,946	5,946	5,946	16,476	71,346	69,971	65,496
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers, employees and other	(1,145)	(4,459)	(4,514)	(7,541)	(7,541)	(7,541)	(7,541)	(7,541)	(7,541)	(7,541)	(7,541)	(20,048)	(90,496)	(91,660)	(95,344)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	-	-	314	314	314	314	314	314	314	314	1,257	3,771	2,835	1,946
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing/short term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	-	-	-	314	314	314	314	314	314	314	314	1,257	3,771	2,835	1,946

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2018/19	Current Year 2019/20						
	*Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Community Assets	22,765	23,698	23,698	1,686	5,925	(4,239)	-71.5%	23,698
Sport and Recreation Facilities	22,765	23,698	23,698	1,686	5,925	(4,239)	-71.5%	23,698
<i>Outdoor Facilities</i>	22,765	23,698	23,698	1,686	5,925	(4,239)	-71.5%	23,698
Total Repairs and Maintenance Expenditure	22,765	23,698	23,698	1,686	5,925	(4,239)	-71.5%	23,698

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

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, **Lungelo Mbandazayo**, the Municipal Manager of **City of Cape Town**, hereby certify that the monthly budget statement for the month of **September** of **2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name Lungelo Mbandazayo

Municipal Manager of City of Cape Town (CPT)

Signature 

Date 2019 -10- 04

09 October 2019

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

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

Print name Wayne De Wet

Title: **Chief Financial Officer**

Signature [Signature] Date 9/10/19

Print name Robert Hatton-Jones

Title: **Accounting Officer**

Signature PP [Signature] Date 9/10/19

Cape Town International Convention Centre

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

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



we are a green conscious convention centre



LESLEY DE REUCK

CEO: Cape Town Stadium

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

07 October 2019

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

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

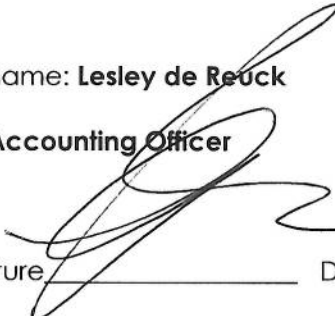
Print name: **Kim Theron**

Title: **Interim Chief Financial Officer**

Signature  Date 09/10/19

Print name: **Lesley de Reuck**

Title: **Accounting Officer**

Signature  Date 9.10.19



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

ANNEXURE B

FINANCIAL MONITORING REPORT

SEPTEMBER 2019 (2020 M03)

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

Expenditure	Budget Annual	Budget Charge IN Annual	Budget Charge OUT Annual	Net Budget Annual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUT Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUT Y-t-D	Net Actual Y-t-D	Variance YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
City Health	1 499 679 899	228 882 214	-12 299 967	1 716 262 146	289 718 337	53 488 393	-2 926 980	340 279 749	264 699 877	57 488 299	-3 050 666	319 137 510	-21 142 239
Finance: CM & H	3 128 293	5 223 949	-8 194 935	157 307	692 464	1 172 756	-1 830 375	34 846	533 288	1 339 810	-1 873 096	2	-34 844
HR Business Partner: CM & H	4 103 954	6 435 937	-10 333 742	206 148	990 118	1 444 511	-2 384 886	49 743	994 743	1 655 004	-2 649 748	0	-49 744
Library & Information Services	510 428 618	110 806 362	-5 198 570	616 036 410	115 975 509	25 779 151	-1 258 800	140 495 860	97 044 764	27 045 572	-1 362 082	122 728 254	-17 767 606
Management: Community Services & Health	24 822 976	99 965 473	-123 545 655	1 242 794	6 091 278	21 942 148	-27 728 450	304 975	1 441 110	30 394 564	-31 835 674	0	-304 975
Planning & Development & PMO	35 152 810	51 627 122	-73 219 334	13 560 598	6 543 777	11 683 703	-16 612 258	1 615 222	5 504 633	12 837 367	-17 246 371	1 095 629	-519 593
Recreation & Parks	1 602 841 627	1 728 237 246	-1 139 085 458	2 191 993 415	269 915 155	332 260 848	-192 416 221	409 759 782	284 162 344	294 370 258	-154 177 334	424 355 268	14 595 486
Social Development & ECD	295 850 235	306 901 541	-167 968 840	434 782 936	36 824 147	52 363 539	-20 639 894	68 547 792	34 868 095	50 150 137	-17 937 889	67 080 343	-1 467 449
Support Services: CM & H	15 726 024	16 201 933	-30 941 248	986 709	3 755 502	3 705 687	-7 222 752	238 437	2 521 984	3 895 347	-6 408 357	8 974	-229 463
Community Services & Health	3 991 734 434	2 554 281 776	-1 570 787 748	4 975 228 463	730 506 288	503 840 736	-273 020 616	961 326 408	691 770 838	479 176 359	-236 541 217	934 405 980	-26 920 428
Communications	79 084 121	31 893 879	-97 315 367	13 662 634	16 741 507	6 630 724	-20 745 799	2 626 433	16 806 090	6 830 174	-20 216 897	3 419 367	792 934
Customer Relations	73 331 365	24 462 931	-93 388 054	4 406 242	17 773 408	5 506 804	-21 631 775	1 648 438	17 179 292	6 440 165	-23 509 780	109 678	-1 538 760
Executive & Council Support	59 241 035	38 120 862	-96 282 718	1 079 179	14 471 920	8 885 797	-22 187 513	1 170 204	13 261 508	9 563 519	-23 549 849	-724 821	-1 895 025
Finance: CS	9 367 879	2 138 991	-10 583 226	923 644	1 365 732	498 904	-1 709 748	154 888	1 173 423	494 344	-1 564 625	103 141	-51 746
HR Business Partner: CS	3 182 784	1 097 205	-4 119 779	160 209	767 740	255 999	-985 085	38 654	785 154	249 021	-1 034 175	0	-38 654
Human Resources	301 769 265	57 454 728	-289 770 548	69 453 446	73 185 632	13 114 507	-66 189 871	20 110 569	76 510 608	15 011 888	-69 919 926	21 602 569	1 492 301
Information & Knowledge Management	50 194 741	17 058 805	-53 169 228	14 084 319	11 838 369	3 944 889	-12 384 623	3 398 635	11 037 361	4 611 081	-12 842 068	2 806 374	-592 260
Information Systems & Technology	912 067 909	691 756 607	-1 332 062 903	271 761 676	223 099 972	131 706 024	-278 043 730	76 762 267	221 272 075	179 562 313	-352 133 722	48 700 667	-28 061 600
Legal Services	122 390 245	17 573 141	-187 551 701	6 411 685	41 477 650	17 892 734	-45 708 082	13 662 302	37 641 897	26 827 696	-64 469 591	1	-13 662 301
Management: Corporate Services	18 943 176	68 760 160	-72 540 971	15 162 365	2 370 605	15 180 364	-16 186 832	1 364 137	18 021 768	19 675 085	-17 675 085	483 907	-880 229
Organisational Effectiveness & Innovation	47 221 772	13 953 699	-46 005 527	15 169 944	19 451 577	3 036 046	-10 824 839	11 662 784	12 450 668	3 464 165	-12 733 432	3 181 402	-8 481 382
Organisational Performance Management	110 181 169	21 595 451	-97 767 509	34 009 111	18 196 120	4 875 802	-18 659 922	4 412 000	17 466 324	5 280 332	-17 929 970	4 816 686	404 686
Organisational Policy & Planning	42 279 813	14 970 999	-41 111 482	16 139 329	9 921 603	3 323 610	-9 366 370	3 878 844	9 980 340	3 724 599	-9 398 289	3 306 650	-572 195
Project Management Office: CS	9 025 619	644 843	-542 325	452 325	150 149	-933 544	73 231	2 020 728	220 798	220 798	-2 171 421	70 105	-3 126
Support Services: CS	3 417 912	1 635 790	-4 007 314	1 046 389	833 819	380 954	-937 771	277 003	787 801	366 274	-961 255	192 820	-84 183
Resilience	3 495 861	8 777 667	0	12 273 528	847 976	1 912 265	0	2 760 241	1 050 896	2 225 012	0	3 275 908	515 667
Corporate Services	1 845 194 664	1 065 895 823	-2 434 894 463	476 196 024	453 200 257	217 295 572	-526 495 501	144 000 328	440 561 389	282 893 149	-632 110 085	91 344 453	-52 655 875
Enterprise & Investment	211 722 886	32 931 480	-39 124 252	205 530 114	78 375 645	7 067 733	-8 138 201	77 305 178	75 665 307	7 447 980	-7 282 736	75 830 551	-1 474 627
Facilities Management	448 172 728	271 943 243	-320 299 396	399 816 575	78 981 005	63 260 167	-78 911 293	63 329 880	80 961 386	64 834 236	-82 653 361	63 142 261	-187 619
Finance: EO & AM	5 109 155	13 110 828	-17 597 959	622 025	1 277 621	2 627 662	-3 684 020	221 262	986 342	2 812 026	-3 798 368	0	-221 262
Fleet Management	392 036 978	135 205 094	-419 909 697	107 332 374	79 920 788	31 786 756	-102 195 671	9 511 873	71 657 229	32 459 088	-93 595 207	10 521 110	1 009 237
HR Business Partner: EO & AM	3 040 598	12 797 279	-14 770 328	1 067 549	753 127	2 557 033	-3 083 465	226 695	627 994	2 730 738	-3 358 732	0	-226 695
Mgmt:Economic Opportunities & Asset Mngt	26 258 990	60 016 248	-86 235 247	39 991	4 339 127	13 077 476	-17 140 832	275 771	1 895 270	16 452 589	-18 347 859	0	-275 771
Project Management Office: EO & AM	0	313 089	-313 089	0	0	72 019	-72 019	0	387 210	65 619	-452 829	0	0
Property Management	232 372 752	66 955 359	-11 511 021	287 817 090	51 708 591	15 352 059	-2 707 384	64 353 266	42 877 708	15 196 054	-2 639 576	55 434 186	-8 919 081
Strategic Assets	68 335 061	34 153 112	-3 705 571	98 782 603	13 475 833	8 005 784	-904 798	20 576 819	3 334 175	8 300 206	-107 279	17 527 102	-3 049 717
Support Services: EO & AM	5 642 874	12 973 371	-18 332 432	283 813	1 367 307	2 597 442	-3 895 966	68 783	1 317 149	2 787 403	-4 104 552	0	-68 783
Economic Opportunities & Asset Managemnt	1 392 692 021	640 399 104	-931 798 992	1 101 292 134	310 199 044	146 404 131	-220 733 948	235 869 527	285 709 770	153 085 938	-216 340 498	222 455 209	-13 414 318
Electricity Generation & Distribution	12 422 511 084	3 511 691 038	-1 269 553 350	14 664 648 772	3 023 125 077	919 758 246	-359 200 096	3 583 683 228	2 961 802 523	853 392 868	-291 333 854	3 523 861 536	-59 821 691
Management: Energy & Climate Change	4 427 874	52 224 313	-56 429 785	222 403	1 043 792	11 393 124	-12 391 678	45 239	1 216 615	13 487 894	-14 704 509	0	-45 239
Sustainable Energy Markets	49 022 548	46 536 346	-5 175 294	90 383 600	11 299 889	10 550 301	-1 235 278	20 614 912	6 928 144	10 273 445	-707 446	16 494 144	-4 120 768
Energy & Climate Change	12 475 961 506	3 610 451 698	-1 331 158 428	14 755 254 775	3 035 468 759	941 701 671	-372 827 052	3 604 343 379	2 969 947 282	877 154 207	-306 745 809	3 540 355 680	-63 987 699
Budgets	749 408 050	3 612 050 476	-75 172 999	4 286 285 527	154 849 374	902 331 524	-16 364 462	1 040 816 435	167 492 793	905 930 988	-16 422 583	1 057 001 197	16 184 761
Cape Town Stadium	149 820 741	59 093 858	0	208 914 598	30 052 583	14 368 448	0	44 421 031	24 214 186	15 086 497	0	39 300 683	-5 120 348
Expenditure	49 157 953	31 579 032	-78 171 745	2 565 239	11 619 473	6 962 864	-18 121 621	460 715	11 251 418	8 119 682	-19 371 093	7	-460 709
Finance: Finance	4 427 614	7 224 913	-11 429 276	223 251	1 044 369	1 521 128	-2 512 804	52 692	1 028 231	1 904 420	-2 932 652	0	-52 692
Grant Funding	24 766 177	35 369 103	-32 163 960	27 971 319	5 876 377	7 910 976	-7 364 586	6 422 767	5 682 753	9 436 632	-8 516 112	6 603 273	180 505
HR Business Partner: Finance	6 488 752	1 183 282	-3 437 156	4 234 878	1 575 487	267 400	-796 214	1 046 672	1 185 737	293 781	-734 173	745 345	-301 327
Management: Finance	5 609 460	77 426 961	-87 530 395	4 493 973	1 252 909	17 004 800	-18 314 781	-57 072	909 588	22 255 284	-23 164 872	0	57 072
Revenue	578 606 696	545 013 286	-967 907 761	155 712 221	126 233 362	117 154 932	-208 939 570	34 448 724	122 226 358	121 364 975	-215 588 019	28 003 315	-6 445 410
Supply Chain Management	187 888 666	153 513 344	-326 456 088	14 945 922	14 260 195	33 252 248	-71 787 574	2 724 869	37 703 432	34 756 448	-72 410 997	48 882	-2 675 987
Support Services: Finance	3 520 098	8 315 803	-11 599 308	236 593	872 554	1 796 319	-2 602 770	66 103	616 386	2 169 290	-2 785 676	0	-66 103
Treasury Services	1 361 106 883	53 282 365	-125 874 853	1 288 514 395	280 773 194	12 256 118	-29 780 585	263 248 727	283 786 854	13 147 540	-23 676 028	273 258 366	10 009 639
Valuations	125 498 829	21 601 408	-140 652 597	6 447 640	27 971 360	4 809 229	-31 303 312	1 477 277	25 257 213	5 808 048	-31 065 261	0	-1 477 277
Finance	3 246 299 918	4 605 653 829	-1 860 396 136	5 991 557 611	683 381 235	1 119 635 985	-407 888 280	1 395 128 941	681 354 949	1 140 273 584	-416 667 466	1 404 961 067	9 832 126
Finance: HS	8 448 823	1 805 848	-9 799 561	455 110	2 038 472	425 542	-2 353 923	110 090	3 431 664	503 872	-3 935 536	0	-110 090
Housing Development	1 099 892 991	91 474 529	0	1 191 367 519	167 759 234	21 240 858	0	189 000 092	167 398 534	25 796 646	0	193 195 180	4 195 088
HR Business Partner: HS	0	523 581	-523 582	0	0	122 457	-122 457	0	1 219 440	118 355	-1 337 795	0	0
Informal Settlements	322 704 423	177 530 654	-85 052 371	415 182 706	84 032								

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

Expenditure	Budget Annual	Budget Charge IN Annual	Budget Charge OUT Annual	Net Budget Annual	Budget Y-t-D	Budget Charge IN Y-t-D	Budget Charge OUT Y-t-D	Net Budget Y-t-D	Actual Y-t-D	Actual Charge IN Y-t-D	Actual Charge OUT Y-t-D	Net Actual Y-t-D	Variance YTD
	A	B	C	D = A+B+C	E	F	G	H = E+F+G	I	J	K	L = I+J+K	M=L-H
Legal Compliance	12 817 771	1 480 667	-13 563 673	734 765	3 044 813	339 948	-3 211 792	172 969	2 696 298	391 896	-3 088 194	0	-172 970
Management: City Manager	24 791 310	57 382 999	-81 951 707	222 602	16 520 939	13 219 584	-15 650 552	14 089 972	16 552 147	11 471 338	-28 023 485	0	-14 089 972
Office of the Mayor	70 719 097	65 421 439	-129 158 290	6 982 246	10 778 694	14 092 879	-30 122 216	-5 250 642	8 024 006	13 464 061	-19 821 285	1 666 782	6 917 424
Probity	125 383 184	26 932 664	-145 095 006	7 220 841	28 299 041	7 171 504	-35 539 319	-68 774	27 905 080	7 377 978	-35 283 058	0	68 774
Support Services: CM	3 843 774	355 221	-3 985 918	213 077	844 833	80 731	-1 066 661	-141 097	816 554	83 754	-900 308	0	141 097
Office of the City Manager	237 555 137	151 572 989	-373 754 595	15 373 531	59 488 321	34 904 646	-85 590 540	8 802 428	55 994 085	32 789 026	-87 116 329	1 666 781	-7 135 647
Disaster Management Risk Centre	86 205 024	87 532 662	-189 393	173 548 292	18 771 913	20 402 141	-17 973	39 156 080	17 550 620	14 021 874	-50 359	31 522 135	-7 633 945
Events	106 714 456	62 431 847	-4 360 941	164 785 362	11 148 722	14 151 246	-617 739	24 682 229	11 082 919	8 846 156	-548 199	19 380 875	-5 301 354
Finance: S&S	9 085 701	896 759	-9 525 665	456 795	1 999 502	205 548	-2 104 448	100 602	1 601 726	231 511	-1 833 236	0	-100 602
Fire Services	670 207 587	415 354 101	-114 531 068	971 030 619	147 393 036	97 855 545	-27 037 709	218 210 872	143 635 565	78 974 405	-21 379 791	201 230 179	-16 980 693
HR Business Partner: S&S	3 480 479	597 886	-3 903 122	175 243	855 235	137 211	-949 380	43 066	833 396	142 999	-976 395	0	-43 066
Law Enforcement, Traffic & Coordination	2 006 888 011	379 055 915	-24 160 256	2 361 783 671	468 517 704	91 564 413	-5 999 198	554 082 920	473 098 310	94 732 927	-5 776 115	562 055 121	7 972 202
Management: Safety & Security	1 777 710 569	106 091 842	-287 834 807	4 032 396	12 066 294	23 737 712	-66 044 112	-30 240 106	5 941 186	28 533 105	-34 474 291	0	30 240 106
Metropolitan Police Services	464 458 028	156 539 454	-9 017 928	611 979 555	98 313 520	37 093 229	-3 537 140	131 869 609	94 822 248	35 920 312	-1 562 965	129 179 594	-2 690 015
Public Emergency Communications Centre	45 543 738	58 963 235	-102 121 126	2 385 847	11 139 834	13 525 184	-24 095 218	559 799	9 746 189	8 582 320	-18 328 508	0	-569 799
Support Services: S&S	17 325 134	2 865 315	-18 907 923	1 282 526	4 008 141	662 763	-4 118 658	552 246	3 563 433	699 877	-4 177 259	86 051	-466 195
Safety & Security	3 587 618 726	1 270 329 016	-574 552 228	4 283 395 514	774 213 902	299 334 992	-134 521 576	939 027 317	761 875 590	270 685 484	-89 107 118	943 453 956	4 426 638
Development Management	292 247 094	83 240 523	0	375 487 617	67 692 345	18 939 165	0	86 631 510	65 415 859	19 128 515	0	84 544 374	-2 087 136
Environmental Management	248 340 766	90 552 785	-367 261	338 526 290	56 865 573	20 961 280	-84 601	77 742 251	54 359 114	20 215 887	-3 318	74 571 683	-3 170 569
Finance: SP & E	52 471 471	1 494 563	-54 692 510	-726 477	11 691 531	354 783	-11 675 591	370 722	1 284 875	287 578	-1 572 453	0	-370 722
HR Business Partner: SP & E	150 000	730 081	7 500	172 328	17 000	172 328	-207 953	188 792	159 539	348 331	0	18 625	0
Managmnt: Spatial Planning & Environment	4 454 042	56 960 666	-59 386 797	2 027 911	731 543	12 396 385	-13 002 918	125 010	1 309 789	15 386 461	-16 696 250	0	-125 010
Project Management Office: SP & E	3 489 639	738 839	-4 053 675	174 803	872 410	174 803	-1 003 211	43 701	773 762	167 936	-941 698	0	-43 701
Support Services: SP & E	350 000	730 221	-1 062 721	17 500	17 000	17 000	-255 487	-66 125	293 098	159 889	-452 987	0	66 125
Urban Catalytic Investment	30 428 871	33 915 301	-1 525 044	62 819 129	5 306 853	7 471 814	-368 913	12 409 754	3 905 901	5 559 076	-183 809	9 281 169	-3 128 585
Urban Planning & Design	85 874 987	49 574 484	0	135 449 470	19 850 575	11 291 900	0	31 142 474	16 897 359	9 729 398	0	26 626 757	-4 515 717
Spatial Planning & Environment	717 806 869	317 937 463	-121 960 589	913 783 743	163 044 828	71 934 518	-26 598 674	208 380 672	144 428 548	70 794 279	-20 198 845	195 023 982	-13 356 690
Business Enablement	105 939 338	57 560 065	-109 295 064	54 204 339	23 002 749	13 041 474	-25 332 971	10 711 251	22 939 955	20 531 229	-34 813 921	8 657 264	-2 053 988
Finance: Transport	58 722 574	38 172 499	-67 335 910	29 559 163	4 354 068	8 515 861	-10 366 501	2 503 427	3 638 826	9 583 015	-11 240 479	1 981 361	-522 066
Infrastructure Implementation	749 130 645	196 673 962	-124 402 770	821 401 837	81 053 948	46 161 768	-30 695 407	96 520 309	100 552 896	33 604 628	-21 965 965	112 161 559	15 641 250
Management: Transport	32 103 941	204 397 137	-234 882 968	1 618 110	6 585 836	44 628 501	-51 883 064	-668 726	2 251 376	53 018 702	-55 270 078	0	668 726
Network Management	248 560 839	63 185 246	0	311 746 085	31 261 653	14 296 908	0	45 558 561	36 518 158	17 848 991	0	54 367 149	8 808 589
Project Management Office: Transport	5 087 180	8 586 143	0	13 673 323	1 271 795	1 862 295	0	3 134 090	373 952	2 800 357	0	3 174 309	40 220
Public Transport Operations	1 222 593 267	131 290 089	-57 813 498	1 296 069 858	163 846 885	27 174 466	-10 398 686	180 622 665	196 284 974	24 129 711	-2 794 674	217 620 012	36 997 346
Public Transport Regulations	72 735 258	55 262 921	0	127 998 179	3 527 214	11 034 856	0	15 034 856	3 217 946	8 451 816	0	11 669 762	-3 365 094
Roads Infrastructure & Management	1 394 921 778	370 617 829	0	1 765 539 608	208 098 750	89 008 482	0	297 107 231	224 482 662	84 381 280	0	308 863 942	11 756 711
Transport Planning	118 767 449	32 291 158	-27 569 364	123 489 243	20 574 582	6 778 751	-6 602 547	20 750 787	19 029 598	10 702 821	-7 424 473	22 307 946	1 557 159
Transport	4 008 562 269	1 158 037 049	-621 299 573	4 545 299 744	543 577 479	262 976 148	-135 279 176	671 274 451	609 260 343	265 052 552	-133 509 590	740 803 304	69 528 853
Area Central	49 710 809	61 389 810	-95 607 999	15 492 621	9 222 910	14 061 952	-21 552 221	1 732 641	9 892 439	13 051 187	-19 826 497	3 117 129	1 384 488
Area East	45 242 295	53 101 139	-80 649 254	17 694 181	7 139 512	11 295 314	-16 227 337	2 207 489	7 843 925	10 838 127	-15 478 226	3 203 826	996 337
Area North	45 030 627	57 856 853	-84 981 415	17 906 066	7 890 466	12 225 458	-17 432 644	2 683 280	8 448 040	11 342 446	-16 501 362	3 289 124	605 844
Area South	41 269 172	53 224 867	-79 771 939	14 722 100	8 317 838	11 641 231	-16 950 967	3 008 103	7 738 158	10 622 391	-15 785 260	2 575 288	-432 815
City Improvement Districts	244 566 519	1 253 274	0	245 819 793	61 115 579	298 639	0	61 414 217	60 570 473	1 330 952	0	61 901 425	487 208
Councillor Support	270 545 042	364 004 488	-615 785 044	18 764 486	58 670 392	86 671 825	-147 752 215	-2 409 998	57 328 821	83 123 818	-139 931 878	520 760	2 930 758
EPWP & CDW	98 137 154	16 936 099	0	115 073 253	9 387 387	3 812 260	0	13 199 648	3 781 608	3 756 098	0	7 537 707	-5 661 941
Finance: UM	6 468 590	8 849 876	-14 992 904	325 563	1 521 966	1 924 084	-3 376 669	69 380	1 432 884	1 855 076	-3 287 960	0	-69 380
HR Business Partner: UM	3 474 873	8 326 939	-10 102 571	1 699 241	842 781	1 807 596	-2 225 100	425 278	832 743	1 709 499	-2 542 243	0	-425 278
Management: Urban Management	23 191 689	59 213 078	-83 145 191	-740 424	4 239 808	12 973 944	-17 892 545	-678 794	1 551 058	15 459 040	-17 010 098	0	678 794
MURP Area Central	3 463 690	4 423 626	0	7 887 316	826 712	1 015 195	0	1 841 907	540 955	986 382	0	1 527 336	-314 571
MURP Area East	2 476 595	4 138 867	0	6 615 462	605 594	952 488	0	1 558 082	461 849	914 672	0	1 376 521	-181 561
MURP Area North	2 496 133	4 100 250	0	6 596 384	594 910	943 449	0	1 538 359	589 916	905 420	0	1 495 335	-43 023
MURP Area South	3 651 327	4 135 405	0	7 786 731	649 686	951 264	0	1 600 951	432 359	917 293	0	1 349 652	-251 298
MURP Technical Support	275 305 674	17 503 880	0	292 809 554	5 982 054	3 956 325	0	9 938 379	9 417 049	3 641 152	0	13 058 201	3 119 822
Project Management Office: UM	9 798 973	771 403	-3 828 025	6 742 351	2 155 369	181 673	-910 340	1 426 702	1 043 105	147 509	-180 474	1 010 141	-416 562
Public Participation	12 108 621	13 075 040	-24 149 139	1 034 522	2 747 627	2 898 372	-5 313 924	332 075	4 325 317	2 741 065	-7 066 382	0	-332 075
Support Services: UM	28 083 488	20 133 465	-25 000 735	23 216 217	6 555 818	4 635 338	-5 784 156	5 407 001	5 944 834	4 376 256	-5 490 207	4 830 883	-576 118
Urban Management	1 165 021 272	752 438 359	-1 118 014 215	799 445 416	188 466 409	172 246 408	-255 418 119	105 294 698	182 175 532	167 718 383	-243 100 587	106 793 327	1 498 629
Finance: W & W	2 290 368	14 230 370	-16 405 436	115 302	545 438	3 192 923	-3 710 893	27 468	1 893	3 499 200	-3 501 093	0	-27 468
Management: Water & Waste	7 838 452	61 494 494	-68 925 842	407 104	1 931 566	13 626 203	-15 457 466	100 302	1 119 993	15 857 172	-16 977 166	0	-100 303
Project Monitoring Unit: W & W	11 585 826	14 498 822	-2 285 014	1 799 634	2 817 461	3 257 213	-5 628 715	445 959	989 677	3 587 384	-4 511 561	65 500	-380 459
Solid Waste Management	2 953 543 685	1 538 551 167	-689 231 800	3 802 863 052	615 549 919	368 515 024	-164 988						