

REPORT TO: EXECUTIVE MAYOR

1. ITEM NUMBER

2. SUBJECT

FINANCIAL MONITORING REPORT: SEPTEMBER 2020 (J2797)

ONDERWERP

FINANSIËLE MONITERINGSVERSLAG: SEPTEMBER 2020

ISIHLOKO

INGXELO ENGOKUBEK'ILISO KWEZEMALI: EYOMSINTSI 2020

3. DELEGATED AUTHORITY

In terms of delegation

This report is **FOR NOTING BY**

☒ **Committee name** : Finance

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

☐ Council

☒ **The Executive Mayor**

4. DISCUSSION

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

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

4.1. Financial Implications ☒ None ☐ Opex ☐ Capex

☐ Capex: New Projects

☐ Capex: Existing projects requiring additional funding

☐ Capex: Existing projects with no additional funding requirements

4.2. Policy and Strategy ☐ Yes ☒ No

4.3. Legislative Vetting ☐ Yes ☒ No

4.4. 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).

4.5. Staff Implications ☐ Yes ☒ No

4.6. Risk Implications ☐ Yes ☒ No

5. RECOMMENDATIONS

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

AANBEVELING

- a) Daar kennis geneem word van die finansiële moniteringsverslag vir die tydperk wat op 30 September 2020 ten einde geloop het, en die verslag verwys word na die lede van die burgemeesterskomitee en die uitvoerendebestuurspan (EMT) vir regstellende optrede waar nodig.

- b) Daarvan kennis geneem word dat enige besparing op die verskillende bestedingsitems opsygesit sal word om voorsiening te maak vir 'n tekort in die voorsiening vir mediese hulp na aftrede, verlof- of ander personeelvoordele, wat van aktuariële waardasies afhang en gevolglik aan die einde van die jaar aangevul moet word.

ISINDULULO

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

ANNEXURES

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

FOR FURTHER DETAILS CONTACT

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DIRECTORATE	FINANCE	FILE REF No	N/A
SIGNATURE : DIRECTOR	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>		

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

NAME DAN PLATO

COMMENT:

DATE

SIGNATURE

Making progress possible. Together.



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

FINANCIAL MONITORING REPORT

SEPTEMBER 2020

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MUNICIPAL MANAGER QUALITY CERTIFICATION

EXECUTIVE SUMMARY: CITY OF CAPE TOWN

BACKGROUND

Section 71 of the MFMA states:

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

Regulation 28 of the MBRR states:

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

FINANCIAL MONITORING REPORT FOR THE PERIOD ENDING 30 SEPTEMBER 2020 (COMPARATIVE STATEMENT REPORT)

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

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

KEY DATA: CITY OF CAPE TOWN (PAGE 5 - 31)

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

IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN (PAGE 32 – 38)

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

- **Table C1 (Page 32)** provides a high level summation of the operating and capital budgets, actuals to date, financial position and cash flow.
- **Table C2 (Pages 33)** is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- **Table C3 (Pages 34)** shows budgeted financial performance in relation to the revenue and expenditure as well as the operating surplus or deficit.
- **Table C4 (Page 35)** is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.
- **Table C5 (Pages 36)** 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 37)** reflects the performance to date in relation to the financial position of the municipality.
- **Table C7 (Page 38)** indicates the cash flow position and cash/cash equivalents.

IN YEAR BUDGET STATEMENT SUPPORTING TABLES: CITY OF CAPE TOWN (PAGE 39 – 75)

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

IN YEAR BUDGET STATEMENT TABLES: CONSOLIDATED TABLES (PAGE 77 – 83)

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 84 – 94)

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 95 – 103)

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

KEY DATA: CITY OF CAPE TOWN

The '2019/20 Audited Outcome' columns in the ensuing tables have been populated with unaudited figures.

OPERATING BUDGET

Operating Budget	Budget 2020/21	YearTD budget 2020/21	YearTD actual 2020/21	YTD variance	Full Year Forecast
Total Revenue ¹ (R'Thousands)	42,810,414	11,490,033	11,322,169	(167,864)	42,132,597
Total Expenditure ¹ (R'Thousands)	44,918,983	10,047,170	9,348,607	(698,563)	44,222,693
Surplus/(Deficit)	(2,108,569)	1,442,863	1,973,562	530,699	(2,090,096)
¹ (excl. capital transfers and contributions)					

CAPITAL BUDGET

Capital Budget	Budget 2020/21	YearTD budget 2020/21	YearTD actual 2020/21	YTD variance	Full Year Forecast
Total Capital Expenditure (R'Thousands)	8,664,567	1,244,211	1,157,103	(87,108)	7,523,966

FINANCIAL POSITION

Working Capital	Audited Outcomes 2019/20	Original Budget 2020/21	Adjusted budget 2020/21	YearTD actual
Cost coverage ratio³ Cash and investments at period end less restricted cash/Monthly operating Expenditure	1,91:1	-	-	1,75:1
Liquidity Current Ratio (Current assets/current liabilities) ⁴	2.0	1.7	1.6	2.6
Borrowing Capital Charges to Operating Expenditure (Interest & principal paid/Operating Expenditure) ⁵	1.1%	2.7%	2.7%	3.5%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	26.4%	37.2%	34.4%	32.5%
Financial Position (R'Thousands)⁷ Total Assets	76,137,314	78,015,309	78,809,994	75,755,807
Total Liabilities	23,076,656	26,710,099	28,486,855	20,404,168
Cash Flow (R'Thousands) Cash/cash equivalents at month/year end	9,366,569	4,660,933	6,381,702	9,199,322

- **Cost coverage ratio³**

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

The ratio outcome for the period under review is 1.75, which falls within the norm of 1-3 months (MFMA Circular 71). This outcome shows a slight improvement from the last period.

- **Current Ratio⁴**

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

The year-to-date ratio outcome of 2.6 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). This period's outcome shows a slight decrease from the previous period outcome of 2.7, which can be attributable to a decline in total current assets.

- **Capital Charges to Operating Expenditure⁵**

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

The year-to date ratio of 3.5% is below the National Treasury norm of 6% to 8% (MFMA Circular 71). This ratio is budgeted to be below the National Treasury norm.

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

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

The year to date outcome of 32.5% is less than the budgeted ratio of 34.4%. This is likely to catch up to the budgeted ratio as the year progresses.

- **Financial Position⁷**

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

- **Cash Flow**

Cash and cash equivalents amount to R9 199 million as at 30 September 2020. This position is as a result of levels of cash realised in the previous financial year. The total includes all reserves and commitments required to be backed by cash. The funds are invested in compliance with the MFMA and City's Cash Management and Investment policy.

DEBTORS

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

Outstanding debtors per category are reflected in the table below.

Debtors R Thousands	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
Water	351,644	114,990	2,073,431	2,540,064
Electricity	940,499	71,715	517,631	1,529,845
Rates	835,681	238,671	1,441,439	2,515,791
Sewerage	181,454	40,919	783,144	1,005,516
Refuse	109,024	29,859	658,830	797,713

The 12 Months moving average YTD collection ratio as reflected in the table below is for the period October 2019 to September 2020 and therefore reflects a more favourable 12 months' position.

The monthly collection ratio is a more accurate reflection of the City's current collection ratio for property rates, electricity, water, sewerage and refuse, bearing in mind that this calculation is based on NT MFMA Circular 71, which takes opening balances, adjustments, internal billings and write offs etc. into account.

Debtors Collection Rate % ^a	Previous year 2019/20	Current year 2020/21 (Interim ratios)	12 Months moving average YTD collection ratio (Interim ratios)	Monthly Collection Ratio per Service
Electricity	99.00%	98.37%	98.48%	97.00%
Water	103.59%	89.96%	90.16%	90.40%
Sewerage	103.18%	91.85%	91.73%	94.81%
Refuse	90.61%	87.50%	86.80%	94.44%
Rates	96.02%	94.08%	93.30%	112.79%
Other	96.62%	90.57%	89.64%	112.65%

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

The 12 Months Moving Average Payment Ratio for the period ended 30 September 2020 is 95.60% as reflected in the table below.

Monthly Collection Rate	
Period	Current year
12 Months	95.60%
6 Months	94.12%
3 Months	99.22%
Monthly	105.49%

HUMAN RESOURCES

Human Resources	Audited Outcomes 2019/20	Original Budget 2020/21	Adjusted Budget 2020/21	YearTD actual 2020/21
Employee and Councillor remuneration (R'Thousands)	12,967,162	15,416,283	15,401,062	3,274,630
Employee Costs (Employee costs/Total Revenue - capital revenue)	30.1%	36.0%	35.5%	28.5%
Total Cost of Overtime (R'Thousands)	763,953	698,138	705,456	156,704

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

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 65.

STAFF COMPLEMENT

Municipal Employees (numbers)	As at 30 June 2020	Original Budget 2020/21	September 2020
Filled posts - Permanent	27,753	27,785	27,781
Filled posts - Temporary	1,075	983	986
Vacant posts - Permanent	4,357	3,013	2,829
	33,185	31,781	31,596

Municipal Councillors (numbers)	As at 30 June 2020	Original Budget 2020/21	September 2020
Municipal Councillors	230	231	227
Municipal Councillors - Vacancies	1	-	4
	231	231	231

The City had 2829 vacancies as at 30 September 2020; 455 positions were filled (208 internal and 247 external) with 205 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.

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

DIRECTORATE	VACANT POSTS (Permanent positions)		% of Posts Filled	Vacancy Rate
	Number of Posts	Value		
City Manager (Office of CM)	9	R6,028,891	95.75%	4.25%
Community Services and Health	438	R131,400,081	93.05%	6.95%
Corporate Services	100	R40,988,617	95.27%	4.73%
Economic Opportunities and Asset Management	58	R17,814,227	94.39%	5.61%
Energy & Climate Change	167	R52,943,865	94.12%	5.88%
Finance	107	R35,537,326	94.30%	5.70%
Human Settlements	116	R35,184,961	87.69%	12.31%
Safety and Security	1,041	R244,802,601	88.10%	11.90%
Spatial Planning and Environment	64	R25,711,166	92.95%	7.05%
Transport	217	R64,804,329	88.79%	11.21%
Urban Management	29	R10,173,450	94.64%	5.36%
Water and Waste	483	R147,774,187	94.02%	5.98%
TOTAL	2,829	R813,163,699	92.31%	7.69%

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

DIRECTORATE	Less Than 6 Months	6 to 12 Months	1 to 2 Years	More Than 2 Years	Grand Total
City Manager (Office of CM)	5	3	1	0	9
Community Services and Health	352	61	24	1	438
Corporate Services	40	41	13	6	100
Economic Opportunities & Asset Management	31	18	9	0	58
Energy and Climate Change	101	35	19	12	167
Finance	42	47	14	4	107
Human Settlements	28	45	15	28	116
Safety and Security	541	445	48	7	1,041
Spatial Planning and Environment	24	31	3	6	64
Transport	85	105	27	0	217
Urban Management	11	18	0	0	29
Water and Waste	154	204	86	39	483
Grand Total	1,414	1,053	259	103	2829

The City's Executive Management Team on 3 June 2020 considered and adopted a report, which highlighted the need to ensure the financial liquidity of the City during and post COVID-19 and supporting HR mitigation interventions. The report laid out internal interventions to counter the negative impact of current and short-term cash impacts with concomitant budgetary bearing. The interventions are aimed at curtailing expenditure on staff- and related costs. These interventions include placing a hold on half of the vacancies in each directorate with savings to be earmarked, effective 1 July 2020. Through this action, a potential annualised saving of R457 million will be achieved.

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

Description	Original Budget 2020/21	Adjusted Budget 2020/21	YearTD actual 2020/21	YearTD budget 2020/21	YTD variance
R'Thousands					
Total Revenue (excluding capital transfers and contributions)	42,225,117	42,810,414	11,322,169	11,490,033	(167,864)
Total Expenditure	44,830,094	44,918,983	9,348,607	10,047,170	(698,563)
Surplus/(Deficit)	(2,604,976)	(2,108,569)	1,973,562	1,442,863	530,699

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 in 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 2020/21**

Description	Budget Year 2020/21						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	10,511,519	10,511,519	2,570,947	2,599,936	(28,989)	-1.1%	10,511,519
Service charges - electricity revenue	13,789,334	13,789,334	3,857,071	3,781,173	75,898	2.01%	13,789,334
Service charges - water revenue	3,194,459	3,194,459	711,220	683,747	27,473	4.0%	3,034,832
Service charges - sanitation revenue	1,616,486	1,616,486	346,117	358,308	(12,191)	-3.4%	1,535,661
Service charges - refuse revenue	1,285,431	1,285,431	297,882	307,542	(9,660)	-3.1%	1,278,144
Rental of facilities and equipment	359,559	359,559	98,394	91,037	7,357	8.1%	359,565
Interest earned - external investments	847,535	847,535	239,850	211,884	27,966	13.2%	848,048
Interest earned - outstanding debtors	389,137	389,137	175,984	97,301	78,682	80.9%	388,583
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,063,333	1,063,333	267,983	265,792	2,191	0.8%	1,063,304
Licences and permits	76,875	76,875	9,919	19,164	(9,245)	-48.2%	67,762
Agency services	242,236	242,236	72,020	60,854	11,166	18.3%	242,236
Transfers and subsidies	5,608,724	6,194,021	1,704,684	1,990,495	(285,811)	-14.4%	5,827,301
Other revenue	3,190,491	3,190,491	968,575	1,011,800	(43,225)	-4.3%	3,125,387
Gains	50,000	50,000	1,523	11,000	(9,477)	-86.2%	60,919
Total Revenue (excluding capital transfers and contributions)	42,225,117	42,810,414	11,322,169	11,490,033	(167,864)	-1.5%	42,132,597

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

- **Service charges – electricity revenue (R75.9 million over)**

The over-recovery is mainly due to the higher than planned demand for electricity to date. Estimates were based on assumptions relating to COVID-19 lockdown levels with changes in these levels having an impact on consumption. The lockdown levels for the first three months of this financial year were lower than what was initially anticipated with businesses reopening etc. and thus consuming more electricity than anticipated.

- **Interest earned – outstanding debtors (R78.7 million over)**

The over-recovery is due to higher than planned interest charges on outstanding debtor balances for property rates, water and sanitation, refuse and electricity as well as a system error in period 1 relating to water and sanitation that is still in the process of being resolved.

- **Transfers and subsidies (R285.8 million under)**

Under-recovery reflects in the following directorates:

- Community Services & Health, due to misalignment of the period budget provision with the actual expenditure on Pharmaceutical Supplies and Vaccines for Health.
- Finance, due to misalignment of the period budget provision on income realised on the VAT portion of grant-funded projects currently in progress.
- Human Settlements, due to vacant grant-funded positions as well as delays in implementation of top structure projects as a result of the impact of COVID-19 lockdown restrictions on contractors.
- Safety & Security, where the hold placed on Phase 2 of the LEAP project resulted in the appointment of only 454 of the 1000 officers initially planned.
- Economic Opportunities & Asset Management, where the COVID-19 lockdown restrictions resulted in delays in the commencement of the Cape Skills and Employment Accelerator project. Furthermore, additional conditions were received from the National Skills Fund, which the City needed to conform to before tranche payments would be made to the City.
- Water & Waste Services, where expenditure has been slower than anticipated as a result of the challenges experienced with regards to the changeover of the service provider for chemical toilets as well as communities not allowing the service provider to deliver the service.

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

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

EXPENDITURE**Main expenditure types for 2020/21**

Description	Budget Year 2020/21						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	15,203,365	15,188,144	3,229,176	3,475,757	(246,581)	-7.1%	14,934,577
Remuneration of councillors	189,675	189,675	41,643	41,547	96	0.2%	189,675
Debt impairment	3,640,353	3,640,353	913,673	911,838	1,835	0.2%	3,640,353
Depreciation & asset impairment	3,300,067	3,300,067	687,184	807,704	(120,520)	-14.9%	3,250,869
Finance charges	828,460	828,460	193,101	206,291	(13,190)	-6.4%	828,462
Bulk purchases	9,990,881	9,990,881	2,456,872	2,525,432	(68,560)	-2.7%	9,970,598
Other materials	1,599,125	1,597,403	225,117	307,377	(82,260)	-26.8%	1,592,820
Contracted services	7,215,975	7,218,092	1,009,170	1,101,720	(92,550)	-8.4%	6,886,128
Transfers and subsidies	498,081	548,880	89,920	118,629	(28,709)	-24.2%	548,006
Other expenditure	2,362,108	2,415,025	501,527	550,388	(48,861)	-8.9%	2,379,049
Losses	2,002	2,002	1,223	487	736	151.1%	2,156
Total Expenditure	44,830,094	44,918,983	9,348,607	10,047,170	(698,563)	-7.0%	44,222,693

Reasons for major over-/under expenditure per type

- **Employee Related Costs (R246.6 million under)**

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

- **Depreciation & asset impairment (R120.5 million under)**

The variance is due to the slow start on the construction/completion/procurement of assets in current financial year; the impact of assets capitalised in the 2019/20 financial year; and the update to the useful life of various infrastructure assets within the Water & Sanitation Services department, which reduced the actual depreciation on these assets.

- **Bulk purchases (R68.6 million under)**

The variance is mainly on Electricity Bulk purchases, due to less electricity consumed by businesses due to the impact of the COVID-19 lockdown on production; and Bulk purchases – Bulk Water: Levy (Berg Water Project), due to a delay in the submission of invoices by the National Department of Water & Sanitation.

- **Other materials (R82.3 million under)**

Under expenditure reflects on the following categories:

- Pharmaceutical Supplies and Vaccines, mainly due to delays in delivery of pharmaceutical and vaccine supplies;
- Materials Consumables Tools and Equipment, where less refuse containers were issued as a result of the COVID-19 lockdown restrictions as well as less material required due to delays in implementation of EPWP projects;
- R&M Materials Consumables Tools and equipment, where the COVID-19 lockdown restrictions resulted in less repairs and maintenance being required; and

- Printing and Stationery, due to lower than planned requirement mainly due to the impact of staff working from home.

- **Contracted Services (R92.5 million under)**

Under expenditure reflects against the following elements within this category:

- G&D Contracted Services – Building, where challenges were experienced with regards to changeover of service provider for chemical toilets and communities not allowing the service provider to deliver the service.
- R&M Electrical, where COVID-19 lockdown restrictions resulted in a reduction in maintenance work. The use of internal staff due to restructuring in the Public Lighting Maintenance Operations department further contributed to the under expenditure in this element.
- R&M Maintenance of Equipment, where the replacement of older vehicles resulted in fewer repairs to date.
- Legal Advice & Litigation, due to the COVID-19 lockdown that resulted in court processes being put on hold for both old and new non-urgent court cases. Furthermore, at the recommendation of the Auditor General, the City instituted new processes and procedures for the appointment of legal practitioners, which resulted in initial delays in legal proceedings and court cases.
- Advisory Services - Project Management, where the appointment of contractors took longer than anticipated resulting in delayed implementation.
- Burials, due to the actual demand for this service (grave-digging and crematoria) being lower than estimated with regards to COVID-19 related cases. The budget provision was based on projected number of COVID-19 casualties, but the actual trend is much less than anticipated.
- Refuse Removal, where the refuse removal contract in the Delft area failed to commence.
- Sewerage Services and G&D Sewerage Services, due to delays in submission of invoices by vendors for COVID-19 related expenditure as well as normal services. In addition, expenditure has been slower than anticipated as a result of the challenges experienced with regards to changeover of the service provider for chemical toilets and communities not allowing the service provider to deliver the service.
- Litter Picking and street cleaning, due to delays in the award of the Informal Settlement tender that is currently in litigation as part of the appeal period.
- Admin and Support staff, where fewer labour broker staff were appointed to date.
- Advisory Services - Research & Advisory, due to delays in the commencement of some projects within informal settlements.
- Building Contractors, due to less than planned work done as a result of the COVID-19 lockdown restrictions.

- **Other Expenditure (R48.9 million under)**

Under expenditure reflects against the following elements within this category:

- Levy - Skills Development, due to misalignment of the period budget provisions with the actual expenditure trends of LGSETA payments.
- Advertising - corporate and municipal accounts, due to misalignment of the monthly budget provision and actual expenditure on the Mayoral Advertising Campaigns.
- Training, due to the misalignment of the period budget provision on corporate/directorate training initiatives and actual expenditure incurred to date.
- Uniforms and Protective Clothing, and G&D Uniforms and Protective Clothing, due to delays in appointment of additional EPWP staff. In addition, a hold was placed on LEAP-related expenditure (uniforms, training etc.), due to the possible reduction of Provincial Treasury funding.
- Indigent Relief - Electricity (Eskom), where the payment for the month under review was not processed before month-end closure.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 49.

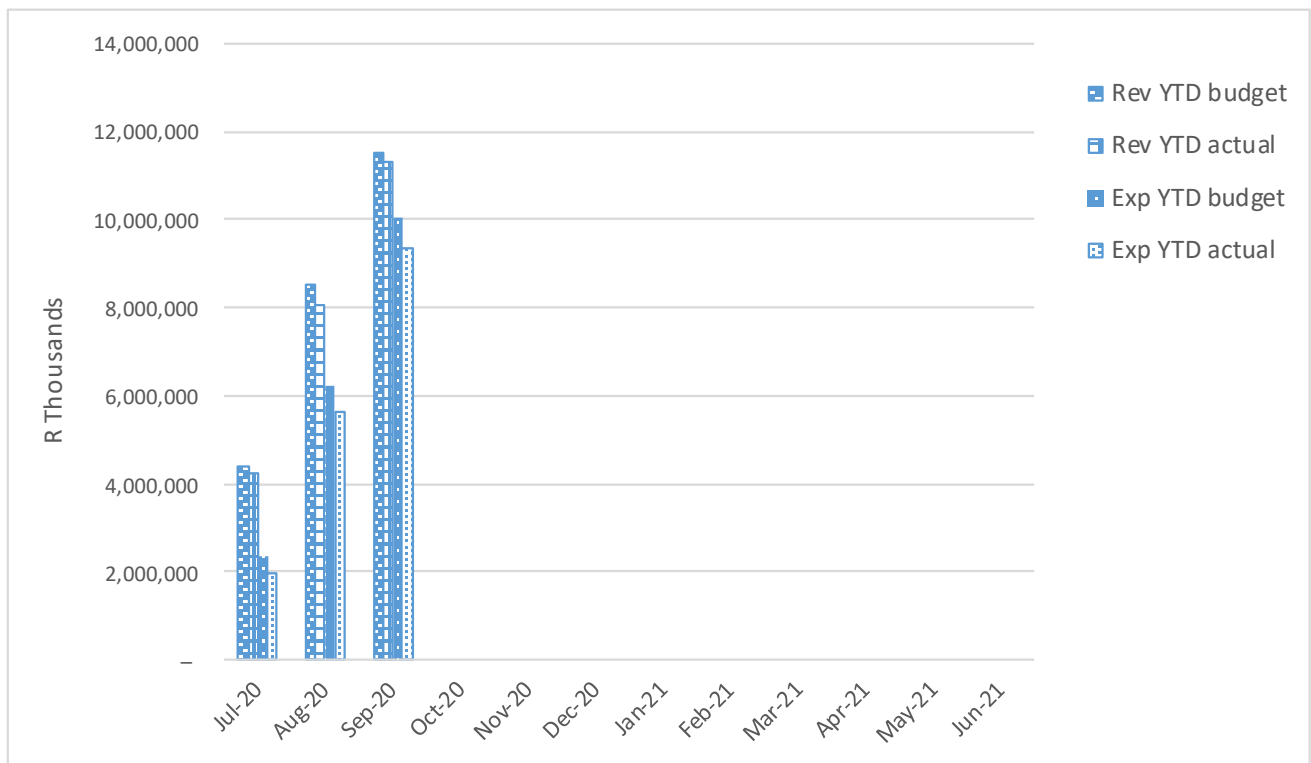
Expenditure per vote (directorate)

Vote Description R thousands	Budget Year 2020/21						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote							
Vote 1 - Community Services & Health	4,403,961	4,395,935	740,593	975,648	(235,054)	-24.1%	4,395,935
Vote 2 - Corporate Services	2,061,818	2,061,626	440,442	456,374	(15,932)	-3.5%	2,061,626
Vote 3 - Economic Opportunities & Asset Managemnt	1,414,661	1,426,705	305,822	313,892	(8,070)	-2.6%	1,329,392
Vote 4 - Energy & Climate Change	12,412,445	12,412,274	2,999,906	3,105,446	(105,540)	-3.4%	12,282,274
Vote 5 - Finance	3,686,308	3,686,116	894,006	913,269	(19,263)	-2.1%	3,686,116
Vote 6 - Human Settlements	1,394,457	1,456,270	264,606	278,236	(13,630)	-4.9%	1,456,270
Vote 7 - Office of the City Manager	258,605	258,386	71,258	85,011	(13,753)	-16.2%	258,386
Vote 8 - Safety & Security	4,293,174	4,284,734	878,255	893,301	(15,046)	-1.7%	4,284,734
Vote 9 - Spatial Planning & Environment	789,228	789,270	157,600	179,158	(21,558)	-12.0%	789,270
Vote 10 - Transport	3,640,210	3,672,794	580,500	604,201	(23,701)	-3.9%	3,334,919
Vote 11 - Urban Management	1,127,346	1,127,155	203,218	204,791	(1,573)	-0.8%	1,127,155
Vote 12 - Water & Waste	9,347,882	9,347,719	1,812,400	2,037,843	(225,443)	-11.1%	9,216,617
Total Expenditure by Vote	44,830,094	44,918,983	9,348,607	10,047,170	(698,563)	-7.0%	44,222,693

Details on variances for expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* on page 44.

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 R thousands	Budget Year 2020/21						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Capital Expenditure	9,605,874	8,664,567	1,157,103	1,244,211	(87,108)	-7.0%	7,523,966
Funded by:							
National Government	2,803,382	1,323,757	213,849	222,710	(8,861)	-4.0%	1,334,385
Provincial Government	12,446	13,592	493	888	(395)	-44.5%	13,592
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	67,986	67,986	17,686	16,799	888	5.3%	63,152
Transfers recognised - capital	2,883,814	1,405,335	232,028	240,396	(8,368)	-3.5%	1,411,130
Borrowing *	2,500,000	2,500,000	300,382	178,757	121,626	68.0%	2,132,268
Internally generated funds	4,222,060	4,759,231	624,693	825,058	(200,366)	-24.3%	3,980,568
Total Capital Funding	9,605,874	8,664,567	1,157,103	1,244,211	(87,108)	-7.0%	7,523,966

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

The year-to-date spend of R1 157 million represents 12.74% (R925 million) on internally-funded projects and 16.51% (R232 million) on externally-funded projects.

The full year forecast indicates that 86.8% of the capital budget is anticipated to be spent by the end of the financial year.

Capital budget by municipal vote for 2020/21

Vote Description R thousands	2019/20	Budget Year 2020/21						
	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	283,453	453,758	443,616	28,475	58,391	(29,916)	-51.2%	341,538
Vote 2 - Corporate Services	157,647	242,020	249,968	13,625	68,367	(54,742)	-80.1%	227,169
Vote 3 - Economic Opportunities & Asset Management	391,416	580,321	585,754	56,904	57,360	(457)	-0.8%	407,301
Vote 4 - Energy & Climate Change	622,239	1,049,131	1,049,221	132,160	162,209	(30,049)	-18.5%	841,275
Vote 5 - Finance	63,051	268,787	295,583	79,945	46,316	33,629	72.6%	277,987
Vote 6 - Human Settlements	858,297	894,903	812,741	90,563	166,173	(75,610)	-45.5%	820,656
Vote 7 - Office of the City Manager	1,329	2,130	2,176	24	201	(177)	-88.3%	1,835
Vote 8 - Safety & Security	429,428	438,954	428,195	77,749	45,588	32,161	70.5%	357,623
Vote 9 - Spatial Planning & Environment	54,776	157,205	158,489	33,366	25,517	7,849	30.8%	117,625
Vote 10 - Transport	873,070	1,793,342	978,338	65,240	135,164	(69,924)	-51.7%	902,640
Vote 11 - Urban Management	57,350	81,503	84,261	4,990	10,528	(5,537)	-52.6%	77,478
Vote 12 - Water & Waste	2,178,611	3,643,819	3,576,224	574,063	468,397	105,666	22.6%	3,150,839
Total Capital Multi-year expenditure	5,970,668	9,605,874	8,664,567	1,157,103	1,244,211	(87,108)	-7.0%	7,523,966

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

- **Corporate Services directorate (R54.7 million under)**

The negative year-to-date variance reflects mainly on the following projects/programmes:

- Data Storage Security and Accessibility FY21 programme: Quotations for the Upgrading of the Data Centre End of Row Switches project were received and the request for the purchase requisition was submitted. Orders for servers have been placed; awaiting delivery.
- Microwave Upgrades FY21: A change in the rate of exchange (ROE) has resulted in an amendment to the tender and subsequent delays in placing orders for the equipment.
- Enterprise Monitoring & Management Solutions FY21: The detailed design took longer than anticipated resulting in the procurement of hardware only being finalised by mid-September 2020.
- Various projects: Orders were placed where procurement vehicles are in place.

91% spend is forecasted for the projects currently on the budget.

- **Human Settlements directorate (R75.6 million under)**

The negative year-to-date variance reflects on the following projects/programmes:

- Public Housing - Asset Management Programme: Delays were experienced in receiving final cost estimates for various work packages. Work has commenced with orders placed for construction upgrades at various units estimated to be completed in December 2020.
- Housing Development: Delays experienced in implementation of the following COVID-19 de-densification projects managed by the Western Cape Provincial Government:
 - Du Noon, due to objections received;
 - Kosovo, where the transfer of land is pending; and
 - Ithemba as the land has not yet been released for development.
- Informal Settlements: The Imizamo Yethu UISP project has been subjected to multiple delays as a result of legal proceedings as well as community resistance challenges.

101% spend is forecasted for the projects currently on the budget.

- **Transport directorate (R69.9 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:

- Reconstruction of Giel Basson Drive: The contractor was slightly behind due to the COVID-19 lockdown restrictions and subsequent regulations.
- 2 IRT - Jan Smuts: Slower than anticipated expenditure due to the inclement weather experienced since the start of the 2020/21 financial year.
- Road Upgrade: Langverwacht Road: Amandel-Zevenwacht: The project was delayed due to the COVID-19 lockdown restrictions and subsequent regulations. The previous contract has expired; additional funds are now required to complete the project via a term tender in the 2020/21 financial year.

- Public Transport System Projects: Awaiting items that were ordered for various infrastructure projects. Contracted resources for the various projects will be on-boarded via tender 342C. Contractors for all initiatives expected to be on site by 1 November 2020. Orders have been placed for supporting IT Infrastructure; awaiting delivery.
- COVID-19 - Guard Rails & Fencing: The project is in the planning stage of the implementation phase, which is taking longer than anticipated.

92% spend is forecasted for the projects currently on the budget.

- **Water & Waste directorate**

- **Water & Sanitation Services (R232.1 million over)**

The reason for the year-to-date actual being significantly more than budgeted is predominantly due to expenditure against major projects such as Zandvliet WWTW; Atlantis Aquifer; Table Mountain Group Aquifer and the Bulk Water Infrastructure Replacement project where a conservative budgetary approach was taken as a result of the uncertainty of the impact of COVID-19 pandemic at the time of preparing the budget.

90% spend is forecasted for the projects currently on the budget.

- **Solid Waste Management (R126.4 million under)**

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

- Vissershok North - Design and develop Airspace: The tender for the construction phase of this project is currently at the bid evaluation stage. Approval of construction drawings by the National Department of Water & Sanitation is pending. Minimal feedback on the approval status has been received to date.
- Coastal Park - Design and develop: There were initial delays as a result of two appeals against the awarded tender.
- New Prince George Drop-off (Multi-year project): Site handed over to contractor on 17 July 2020 after successful award of tender. Construction was, however, delayed due to community unrest, which resulted in the contractor having to cease works on 23 July 2020. The contractor subsequently resumed construction on 17 August 2020 but ceased works again on 28 September 2020 as a result of non-compliance to Health and Safety regulations.
- Coastal Park: LFG Infrastructure - Beneficiation: Work initially delayed due to health and safety compliance processes being finalised later than anticipated.
- Vehicles - Replacement FY21: Orders for long lead-time plant were placed in June 2020. Additional orders for the purchase of plant fleet as per capital expenditure program are still being processed.
- Hanover Park Depot Upgrade: Construction work underway as tender is in place with contractor progressing satisfactorily. However, design flaws made by the previous consultant is causing delays on the project.
- Woodstock Drop-off Upgrade Waste Minimisation: Construction tender commenced in June 2019 and is progressing acceptably. Initial delays experienced with the upgrading of the water connection, which has since been resolved. Phase 1 of the project has been completed and handed over. Phase 2 in progress.

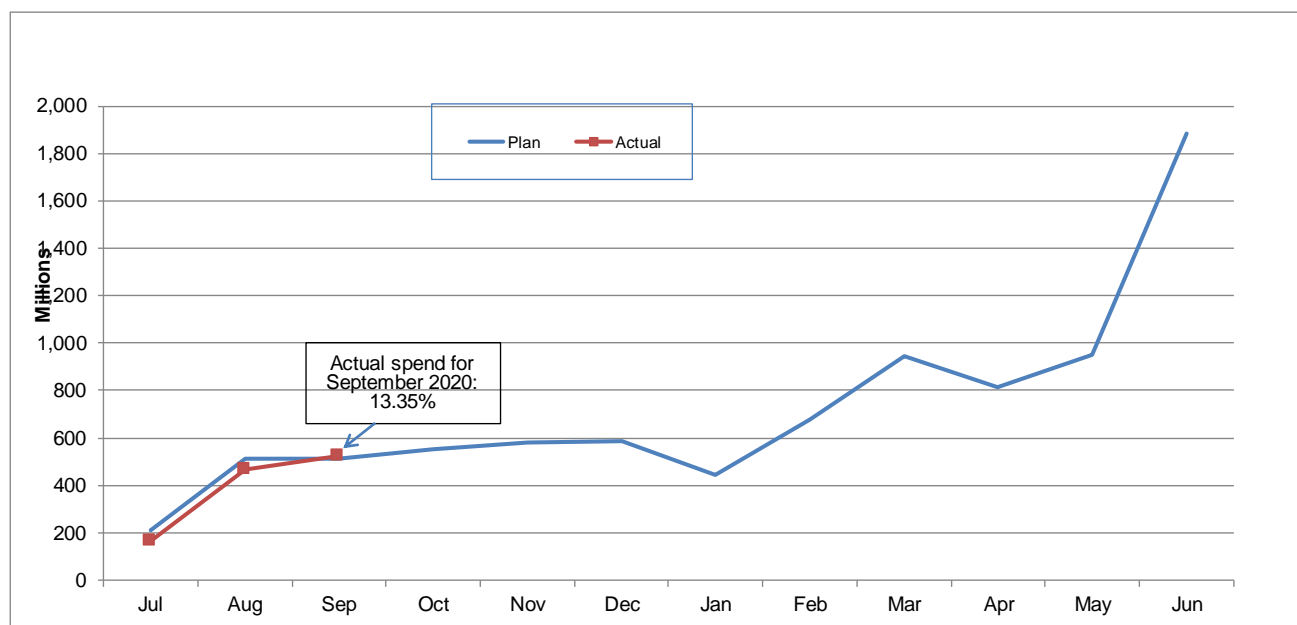
- Retreat Drop-off Upgrade Waste Minimisation: Work has been completed and permission was granted to utilise the facility with site handed over on 3 September 2020. The contractor has, however, lodged seven disputes relating to extension of time claims.

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

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

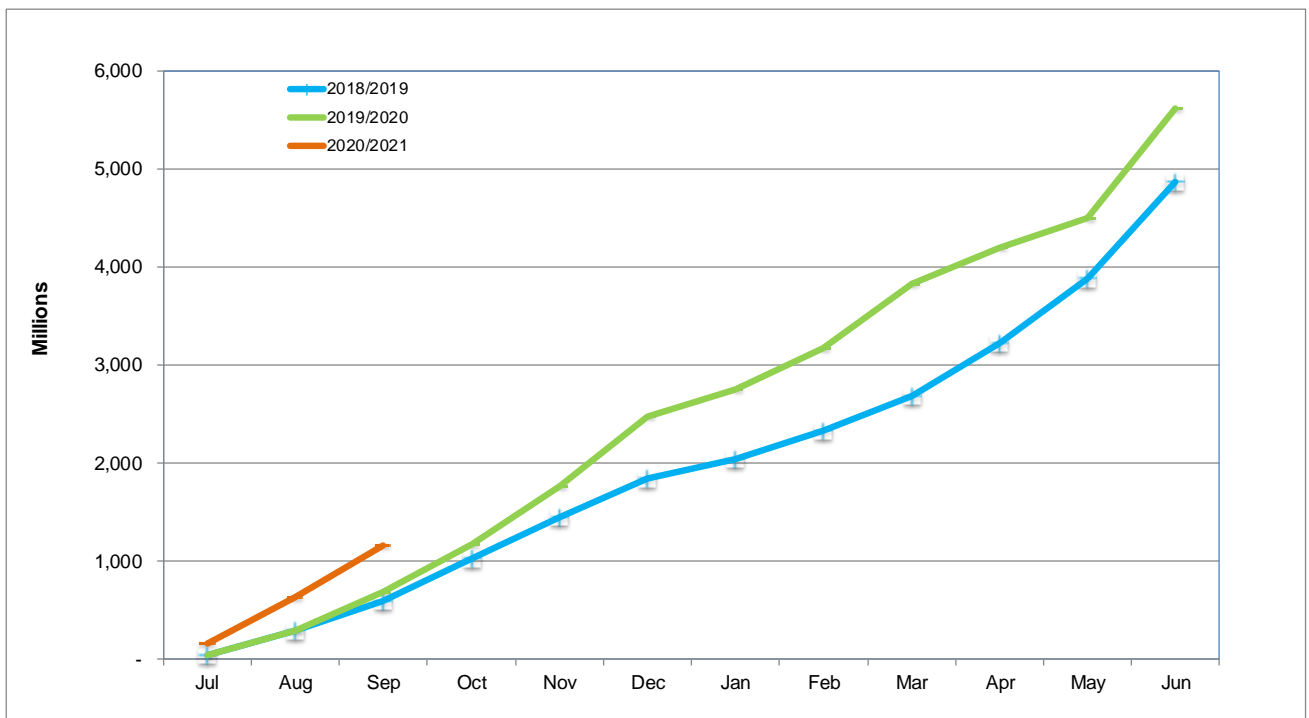
Monthly capital expenditure

The graph below reflects the City's monthly capital expenditure to date measured against the 2020/21 current budget.



Capital expenditure trend over the current- and past two years

The graph below shows the City's capital expenditure trend for 2018/19, 2019/20 and 2020/21.



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
Zandvliet WWTW-Extension	552,271,772	30,000,000	136,958,487	106,958,487	The project is progressing well ahead of schedule as a result of good performance of service providers.
Suites Cape Town Stadium	242,734,775	43,743,685	77,571,908	33,828,223	Construction ahead of progress with some work being completed earlier than anticipated.
Cape Flats Aquifer Recharge	233,946,496	48,000,000	49,735,681	1,735,681	Project is slightly ahead of schedule due to good performance of service providers. The budget will be reduced due to the uncertainty of the award of tender 019Q/2019/20. Tender 348Q/2018/19 is dependent on the successful award of tender 019Q/2019/20.
Plant & Vehicles: Replacement	228,931,934	144,059,696	77,854,192	-66,205,504	Orders for long lead-time plant were placed in June 2020. Additional orders for the purchase of plant fleet as per capital expenditure programme are being processed. The project manager is following up on delivery delays. A portion of the budget will be reduced in the January 2021 adjustments budget due to savings being realised.
System Equipment Replacement: East	227,641,034	36,577,051	26,842,021	-9,735,030	The project execution is in process despite the planning and prioritisation taking longer than anticipated. The entire capital programme is being considered for possible rephasing in the January 2021 adjustments budget, due to uncertain economic activity.
IRT Phase 2 A	201,457,396	30,827,539	17,945,173	-12,882,366	The project is progressing much slower than anticipated due to inclement weather in the first quarter of the 2020/21 financial year. Expenditure is expected to accelerate in the second quarter (weather permitting) as the contractor is starting on the concrete bus lane in October 2020.
Athlone WWTW-Capacity Extension-phase 1	175,600,000	4,000,000	18,865,808	14,865,808	<p>This project is for the capacity upgrading of the Athlone WWTW and includes the following work packages:</p> <ol style="list-style-type: none"> 1. New Blower House and Demolition work: Tender 296Q/2018/19; 2. Mechanical & Electrical for Blowers: Tender 376Q/2018/19; 3. Civil Works relating to 50ML upgrade treatment; and 4. Mechanical Infrastructure relating to 50ML upgrade. <p>The project is currently well ahead of schedule due to good performance of the service providers.</p>
Corp Accom Area 3: Voortrekker Corridor	160,000,000	-	-	-	This project has been cancelled as the City is revising its office accommodation strategy due to the new working conditions brought upon by the COVID-19 pandemic. The budget will be adjusted in the January 2021 adjustments budget.

Table continues on next page.

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

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Asset Management Programme	154,487,755	42,722,502	3,926,556	-38,795,946	Some roof covering replacements completed after initial delays experienced in finalising work packages due to final quotes being received late. Completion is expected in December 2020.
FS Replacement Vehicles	144,093,605	27,922,730	29,644,812	1,722,082	The project is slightly ahead of planned schedule due to vehicles being delivered earlier than anticipated. Further orders will be created once tender 096G/2019/20 has been approved.
Cape Flats Aquifer	139,243,256	15,309,272	18,515,591	3,206,319	The project is ahead of programme due to good performance of the service providers.
Paardevelei Switching Station	135,679,751	7,100,000	5,553,844	-1,546,156	Tenders for the HV switchgear and switching station building have been awarded. The HV switchgear is in the design phase. The building contractor resumed site work after the easing of lockdown restrictions, however, completion of building work will be delayed. The HV cable tender is still under adjudication.
Meter Replacement Programme	128,000,000	15,000,000	24,184,604	9,184,604	More meters were installed than initially anticipated as a result of good contractor performance.
Contermanskloof Reservoir	121,775,752	-	35,212	35,212	Professional services were paid earlier than anticipated. One appeal was received against tender 385Q/2018/19, which is being considered.
Table Mountain Group Aquifer	113,400,000	17,670,000	35,485,145	17,815,145	The project is well ahead of programme due to good performance of the service providers. The current budget is understated as a conservative approach was taken when the impact of the COVID-19 lockdown on the budget was determined. The budget will be increased in the January 2021 adjustments budget.
Upgrading Solid Waste facilities	99,354,462	23,185,582	9,681,814	-13,503,768	Current delays as a result of rectification of design flaws by the previous consultant. Construction works underway with contractor progressing satisfactorily.
MV System Infrastructure	97,950,000	11,959,159	15,830,595	3,871,436	The project is ahead of schedule due to good contractor performance. The entire capital programme is being considered for possible rephasing as a result of the uncertain economic activity. A portion of the budget will be rephased in the January 2021 adjustments budget.

Table continues on next page.

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

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Replacement of Fire Vehicles	96,251,551	27,483,465	52,053,101	24,569,636	Some items were delivered earlier than anticipated. Further orders placed; awaiting delivery. The budget will be increased in the January 2021 adjustments budget as more fire vehicles will need to be replaced.
Replace & Upgrade Water Network	95,500,000	4,750,000	1,445,786	-3,304,214	Project implementation took longer than anticipated due to an appeal received on some of the works projects. The list of priority projects for each region was submitted and will be implemented during the course of the 2021/22 financial year.
Atlantis Aquifer	92,829,979	5,000,000	18,917,202	13,917,202	The project is well ahead of schedule due to good performance of the service providers and is proceeding as per New Water Programme and Water Strategy approved by Council (MC 29/05/19). The project consists of the following components and sub-projects: 1. Drilling of new- and re-drilling boreholes, testing and equipping boreholes in Witzands wellfield; 2. Drilling of new- and re-drilling boreholes, testing and equipping boreholes in Silwerstroom wellfield; 3. Return flow from Witzands to Melkbos reservoir complex; 4. Construction of water infrastructure in Atlantis area and supply of infrastructure to the City's new water projects; 5. Refurbishment of the Waste Pond at the Witzands Softening Plant; and 6. Acid Dilution System at the Witzands Softening Plant.
Law Enforcement Advancement Plan	86,730,620	6,430,438	6,421,928	-8,510	The LEAP project procurement process was put on hold as a result of the reassessment of the external funding. A portion of the budget will be reprioritised in the January 2021 adjustments budget.
Service Connections: Quote	83,200,000	20,063,262	19,093,121	-970,141	Customer demand driven. Applications for new and upgraded supplies have been slightly less than planned to date.
Bellville WWTW	82,082,767	2,000,000	14,918,201	12,918,201	The project is progressing faster than anticipated due to good performance of the service providers. A portion of the project will be re-phased to the 2021/22 financial year in the January 2021 adjustments budget, due to the cancellation of tender 293C/2018/19.
Sir Lowry's Pass River Upgrade	80,000,000	-	-	-	The evaluation of tenders received for the Sir Lowry's Pass River upgrade is in process. Tender 293C/2018/19 is in the process of being cancelled, which will significantly delay the project. A portion of the project will be re-phased to the 2021/22 financial year in the January 2021 adjustments budget.
Cape Flats Rehabilitation	77,823,240	-	1,227,861	1,227,861	Payments towards professional services were made earlier than anticipated due to good performance. Professional services tender 70C/2017/18 is in place for the design. The award of tender 176Q/2018/19 (Rehabilitation of Cape Flats 1 and 2 Bulk Sewers) is being finalised. Tender 63Q/2016/17 is being utilised for the rehabilitation of failing infrastructure on this bulk sewer system. Additional funds are required to bring the project, which was previously delayed, forward.
	3,850,986,145	563,804,381	662,708,642	98,904,261	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

For the month under review, the cash and cash equivalents amounted to R9 199.3 million. This position is mainly due to the levels of cash realised in the 2019/20 financial year.

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

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

Item	Previous Month R'000	Current Month R'000
Closing Cash and Investment Balance	18,411,001	17,905,723
Total Commitments	12,252,201	11,395,405
Unspent Conditional Grants	2,144,531	1,927,689
Housing Development	445,346	444,333
MTAB	22,846	22,916
Trust Funds	897	899
Insurance reserves	541,710	607,043
CRR / Revenue	6,004,051	5,299,705
Other contractual commitments	3,092,820	3,092,820
Uncommitted Funds	6,158,800	6,510,318
Closing Cash and Investment Balance	18,411,001	17,905,723
Non Current Investments	3,205,835	3,233,903
Current Investments	5,500,566	5,472,498
Cash and Cash Equivalents as per Cash flow statement (C7)	9,704,600	9,199,322

Details on the cash flow can be found in *Table C7: Monthly Budget Statement - Cash Flow* on page 38.

The City's investment portfolio breakdown can be found in *Table SC5 Monthly Budget Statement investment portfolio* on page 59.

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 68.

GRANT UTILISATION

Description	Budget Year 2020/21						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Total operating expenditure of Transfers and Grants	8,203,696	8,788,993	268,637	426,859	(158,221)	-37.1%	8,788,993
Total capital expenditure of Transfers and Grants	2,883,814	1,405,335	232,028	240,396	(8,368)	-3.5%	1,411,130
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	11,087,510	10,194,328	500,666	667,255	(166,589)	-25.0%	10,200,123

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

CREDITORS**Creditors Analysis**

R thousands	Budget Year 2020/21								
	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	198,596	5,694	929	145	977	11	–	19	206,372

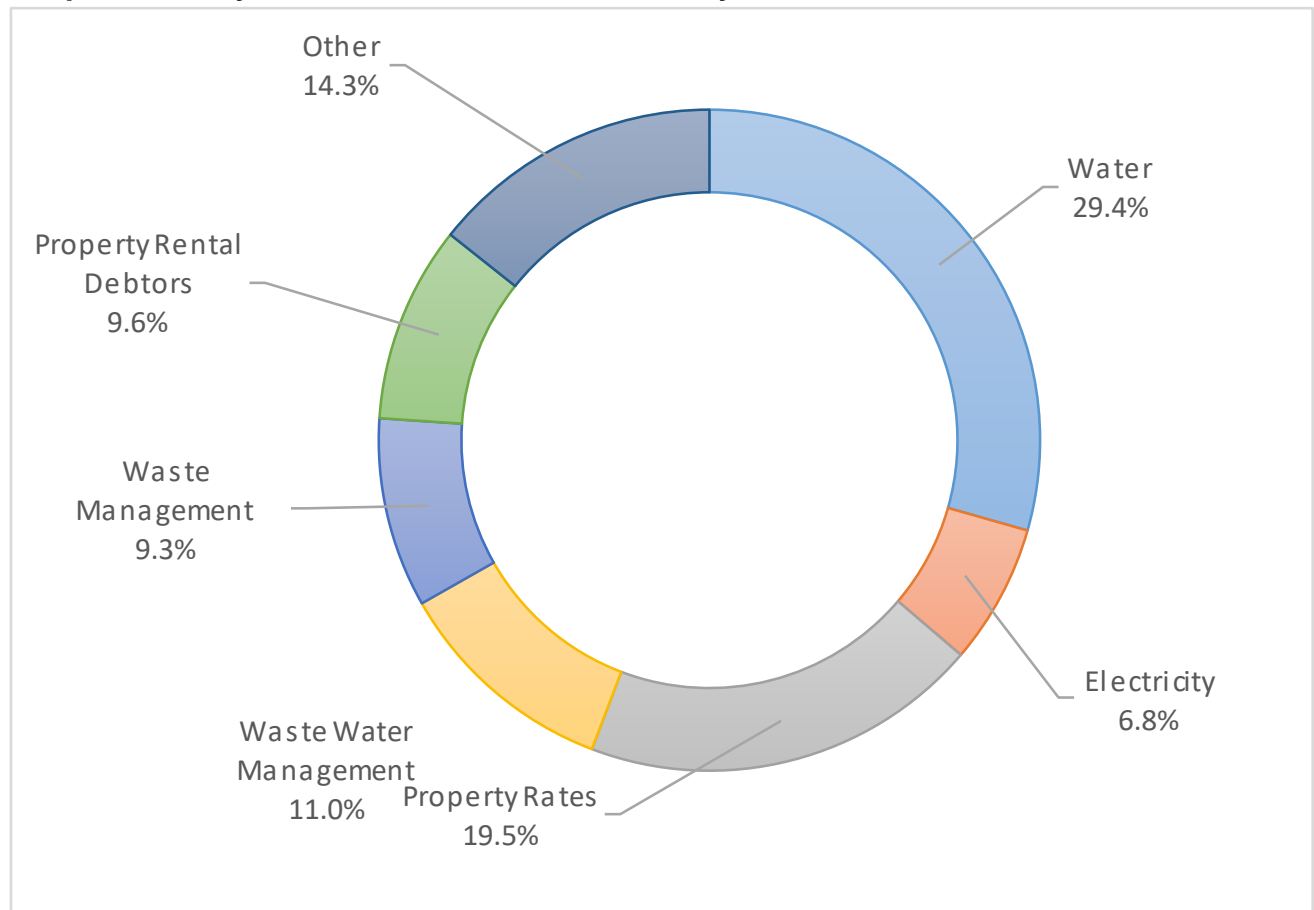
The City's creditors are paid within 30 days as stipulated in the MFMA. Outstanding creditors older than 31 days, as reflected in the table above, are mostly due to manually clearings that need to be done.

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 2020/21								
	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	2,372,778	24.1%	520,664	5.3%	173,746	1.8%	6,792,828	68.9%	9,860,017
2019/20 - totals only	2,271,785	26.5%	348,053	4.1%	(36,858)	-0.4%	5,978,095	69.8%	8,561,075
Movement	100,993		172,611		210,605		814,734		1,298,942
% Increase/(Decrease) year on year		4.4%		49.6%		-571.4%		13.6%	15.17%

Graphical Analysis of debtors older than 90 days



Top 10 Commercial debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
V & A Waterfront Holdings Pty Ltd	R108,375,043.89	R411,295.23	R46,201,039.96	R61,812,163.70	R0.00	R0.00	R0.00	-R3,675.00	-R45,780.00	The arrears over 30 days are due to an appeal on the General Valuation (GV) 2018 objection, which is still outstanding. The Valuations Objection Appeal Board is in the process of being elected. Monthly payments are being made and a valuation objection lock has been set to 31 January 2021.
Church Methodist	R28,812,498.81	R375,384.32	R187,692.16	R187,692.16	R187,692.16	R187,692.16	R193,370.24	R2,427,755.92	R25,065,219.69	The erf is a multipurpose property consisting of a school, a church and an informal settlement. The Water & Sanitation Services department is investigating ways of identifying the water meters as the church is in the process of transferring the land to the beneficiaries. A meeting with the Department of Rural Development and Land Reform will be held to complete the transfer of all properties on the land in question.
Hyprop Investments Limited Ellerine Bros	R26,078,626.62	R8,995,768.73	R528,111.82	R9,691,698.17	R6,864,354.10	R0.00	R0.00	R0.00	-R1,306.20	The debtor has been offered a relief on the payment of Rates. An Interest Lock is active until 31 December 2020.
Basfour 2295 (Proprietary) Limited	R22,235,919.64	R1,519,709.10	R1,543,901.21	R0.00	R0.00	R1,682,418.59	R1,626,052.89	R2,704,854.63	R13,158,983.22	Payment arrangements are active and up to date.
Proxa	R15,978,257.98	R0.00	-R16,863,497.99	R24,667,700.31	R72,595.09	R0.00	R0.00	R6,454,126.47	R1,647,334.10	The outstanding amount on this account is due to the delayed billing for the desalination plant at Monwabisi Resort. Interest reversal has been finalised with an Instalment plan is active for a period of six months.
Moslem Cemetery Board Trustees	R13,027,112.85	R4,114.88	R6,042.03	R4,346.81	R14,264.88	R3,877.80	R4,197.05	R7,093.00	R12,983,176.40	A write-off report to be sent to the delegated authority for approval is pending approval of a Rates category change.
Mitchells Plain Foundation / Beacon Valley Frail Care Centre	R13,007,598.63	R161,748.22	R158,773.32	R166,802.98	R154,267.92	R250,387.37	R65,444.00	R3,466,521.74	R8,583,653.08	This is a frail care facility struggling to make ends meet. A report recommending write-off has been forwarded to the delegated authority for approval.

Table continues on next page.

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

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Cape Peninsula University of Technology	R 12,670,028.03	R 94,474.41	R 94,474.41	R 94,474.41	R 94,474.41	R 94,804.13	R 94,804.13	R 12,102,522.13	R 0.00	Investigations regarding the amendment/adjustment made on this account in March 2020 is pending from the Water & Sanitation Services department.
Bestinverprop01 Proprietary Limited Erf 9261	R 12,166,139.21	R 771,861.71	R 729,689.58	R 722,066.55	R 685,169.37	R 767,457.89	R 529,082.13	R 3,070,959.91	R 4,889,852.07	The payment arrangement is 60 days in arrears and a dunning level 1 to demand payment has been instituted. A disconnection warning letter has been delivered to the property.
The Business Manager	R 11,219,703.59	R 568,088.20	R 536,414.93	R 519,241.32	R 507,960.16	R 522,161.19	R 491,517.09	R 3,118,067.85	R 4,956,252.85	The property belongs to Transnet. The Water & Sanitation Services department is in the process of changing the meter, which is faulty.

Top 10 Commercial debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	CIDS	SECD	Sundries	TOTAL
V & A Waterfront Holdings Pty Ltd	R 0.00	R 663,366.38	R 7,749,949.14	R 2,950,924.07	R 0.00	R 97,061,359.30	R 0.00	-R 50,555.00	R 0.00	R 108,375,043.89
Church Methodist	R 26.97	R 0.00	R 28,741,091.18	R 71,380.66	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 28,812,498.81
Hyprop Investments Limited Ellerine Bros	R 0.00	R 0.00	R 617,527.29	R 405,257.24	R 0.00	R 25,057,148.29	R 0.00	-R 1,306.20	R 0.00	R 26,078,626.62
Basfour 2295 (Proprietary) Limited	R 9,598,510.01	R 0.00	R 460,109.63	R 369,618.23	R 0.00	R 9,443,922.21	R 2,366,790.56	-R 3,031.00	R 0.00	R 22,235,919.64
Proxa	-R 16,863,497.99	R 0.00	R 32,841,755.97	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 15,978,257.98
Moslem Cemetery Board Trustees	R 7,437.54	R 2,677.49	R 4,331.25	R 262,303.67	R 55,497.63	R 12,559,759.40	R 0.00	R 0.00	R 135,105.87	R 13,027,112.85
Mitchells Plain Foundation / Beacon Valley Frail Care Centre	R 9,952.32	R 5,574,844.82	R 2,891,755.68	R 2,133,868.91	R 408,597.67	R 1,986,383.24	R 0.00	R 0.00	R 2,195.99	R 13,007,598.63
Cape Peninsula University of Technology	R 0.00	R 0.00	R 2,200,374.05	R 1,753,086.68	R 0.00	R 8,716,403.22	R 0.00	R 0.00	R 164.08	R 12,670,028.03
Bestinverprop01 Proprietary Limited Erf 9261	R 0.18	R 13,199,639.03	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 1,033,500.00	R 0.00	R 12,166,139.21
The Business Manager	R 10.47	R 0.00	R 11,219,693.12	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 11,219,703.59

Top 10 Residential debtors - Age Analysis

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Amakhaya Ngoku	R19,150,003.81	R340,897.76	R380,969.91	R325,456.43	R539,606.71	R105,908.92	R412,235.38	R2,833,454.22	R14,211,474.48	This is an unregistered individual unit ownership complex with no formal body corporate. The appointed management board is not performing its roles. Various interdepartmental interventions by senior management are underway for Human Settlement to take over the ownership of the entire complex as the land belongs to the City. To manage and control further accumulation of debt, the water pressure for consumption and water losses/wastage was reduced. The write-off report is in the process of being drafted.
Ndabeni Communal Property Trust	R6,999,373.45	R97,330.89	R111,666.47	R100,208.58	R93,014.19	R104,343.14	R96,541.13	R684,446.75	R5,711,822.30	This is a land restitution case that is pending outcome of funding by the City's Rural Development department. The process has been delayed even though the representatives requested additional time to address the Minister of Land and Rural Development and the High Court in February 2020. The City's Legal department is in communication with the debtor's attorney.
Body Corp Sandpiper Mansions	R5,742,744.15	R57,534.79	R102,349.87	R87,906.00	R56,712.29	R724,803.66	R35,094.61	R303,836.24	R4,374,506.69	The body corporate installed individual water meters for each unit. Recommendations on whether this property can benefit from the zero-rated tariff as the property units are less than R400K in value is pending. The debtor has payment arrangements and monthly payments are being made.
Friends of Bathandwa Trust	R4,879,798.15	R32,697.98	R32,882.21	R32,692.90	R33,204.41	R35,231.18	R32,678.61	R341,263.93	R4,339,146.93	A report recommending debt write-off is pending from the delegated authority as the Water & Sanitation Services department is to decide whether a zero-rated tariff will be implemented for the property. An application for default judgement has been submitted by the attorney in the City's Legal Handover section.

Table continues on next page.

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

Account Owner Name	Total	Current	30	60	90	120	150	365	>365	Comments
Silvermist Mountain Lodge Body Corporate	R4,453,492.52	R94,013.25	R97,390.67	R449,807.94	R83,634.30	R215,740.79	R0.00	R932,142.68	R2,580,762.89	The client's newly appointed attorney has been liaising with the City. An account reconciliation was provided to the debtor's attorney who will revert after meeting with the client. The dunning lock is valid until 31 December 2020.
Rosebank Student Investment	R3,846,892.92	R424,906.58	R437,716.42	R363,732.36	R419,897.45	R444,531.36	R488,136.73	R1,267,972.02	R0.00	The building is utilised as a student campus. The supplementary General Valuation (GV) in February 2020 increased the property value leading to the high outstanding balance. According to the Valuations department there is no current objection for this property. The debtor has been paying into an incorrect account and adjustments are in process with the debtor having to provide the supporting documentation.
Reginald Mondl	R3,392,308.15	R3,327,398.75	R21,636.72	R21,637.06	R21,635.62	R21,631.55	R21,631.29	R21,631.99	R151,448.29	A write-off report has been drafted and forwarded to the delegated authority for approval.
Bangikhaya Lolo	R3,307,183.63	R3,241,602.20	R21,479.34	R22,625.77	R21,476.32	R21,991.20	R21,975.83	R22,047.63	R156,915.33	A write-off report has been drafted and forwarded to the delegated authority for approval.
Pebro House Body Corporate	R2,904,737.55	R766,367.58	R652,934.05	R1,069,777.40	R415,658.52	R369,374.90	R400,809.31	R0.00	R0.00	The electricity account has high billings, however, monthly payments are being made.
Madulammoho Housing Association NPC	R2,731,925.48	R238,672.72	R297,864.05	R254,157.72	R212,122.54	R222,677.05	R239,233.98	R1,267,197.42	R0.00	The debtor has a valuation objection that must still be finalised. A valuation dunning lock is active until 31 January 2020. A NPO/BPO application has been approved for arrears relating to services and a write-off will be done.

Top 10 Residential debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	CIDS	SECD	Sundries	TOTAL
Amakhaya Ngoku	R 800.61	R 0.00	R 9,037,670.63	R 8,868,375.14	R 1,245,365.61	R 0.00	R 0.00	-R 2,208.18	R 0.00	R 19,150,003.81
Ndabeni Communal Property Trust	R 11,477.94	R 0.00	R 6,955.24	R 6,955.24	R 6,623.46	R 6,384,964.72	R 0.00	R 0.00	R 582,396.85	R 6,999,373.45
Body Corp Sandpiper Mansions	R 225.64	R 0.00	R 2,730,645.32	R 2,593,545.39	R 418,327.80	R 0.00	R 0.00	R 0.00	R 0.00	R 5,742,744.15
Friends of Bathandwa Trust	R 122.22	R 0.00	R 4,466,642.13	R 370,053.54	R 11,914.32	R 31,065.94	R 0.00	R 0.00	R 0.00	R 4,879,798.15
Silvermist Mountain Lodge Body Corporate	R 21.66	R 3,964,856.02	R 457,900.35	R 0.00	R 30,714.49	R 0.00	R 0.00	R 0.00	R 0.00	R 4,453,492.52
Rosebank Student Investment	R 0.00	R 0.00	R 542,239.96	R 399,805.01	R 0.00	R 2,324,824.30	R 582,518.75	-R 2,495.10	R 0.00	R 3,846,892.92
Reginald Mondi	R 32.87	R 0.00	R 3,388,027.03	R 1,909.64	R 2,222.87	R 115.74	R 0.00	R 0.00	R 0.00	R 3,392,308.15
Bangikhaya Lolo	R 844.85	R 0.00	R 3,208,193.00	R 97,043.77	R 1,102.01	R 0.00	R 0.00	R 0.00	R 0.00	R 3,307,183.63
Pebro House Body Corporate	R 0.00	R 2,623,414.23	R 160,094.59	R 92,771.62	R 32,273.74	R 0.00	R 0.00	-R 3,816.63	R 0.00	R 2,904,737.55
Madulammoho Housing Association NPC	R 0.00	R 0.00	R 0.00	R 129,971.71	R 369,089.83	R 2,232,863.94	R 0.00	R 0.00	R 0.00	R 2,731,925.48

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	2019/20	Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	10,081,179	10,511,519	10,511,519	2,570,947	2,599,936	(28,989)	-1.1%	10,511,519
Service charges	20,100,461	19,885,709	19,885,709	5,212,290	5,130,770	81,520	1.6%	19,637,972
Investment revenue	1,283,558	847,535	847,535	239,850	211,884	27,966	13.2%	848,048
Transfers and subsidies	7,553,698	5,608,724	6,194,021	1,704,684	1,990,495	(285,811)	-14.4%	5,827,301
Other own revenue	3,362,648	5,371,631	5,371,631	1,594,397	1,556,948	37,449	2.4%	5,307,757
Total Revenue (excluding capital transfers and contributions)	42,381,544	42,225,117	42,810,414	11,322,169	11,490,033	(167,864)	-1.5%	42,132,597
Employee costs	12,775,413	15,203,365	15,188,144	3,229,176	3,475,757	(246,581)	-7.1%	14,934,577
Remuneration of Councillors	167,521	189,675	189,675	41,643	41,547	96	0.2%	189,675
Depreciation & asset impairment	2,921,723	3,300,067	3,300,067	687,184	807,704	(120,520)	-14.9%	3,250,869
Finance charges	814,407	828,460	828,460	193,101	206,291	(13,190)	-6.4%	828,462
Materials and bulk purchases	11,169,610	11,590,007	11,588,284	2,681,989	2,832,809	(150,820)	-5.3%	11,563,418
Transfers and subsidies	453,464	498,081	548,880	89,920	118,629	(28,709)	-24.2%	548,006
Other expenditure	11,661,832	13,220,438	13,275,472	2,425,594	2,564,433	(138,840)	-5.4%	12,907,686
Total Expenditure	39,963,971	44,830,094	44,918,983	9,348,607	10,047,170	(698,563)	-7.0%	44,222,693
Surplus/(Deficit)	2,417,574	(2,604,976)	(2,108,569)	1,973,562	1,442,863	530,699	36.8%	(2,090,096)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,911,311	2,815,828	1,337,349	214,342	227,830	(13,488)	-5.9%	1,322,512
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)	40,524	189,226	189,226	68,719	45,893	22,826	49.7%	193,206
Surplus/(Deficit) after capital transfers & contributions	4,369,409	400,078	(581,994)	2,256,623	1,716,587	540,036	31.5%	(574,378)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4,369,409	400,078	(581,994)	2,256,623	1,716,587	540,036	31.5%	(574,378)
Capital expenditure & funds sources								
Capital expenditure	5,970,668	9,605,874	8,664,567	1,157,103	1,244,211	(87,108)	-7.0%	7,523,966
Capital transfers recognised	1,946,844	2,883,814	1,405,335	232,028	240,396	(8,368)	-3.5%	1,411,130
Borrowing	1,060,298	2,500,000	2,500,000	300,382	178,757	121,626	68.0%	2,132,268
Internally generated funds	2,963,525	4,222,060	4,759,231	624,693	825,058	(200,366)	-24.3%	3,980,568
Total sources of capital funds	5,970,668	9,605,874	8,664,567	1,157,103	1,244,211	(87,108)	-7.0%	7,523,966
Financial position								
Total current assets	19,584,521	15,462,550	17,198,543	18,881,991				17,198,543
Total non current assets	56,552,793	62,552,759	61,611,451	56,873,816				61,611,451
Total current liabilities	9,777,564	9,025,173	10,801,929	7,228,132				10,801,929
Total non current liabilities	13,299,091	17,684,925	17,684,925	13,176,035				17,684,925
Community wealth/Equity	53,060,659	51,305,210	50,323,139	55,351,640				50,323,139
Cash flows								
Net cash from (used) operating	7,005,549	3,778,849	2,816,631	1,596,969	1,015,811	(581,158)	-57.2%	2,816,631
Net cash from (used) investing	(6,773,466)	(8,822,386)	(7,975,209)	(1,634,735)	(1,555,586)	79,150	-5.1%	(7,975,209)
Net cash from (used) financing	715,211	2,173,711	2,173,711	(129,481)	(129,481)	-	-	2,173,711
Cash/cash equivalents at the month/year end	9,366,569	4,660,933	6,381,702	9,199,322	8,697,313	(502,008)	-5.8%	6,381,702
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	2,372,778	520,664	173,746	304,854	217,318	1,079,294	4,890,476	9,860,017
Creditors Age Analysis								
Total Creditors	198,596	5,694	929	977	11	-	19	206,372

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	2019/20	Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
Governance and administration	16,147,143	16,142,580	16,405,318	4,451,526	4,462,569	(11,044)	-0.2%	16,168,134
Executive and council	680	1,348	1,348	76	72	4	4.9%	1,348
Finance and administration	16,146,448	16,141,229	16,403,968	4,451,449	4,462,497	(11,047)	-0.2%	16,166,783
Internal audit	15	3	3	1	1	(0)	-16.0%	3
Community and public safety	3,393,953	3,207,693	3,097,183	560,573	769,465	(208,892)	-27.1%	3,137,700
Community and social services	167,238	134,928	115,723	18,486	27,884	(9,399)	-33.7%	134,928
Sport and recreation	66,160	54,043	45,160	5,116	11,586	(6,470)	-55.8%	54,043
Public safety	1,299,561	1,132,243	1,117,673	281,259	277,648	3,611	1.3%	1,117,673
Housing	1,437,443	1,384,590	1,329,167	218,519	332,880	(114,361)	-34.4%	1,329,167
Health	423,550	501,889	489,459	37,193	119,466	(82,273)	-68.9%	501,889
Economic and environmental services	1,878,446	3,358,490	2,250,968	318,134	419,664	(101,530)	-24.2%	2,030,825
Planning and development	379,116	483,906	486,241	87,928	118,787	(30,859)	-26.0%	486,241
Road transport	1,478,434	2,836,039	1,726,182	222,971	292,367	(69,396)	-23.7%	1,496,037
Environmental protection	20,895	38,545	38,545	7,234	8,510	(1,276)	-15.0%	38,545
Trading services	22,911,973	22,516,457	22,578,475	6,273,732	6,110,845	162,887	2.7%	22,306,610
Energy sources	14,678,436	14,252,289	14,233,495	4,007,956	3,935,376	72,580	1.8%	14,248,445
Water management	4,532,188	4,473,233	4,487,185	1,247,785	1,195,003	52,782	4.4%	4,312,646
Waste water management	1,967,306	2,015,133	2,081,993	495,021	463,367	31,654	6.8%	1,977,878
Waste management	1,734,042	1,775,801	1,775,801	522,970	517,099	5,871	1.1%	1,767,641
Other	1,865	4,951	5,046	1,265	1,213	52	4.3%	5,046
Total Revenue - Functional	44,333,380	45,230,171	44,336,989	11,605,230	11,763,756	(158,527)	-1.3%	43,648,315
Expenditure - Functional								
Governance and administration	7,879,527	10,228,608	10,200,167	2,073,097	2,362,233	(289,136)	-12.2%	10,074,730
Executive and council	490,652	616,260	613,416	135,092	146,714	(11,621)	-7.9%	615,474
Finance and administration	7,341,249	9,558,956	9,533,279	1,925,682	2,202,677	(276,995)	-12.6%	9,405,864
Internal audit	47,626	53,392	53,472	12,323	12,843	(520)	-4.0%	53,392
Community and public safety	7,966,564	8,127,027	8,184,304	1,673,930	1,779,771	(105,841)	-5.9%	8,182,143
Community and social services	1,013,034	1,013,228	1,013,422	203,012	219,622	(16,610)	-7.6%	1,013,279
Sport and recreation	1,264,673	1,159,069	1,157,701	259,761	246,419	13,342	5.4%	1,157,739
Public safety	3,025,538	3,162,129	3,162,942	704,459	727,773	(23,315)	-3.2%	3,163,100
Housing	1,378,494	1,391,023	1,445,486	262,815	274,564	(11,749)	-4.3%	1,446,376
Health	1,284,824	1,401,579	1,404,754	243,884	311,393	(67,509)	-21.7%	1,401,649
Economic and environmental services	4,837,900	5,707,789	5,726,791	981,101	1,006,376	(25,275)	-2.5%	5,409,148
Planning and development	1,316,743	1,375,526	1,386,814	279,198	293,835	(14,637)	-5.0%	1,380,392
Road transport	3,328,634	4,117,236	4,125,568	658,389	663,280	(4,891)	-0.7%	3,814,348
Environmental protection	192,522	215,027	214,409	43,515	49,261	(5,747)	-11.7%	214,409
Trading services	19,164,973	20,581,635	20,612,956	4,592,165	4,871,788	(279,623)	-5.7%	20,361,906
Energy sources	11,245,900	11,992,018	12,030,358	2,935,228	3,021,780	(86,552)	-2.9%	11,905,380
Water management	3,454,946	3,570,275	3,549,629	713,203	749,395	(36,192)	-4.8%	3,556,801
Waste water management	2,266,022	2,530,258	2,543,884	465,370	531,883	(66,513)	-12.5%	2,410,642
Waste management	2,198,106	2,489,084	2,489,084	478,364	568,730	(90,366)	-15.9%	2,489,084
Other	115,007	185,034	194,765	28,313	27,001	1,312	4.9%	194,765
Total Expenditure - Functional	39,963,971	44,830,094	44,918,983	9,348,607	10,047,170	(698,563)	-7.0%	44,222,693
Surplus/ (Deficit) for the year	4,369,409	400,078	(581,994)	2,256,623	1,716,587	540,036	31.5%	(574,378)

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	2019/20	Budget Year 2020/21						
	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	914,528	1,066,078	1,255,839	150,124	268,109	(117,985)	-44.0%	1,066,078
Vote 2 - Corporate Services	70,585	57,780	57,780	8,508	14,445	(5,936)	-41.1%	57,584
Vote 3 - Economic Opportunities & Asset Managemnt	262,150	283,469	295,686	56,837	74,370	(17,533)	-23.6%	296,537
Vote 4 - Energy & Climate Change	14,473,143	14,028,935	14,010,141	3,907,391	3,834,838	72,553	1.9%	14,025,091
Vote 5 - Finance	16,964,279	16,939,234	16,905,058	5,007,775	5,004,751	3,024	0.1%	16,905,057
Vote 6 - Human Settlements	1,312,455	1,253,326	1,197,903	159,406	273,791	(114,386)	-41.8%	1,197,903
Vote 7 - Office of the City Manager	35	6	6	3	2	1	81.6%	6
Vote 8 - Safety & Security	1,467,522	1,616,047	1,658,369	353,269	396,053	(42,783)	-10.8%	1,658,369
Vote 9 - Spatial Planning & Environment	136,040	187,521	187,734	30,441	43,830	(13,389)	-30.5%	187,734
Vote 10 - Transport	1,364,477	2,369,495	1,269,383	154,043	177,117	(23,074)	-13.0%	1,032,446
Vote 11 - Urban Management	259,816	275,239	265,239	64,345	64,828	(482)	-0.7%	275,239
Vote 12 - Water & Waste	7,108,350	7,153,041	7,233,852	1,713,086	1,611,622	101,463	6.3%	6,946,269
Total Revenue by Vote	44,333,380	45,230,171	44,336,990	11,605,230	11,763,756	(158,527)	-1.3%	43,648,315
Expenditure by Vote								
Vote 1 - Community Services & Health	3,776,978	4,403,961	4,395,935	740,593	975,648	(235,054)	-24.1%	4,395,935
Vote 2 - Corporate Services	1,865,719	2,061,818	2,061,626	440,442	456,374	(15,932)	-3.5%	2,061,626
Vote 3 - Economic Opportunities & Asset Managemnt	1,350,697	1,414,661	1,426,705	305,822	313,892	(8,070)	-2.6%	1,329,392
Vote 4 - Energy & Climate Change	11,543,139	12,412,445	12,412,274	2,999,906	3,105,446	(105,540)	-3.4%	12,282,274
Vote 5 - Finance	2,695,551	3,686,308	3,686,116	894,006	913,269	(19,263)	-2.1%	3,686,116
Vote 6 - Human Settlements	1,381,141	1,394,457	1,456,270	264,606	278,236	(13,630)	-4.9%	1,456,270
Vote 7 - Office of the City Manager	230,007	258,605	258,386	71,258	85,011	(13,753)	-16.2%	258,386
Vote 8 - Safety & Security	3,673,950	4,293,174	4,284,734	878,255	893,301	(15,046)	-1.7%	4,284,734
Vote 9 - Spatial Planning & Environment	667,815	789,228	789,270	157,600	179,158	(21,558)	-12.0%	789,270
Vote 10 - Transport	3,257,070	3,640,210	3,672,794	580,500	604,201	(23,701)	-3.9%	3,334,919
Vote 11 - Urban Management	982,355	1,127,346	1,127,155	203,218	204,791	(1,573)	-0.8%	1,127,155
Vote 12 - Water & Waste	8,539,549	9,347,882	9,347,719	1,812,400	2,037,843	(225,443)	-11.1%	9,216,617
Total Expenditure by Vote	39,963,971	44,830,094	44,918,983	9,348,607	10,047,170	(698,563)	-7.0%	44,222,693
Surplus/ (Deficit) for the year	4,369,409	400,078	(581,994)	2,256,623	1,716,587	540,036	31.5%	(574,378)

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	2019/20	Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	10,081,179	10,511,519	10,511,519	2,570,947	2,599,936	(28,989)	-1.1%	10,511,519
Service charges - electricity revenue	14,253,069	13,789,334	13,789,334	3,857,071	3,781,173	75,898	2.0%	13,789,334
Service charges - water revenue	3,021,344	3,194,459	3,194,459	711,220	683,747	27,473	4.0%	3,034,832
Service charges - sanitation revenue	1,550,298	1,616,486	1,616,486	346,117	358,308	(12,191)	-3.4%	1,535,661
Service charges - refuse revenue	1,275,750	1,285,431	1,285,431	297,882	307,542	(9,660)	-3.1%	1,278,144
Rental of facilities and equipment	340,986	359,559	359,559	98,394	91,037	7,357	8.1%	359,565
Interest earned - external investments	1,283,558	847,535	847,535	239,850	211,884	27,966	13.2%	848,048
Interest earned - outstanding debtors	406,848	389,137	389,137	175,984	97,301	78,682	80.9%	388,583
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1,313,161	1,063,333	1,063,333	267,983	265,792	2,191	0.8%	1,063,304
Licences and permits	45,587	76,875	76,875	9,919	19,164	(9,245)	-48.2%	67,762
Agency services	200,585	242,236	242,236	72,020	60,854	11,166	18.3%	242,236
Transfers and subsidies	7,553,698	5,608,724	6,194,021	1,704,684	1,990,495	(285,811)	-14.4%	5,827,301
Other revenue	1,003,030	3,190,491	3,190,491	968,575	1,011,800	(43,225)	-4.3%	3,125,387
Gains	52,451	50,000	50,000	1,523	11,000	(9,477)	-86.2%	60,919
Total Revenue (excluding capital transfers and contributions)	42,381,544	42,225,117	42,810,414	11,322,169	11,490,033	(167,864)	-1.5%	42,132,597
Expenditure By Type								
Employee related costs	12,775,413	15,203,365	15,188,144	3,229,176	3,475,757	(246,581)	-7.1%	14,934,577
Remuneration of councillors	167,521	189,675	189,675	41,643	41,547	96	0.2%	189,675
Debt impairment	2,804,042	3,640,353	3,640,353	913,673	911,838	1,835	0.2%	3,640,353
Depreciation & asset impairment	2,921,723	3,300,067	3,300,067	687,184	807,704	(120,520)	-14.9%	3,250,869
Finance charges	814,407	828,460	828,460	193,101	206,291	(13,190)	-6.4%	828,462
Bulk purchases	9,858,442	9,990,881	9,990,881	2,456,872	2,525,432	(68,560)	-2.7%	9,970,598
Other materials	1,311,168	1,599,125	1,597,403	225,117	307,377	(82,260)	-26.8%	1,592,820
Contracted services	6,710,842	7,215,975	7,218,092	1,009,170	1,101,720	(92,550)	-8.4%	6,886,128
Transfers and subsidies	453,464	498,081	548,880	89,920	118,629	(28,709)	-24.2%	548,006
Other expenditure	2,129,290	2,362,108	2,415,025	501,527	550,388	(48,861)	-8.9%	2,379,049
Losses	17,659	2,002	2,002	1,223	487	736	151.1%	2,156
Total Expenditure	39,963,971	44,830,094	44,918,983	9,348,607	10,047,170	(698,563)	-7.0%	44,222,693
Surplus/(Deficit)	2,417,574	(2,604,976)	(2,108,569)	1,973,562	1,442,863	530,699	36.8%	(2,090,096)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,911,311	2,815,828	1,337,349	214,342	227,830	(13,488)	-5.9%	1,322,512
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	40,465	189,226	189,226	68,719	45,893	22,826	49.7%	193,206
Transfers and subsidies - capital (in-kind - all)	60	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	4,369,409	400,078	(581,994)	2,256,623	1,716,587			(574,378)
Taxation	–	–	–	–	–			–
Surplus/(Deficit) after taxation	4,369,409	400,078	(581,994)	2,256,623	1,716,587			(574,378)
Attributable to minorities	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality	4,369,409	400,078	(581,994)	2,256,623	1,716,587			(574,378)
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	4,369,409	400,078	(581,994)	2,256,623	1,716,587			(574,378)

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	2019/20	Budget Year 2020/21						
	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	283,453	453,758	443,616	28,475	58,391	(29,916)	-51.2%	341,538
Vote 2 - Corporate Services	157,647	242,020	249,968	13,625	68,367	(54,742)	-80.1%	227,169
Vote 3 - Economic Opportunities & Asset Managemnt	391,416	580,321	585,754	56,904	57,360	(457)	-0.8%	407,301
Vote 4 - Energy & Climate Change	622,239	1,049,131	1,049,221	132,160	162,209	(30,049)	-18.5%	841,275
Vote 5 - Finance	63,051	268,787	295,583	79,945	46,316	33,629	72.6%	277,987
Vote 6 - Human Settlements	858,297	894,903	812,741	90,563	166,173	(75,610)	-45.5%	820,656
Vote 7 - Office of the City Manager	1,329	2,130	2,176	24	201	(177)	-88.3%	1,835
Vote 8 - Safety & Security	429,428	438,954	428,195	77,749	45,588	32,161	70.5%	357,623
Vote 9 - Spatial Planning & Environment	54,776	157,205	158,489	33,366	25,517	7,849	30.8%	117,625
Vote 10 - Transport	873,070	1,793,342	978,338	65,240	135,164	(69,924)	-51.7%	902,640
Vote 11 - Urban Management	57,350	81,503	84,261	4,990	10,528	(5,537)	-52.6%	77,478
Vote 12 - Water & Waste	2,178,611	3,643,819	3,576,224	574,063	468,397	105,666	22.6%	3,150,839
Total Capital Expenditure	5,970,668	9,605,874	8,664,567	1,157,103	1,244,211	(87,108)	-7.0%	7,523,966
Capital Expenditure - Functional Classification								
Governance and administration	940,353	1,396,272	1,420,390	164,579	323,699	(159,120)	-49.2%	1,112,625
Executive and council	4,114	19,414	20,487	23	9,279	(9,257)	-99.8%	19,596
Finance and administration	935,724	1,376,447	1,399,452	164,556	314,379	(149,823)	-47.7%	1,092,578
Internal audit	516	411	452	-	41	(41)	-100.0%	452
Community and public safety	1,316,924	1,745,862	1,669,891	264,234	281,980	(17,745)	-6.3%	1,572,627
Community and social services	87,086	121,397	115,303	14,966	17,030	(2,063)	-12.1%	103,478
Sport and recreation	85,176	357,122	383,925	91,052	53,653	37,399	69.7%	356,730
Public safety	234,506	279,623	270,225	64,793	31,423	33,369	106.2%	240,343
Housing	858,297	894,903	812,741	90,563	166,173	(75,610)	-45.5%	820,656
Health	51,860	92,816	87,696	2,860	13,700	(10,840)	-79.1%	51,421
Economic and environmental services	1,047,234	2,106,139	1,291,187	110,061	168,245	(58,184)	-34.6%	1,139,461
Planning and development	92,747	112,992	115,650	9,604	7,682	1,922	25.0%	107,910
Road transport	934,542	1,879,199	1,061,382	71,569	140,683	(69,114)	-49.1%	952,378
Environmental protection	19,945	113,949	114,154	28,888	19,880	9,008	45.3%	79,173
Trading services	2,664,218	4,338,922	4,264,322	616,784	468,719	148,065	31.6%	3,681,149
Energy sources	593,665	1,027,660	1,021,113	126,079	150,001	(23,922)	-15.9%	824,376
Water management	993,839	1,287,888	1,297,453	213,940	132,506	81,434	61.5%	1,330,232
Waste water management	883,414	1,465,161	1,359,656	219,221	69,355	149,867	216.1%	1,056,583
Waste management	193,299	558,214	586,099	57,543	116,857	(59,314)	-50.8%	469,958
Other	1,938	18,679	18,777	1,446	1,569	(123)	-7.82%	18,103
Total Capital Expenditure - Functional Classification	5,970,668	9,605,874	8,664,567	1,157,103	1,244,211	(87,108)	-7.0%	7,523,966
Funded by:								
National Government	1,869,804	2,803,382	1,323,757	213,849	222,710	(8,861)	-4.0%	1,334,385
Provincial Government	36,561	12,446	13,592	493	888	(395)	-44.5%	13,592
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	40,480	67,986	67,986	17,686	16,799	888	5.3%	63,152
Transfers recognised - capital	1,946,844	2,883,814	1,405,335	232,028	240,396	(8,368)	-3.5%	1,411,130
Borrowing	1,060,298	2,500,000	2,500,000	300,382	178,757	121,626	68.0%	2,132,268
Internally generated funds	2,963,525	4,222,060	4,759,231	624,693	825,058	(200,366)	-24.3%	3,980,568
Total Capital Funding	5,970,668	9,605,874	8,664,567	1,157,103	1,244,211	(87,108)	-7.0%	7,523,966

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

Table C6: Monthly Budget Statement - Financial Position

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

Description	2019/20	Budget Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash	277,285	121,758	121,758	231,482	121,758
Call investment deposits	11,525,335	6,505,170	8,225,939	11,525,335	8,225,939
Consumer debtors	6,320,661	6,999,547	7,014,770	5,731,934	7,014,770
Other debtors	1,021,212	1,302,932	1,302,932	927,097	1,302,932
Current portion of long-term receivables	8,524	5,594	5,594	8,524	5,594
Inventory	431,504	527,549	527,549	457,619	527,549
Total current assets	19,584,521	15,462,550	17,198,543	18,881,991	17,198,543
Non current assets					
Long-term receivables	11,616	15,984	15,984	9,337	15,984
Investments	6,267,808	5,908,894	5,908,894	6,121,191	5,908,894
Investment property	581,247	579,534	579,534	581,247	579,534
Investments in Associate	–	–	–	–	–
Property, plant and equipment	49,082,175	55,655,771	54,714,464	49,552,095	54,714,464
Biological	–	–	–	–	–
Intangible	599,678	382,296	382,296	599,678	382,296
Other non-current assets	10,269	10,280	10,280	10,269	10,280
Total non current assets	56,552,793	62,552,759	61,611,451	56,873,816	61,611,451
TOTAL ASSETS	76,137,314	78,015,309	78,809,994	75,755,807	78,809,994
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	446,355	628,487	628,487	446,355	628,487
Consumer deposits	419,421	497,264	497,264	437,966	497,264
Trade and other payables	7,527,442	6,602,127	8,378,883	4,960,103	8,378,883
Provisions	1,384,347	1,297,295	1,297,295	1,383,709	1,297,295
Total current liabilities	9,777,564	9,025,173	10,801,929	7,228,132	10,801,929
Non current liabilities					
Borrowing	6,871,889	9,784,054	9,784,054	6,748,833	9,784,054
Provisions	6,427,203	7,900,871	7,900,871	6,427,203	7,900,871
Total non current liabilities	13,299,091	17,684,925	17,684,925	13,176,035	17,684,925
TOTAL LIABILITIES	23,076,656	26,710,099	28,486,855	20,404,168	28,486,855
NET ASSETS	53,060,659	51,305,210	50,323,139	55,351,640	50,323,139
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	47,421,464	46,737,031	46,226,796	50,001,925	46,226,796
Reserves	5,639,194	4,568,179	4,096,344	5,349,715	4,096,344
TOTAL COMMUNITY WEALTH/EQUITY	53,060,659	51,305,210	50,323,139	55,351,640	50,323,139

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	2019/20	Budget Year 2020/21						
	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	9,841,785	10,031,409	10,031,409	2,491,918	2,413,449	78,470	3.3%	10,031,409
Service charges	20,880,394	18,045,505	18,045,505	5,451,554	4,268,060	1,183,494	27.7%	18,045,505
Other revenue	1,756,755	4,122,832	4,001,592	1,512,282	1,336,597	175,685	13.1%	4,001,592
Transfers and Subsidies - Operational	4,957,485	5,608,724	6,194,021	1,621,146	2,441,430	(820,284)	-33.6%	6,194,021
Transfers and Subsidies - Capital	1,911,311	2,815,828	1,458,589	815,229	924,785	(109,557)	-11.8%	1,458,589
Interest	1,642,305	847,535	847,535	211,603	220,086	(8,483)	-3.9%	847,535
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(33,265,559)	(36,939,655)	(37,008,691)	(10,320,046)	(10,401,894)	(81,848)	0.8%	(37,008,691)
Finance charges	(718,927)	(753,329)	(753,329)	(186,717)	(186,701)	16	-0.01%	(753,329)
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	7,005,549	3,778,849	2,816,631	1,596,969	1,015,811	(581,158)	-57.2%	2,816,631
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	73,195	117,986	50,000	-	-	-	-	50,000
Decrease (increase) in non-current receivables	10,826	3,390	3,390	-	-	-	-	3,390
Decrease (increase) in non-current investments	(886,819)	(298,475)	(298,475)	-	-	-	-	(298,475)
Payments								
Capital assets	(5,970,668)	(8,645,287)	(7,730,124)	(1,634,735)	(1,555,586)	79,150	-5.1%	(7,730,124)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,773,466)	(8,822,386)	(7,975,209)	(1,634,735)	(1,555,586)	79,150	-5.1%	(7,975,209)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1,091,580	2,500,000	2,500,000	-	-	-	-	2,500,000
Increase (decrease) in consumer deposits	8,459	45,206	45,206	-	-	-	-	45,206
Payments								
Repayment of borrowing	(384,828)	(371,495)	(371,495)	(129,481)	(129,481)	-	-	(371,495)
NET CASH FROM/(USED) FINANCING ACTIVITIES	715,211	2,173,711	2,173,711	(129,481)	(129,481)	-	-	2,173,711
NET INCREASE/ (DECREASE) IN CASH HELD	947,294	(2,869,825)	(2,984,867)	(167,247)	(669,255)			(2,984,867)
Cash/cash equivalents at beginning:	8,419,275	7,530,759	9,366,569	9,366,569	9,366,569			9,366,569
Cash/cash equivalents at month/year end:	9,366,569	4,660,933	6,381,702	9,199,322	8,697,313			6,381,702

Material variance explanations for corporate performance for Quarter 1 of 2021

There are no material variances to report on for the quarter under review.

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	(28,989)	-1.1%	The variance is mainly due to the resolution of objections and billing reversals relating to the 2018 General Valuation (GV). Objections resolved in September 2020 resulted in property value reductions in excess of R270 million.	No immediate corrective action required.
Service charges - electricity revenue	75,898	2.0%	The variance is mainly due to the higher than planned demand for electricity to date. Estimates were based on assumptions relating to COVID-19 lockdown levels with changes in these levels having an impact on consumption. The lockdown levels for the first three months of this financial year were lower than what was initially anticipated with businesses reopening etc. and thus consuming more electricity than anticipated.	Electricity sales will be monitored and the budget adjusted in the January 2021 adjustments budget, if necessary.
Service charges - water revenue	27,473	4.0%	The variance is mainly due to the current consumption levels on Water Sales - Domestic Full being higher than anticipated due to consumer demand.	No immediate corrective action required.
Service charges - sanitation revenue	(12,191)	-3.4%	Immaterial variance.	-
Service charges - refuse revenue	(9,660)	-3.1%	Immaterial variance.	-
Rental of facilities and equipment	7,357	8.1%	Immaterial variance.	-
Interest earned - external investments	27,966	13.2%	The variance is due to interest income earned (which includes accruals) on higher cash balances resulting from slower operating and capital outflows experienced in the 2019/20 financial year.	No immediate corrective action required.
Interest earned - outstanding debtors	78,682	80.9%	The over-recovery is due to higher than planned interest charges on outstanding debtor balances for property rates, water and sanitation, refuse and electricity as well as a system error in period 1 relating to water and sanitation that is still in process of being resolved.	Corrective entries to address the system error were processed in period 3 with further entries to be processed in period 4.
Dividends received	—	-	-	-
Fines, penalties and forfeits	2,191	0.8%	Immaterial variance.	-
Licences and permits	(9,245)	-48.2%	The variance reflects in the following directorates: 1. Transport, where less than planned wayleave permit applications were received as the trenchless methodology has not been applied by contractors; and 2. Safety & Security, where testing centres were closed due to the COVID-19 lockdown restrictions resulting in cancellation of bookings for learners/drivers licenses tests.	No immediate corrective action required.
Agency services	11,166	18.3%	The variance is mainly within the Finance directorate and relates to an increase in the number of registration of new and unlicensed vehicles in period 3.	No immediate corrective action required.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
Transfers and subsidies	(285,811)	-14.36%	<p>The variance reflects in the following directorates:</p> <ol style="list-style-type: none"> 1. Community Services & Health, due to misalignment of the period budget provision with the actual expenditure on Pharmaceutical Supplies and Vaccines for Health. 2. Finance, due to misalignment of the period budget provision on income realised on the VAT portion of grant-funded projects currently in progress. 3. Human Settlements, due to vacant grant-funded positions as well as delays in implementation of top structure projects as a result of the impact of COVID-19 lockdown restrictions on contractors. 4. Safety & Security, where the hold placed on Phase 2 of the LEAP project resulted in the appointment of only 454 of the 1000 officers initially planned. 5. Economic Opportunities & Asset Management, where the COVID-19 lockdown restrictions resulted in delays in the commencement of the Cape Skills and Employment Accelerator project. Furthermore, additional conditions were received from the National Skills Fund, which the City needed to conform to before tranche payments would be made to the City. 6. Water & Waste Services, where expenditure has been slower than anticipated as a result of the challenges experienced with regards to the changeover of the service provider for chemical toilets as well as communities not allowing the service provider to deliver the service. 	<p>Period budget provisions are reviewed on a continuous basis and amended, where required.</p> <p>The budget for the LEAP project will be reduced and aligned with the reprioritised plan in the next adjustments budget after official communication on revised allocations is received from the Western Cape Provincial Government.</p> <p>Cape Skills and Employment Accelerator project: All conditions have been met by the City and the project is in the process of being implemented.</p> <p>Challenges being experienced with the provision of chemical toilets are being resolved.</p>
Other revenue	(43,225)	-4.27%	<p>The variance is mainly on:</p> <ol style="list-style-type: none"> 1. Skills Development Levy, due to misalignment of the period budget provision and the actual revenue as actual receipts are unpredictable. 2. Busfares - Transit Products, due to lower than planned demand for services by consumers to date. 3. Building Levies, where the COVID-19 lockdown restrictions negatively affected the building industry. 4. Collection Charges Recovered, as no dunning charges were raised during the COVID-19 lockdown period. 5. Salvaged items, due to the misalignment of period budget provision as actual revenue from salvaged items was limited to date. 	<p>Period budget provisions are reviewed on a continuous basis and amended, where required.</p>
Gains	(9,477)	-86.15%	<p>The variance is as a result of the misalignment of the period budget provision with the actual trend as no sales were concluded due to the COVID-19 lockdown restrictions.</p>	<p>Period budget provisions are reviewed on a continuous basis and amended, where required.</p>

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	(117,985)	-44.0%	<p>The variance is a combination of over-/under-recovery mainly on:</p> <ol style="list-style-type: none"> 1. Rental of facilities and equipment (under), due to the impact of the COVID-19 lockdown levels on demand for facilities and lease agreements. 2. Transfers and Subsidies (under), where the period budget provision on Pharmaceutical Supplies and Vaccines for Health is misaligned with the actual expenditure trend to date. 3. Other revenue (under), combination of over/under, mainly on: <ol style="list-style-type: none"> a) Camp/Resort fees and Admission fees (under), due to closure of resorts during the COVID-19 lockdown period; and b) Burial fees (over), due to higher than expected demand linked to additional burials as a result of the COVID-19 pandemic. The budget provision was not amended to include possible additional revenue from COVID-19 casualties. 4. Transfers and subsidies capital (under), due to delayed implementation of the following grant funded projects: <ol style="list-style-type: none"> a) New Fisantekraal Clinic as a result of the later than planned award of the contract; and b) Nyanga Regional Library & Integrated Facility, due to public participation processes and issues experienced. 	<p>Period budget provisions are reviewed on a continuous basis and amended, where required.</p> <p>Other revenue - Camp/Resort fees and Admission fees: The budget was adjusted to take into consideration the impact of the COVID-19 regulations. Trends are monitored and further adjustments will be made in the upcoming adjustments budget, where necessary.</p> <p>Transfers and subsidies capital: Orders for the New Fisantekraal Clinic will be raised in period 4. The contractor for the Nyanga Integrated Facility project has commenced construction through tender 304Q/2018/19.</p>
Vote 2 - Corporate Services	(5,936)	-41.1%	The under-recovery is mainly on the Skills Development Levy, due to misalignment of the period budget provision and the actual revenue as receipts of skills levies are unpredictable.	Period budget provisions are reviewed on a continuous basis and amended, where required.
Vote 3 - Economic Opportunities & Asset Managemnt	(17,533)	-23.6%	<p>The variance is a combination of over-/under-recovery.</p> <ol style="list-style-type: none"> 1. Rental of facilities and equipment (over), where more than planned rental agreements were concluded in preceding months as well as the impact of backdated billings. 2. Transfers and subsidies (under), where the COVID-19 lockdown restrictions resulted in delays in the commencement of the Cape Skills and Employment Accelerator project. Furthermore, additional conditions were received from the National Skills Fund, which the City needed to conform to before tranche payments would be made to the City. 3. Gains on disposal of PPE (under), where no sales were concluded as a result of the COVID-19 lockdown. 	Period budget provisions are reviewed on a continuous basis and amended, where required.
Vote 4 - Energy & Climate Change	72,553	1.9%	The over-recovery is due to the higher than planned demand for electricity by consumers to date. Estimates were based on assumptions relating to COVID-19 lockdown levels with changes in these levels having an impact on consumption. The lockdown levels for the first three months of this financial year were lower than what was initially anticipated with businesses reopening etc. and thus consuming more electricity than anticipated.	Electricity sales will be monitored and the budget adjusted in the January 2021 adjustments budget, if necessary.

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 5 - Finance	3,024	0.1%	Immaterial variance.	-
Vote 6 - Human Settlements	(114,386)	-41.8%	The under-recovery reflects against Transfers & Subsidies - both operating and capital. 1. Transfers & Subsidies, due to vacant grant-funded positions as well as delays in the implementation of top structure projects as a result of the COVID-19 lockdown restrictions. 2. Transfers and Subsidies - Capital, on the following projects: a) COVID-19 de-densification projects, due to delays as a result of objections against the development, transfer of land etc. The de-densification projects are managed by the Provincial Department of Human Settlements (PDoHS) through MOAs with the City; b) Informal Settlement Upgrade: Imizamo Yethu, where legal proceedings and community resistance caused delays in the construction program, which were further compounded by the COVID-19 lockdown; and c) Macassar BNG housing projects, due to the late receipt of invoices.	The PDoHS is currently busy with the procurement of contracts for the de-densification projects. The impact of COVID-19 lockdown restrictions on projects is being closely monitored. Invoices will be processed in period 4.
Vote 7 - Office of the City Manager	1	81.6%	Immaterial variance.	-
Vote 8 - Safety & Security	(42,783)	-10.8%	The variance is a combination of over/under-recovery. 1. Fines, penalties and forfeits (over), due to more than planned fines issued for the period under review. 2. Transfers & Subsidies (under), where the hold placed on Phase 2 of the LEAP project resulted in the appointment of only 454 of the 1000 officers initially planned. 3. Other Revenue (over), due to more than planned fire fees collected as the Revenue department has made a concerted effort to recover funds via ITC. 4. Licenses and Permits (under), where testing centres were closed due to the COVID-19 lockdown restrictions resulting in cancellation of bookings for learners/drivers licenses tests.	The budget for the LEAP programme will be reduced and aligned with the reprioritised plan in the next adjustments budget after official communication on revised allocations is received from the Western Cape Provincial Government.
Vote 9 - Spatial Planning & Environment	(13,389)	-30.5%	The under-recovery is mainly on: 1. Transfers & Subsidies: a) EPWP Kader Asmal and DEA projects, where orders have been placed; awaiting completion of works in the field; and b) The first tranche of funding relevant to the Philippi Agri-Hub grant was only received on 30 September 2020; the project will commence in period 4. c) Filling of contract positions relevant to the Integrated City Development grant still in progress. 2. Other Revenue - Building Levies, where the COVID-19 lockdown restrictions negatively affected the building industry.	Period budget provisions on grant-funded projects will be adjusted in the January 2021 adjustments budget.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 10 - Transport	(23,074)	-13.0%	<p>The variance is a combination of over-/under-recovery.</p> <p>1. Licences and permits: Road and Transport (under), due to less than planned wayleave permit applications received where the trenchless methodology has not been applied by contractors.</p> <p>2. Transfers & subsidies (over):</p> <p>a) Appointment of external security staff for the CCTV surveillance project finalised earlier than planned resulting in actual expenditure being more than planned to date; and</p> <p>b) Expenditure for the cleaning at the PTIs is co-funded and the grant is being utilised first, however, the period budget on the project is not aligned to the actual expenditure.</p> <p>3. Other Revenue (under), mainly on Busfares - Transit Products, due to lower than planned demand for services by consumers to date.</p> <p>4. Transfers & subsidies - Capital (combination of over/under-recovery):</p> <p>a) Capital Grants National (under), due to a delayed start and slow implementation on certain major capital projects; and</p> <p>b) Development Contribution/BICL (over), due to development levy receipts being more than planned to date.</p>	Period budget provisions are reviewed on a continuous basis and aligned with actual revenue trends, where necessary.
Vote 11 - Urban Management	(482)	-0.7%	Immaterial variance.	-
Vote 12 - Water & Waste	101,463	6.3%	<p>The variance is a combination of over-/under-recovery.</p> <p>1. Service Charges Water revenue (over), due to current consumption levels on Water Sales - Domestic Full being higher than anticipated.</p> <p>2. Service charges Sanitation revenue (under), where the actual revenue against industrial and commercial sewerage sales is less than planned.</p> <p>3. Interest earned - outstanding debtors (over), due to a number of accounts that still need to be cleared from the system anomaly that occurred in period 1.</p> <p>4. Transfers & subsidies (under), where expenditure has been slower than anticipated as a result of the challenges experienced with regards to the changeover of the service provider for chemical toilets as well as communities not allowing the service provider to deliver the service.</p> <p>5. Other Revenue (under), combination of over-/under expenditure, mainly on:</p> <p>a) Collection Charges Recovered (under), as no dunning charges are being raised during the COVID-19 pandemic;</p> <p>b) By Products – Sales (over), due to an increase in the sale of wood at Steenbras- and Wemmershoek dams; and</p> <p>c) Treatment Effluent – Sales (over), where treated effluent sales is higher than anticipated.</p>	<p>Period budget provisions are reviewed on a continuous basis and aligned with actual revenue trends, where necessary.</p> <p>Interest Earned - Outstanding Debtors: Further corrective entries to address the system error will be processed in period 4.</p> <p>Transfers & subsidies: Challenges being experienced with the provision of chemical toilets are being resolved.</p>

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	(235,054)	-24.1%	<p>The under expenditure reflects mainly on the following categories:</p> <ol style="list-style-type: none"> 1. Employee related costs, due to the turnaround time in filling vacancies, the impact of the internal filling of vacancies and slower than expected implementation of job creation projects. 2. Other Materials, mainly on: <ol style="list-style-type: none"> a) Pharmaceutical and vaccine supplies due to delays in delivery; and b) Materials, consumables, tools and equipment, due to delayed implementation of EPWP projects resulting in less than planned requirement for materials. 3. Contracted Services, mainly on: <ol style="list-style-type: none"> a) Building Contractors, where less than planned work was done due to the COVID-19 lockdown restrictions; b) Medical Health Services and support, due to lower than anticipated COVID-19 related cases and subsequent demand for this services; and c) Burials, due to the actual demand for this service (grave-digging and crematoria) being lower than estimated with regards to COVID-19 related cases. The budget provision was based on a projected number of COVID-19 casualties, but the actual trend is much lower than anticipated. 4. Transfers and subsidies, where outstanding MOAs from approved beneficiaries has resulted in payment delays. 5. Other Expenditure, mainly on: <ol style="list-style-type: none"> a) Uniforms and protective clothing, due to delays in the appointment of additional EPWP staff; and b) Training, due to the impact of the COVID-19 lockdown on implementation of the Workplace Skills Plan interventions where only virtual training is currently taking place. A moratorium has been placed on non-essential training. 	<p>The directorate has 438 vacancies in various stages of the recruitment and selection process; 123 posts were filled while 37 positions were terminated since the beginning of the financial year.</p> <p>The appointment of EPWP workers through the roll-out of programmes as per approved Project Identification Documents (PIDs) will be accelerated.</p> <p>Expenditure trends will be analysed and used to align actual expenditure and period budgets, where so identified.</p>
Vote 2 - Corporate Services	(15,932)	-3.5%	<p>The variance is a combination of over-/under expenditure mainly on:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Depreciation & Asset Impairment (under), due to the slow start on the completion/procurement of assets mainly relating to a number of IS&T projects. 3. Contracted services (under), a combination of over/under expenditure, mainly on: <ol style="list-style-type: none"> a) Legal Advice & Litigation (under), due to the COVID-19 lockdown that resulted in court processes being put on hold for both old and new non-urgent court cases. In addition, based on a recommendation from the Auditor General, the City instituted new processes and procedures for the appointment of legal practitioners, which resulted in initial delays with implementation of legal proceedings and court cases; and b) Communication for COVID-19 (over), where spending projections against this element is difficult to plan as it is demand driven. 4. Other Expenditure - Specialised Information Technology (over), where the costs for a city-wide training course was processed directly against the directorates' cost centre and not against the relevant directorates' cost centres. 	<p>The directorate has 100 vacancies in various stages of the recruitment and selection process; 18 positions were filled and 14 terminations processed since the beginning of the financial year.</p> <p>Period budget provisions are reviewed on a continuous basis and aligned with actual revenue trends, where necessary.</p> <p>Legal Advice & Litigation: Court processes are underway with expenditure expected to increase in future periods.</p> <p>Other Expenditure - Specialised Information Technology: A journal will be processed for the reallocation of training cost.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 3 - Economic Opportunities & Asset Managemnt	(8,070)	-2.6%	<p>The variance reflects on the following categories:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Depreciation & Asset Impairment (under), due to the negative impact of the COVID-19 lockdown restriction on the construction and/or completion of projects. 3. Contracted services (under), a combination of over/under expenditure on: <ol style="list-style-type: none"> a) Advisory Services - Project Management, where the appointment of contractors took longer than anticipated resulting in delayed implementation of the project; and b) Security Services - Municipal Facilities (over), due to the misalignment of the period budget and actuals. 4. Transfers & Subsidies (under), where the COVID-19 lockdown restrictions resulted in delays in the commencement of the Cape Skills and Employment Accelerator project. Furthermore, additional conditions were received from the National Skills Fund, which the City needed to conform to before tranche payments would be made to the City. 	<p>The directorate has 58 vacancies in various stages of the recruitment and selection process; 21 positions were filled and 11 terminations processed since the beginning of the financial year.</p> <p>Period budget provision to be reviewed and adjusted, where so identified.</p> <p>Transfers & Subsidies: The Cape Skills and Employment Accelerator Project in the process of being implemented.</p>
Vote 4 - Energy & Climate Change	(105,540)	-3.4%	<p>The under expenditure is mainly on:</p> <ol style="list-style-type: none"> 1. Employee related costs, due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Bulk purchases, where less electricity was consumed by businesses due to the impact of the COVID-19 lockdown on production. 3. Other Materials, mainly on R&M Material General & Consumables, due to reduced maintenance being performed as a result of the COVID-19 lockdown regulations as well as a building maintenance tender that is still to be approved. 4. Contracted Services, mainly on R&M Electrical, where COVID-19 lockdown restrictions resulted in a reduction in maintenance work. The use of internal staff due to restructuring in the Public Lighting Maintenance Operations department further contributed to the under expenditure in this element. 5. Other Expenditure: Software Licences - Upgrade/Protection, where the change in service provider resulted in a delay in creating a purchase order as additional documentation was required. A new purchase order was created with spend anticipated to take place in period 3, however amendments on the purchase order resulted in further delays. 	<p>The directorate has 167 vacancies in various stages of the recruitment and selection process; 72 vacancies were filled and 18 posts terminated since the beginning of the financial year.</p> <p>Period budget provisions are reviewed on a continuous basis and aligned with actual revenue trends, where necessary.</p> <p>Other Expenditure: Software Licences - Upgrade/Protection: Spend is anticipated to take place in period 4.</p>
Vote 5 - Finance	(19,263)	-2.1%	Immaterial variance.	The directorate has 107 vacancies in various stages of the recruitment and selection process; 13 vacancies were filled and 16 posts terminated since the beginning of the financial year.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 6 - Human Settlements	(13,630)	-4.9%	Immaterial variance.	The directorate has 116 vacancies in various stages of the recruitment and selection process; 22 positions were filled and 8 terminations processed since the start of the financial year.
Vote 7 - Office of the City Manager	(13,753)	-16.2%	The under expenditure reflects mainly against the following categories: 1. Employee related costs, mainly due to vacancies still to be filled and in the process of being filled as well as regrades still to be implemented. 2. Other Expenditure: Advertising - Corporate and Municipal account, due to misalignment of the monthly budget provision and actual expenditure on the Mayoral Advertising Campaigns.	The directorate has 9 vacancies in various stages of the recruitment and selection process; 3 positions were filled with 1 termination since the start of the financial year. Period budget provisions on advertising to be reviewed and adjusted in period 4.
Vote 8 - Safety & Security	(15,046)	-1.7%	Immaterial variance.	The directorate has 1041 vacancies in various stages of the recruitment and selection process; 68 posts were filled while 29 were terminated since the beginning of the financial year.
Vote 9 - Spatial Planning & Environment	(21,558)	-12.0%	The under expenditure reflects mainly against the following categories: 1. Employee related costs, due to the turnaround time in filling vacancies as well as the temporary hold placed on vacancies. 2. Contracted Services, where inclement weather resulted in delays in Invasive Species Clearing projects as well as outstanding invoices still to be processed. 3. Transfers and Subsidies, where expenditure could not be incurred as the City had not received the first payment of the Philippi Agri-Hub grant from National Treasury.	The directorate has 64 vacancies in various stages of the recruitment and selection process; 19 posts were filled while 4 were terminated since the beginning of the financial year. Contracted Services: Outstanding invoices to be paid in period 4. Transfers & Subsidies: Payment was received on 30 September 2020; project will proceed in period 4.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 10 - Transport	(23,701)	-3.9%	<p>The variance is a combination of over-/under expenditure.</p> <ol style="list-style-type: none"> 1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies. 2. Depreciation and Asset Impairment (under), due to the slow start on the construction/completion/procurement of assets and the impact of assets capitalised in the 2019/20 financial year. 3. Contracted Services (over), mainly on: <ol style="list-style-type: none"> a) G&D Advisory Services - Quality Control, due to work on the monitoring of public transport facilities progressing faster than anticipated; b) G&D Safeguard and Security, due to the appointment of external staff for the CCTV surveillance project finalised earlier than expected and c) R&M Contracted Services, due to stormwater maintenance projects progressing faster than expected. 	<p>The directorate has 217 vacancies in various stages of the recruitment and selection process; 11 posts were filled while 12 terminations were processed since the beginning of the financial year.</p> <p>Period budget provisions are reviewed on a continuous basis and aligned with actual revenue trends, where necessary.</p>
Vote 11 - Urban Management	(1,573)	-0.8%	Immaterial variance.	<p>The directorate has 29 vacancies in various stages of the recruitment and selection process; 12 positions were filled while 10 were terminated since the beginning of the financial year.</p>
Vote 12 - Water & Waste	(225,443)	-11.1%	<p>The variance is a combination of over-/under expenditure mainly on:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), due to the turnaround time in filling vacancies as well as the impact of the internal filling of vacancies. The recruitment process for the majority of vacancies has been delayed as a result of the COVID-19 pandemic as well as the temporary hold placed on identified vacancies as part of the HR strategic intervention in response to the financial impact of the COVID-19 pandemic. 2. Finance Charges (under), due to misalignment of period budget provisions on Interest Cost Unwinding of discounts as actual expenditure is only processed at year-end. 3. Depreciation (under), due to an update to the useful life of various infrastructure assets, which reduced the depreciation on assets. 4. Bulk purchases – Bulk Water: Levy (Berg Water Project) (under), due to a delay in the submission of invoices by the National Department of Water & Sanitation. <p><i>Continued on next page.</i></p>	<p>The directorate has 483 vacancies in various stages of the recruitment and selection process; 31 vacancies were filled while 33 were terminated since the beginning of the financial year.</p> <p>Finance Charges: The seasonalisation will be corrected in period 4.</p> <p>Depreciation: Budget to be realigned in the January 2021 adjustments budget.</p> <p>Virements will be processed where identified.</p> <p><i>Continued on next page.</i></p>

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u> Vote 12 - Water & Waste	See previous page	See previous page	<p>5. Other materials (under), a combination of over-/under expenditure, mainly on:</p> <p>a) Materials Consumables Tools & Equipment (under), due to fewer refuse containers being issued as a result of the COVID-19 lockdown restrictions;</p> <p>b) Printing Stationery & Photographic (under), where expenditure is less than anticipated as a result of staff working from home;</p> <p>c) Chemicals (under), where lower volumetric levels resulted in a decreased demand for chemicals; and</p> <p>d) Fuel (over), due to the fluctuation in fuel prices and fuel consumption levels.</p> <p>6. Contracted services (under), combination of over-/under expenditure, mainly on:</p> <p>a) Refuse Removal (under), the refuse removal contract in the Delft area has failed to commence and the services are being rendered internally until the new tender is awarded;</p> <p>b) R&M Maintenance of Equipment (under), due to the periodic plan not aligned with actual expenditure;</p> <p>c) Sewerage Services (under), due to delays in submission of invoices by vendors for COVID-19 related expenditure as well as normal services;</p> <p>d) Litter Picking and street cleaning (under), a delay in the award of the Informal Settlement tender has resulted in under-expenditure;</p> <p>e) Advisory Services - Research & Advisory (under), due to a delay in the commencement of some projects within informal settlements;</p> <p>f) R&M contracted service buildings (over), due to a number of maintenance works being completed earlier than anticipated;</p> <p>g) R&M electrical (over), due to an increase in electrical breakdowns requiring urgent unplanned repairs;</p> <p>h) G&D Contracted Serv Building and G&D Sewerage Services (under), where expenditure has been slower than anticipated as a result of the challenges experienced with regards to changeover of service providers for chemical toilets and communities not allowing the service provider to deliver the service; and</p> <p>i) Admin and Support staff (under), due to the lower than anticipated appointment of labour broker staff.</p> <p>7. Other expenditure (under), a combination of over-/under expenditure, mainly on:</p> <p>a) Rehabilitation of Closed Landfill Sites (under), due to the misalignment of period budget provisions with the actual trend;</p> <p>b) G&D Uniform & Protective Clothing (under), due to misalignment of the periodic plan with the actual expenditure;</p> <p>c) G&D Hire of LDV, P/Van, Bus, Special Vehicle (over), due to the misalignment of budget provision for the tankering of water and the actual expenditure incurred; and</p> <p>d) Hire of LDV, P/Van, Bus, Special Vehicle (over), due to the misalignment of periodic budget provision with actual expenditure.</p>	<p>Litter Picking and street cleaning: A deviation contract was awarded for the period of June to December 2020 while the litigation process on the awarded tender is underway.</p> <p>G&D Contracted Serv Building and G&D Sewerage Services: Challenges being experienced with the provision of chemical toilets are being resolved.</p> <p>Period budget provisions are reviewed on a continuous basis and is adjusted, where necessary.</p>

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	(246,581)	-7.1%	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. The temporary hold placed on some vacancies.	The City had 2829 vacancies as at 30 September 2020; 455 positions were filled (208 internal and 247 external) with 205 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 appointment of EPWP workers through the roll-out of programmes as per approved Project Identification Documents (PIDs) will be accelerated.
Remuneration of councillors	96	0.2%	Immaterial variance.	-
Debt impairment	1,835	0.2%	Immaterial variance.	-
Depreciation & asset impairment	(120,520)	-14.9%	The variance is due to: 1. The slow start on the construction/completion/procurement of assets in the current financial year; 2. The impact of assets capitalised in the 2019/20 financial year; and 3. The update to the useful life of various infrastructure assets within the Water & Sanitation Services department, which reduced the actual depreciation on these assets.	The impact of the changes to the useful life of infrastructure assets on depreciation will be addressed in the next adjustments budget.
Finance charges	(13,190)	-6.4%	Immaterial variance.	-

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Bulk purchases	(68,560)	-2.7%	The variance is mainly on: 1. Electricity Bulk purchases, due to less electricity consumed by businesses due to the impact of the COVID-19 lockdown on production; and 2. Bulk purchases – Bulk Water: Levy (Berg Water Project), due to a delay in the submission of invoices by the National Department of Water & Sanitation.	Outstanding invoices for bulk water is being investigated.
Other materials	(82,260)	-26.8%	The variance is a combination of over-/under expenditure mainly on: 1. Fuel (over), due to fluctuations in the fuel price and consumption levels/requirements to date. 2. Pharmaceutical Supplies and Vaccines (under), mainly due to delays in delivery of pharmaceutical and vaccine supplies. 3. Materials Consumables Tools and Equipment (under), where less refuse containers were issued as a result of the COVID-19 lockdown restrictions as well as less material required due to delays in implementation of EPWP projects. 4. R&M Materials Consumables Tools and equipment (under), where the COVID-19 lockdown restrictions resulted in less repairs and maintenance being required. 5. Printing and Stationery, due to lower than planned requirement mainly due to the impact of staff working from home.	Period budget provisions are reviewed on a continuous basis and aligned with actual revenue trends, where necessary.

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Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u> Contracted services	(92,550)	-8.4%	<p>The variance is a combination of over-/under expenditure against the following elements:</p> <ol style="list-style-type: none"> 1. R&M - Contracted Services Building (over), where a number of maintenance works were completed earlier than anticipated. 2. G&D Contracted Services - Building (under), where challenges were experienced with regards to changeover of service provider for chemical toilets and communities not allowing the service provider to deliver the service. 3. R&M Electrical (under), where COVID-19 lockdown restrictions resulted in a reduction in maintenance work. The use of internal staff due to restructuring in the Public Lighting Maintenance Operations department further contributed to the under expenditure in this element. 4. R&M Maintenance of Equipment (under), where the replacement of older vehicles resulted in fewer repairs to date. 5. Security Services (over), due to misalignment of the period budget and actuals as well as an increase in demand for security services. 6. Legal Advice & Litigation (under), due to the COVID-19 lockdown that resulted in court processes being put on hold for both old and new non-urgent court cases. Furthermore, at the recommendation of the Auditor General, the City instituted new processes and procedures for the appointment of legal practitioners, which resulted in initial delays in legal proceedings and court cases. 7. Advisory Services - Project Management (under), where the appointment of contractors took longer than anticipated resulting in delayed implementation. 8. Burials (under), due to the actual demand for this service (grave-digging and crematoria) being lower than estimated with regards to COVID-19 related cases. The budget provision was based on projected number of COVID-19 casualties, but the actual trend is much lower than anticipated. 9. Refuse Removal (under), where the refuse removal contract in the Delft area failed to commence. 10. Sewerage Services and G&D Sewerage Services (under), due to delays in submission of invoices by vendors for COVID-19 related expenditure as well as normal services. In addition, expenditure has been slower than anticipated as a result of the challenges experienced with regards to changeover of the service provider for chemical toilets and communities not allowing the service provider to deliver the service. 11. Litter Picking and street cleaning (under), due to delays in the award of the Informal Settlement tender that is currently in litigation as part of the appeal period. 12. Admin and Support staff (under), where fewer labour broker staff were appointed to date. 13. Advisory Services - Research & Advisory (under), due to delays in the commencement of some projects within informal settlements. 14. Building Contractors (under), due to less than planned work done as a result of the COVID-19 lockdown restrictions. 	<p>G&D Contracted Services - Building: The matter is in the process of being resolved.</p> <p>Security Services: The period budget provision will be reviewed and adjusted to actual trends.</p> <p>Legal Advice & Litigation: Court processes are underway; expenditure is expected to increase in future periods.</p> <p>Refuse removal: The services are being rendered internally until the new tender is awarded.</p> <p>Sewerage Services: The issues regarding delivery of services in certain communities is being investigated.</p> <p>Litter Picking and street cleaning: A deviation contract was awarded for the period June to December 2020 while the litigation process on the awarded tender is underway.</p>

Table continues on next page.

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Transfers and subsidies	(28,709)	-24.2%	The variance is mainly within the following directorates: 1. Community Services & Health, where outstanding MOAs from approved beneficiaries has resulted in payment delays. 2. Economic Opportunities & Asset Management, where the COVID-19 lockdown restrictions resulted in delays in the commencement of the Cape Skills and Employment Accelerator project. Furthermore, additional conditions were received from the National Skills Fund, which the City needed to conform to before tranche payments would be made to the City. 3. Spatial Planning & Environment, where expenditure could not be incurred as the City had not received the first payment of the Philippi Agri-Hub grant from National Treasury. This budget will be utilised as a S67 support grant to fund the Philippi Economic Development Initiative.	Period budget provisions are reviewed on a continuous basis and aligned with actual revenue trends, where necessary. The Cape Skills and Employment Accelerator Project is in the process of being implemented. Payment for Philippi Agri-Hub was received on 30 September 2020 and project will proceed in period 4.
Other expenditure	(48,861)	-8.9%	The variance is a combination of under-/over expenditure mainly on: 1. Levy - Skills Development (under), due the misalignment of the period budget provisions with the actual expenditure trends of LGSETA payments. 2. Advertising - corporate and municipal accounts (under), due to misalignment of the monthly budget provision and actual expenditure on the Mayoral Advertising Campaigns. 3. Training (under), due to the misalignment of the period budget provision on corporate/directorate training initiatives and actual expenditure incurred to date. 4. Uniforms and Protective Clothing, and G&D Uniforms and Protective Clothing (under), due to delays in appointment of additional EPWP staff. In addition, a hold was placed on LEAP-related expenditure (uniforms, training etc.), due to the possible reduction of Provincial Treasury funding. 5. Indigent Relief - Electricity (Eskom), where the payment for the month under review was not processed before month-end closure. 6. Hire of LDV/Pvan/Special Vehicles (over), due to misalignment of the period budget provisions with the actual expenditure trend to date.	Period budget provisions are reviewed on a continuous basis and aligned with actual revenue trends, where necessary. Uniforms and protective clothing: The appointment of EPWP workers through the roll-out of programmes as per approved Project Identification Documents (PIDs) will be accelerated. The budget for the LEAP project will be reduced and aligned with the reprioritised plan in the next adjustments budget process after official communication on revised allocation is received from Western Cape Provincial Government.
Losses	736	151.1%	Immaterial variance.	-

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	(29,916)	-51.2%	<p>The net negative year-to-date variance is mainly as a result of:</p> <ol style="list-style-type: none"> 1. Impact of COVID-19 lockdown restrictions as well as the inclement weather on the implementation of various community services facility projects. 2. Delays in the implementation of the following integrated community facilities projects/programmes: <ol style="list-style-type: none"> a) Vuyiseka multi-purpose centre and the Mfuleni integrated recreation facility where engagements with strategic stakeholders must still be held; b) Phase 1 - Khaya Integrated Recreation Facility, due to delays in final sign off of the concept plan prior to the appointment of the professional team; and c) Fisantekraal Clinic, due to delays in the appointment of the contractor. 3. Delays experienced with the corporate IT tender used to procure IT equipment. <p>Good contractor performance was experienced in the implementation of the following projects:</p> <ol style="list-style-type: none"> a) IT moderation project; b) Metro South-East cemetery development project; and c) Upgrade of Miller Camp sport facility. 	<p>Project managers together with the support of the finance manager/heads will:</p> <ol style="list-style-type: none"> 1. Continue to closely monitor and ensure that projects are implemented within the prescribed timelines by ensuring all payment certificates are received timeously. 2. Continuous engagements will be held with the community to mitigate concerns as they arise. 3. Identify challenges and process virements where applicable to ensure maximum capital spend at financial year-end.
Vote 2 - Corporate Services	(54,742)	-80.1%	<p>The negative year-to-date variance reflects mainly on the following projects/programmes:</p> <ol style="list-style-type: none"> 1. Data Storage Security and Accessibility FY21 programme: Quotations for the Upgrading of the Data Centre End of Row Switches project were received and the request for the purchase requisition was submitted. Orders for servers have been placed; awaiting delivery. 2. Microwave Upgrades FY21: A change in the rate of exchange (ROE) has resulted in an amendment in the tender and delays in placing orders for the equipment. 3. Enterprise Monitoring & Management Solutions FY21: The detailed design took longer than anticipated resulting in the procurement of hardware being finalised mid-September 2020. 4. Various projects: Orders were placed where procurement methods are in place. 	<ol style="list-style-type: none"> 1. Orders for the Upgrading of the Data Centre End of Row Switches project will be placed in October 2020. 2. The vendor has now agreed to quote based on a fixed rate; orders have been placed with expected delivery at the end of December 2020. 3. Delivery of equipment expected in December 2020. 4. Awaiting delivery of orders placed.
Vote 3 - Economic Opportunities & Asset Managemnt	(457)	-0.8%	Immaterial variance.	-

Table continues on next page.

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

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 4 - Energy & Climate Change	(30,049)	-18.5%	The negative year-to-date variance reflects mainly on the following projects/programmes: 1. System Equipment Replacement - South Area S FY21 and System Equipment Replacement - North Area N FY21: Planning and prioritisation took longer than anticipated; project execution now in process. 2. Vehicles - Additional FY21 and Vehicles - Replacement FY21: Orders placed; awaiting delivery. 3. Hout Bay LV Depot: No construction work taking place with the contractor in penalties since February 2020. The tender for construction is expired; approval for deviation is being sought.	There are on-going engagements with the directors and project managers to ensure all orders are placed timeously, projects are implemented within the prescribed timeframes, and that corrective action is processed as and when required so as to ensure maximum spend.
Vote 5 - Finance	33,629	72.6%	CT Stadium: Some payments have been processed earlier than anticipated. Construction remains on target of revised programme and the infrastructure within the budget threshold will be delivered. The forecast capital spend is less than the full year budget as savings have been identified as per the City Sustainability Plan.	The budget will be aligned to the forecast spend in the January 2021 adjustments budget.
Vote 6 - Human Settlements	(75,610)	-45.5%	The negative variance reflects on the following projects/programmes: 1. Public Housing - Asset Management Programme: Delays were experienced in receiving final cost estimates for various work packages. Work has commenced with orders placed for construction upgrades at various units estimated to be completed in December 2020. 2. Housing Development: Delays experienced in implementation of the following COVID-19 de-densification projects managed by Western Cape Provincial Government: a) Du Noon, due to objections received; b) Kosovo, where the transfer of land is pending; and c) Ithemba as the land has not yet been released for development. 3. Informal Settlements: The Imizamo Yethu UISP project has been subjected to multiple delays as a result of legal proceedings as well as community resistance challenges.	1. Project managers together with the support of the finance manager/heads will ensure that all orders are placed as the work packages have been finalised. 2.a) The Development Rights application is being considered; 2.b) The land transfer is in process; and 2.c) The National Department of Human Settlements is assisting with the land release. 3. The project manager is continually engaging with the community and stakeholders to mitigate delays being experienced on the project.
Vote 7 - Office of the City Manager	(177)	-88.3%	IT Equipment, Furniture and Office Equipment: Delays in finalising priorities and needs.	Orders to be placed after needs and priorities have been identified.
Vote 8 - Safety & Security	32,161	70.5%	The positive variance is due to earlier than anticipated delivery on the following projects: 1. Fire Vehicles: Replacement FY21; 2. Vehicles: Additional FY21; and 3. Vehicles - Law Enforcement FY21.	Procurement is accelerated as all tenders are in place.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 9 - Spatial Planning & Environment	7,849	30.8%	The positive variance reflects on the following projects: 1. Fencing - Metro SE: Symphony Way, Stellenbosch, False Bay and Rondevlei: Completed earlier than anticipated; and 2. Property acquisition finalised and concluded earlier than anticipated.	No remedial action required.
Vote 10 - Transport	(69,924)	-51.7%	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. Reconstruction of Giel Basson Drive: The contractor was slightly behind due to the COVID-19 lockdown restrictions and subsequent regulations. 2. IRT - Jan Smuts: Slower than anticipated expenditure due to the inclement weather experienced since the start of the 2020/21 financial year. 3. Road Upgrade: Langverwacht Road: Amandel -Zevenwacht: The project was delayed due to the COVID-19 lockdown restrictions and subsequent regulations. The previous contract has expired; additional funds are now required to complete the project via a term tender in the 2020/21 financial year. 4. Public Transport System Projects: Awaiting items that were ordered for various infrastructure projects. Contracted resources for the various projects will be assigned via tender 342C. Contractors for all initiatives expected to be on site by 1 November 2020. Orders have been placed for supporting IT Infrastructure; awaiting delivery. 5. COVID-19 - Guard Rails & Fencing: The project is in the planning stage of the implementation phase, which is taking longer than anticipated.	1. The contractor has subsequently caught up and is on program and performing very well with exceptional work quality. The invoice for September 2020 has been received and will be processed in period 4. 2. Progress and expenditure is expected to accelerate in the next three months (weather permitting). 3. Virement to make provision for the additional budget required will be processed. 4. A portion of the budget will be reduced as a result of the budget cuts re-prioritisation exercise in the January 2021 adjustments budget. 5. The project will make use of term tender 291Q/2017/18 to install fencing at various PTI facilities across the City.
Vote 11 - Urban Management	(5,537)	-52.6%	Delays on the IT Equipment: Councillors & Support FY21 project as the transversal IT tender is still in the 21-day appeal period.	Orders will be placed as soon as the tender is available for utilisation.
Vote 12 - Water & Waste	105,666	22.6%	The directorate has a net positive variance for the period under review, however, under expenditure is recorded in the Solid Waste Management department. The main reasons are listed below at departmental level.	There are on-going engagements with directors and respective project managers to ensure that tracking and monitoring of projects are within the prescribed timeframes and that corrective action is processed timeously so as to ensure maximum spend. Remedial action required as indicated below.
Management: Water & Waste	(62)	-100.0%	Immaterial variance.	-
Project Monitoring Unit: W & W	-	-		-

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Solid Waste Management	(126,392)	-48.2%	<p>1. Vissershok North - Design and develop Airspace: The tender for the construction phase is currently at the bid evaluation stage. Approval of construction drawings by the National Department of Water & Sanitation is pending. Minimal feedback on the approval status has been received to date.</p> <p>2. Coastal Park - Design and develop: There were initial delays as a result of two appeals against the awarded tender.</p> <p>3. New Prince George Drop-off: Multi-year project. Site handed over to contractor on 17 July 2020 after the successful award of the tender. Construction was, however, delayed due to community unrest, which resulted in the contractor having to cease works on 23 July 2020. The contractor subsequently resumed construction on 17 August 2020 but ceased works again on 28 September 2020 as a result of non-compliance to Health and Safety regulations.</p> <p>4. Coastal Park: LFG Infrastructure - Beneficiation: Work initially delayed due to health and safety compliance processes being finalised later than anticipated.</p> <p>5. Vehicles - Replacement FY21: Orders for long lead-time plant were placed in June 2020. Additional orders for the purchase of plant fleet as per capital expenditure programme are still being processed.</p> <p>6. Hanover Park Depot Upgrade: Construction works underway as the tender is in place and contractor progressing satisfactorily. However, design flaws made by the previous consultant is causing delays on the project.</p> <p>7. Woodstock Drop-off Upgrade Waste Minimisation: Construction tender commenced in June 2019 and is progressing acceptably. Initial delays experienced with the upgrading of the water connection, which has since been resolved. Phase 1 of the project has been completed and handed over. Phase 2 in progress.</p> <p>8. Retreat Drop-off Upgrade Waste Minimisation: Work has been completed and permission to utilise the facility granted with site handed over on 3 September 2020. The contractor has, however, lodged seven disputes relating to extension of time claims. The September 2020 invoice is in the process of being verified.</p>	<p>1. The tender award is anticipated to be made by December 2020, which will delay the project by approximately 6 months. A portion of the budget will be re-phased to the 2021/22 financial year in the January 2021 adjustments budget.</p> <p>2. The contractor is now on site and has indicated full spend by 30 June 2021.</p> <p>3. A portion of the budget will be re-phased to the 2021/22 financial year in the January 2021 adjustments budgets. Project managers are monitoring and following up with vendors and contractors.</p> <p>4. The contractor has commenced with the construction design and procurement of electricity generators.</p> <p>5. The project manager is following up on late deliveries. A portion of the budget has been reduced as a result of the budget cuts re-prioritisation exercise where the decision was taken that some vehicles could be ordered in the next financial year depending on the condition.</p> <p>6. Design flaws are in the process of being rectified.</p> <p>7. The invoice for September 2020 will be processed in period 4.</p> <p>8. The disputes have been referred to the Legal department for mediation. Final expenditure on the project will depend on the outcome of mediation.</p> <p>Project managers are monitoring and following up with vendors and contractors where delays are being experienced.</p>
Water & Sanitation Management	232,121	112.5%	<p>The reason for the year-to-date actual being significantly more than budgeted is predominantly due to expenditure against major projects such as Zandvliet WWTW; Atlantis Aquifer; Table Mountain Group Aquifer and the Bulk Water Infrastructure Replacement project where a conservative budgetary approach was taken as a result of the uncertainty of the impact of the COVID-19 pandemic at the time of preparing the budget.</p>	<p>The department will maintain the improvements relating to the focused management approach on capital programme implementation, enhanced contract- and tender management focus as well as closer engagement with the CFO's office and CPPPM to align reports (e.g. value at risk).</p>

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	78,470	3.3%	Immaterial variance.	-
Service charges	1,183,494	27.7%	More service related income received than originally budgeted for.	No corrective action required.
Other revenue	175,685	13.1%	More income received than originally budgeted for.	No corrective action required.
Government - operating	(820,284)	-33.6%	The variance is due to incorrect seasonalisation.	Will be corrected with the next adjustments budget.
Government - capital	(109,557)	-11.8%	The variance is due to incorrect seasonalisation.	Will be corrected with the next adjustments budget.
Interest	(8,483)	-3.9%	Immaterial variance.	-
Dividends	-	0.0%		
Payments				
Suppliers and employees	(81,848)	0.8%	Immaterial variance.	-
Finance charges	16	0.0%	Immaterial variance.	-
Transfers and Grants	-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	(581,158)	-57.2%		
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	79,150	-5.1%	More capital expenditure experienced than originally budgeted for.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	79,150	-5.1%		
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	2019/20	Budget Year 2020/21			
		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	1.1%	2.7%	2.7%	3.5%	2.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	26.4%	37.2%	34.4%	32.5%	34.9%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	28.0%	33.2%	37.3%	22.0%	37.3%
Gearing	Long Term Borrowing/ Funds & Reserves	121.9%	214.2%	238.8%	126.2%	238.8%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	2.00	1.71	1.59	2.61	1.59
Liquidity Ratio	Monetary Assets/Current Liabilities	1.21	0.73	0.77	1.63	0.77
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17.4%	19.7%	19.5%	59.0%	19.8%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	30.1%	36.0%	35.5%	28.5%	35.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.8%	9.8%	9.6%	1.7%	2.4%

Table SC3 Monthly budget statement Aged Debtors

Description	Budget Year 2020/21											Actual Bad Debts Written Off against Debtors	Impairment Bad Debts i.t.o Council Policy
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Year	Over 1 Year	Total	Total over 90 days			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	351,644	114,990	75,797	69,915	71,587	55,630	279,761	1,520,741	2,540,064	1,997,634	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	940,499	71,715	52,477	38,866	30,975	26,555	100,399	268,360	1,529,845	465,154	-	-	
Receivables from Non-exchange Transactions - Property Rates	835,681	238,671	114,909	101,362	97,164	46,845	267,063	814,097	2,515,791	1,326,531	-	-	
Receivables from Exchange Transactions - Waste Water Management	181,454	40,919	36,206	35,528	33,788	23,002	118,161	536,458	1,005,516	746,938	-	-	
Receivables from Exchange Transactions - Waste Management	109,024	29,859	28,395	29,255	29,912	20,616	129,676	420,976	797,713	630,435	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	92,058	13,561	(1,871)	8,796	11,973	12,027	64,386	556,321	757,250	653,502	-	-	
Interest on Arrear Debtor Accounts	95,907	94,363	34,744	33,863	36,543	39,653	178,367	859,715	1,373,156	1,148,141	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-	
Other	(233,488)	(83,414)	(166,910)	(16,697)	(7,088)	(7,010)	(58,519)	(86,192)	(659,320)	(175,507)	-	-	
Total By Income Source	2,372,778	520,664	173,746	300,888	304,854	217,318	1,079,294	4,890,476	9,860,017	6,792,828	-	-	
2019/20 - totals only	2,271,785	348,053	(36,858)	177,635	164,462	226,902	943,286	4,465,810	8,561,075	5,978,095	-	-	
Debtors Age Analysis By Customer Group													
Organs of State	(45,088)	50,873	(96,774)	21,327	20,097	7,822	36,443	23,507	18,209	109,197	-	-	
Commercial	1,426,387	199,147	100,262	89,490	73,820	45,761	188,332	386,612	2,509,812	784,016	-	-	
Households	1,124,209	306,591	192,723	189,498	192,227	140,478	794,214	3,998,745	6,938,684	5,315,162	-	-	
Other	(132,730)	(35,946)	(22,465)	572	18,710	23,257	60,304	481,611	393,312	584,454	-	-	
Total By Customer Group	2,372,778	520,664	173,746	300,888	304,854	217,318	1,079,294	4,890,476	9,860,017	6,792,828	-	-	

Table SC4 Monthly Budget Statement Aged Creditors

Description	Budget Year 2020/21									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	198,596	5,694	929	145	977	11	-	19	206,372	225,453
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	198,596	5,694	929	145	977	11	-	19	206,372	225,453

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 R thousands	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Days								
ABSA Bank	80	Fixed	3.95%	2020/10/15	15,000	49	—	—	15,049
ABSA Bank	80	Fixed	3.95%	2020/10/15	30,000	97	—	—	30,097
ABSA Bank	80	Fixed	3.95%	2020/10/15	50,000	162	—	—	50,162
ABSA Bank	80	Fixed	3.95%	2020/10/15	25,000	81	—	—	25,081
ABSA Bank	89	Fixed	3.95%	2020/10/27	135,000	438	—	—	135,438
ABSA Bank	63	Fixed	3.97%	2020/10/02	35,000	114	—	—	35,114
ABSA Bank	73	Fixed	3.90%	2020/10/15	50,000	160	—	—	50,160
ABSA Bank	72	Fixed	3.85%	2020/10/15	75,000	237	—	—	75,237
ABSA Bank	65	Fixed	3.80%	2020/10/09	30,000	94	—	—	30,094
ABSA Bank	57	Fixed	3.80%	2020/10/02	35,000	109	—	—	35,109
ABSA Bank	69	Fixed	3.80%	2020/10/15	30,000	94	—	—	30,094
ABSA Bank	70	Fixed	3.83%	2020/10/16	30,000	94	—	—	30,094
ABSA Bank	77	Fixed	3.85%	2020/10/23	10,000	32	—	—	10,032
ABSA Bank	77	Fixed	3.85%	2020/10/23	30,000	95	—	—	30,095
ABSA Bank	83	Fixed	3.87%	2020/10/29	30,000	95	—	—	30,095
ABSA Bank	79	Fixed	3.70%	2020/10/30	40,000	122	—	—	40,122
ABSA Bank	78	Fixed	3.70%	2020/10/30	35,000	106	—	—	35,106
ABSA Bank	73	Fixed	3.65%	2020/11/06	50,000	150	—	—	50,150
ABSA Bank	72	Fixed	3.65%	2020/11/06	30,000	90	—	—	30,090
ABSA Bank	74	Fixed	3.65%	2020/11/13	30,000	90	—	—	30,090
ABSA Bank	74	Fixed	3.65%	2020/11/13	10,000	30	—	—	10,030
ABSA Bank	74	Fixed	3.65%	2020/11/13	35,000	105	—	—	35,105
ABSA Bank	74	Fixed	3.65%	2020/11/13	10,000	30	—	—	10,030
ABSA Bank	73	Fixed	3.65%	2020/11/13	25,000	75	—	—	25,075
ABSA Bank	72	Fixed	3.65%	2020/11/13	45,000	131	—	—	45,131
ABSA Bank	70	Fixed	3.60%	2020/11/13	10,000	27	—	—	10,027
ABSA Bank	70	Fixed	3.60%	2020/11/13	10,000	27	—	—	10,027
ABSA Bank	66	Fixed	3.60%	2020/11/13	50,000	113	—	—	50,113
ABSA Bank	72	Fixed	3.60%	2020/11/20	30,000	65	—	—	30,065
ABSA Bank	78	Fixed	3.60%	2020/11/27	35,000	72	—	—	35,072
ABSA Bank	74	Fixed	3.55%	2020/11/27	55,000	91	—	—	55,091
ABSA Bank	72	Fixed	3.55%	2020/11/27	70,000	102	—	—	70,102
ABSA Bank	71	Fixed	3.55%	2020/11/27	35,000	48	—	—	35,048
ABSA Bank	67	Fixed	3.55%	2020/11/27	10,000	10	—	—	10,010
ABSA Bank	66	Fixed	3.55%	2020/11/27	20,000	18	—	—	20,018
ABSA Bank	65	Fixed	3.55%	2020/11/27	25,000	19	—	—	25,019
ABSA Bank	60	Fixed	3.50%	2020/11/27	90,000	26	—	—	90,026
ABSA Bank	59	Fixed	3.50%	2020/11/27	30,000	6	—	—	30,006
Firststrand	80	Fixed	3.66%	2020/10/15	15,000	45	—	—	15,045
Firststrand	89	Fixed	3.62%	2020/10/27	100,000	298	—	—	100,298
Firststrand	63	Fixed	3.56%	2020/10/02	30,000	88	—	—	30,088
Firststrand	63	Fixed	3.56%	2020/10/02	45,000	132	—	—	45,132
Firststrand	73	Fixed	3.55%	2020/10/15	45,000	131	—	—	45,131
Firststrand	72	Fixed	3.53%	2020/10/15	50,000	145	—	—	50,145
Firststrand	65	Fixed	3.52%	2020/10/09	35,000	101	—	—	35,101

Table continues on next page.

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

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Days								
Firststrand	57	Fixed	3.51%	2020/10/02	40,000	115	—	—	40,115
Firststrand	69	Fixed	3.48%	2020/10/15	50,000	143	—	—	50,143
Firststrand	70	Fixed	3.48%	2020/10/16	35,000	100	—	—	35,100
Firststrand	77	Fixed	3.49%	2020/10/23	50,000	143	—	—	50,143
Firststrand	77	Fixed	3.49%	2020/10/23	20,000	57	—	—	20,057
Firststrand	83	Fixed	3.49%	2020/10/29	20,000	57	—	—	20,057
Firststrand	79	Fixed	3.41%	2020/10/30	30,000	84	—	—	30,084
Firststrand	78	Fixed	3.35%	2020/10/30	20,000	55	—	—	20,055
Firststrand	74	Fixed	3.35%	2020/11/06	15,000	41	—	—	15,041
Firststrand	73	Fixed	3.35%	2020/11/06	20,000	55	—	—	20,055
Firststrand	72	Fixed	3.34%	2020/11/06	50,000	137	—	—	50,137
Firststrand	78	Fixed	3.35%	2020/11/13	15,000	41	—	—	15,041
Firststrand	73	Fixed	3.33%	2020/11/13	45,000	123	—	—	45,123
Firststrand	72	Fixed	3.33%	2020/11/13	45,000	119	—	—	45,119
Firststrand	70	Fixed	3.34%	2020/11/13	20,000	49	—	—	20,049
Firststrand	67	Fixed	3.34%	2020/11/13	15,000	33	—	—	15,033
Firststrand	66	Fixed	3.34%	2020/11/13	40,000	84	—	—	40,084
Firststrand	72	Fixed	3.35%	2020/11/20	35,000	71	—	—	35,071
Firststrand	78	Fixed	3.33%	2020/11/27	30,000	57	—	—	30,057
Firststrand	74	Fixed	3.28%	2020/11/27	45,000	69	—	—	45,069
Firststrand	67	Fixed	3.29%	2020/11/27	55,000	50	—	—	55,050
Firststrand	66	Fixed	3.29%	2020/11/27	20,000	16	—	—	20,016
Firststrand	65	Fixed	3.28%	2020/11/27	20,000	14	—	—	20,014
Firststrand	60	Fixed	3.27%	2020/11/27	30,000	8	—	—	30,008
Firststrand	59	Fixed	3.27%	2020/11/27	30,000	5	—	—	30,005
Firststrand	58	Fixed	3.27%	2020/11/27	80,000	7	—	—	80,007
Investec Bank	80	Fixed	3.90%	2020/10/15	50,000	160	—	—	50,160
Investec Bank	80	Fixed	3.90%	2020/10/15	20,000	64	—	—	20,064
Investec Bank	80	Fixed	3.90%	2020/10/15	15,000	48	—	—	15,048
Investec Bank	89	Fixed	3.80%	2020/10/27	50,000	156	—	—	50,156
Investec Bank	63	Fixed	3.75%	2020/10/02	10,000	31	—	—	10,031
Investec Bank	63	Fixed	3.75%	2020/10/02	15,000	46	—	—	15,046
Investec Bank	73	Fixed	3.73%	2020/10/15	25,000	77	—	—	25,077
Investec Bank	72	Fixed	3.73%	2020/10/15	25,000	77	—	—	25,077
Investec Bank	65	Fixed	3.65%	2020/10/09	15,000	45	—	—	15,045
Investec Bank	57	Fixed	3.65%	2020/10/02	15,000	45	—	—	15,045
Investec Bank	77	Fixed	3.58%	2020/10/23	10,000	29	—	—	10,029
Investec Bank	69	Fixed	3.55%	2020/10/15	10,000	29	—	—	10,029
Investec Bank	70	Fixed	3.55%	2020/10/16	10,000	29	—	—	10,029
Investec Bank	77	Fixed	3.58%	2020/10/23	15,000	44	—	—	15,044
Investec Bank	83	Fixed	3.60%	2020/10/29	15,000	44	—	—	15,044
Investec Bank	79	Fixed	3.55%	2020/10/30	15,000	44	—	—	15,044
Investec Bank	78	Fixed	3.50%	2020/10/30	10,000	29	—	—	10,029
Investec Bank	73	Fixed	3.50%	2020/11/06	20,000	58	—	—	20,058
Investec Bank	72	Fixed	3.50%	2020/11/06	20,000	58	—	—	20,058
Investec Bank	74	Fixed	3.50%	2020/11/13	25,000	72	—	—	25,072
Investec Bank	72	Fixed	3.45%	2020/11/13	15,000	41	—	—	15,041
Investec Bank	70	Fixed	3.45%	2020/11/13	10,000	26	—	—	10,026
Investec Bank	66	Fixed	3.35%	2020/11/13	25,000	53	—	—	25,053
Investec Bank	72	Fixed	3.38%	2020/11/20	10,000	20	—	—	10,020
NEDBANK	365	Fixed	5.50%	2021/04/30	62,100	281	—	—	62,381

Table continues on next page.

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

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Days								
NEDBANK	365	Fixed	5.50%	2021/04/30	13,900	63	—	—	13,963
NEDBANK	365	Fixed	5.50%	2021/04/30	165	1	—	—	166
NEDBANK - Eskom Pledge	365	Fixed	4.50%	2021/06/30	290	1	—	—	291
NEDBANK - Eskom Pledge	365	Fixed	4.50%	2021/06/30	590	2	—	—	592
NEDBANK - Eskom Pledge	365	Fixed	4.50%	2021/06/30	715	3	—	—	718
Nedbank	63	Fixed	3.70%	2020/10/02	20,000	61	—	—	20,061
Nedbank	57	Fixed	3.60%	2020/10/02	40,000	118	—	—	40,118
Nedbank	65	Fixed	3.60%	2020/10/09	30,000	89	—	—	30,089
Nedbank	73	Fixed	3.70%	2020/10/15	40,000	122	—	—	40,122
Nedbank	72	Fixed	3.65%	2020/10/15	50,000	150	—	—	50,150
Nedbank	69	Fixed	3.55%	2020/10/15	25,000	73	—	—	25,073
Nedbank	70	Fixed	3.55%	2020/10/16	30,000	88	—	—	30,088
Nedbank	77	Fixed	3.55%	2020/10/23	30,000	88	—	—	30,088
Nedbank	77	Fixed	3.55%	2020/10/23	10,000	29	—	—	10,029
Nedbank	77	Fixed	3.55%	2020/10/23	25,000	73	—	—	25,073
Nedbank	89	Fixed	3.80%	2020/10/27	100,000	312	—	—	100,312
Nedbank	83	Fixed	3.60%	2020/10/29	20,000	59	—	—	20,059
Nedbank	79	Fixed	3.50%	2020/10/30	30,000	86	—	—	30,086
Nedbank	78	Fixed	3.50%	2020/10/30	20,000	58	—	—	20,058
Nedbank	73	Fixed	3.40%	2020/11/06	35,000	98	—	—	35,098
Nedbank	72	Fixed	3.40%	2020/11/06	30,000	84	—	—	30,084
Nedbank	78	Fixed	3.45%	2020/11/13	55,000	156	—	—	55,156
Nedbank	74	Fixed	3.45%	2020/11/13	100,000	284	—	—	100,284
Nedbank	74	Fixed	3.45%	2020/11/13	90,000	255	—	—	90,255
Nedbank	73	Fixed	3.45%	2020/11/13	30,000	85	—	—	30,085
Nedbank	72	Fixed	3.45%	2020/11/13	35,000	96	—	—	35,096
Nedbank	70	Fixed	3.45%	2020/11/13	20,000	51	—	—	20,051
Nedbank	67	Fixed	3.40%	2020/11/13	15,000	34	—	—	15,034
Nedbank	66	Fixed	3.40%	2020/11/13	40,000	86	—	—	40,086
Nedbank	72	Fixed	3.40%	2020/11/20	20,000	41	—	—	20,041
Nedbank	78	Fixed	3.40%	2020/11/27	30,000	59	—	—	30,059
Nedbank	74	Fixed	3.35%	2020/11/27	45,000	70	—	—	45,070
Nedbank	67	Fixed	3.40%	2020/11/27	25,000	23	—	—	25,023
Nedbank	66	Fixed	3.40%	2020/11/27	15,000	13	—	—	15,013
Nedbank	65	Fixed	3.35%	2020/11/27	20,000	15	—	—	20,015
Nedbank	58	Fixed	3.35%	2020/11/27	100,000	9	—	—	100,009
Standard Bank	80	Fixed	3.89%	2020/10/15	95,000	304	—	—	95,304
Standard Bank	89	Fixed	3.80%	2020/10/27	125,000	390	—	—	125,390
Standard Bank	63	Fixed	3.78%	2020/10/02	50,000	155	—	—	50,155
Standard Bank	63	Fixed	3.78%	2020/10/02	20,000	62	—	—	20,062
Standard Bank	73	Fixed	3.76%	2020/10/15	50,000	155	—	—	50,155
Standard Bank	72	Fixed	3.76%	2020/10/15	65,000	201	—	—	65,201
Standard Bank	65	Fixed	3.75%	2020/10/09	40,000	123	—	—	40,123
Standard Bank	57	Fixed	3.70%	2020/10/02	40,000	122	—	—	40,122
Standard Bank	69	Fixed	3.63%	2020/10/15	40,000	119	—	—	40,119
Standard Bank	70	Fixed	3.63%	2020/10/16	30,000	90	—	—	30,090
Standard Bank	77	Fixed	3.64%	2020/10/23	10,000	30	—	—	10,030
Standard Bank	77	Fixed	3.64%	2020/10/23	10,000	30	—	—	10,030
Standard Bank	77	Fixed	3.64%	2020/10/23	25,000	75	—	—	25,075

Table continues on next page.

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Days								
Standard Bank	83	Fixed	3.65%	2020/10/29	35,000	105	–	–	35,105
Standard Bank	79	Fixed	3.59%	2020/10/30	35,000	103	–	–	35,103
Standard Bank	78	Fixed	3.58%	2020/10/30	30,000	88	–	–	30,088
Standard Bank	78	Fixed	3.39%	2020/11/13	40,000	111	–	–	40,111
Standard Bank	74	Fixed	3.39%	2020/11/13	10,000	28	–	–	10,028
Standard Bank	74	Fixed	3.39%	2020/11/13	35,000	98	–	–	35,098
Standard Bank	74	Fixed	3.39%	2020/11/13	10,000	28	–	–	10,028
Standard Bank	74	Fixed	3.39%	2020/11/13	40,000	111	–	–	40,111
Standard Bank	73	Fixed	3.38%	2020/11/13	40,000	111	–	–	40,111
Standard Bank	72	Fixed	3.38%	2020/11/13	45,000	121	–	–	45,121
Standard Bank	67	Fixed	3.38%	2020/11/13	15,000	33	–	–	15,033
Standard Bank	66	Fixed	3.38%	2020/11/13	50,000	106	–	–	50,106
Standard Bank	72	Fixed	3.38%	2020/11/20	30,000	61	–	–	30,061
ABSA Bank	-	Call deposit	3.50%	-	496,531	1,325	(50,000)	–	447,856
Firstrand Bank	-	Call deposit	3.25%	-	456,346	1,203	(16,346)	20,000	461,203
Investec Bank	-	Call deposit	3.40%	-	135,328	449	(30,328)	145,000	250,449
Nedbank	-	Call deposit	3.35%	-	295,734	722	(45,734)	–	250,722
Standard Bank	-	Call deposit	3.50%	-	441,094	1,676	(71,094)	495,000	866,676
Nedbank current account	-	Current account	3.30%	-	174,840	348	–	45,468	220,656
Fund Managers	-	-	-	-	6,819,876	29,300	–	–	6,849,176
Liberty, RMB and Nedbank sinking fund	-	-	-	-	2,820,044	23,985	–	–	2,844,029
Cash in transit	-	-	-	-	7,543	–	–	1,100	8,643
CTICC	-	-	-	-	307,442	–	–	–	307,442
ABSA IRT Bank account	-	-	-	-	10,014	–	–	1,128	11,143
COLD	-	-	-	-	71,333	–	(46)	–	71,288
TOTAL INVESTMENTS AND INTEREST					17,338,887	–	(213,548)	707,696	17,905,723

Allocation and grant receipts and expenditure

Table SC7 Monthly Budget Statement transfers and grants expenditure

Description	2019/20	Budget Year 2020/21						
	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:	–	6,747,281	7,293,433	119,520	171,254	(51,734)	-30.2%	7,293,433
Local Government Equitable Share	–	3,081,195	3,509,590	–	–	–	–	3,509,590
Finance Management grant	–	1,000	1,000	332	231	101	43.8%	1,000
Urban Settlements Development Grant	–	137,635	329,301	35,633	74,819	(39,185)	-52.4%	329,301
Energy Efficiency and Demand Side Management Grant	–	950	950	–	189	(189)	-100.0%	950
Dept. of Environ Affairs and Tourism	–	11,219	11,432	–	3,923	(3,923)	-100.0%	11,432
Expanded Public Works Programme	–	43,566	43,566	3,405	6,910	(3,505)	-50.7%	43,566
Integrated City Development Grant	–	14,904	14,904	256	1,659	(1,404)	-84.6%	14,904
Public Transport Infrastructure & Systems Grant	–	120,202	121,053	5,081	6,619	(1,537)	-23.2%	121,053
Infrastructure Skills Development	–	11,000	11,000	1,794	2,750	(956)	-34.8%	11,000
Public Transport Network Grant	–	608,396	528,401	73,018	66,157	6,861	10.4%	528,401
Neighbourhood Development Partnership Grant	–	6,900	3,800	–	–	–	–	3,800
Informal Settlements Upgrading Partnership Grant	–	45,427	41,427	–	–	–	–	41,427
National Skills Fund	–	50,320	62,441	–	4,516	(4,516)	-100.0%	62,441
National Treasury General Budget Support	–	19,595	19,595	–	3,481	(3,481)	-100.0%	19,595
Fuel Levy	–	2,594,972	2,594,972	–	–	–	–	2,594,972
Provincial Government:	–	1,421,609	1,460,589	148,268	254,047	(105,779)	-41.6%	1,460,589
Cultural Affairs and Sport - Provincial Library Services	–	49,192	41,287	11,222	12,364	(1,142)	-9.2%	41,287
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	–	5,338	5,338	833	76	757	994.1%	5,338
Human Settlements - Human Settlement Development Grant	–	266,999	327,184	30,713	27,275	3,439	12.6%	327,184
Health - TB	–	81,085	81,085	4,818	4,818	–	–	81,085
Health - ARV	–	273,756	273,756	29,560	67,704	(38,144)	-56.3%	273,756
Health - Nutrition	–	6,548	6,548	1,066	1,630	(564)	-34.6%	6,548
Health - Vaccines	–	91,661	91,661	–	22,915	(22,915)	-100.0%	91,661
Comprehensive Health	–	173,489	173,489	–	–	–	–	173,489
LEAP	–	417,000	417,000	64,351	111,469	(47,118)	-42.3%	417,000
Transport and Public Works - Provision for persons with special needs	–	10,000	10,000	3,214	1,000	2,214	221.4%	10,000
Economic Development and Tourism: Public Access Centres TSLE	–	12,689	3,590	–	–	–	–	3,590
Community Safety - Law Enforcement Auxiliary Services	–	4,388	4,388	–	–	–	–	4,388
Community Development Workers	–	1,034	1,034	51	–	51	100.0%	1,034
Finance Management Capacity Building Grant	–	400	400	–	73	(73)	-100.0%	400
Transport Safety and Compliance - Rail Safety	–	18,000	12,000	–	1,900	(1,900)	-100.0%	12,000
Establishment and Support K9 unit	–	2,530	2,530	–	633	(633)	-100.0%	2,530
Municipal accreditation and capacity building grant	–	7,500	7,500	1,943	1,741	202	11.6%	7,500
Human Settlements- Eradication of registration backlog	–	–	1,800	497	450	48	10.6%	1,800
Other grant providers:	–	34,805	34,970	850	1,558	(709)	-45.5%	34,970
CID	–	3,586	3,586	747	939	(192)	-20.5%	3,586
Bergvliet High Part-time Trfc Attendant	–	50	50	8	12	(4)	-33.3%	50
Integrated Public Transport Network	–	15,400	15,400	–	–	–	–	15,400
KFW- Technical Assistance (GDB)	–	15,000	15,000	–	500	(500)	-100.0%	15,000
Orio - IRT Phase 2	–	770	770	–	77	(77)	-100.0%	770
Tourism	–	–	95	95	–	95	100.0%	95
University of Connecticut	–	–	71	–	30	(30)	-100.0%	71
Total operating expenditure of Transfers and Grants:	–	8,203,696	8,788,993	268,637	426,859	(158,221)	-37.1%	8,788,993

Table continues on next page.

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

Description	2019/20	Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure of Transfers and Grants								
National Government:	–	2,803,382	1,323,757	213,849	222,710	(8,861)	-4.0%	1,334,385
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	–	9,050	8,050	–	1,100	(1,100)	-100.0%	8,050
Minerals and Energy: Integrated National Electrification Programme (Municipal) Grant	–	–	–	(5)	–	(5)	-100.0%	–
National Government - Other: Previous years' Dora allocations	–	50	50	–	10	(10)	-100.0%	50
National Treasury: Expanded Public Works Programme	–	1,206	1,206	106	86	20	23.4%	1,206
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	–	291,515	258,721	13,025	51,144	(38,118)	-74.5%	254,721
National Treasury: Integrated City Development Grant	–	53,040	53,040	2,848	8,025	(5,177)	-64.5%	47,665
National Treasury: Local Government Restructuring Grant	–	280	280	47	–	47	100.0%	280
National Treasury: Neighbourhood Development Partnership Grant	–	59,636	28,136	–	7,000	(7,000)	-100.0%	28,136
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	–	1,045,000	–	(3)	–	(3)	-100.0%	–
National Treasury: Urban Settlements Development Grant	–	1,007,028	707,696	181,597	118,536	63,060	53.2%	727,700
Transport: Public Transport Network Grant	–	336,578	266,578	16,233	36,809	(20,576)	-55.9%	266,578
Provincial Government:	–	12,446	13,592	493	888	(395)	-44.46%	13,592
Housing: Integrated Housing and Human Settlement Development Grant	–	–	712	65	–	65	100.0%	712
Cultural Affairs and Sport: Library Services: Metro Library Grant	–	10,550	10,550	427	888	(460)	-51.8%	10,550
Cultural Affairs and Sport: Development of Sport and Recreation Facilities	–	1,000	1,000	–	–	–	-	1,000
Economic Development and Tourism: Provide resources for the tourism safety law enforcement unit project	–	896	1,330	–	–	–	-	1,330
Other grant providers:	–	67,986	67,986	17,686	16,799	888	5.3%	63,152
Other: Other	–	67,986	67,986	17,686	16,799	888	5.3%	63,152
Total capital expenditure of Transfers and Grants	–	2,883,814	1,405,335	232,028	240,396	(8,368)	-3.5%	1,411,130
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	–	11,087,510	10,194,328	500,666	667,255	(166,589)	-25.0%	10,200,123

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	2019/20	Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages	143,964	154,911	154,911	35,752	35,820	(68)	-0.2%	154,911
Pension and UIF Contributions	5,100	6,358	6,358	1,326	1,056	270	25.6%	6,358
Motor Vehicle Allowance	475	638	638	122	122	0	0.1%	638
Cellphone Allowance	9,372	9,544	9,544	2,331	2,471	(141)	-5.7%	9,544
Other benefits and allowances	8,609	18,225	18,225	2,112	2,078	35	1.7%	18,225
Sub Total - Councillors	167,521	189,675	189,675	41,643	41,547	96	0.2%	189,675
% increase		13.2%	13.2%					13.2%
<u>Senior Managers of the Municipality</u>								
Basic Salaries and Wages	27,514	32,580	30,998	7,191	7,749	(558)	-7.20%	30,998
Pension and UIF Contributions	2,352	3,742	3,175	695	794	(99)	-12.45%	3,175
Medical Aid Contributions	150	185	185	43	46	(3)	-6.98%	185
Motor Vehicle Allowance	641	643	603	151	151	1	0.36%	603
Cellphone Allowance	192	290	290	79	72	7	8.99%	290
Other benefits and allowances	334	67	67	15	17	(2)	-9.14%	67
Payments in lieu of leave	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	31,183	37,507	35,317	8,175	8,829	(655)	-7.4%	35,317
% increase		20.3%	13.3%					13.3%
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	9,010,509	10,771,328	10,819,200	2,213,606	2,439,641	(226,036)	-9.3%	10,819,200
Pension and UIF Contributions	1,394,775	1,751,417	1,681,317	372,593	418,679	(46,086)	-11.0%	1,681,317
Medical Aid Contributions	823,268	901,410	901,410	217,705	225,953	(8,248)	-3.7%	901,410
Overtime	763,953	698,138	705,456	156,704	130,161	26,543	20.4%	705,456
Motor Vehicle Allowance	209,435	248,056	248,121	51,173	61,515	(10,342)	-16.8%	248,121
Cellphone Allowance	22,764	26,834	26,834	12,957	7,065	5,892	83.4%	26,834
Housing Allowances	65,086	69,645	69,645	17,117	17,404	(288)	-1.7%	69,645
Other benefits and allowances	289,411	306,112	308,055	81,300	70,169	11,131	15.9%	308,055
Payments in lieu of leave	292,120	86,607	86,878	32,318	21,479	10,839	50.5%	86,878
Long service awards	73,555	49,434	49,034	543	12,033	(11,490)	-95.5%	49,034
Post-retirement benefit obligations	(176,418)	280,120	280,120	68,797	68,542	255	0.37%	280,120
Sub Total - Other Municipal Staff	12,768,458	15,189,101	15,176,070	3,224,812	3,472,643	(247,831)	-7.14%	15,176,070
% increase		19.0%	18.9%					18.9%
Total Parent Municipality	12,967,162	15,416,283	15,401,062	3,274,630	3,523,019	(248,389)	-7.1%	15,401,062

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	(68)	-0.2%	Immaterial variance.	-
Pension and UIF Contributions	270	25.6%	Immaterial variance.	-
Medical Aid Contributions	-	-	-	-
Motor Vehicle Allowance	0	0.1%	Immaterial variance.	-
Cellphone Allowance	(141)	-5.7%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	35	1.7%	Immaterial variance.	-
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	(558)	-7.2%	Immaterial variance.	-
Pension and UIF Contributions	(99)	-12.5%	Immaterial variance.	-
Medical Aid Contributions	(3)	-7.0%	Immaterial variance.	-
Motor Vehicle Allowance	1	0.4%	Immaterial variance.	-
Cellphone Allowance	7	9.0%	Immaterial variance.	-
Other benefits and allowances	(2)	-9.1%	Immaterial variance.	-
Payments in lieu of leave	-	-	Immaterial variance.	-
<u>Other Municipal Staff</u>				
Basic Salaries and Wages	(226,036)	-9.3%	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. The temporary hold placed on some vacancies.	The City had 2829 vacancies as at 30 September; 455 positions were filled (208 internal and 247 external) with 205 terminations processed since the beginning of the financial year.
Pension and UIF Contributions	(46,086)	-11.0%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Medical Aid Contributions	(8,248)	-3.7%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Overtime	26,543	20.4%	The variance is mainly within the following directorates: 1. Safety & Security, where there was increased law enforcement activities in high risk areas and land invasion operations across the City. 2. Water & Waste, where staff were required to work additional hours due to unexpected vehicle, mechanical and electrical breakdowns. 3. Energy & Climate Change, due to loadshedding, adverse weather conditions and an increase in vandalism resulting in more non-structured overtime to-date.	The periodic budget provision to be reviewed and adjusted in line with actual trends. Budget provision will be reviewed in the next adjustments budget.

Table continues on next page.

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

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Motor Vehicle Allowance	(10,342)	-16.8%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	Filling of vacancies is on-going.
Cellphone Allowance	5,892	83.4%	The variance is due to an increase in officials qualifying for the allowance as more officials are working remotely as well as the payment of backdated increases in period 1.	The periodic budget provision will be reviewed and adjusted in line with actual trends.
Housing Allowances	(288)	-1.7%	Immaterial variance.	-
Other benefits and allowances	11,131	15.9%	The year-to-date variance is mainly within the Safety & Security directorate due to staff shortages and an increase demand for law enforcement, which resulted in more staff members being placed on standby.	Budget provision will be reviewed in the next adjustments budget.
Payments in lieu of leave	10,839	50.5%	Payments are linked to resignation and retirement of employees, which is difficult to plan accurately on a monthly basis.	The periodic budget provision to be reviewed and adjusted in line with actual trends.
Long service awards	(11,490)	-95.5%	Payments are dependent on when qualifying employees exercise their option to convert leave days to cash, which is difficult to plan.	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	255	0.4%	Immaterial variance.	-

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

Description	Budget Year 2020/21												2020/21 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 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands															
Cash Receipts By Source															
Property rates	822,481	779,757	889,681	905,188	908,231	795,749	907,471	866,810	902,692	778,823	884,058	590,469	10,031,409	11,355,510	12,413,264
Service charges - electricity revenue	1,198,692	1,524,866	1,461,451	1,231,710	1,193,315	1,141,277	1,138,498	1,116,602	1,194,640	1,270,974	1,271,635	(74,354)	13,669,307	15,434,488	16,687,341
Service charges - water revenue	211,735	218,781	244,207	193,873	206,827	209,306	210,481	208,302	203,747	208,203	212,999	25,806	2,354,266	3,420,520	3,729,165
Service charges - sanitation revenue	110,436	109,383	121,859	82,861	82,787	90,400	90,823	86,230	85,394	85,792	87,787	(17,404)	1,016,348	1,659,227	1,804,720
Service charges - refuse	85,526	78,898	85,720	82,474	85,610	88,421	90,455	90,112	90,766	90,700	90,518	46,384	1,005,584	1,152,671	1,232,482
Rental of facilities and equipment	15,238	15,879	17,412	10,601	10,927	10,781	10,243	9,648	10,995	10,922	10,867	(14,008)	119,504	279,365	306,952
Interest earned - external investments	74,087	57,373	80,143	75,386	72,589	74,034	73,232	71,169	72,179	72,335	69,478	55,530	847,535	879,286	911,609
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	13,015	12,723	15,353	20,512	20,884	19,201	17,883	18,200	20,355	17,941	20,295	16,306	212,667	210,133	215,481
Licences and permits	14,714	41,456	38,294	39,280	29,685	19,905	29,905	27,070	18,562	27,347	28,364	4,529	319,110	354,810	378,968
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	1,486,276	134,871	-	309,736	602,271	937,211	58,180	572,550	1,263,876	-	-	829,050	6,194,021	5,573,928	6,020,849
Other revenue	249,850	874,120	204,230	46,017	41,398	984,459	83,532	48,505	1,063,279	13,444	15,924	(274,447)	3,350,311	3,614,848	3,771,265
Cash Receipts by Source	4,282,050	3,848,104	3,158,350	2,997,638	3,254,525	4,370,743	2,710,705	3,115,197	4,926,485	2,576,480	2,691,924	1,187,861	39,120,061	43,934,786	47,472,097
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	737,174	-	78,054	96,576	64,413	145,788	68,555	64,133	93,625	-	-	110,269	1,458,589	3,372,845	3,466,180
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	67,986	67,986	67,161	92,349
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	52,490	55,120
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	2,500,000	2,500,000	5,000,000	5,000,000
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	45,206	45,206	49,726	54,699
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	3,390	3,390	2,797	2,308
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(298,475)	(298,475)	(332,578)	(366,220)
Total Cash Receipts by Source	5,019,224	3,848,104	3,236,405	3,094,215	3,318,938	4,516,531	2,779,260	3,179,329	5,020,110	2,576,480	2,691,924	3,666,238	42,946,757	52,147,227	55,776,533

Table continues on next page.

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

Description	Budget Year 2020/21												2020/21 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 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands															
<u>Cash Payments by Type</u>															
Employee related costs	1,129,775	1,120,535	946,533	1,211,935	1,857,168	1,237,923	1,239,260	1,275,208	1,284,538	1,286,222	1,269,378	1,274,411	15,132,887	16,509,611	17,874,850
Remuneration of councillors	13,222	13,210	13,099	14,941	14,814	15,162	15,221	15,106	15,881	15,879	17,611	25,529	189,675	201,018	213,099
Interest paid	38,165	–	148,552	–	47,374	135,935	35,595	–	145,663	–	44,876	157,169	753,329	1,247,762	1,722,941
Bulk purchases - Electricity	1,085,623	1,210,978	1,141,861	711,988	677,428	633,788	680,492	700,970	661,000	686,231	691,654	703,202	9,585,215	10,578,308	11,461,549
Bulk purchases - Water & Sewer	43,544	24,914	26,080	30,548	30,824	30,347	35,697	41,733	40,837	39,372	35,263	26,507	405,666	513,776	582,495
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General expenses	1,899,773	704,968	945,931	943,985	962,094	1,046,338	696,394	730,015	1,041,946	890,116	717,689	1,115,998	11,695,247	11,873,832	12,512,499
Cash Payments by Type	4,210,102	3,074,605	3,222,055	2,913,397	3,589,703	3,099,493	2,702,659	2,763,032	3,189,865	2,917,821	2,776,471	3,302,816	37,762,019	40,924,307	44,367,433
<u>Other Cash Flows/Payments by Type</u>															
Capital assets	793,136	401,452	440,147	351,329	518,027	738,719	298,675	388,341	643,724	785,065	1,041,758	1,397,737	7,798,110	8,645,251	9,576,991
Repayment of borrowing	50,000	–	79,481	–	42,933	13,333	50,000	–	79,481	–	42,933	13,333	371,495	721,495	1,708,161
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	5,053,238	3,476,058	3,741,683	3,264,726	4,150,664	3,851,545	3,051,333	3,151,373	3,913,070	3,702,886	3,861,162	4,713,886	45,931,624	50,291,053	55,652,585
NET INCREASE/(DECREASE) IN CASH HELD	(34,014)	372,046	(505,278)	(170,511)	(831,726)	664,987	(272,073)	27,956	1,107,041	(1,126,406)	(1,169,238)	(1,047,649)	(2,984,867)	1,856,175	123,948
Cash/cash equivalents at the month/year beginning:	9,366,569	9,332,554	9,704,600	9,199,322	9,028,811	8,197,085	8,862,071	8,589,998	8,617,954	9,724,995	8,598,589	7,429,351	9,366,569	6,381,702	8,237,876
Cash/cash equivalents at the month/year end:	9,332,554	9,704,600	9,199,322	9,028,811	8,197,085	8,862,071	8,589,998	8,617,954	9,724,995	8,598,589	7,429,351	6,381,702	6,381,702	8,237,876	8,361,824

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	2019/20	Budget Year 2020/21						
	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	31,156	159,598	208,602	165,244	208,602	43,358	20.8%	1.7%
August	259,051	457,617	512,777	630,723	721,379	90,657	12.6%	6.6%
September	392,033	490,663	512,462	1,157,103	1,233,841	76,738	6.2%	12.0%
October	494,572	545,619	549,646		1,783,487	–		
November	582,632	579,300	582,996		2,366,483	–		
December	710,978	589,830	587,768		2,954,252	–		
January	278,409	398,861	441,917		3,396,168	–		
February	423,865	702,564	677,176		4,073,344	–		
March	661,884	1,036,112	946,662		5,020,006	–		
April	364,706	852,874	811,550		5,831,555	–		
May	298,158	937,782	951,453		6,783,008	–		
June	1,473,225	2,855,055	1,881,559		8,664,567	–		
Total Capital expenditure	5,970,668	9,605,874	8,664,567					

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

Description	2019/20	Budget Year 2020/21						
	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	1,756,487	3,568,355	2,671,371	363,540	394,906	(31,366)	-7.9%	2,602,739
Roads Infrastructure	788,372	1,427,001	561,506	66,171	101,729	(35,558)	-35.0%	586,184
Roads	788,372	1,427,001	561,506	66,171	101,729	(35,558)	-35.0%	586,184
Storm water Infrastructure	2,741	152,103	127,801	18,462	24,457	(5,995)	-24.5%	134,043
Drainage Collection	2,741	152,103	127,801	18,462	24,457	(5,995)	-24.5%	134,043
Electrical Infrastructure	186,867	463,936	459,749	64,293	65,634	(1,341)	-2.0%	434,548
Power Plants	—	3,000	3,000	—	—	—	—	3,000
HV Substations	149,153	399,936	397,092	56,838	56,544	294	0.5%	371,892
MV Networks	5,205	—	—	(1)	—	(1)	-100.0%	—
LV Networks	32,509	61,000	59,656	7,456	9,090	(1,634)	-18.0%	59,656
Water Supply Infrastructure	610,209	672,113	669,954	108,894	70,906	37,988	53.6%	778,950
Reservoirs	491,198	462,776	467,445	72,954	37,984	34,970	92.1%	539,045
Water Treatment Works	6,752	5,200	5,200	1,473	208	1,265	608.4%	5,200
Bulk Mains	20,862	51,165	51,165	282	4,700	(4,418)	-94.0%	50,694
Distribution	91,396	152,972	146,145	34,185	28,014	6,171	22.0%	184,011
Sanitation Infrastructure	84,352	402,774	392,310	65,506	63,900	1,606	2.5%	329,037
Reticulation	34,562	147,708	137,243	15,128	15,900	(772)	-4.9%	125,160
Waste Water Treatment Works	49,790	255,066	255,066	50,378	48,000	2,378	5.0%	203,876
Outfall Sewers	—	—	—	—	—	—	—	—
Solid Waste Infrastructure	60,885	400,302	409,925	36,854	64,030	(27,175)	-42.4%	301,438
Landfill Sites	60,885	400,302	409,925	36,854	64,030	(27,175)	-42.4%	301,438
Coastal Infrastructure	—	764	764	—	—	—	—	764
Promenades	—	764	764	—	—	—	—	764
Information and Communication Infrastructure	23,061	49,363	49,363	3,360	4,251	(891)	-21.0%	37,775
Data Centres	23,061	49,363	49,363	3,360	4,251	(891)	-21.0%	37,775
Community Assets	205,870	227,789	246,622	12,087	22,159	(10,072)	-45.5%	218,633
Community Facilities	205,512	226,754	244,151	11,129	21,678	(10,549)	-48.7%	216,161
Halls	144	—	103	—	6	(6)	-100.00%	95
Centres	65	49	823	—	—	—	—	822
Clinics/Care Centres	12,374	39,856	33,723	160	3,517	(3,357)	-95.5%	9,916
Fire/Ambulance Stations	2,327	1,500	792	—	412	(412)	-100.0%	792
Museums	77	44	44	—	—	—	—	44
Theatres	51	—	69	50	50	—	—	69
Libraries	59	3,875	3,075	—	1,375	(1,375)	-100.0%	500
Cemeteries/Crematoria	11,730	—	1,196	1,127	—	1,127	100.0%	1,196
Public Open Space	1,261	4,179	1,857	93	77	16	20.6%	1,857
Nature Reserves	841	20,997	24,151	1,984	4,624	(2,640)	-57.1%	24,051
Markets	251	619	739	—	120	(120)	-100.0%	739
Taxi Ranks/Bus Terminals	176,333	155,636	177,581	7,716	11,498	(3,782)	-32.9%	176,081
Sport and Recreation Facilities	358	1,035	2,472	958	481	477	99.2%	2,472
Outdoor Facilities	358	1,035	2,472	958	481	477	99.2%	2,472
Heritage assets	—	30	30	—	—	—	—	30
Works of Art	—	30	30	—	—	—	—	30
Other assets	110,052	340,005	321,784	11,845	12,335	(491)	-4.0%	137,377
Operational Buildings	102,537	312,591	300,234	6,070	9,335	(3,265)	-35.0%	115,827
Municipal Offices	70,467	280,628	260,395	4,139	674	3,465	514.4%	96,981
Laboratories	—	—	—	—	—	—	—	—
Depots	32,070	31,963	39,839	1,931	8,662	(6,731)	-77.7%	18,846
Housing	7,515	27,414	21,550	5,775	3,000	2,775	92.5%	21,550
Social Housing	7,515	27,414	21,550	5,775	3,000	2,775	92.5%	21,550
Intangible Assets	26,316	27,513	28,476	1,580	1,065	515	48.3%	18,753
Licences and Rights	26,316	27,513	28,476	1,580	1,065	515	48.3%	18,753
Computer Software and Applications	26,316	27,513	28,476	1,580	1,065	515	48.3%	18,753
Computer Equipment	73,937	142,907	146,803	18,944	14,313	4,631	32.4%	121,424
Computer Equipment	73,937	142,907	146,803	18,944	14,313	4,631	32.4%	121,424
Furniture and Office Equipment	98,278	159,597	160,777	18,012	32,575	(14,563)	-44.7%	143,972
Furniture and Office Equipment	98,278	159,597	160,777	18,012	32,575	(14,563)	-44.7%	143,972
Machinery and Equipment	51,397	50,358	52,524	3,744	4,906	(1,162)	-23.7%	40,517
Machinery and Equipment	51,397	50,358	52,524	3,744	4,906	(1,162)	-23.7%	40,517
Transport Assets	207,284	124,713	130,225	17,204	13,557	3,647	26.9%	99,255
Transport Assets	207,284	124,713	130,225	17,204	13,557	3,647	26.9%	99,255
Land	38,644	33,000	19,271	4,736	—	4,736	100.0%	14,353
Land	38,644	33,000	19,271	4,736	—	4,736	100.0%	14,353
Total Capital Expenditure on new assets	2,568,267	4,674,268	3,777,883	451,691	495,816	(44,125)	-8.9%	3,397,053

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

Description	2019/20	Budget Year 2020/21						
	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	811,745	1,345,496	1,282,225	167,698	135,942	31,757	23.4%	1,025,494
Roads Infrastructure	116,938	172,641	164,450	13,215	26,144	(12,929)	-49.5%	125,683
Roads	116,938	172,641	164,450	13,215	26,144	(12,929)	-49.5%	125,683
Storm water Infrastructure	16,684	54,608	28,595	4,265	750	3,515	468.67%	18,788
Drainage Collection	16,684	54,608	28,595	4,265	750	3,515	468.67%	18,788
Electrical Infrastructure	271,821	430,377	428,907	52,131	61,142	(9,011)	-14.7%	291,497
HV Substations	89,337	97,023	95,553	12,812	8,673	4,139	47.7%	74,642
MV Substations	4,476	59,250	59,250	2,852	5,343	(2,491)	-46.6%	30,000
MV Networks	142,310	227,641	227,641	26,842	36,577	(9,735)	-26.6%	140,392
LV Networks	35,697	46,463	46,463	9,626	10,550	(924)	-8.8%	46,463
Water Supply Infrastructure	214,005	297,000	323,800	58,283	28,140	30,143	107.1%	296,700
Reservoirs	197	-	27,300	51	6,390	(6,340)	-99.2%	200
Bulk Mains	48,822	73,000	73,000	32,638	2,000	30,638	1531.9%	73,000
Distribution	164,986	224,000	223,500	25,594	19,750	5,844	29.6%	223,500
Sanitation Infrastructure	188,287	383,301	327,451	39,402	19,765	19,637	99.4%	287,158
Pump Station	54,353	25,032	29,286	11,126	3,395	7,731	227.7%	32,521
Reticulation	46,992	78,000	77,500	11,413	11,400	13	0.1%	77,500
Waste Water Treatment Works	84,647	133,742	142,842	15,636	4,970	10,665	214.6%	95,100
Outfall Sewers	2,296	146,527	77,823	1,228	-	1,228	100.0%	82,037
Solid Waste Infrastructure	189	-	-	-	-	-	-	-
Landfill Sites	189	-	-	-	-	-	-	-
Information and Communication Infrastructure	3,822	7,569	9,021	401	-	401	100.0%	5,668
Data Centres	3,822	7,569	9,021	401	-	401	100.0%	5,668
Community Assets	8,320	33,648	33,214	1,627	3,000	(1,373)	-45.76%	33,214
Community Facilities	8,320	31,748	29,629	30	2,700	(2,670)	-98.89%	29,629
Halls	-	4,768	4,768	-	-	-	-	4,768
Clinics/Care Centres	-	5,000	3,000	-	-	-	-	3,000
Public Open Space	781	1,000	881	16	-	16	100.00%	881
Taxi Ranks/Bus Terminals	7,538	20,980	20,980	14	2,700	(2,686)	-99.48%	20,980
Sport and Recreation Facilities	-	1,900	3,585	1,597	300	1,297	432.49%	3,585
Outdoor Facilities	-	1,900	3,585	1,597	300	1,297	432.49%	3,585
Heritage assets	988	1,257	1,257	40	-	40	100.0%	902
Monuments	988	1,257	1,257	40	-	40	100.0%	902
Other assets	138,715	178,651	178,932	7,506	38,564	(31,058)	-80.5%	148,561
Operational Buildings	11,322	53,389	53,644	4,204	4,473	(269)	-6.0%	38,811
Municipal Offices	8,423	50,705	50,728	4,137	3,891	246	6.3%	36,625
Laboratories	199	345	345	5	50	(45)	-89.3%	345
Depots	2,700	2,339	2,570	61	531	(470)	-88.4%	1,841
Housing	127,394	125,261	125,289	3,302	34,091	(30,790)	-90.3%	109,750
Social Housing	127,394	125,261	125,289	3,302	34,091	(30,790)	-90.3%	109,750
Intangible Assets	6,491	7,000	9,524	-	2,449	(2,449)	-100.0%	9,524
Licences and Rights	6,491	7,000	9,524	-	2,449	(2,449)	-100.0%	9,524
Computer Software and Applications	6,491	7,000	9,524	-	2,449	(2,449)	-100.0%	9,524
Computer Equipment	121,392	113,499	118,795	7,617	48,046	(40,430)	-84.1%	112,874
Computer Equipment	121,392	113,499	118,795	7,617	48,046	(40,430)	-84.1%	112,874
Furniture and Office Equipment	34,607	27,356	28,836	1,471	2,421	(949)	-39.2%	16,015
Furniture and Office Equipment	34,607	27,356	28,836	1,471	2,421	(949)	-39.2%	16,015
Machinery and Equipment	5,474	67,398	63,542	1,142	1,335	(193)	-14.5%	61,888
Machinery and Equipment	5,474	67,398	63,542	1,142	1,335	(193)	-14.5%	61,888
Transport Assets	575,088	602,555	602,396	162,946	205,466	(42,520)	-20.69%	573,457
Transport Assets	575,088	602,555	602,396	162,946	205,466	(42,520)	-20.69%	573,457
Total Capital Expenditure on renewal of existing assets	1,702,820	2,376,858	2,318,721	350,047	437,223	(87,176)	-19.9%	1,981,926

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

Description	2019/20	Budget Year 2020/21						
	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	1,121,167	1,431,442	1,397,397	202,307	127,747	74,559	58.4%	1,099,936
Roads Infrastructure	292,871	196,913	200,774	6,225	32,358	(26,133)	-80.8%	165,383
Roads	292,871	196,913	200,774	6,225	32,358	(26,133)	-80.8%	165,383
Storm water Infrastructure	1,988	108,747	109,064	237	6,700	(6,463)	-96.46%	29,314
Drainage Collection	1,988	108,747	109,064	237	6,700	(6,463)	-96.46%	29,314
Electrical Infrastructure	23,364	25,578	25,578	276	775	(498)	-64.33%	16,228
HV Substations	23,364	25,578	25,578	276	775	(498)	-64.33%	16,228
Water Supply Infrastructure	58,909	64,846	69,687	10,203	8,183	2,020	24.7%	65,786
Reservoirs	12,127	7,685	7,685	2,294	300	1,994	664.5%	7,685
Distribution	46,781	57,161	62,002	7,909	7,883	27	0.3%	58,101
Sanitation Infrastructure	637,357	929,249	881,791	174,691	43,320	131,371	303.3%	739,279
Reticulation	1,409	19,462	19,652	142	4,020	(3,878)	-96.46%	17,438
Waste Water Treatment Works	635,948	909,788	862,139	174,548	39,300	135,248	344.1%	721,841
Solid Waste Infrastructure	75,204	61,724	69,834	9,916	27,195	(17,279)	-63.5%	64,541
Landfill Sites	75,204	61,724	69,834	9,916	27,195	(17,279)	-63.5%	64,541
Coastal Infrastructure	1,222	28,430	25,481	106	1,609	(1,503)	-93.4%	6,370
Promenades	1,222	28,430	25,481	106	1,609	(1,503)	-93.4%	6,370
Information and Communication Infrastructure	30,253	15,954	15,189	653	7,608	(6,955)	-91.4%	13,035
Data Centres	30,253	15,954	15,189	653	7,608	(6,955)	-91.4%	13,035
Community Assets	253,370	621,273	616,692	98,359	97,166	1,193	1.2%	561,392
Community Facilities	130,073	278,183	265,008	14,861	39,882	(25,021)	-62.7%	212,217
Halls	923	35,600	30,827	369	7,120	(6,751)	-94.8%	29,312
Centres	14,413	21,271	21,535	2,713	2,692	21	0.79%	14,887
Clinics/Care Centres	49,645	46,174	44,310	1,821	9,692	(7,871)	-81.2%	39,056
Fire/Ambulance Stations	707	-	1,856	1,701	1,856	(154)	-8.31%	1,856
Museums	-	4,200	4,200	-	-	-	-	4,200
Theatres	-	40	40	33	-	33	100.00%	40
Libraries	7,396	8,650	8,195	25	50	(25)	-50.31%	7,695
Cemeteries/Crematoria	7,221	35,330	36,927	253	2,855	(2,602)	-91.1%	10,361
Public Open Space	30,530	76,194	75,396	3,441	10,467	(7,026)	-67.1%	65,465
Nature Reserves	2,140	6,024	6,024	284	180	104	57.81%	3,647
Public Ablution Facilities	4,654	3,030	3,030	35	-	35	100.0%	3,030
Taxi Ranks/Bus Terminals	12,444	41,669	32,669	4,187	4,970	(783)	-15.8%	32,669
Sport and Recreation Facilities	123,296	343,091	351,683	83,498	57,284	26,214	45.8%	349,174
Indoor Facilities	36,350	37,678	37,196	246	7,005	(6,759)	-96.5%	36,131
Outdoor Facilities	86,947	305,413	314,487	83,252	50,279	32,973	65.6%	313,043
Heritage assets	17	17,466	17,466	8,278	1,966	6,311	320.98%	17,466
Monuments	17	17,466	17,466	8,278	1,966	6,311	320.98%	17,466
Other assets	291,541	396,615	432,342	39,059	65,012	(25,953)	-39.9%	375,426
Operational Buildings	241,580	382,205	404,224	38,434	56,572	(18,138)	-32.1%	357,226
Municipal Offices	159,610	241,789	252,645	26,286	30,363	(4,078)	-13.4%	210,859
Yards	180	13,307	11,999	-	1,944	(1,944)	-100.0%	11,365
Training Centres	-	600	600	-	-	-	-	600
Depots	81,790	126,509	138,981	12,149	24,265	(12,116)	-49.9%	134,403
Housing	49,961	14,410	28,118	625	8,440	(7,815)	-92.6%	18,199
Social Housing	49,961	14,410	28,118	625	8,440	(7,815)	-92.6%	18,199
Intangible Assets	14,700	37,351	55,353	4,055	6,085	(2,030)	-33.4%	55,113
Licences and Rights	14,700	37,351	55,353	4,055	6,085	(2,030)	-33.4%	55,113
Computer Software and Applications	14,700	37,351	55,353	4,055	6,085	(2,030)	-33.4%	55,113
Computer Equipment	194	34,200	29,525	-	7,280	(7,280)	-100.00%	19,405
Computer Equipment	194	34,200	29,525	-	7,280	(7,280)	-100.00%	19,405
Furniture and Office Equipment	13,409	6,778	6,876	425	682	(257)	-37.68%	6,876
Furniture and Office Equipment	13,409	6,778	6,876	425	682	(257)	-37.68%	6,876
Machinery and Equipment	5,183	9,623	12,312	2,883	5,233	(2,350)	-44.91%	9,374
Machinery and Equipment	5,183	9,623	12,312	2,883	5,233	(2,350)	-44.91%	9,374
Total Capital Expenditure on upgrading of existing assets	1,699,581	2,554,748	2,567,963	355,365	311,172	44,193	14.2%	2,144,987

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

Description	2019/20	Budget Year 2020/21						
	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	350,947	2,152,113	2,149,518	305,438	388,091	(82,653)	-21.3%	2,149,518
Roads Infrastructure	—	699,707	699,707	38,194	102,021	(63,827)	-62.6%	699,707
Roads	—	699,707	699,707	38,194	102,021	(63,827)	-62.6%	699,707
Storm water Infrastructure	2,862	—	—	—	—	—	—	—
Drainage Collection	2,862	—	—	—	—	—	—	—
Electrical Infrastructure	101,635	518,758	518,758	95,616	121,799	(26,183)	-21.5%	518,758
Power Plants	4,899	18,299	18,299	4,045	4,058	(13)	-0.3%	18,299
HV Substations	—	28,350	28,350	5,575	6,751	(1,176)	-17.4%	28,350
MV Substations	—	335,065	335,065	65,988	78,316	(12,328)	-15.7%	335,065
LV Networks	96,736	137,043	137,043	20,008	32,674	(12,666)	-38.8%	137,043
Water Supply Infrastructure	168,937	482,769	480,077	74,316	89,783	(15,468)	-17.2%	480,077
Boreholes	35,505	—	—	—	—	—	—	—
Reservoirs	—	41,137	41,137	3,501	8,279	(4,778)	-57.7%	41,137
Pump Stations	184	64,379	65,298	8,765	12,107	(3,342)	-27.6%	65,298
Water Treatment Works	3,853	44,562	44,562	8,908	8,534	374	4.4%	44,562
Bulk Mains	—	13,883	13,884	787	2,727	(1,940)	-71.1%	13,884
Distribution	129,395	318,808	315,196	52,354	58,136	(5,782)	-9.9%	315,196
Sanitation Infrastructure	67,713	448,506	448,603	97,124	73,959	23,165	31.3%	448,603
Pump Station	818	—	—	—	—	—	—	—
Reticulation	—	307,917	308,014	58,557	47,972	10,585	22.1%	308,014
Waste Water Treatment Works	66,887	128,428	128,428	38,363	22,889	15,474	67.6%	128,428
Outfall Sewers	8	12,161	12,161	204	3,098	(2,895)	-93.4%	12,161
Solid Waste Infrastructure	9,799	2,372	2,372	189	528	(340)	-64.2%	2,372
Landfill Sites	9,799	2,372	2,372	189	528	(340)	-64.2%	2,372
Community Assets	398,206	870,209	829,066	52,921	176,021	(123,101)	-69.9%	829,066
Community Facilities	395,825	107,165	112,165	7,639	20,136	(12,497)	-62.1%	112,165
Halls	15,721	38,041	43,041	2,796	8,518	(5,722)	-67.2%	43,041
Centres	45	6,750	6,750	491	158	333	211.1%	6,750
Clinics/Care Centres	—	8,637	8,637	1,610	2,182	(572)	-26.2%	8,637
Fire/Ambulance Stations	—	4,930	4,930	220	849	(629)	-74.1%	4,930
Museums	249,326	—	—	—	—	—	—	—
Libraries	7,706	11,427	11,427	318	2,559	(2,241)	-87.6%	11,427
Cemeteries/Crematoria	984	23,520	23,520	994	3,875	(2,881)	-74.4%	23,520
Purfs	120,539	—	—	—	—	—	—	—
Nature Reserves	1,106	5,508	5,508	493	611	(118)	-19.3%	5,508
Public Ablution Facilities	399	6,074	6,074	718	1,384	(667)	-48.1%	6,074
Markets	—	2,278	2,278	—	—	—	—	2,278
Sport and Recreation Facilities	2,381	763,044	716,901	45,282	155,885	(110,603)	-71.0%	716,901
Indoor Facilities	—	25	25	—	1	(1)	-100.0%	25
Outdoor Facilities	2,381	763,019	716,876	45,282	155,884	(110,602)	-71.0%	716,876
Heritage assets	—	1,455	1,455	11	124	(113)	-91.0%	1,455
Works of Art	—	1,455	1,455	11	124	(113)	-91.0%	1,455
Investment properties	—	205	205	0	68	(68)	-99.6%	205
Revenue Generating	—	195	195	0	58	(58)	-99.5%	195
Improved Property	—	195	195	0	58	(58)	-99.5%	195
Non-revenue Generating	—	10	10	—	10	(10)	-100.0%	10
Unimproved Property	—	10	10	—	10	(10)	-100.0%	10
Other assets	52,578	187,527	187,642	12,632	24,995	(12,363)	-49.5%	187,642
Operational Buildings	52,578	187,527	187,642	12,632	24,995	(12,363)	-49.5%	187,642
Municipal Offices	25,731	180,631	180,746	12,538	23,579	(11,041)	-46.8%	180,746
Workshops	6,045	—	—	—	—	—	—	—
Laboratories	—	2,144	2,144	65	261	(196)	-75.0%	2,144
Training Centres	20,802	435	435	24	76	(52)	-68.4%	435
Depots	—	4,317	4,317	5	1,079	(1,074)	-99.5%	4,317
Computer Equipment	42,853	248,211	248,145	33,610	42,978	(9,368)	-21.8%	248,145
Computer Equipment	42,853	248,211	248,145	33,610	42,978	(9,368)	-21.8%	248,145
Furniture and Office Equipment	65	634,414	629,554	103,966	108,134	(4,168)	-3.9%	629,554
Furniture and Office Equipment	65	634,414	629,554	103,966	108,134	(4,168)	-3.9%	629,554
Transport Assets	265,391	481,265	481,265	72,449	73,354	(905)	-1.2%	481,265
Transport Assets	265,391	481,265	481,265	72,449	73,354	(905)	-1.2%	481,265
Total Repairs and Maintenance Expenditure	1,110,039	4,575,398	4,526,850	581,028	813,766	(232,739)	-28.6%	4,526,850

Table SC13d Monthly Budget Statement - depreciation by asset class

Description	2019/20	Budget Year 2020/21						
	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	1,345,294	1,471,459	1,471,459	292,553	367,865	(75,312)	-20.47%	1,471,459
Roads Infrastructure	394,861	431,510	431,510	105,896	107,878	(1,982)	-1.84%	431,510
Roads	279,729	308,576	308,576	75,852	77,144	(1,292)	-1.68%	308,576
Road Structures	74,484	80,256	80,256	19,521	20,064	(543)	-2.71%	80,256
Road Furniture	40,648	42,678	42,678	10,524	10,670	(146)	-1.37%	42,678
Storm water Infrastructure	51,509	52,941	52,941	14,331	13,235	1,096	8.28%	52,941
Drainage Collection	51,509	52,941	52,941	14,331	13,235	1,096	8.28%	52,941
Electrical Infrastructure	234,496	262,272	262,272	62,461	65,568	(3,107)	-4.74%	262,272
Power Plants	6,955	6,955	6,955	1,983	1,739	245	14.07%	6,955
HV Transmission Conductors	14,667	14,657	14,657	3,688	3,664	24	0.66%	14,657
MV Substations	3,567	11,062	11,062	892	2,766	(1,874)	-67.76%	11,062
MV Switching Stations	56,632	57,568	57,568	14,845	14,392	453	3.15%	57,568
MV Networks	107,553	120,020	120,020	28,536	30,005	(1,469)	-4.90%	120,020
LV Networks	45,123	52,010	52,010	12,517	13,003	(486)	-3.73%	52,010
Water Supply Infrastructure	277,950	314,553	314,553	41,152	78,638	(37,486)	-47.67%	314,553
Reservoirs	42,001	50,247	50,247	5,052	12,562	(7,510)	-59.78%	50,247
Pump Stations	5,441	5,307	5,307	1,346	1,327	19	1.44%	5,307
Water Treatment Works	32,034	31,757	31,757	3,375	7,939	(4,565)	-57.49%	31,757
Bulk Mains	10,413	14,651	14,651	756	3,663	(2,907)	-79.37%	14,651
Distribution	188,061	212,590	212,590	30,624	53,148	(22,523)	-42.38%	212,590
Sanitation Infrastructure	270,749	296,681	296,681	38,425	74,170	(35,746)	-48.19%	296,681
Pump Station	6,982	8,562	8,562	1,740	2,141	(400)	-18.69%	8,562
Reticulation	156,232	158,582	158,582	13,293	39,646	(26,352)	-66.47%	158,582
Waste Water Treatment Works	94,692	116,725	116,725	22,313	29,181	(6,868)	-23.54%	116,725
Outfall Sewers	12,843	12,812	12,812	1,077	3,203	(2,126)	-66.36%	12,812
Solid Waste Infrastructure	41,289	37,136	37,136	9,113	9,284	(171)	-1.84%	37,136
Landfill Sites	41,289	37,136	37,136	9,113	9,284	(171)	-1.84%	37,136
Coastal Infrastructure	5,678	5,693	5,693	1,423	1,423	-	-	5,693
Promenades	5,678	5,693	5,693	1,423	1,423	-	-	5,693
Information and Communication Infrastructure	68,762	70,674	70,674	19,751	17,668	2,083	11.79%	70,674
Core Layers	7,087	7,087	7,087	1,782	1,772	10	0.54%	7,087
Distribution Layers	61,675	63,586	63,586	17,970	15,897	2,073	13.04%	63,586
Community Assets	356,506	370,126	370,126	89,819	92,532	(2,712)	-2.93%	370,126
Community Facilities	148,998	166,545	166,545	39,633	41,636	(2,003)	-4.81%	166,545
Halls	3,343	4,158	4,158	867	1,040	(173)	-16.62%	4,158
Centres	49,097	52,262	52,262	12,935	13,065	(131)	-1.00%	52,262
Clinics/Care Centres	6,867	9,240	9,240	1,793	2,310	(517)	-22.39%	9,240
Fire/Ambulance Stations	2,294	2,708	2,708	661	677	(16)	-2.32%	2,708
Testing Stations	1,318	1,326	1,326	335	331	4	1.20%	1,326
Museums	221	253	253	68	63	5	8.20%	253
Theatres	112	179	179	28	45	(17)	-37.70%	179
Libraries	6,048	6,618	6,618	1,574	1,654	(81)	-4.87%	6,618
Cemeteries/Crematoria	3,282	4,082	4,082	1,086	1,020	66	6.45%	4,082
Public Open Space	14,894	18,613	18,613	3,797	4,653	(856)	-18.40%	18,613
Nature Reserves	378	810	810	94	202	(108)	-53.34%	810
Public Ablution Facilities	2,405	2,946	2,946	638	736	(98)	-13.36%	2,946
Markets	1,641	1,642	1,642	419	410	8	1.99%	1,642
Airports	4	4	4	1	1	-	-	4
Taxi Ranks/Bus Terminals	57,093	61,705	61,705	15,336	15,426	(90)	-0.59%	61,705
Sport and Recreation Facilities	207,507	203,581	203,581	50,186	50,895	(709)	-1.39%	203,581
Indoor Facilities	6,515	6,624	6,624	1,636	1,656	(20)	-1.24%	6,624
Outdoor Facilities	200,993	196,957	196,957	48,551	49,239	(689)	-1.40%	196,957

Table continues on next page.

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

Description	2019/20	Budget Year 2020/21						
	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								
Investment properties	1,714	1,714	1,714	428	428	-	-	1,714
Revenue Generating	1,714	1,714	1,714	428	428	-	-	1,714
Improved Property	1,714	1,714	1,714	428	428	-	-	1,714
Other assets	265,095	278,711	278,711	70,254	69,678	576	0.83%	278,711
Operational Buildings	166,178	168,536	168,536	44,333	42,134	2,199	5.22%	168,536
Municipal Offices	6,087	9,415	9,415	1,395	2,354	(958)	-40.72%	9,415
Workshops	30,366	35,591	35,591	8,265	8,898	(633)	-7.11%	35,591
Training Centres	289	303	303	72	76	(4)	-4.81%	303
Manufacturing Plant	7,132	6,976	6,976	1,803	1,744	59	3.39%	6,976
Depots	122,305	116,251	116,251	32,798	29,063	3,735	12.85%	116,251
Housing	98,916	110,175	110,175	25,921	27,544	(1,623)	-5.89%	110,175
Social Housing	98,916	110,175	110,175	25,921	27,544	(1,623)	-5.89%	110,175
Intangible Assets	154,416	155,441	155,441	38,895	38,860	35	0.09%	155,441
Licences and Rights	154,416	155,441	155,441	38,895	38,860	35	0.09%	155,441
Computer Software and Applications	84,236	85,261	85,261	21,350	21,315	35	0.16%	85,261
Unspecified	70,180	70,180	70,180	17,545	17,545	-	-	70,180
Computer Equipment	224,880	237,579	237,579	52,355	59,395	(7,040)	-11.85%	237,579
Computer Equipment	224,880	237,579	237,579	52,355	59,395	(7,040)	-11.85%	237,579
Furniture and Office Equipment	101,956	106,149	106,149	22,038	26,537	(4,499)	-16.95%	106,149
Furniture and Office Equipment	101,956	106,149	106,149	22,038	26,537	(4,499)	-16.95%	106,149
Machinery and Equipment	115,421	125,782	125,782	31,386	31,446	(60)	-0.19%	125,782
Machinery and Equipment	115,421	125,782	125,782	31,386	31,446	(60)	-0.19%	125,782
Transport Assets	382,078	483,657	483,657	89,408	120,914	(31,507)	-26.06%	483,657
Transport Assets	382,078	483,657	483,657	89,408	120,914	(31,507)	-26.06%	483,657
Land	-	69,253	69,253	-	17,313	(17,313)	-100.00%	69,253
Land	-	69,253	69,253	-	17,313	(17,313)	-100.00%	69,253
Zoo's, Marine and Non-biological Animals	192	196	196	48	49	(1)	-1.79%	196
Zoo's, Marine and Non-biological Animals	192	196	196	48	49	(1)	-1.79%	196
Total Depreciation	2,947,552	3,300,067	3,300,067	687,184	825,017	(137,833)	-16.71%	3,300,067

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

Description	2019/20	Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	10,081,179	10,511,519	10,511,519	2,570,947	2,599,937	(28,989)	-1.1%	10,511,519
Service charges	20,099,325	19,885,709	19,885,709	5,212,290	5,130,770	81,520	1.6%	19,637,972
Investment revenue	1,298,855	855,610	855,610	241,671	213,903	27,769	13.0%	856,123
Transfers and subsidies	7,553,629	5,608,724	6,194,021	1,706,355	1,990,495	(284,140)	-14.3%	5,827,301
Other own revenue	3,520,656	5,581,541	5,581,541	1,608,315	1,601,559	6,755	0.4%	5,520,264
Total Revenue (excluding capital transfers and contributions)	42,553,645	42,443,103	43,028,400	11,339,579	11,536,663	(197,084)	-1.7%	42,353,179
Employee costs	12,852,767	15,296,104	15,280,883	3,249,794	3,507,185	(257,390)	-7.3%	15,026,310
Remuneration of Councillors	167,521	189,675	189,675	41,643	41,547	96	0.2%	190,681
Depreciation & asset impairment	3,058,684	3,354,567	3,354,567	701,744	821,328	(119,584)	-14.6%	3,305,368
Finance charges	814,407	828,460	828,460	193,101	206,291	(13,190)	-6.4%	828,462
Materials and bulk purchases	11,228,896	11,618,742	11,617,020	2,659,286	2,839,228	(179,941)	-6.3%	11,592,153
Transfers and subsidies	396,135	432,364	483,163	79,681	102,200	(22,519)	-22.0%	482,288
Other expenditure	11,921,568	13,424,593	13,479,627	2,437,630	2,607,345	(169,715)	-6.5%	13,114,437
Total Expenditure	40,439,977	45,144,504	45,233,394	9,362,880	10,125,123	(762,243)	-7.5%	44,539,700
Surplus/(Deficit)	2,113,668	(2,701,402)	(2,204,994)	1,976,699	1,411,540	565,159	40.0%	(2,186,521)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,913,311	2,815,828	1,337,349	214,342	227,830	(13,488)	-5.9%	1,322,512
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)	40,524	189,226	189,226	68,719	45,893	22,826	49.7%	193,206
Surplus/(Deficit) after capital transfers & contributions	4,067,504	303,652	(678,419)	2,259,760	1,685,264	574,497	34.1%	(670,803)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4,067,504	303,652	(678,419)	2,259,760	1,685,264	574,497	34.1%	(670,803)
Capital expenditure & funds sources								
Capital expenditure	6,021,641	9,681,357	8,750,630	1,164,750	1,265,727	(100,977)	-8.0%	7,610,028
Capital transfers recognised	1,946,844	2,883,814	1,405,335	232,028	240,396	(8,368)	-3.5%	1,411,130
Borrowing	1,060,298	2,500,000	2,500,000	300,382	178,757	121,626	68.0%	2,132,268
Internally generated funds	3,014,499	4,297,543	4,845,294	632,340	846,574	(214,235)	-25.3%	4,066,631
Total sources of capital funds	6,021,641	9,681,357	8,750,630	1,164,750	1,265,727	(100,977)	-8.0%	7,610,028
Financial position								
Total current assets	19,850,768	15,631,864	17,355,015	19,027,468				17,355,015
Total non current assets	59,362,013	62,770,615	61,839,888	57,950,238				61,839,888
Total current liabilities	9,876,631	9,124,334	10,901,090	7,296,095				10,901,090
Total non current liabilities	13,299,517	17,684,925	17,684,925	13,176,171				17,684,925
Community wealth/Equity	56,036,632	51,593,220	50,608,888	56,505,439				50,608,888
Cash flows								
Net cash from (used) operating	7,050,751	3,639,662	2,677,444	1,559,914	995,785	(564,129)	-56.7%	2,677,444
Net cash from (used) investing	(6,829,874)	(8,897,868)	(8,061,272)	(1,642,382)	(1,574,456)	67,926	-4.3%	(8,061,272)
Net cash from (used) financing	715,211	2,173,711	2,173,711	(129,481)	(129,481)	-	-	2,173,711
Cash/cash equivalents at the month/year end	9,355,363	4,620,298	6,330,487	9,328,654	8,832,451	(496,203)	-5.6%	6,330,487

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

Description	2019/20	Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
Governance and administration	16,133,295	16,142,580	16,405,318	4,448,172	4,462,570	(14,397)	-0.3%	16,145,301
Executive and council	680	1,348	1,348	76	72	4	4.9%	1,348
Finance and administration	16,132,600	16,141,229	16,403,967	4,448,096	4,462,497	(14,401)	-0.3%	16,143,951
Internal audit	15	3	3	1	1	(0)	-16.0%	3
Community and public safety	3,383,310	3,209,696	3,099,186	557,623	767,414	(209,791)	-27.3%	3,165,132
Community and social services	167,238	134,928	115,723	18,486	27,884	(9,399)	-33.7%	134,928
Sport and recreation	55,586	56,046	47,163	2,166	12,087	(9,921)	-82.1%	81,476
Public safety	1,299,492	1,132,243	1,117,673	281,259	275,097	6,162	2.2%	1,117,673
Housing	1,437,443	1,384,590	1,329,167	218,519	332,880	(114,361)	-34.4%	1,329,167
Health	423,550	501,889	489,459	37,193	119,466	(82,273)	-68.9%	501,889
Economic and environmental services	1,880,446	3,358,490	2,250,968	318,134	414,350	(96,216)	-23.2%	2,030,825
Planning and development	379,722	483,906	486,241	87,928	118,787	(30,859)	-26.0%	496,244
Road transport	1,480,435	2,836,039	1,726,182	222,971	287,053	(64,082)	-22.3%	1,496,037
Environmental protection	20,289	38,545	38,545	7,234	8,510	(1,276)	-15.0%	38,545
Trading services	22,887,656	22,516,457	22,578,475	6,268,580	6,110,845	157,736	2.6%	22,306,610
Energy sources	14,659,313	14,252,289	14,233,495	4,003,268	3,935,376	67,892	1.7%	14,248,445
Water management	4,526,994	4,473,233	4,487,185	1,247,321	1,195,003	52,319	4.4%	4,312,646
Waste water management	1,967,306	2,015,133	2,081,993	495,021	463,367	31,654	6.8%	1,977,878
Waste management	1,734,042	1,775,801	1,775,801	522,970	517,100	5,870	1.1%	1,767,641
Other	222,774	220,934	221,028	30,131	55,209	(25,078)	-45.4%	221,028
Total Revenue - Functional	44,507,481	45,448,157	44,554,974	11,622,640	11,810,387	(187,747)	-1.6%	43,868,897
Expenditure - Functional								
Governance and administration	7,933,504	10,228,608	10,200,167	2,069,252	2,362,579	(293,328)	-12.4%	10,009,012
Executive and council	490,109	616,260	613,416	135,095	146,714	(11,618)	-7.9%	615,474
Finance and administration	7,395,768	9,558,956	9,533,279	1,921,833	2,203,023	(281,190)	-12.8%	9,340,146
Internal audit	47,627	53,392	53,472	12,323	12,843	(520)	-4.0%	53,392
Community and public safety	7,965,760	8,129,031	8,186,307	1,670,004	1,773,078	(103,074)	-5.8%	8,252,461
Community and social services	1,012,163	1,013,228	1,013,422	203,026	219,622	(16,596)	-7.6%	1,013,279
Sport and recreation	1,266,957	1,161,072	1,159,704	256,243	240,008	16,235	6.8%	1,228,056
Public safety	3,013,832	3,162,129	3,162,942	704,215	727,491	(23,275)	-3.2%	3,163,100
Housing	1,383,648	1,391,023	1,445,486	262,804	274,564	(11,760)	-4.3%	1,446,376
Health	1,289,160	1,401,579	1,404,754	243,716	311,393	(67,677)	-21.7%	1,401,649
Economic and environmental services	4,880,990	5,707,789	5,726,791	981,098	1,006,964	(25,865)	-2.6%	5,409,148
Planning and development	1,352,444	1,375,526	1,386,814	279,216	293,835	(14,619)	-5.0%	1,380,392
Road transport	3,360,260	4,117,236	4,125,568	658,368	663,867	(5,499)	-0.8%	3,814,348
Environmental protection	168,286	215,027	214,409	43,514	49,261	(5,747)	-11.7%	214,409
Trading services	19,194,488	20,581,635	20,612,956	4,561,877	4,881,276	(319,398)	-6.5%	20,361,906
Energy sources	11,267,461	11,992,018	12,030,358	2,911,007	3,021,780	(110,773)	-3.7%	11,905,380
Water management	3,520,250	3,570,275	3,549,629	709,383	756,931	(47,548)	-6.3%	3,556,801
Waste water management	2,194,992	2,530,258	2,543,884	463,119	533,834	(70,715)	-13.2%	2,410,642
Waste management	2,211,786	2,489,084	2,489,084	478,368	568,730	(90,362)	-15.9%	2,489,084
Other	437,819	471,922	481,653	80,648	94,846	(14,198)	-15.0%	507,173
Total Expenditure - Functional	40,412,562	45,118,985	45,207,874	9,362,880	10,118,743	(755,864)	-7.5%	44,539,700
Surplus/ (Deficit) for the year	4,094,919	329,172	(652,900)	2,259,760	1,691,644	568,117	33.6%	(670,803)

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

Vote Description	2019/20	Budget Year 2020/21						
	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	914,528	1,066,078	1,255,839	150,124	268,109	(117,985)	-44.0%	1,066,078
Vote 2 - Corporate Services	70,585	57,780	57,780	8,508	14,445	(5,936)	-41.1%	57,584
Vote 3 - Economic Opportunities & Asset Managemnt	262,001	283,469	295,686	56,837	74,370	(17,533)	-23.6%	296,537
Vote 4 - Energy & Climate Change	14,473,143	14,028,935	14,010,141	3,907,391	3,834,838	72,553	1.9%	14,025,091
Vote 5 - Finance	16,964,279	16,939,234	16,905,058	5,007,775	5,004,751	3,024	0.1%	16,882,225
Vote 6 - Human Settlements	1,312,455	1,253,326	1,197,903	159,406	273,791	(114,386)	-41.8%	1,197,903
Vote 7 - Office of the City Manager	35	6	6	3	2	1	81.6%	6
Vote 8 - Safety & Security	1,467,454	1,616,047	1,658,369	353,269	388,187	(34,918)	-9.0%	1,658,369
Vote 9 - Spatial Planning & Environment	136,040	187,521	187,734	30,441	43,830	(13,389)	-30.5%	187,734
Vote 10 - Transport	1,366,477	2,369,495	1,269,383	154,043	177,117	(23,074)	-13.0%	1,032,446
Vote 11 - Urban Management	259,820	275,239	265,239	64,345	64,828	(482)	-0.7%	275,239
Vote 12 - Water & Waste	7,108,350	7,153,041	7,233,852	1,713,086	1,611,622	101,463	6.3%	6,946,269
Vote 13 - Cape Town International Convention Centre	182,889	215,982	215,982	20,361	53,996	(33,635)	-62.3%	215,982
Vote 14 - Cape Town Stadium	(10,575)	2,003	2,003	(2,950)	501	(3,451)	-689.2%	27,433
Total Revenue by Vote	44,507,481	45,448,157	44,554,975	11,622,640	11,810,387	(187,747)	-1.6%	43,868,897
Expenditure by Vote								
Vote 1 - Community Services & Health	3,791,784	4,403,961	4,395,935	740,342	975,648	(235,305)	-24.1%	4,395,935
Vote 2 - Corporate Services	1,885,108	2,061,818	2,061,626	440,443	456,374	(15,931)	-3.5%	2,061,626
Vote 3 - Economic Opportunities & Asset Managemnt	1,404,713	1,414,661	1,426,705	301,640	313,892	(12,252)	-3.9%	1,329,392
Vote 4 - Energy & Climate Change	11,581,932	12,412,445	12,412,274	2,975,668	3,105,446	(129,778)	-4.2%	12,282,274
Vote 5 - Finance	2,696,760	3,686,308	3,686,116	894,006	913,269	(19,263)	-2.1%	3,620,399
Vote 6 - Human Settlements	1,386,293	1,394,457	1,456,270	264,595	278,236	(13,641)	-4.9%	1,456,270
Vote 7 - Office of the City Manager	229,773	258,605	258,386	71,258	85,011	(13,753)	-16.2%	258,386
Vote 8 - Safety & Security	3,660,500	4,293,174	4,284,734	878,019	893,607	(15,588)	-1.7%	4,284,734
Vote 9 - Spatial Planning & Environment	667,067	789,228	789,270	157,618	179,158	(21,540)	-12.0%	789,270
Vote 10 - Transport	3,274,845	3,640,210	3,672,794	580,463	604,201	(23,738)	-3.9%	3,334,919
Vote 11 - Urban Management	994,569	1,127,346	1,127,155	203,217	204,791	(1,574)	-0.8%	1,127,155
Vote 12 - Water & Waste	8,565,591	9,347,882	9,347,719	1,806,227	2,047,677	(241,450)	-11.8%	9,216,617
Vote 13 - Cape Town International Convention Centre	284,202	286,888	286,888	52,334	67,845	(15,511)	-22.9%	312,407
Vote 14 - Cape Town Stadium	(10,575)	2,003	2,003	(2,950)	(6,411)	3,461	-54.0%	70,318
Total Expenditure by Vote	40,412,562	45,118,985	45,207,874	9,362,880	10,118,743	(755,863)	-7.5%	44,539,700
Surplus/ (Deficit) for the year	4,094,919	329,172	(652,899)	2,259,760	1,691,644	568,117	33.6%	(670,803)

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

Description	2019/20	Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	10,081,179	10,511,519	10,511,519	2,570,947	2,599,937	(28,989)	-1.1%	10,511,519
Service charges - electricity revenue	14,253,069	13,789,334	13,789,334	3,857,071	3,781,173	75,898	2.0%	13,789,334
Service charges - water revenue	3,021,344	3,194,459	3,194,459	711,220	683,747	27,473	4.0%	3,034,832
Service charges - sanitation revenue	1,549,162	1,616,486	1,616,486	346,117	358,308	(12,191)	-3.4%	1,535,661
Service charges - refuse revenue	1,275,750	1,285,431	1,285,431	297,882	307,542	(9,660)	-3.1%	1,278,144
Rental of facilities and equipment	457,009	496,894	496,894	114,927	125,370	(10,444)	-8.3%	496,901
Interest earned - external investments	1,298,855	855,610	855,610	241,671	213,903	27,769	13.0%	856,123
Interest earned - outstanding debtors	406,848	389,137	389,137	175,984	97,301	78,682	80.9%	388,583
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,313,161	1,063,333	1,063,333	267,983	262,432	5,551	2.1%	1,063,304
Licences and permits	45,587	76,875	76,875	9,919	13,941	(4,023)	-28.9%	67,762
Agency services	200,585	242,236	242,236	72,020	60,854	11,166	18.3%	242,236
Transfers and subsidies	7,553,629	5,608,724	6,194,021	1,706,355	1,990,495	(284,140)	-14.3%	5,827,301
Other revenue	1,045,162	3,263,066	3,263,066	965,959	1,030,660	(64,701)	-6.3%	3,200,559
Gains	52,306	50,000	50,000	1,523	11,000	(9,477)	-86.2%	60,919
Total Revenue (excluding capital transfers and contributions)	42,553,645	42,443,103	43,028,400	11,339,579	11,536,663	(197,084)	-1.7%	42,353,179
Expenditure By Type								
Employee related costs	12,852,767	15,296,104	15,280,883	3,249,794	3,507,185	(257,390)	-7.3%	15,026,310
Remuneration of councillors	167,521	189,675	189,675	41,643	41,547	96	0.2%	190,681
Debt impairment	2,803,467	3,640,803	3,640,803	913,673	911,951	1,723	0.2%	3,640,803
Depreciation & asset impairment	3,058,684	3,354,567	3,354,567	701,744	821,328	(119,584)	-14.6%	3,305,368
Finance charges	814,407	828,460	828,460	193,101	206,291	(13,190)	-6.4%	828,462
Bulk purchases	9,858,442	9,990,881	9,990,881	2,456,872	2,525,432	(68,560)	-2.7%	9,970,598
Other materials	1,370,454	1,627,861	1,626,138	202,414	313,796	(111,382)	-35.5%	1,621,555
Contracted services	6,947,695	7,321,891	7,324,007	1,014,559	1,125,346	(110,788)	-9.8%	6,992,043
Transfers and subsidies	396,135	432,364	483,163	79,681	102,200	(22,519)	-22.0%	482,288
Other expenditure	2,152,694	2,459,862	2,512,779	508,182	569,557	(61,375)	-10.8%	2,479,435
Losses	17,712	2,037	2,037	1,216	492	724	147.3%	2,156
Total Expenditure	40,439,977	45,144,504	45,233,394	9,362,880	10,125,123	(762,243)	-7.5%	44,539,700
Surplus/(Deficit)	2,113,668	(2,701,402)	(2,204,994)	1,976,699	1,411,540	565,159	40.0%	(2,186,521)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,913,311	2,815,828	1,337,349	214,342	227,830	(13,488)	-5.9%	1,322,512
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	40,524	189,226	189,226	68,719	45,893	22,826	49.7%	193,206
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4,067,504	303,652	(678,419)	2,259,760	1,685,264			(670,803)
Taxation	(27,415)	(25,520)	(25,520)	(5,420)	(6,380)	960	-15%	(25,520)
Surplus/(Deficit) after taxation	4,094,919	329,172	(652,899)	2,265,180	1,691,644			(645,283)
Attributable to minorities	-	(20,279)	(20,279)	(7,594)	-			-
Surplus/(Deficit) attributable to municipality	4,094,919	308,893	(673,178)	2,257,586	1,691,644			(645,283)
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	4,094,919	308,893	(673,178)	2,257,586	1,691,644			(645,283)

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

Vote Description R thousands	2019/20	Budget Year 2020/21						Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	
Multi-Year expenditure appropriation								
Vote 1 - Community Services & Health	283,453	453,758	443,616	28,475	58,391	(29,916)	-51.2%	341,538
Vote 2 - Corporate Services	157,647	242,020	249,968	13,625	68,367	(54,742)	-80.1%	227,169
Vote 3 - Economic Opportunities & Asset Managemnt	391,416	580,321	585,754	56,904	57,360	(457)	-0.8%	407,301
Vote 4 - Energy & Climate Change	622,239	1,049,131	1,049,221	132,160	162,209	(30,049)	-18.5%	841,275
Vote 5 - Finance	63,051	268,787	295,583	79,945	46,316	33,629	72.6%	277,987
Vote 6 - Human Settlements	858,297	894,903	812,741	90,563	166,173	(75,610)	-45.5%	820,656
Vote 7 - Office of the City Manager	1,329	2,130	2,176	24	201	(177)	-88.3%	1,835
Vote 8 - Safety & Security	429,428	438,954	428,195	77,749	45,588	32,161	70.5%	357,623
Vote 9 - Spatial Planning & Environment	54,776	157,205	158,489	33,366	25,517	7,849	30.8%	117,625
Vote 10 - Transport	873,070	1,793,342	978,338	65,240	135,164	(69,924)	-51.7%	902,640
Vote 11 - Urban Management	57,350	81,503	84,261	4,990	10,528	(5,537)	-52.6%	77,478
Vote 12 - Water & Waste	2,178,611	3,643,819	3,576,224	574,063	468,397	105,666	22.6%	3,150,839
Vote 13 - Cape Town International Convention Centre	50,973	75,483	86,063	7,647	21,516	(13,869)	-64.5%	86,063
Vote 14 - Cape Town Stadium	-	-	-	-	-	-	-	-
Total Capital Expenditure	6,021,641	9,681,357	8,750,630	1,164,750	1,265,727	(100,977)	-8.0%	7,610,028
Capital Expenditure - Functional Classification								
Governance and administration	940,353	1,396,272	1,420,390	164,579	323,699	(159,120)	-49.2%	1,112,625
Executive and council	4,114	19,414	20,487	23	9,279	(9,257)	-99.8%	19,596
Finance and administration	935,724	1,376,447	1,399,452	164,556	314,379	(149,823)	-47.7%	1,092,578
Internal audit	516	411	452	-	41	(41)	-100.0%	452
Community and public safety	1,316,924	1,745,862	1,669,891	264,234	281,980	(17,745)	-6.3%	1,572,627
Community and social services	87,086	121,397	115,303	14,966	17,030	(2,063)	-12.1%	103,478
Sport and recreation	85,176	357,122	383,925	91,052	53,653	37,399	69.7%	356,730
Public safety	234,506	279,623	270,225	64,793	31,423	33,369	106.2%	240,343
Housing	858,297	894,903	812,741	90,563	166,173	(75,610)	-45.5%	820,656
Health	51,860	92,816	87,696	2,860	13,700	(10,840)	-79.1%	51,421
Economic and environmental services	1,047,234	2,106,139	1,291,187	110,061	168,245	(58,184)	-34.6%	1,139,461
Planning and development	92,747	112,992	115,650	9,604	7,682	1,922	25.0%	107,910
Road transport	934,542	1,879,199	1,061,382	71,569	140,683	(69,114)	-49.1%	952,378
Environmental protection	19,945	113,949	114,154	28,888	19,880	9,008	45.3%	79,173
Trading services	2,664,218	4,338,922	4,264,322	616,784	468,719	148,065	31.6%	3,681,149
Energy sources	593,665	1,027,660	1,021,113	126,079	150,001	(23,922)	-15.9%	824,376
Water management	993,839	1,287,888	1,297,453	213,940	132,506	81,434	61.5%	1,330,232
Waste water management	883,414	1,465,161	1,359,656	219,221	69,355	149,867	216.1%	1,056,583
Waste management	193,299	558,214	586,099	57,543	116,857	(59,314)	-50.8%	469,958
Other	52,912	94,162	104,840	9,093	23,084	(13,991)	-60.6%	104,166
Total Capital Expenditure - Functional Classification	6,021,641	9,681,357	8,750,630	1,164,750	1,265,727	(100,977)	-8.0%	7,610,028
Funded by:								
National Government	1,869,804	2,803,382	1,323,757	213,849	222,710	(8,861)	-4.0%	1,334,385
Provincial Government	36,561	12,446	13,592	493	888	(395)	-44.5%	13,592
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	40,480	67,986	67,986	17,686	16,799	888	5.3%	63,152
Transfers recognised - capital	1,946,844	2,883,814	1,405,335	232,028	240,396	(8,368)	-3.5%	1,411,130
Borrowing	1,060,298	2,500,000	2,500,000	300,382	178,757	121,626	68.0%	2,132,268
Internally generated funds	3,014,499	4,297,543	4,845,294	632,340	846,574	(214,235)	-25.3%	4,066,631
Total Capital Funding	6,021,641	9,681,357	8,750,630	1,164,750	1,265,727	(100,977)	-8.0%	7,610,028

Consolidated Table C6 Monthly Budget Statement - Financial Position

Description	2019/20	Budget Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash	279,593	121,768	121,768	234,002	121,768
Call investment deposits	11,694,075	6,639,523	8,347,451	11,649,162	8,347,451
Consumer debtors	6,321,157	6,999,547	7,014,770	5,732,000	7,014,770
Other debtors	1,072,946	1,333,391	1,333,391	942,415	1,333,391
Current portion of long-term receivables	48,524	7,718	7,718	10,117	7,718
Inventory	434,472	529,916	529,916	459,773	529,916
Total current assets	19,850,768	15,631,864	17,355,015	19,027,468	17,355,015
Non current assets					
Long-term receivables	186,667	186,787	186,787	182,264	186,787
Investments	6,267,808	5,242,043	5,242,043	6,366,423	5,242,043
Investment property	581,247	579,534	579,534	581,247	579,534
Investments in Associate	–	–	–	–	–
Property, plant and equipment	49,649,637	56,199,764	55,269,037	50,046,372	55,269,037
Biological	–	–	–	–	–
Intangible	599,678	382,296	382,296	599,678	382,296
Other non-current assets	2,076,976	180,192	180,192	174,255	180,192
Total non current assets	59,362,013	62,770,615	61,839,888	57,950,238	61,839,888
TOTAL ASSETS	79,212,780	78,402,479	79,194,903	76,977,706	79,194,903
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	446,355	628,487	628,487	446,355	628,487
Consumer deposits	485,820	529,964	529,964	461,997	529,964
Trade and other payables	7,555,834	6,663,992	8,440,748	4,998,484	8,440,748
Provisions	1,388,623	1,301,891	1,301,891	1,389,260	1,301,891
Total current liabilities	9,876,631	9,124,334	10,901,090	7,296,095	10,901,090
Non current liabilities					
Borrowing	6,871,889	9,784,054	9,784,054	6,748,833	9,784,054
Provisions	6,427,629	7,900,871	7,900,871	6,427,339	7,900,871
Total non current liabilities	13,299,517	17,684,925	17,684,925	13,176,171	17,684,925
TOTAL LIABILITIES	23,176,148	26,809,259	28,586,015	20,472,267	28,586,015
NET ASSETS	56,036,632	51,593,220	50,608,888	56,505,439	50,608,888
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	49,120,010	45,747,613	45,235,117	49,878,296	45,235,117
Reserves	6,916,622	5,845,607	5,373,771	6,627,142	5,373,771
TOTAL COMMUNITY WEALTH/EQUITY	56,036,632	51,593,220	50,608,888	56,505,439	50,608,888

Consolidated Table C7 Monthly Budget Statement - Cash Flow

Description	2019/20	Budget Year 2020/21						
	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	9,841,785	10,031,409	10,031,409	2,491,918	2,413,449	78,470	3.3%	10,031,409
Service charges	20,880,394	18,045,505	18,045,505	5,451,554	4,268,060	1,183,494	27.7%	18,045,505
Other revenue	2,020,979	4,358,171	4,236,931	1,526,428	1,372,783	153,644	11.2%	4,236,931
Transfers and Subsidies - Operational	5,016,939	5,608,724	6,194,021	1,633,176	2,464,410	(831,234)	-33.7%	6,194,021
Transfers and Subsidies - Capital	1,911,311	2,815,828	1,458,589	815,229	924,785	(109,557)	-11.8%	1,458,589
Interest	1,657,636	855,610	855,610	213,424	222,105	(8,680)	-3.9%	855,610
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(33,559,362)	(37,322,256)	(37,391,293)	(10,385,098)	(10,483,106)	(98,007)	0.9%	(37,391,293)
Finance charges	(718,927)	(753,329)	(753,329)	(186,717)	(186,701)	16	0.0%	(753,329)
Transfers and Grants	(3)	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	7,050,751	3,639,662	2,677,444	1,559,914	995,785	(564,129)	-56.7%	2,677,444
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	73,195	117,986	117,986	-	-	-	-	117,986
Decrease (increase) in non-current receivables	10,826	3,390	3,390	-	-	-	-	3,390
Decrease (increase) in non-current investments	(886,819)	(298,475)	(298,475)	-	-	-	-	(298,475)
Payments								
Capital assets	(6,027,076)	(8,720,769)	(7,884,173)	(1,642,382)	(1,574,456)	67,926	-4.3%	(7,884,173)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,829,874)	(8,897,868)	(8,061,272)	(1,642,382)	(1,574,456)	67,926	-4.3%	(8,061,272)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1,091,580	2,500,000	2,500,000	-	-	-	-	2,500,000
Increase (decrease) in consumer deposits	8,459	45,206	45,206	-	-	-	-	45,206
Payments								
Repayment of borrowing	(384,828)	(371,495)	(371,495)	(129,481)	(129,481)	-	-	(371,495)
NET CASH FROM/(USED) FINANCING ACTIVITIES	715,211	2,173,711	2,173,711	(129,481)	(129,481)	-	-	2,173,711
NET INCREASE/(DECREASE) IN CASH HELD	936,088	(3,084,495)	(3,210,117)	(211,949)	(708,152)			(3,210,117)
Cash/cash equivalents at beginning:	8,419,275	7,704,794	9,540,603	9,540,603	9,540,603			9,540,603
Cash/cash equivalents at month/year end:	9,355,363	4,620,298	6,330,487	9,328,654	8,832,451			6,330,487

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

Executive Summary

The company hosted five events and reflects a year-to-date loss of R26.6 million.

Table F1 Monthly Budget Statement Summary

Description	2019/20	Current Year 2020/21						
	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	15,296	8,075	8,075	1,822	2,019	(197)	-9.8%	8,075
Transfers recognised - operational	–	–	–	–	–	–	–	–
Other own revenue	211,103	207,907	207,907	27,044	36,186	(9,142)	-25.3%	207,907
Total Revenue (excluding capital transfers and contributions)	226,399	215,982	215,982	28,866	38,205	(9,339)	-24.4%	215,982
Employee costs	75,584	90,325	90,325	20,375	21,919	(1,544)	-7.0%	90,325
Remuneration of Board Members	628	581	581	146	145	1	0.7%	581
Depreciation and asset impairment	57,334	54,499	54,499	14,561	13,562	999	7.4%	54,499
Finance charges	–	–	–	–	–	–	–	–
Materials and bulk purchases	26,120	28,061	28,061	1,961	4,357	(2,396)	-55.0%	28,061
Transfers and grants	2,124	–	–	631	–	631	100.0%	–
Other expenditure	112,368	138,941	138,941	23,166	31,362	(8,196)	-26.1%	138,941
Total Expenditure	274,159	312,407	312,407	60,839	71,345	(10,506)	-14.7%	312,407
Surplus/(Deficit)	(47,760)	(96,425)	(96,425)	(31,973)	(33,140)	1,167	-3.5%	(96,425)
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) after capital transfers & contributions	(47,760)	(96,425)	(96,425)	(31,973)	(33,140)	1,167	-3.5%	(96,425)
Taxation	(13,398)	(25,520)	(25,520)	(5,420)	–	(5,420)	-100.0%	(25,520)
Surplus/ (Deficit) for the year	(34,362)	(70,906)	(70,906)	(26,554)	(33,140)	6,587	-19.9%	(70,906)
Capital expenditure & funds sources								
Capital expenditure	50,973	75,483	86,063	7,647	21,516	(13,869)	-64.5%	86,063
Transfers recognised - capital	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	50,973	75,483	86,063	7,647	21,516	(13,869)	-64.5%	86,063
Total sources of capital funds	50,973	75,483	86,063	7,647	21,516	(13,869)	-64.5%	86,063
Financial position								
Total current assets	221,794	110,167	99,586	144,478				99,586
Total non current assets	874,220	884,708	895,288	831,189				895,288
Total current liabilities	94,614	78,525	78,525	66,965				78,525
Total non current liabilities	426	–	–	136				–
Community wealth/Equity	1,000,973	916,350	916,350	908,567				916,350
Cash flows								
Net cash from (used) operating	45,213	(16,944)	(16,944)	(37,056)	(20,026)	(17,029)	85.0%	(16,944)
Net cash from (used) investing	(56,408)	(75,483)	(86,063)	(7,647)	(18,871)	11,224	-59.5%	(86,063)
Net cash from (used) financing	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	171,049	81,599	71,018	126,346	135,128	(8,782)	-6.5%	71,018

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

Description	2019/20	Current Year 2020/21						
	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	98,946	115,960	115,960	16,223	22,681	(6,458)	-28.5%	115,960
Interest earned - external investments	15,296	8,075	8,075	1,822	2,019	(197)	-9.8%	8,075
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-
Other revenue	112,157	91,947	91,947	10,821	13,505	(2,684)	-19.9%	91,947
Gains	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	226,399	215,982	215,982	28,866	38,205	(9,339)	-24.4%	215,982
Expenditure By Type								
Employee related costs	75,584	90,325	90,325	20,375	21,919	(1,544)	-7.0%	90,325
Remuneration of Directors	628	581	581	146	145	1	0.7%	581
Debt impairment	(222)	450	450	-	113	(113)	-100.0%	450
Depreciation & asset impairment	57,334	54,499	54,499	14,561	13,562	999	7.4%	54,499
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other materials	26,120	28,061	28,061	1,961	4,357	(2,396)	-55.0%	28,061
Contracted services	51,710	60,033	60,033	9,712	12,560	(2,848)	-22.7%	60,033
Transfers and subsidies	2,124	-	-	631	-	631	100.0%	-
Other expenditure	60,830	78,458	78,458	13,461	18,690	(5,229)	-28.0%	78,458
Losses	50	-	-	(7)	-	(7)	-100.0%	-
Total Expenditure	274,159	312,407	312,407	60,839	71,345	(10,506)	-14.7%	312,407
Surplus/(Deficit)	(47,760)	(96,425)	(96,425)	(31,973)	(33,140)	1,167	-3.5%	(96,425)
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	(47,760)	(96,425)	(96,425)	(31,973)	(33,140)	1,167	-3.5%	(96,425)
Taxation	(13,398)	(25,520)	(25,520)	(5,420)	-	(5,420)	-100.0%	(25,520)
Surplus/(Deficit) for the year	(34,362)	(70,906)	(70,906)	(26,554)	(33,140)	6,587		(70,906)

Table F3 Monthly Budget Statement – Capital expenditure

Description	2019/20	Current Year 2020/21						
	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	33,932	41,713	48,606	6,052	12,152	(6,100)	-50.2%	48,606
Operational Buildings	33,932	41,713	48,606	6,052	12,152	(6,100)	-50.2%	48,606
Municipal Offices	33,932	41,713	48,606	6,052	12,152	(6,100)	-50.2%	48,606
Computer Equipment	12,932	26,586	29,157	1,595	7,289	(5,694)	-78.1%	29,157
Computer Equipment	12,932	26,586	29,157	1,595	7,289	(5,694)	-78.1%	29,157
Furniture and Office Equipment	3,220	4,518	5,019	–	1,255	(1,255)	-100.0%	5,019
Furniture and Office Equipment	3,220	4,518	5,019	–	1,255	(1,255)	-100.0%	5,019
Machinery and Equipment	889	2,667	3,280	–	820	(820)	-100.0%	3,280
Machinery and Equipment	889	2,667	3,280	–	820	(820)	-100.0%	3,280
Total Capital Expenditure	50,973	75,483	86,063	7,647	21,516	(13,869)	-64.5%	86,063
Funded by:								
National Government	–	–	–	–	–	–	–	–
Provincial Government	–	–	–	–	–	–	–	–
Parent Municipality	–	–	–	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–
Transfers recognised - capital	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	50,973	75,483	86,063	7,647	21,516	(13,869)	-64.5%	86,063
Total Capital Funding	50,973	75,483	86,063	7,647	21,516	(13,869)	-64.5%	86,063

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2019/20	Current Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	2,309	–	–	2,519	–
Call investment deposits	168,740	81,598	71,018	123,827	71,018
Consumer debtors	–	–	–	–	–
Other debtors	47,777	24,077	24,077	14,385	24,077
Current portion of long-term receivables	–	2,124	2,124	1,593	2,124
Inventory	2,968	2,367	2,367	2,155	2,367
Total current assets	221,794	110,167	99,586	144,478	99,586
Non current assets					
Long-term receivables	175,051	170,803	170,803	172,927	170,803
Investments	–	–	–	–	–
Investment property	–	–	–	–	–
Investment in Associate	–	–	–	–	–
Property, plant and equipment	567,462	543,992	554,572	494,277	554,572
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	131,707	169,912	169,912	163,986	169,912
Total non current assets	874,220	884,708	895,288	831,189	895,288
TOTAL ASSETS	1,096,013	994,875	994,875	975,668	994,875
LIABILITIES					
Current liabilities	–	–	–	–	–
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	66,398	32,700	32,700	24,031	32,700
Trade and other payables	23,940	41,229	41,229	37,383	41,229
Provisions	4,276	4,596	4,596	5,551	4,596
Total current liabilities	94,614	78,525	78,525	66,965	78,525
Non current liabilities	–	–	–	–	–
Borrowing	–	–	–	–	–
Provisions	426	–	–	136	–
Total non current liabilities	426	–	–	136	–
TOTAL LIABILITIES	95,040	78,525	78,525	67,101	78,525
NET ASSETS	1,000,973	916,350	916,350	908,567	916,350
COMMUNITY WEALTH/EQUITY	–	–	–	–	–
Accumulated Surplus/(Deficit)	(276,455)	(361,078)	(361,078)	(368,861)	(361,078)
Reserves	1,277,428	1,277,428	1,277,428	1,277,428	1,277,428
TOTAL COMMUNITY WEALTH/EQUITY	1,000,973	916,350	916,350	908,567	916,350

Table F5 Monthly Budget Statement – Cash Flow

Description	2019/20	Current Year 2020/21						
	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	244,401	207,907	207,907	14,133	36,186	(22,053)	-60.9%	207,907
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	15,330	8,075	8,075	1,822	2,019	(197)	-9.8%	8,075
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(214,518)	(232,926)	(232,926)	(53,011)	(58,232)	5,221	-9.0%	(232,926)
Finance charges	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	45,213	(16,944)	(16,944)	(37,056)	(20,026)	(17,029)	85.0%	(16,944)
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments								
Capital assets	(56,408)	(75,483)	(86,063)	(7,647)	(18,871)	11,224	-59.5%	(86,063)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(56,408)	(75,483)	(86,063)	(7,647)	(18,871)	11,224	-59.5%	(86,063)
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	(11,195)	(92,426)	(103,007)	(44,703)	(38,897)	(5,805)	14.9%	(103,007)
Cash/cash equivalents at the year begin:	182,243	174,025	174,025	171,049	174,025	(2,976)	-1.7%	174,025
Cash/cash equivalents at the year end:	171,049	81,599	71,018	126,346	135,128	(8,782)	-6.5%	71,018

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	(197)	The variance is due to a drop in the repo interest rate after the budget was approved.	No remedial action required; budget will be achieved by 30 June 2021.
Other revenue	(2,684)	The variance is due to the Western Cape Provincial Government not extending the lease for the temporary hospital as was initially budgeted for.	No remedial action required; budget will be achieved by 30 June 2021.
Rental of facilities and equipment	(6,458)	The variance is due to the Western Cape Provincial Government not extending the lease for the temporary hospital as was initially budgeted for.	No remedial action required; budget will be achieved by 30 June 2021.
<u>Expenditure items</u>			
Employee related costs	(1,544)	The variance relates to vacancies and savings achieved as at 30 September 2020.	No remedial action required; budget will be achieved by 30 June 2021.
Other materials	(2,396)	The variance is due to lower costs incurred.	No remedial action required; budget will be achieved by 30 June 2021.
Contracted services	(2,848)	The variance is due to savings achieved.	No remedial action required; budget will be achieved by 30 June 2021.
Other expenditure	(5,229)	The variance is due to savings achieved.	No remedial action required; budget will be achieved by 30 June 2021.
<u>Capital Expenditure items</u>			
Computer Equipment	5,694	The variance is due to misalignment of the cash flow with the actual expenditure to date.	No remedial action required; budget will be achieved by 30 June 2021.
Furniture and Office Equipment	1,255	The variance is due to misalignment of the cash flow with the actual expenditure to date.	No remedial action required; budget will be achieved by 30 June 2021.
Machinery and Equipment	820	The variance is due to misalignment of the cash flow with the actual expenditure to date.	No remedial action required; budget will be achieved by 30 June 2021.
Municipal Offices	6,100	The variance is due to misalignment of the cash flow with the actual expenditure to date.	No remedial action required; budget will be achieved by 30 June 2021.
<u>Cash flow items</u>			
Interest	(197)	The variance is due to a drop in the repo interest rate after the budget was approved.	No remedial action required; budget will be achieved by 30 June 2021.
Other revenue	(22,053)	The variance is due to the Western Cape Provincial Government not extending the lease for the temporary hospital as was initially budgeted for.	No remedial action required; budget will be achieved by 30 June 2021.
Suppliers and employees	5,221	The variance is due to creditors outstanding at the end of the 2019/20 financial year, which was settled in the current year.	No remedial action required; budget will be achieved by 30 June 2021.
Capital assets	11,224	The variance is due to misalignment of the cash flow with the actual expenditure to date.	No remedial action required; budget will be achieved by 30 June 2021.

Table SF2 Entity Financial and non-financial indicators

Description of financial indicator	Basis of calculation	2019/20	Current Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure	20.9%	17.4%	17.4%	23.9%	17.4%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	9.5%	8.6%	8.6%	7.4%	8.6%
Liquidity						
Current Ratio	Current assets/current liabilities	234.4%	140.3%	126.8%	215.8%	126.8%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days	234.4%	140.3%	126.8%	215.8%	126.8%
Liquidity Ratio	Monetary Assets/Current Liabilities	180.8%	103.9%	90.4%	188.7%	90.4%
Revenue Management						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	98.4%	91.2%	91.2%	654.4%	91.2%
Other Indicators						
Employee costs	Employee costs/Total Revenue - capital revenue	33.4%	41.8%	41.8%	70.6%	41.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	25.3%	25.2%	25.2%	50.4%	25.2%

Table SF3 Entity Aged debtors

Detail	Current Year 2020/21										
	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	85	1	-	-	3,920	-	-	-	4,007	-	3,920
Total By Income Source	85	1	-	-	3,920	-	-	-	4,007	-	3,920
Debtors Age Analysis By Customer Group											
Organs of State	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-
Other	85	1	-	-	3,920	-	-	-	4,007	-	-
Total By Customer Group	85	1	-	-	3,920	-	-	-	4,007	-	-

Table SF4 Entity Aged creditors

Detail	Current Year 2020/21								
	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	3,466	-	-	-	-	-	-	-	3,466
Total By Customer Type	3,466	-	-	-	-	-	-	-	3,466

Table SF5 Entity investment portfolio monthly statement

Investments by maturity Name of institution & investment ID R thousands	Current Year 2020/21				
	Accrued interest for the month	Yield %	Market value		
			Begin	Change	End
CTICC					
Cash	-	-	235		235
Nedbank - Call Deposit - 03/7881544007/000105	-	3.4	-	-	-
ABSA Bank - Current - 4072900553	-	-	59	31	90
ABSA Bank - Exh Serv - Current - 4072900731	-	-	29	()	29
ABSA Bank - Treasury Account - 40-7373-1246	()	-		()	
ABSA Bank - Convenco Account - 40-7373-3701	-	-	1	()	1
Stanlib - Bank 000-402-184 (1199539) ref No. 551436367	93	4.354	26,745	109	26,854
Investec Bank - (462097) 1008645	117	5.829	32,318	(3,377)	28,941
Nedgroup Money Market - (800167964) - 8319631	71	4.47	24,212	(11,389)	12,824
ABSA Bank - CTICC Money Market - 9316676360	132	7.89	34,242	(5,859)	28,383
Nedgroup Corp Money Market - (800167964) 8292731	92	5.92	26,544	118	26,661
ABSA Bank - CTICC East - Current - 4072900228	-	-		()	
ABSA Bank - CTICC East - Call Deposit 4083941322	-	3.25		()	
Absa Bank - CTICC East - Money Market (6241084-ZAR-2201-0)	-	3.30	163		164
Nedbank - CTICC Main Current - 1151569623	-	-	3,268	(2,067)	1,200
Nedbank - CTICC Merchant Services - 11515696658	-	-	27	(12)	15
Nedbank - CTICC Payroll - 1151569666	-	-	29	108	137
Nedbank - CTICC East - 1151569674	-	-	24	26	50
Nedbank - CTICC E-Commerce - 1151569682	-	-	1	()	
Nedbank - CTICC Daily Call Deposit Account - 037232511442	9	-	52	709	762
Total investments	516		147,950	(21,604)	126,346

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration R thousands	2019/20	Current Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Remuneration								
Board Members of Entities								
Board Fees	628	581	581	146	145	1	0.7%	581
Sub Total - Board Members of Entities	628	581	581	146	145	1	0.7%	581
% increase		-7.5%	-7.5%					-7.5%
Senior Managers of Entities								
Basic Salaries	9,595	11,212	11,212	2,803	2,803	-	-	11,212
Sub Total - Senior Managers of Entities	9,595	11,212	11,212	2,803	2,803	-	-	11,212
% increase		16.9%	16.9%					16.9%
Other Staff of Entities								
Basic Salaries	65,989	79,112	79,112	17,571	19,116	(1,544)	-8.1%	79,112
Sub Total - Other Staff of Entities	65,989	79,112	79,112	17,571	19,116	(1,544)	-8.1%	79,112
% increase		19.9%	19.9%					19.9%
Total Municipal Entities remuneration	76,212	90,906	90,906	20,521	22,064	(1,543)	-7.0%	90,906
Unpaid salary, allowances & benefits in arrears	-	-	-	-	-	-	-	-

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands															
Revenue By Source															
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8,497	7,689	38	7,304	7,304	7,304	6,433	10,258	19,212	8,558	14,806	18,558	115,960	118,138	125,692
Interest earned - external investments	679	626	516	673	673	673	673	673	673	673	673	870	8,075	8,560	9,074
Other revenue	7,152	4,493	(824)	4,862	3,832	2,077	6,465	11,176	17,521	9,509	10,796	14,889	91,947	141,593	150,573
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	16,328	12,808	(270)	12,838	11,808	10,053	13,571	22,107	37,406	18,739	26,275	34,318	215,982	268,290	285,338
Expenditure By Type															
Expenditure By Type	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	6,902	6,912	6,561	7,306	7,306	7,306	7,747	7,747	7,747	7,747	7,752	9,291	90,325	96,419	102,085
Remuneration of Board Members	-	-	146	-	-	145	-	-	145	-	-	144	581	610	641
Debt impairment	-	-	-	38	38	38	38	38	38	38	38	150	450	450	450
Depreciation & asset impairment	4,854	4,854	4,854	4,592	4,552	4,531	4,587	4,559	4,533	4,594	4,525	3,465	54,499	52,319	50,750
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	1,394	268	300	1,574	1,220	602	1,925	3,097	5,556	2,635	3,533	5,958	28,061	39,651	42,183
Contracted services	3,346	4,010	2,355	4,273	4,288	4,181	5,108	5,650	6,768	5,455	5,916	8,681	60,033	63,641	67,473
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	4,137	4,722	4,602	6,341	6,099	6,164	6,707	6,649	7,072	6,595	6,839	12,530	78,458	84,149	90,261
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditure	20,633	20,765	18,818	24,124	23,504	22,967	26,112	27,739	31,858	27,064	28,602	40,221	312,407	337,240	353,842

Table continues on next page.

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

Description	Current Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands															
Capital expenditure															
Capital assets	777	818	6,052	6,290	6,290	6,290	6,290	6,290	6,290	6,290	6,290	28,094	86,063	74,894	63,394
Total capital expenditure	777	818	6,052	6,290	6,290	6,290	6,290	6,290	6,290	6,290	6,290	28,094	86,063	74,894	63,394
Cash flow															
Ratepayers and other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	12,134	(407)	2,406	12,165	11,135	9,380	12,898	21,434	36,733	18,066	25,603	46,358	207,907	259,730	276,265
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	679	626	516	673	673	673	673	673	673	673	673	870	8,075	8,560	9,074
Suppliers, employees and other	(23,507)	(15,106)	(14,398)	(19,411)	(19,411)	(19,411)	(19,411)	(19,411)	(19,411)	(19,411)	(19,411)	(24,631)	(232,926)	(271,092)	(309,492)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(10,694)	(14,886)	(11,475)	(6,572)	(7,602)	(9,357)	(5,839)	2,696	17,996	(671)	6,865	22,597	(16,944)	(2,802)	(24,154)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(777)	(818)	(6,052)	(7,172)	(7,172)	(7,172)	(7,172)	(7,172)	(7,172)	(7,172)	(7,172)	(21,041)	(86,063)	(74,894)	(63,394)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(777)	(818)	(6,052)	(7,172)	(7,172)	(7,172)	(7,172)	(7,172)	(7,172)	(7,172)	(7,172)	(21,041)	(86,063)	(74,894)	(63,394)
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	(11,471)	(15,704)	(17,527)	(13,744)	(14,774)	(16,529)	(13,011)	(4,476)	10,824	(7,843)	(307)	1,556	(103,007)	(77,695)	(87,547)

Table SF8a Entity capital expenditure on new assets by asset class

Description	2019/20	Current Year 2020/21						
	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	33,461	37,857	37,857	6,052	9,464	(3,412)	-36.1%	37,857
Operational Buildings	33,461	37,857	37,857	6,052	9,464	(3,412)	-36.1%	37,857
Municipal Offices	33,461	37,857	37,857	6,052	9,464	(3,412)	-36.1%	37,857
Computer Equipment	12,932	13,590	13,590	–	3,398	(3,398)	-100.0%	13,590
Computer Equipment	12,932	13,590	13,590	–	3,398	(3,398)	-100.0%	13,590
Furniture and Office Equipment	3,220	1,618	2,119	–	530	(530)	-100.0%	2,119
Furniture and Office Equipment	3,220	1,618	2,119	–	530	(530)	-100.0%	2,119
Machinery and Equipment	889	919	1,533	–	383	(383)	-100.0%	1,533
Machinery and Equipment	889	919	1,533	–	383	(383)	-100.0%	1,533
Total Capital Expenditure on new assets	50,502	53,984	55,099	6,052	13,775	(7,723)	-56.1%	55,099

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

Description	2019/20	Current Year 2020/21						
	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	471	3,855	10,749	–	2,687	(2,687)	-100.0%	10,749
Operational Buildings	471	3,855	10,749	–	2,687	(2,687)	-100.0%	10,749
Municipal Offices	471	3,855	10,749	–	2,687	(2,687)	-100.0%	10,749
Computer Equipment	–	12,996	15,567	1,595	3,892	(2,297)	-59.0%	15,567
Computer Equipment	–	12,996	15,567	1,595	3,892	(2,297)	-59.0%	15,567
Furniture and Office Equipment	–	2,900	2,900	–	725	(725)	-100.0%	2,900
Furniture and Office Equipment	–	2,900	2,900	–	725	(725)	-100.0%	2,900
Machinery and Equipment	–	1,748	1,748	–	437	(437)	-100.0%	1,748
Machinery and Equipment	–	1,748	1,748	–	437	(437)	-100.0%	1,748
Total Capital Expenditure on renewal of existing assets	471	21,498	30,963	1,595	7,741	(6,146)	-79.4%	30,963

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2019/20	Current Year 2020/21						
	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	14,745	17,772	17,772	3,688	4,443	(755)	-17.0%	17,772
Operational Buildings	14,745	17,772	17,772	3,688	4,443	(755)	-17.0%	17,772
Municipal Offices	14,745	17,772	17,772	3,688	4,443	(755)	-17.0%	17,772
Total Repairs and Maintenance Expenditure	14,745	17,772	17,772	3,688	4,443	(755)	-17.0%	17,772

Table SF8d Entity depreciation by asset class

Description	2019/20	Current Year 2020/21						
	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	57,334	54,499	54,499	14,561	13,562	999	7.4%	54,499
Operational Buildings	57,334	54,499	54,499	14,561	13,562	999	7.4%	54,499
Municipal Offices	57,334	54,499	54,499	14,561	13,562	999	7.4%	54,499
Total Depreciation	57,334	54,499	54,499	14,561	13,562	999	7.4%	54,499

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

Table F1 Monthly Budget Statement Summary

Description	2019/20	Current Year 2020/21						
	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	1	-	-	-	-	-	-	-
Transfers recognised - operational	59,454	65,718	65,718	12,541	22,980	(10,439)	-45.4%	65,718
Other own revenue	2,020,979	27,433	27,433	310	-	310	100.0%	27,433
Total Revenue (excluding capital transfers and contributions)	2,080,433	93,150	93,150	12,851	22,980	(10,129)	-44.1%	93,150
Employee costs	732	1,409	1,409	354	352	2	0.5%	1,409
Remuneration of Board Members	272	424	424	117	106	11	10.2%	424
Depreciation and asset impairment	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Materials and bulk purchases	687	674	674	43	169	(125)	-74.3%	674
Transfers and grants	-	-	-	-	-	-	-	-
Other expenditure	103,743	90,643	90,643	12,337	22,353	(10,016)	-44.8%	90,643
Total Expenditure	105,433	93,150	93,150	12,851	22,980	(10,129)	-44.1%	93,150
Surplus/(Deficit)	1,975,000	(0)	(0)	-	-	-	-	(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) after capital transfers & contributions	1,975,000	(0)	(0)	-	-	-	-	(0)
Taxation	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1,975,000	(0)	(0)	-	-	-	-	(0)
Financial position								
Total current assets	44,453	6,392	6,392	998				6,392
Total non current assets	1,935,000	-	-	-				-
Total current liabilities	4,453	6,392	6,392	998				6,392
Total non current liabilities	-	-	-	-				-
Community wealth/Equity	1,975,000	-	-	-				-
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	0	10	10	0	3,781	(3,781)	-100.0%	10

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

Description	2019/20	Current Year 2020/21						
	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	17,086	21,376	21,376	310	–	310	100.0%	21,376
Interest earned - external investments	1	–	–	–	–	–	–	–
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–
Transfers and subsidies	59,454	65,718	65,718	12,541	22,980	(10,439)	-45.4%	65,718
Other revenue	2,003,893	6,057	6,057	–	–	–	–	6,057
Gains	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	2,080,433	93,150	93,150	12,851	22,980	(10,129)	-44.1%	93,150
Expenditure By Type								
Employee related costs	732	1,409	1,409	354	352	2	0.5%	1,409
Remuneration of Directors	272	424	424	117	106	11	10.2%	424
Debt impairment	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–
Other materials	687	674	674	43	169	(125)	-74.3%	674
Contracted services	64,117	68,715	68,715	10,546	17,520	(6,974)	-39.8%	68,715
Transfers and subsidies	–	–	–	–	–	–	–	–
Other expenditure	39,626	21,928	21,928	1,791	4,833	(3,042)	-62.9%	21,928
Losses	–	–	–	–	–	–	–	–
Total Expenditure	105,433	93,150	93,150	12,851	22,980	(10,129)	-44.1%	93,150
Surplus/(Deficit)	1,975,000	(0)	(0)	–	–	–	–	(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	1,975,000	(0)	(0)	–	–	–	–	(0)
Taxation	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1,975,000	(0)	(0)	–	–	–		(0)

Table F4 Monthly Budget Statement – Financial Position

Vote Description	2019/20	Current Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	–	10	10	–	10
Call investment deposits	–	–	–	–	–
Consumer debtors	496	–	–	66	–
Other debtors	3,957	6,382	6,382	933	6,382
Current portion of long-term receivables	40,000	–	–	–	–
Inventory	–	–	–	–	–
Total current assets	44,453	6,392	6,392	998	6,392
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	–	–	–	–	–
Investment in Associate	–	–	–	–	–
Property, plant and equipment	–	–	–	–	–
Biological	–	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	1,935,000	–	–	–	–
Total non current assets	1,935,000	–	–	–	–
TOTAL ASSETS	1,979,453	6,392	6,392	998	6,392
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	–	–	–	–	–
Trade and other payables	4,453	6,392	6,392	998	6,392
Provisions	–	–	–	–	–
Total current liabilities	4,453	6,392	6,392	998	6,392
Non current liabilities					
Borrowing	–	–	–	–	–
Provisions	–	–	–	–	–
Total non current liabilities	–	–	–	–	–
TOTAL LIABILITIES	4,453	6,392	6,392	998	6,392
NET ASSETS	1,975,000	–	–	0	–
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1,975,000	–	–	–	–
Reserves	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1,975,000	–	–	–	–

Table F5 Monthly Budget Statement – Cash Flow

Description	2019/20	Current Year 2020/21						
	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	19,823	27,433	27,433	310	–	310	100.0%	27,433
Transfers and Subsidies - Operational	59,454	65,718	65,718	11,732	22,980	(11,248)	-48.9%	65,718
Transfers and Subsidies - Capital	–	–	–	–	–	–	–	–
Interest	1	–	–	–	–	–	–	–
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(79,285)	(96,921)	(96,921)	(12,042)	(22,980)	10,938	-47.6%	(96,921)
Finance charges	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–
Transfers and Grants	(3)	–	–	–	–	–	–	–
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 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:	11	3,781	3,781	0	3,781	(3,781)	-100.0%	3,781
Cash/cash equivalents at the year end:	0	10	10	0	3,781	(3,781)	-100.0%	10

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			
<u>Revenue items</u>			
Rental of facilities and equipment	310	The entity hosted two film shoots for the period to date which was not initially budgeted for. (Film shoots are small events - less than 50 people - that are not restricted under the current lockdown regulations). The entity also received rights fees for the operational tenders as per the tender agreement.	No remedial action required.
Transfers and subsidies	(10,439)	As the entity is incurring less expenditure due to the current COVID-19 lockdown regulations, the grant income received from the City is less than anticipated.	No remedial action required.
Other revenue	–		
<u>Expenditure items</u>			
Employee related costs	2	The annual employee cost increase was not included in the budget.	Budget provision to be updated in the January 2021 adjustments budget.
Remuneration of Directors	11	Two special board meetings took place during the quarter, which was not initially budgeted for.	Budget provision to be updated in the January 2021 adjustments budget.
Other materials	(125)	Expenditure incurred is lower than anticipated as a result of the COVID-19 lockdown restrictions.	No remedial action required; budget will be utilised during the course of the financial year.
Contracted services	(6,974)	Expenditure incurred is lower than anticipated, due to the COVID-19 lockdown restrictions as well as no events currently taking place.	No remedial action required; budget will be utilised during the course of the financial year.
Other expenditure	(3,042)	Expenditure incurred is lower than anticipated, due to the COVID-19 lockdown restrictions as well as no events currently taking place.	No remedial action required; budget will be utilised during the course of the financial year.
<u>Cash flow items</u>			
Other revenue	310	The entity hosted two film shoots for the period to date which was not initially budgeted for. (Film shoots are small events - less than 50 people - that are not restricted under the current lockdown regulations). The entity also received rights fees for the operational tenders as per the tender agreement.	No remedial action required.
Government - Operating	(11,248)	As the entity is incurring less expenditure as a result of the current COVID-19 lockdown regulations, the grant income received from the City is less than anticipated.	No remedial action required.
Suppliers and employees	10,938	Expenditure incurred is lower than anticipated, due to the COVID-19 lockdown restrictions as well as no events currently taking place.	No remedial action required; budget will be utilised during the course of the financial year.

Table SF6 Entity Board member allowances & staff benefits

Summary of Employee and Board Member remuneration	2019/20	Current Year 2020/21						
	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	272	424	424	117	106	11	10.2%	424
Sub Total - Board Members of Entities	272	424	424	117	106	11	10.2%	424
% increase		56.2%	56.2%					56.2%
Senior Managers of Entities								
Basic Salaries	732	1,409	1,409	354	352	2	0.5%	1,409
Sub Total - Senior Managers of Entities	732	1,409	1,409	354	352	2	0.5%	1,409
% increase		92.5%	92.5%					92.5%
Other Staff of Entities								
Basic Salaries	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-
% increase								
Total Municipal Entities remuneration	1,003	1,833	1,833	471	458	13	2.7%	1,833
Unpaid salary, allowances & benefits in arrears	-	-	-	-	-	-	-	-

Table SF7 Entity monthly actuals & revised targets

Description	Current Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands															
Revenue By Source															
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	11	1	298	-	-	6,500	2,480	2,480	2,480	2,480	2,480	2,166	21,376	63,076	69,743
Other revenue	1,662	4,149	6,730	7,625	7,625	1,231	5,145	5,145	5,251	5,145	5,145	16,925	71,775	51,708	55,673
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,673	4,150	7,028	7,625	7,625	7,731	7,625	7,625	7,731	7,625	7,625	19,091	93,150	114,784	125,416
Expenditure By Type															
Employee related costs	115	128	110	117	117	117	117	117	117	117	117	116	1,409	1,528	1,658
Remuneration of Board Members	-	-	117	-	-	106	-	-	106	-	-	95	424	460	500
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	21	4	18	56	56	56	56	56	56	56	56	181	674	704	736
Contracted services	1,530	3,147	5,869	5,840	5,840	5,840	5,840	5,840	5,840	5,840	5,840	11,449	68,715	84,635	92,039
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	8	871	913	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	7,250	21,928	27,456	30,482
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditure	1,673	4,150	7,028	7,625	7,625	7,731	7,625	7,625	7,731	7,625	7,625	19,091	93,150	114,784	125,416

Table continues on next page.

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

Description	Current Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands															
Capital expenditure															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flow															
Ratepayers and other	11	1	-	-	-	6,500	3,057	3,057	3,057	3,057	3,057	5,637	27,433	84,866	96,119
Transfers and Subsidies	1,662	4,149	6,218	7,625	7,625	1,231	4,568	4,568	4,674	4,568	4,568	14,263	65,718	29,918	29,296
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suppliers, employees and other	(1,673)	(4,150)	(6,218)	(7,625)	(7,625)	(7,731)	(7,625)	(7,625)	(7,731)	(7,625)	(7,625)	(23,671)	(96,921)	(114,784)	(125,416)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	(3,771)	(3,771)	0	0
Decrease (increase) in 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	-	-	-	-	-	-	-	-	-	-	-	(3,771)	(3,771)	0	0

Table SF8c Entity expenditure on repairs and maintenance by asset class

Description	2019/20	Current Year 2020/21						
	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	22,912	26,068	26,068	2,908	6,517	(3,609)	-55.4%	26,068
Sport and Recreation Facilities	22,912	26,068	26,068	2,908	6,517	(3,609)	-55.4%	26,068
Outdoor Facilities	22,912	26,068	26,068	2,908	6,517	(3,609)	-55.4%	26,068
Total Repairs and Maintenance Expenditure	22,912	26,068	26,068	2,908	6,517	(3,609)	-55.4%	26,068

QUALITY CERTIFICATE

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

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

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

Print name **Lungelo Mbandazayo**

Municipal Manager of City of Cape Town (CPT)



Digitally signed by
Lungelo Mbandazayo
Date: 2020.10.12 09:50:39
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Signature _____

Date _____

09 October 2020

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

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

Print name Wayne De Wet

Title: **Chief Financial Officer**

Signature  Date 09 October 2020

Print name Taubie Motlhabane

Title: **Accounting Officer**

Signature  Date 09 October 2020

Cape Town International Convention Centre

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

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



LESLEY DE REUCK

CEO: CAPE TOWN STADIUM

T: 021 417 0104 M: 0846271873

E: Lesley.dereuck@capetown.gov.za

07 OCTOBER 2020

ACCOUNTING OFFICER'S QUALITY CERTIFICATION

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

Fairoza Parker

Chief Financial Officer

FParker

Lesley de Reuck

Accounting officer

Lesley de
Reuck

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by Lesley de
Reuck
Date: 2020.10.09
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Mr. P.J. Veldhuizen – Chairman of The Board
Mr. L. de Reuck – Chief Executive Officer
Ms. V. Manuel – Vice Chair and Chair of the Audit and Risk Committee
Mr. S. Blom – Chair of the HR, Social & Ethics Subcommittee
Mr. M. van Staden – Chair of the Events, Marketing & Communication Subcommittee
Ms. L. Essop – Non-executive Director
Mr. J. Dique – Non-executive Director

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CAPE TOWN STADIUM



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE B

FINANCIAL MONITORING REPORT

SEPTEMBER (2021 M03)

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

September 2020

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	1,803,804,777	260,038,782	-12,700,148	2,051,143,411	413,584,356	63,370,586	-3,102,267	473,852,675	266,927,012	59,614,127	-3,062,212	323,478,927	-150,373,748
Finance: CM & H	2,445,948	5,194,956	-7,528,954	111,950	525,604	1,293,718	-1,829,718	-10,396	687,928	1,244,745	-1,932,674	-1	10,395
HR Business Partner: CM & H	9,004,296	8,900,012	-17,469,717	434,590	2,196,019	2,221,196	-4,355,856	61,393	1,315,824	2,147,321	-3,463,145	-1	-61,360
Library & Information Services	507,043,344	133,829,749	-7,131,459	633,741,633	113,085,394	31,738,752	-1,673,865	143,150,281	103,492,400	29,926,330	-1,663,093	131,755,277	-11,395,004
Management: Community Services & Health	21,447,404	132,241,432	-158,325,499	-4,636,663	4,698,682	33,154,873	-39,599,144	-1,745,589	17,522	30,367,842	-31,086,365	0	1,745,589
Planning & Development & PMO	54,392,257	69,813,106	-98,084,508	26,120,855	9,423,726	17,414,714	-24,243,589	2,594,852	8,893,235	16,578,559	-22,878,943	2,592,851	-2,001
Recreation & Parks	1,708,873,716	1,834,660,574	-1,207,722,138	2,335,812,152	350,856,802	407,356,793	-256,464,404	501,749,191	300,483,681	293,251,263	-155,578,836	438,156,107	-63,593,083
Social Development & ECD	312,921,046	340,458,603	-165,010,278	488,369,370	77,253,500	76,482,282	-33,189,943	120,545,689	38,325,799	59,427,822	-19,387,140	78,366,481	-42,179,208
Support Services: CM & H	14,276,797	15,025,936	-28,770,327	532,406	3,412,074	3,764,448	-7,108,250	68,272	2,637,627	3,250,423	-5,788,049	0	-68,272
Community Services & Health	4,434,209,582	2,800,163,150	-1,702,743,028	5,531,629,704	975,036,008	636,797,361	-371,567,036	1,240,266,333	723,381,669	495,808,430	-244,840,458	974,349,641	-265,916,693
Communications	85,507,532	37,174,147	-104,779,164	17,902,515	14,765,365	8,842,439	-24,176,974	-569,169	16,433,424	7,266,924	-20,608,948	3,091,399	3,660,568
Corp Project Programme & Portfolio Mngmt	113,936,553	19,296,329	-44,565,962	88,666,920	14,813,870	4,705,424	-11,067,293	8,452,001	24,184,784	3,799,381	-8,774,784	19,209,380	10,757,379
Customer Relations	78,597,649	24,920,943	-102,475,363	1,043,230	18,688,473	6,220,511	-26,491,917	-1,582,933	18,163,629	5,972,624	-24,020,891	115,363	1,698,296
Executive Committees & CS Operations	72,855,450	45,290,938	-113,993,113	4,153,274	15,734,511	10,948,422	-26,539,381	143,552	15,279,198	10,255,660	-25,282,401	252,457	108,904
Human Resources	322,770,947	65,195,081	-313,798,616	74,167,412	16,025,779	77,771,407	-77,758,922	16,038,264	70,638,730	16,397,413	-73,507,058	13,529,085	-2,509,180
Information & Knowledge Management	52,066,160	18,198,108	-56,732,602	13,531,667	11,704,781	4,449,630	-14,021,059	2,133,352	10,852,309	4,112,687	-12,627,574	2,337,421	204,069
Information Systems & Technology	941,997,845	372,664,113	-1,176,656,252	138,005,706	214,242,504	94,760,253	-303,149,461	5,853,296	228,751,971	78,217,069	-292,738,173	24,230,867	8,377,572
Legal Services	136,330,846	85,442,361	-214,273,835	7,499,372	35,183,576	24,289,759	-58,526,697	946,638	25,248,168	15,026,442	-39,407,480	867,130	-79,508
Management: Corporate Services	30,094,674	63,375,913	-80,788,265	12,682,322	4,311,088	16,327,383	-20,197,222	441,249	1,668,471	14,981,307	-16,632,813	16,964	-424,285
Organisational Effectiveness & Innovation	42,816,257	14,369,012	-40,850,652	16,334,617	9,632,731	3,451,210	-9,504,056	3,579,885	10,442,333	3,027,056	-10,702,927	2,766,462	-813,424
Organisational Performance Management	44,990,778	14,612,186	-42,753,032	16,849,931	5,302,976	3,509,321	-10,487,798	-1,675,501	6,941,663	3,145,275	-7,632,843	2,454,095	-4,129,596
Policy & Strategy	34,783,590	13,913,494	-38,436,263	10,260,821	8,126,269	3,342,915	-9,064,328	2,404,856	9,461,576	3,056,726	-9,262,259	3,256,043	851,186
Resilience	7,180,060	8,605,804	-15,424,712	361,152	1,671,809	2,083,665	-3,708,643	46,831	1,341,033	1,807,876	-3,148,910	0	-46,831
Corporate Services	1,963,928,339	783,058,428	-2,345,527,830	401,458,937	431,949,361	198,956,712	-594,693,751	36,212,321	439,407,288	167,066,438	-544,347,062	62,126,665	25,914,343
Enterprise & Investment	226,677,901	45,572,262	-42,339,966	229,910,197	68,446,029	10,969,620	-10,308,411	69,107,238	63,447,655	7,836,242	-7,262,474	64,021,423	-5,085,815
Facilities Management	422,737,076	308,648,446	-334,117,490	397,268,031	80,867,075	74,922,587	-83,207,791	72,581,870	81,130,775	70,125,056	-86,771,405	64,484,426	-8,097,444
Finance: EO & AM	4,539,373	20,046,353	-24,724,739	-139,013	1,079,619	4,838,534	-6,047,119	-128,966	1,079,262	2,904,547	-3,983,809	0	128,966
Fleet Management	338,571,110	174,535,057	-453,280,297	59,825,870	62,112,550	42,945,017	-110,567,214	-5,509,647	83,106,765	31,697,334	-109,367,220	5,436,879	10,946,526
HR Business Partner: EO & AM	6,187,779	19,791,365	-25,690,298	288,846	1,548,781	4,773,910	-6,257,343	65,348	570,674	2,868,804	-3,439,478	0	-65,348
Mgmt:Economic Opportunities & Asset Mngt	59,271,580	74,835,873	-134,381,468	-274,015	14,031,656	19,127,668	-32,344,099	725,225	1,362,998	17,630,082	-18,993,080	0	-725,225
Project Management Office: EO & AM	2,441,324	644,931	-2,729,221	357,034	566,254	151,229	-672,301	45,182	894,919	135,165	-1,030,084	0	-45,182
Property Management	232,299,508	76,568,811	-13,272,292	295,596,027	56,065,553	18,796,939	-3,312,911	71,549,581	48,119,447	15,765,784	-2,924,645	60,960,587	-10,588,994
Strategic Assets	65,720,815	64,296,152	-23,036,662	106,980,305	12,157,200	15,726,840	-5,590,492	22,293,549	13,854,274	11,228,724	-4,490,612	20,592,386	-1,701,163
Support Services: EO & AM	5,950,360	19,828,308	-25,508,188	270,481	1,440,480	4,785,269	-6,200,265	25,485	1,404,537	2,872,160	-4,276,697	0	-25,485
Economic Opportunities & Asset Managemnt	1,364,396,826	804,767,557	-1,079,080,620	1,090,083,763	298,315,195	197,037,613	-264,597,945	230,754,864	294,971,306	163,063,898	-242,539,503	215,495,701	-15,259,163
Electricity Generation & Distribution	12,473,314,382	3,750,264,199	-1,379,802,890	14,843,775,691	3,119,844,138	999,876,415	-401,663,601	3,718,056,952	2,991,404,627	958,303,500	-390,126,168	3,559,581,959	-158,474,993
Management: Energy & Climate Change	9,231,686	50,688,671	-59,470,279	450,077	2,188,132	13,215,254	-15,362,368	41,018	1,221,225	12,138,407	-13,359,632	0	-41,018
Sustainable Energy Markets	47,347,971	49,008,206	-3,384,372	92,971,805	8,781,959	12,382,773	-817,023	20,347,709	6,189,571	9,778,405	-157,397	15,810,579	-4,537,130
Energy & Climate Change	12,529,894,039	3,849,961,075	-1,442,657,541	14,937,197,574	3,130,814,229	1,025,474,443	-417,842,992	3,738,445,680	2,998,815,423	980,220,312	-403,643,197	3,575,392,538	-163,053,142
Budgets	1,371,287,260	3,219,023,118	-64,525,883	4,525,784,495	336,695,482	802,260,899	-14,836,743	1,124,119,637	331,439,422	806,140,718	-14,687,296	1,122,892,844	-1,226,793
Cape Town Stadium	115,839,472	51,612,825	0	167,452,297	21,619,324	12,822,925	0	34,442,249	28,892,563	6,319,006	0	35,211,569	769,320
Expenditure	48,677,650	26,992,388	-73,123,899	2,546,139	15,216,419	6,811,426	-18,357,299	3,670,546	15,285,647	6,646,370	-21,932,015	2	-3,670,544
Finance: Finance	4,718,685	5,170,022	-9,713,458	175,248	1,105,729	1,311,399	-2,420,564	-3,436	1,049,508	1,224,224	-2,273,222	510	3,946
Grant Funding	26,109,932	36,811,317	-32,846,258	30,074,991	6,133,632	9,145,392	-8,150,972	7,128,052	6,023,740	8,680,733	-7,880,160	6,824,313	-303,739
HR Business Partner: Finance	7,669,848	5,804,466	-8,872,597	4,601,718	1,805,346	1,459,880	-2,224,230	1,040,996	1,438,832	1,383,879	-1,877,051	945,659	-95,337
Management: Finance	5,742,535	62,490,469	-67,134,507	1,098,497	992,011	16,125,204	-17,129,964	-12,749	921,431	14,847,433	-15,768,864	0	12,749
Revenue	596,293,058	392,270,239	-825,082,247	163,481,050	128,721,868	90,490,703	-189,957,338	29,255,233	123,444,023	82,734,865	-176,265,245	29,913,643	658,410
Supply Chain Management	193,803,822	141,428,059	-328,035,123	7,196,758	47,014,254	33,953,005	-78,648,274	2,318,985	41,910,901	33,984,340	-75,829,744	65,498	-2,253,487
Support Services: Finance	2,060,264	6,350,902	-8,197,313	213,852	471,182	1,602,243	-2,062,092	11,334	539,869	1,513,578	-2,053,447	0	-11,334
Treasury Services	1,212,091,768	47,249,174	-119,621,959	1,139,718,983	333,492,025	11,762,206	-25,643,540	319,610,692	293,776,679	11,564,412	-23,218,589	282,122,502	-37,488,189
Valuations	125,259,338	20,336,128	-139,518,360	6,077,106	25,788,992	5,148,952	-35,482,479	-4,544,536	25,392,995	5,172,950	-30,565,945	0	4,544,536
Finance	3,709,553,632	4,015,539,308	-1,676,671,606	6,048,421,134	919,056,263	992,894,233	-394,913,494	1,517,037,002	870,115,610	980,212,509	-372,351,578	1,477,976,541	-39,060,462
Finance: HS	14,924,489	2,501,209	-16,642,447	783,251	14,927,307	623,942	-3,877,552	523,696	3,769,199	646,704	-4,415,903	0	-523,697
Housing Development	837,266,706	80,208,816	0	917,475,522	127,176,478	19,887,715	0	147,064,193	116,985,749	20,417,465	0	137,403,214	-9,660,979
HR Business Partner: HS	8,413,851	1,544,744	-9,535,017	423,578	2,054,482	3,776,000	-2,311,068	-119,414	1,639,711	388,601	-2,028,311	0	-119,414
Informal Settlements	276,130,282	196,791,740	-93,124,571	379,797,451	60,155,621	49,261,672	-23,503,968	85,913,325	41,578,157	37,314,508	-16,419,162	62,473,502	-23,439,823
Management: Human Settlements	12,415,646	74,905,464	-80,563,311	6,757,799	3,376,361	19,193,703	-20,713,555	1,856,508	1,492,301	17,562,806	-19,055,107	0	-1,856,508
Operational Policy & Planning	326,500,434	59,220,204</											

CITY OF CAPE TOWN
ACTUAL OPERATING EXPENDITURE PER VOTE

														September 2020
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	13,187,499	1,300,705	-13,523,831	964,373	3,325,919	320,894	-3,372,117	274,697	3,189,409	349,007	-3,538,416	0	-274,697	
Management: City Manager	26,448,305	47,273,684	-72,837,501	884,489	17,676,288	11,476,947	-27,846,261	1,306,973	16,363,833	11,901,080	-28,264,913	0	-1,306,973	
Office of the Mayor	81,646,065	69,721,881	-136,285,136	15,082,810	31,700,843	17,024,102	-26,635,986	22,088,959	21,166,977	13,558,928	-25,276,307	9,449,598	-12,639,361	
Probity	136,311,200	34,016,168	-163,227,918	7,099,450	32,109,902	8,268,611	-40,132,834	245,679	30,545,312	8,351,707	-38,897,018	0	-245,679	
Office of the City Manager	257,593,070	152,312,438	-385,874,385	24,031,122	84,812,952	37,090,554	-97,987,198	23,916,308	71,265,531	34,160,721	-95,976,654	9,449,598	-14,466,710	
Disaster Management Risk Centre	110,395,607	60,808,955	-331,648	170,872,914	20,733,322	14,990,299	-56,706	35,666,915	21,112,309	14,201,436	0	35,313,745	-353,170	
Events	109,746,515	40,009,738	-4,593,207	145,163,046	8,117,055	9,832,797	-975,145	16,974,706	7,371,420	9,132,749	-659,330	15,844,840	-1,129,867	
Finance: S&S	9,837,565	1,145,791	-10,488,338	495,019	2,178,446	282,009	-2,409,456	51,000	1,855,968	288,710	-2,144,678	0	-51,000	
Fire Services	707,500,781	448,847,152	-95,570,296	1,060,777,637	151,930,626	110,813,401	-24,045,502	238,698,525	150,733,291	92,264,592	-23,372,167	219,625,717	-19,072,808	
HR Business Partner: S&S	5,271,398	641,854	-5,647,778	265,474	1,305,349	153,116	-1,408,578	49,888	897,594	160,340	-1,057,933	0	-49,887	
Operational Coordination	2,684,382,042	422,953,515	-22,820,972	3,084,514,584	566,877,620	106,108,785	-5,826,786	667,159,619	557,290,878	108,711,113	-6,866,304	659,135,687	-8,023,931	
Management: Safety & Security	33,118,421	123,521,630	-154,667,402	1,972,648	6,345,037	31,061,823	-38,683,202	-1,276,342	8,532,596	28,142,731	-36,675,297	30	1,276,372	
Metropolitan Police Services	515,134,045	153,623,592	-39,580,870	629,176,768	108,096,689	38,379,137	-10,948,237	135,527,589	109,131,396	41,665,974	-2,336,795	148,460,575	12,932,985	
Project Management Office: S&S	220,000	410,097	0	630,097	30,000	92,314	0	122,314	0	86,618	0	86,618	-35,696	
Public Emergency Communications Centre	45,499,668	39,105,942	-82,370,064	2,235,546	11,104,917	9,736,445	-20,756,122	85,241	10,902,248	9,202,009	-20,104,257	0	-85,241	
Support Services: S&S	18,530,617	3,792,434	-21,033,753	1,289,298	4,431,711	869,357	-5,008,253	292,814	3,876,030	904,642	-4,689,698	90,974	-201,840	
Safety & Security	4,239,636,659	1,294,860,701	-437,104,327	5,097,393,032	881,150,774	322,319,483	-110,117,988	1,093,352,269	871,703,730	304,760,916	-97,906,459	1,078,558,186	-14,794,083	
Development Management	295,975,225	86,442,403	0	382,417,628	69,058,957	21,149,996	0	90,208,953	70,844,941	19,424,161	0	90,269,102	60,149	
Environmental Management	294,593,694	100,301,052	-147,560	394,747,186	66,893,181	24,517,820	-20,950	91,390,051	60,646,936	21,636,792	0	82,283,728	-9,106,323	
Finance: SP & E	28,248,952	2,175,958	-28,490,492	1,934,418	6,372,131	526,570	-6,191,674	707,027	2,341,853	498,480	-2,840,302	30	-706,997	
HR Business Partner: SP & E	5,723,454	937,638	-6,373,626	287,465	1,400,313	222,139	-1,569,261	53,191	606,207	226,036	-832,243	0	-53,191	
Managmnt: Spatial Planning & Environment	9,823,250	62,275,580	-69,653,200	2,445,630	1,806,680	16,100,957	-17,878,569	29,068	1,496,118	14,785,011	-16,281,129	0	-29,068	
Project Management Office: SP & E	4,647,769	967,327	-5,381,280	233,816	1,092,707	227,374	-1,313,510	6,571	847,297	226,288	-1,073,585	0	-6,571	
Support Services: SP & E	3,189,773	1,172,094	-4,201,140	160,726	739,453	281,748	-1,003,384	17,817	639,882	258,106	-897,988	0	-17,817	
Urban Catalytic Investment	56,242,113	30,696,977	0	86,939,090	10,902,907	7,479,092	0	18,381,999	3,936,946	5,973,944	0	9,910,440	-8,471,559	
Urban Planning & Design	69,223,032	46,638,093	0	115,861,125	15,353,120	11,443,256	0	26,796,376	15,097,290	9,087,423	0	24,184,712	-2,611,664	
Spatial Planning & Environment	767,667,262	331,607,121	-114,247,298	985,027,085	173,619,450	81,948,952	-27,977,348	227,591,053	156,457,469	72,115,792	-21,925,247	206,648,013	-20,943,040	
Business Enablement	94,354,472	76,986,383	-121,236,787	50,104,068	13,220,782	18,314,774	-28,475,179	3,060,377	11,231,484	16,336,076	-21,971,337	5,596,223	2,535,846	
Finance: Transport	54,441,411	11,806,936	-23,997,525	42,250,823	8,034,085	2,704,572	-4,986,521	5,752,136	5,998,023	2,384,217	-5,317,522	3,064,713	-2,687,423	
Infrastructure Implementation	215,918,895	133,102,562	-91,107,166	257,914,290	38,923,369	32,672,744	-22,718,789	48,877,324	33,350,282	24,113,314	-16,958,272	40,505,325	-8,372,000	
Management: Transport	38,400,531	134,961,238	-174,376,471	-1,014,702	4,197,713	33,322,554	-39,415,442	-1,895,175	2,106,739	30,086,757	-32,193,496	0	1,895,175	
Network Management	256,792,400	83,935,153	0	340,727,553	36,457,474	19,982,426	0	56,439,900	30,727,201	16,610,441	0	47,337,643	-9,102,257	
Project Management Office: Transport	3,745,038	766,855	0	4,511,892	924,639	179,228	0	1,103,867	1,183,520	173,271	0	1,356,790	252,923	
Public Transport Operations	1,252,189,069	178,223,404	-82,624,863	1,347,787,611	169,832,732	35,687,034	-12,782,849	192,736,916	174,703,479	28,108,757	-7,618,056	195,194,180	2,457,263	
Public Transport Regulations	37,511,550	55,562,244	0	93,073,794	5,774,973	12,672,843	0	18,447,816	3,395,354	10,854,461	0	14,249,815	-4,198,001	
Roads Infrastructure & Management	1,244,295,804	357,109,827	0	1,601,405,631	189,987,428	87,753,175	0	277,740,603	205,596,628	67,027,325	0	272,623,954	-5,116,649	
Transport Planning	152,251,568	49,831,095	-33,739,921	168,342,742	23,421,264	11,519,028	-8,416,599	26,523,693	19,332,409	10,046,635	-6,803,922	22,574,762	-3,948,931	
Transport	3,349,900,738	1,082,285,697	-527,082,732	3,905,103,703	490,774,458	254,808,379	-116,795,378	628,787,458	487,624,759	205,741,255	-90,862,610	602,503,404	-26,284,054	
Area Central	65,015,755	68,509,830	-108,073,545	25,452,040	10,006,710	15,903,770	-23,833,085	2,077,395	10,530,059	15,073,185	-22,088,381	3,514,864	1,437,468	
Area East	62,386,340	59,064,600	-95,640,607	25,810,332	8,859,097	13,952,959	-21,361,141	1,450,915	8,446,109	12,314,410	-17,668,629	3,091,890	1,640,976	
Area North	66,300,126	71,025,923	-109,356,064	27,969,985	10,194,809	14,264,185	-21,411,164	3,047,830	11,576,624	16,406,266	-24,127,556	3,855,333	807,504	
Area South	58,296,955	60,453,255	-92,559,196	26,191,014	10,338,295	14,176,273	-21,077,538	3,437,030	13,465,552	13,073,886	-20,732,635	5,806,785	2,369,755	
City Improvement Districts	265,368,823	1,680,632	0	267,049,455	66,328,075	413,027	0	66,741,101	67,727,916	406,105	0	68,134,021	1,392,920	
Councillor Support	289,227,997	382,978,173	-623,742,505	48,463,664	62,829,270	90,805,547	-147,347,126	6,287,691	59,483,300	87,090,660	-140,231,888	6,342,072	54,381	
EPWP & CDW	65,288,135	19,578,205	0	84,866,340	3,840,809	4,763,632	0	8,604,440	5,513,144	4,688,930	0	10,202,074	1,597,633	
Finance: UM	6,102,989	1,302,221	-7,096,751	308,460	1,433,671	322,854	-1,757,170	-645	1,661,295	329,990	-1,991,285	0	645	
HR Business Partner: UM	6,751,769	769,905	-7,182,692	338,982	1,831,552	185,070	-1,810,097	206,525	1,319,953	224,003	-1,543,596	0	-206,525	
Management: Urban Management	16,191,087	74,081,566	-89,927,090	345,563	2,612,501	18,944,045	-21,883,016	-326,470	1,455,222	17,385,095	-18,839,841	475	326,946	
MURP Area Central	2,934,843	2,962,499	0	5,897,342	668,921	718,251	0	1,387,172	809,937	859,311	0	1,669,248	282,076	
MURP Area East	2,384,934	3,120,740	0	5,505,673	583,622	751,517	0	1,341,715	758,093	891,252	0	1,642,769	301,054	
MURP Area North	2,599,984	2,968,245	0	5,568,228	615,111	720,721	0	1,335,832	778,870	862,906	0	1,641,776	305,944	
MURP Area South	3,259,576	3,347,400	0	6,606,976	778,508	815,742	0	1,594,250	834,018	939,729	0	1,773,747	179,497	
MURP Technical Support	140,670,329	21,933,700	0	162,604,029	2,752,955	5,328,162	0	8,081,117	3,596,337	4,940,680	0	8,537,017	455,901	
Project Management Office: UM	7,070,770	665,329	-7,379,968	356,131	1,701,687	152,886	-1,794,799	59,774	1,816,552	184,763	-2,001,316	0	-59,774	
Public Participation	33,516,972	17,281,138	-49,067,046	1,731,065	11,290,893	4,141,919	-11,215,710	4,217,102	4,711,773	3,967,714	-8,679,487	0	-4,217,102	
Support Services: UM	24,416,399	11,993,041	-14,097,782	22,311,658	5,565,777	2,931,409	-3,422,003	5,075,183	6,574,671	2,678,072	-4,601,541	4,651,202	-423,981	
Urban Management	1,117,783,783	803,716,399	-1,204,123,245	717,376,937	202,232,262	189,298,543	-276,912,849	114,617,956	201,052,489	182,316,939	-262,506,155	120,863,272	6,245,316	
Finance: W & W	1,441,181	14,397,855	-15,766,610	72,426	356,847	3,696,611	-4,037,998	15,460	340,238	3,182,983	-3,523,222	0	-15,460	
Management: Water & Waste	9,670,258	60,921,942	-70,247,197	345,002	2,412,407	15,750,365	-18,083,131	79,641	1,055,847	14,465,777	-15,521,624	0	-79,641	
Project Monitoring Unit: W & W	5,100,276	14,918,185	-18,453,191	1,565,270	1,204,280	3,825,841	-4,669,032	361,088	1,118,417	3,323,874	-4,442,291	0	-361,088	
Solid Waste Management	3,003,704,395													