

REPORT TO: COUNCIL

1. ITEM NUMBER

2. SUBJECT

QUARTERLY FINANCIAL REPORT: MARCH 2021 (LSUA1980)

ONDERWERP

KWARTAALLIKSE FINANSIËLE VERSLAG: MAART 2021

ISIHLOKO

INGXELO YEMALI YARHOQO NGEKOTA: EYOKWINDLA 2021

3. DELEGATED AUTHORITY

In terms of delegation

This report is FOR NOTING BY

☐ **Committee name :**

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

☒ Council

4. DISCUSSION

The Municipal Finance Management Act (MFMA) requires municipalities to submit regular reports on matters related to the municipality's financial performance.

The quarterly financial report is submitted in accordance with Section 52 of the MFMA and provides an overview of the City's budget implementation status and its financial viability and sustainability.

This report presents the financial position of the abovementioned indicators as at 31 March 2021.

- 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, 2003 (Act 56 of 2003), Section 52

4.5. Staff Implications ☐ Yes ☒ No

4.6. Risk Implications ☐ Yes ☒ No

5. RECOMMENDATIONS

- a) The quarterly financial report for the quarter ended 31 March 2021 is submitted for information and noting only.

AANBEVELING

- a) Die kwartaallikse finansiële verslag vir die kwartaal geëindig 31 Maart 2021 word slegs ter inligting en kennisname voorgelê.

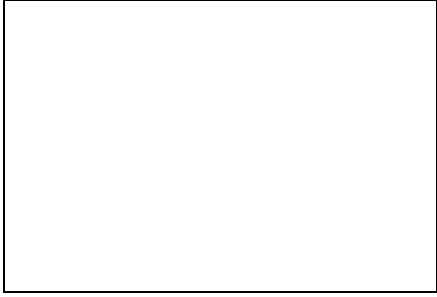
ISINDULULO

- a) INgxelo yeMali yaRhoqo ngeKota yekota ephela ngowama- 31 eyoKwindla 2021 ingeniselwa iinjongo zolwazi nokuqatshelwa kuphela.

ANNEXURES

Annexure A: Quarterly Financial Report (MFMA S52) – 31 March 2021

FOR FURTHER DETAILS CONTACT

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SIGNATURE : DIRECTOR			

CHIEF FINANCIAL OFFICER

NAME	KEVIN JACOBY	COMMENT:
DATE		
SIGNATURE		

LEGAL COMPLIANCE

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

NAME

COMMENT:

DATE

SIGNATURE

EXECUTIVE MAYOR

☐ SUPPORTED

☐ NOT SUPPORTED

NAME

DAN PLATO

COMMENT:

DATE

SIGNATURE

Making progress possible. Together.



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

QUARTERLY FINANCIAL REPORT (MFMA S52)

MARCH 2021

EXECUTIVE SUMMARY: CITY OF CAPE TOWN	2
KEY DATA: CITY OF CAPE TOWN	4
IN YEAR BUDGET STATEMENT TABLES: CITY OF CAPE TOWN	32
Table C1: Monthly Budget Statement Summary	32
Table C2: Monthly Budget Statement - Financial Performance (standard classification)	33
Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)	34
Table C4: Monthly Budget Statement – Financial Performance (revenue by source and expenditure by type)	35
Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)	36
Table C6: Monthly Budget Statement - Financial Position	37
Table C7: Monthly Budget Statement - Cash Flow	38
Material variance explanations for corporate performance for Quarter 3 of 2021	39
IN YEAR SUPPORTING DOCUMENTATION: CITY OF CAPE TOWN	40
MUNICIPAL COST CONTAINMENT REGULATIONS (MCCR)	85
City of Cape Town	86
Cape Town International Convention Centre	88
Cape Town Stadium	89

MUNICIPAL MANAGER QUALITY CERTIFICATION

EXECUTIVE SUMMARY: CITY OF CAPE TOWN

BACKGROUND

Section 52 of the MFMA states:

"The mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality;".

Regulation 31 of the MBRR states:

"The S52 Mayor's Report 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 Management Finance Act; and must be consistent with the monthly budget statements for September, December, March and June as applicable;...".

MAYOR'S QUARTERLY REPORT FOR THE PERIOD ENDING 31 MARCH 2021 (COMPARATIVE STATEMENT REPORT)

The Mayor's Quarterly Report is prepared in compliance to Section 52 of the MFMA and sets out financial particulars in the format prescribed by the MFMA and the MBRR.

It provides a high level overview of the organisation's financial viability and sustainability.

KEY DATA: CITY OF CAPE TOWN (PAGE 4 - 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 SUPPORTING TABLES: CITY OF CAPE TOWN (PAGE 40 – 83)

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

MUNICIPAL COST CONTAINMENT REGULATIONS (MCCR) (PAGE 85 – 89)

This section provides the cost containment in-year reporting for the City as well as its two entities i.e. Cape Town International Convention Centre and Cape Town Stadium.

KEY DATA: CITY OF CAPE TOWN**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)	42 869 777	33 075 288	33 310 922	235 634	43 154 928
Total Expenditure ¹ (R'Thousands)	44 334 910	30 542 500	29 900 088	(642 412)	44 067 894
Surplus/(Deficit) ¹ (excl. capital transfers and contributions)	(1 465 133)	2 532 788	3 410 834	878 046	(912 965)

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)	7 378 901	4 490 966	4 034 984	(455 982)	7 188 799

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	-	-	2,21:1
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%	9.2%	8.4%	2.0%
Borrowed funding of 'own' capital expenditure (Borrowings/Capital expenditure excl. transfers and grants) ⁶	17.8%	26.0%	0.0%	0.0%
Financial Position (R'Thousands)⁷ Total Assets	76 137 314	78 015 309	77 879 477	77 393 856
Total Liabilities	23 076 656	26 710 099	24 341 472	19 744 227
Cash Flow (R'Thousands) Cash/cash equivalents at month/year end	9 366 569	4 660 933	5 795 825	11 046 950

- **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 2.21, which falls within the norm of 1-3 months (MFMA Circular 71). This outcome shows an improvement from the previous reporting period, due to a higher Cash and Cash Equivalents balance at the end of March 2021.

- **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 National Treasury norm of 1.5 to 2.1 (MFMA Circular 71). The outcome for the period under review shows a decline from the previous period outcome of 3.0. This is mainly attributable to an increase in total current liabilities.

- **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 2.0% 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 budgeted ratio was adjusted downwards to zero percent in the January 2021 adjustments budget as the City is no longer taking up borrowings in the 2020/21 financial year.

- **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 R11 047 million as at 31 March 2021. This position is as a result of levels of cash realised in the previous financial year. The total includes all reserves 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 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	Current - 0 to 30 days	31-60 Days	61 days and over	TOTAL
R Thousands				
Water	325 109	97 881	2 015 000	2 437 990
Electricity	560 968	62 387	463 583	1 086 937
Rates	682 125	186 928	1 486 680	2 355 733
Sewerage	174 883	47 837	765 138	987 857
Refuse	100 308	28 648	561 056	690 012

The 12-months moving average YTD collection ratio (reflected in the table below) is for the period April 2020 to March 2021 and therefore reflects a more favourable 12-months position.

The monthly collection ratio per service (reflected in the table below) 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 MFMA Circular 71, which takes the opening and closing balances, billing, write offs etc. into account.

Debtors Collection Rate % ⁸	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	98.76%	101.94%	99.80%	114.93%
Water	99.79%	92.06%	90.29%	90.23%
Sewerage	98.21%	93.17%	92.04%	107.51%
Refuse	88.82%	91.14%	88.83%	100.86%
Rates	96.92%	95.60%	94.74%	105.16%
Other	100.60%	96.29%	93.31%	127.57%

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

The overall collection ratio results for March 2021 are reflected in the following table:

Monthly Collection Rate	
Period	Current year
12 Months	97.38%
6 Months	100.67%
3 Months	97.10%
Monthly	107.22%

The 12 Months Moving Average Payment Ratio for the period ended 31 March 2021 is 97.38%.

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	15 089 886	10 725 733
Employee Costs (Employee costs/Total Revenue - capital revenue)	30.1%	36.0%	34.7%	31.8%
Total Cost of Overtime (R'Thousands)	763 953	698 138	825 804	639 400

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 73.

STAFF COMPLEMENT

Municipal Employees (numbers)	As at 30 June 2020	Original Budget 2020/21	Mar-21
Filled posts - Permanent	27 753	27 785	27 725
Filled posts - Temporary	1 075	983	1 684
Vacant posts - Permanent	4 357	3 013	3 264
	33 185	31 781	32 673

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

The City had 3264 vacancies as at 31 March 2021; 1462 positions were filled (716 internal and 746 external) with 943 terminations processed since the start of the financial year. Filling of vacancies is ongoing and seasonal staff are appointed as and when required.

The ensuing table 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)	13	R6 407 514	93.95%	6.05%
Community Services and Health	287	R85 301 934	95.64%	4.36%
Corporate Services	82	R34 903 502	95.41%	4.59%
Economic Opportunities and Asset Management	63	R19 338 356	93.87%	6.13%
Energy & Climate Change	194	R60 313 179	93.10%	6.90%
Finance	92	R31 081 074	94.83%	5.17%
Human Settlements	122	R38 222 795	87.73%	12.27%
Safety and Security	1 014	R236 699 026	89.09%	10.91%
Spatial Planning and Environment	63	R25 693 300	94.46%	5.54%
Transport	208	R66 992 474	89.37%	10.63%
Urban Management	25	R10 622 233	95.54%	4.46%
Water and Waste	1101	R296 631 567	87.51%	12.49%
TOTAL	3 264	R912 206 953	91.34%	8.66%

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)	9	3	1	0	13
Community Services and Health	139	126	21	1	287
Corporate Services	56	16	8	2	82
Economic Opportunities & Asset Management	41	15	7	0	63
Energy and Climate Change	108	60	17	9	194
Finance	41	30	17	4	92
Human Settlements	57	30	16	19	122
Safety and Security	177	458	367	12	1 014
Spatial Planning and Environment	28	9	20	6	63
Transport	96	64	46	2	208
Urban Management	10	11	3	1	25
Water and Waste	347	178	395	181	1 101
Grand Total	1 109	1 000	918	237	3264

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	42 869 777	33 310 922	33 075 288	235 634
Total Expenditure	44 830 094	44 334 910	29 900 088	30 542 500	(642 412)
Surplus/(Deficit)	(2 604 976)	(1 465 133)	3 410 834	2 532 788	878 046

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							
<u>Revenue By Source</u>							
Property rates	10 511 519	10 525 121	7 683 729	7 868 436	(184 707)	-2.3%	10 503 519
Service charges - electricity revenue	13 789 334	13 829 694	10 549 113	10 525 252	23 861	0.23%	13 829 867
Service charges - water revenue	3 194 459	3 212 865	2 380 897	2 417 829	(36 932)	-1.5%	3 212 836
Service charges - sanitation revenue	1 616 486	1 616 883	1 179 024	1 216 310	(37 287)	-3.1%	1 612 786
Service charges - refuse revenue	1 285 431	1 213 356	895 232	910 399	(15 168)	-1.7%	1 222 238
Rental of facilities and equipment	359 559	355 765	270 630	273 651	(3 021)	-1.1%	357 828
Interest earned - external investments	847 535	976 104	656 320	647 334	8 986	1.4%	976 624
Interest earned - outstanding debtors	389 137	416 982	356 414	315 520	40 894	13.0%	424 428
Dividends received	—	—	—	—	—	—	—
Fines, penalties and forfeits	1 063 333	1 063 333	1 195 220	777 513	417 707	53.7%	1 073 638
Licences and permits	76 875	65 092	32 395	33 599	(1 205)	-3.6%	64 900
Agency services	242 236	242 236	213 641	179 120	34 521	19.3%	242 236
Transfers and subsidies	5 608 724	6 159 552	4 901 497	4 882 696	18 800	0.4%	6 171 851
Other revenue	3 190 491	3 138 795	2 975 875	2 989 711	(13 837)	-0.5%	3 396 531
Gains	50 000	54 000	20 936	37 916	(16 980)	-44.8%	65 646
Total Revenue (excluding capital transfers and contributions)	42 225 117	42 869 777	33 310 922	33 075 288	235 634	0.7%	43 154 928

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

- **Property rates (R184.7 million under)**

The under-recovery is due to ongoing real-time supplementary valuations, and resolution of GV2018 objections and appeals. Further under-recovery was caused by unbilled accounts, account reversals, and changes in the rating category for B&Bs and guest houses backdated to March 2020.

- **Service charges - water revenue (R36.9 million under) and Service charges - sanitation revenue (R37.3 million under)**

The actual year-to-date water- and sanitation revenue is lower than anticipated as the actual consumption is slightly less than estimated.

- **Interest earned – outstanding debtors (R40.9 million over)**

The variance is due to higher than anticipated debtor balances for property rates, refuse and other rates-funded services.

- **Fines, penalties and forfeits (R417.7 million over)**

The variance is mainly within the following directorates:

- Transport, due to the call-up of a guarantee on a capital project where the contractor was liquidated and the contract subsequently terminated, and expired MyCiTi cards with credit balances accrued to revenue; and
- Safety & Security, due to more than planned traffic fines issued and fines revenue collected for the period under review.

- **Agency services (R34.5 million over)**

The variance is mainly within the Finance directorate and is due to more than planned registrations of new- and unlicensed vehicles.

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

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

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

Description R thousands	Budget Year 2020/21						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type							
Employee related costs	15 203 365	14 876 968	10 600 976	10 879 854	(278 877)	-2.6%	14 643 006
Remuneration of councillors	189 675	189 675	124 757	125 220	(463)	-0.4%	189 675
Debt impairment	3 640 353	3 210 936	2 432 605	2 426 202	6 404	0.3%	3 210 641
Depreciation & asset impairment	3 300 067	2 850 866	2 091 135	2 121 275	(30 139)	-1.4%	2 821 385
Finance charges	828 460	851 450	584 465	581 643	2 822	0.5%	851 623
Bulk purchases	9 990 881	9 993 531	6 755 250	6 727 567	27 683	0.4%	9 973 116
Other materials	1 599 125	1 568 181	941 040	974 074	(33 034)	-3.4%	1 530 119
Contracted services	7 215 975	7 713 428	4 536 047	4 746 856	(210 808)	-4.4%	7 890 722
Transfers and subsidies	498 081	557 669	259 350	336 349	(76 999)	-22.9%	487 223
Other expenditure	2 362 108	2 520 048	1 570 269	1 621 777	(51 509)	-3.2%	2 467 204
Losses	2 002	2 158	4 193	1 683	2 510	149.2%	3 180
Total Expenditure	44 830 094	44 334 910	29 900 088	30 542 500	(642 412)	-2.1%	44 067 894

Reasons for major over-/under expenditure per type

- Employee Related Costs (R278.9 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 temporary hold placed on vacancies.

- Depreciation & asset impairment (R30.1 million under)**

The variance is due to:

- The slow start on the construction/completion/procurement of assets;
- 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 and Transport directorate, which reduced the actual depreciation on these assets.

- Other materials (R33.0 million under)**

Under expenditure reflects against the following elements:

- Materials, consumables, tools and equipment, due to delayed implementation of EPWP projects resulting in a lower requirement for materials as well as delays in procurement of refuse containers.
- R&M Material General & Consumables, due to reduced maintenance as a result of the COVID-19 lockdown restrictions as well as a building maintenance tender that is still to be approved.
- Printing and Stationery, due to the impact of staff working from home.

- **Contracted Services (R210.8 million under)**

Under expenditure reflects against the following elements:

- R&M Electrical, where the COVID-19 lockdown restrictions resulted in a reduction in maintenance work at facilities and networks. There is also a delay in the renewal of the Public Lighting Maintenance contract, due to minimal responses received from vendors.
- R&M Maintenance - Equipment, due to planned maintenance work on fleet and other equipment that still needs to be done.
- Building Contractors and R&M Building Contractors, where the COVID-19 lockdown restrictions resulted in maintenance programmes not being implemented as planned.
- Admin and Support staff and Medical Staff, where the requirement for labour broker staff is lower than planned to date.
- Advisory Services - Research & Advisory, due to delays in the finalisation of the Asset Management System as the initial investigation took longer than anticipated.
- Recreation, Sport, Tourism and Social Development, due to the impact of the COVID-19 lockdown restrictions on the implementation of community-based programmes.
- Medical Health Services and Support, due to lower than anticipated COVID-19 related cases and subsequent demand for this services.

- **Transfers and subsidies (R76.9 million under)**

The variance reflects mainly within the following directorates:

- Community Services & Health, due to:
 - Outstanding MOAs from approved grant-in-aid beneficiaries resulting in payment delays; and
 - Delayed grants/sponsorships for the allocation of humanitarian relief to NGOs, which is currently underway.
- Economic Opportunities & Asset Management, mainly due to delays in implementation of the National Skills Fund project as a result of COVID-19 implications that prompted the need to address all contractual requirements, which subsequently led to the project not commencing as originally planned.
- Finance, due to delays in the issuing of grants to beneficiaries as a result of non-compliance, and less than planned grant funding allocated to the Cape Town Stadium.
- Human Settlements (G&D Housing PHP payment), due to delays in implementation of top structures as a result of the prevailing COVID-19 pandemic.

• **Other Expenditure (R51.5 million under)**

Under expenditure reflects mainly against the following categories:

- Levy - Skills Development, due to misalignment of the period budget provision with the actual expenditure trend of LGSETA payments. The four-month payment holiday announced by the President in respect of this levy further contributed to this variance.
- Advertising - corporate and municipal accounts, due to misalignment of the monthly budget provision and actual expenditure in respect of the corporate- and mayoral advertising requirements.
- G&D Training and Uniforms, due to the hold placed on LEAP-related expenditure (uniforms, training etc.) in the first half of the financial year.
- Uniforms and Protective Clothing, due to delays in the appointment of additional EPWP staff.
- Insurance Premiums and Claims, due to lower than planned insurance premiums and claims paid to date.
- Electricity (under), due to outstanding invoices from ESKOM.
- Travel and Subsistence, which is not being utilised as a result of the COVID-19 lockdown restrictions.

Reasons for variances on expenditure by type can be found in *Table SC1: Material variance explanations for expenditure by type* on page 55.

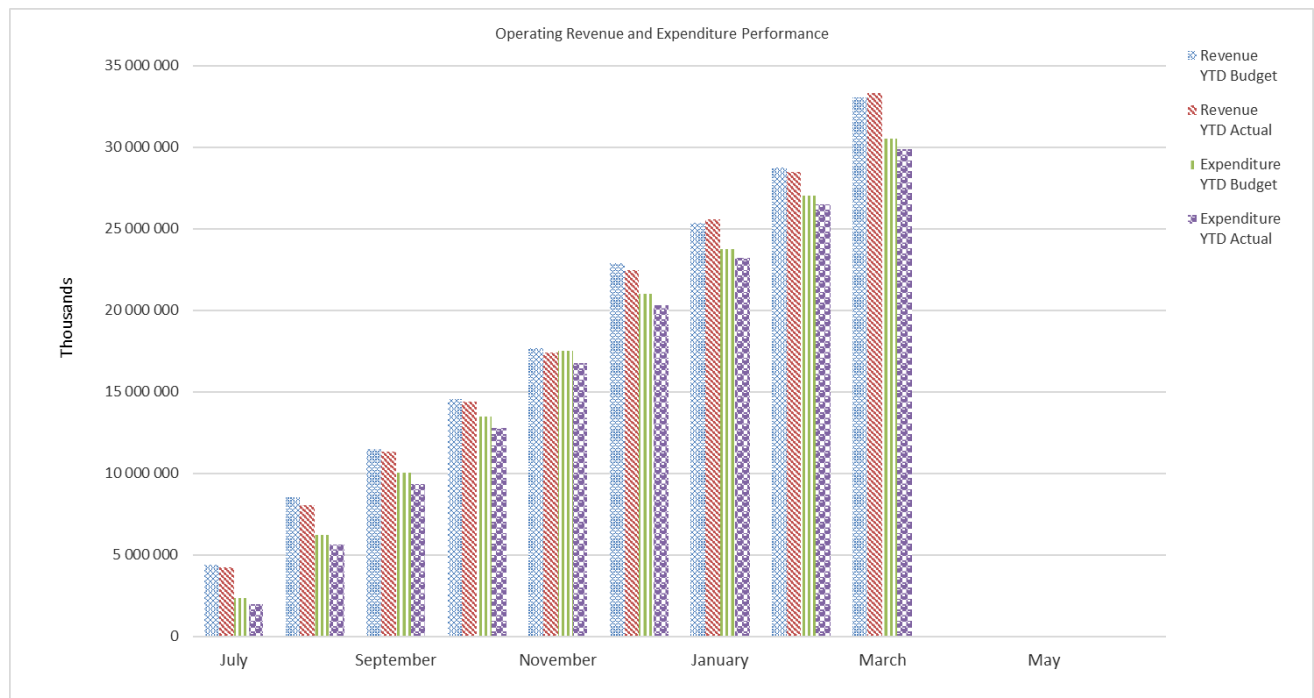
Expenditure per vote (directorate)

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	4 388 183	2 931 698	3 088 037	(156 338)	-5.1%	4 388 183
Vote 2 - Corporate Services	2 061 818	2 131 144	1 486 683	1 493 558	(6 875)	-0.5%	2 131 144
Vote 3 - Economic Opportunities & Asset Managemnt	1 414 661	1 414 624	937 623	959 704	(22 081)	-2.3%	1 413 543
Vote 4 - Energy & Climate Change	12 412 445	12 254 004	8 290 108	8 399 197	(109 089)	-1.3%	12 145 902
Vote 5 - Finance	3 686 308	3 798 693	2 672 082	2 720 555	(48 473)	-1.8%	3 798 693
Vote 6 - Human Settlements	1 394 457	1 536 048	1 010 134	1 038 364	(28 230)	-2.7%	1 565 683
Vote 7 - Office of the City Manager	258 605	259 447	182 007	193 443	(11 436)	-5.9%	258 386
Vote 8 - Safety & Security	4 293 174	4 177 054	2 887 951	2 913 192	(25 241)	-0.9%	4 177 054
Vote 9 - Spatial Planning & Environment	789 228	827 966	540 933	551 515	(10 582)	-1.9%	827 966
Vote 10 - Transport	3 640 210	3 515 767	2 158 472	2 217 798	(59 326)	-2.7%	3 515 767
Vote 11 - Urban Management	1 127 346	1 149 482	738 203	739 225	(1 021)	-0.1%	1 127 155
Vote 12 - Water & Waste	9 347 882	8 882 498	6 064 192	6 227 912	(163 720)	-2.6%	8 718 420
Total Expenditure by Vote	44 830 094	44 334 910	29 900 088	30 542 500	(642 412)	-2.1%	44 067 894

Details on variances for expenditure by vote can be found in *Table SC1: Material variance explanations for expenditure by vote* on page 47.

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	7 378 901	4 034 984	4 490 966	(455 982)	-10.2%	7 188 799
Funded by:							
National Government	2 803 382	1 733 295	984 665	1 118 477	(133 812)	-12.0%	1 705 351
Provincial Government	12 446	13 616	7 222	7 691	(469)	-6.1%	13 616
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	67 986	65 486	48 905	46 627	2 278	4.9%	64 634
Transfers recognised - capital	2 883 814	1 812 397	1 040 792	1 172 794	(132 003)	-11.3%	1 783 600
Borrowing *	2 500 000	–	(65)	–	(65)	-100.0%	-
Internally generated funds	4 222 060	5 566 504	2 994 257	3 318 172	(323 914)	-9.8%	5 405 199
Total Capital Funding	9 605 874	7 378 901	4 034 984	4 490 966	(455 982)	-10.2%	7 188 799

*The credit expenditure reflecting against Borrowings relates to credit notes processed post-closure of the 2019/20 financial year.

The summary statement of capital budget performance indicates actual capital expenditure of R4 035 million or 54.68% of the current budget.

The year-to-date spend million represents 53.79% (R2 994 million) on internally-funded projects and 57.43% (R1 041 million) on externally-funded projects.

The full year forecast indicates that 97.4% 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	327 256	119 601	167 711	(48 110)	-28.7%	320 303
Vote 2 - Corporate Services	157 647	242 020	225 143	139 404	134 363	5 041	3.8%	215 526
Vote 3 - Economic Opportunities & Asset Management	391 416	580 321	359 072	178 508	193 252	(14 745)	-7.6%	344 143
Vote 4 - Energy & Climate Change	622 239	1 049 131	852 722	439 654	484 164	(44 511)	-9.2%	841 026
Vote 5 - Finance	63 051	268 787	274 033	213 575	241 832	(28 258)	-11.7%	255 679
Vote 6 - Human Settlements	858 297	894 903	781 009	445 000	557 767	(112 767)	-20.2%	778 167
Vote 7 - Office of the City Manager	1 329	2 130	1 585	414	1 183	(769)	-65.0%	1 534
Vote 8 - Safety & Security	429 428	438 954	385 688	200 747	203 339	(2 592)	-1.3%	385 325
Vote 9 - Spatial Planning & Environment	54 776	157 205	136 452	71 032	92 796	(21 764)	-23.5%	133 281
Vote 10 - Transport	873 070	1 793 342	917 980	463 186	524 003	(60 818)	-11.6%	877 439
Vote 11 - Urban Management	57 350	81 503	66 978	26 020	49 039	(23 019)	-46.9%	66 796
Vote 12 - Water & Waste	2 178 611	3 643 819	3 050 982	1 737 846	1 841 518	(103 672)	-5.6%	2 969 580
Total Capital Multi-year expenditure	5 970 668	9 605 874	7 378 901	4 034 984	4 490 966	(455 982)	-10.2%	7 188 799

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

- **Community Services & Health directorate (R48.1 million under)**

The negative year-to-date variance is mainly due to:

- The hold placed on professional services tender 30C/2018/19 as the tender reached capacity resulting in the following projects being delayed:
 - Fisantekraal Clinic; and
 - Upgrade of various community facilities and clinics.
- Delays in the finalisation of scope due to no agreement being reached for a protracted period of time between stakeholders on the Vuyiseka Multi-Purpose Centre and the Mfuleni Integrated Recreation Facility projects.
- Delays on the Maitland Cremator project due to a lack of responses to the advertised tender.
- Delays in the appointment of service providers for the Bellville Integrated Recreation Facility and the new Nyanga Library as a result of non-responsive tenderers.
- Delays in the procurement of furniture and IT equipment as a result of challenges experienced with corporate tenders.

98% spend is forecasted for the projects currently on the budget.

- **Energy & Climate Change directorate (R44.5 million under)**

The negative variance reflects on the following projects/programmes:

- Paardevelei Switching Station, due to delays in delivery of imported GIS switchgear as a result of the COVID-19 lockdown restrictions as well as building work delays due to inclement weather.
- Hout Bay LV Depot, where the contractor was instructed to leave site as tender 50Q/2017/18 expired on 31 August 2020. Security, appointed by the City, is on site to prevent vandalism and theft.
- 132kV OH Insulator Replacement, where no successful bids were received for the tender resulting in the tender having to be cancelled and re-advertised. An alternate internal tender (267Q) will be used to procure insulators.
- Street Lighting: Area South FY21, due to detail design being completed later than anticipated.

99% spend is forecasted for the projects currently on the budget.

- **Finance directorate (R28.3 million under)**

The variance reflects against the CT Stadium – Suites project and is due to savings realised as a result of the actual tender price being less than anticipated as well as professional fees that will only be paid towards the end of the project.

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

- **Human Settlements directorate (R112.8 million under)**

The main reasons for the negative variance are:

- Savings realised on BOQs for work completed on the Asset Management Programme.
- Multiple delays on the Imizamo Yethu UISP project, due to legal proceedings and community resistance challenges resulting in revision of the construction program. The COVID-19 lockdown restrictions also had a negative impact on the project.
- Delays in signing the tripartite agreement of the Greenville Housing Project Phase 4 between the WCG, the City and the developer.
- Outstanding invoices on the Gugulethu Infill Project Erf 8448/MauMau project.
- Delays on various other projects due to, inter alia, community challenges, late appointment of contractors/consultants and outstanding statutory approvals.

100% spend is forecasted for the projects currently on the budget.

- **Spatial Planning & Environment directorate (R21.8 million under)**

The year-to-date variance is mainly due to:

- Capacity constraints on tender 375C, which many projects are dependent on such as Upgrade of Reserves Infrastructure and Coastal Programmes etc.
- A directive that was issued to cease work on tender 30C/2018/2019. A decision was subsequently made to allow work to continue and for invoices to be processed against the Nature Reserve Visitor Education Centres Programme.
- Further development as well as capacity constraints on the E-Systems enhancements project.
- Delays in finalising approval of transversal tender requests resulting in no expenditure on the Philippi Fresh Produce Market Refurbishment project.

98% spend is forecasted for the projects currently on the budget.

- **Transport directorate (R60.8 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:

- Roads Rehabilitation - Jakes Gerwel - N2 & N1: This project commenced on 18 January 2021 after the December Builders Holiday. Revised cash flows indicate a value at risk due to the limited time available to finalise the project.
- Heavy Duty Vehicles - Additional: Some orders placed, however, there is currently no stock of certain of vehicles.
- Rehabilitation of Japhta K - Bonga Drive & Icelekwane: Project commenced later than originally planned due to delays in the award of the term tender.
- IRT Phase 2A – Land & Property Acquisition: Various property acquisitions are in progress with substantial commitments to be raised in the next reporting period.

96% spend is forecasted for the projects currently on the budget.

- **Urban Management directorate (R23.0 million under)**

The negative variance reflects on the following projects/programmes:

- IT Equipment - Councillors & Support FY21 and other IT projects: Orders were placed but delivery is only anticipated in April 2021 due to supplier constraints.
- Bonteheuwel Town Centre Upgrade Building: Some upgrades completed. Further orders to be placed in April 2021. There are delays in the procurement of furniture and IT equipment as a result of challenges experienced with corporate tenders.
- Renovation of Sub Council 18: Delays pending approval to utilise transversal tender 339Q/2018/19. The order for professional services has been placed; awaiting delivery.
- Monwabisi Park Community Separation Facility: Cash flows misaligned as orders will only be placed in April 2021.

100% spend is forecasted for the projects currently on the budget.

Water & Waste directorate - Solid Waste Management (R56.5 million under)

The negative variance reflects against the following projects/programmes:

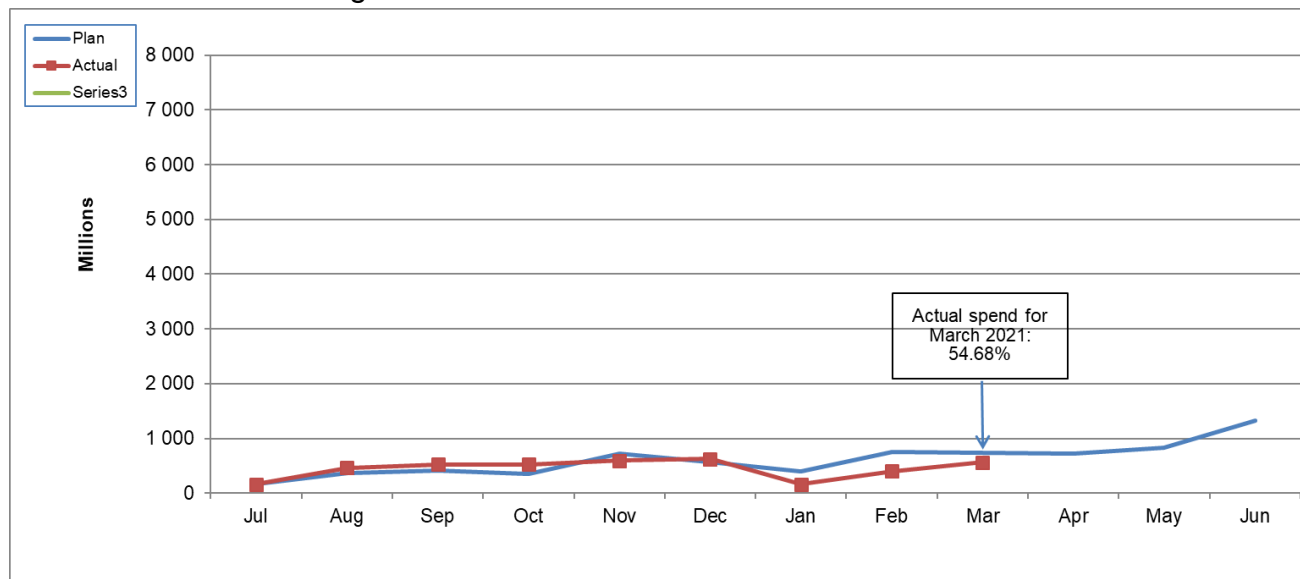
- New Prince George Drop-off: Initial delays were as a result of poor contractor performance. Tender 310Q/2018/19 for construction has been awarded.
- Coastal Park - Design and develop: Construction is underway via tender 61Q/2019/20. The current delay is due to delays in delivery of the Geosynthetic Clay Liners, which is anticipated to be delivered in April 2021.
- Vissershok North - Design and Develop Airspace: Tender 293Q/2019/20 for the construction phase is currently in the Bid Evaluation stage. The National Department of Water & Sanitation did not approve the construction drawings, which has resulted in further delays.
- Vissershok - LFG Infrastructure to Flaring: Practical completion was achieved on 15 December 2020. Current delays are as a result of the finalisation of the expansion report.
- Coastal Park: LFG Infrastructure - Beneficiation: Work done via tender 143Q/2018/19 was delayed due to OHS- and performance guarantees compliance processes as well as the order being finalised later than anticipated. The contractor commenced with the construction design, and the electricity generators are in the process of being procured.
- CBD Depot Upgrade: Project initially delayed due to the discovery of an underground fuel tank, which resulted in the contractor being granted a 22-day extension of time claim.

90% 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 59.

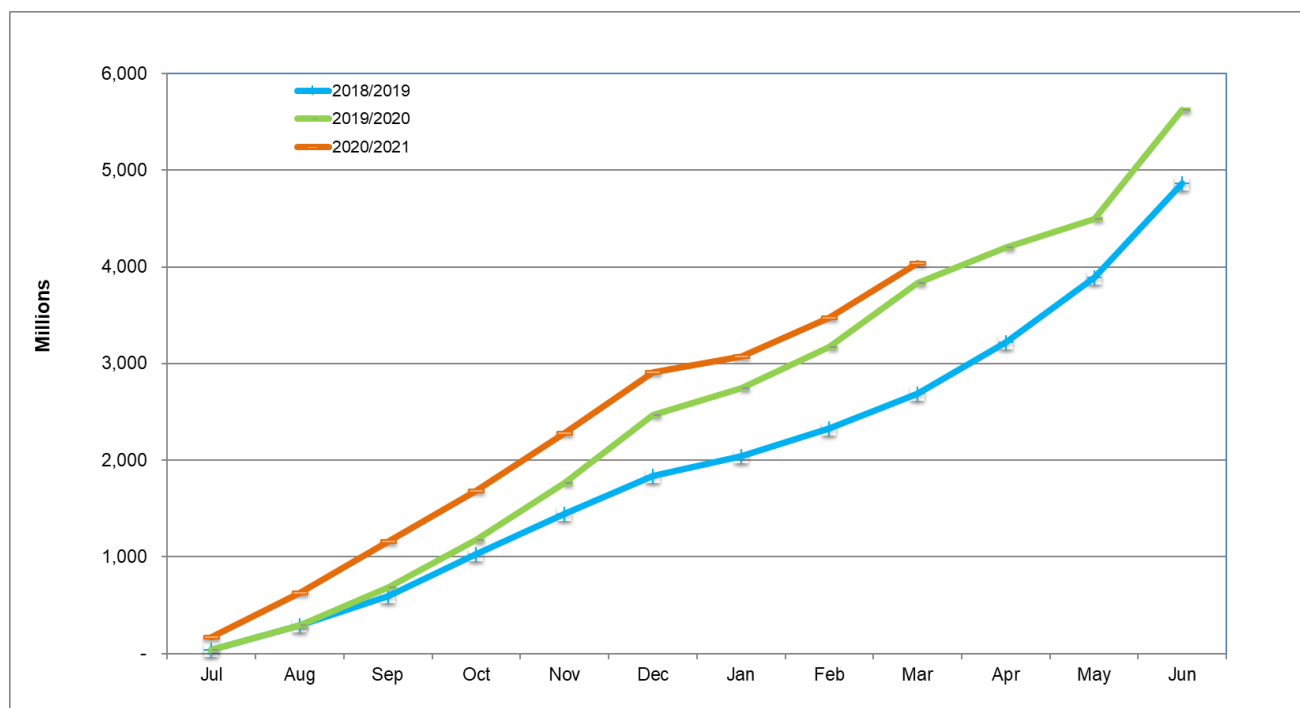
Monthly capital expenditure

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

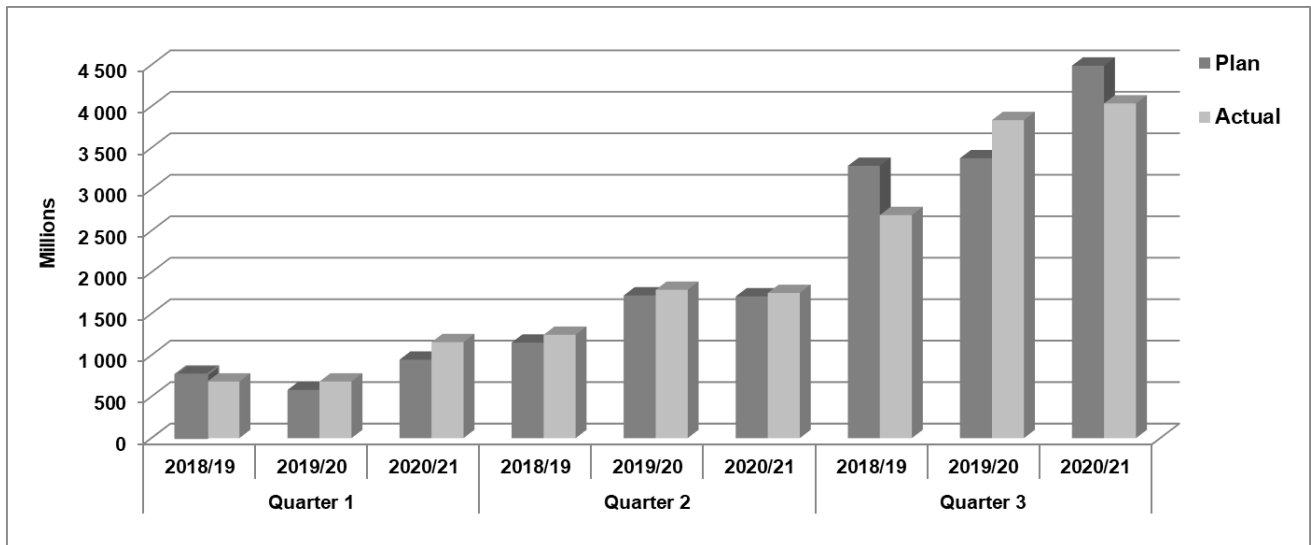


Capital expenditure trend over the current- and past two years

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



The capital expenditure quarterly year-to-date trend for the 2018/19, 2019/20 and 2020/21 financial years is graphically illustrated below.



Status of major capital programmes/projects

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Zandvliet WWTW-Extension	552 271 772	364 288 708	362 072 153	-2 216 556	The negative variance is as a result of the late receipt of a payment certificate, which will be processed in the next reporting period. The project is, however, progressing as planned, due to the service provider performance and contract management.
Suites Cape Town Stadium	242 734 775	221 741 994	196 547 541	-25 194 453	The variance is due to the actual tender price being less than anticipated resulting in savings of R17.4 million. In addition, professional fees of R7.6 million will only be paid towards the end of the project.
IRT Phase 2 A	229 300 205	133 398 822	109 434 168	-23 964 654	Various property acquisitions are in progress and substantial commitments will be raised in the next reporting period.
Plant & Vehicles: Replacement	213 357 848	122 927 660	126 816 565	3 888 905	Some items have been delivered ahead of schedule as a result of stock availability. Awaiting delivery of further orders placed. Minor savings will be realised.
FS Replacement Vehicles	186 367 586	86 198 361	86 086 920	-111 441	The project is behind planned schedule due to deliveries taking place later than anticipated. Further orders will be raised for the remaining balance by mid-April 2021.
Table Mountain Group Aquifer	173 000 000	111 258 000	111 486 277	228 277	The project is on schedule due to good service provider performance and contract management.
Cape Flats Aquifer Recharge	172 756 744	153 300 000	123 399 488	-29 900 512	The project is behind programme due to delays in the outcome of the appeal received against the award of tender 348Q/2018/19.
System Equipment Replacement: East	143 297 804	89 772 269	91 767 912	1 995 643	Project is ahead of planned schedule due to good contractor performance.
Cape Flats Aquifer	137 243 256	81 890 508	71 657 694	-10 232 814	Work is generally progressing well and in accordance with the revised implementation programme although cash flows are misaligned.
Paardevlei Switching Station	128 399 354	29 675 542	20 492 133	-9 183 409	Completion of GIS switchgear delayed due to building work delays. Tenders for HV switchgear and switching station building awarded; contracts have been signed. Building contractor has resumed site work after the COVID-19 lockdown restrictions were eased. HV switchgear in design phase.

Table continues on next page.

Programme/Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Asset Management Programme	126 692 294	99 687 313	62 203 457	-37 483 856	The variance is due to the vetting of invoices, which took longer than anticipated as a result of the Bill of Quantities (BoQ) that needed to be verified. All roof covering replacements are done and work at various rental units have been completed with final invoices processed. Savings realised on external upgrades in the central region as a result of final work being less than the BoQ estimates.
Meter Replacement Programme	120 000 000	72 870 508	79 670 173	6 799 665	The replacement of meters are ahead of schedule due to good contract management and performance of the contractors.
Atlantis Aquifer	107 015 732	64 418 778	65 109 532	690 754	Project is ahead of schedule due to good performance of the service providers and contract management.
Athlone WWTW-Capacity Extension-phase 1	100 600 000	71 842 233	60 577 508	-11 264 725	Tender 376Q2018/19 (Mechanical & Electrical Blowers) is currently with the Legal department for MFMA Section 33 vetting, however, the process is taking longer than anticipated.
Replacement of Fire Vehicles	97 761 981	60 995 800	64 259 549	3 263 749	Some items were delivered earlier than anticipated. Awaiting delivery of further orders placed.
Replace & Upgrade Water Network	95 000 000	55 300 000	35 862 651	-19 437 349	Cash flows misaligned. Almost all the projects (38 projects) on the list of priority projects submitted by each region have been awarded or advertised to date.
Bulk Water Infrastructure Replacement	90 590 000	60 599 058	74 565 613	13 966 555	Projects consist of multiple active contracts to replace/refurbish the infrastructure at bulk water plants. These projects are in various stages of completion and ahead of programme due to good project management and contractor performance. The current budget is almost fully allocated with additional funding required to bring projects planned for 2021/22 forward. Undertaking these projects in the 2020/21 financial year would assist in contributing to improving the levels of performance and reliability of infrastructure at stations and improve OHS compliance, as well as provide some financial relief in the outer years.
Upgrading Solid Waste facilities	89 994 254	58 149 085	51 995 252	-6 153 833	Detailed design and procurement process underway. Awaiting invoices for professional services work completed; project manager is following-up with the service provider.
Integrated Contact Centre	87 429 418	26 097 409	33 557 316	7 459 907	Some items were delivered earlier than anticipated. Further orders were placed for appointed consultants who will submit monthly invoices based on hours worked.
Service Connections: Quote	86 100 000	57 407 615	64 253 198	6 845 583	Work required on the shared network to provide capacity for new and upgraded supplies has been more than planned for the period under review.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Programme or Major Project	Current Budget	YTD Planned Spend	YTD Actual Spend	YTD Variance	Comments
Cape Flats Rehabilitation	85 500 000	26 816 765	29 919 118	3 102 353	Professional services payment made earlier than planned due to good performance. Award of tender 176Q/2018/19 (Rehabilitation of Cape Flats 1 and 2 Bulk Sewers) finalised with contractors on site and currently busy with 5 Works Projects. Tender 63Q/2016/17 is also being utilised for the rehabilitation of failing infrastructure on this bulk sewer system.
Water Supply at Baden Powell Dr to Khaye	85 185 943	55 523 633	45 471 780	-10 051 853	The contractor is on site. Community problems are being addressed as they occur which causes some delays.
MV System Infrastructure	82 750 000	47 923 023	48 779 794	856 771	Project ahead of schedule due to good contractor performance.
Replace & Upgr Sewer City wide	77 731 660	54 096 809	71 426 654	17 329 845	The implementation of projects is ahead of schedule due to good performance of the service provider.
Conradie Housing Development	75 261 497	75 261 407	75 261 407	-0	This housing project is managed by the Western Cape Government with the City making a financial contribution to the project. Current phase has been completed.
	3 586 342 123	2 281 441 300	2 162 673 854	-118 767 446	

COMMITMENTS AGAINST CASH AND INVESTMENTS

Cash and Investments

For the month under review, the cash and cash equivalents amounted to R11 047 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	17 391 420	19 753 351
Total Commitments	11 202 262	11 642 293
Unspent Conditional Grants	1 754 963	2 357 688
Housing Development	448 404	449 087
MTAB	23 262	23 333
Trust Funds	913	916
Insurance reserves	550 453	566 081
CRR / Revenue	5 331 447	5 152 368
Other contractual commitments	3 092 820	3 092 820
Uncommitted Funds	6 189 158	8 111 058
Closing Cash and Investment Balance	17 391 420	19 753 351
Non Current Investments	3 363 032	3 372 444
Current Investments	5 343 369	5 333 957
Cash and Cash Equivalents as per Cash flow statement (C7)	8 685 019	11 046 950

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 67.

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 76.

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	8 751 194	1 204 466	1 380 624	(176 158)	-12.8%	8 751 194
Total capital expenditure of Transfers and Grants	–	–	–	–	–		–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	8 203 696	8 751 194	1 204 466	1 380 624	(176 158)	0.0%	8 751 194

Detailed information on transfers and grants per funding source is reflected in *Table SC7 Monthly Budget Statement transfers and grants expenditure* on page 71.

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	12 585	3 831	183	43	(14)	–	(75)	(65)	16 486

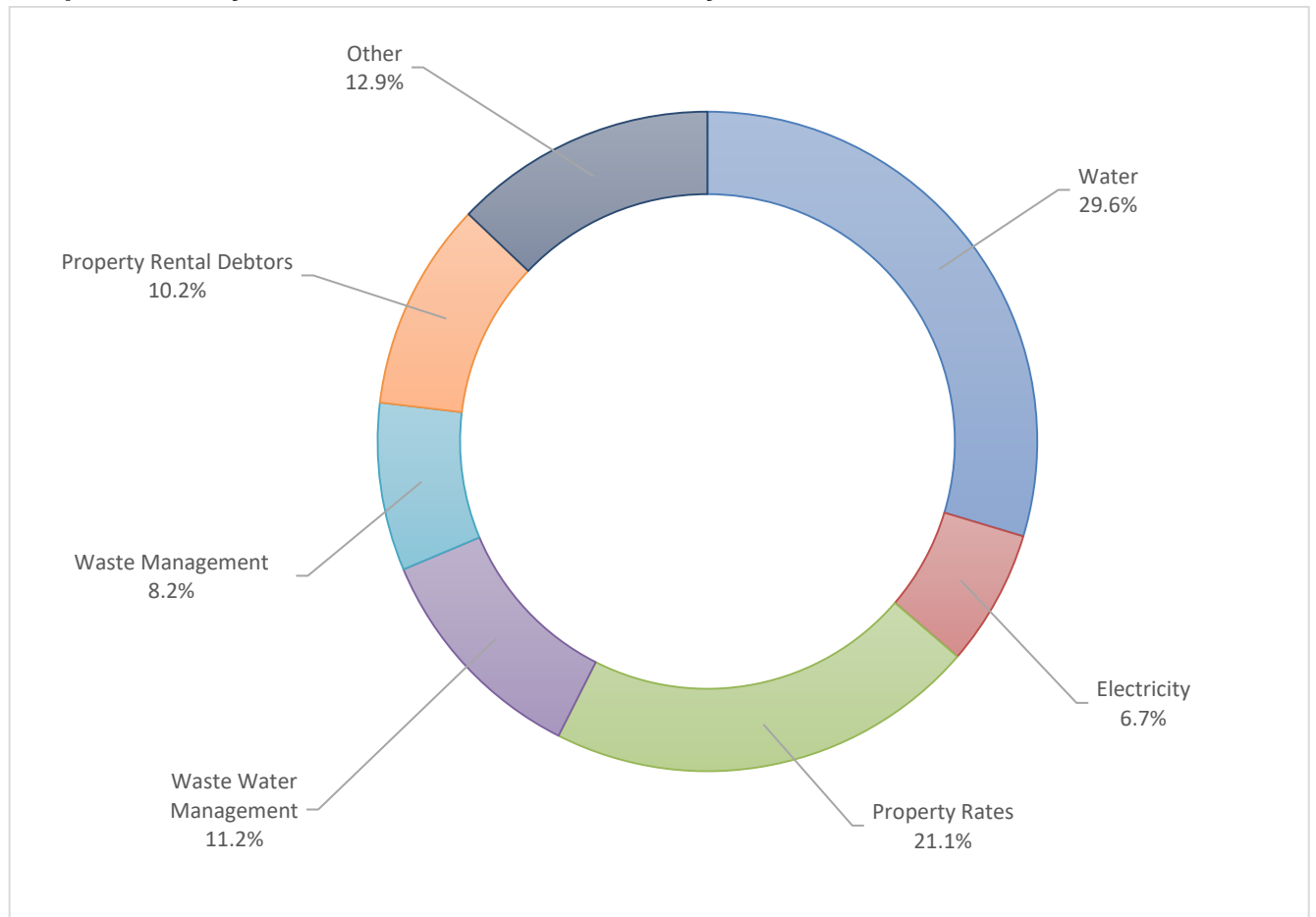
The City's creditors are paid within 30 days as stipulated in the MFMA. Outstanding creditors older than 31 days are due to debit balances that will be deducted from the next payment run as well as a direct payment for which a manual clearing needs to be processed..

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	1 959 332	21.2%	417 388	4.5%	218 213	2.4%	6 626 476	71.9%	9 221 409
2019/20 - totals only	2 469 613	28.0%	281 312	3.2%	199 990	2.3%	5 878 944	66.6%	8 829 859
Movement	(510 281)		136 076		18 223		747 532		391 550
% Increase/(Decrease) year on year		-20.7%		48.4%		9.1%		12.7%	4.43%

Graphical Analysis of debtors older than 90 days



Top 10 Commercial debtors - Age Analysis

Account Owner Name	Total	Current	30 days	60 days	90 days	120 days	150 days	365 days	>365 days	Comments
V & A Waterfront Holdings Pty Ltd	R154 005 577.96	R17 219 372.77	R17 263 806.85	R20 455 270.12	R17 937 603.71	R18 051 959.28	R19 205 703.97	R43 921 316.26	-R49 455.00	The Valuations department is awaiting submissions from the client in order to decide on the appeal from the GV2018 objection. Monthly payments continue to be made as per the client's suggested amount. A Management Lock has been extended until the end of May 2021.
Church Methodist	R29 938 651.75	R375 384.30	R187 692.16	R187 692.16	R187 692.16	R187 692.16	R187 692.16	R3 559 586.96	R25 065 219.69	The erf is multipurpose 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.
Basfour 2295 (Proprietary) Limited	R25 803 954.31	R1 538 983.35	R1 532 074.70	R1 858 453.11	R77 126.60	R0.00	R1 631 106.01	R11 155 370.69	R8 010 839.85	The debtor entered into a payment arrangement and monthly payments are being made. The debtor appealed the outcome of the GV2018 Valuation objection. A Valuation Lock is active until 30 April 2021.
Basfour 2295 (Proprietary) Limited	R17 991 646.10	R0.00	R7 092 985.14	R0.00	R0.00	R3 869 367.07	R2 938 520.20	R4 319 963.09	-R229 189.40	This account consists of electricity servicing the Parow Sanlam Centre. The debtor has entered into a payment arrangement and monthly payments are being made.
Moslem Cemetery Board Trustees	R14 586 022.77	R70 714.15	R1 504 213.35	R2 478.94	R2 218.00	R2 463.98	R2 685.14	R25 664.77	R12 975 584.44	There is a combined effort by the Revenue department and other departments to sort out outstanding indigent accounts where services already have qualifying benefit status (As suggested from the 2018 Audit findings). Insufficient monthly payments continue to be made. A report to write off debt on cemeteries is pending decision by the delegated authority.
Mitchells Plain Foundation / Beacon Valley Frail Care Centre	R13 942 609.00	R155 720.34	R143 588.40	R162 792.84	R151 310.44	R158 914.35	R162 518.40	R1 205 316.19	R11 802 448.04	This is a frail care facility, which is faced with funding issues and is unable to pay for municipal services. They applied for change in the Rates tariff category but it was declined by the Valuations department due to insufficient official statements and non-compliant documentation. The account has been handed over and Judgement has been served.
Zonnebloem College	R13 720 536.56	R168 649.06	R167 777.83	R191 603.80	R2 851 333.33	R112 989.19	R111 195.11	R175 064.04	R9 941 924.20	A Catholic church is sharing the property with a school that is short-paying the account. Interventions continue to be sought with the Education Department to assist on payment of the Rates portion. The church's application for a special tariff on property value was declined by the Valuation department.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Account Owner Name	Total	Current	30 days	60 days	90 days	120 days	150 days	365 days	>365 days	Comments
UCT School of Business	R 10 799 469.82	R 102 018.12	R 982 844.70	R 636 606.37	R 63 577.54	R 549 061.86	R 562 322.78	R 3 836 537.51	R 4 066 500.94	The rooms in the building are being used as lecture rooms for UCT students UCT is leasing the property from the V&A Waterfront. The first Rates billing was invoiced in November 2019. The debtor refuses to make payment until a valuation query is finalised.
Best Inv Prop	R 10 785 743.03	R 58 166.06	R 1 744 046.10	R 999 670.05	R 67 160.33	R 904 353.40	R 1 336 865.91	R 4 205 327.23	R 1 470 153.95	This is an electricity account on which short payments are made on a monthly basis. A Dunning Lock for Business Rescue is active on the account until 18 September 2021.
Church Methodist	R 10 675 215.26	R 127 828.36	R 37 493.06	R 127 759.78	R 91 562.81	R 94 328.66	R 93 931.29	R 904 803.17	R 9 197 508.13	The erf is multipurpose 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.
TOTALS	R 302 249 426.56	R 19 816 836.51	R 30 656 522.29	R 24 622 327.17	R 21 429 584.92	R 23 931 129.95	R 26 232 540.97	R 73 308 949.91	R 82 251 534.84	

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 166.56	R 2 820 133.13	R 7 130 687.02	R 3 905 331.47	R 0.00	R 140 199 814.78	R 0.00	-R 50 555.00	R 0.00	R 154 005 577.96
Church Methodist	R 28.05	R 0.00	R 29 864 556.55	R 74 067.15	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 29 938 651.75
Basfour 2295 (Proprietary) Limited	R 0.00	R 0.00	R 536 529.56	R 399 949.17	R 0.00	R 20 579 308.65	R 4 291 197.93	-R 3 031.00	R 0.00	R 25 803 954.31
Basfour 2295 (Proprietary) Limited	R 0.00	R 18 220 835.50	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 229 189.40	R 0.00	R 17 991 646.10
Moslem Cemetery Board Trustees	R 8 222.67	R 3 945.23	R 4 800.71	R 292 812.23	R 63 767.53	R 14 058 013.13	R 0.00	R 0.00	R 154 461.27	R 14 586 022.77
Mitchells Plain Foundation / Beacon Valley Frail Care Centre	R 10 453.36	R 6 048 958.04	R 3 061 805.15	R 2 248 382.67	R 444 304.94	R 2 126 431.03	R 0.00	R 0.00	R 2 273.81	R 13 942 609.00
Zonnebloem College	R 38 774.97	R 0.00	R 854 620.53	R 749 618.01	R 80 525.94	R 11 967 578.50	R 0.00	R 0.00	R 29 418.61	R 13 720 536.56
UCT School of Business	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 10 799 469.82	R 0.00	R 0.00	R 0.00	R 10 799 469.82
Best Inv Prop	R 0.00	R 11 819 243.03	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	-R 1 033 500.00	R 0.00	R 10 785 743.03
Church Methodist	R 1 001.16	R 0.00	R 10 572 263.83	R 101 950.27	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 10 675 215.26

Top 10 Residential debtors - Age Analysis

Account Owner Name	Total	Current	30 days	60 days	90 days	120 days	150 days	365 days	>365 days	Comments
Amakhaya Ngoku	R21 299 436.06	R357 958.20	R344 840.72	R313 535.98	R399 341.32	R360 796.40	R372 794.03	R2 432 397.41	R16 717 772.00	This is an unregistered individual unit ownership complex with no formal body corporate. The 'informally' appointed management board has not been performing its roles. Various interdepartmental interventions are underway to enable the City's Human Settlements directorate to register the complex. To manage and control further accumulation of debt, the water pressure for consumption was reduced. Disconnection of supply could not be actioned as the contractor identified the area to be 'unsafe' to operate in. A Zero-Rated tariff cannot be done on a bulk meter. A Management Lock is active until 30 June 2021.
Ndabeni Communal Property Trust	R7 650 629.28	R110 991.13	R108 609.58	R117 186.12	R102 354.46	R109 280.98	R102 833.56	R716 490.38	R6 282 883.07	This is a land restitution case pending outcome of funding by the City's Rural Development department. The debtor's attorney omitted to submit the Plea. However, the City is continuing with debt management and collection action with a Defended Matter that's currently in the Pleading Phase.
Body Corp Sandpiper Mansions	R5 677 710.99	R54 896.77	R65 217.78	R8 932.85	R0.00	R56 717.51	R133 819.18	R724 952.34	R4 633 174.56	Recommendations on whether this property can benefit from the Zero-Rated tariff as the property units are less than R400K in value are pending. However, the debtor is being billed on a bulk meter, for which a Zero-Rated Tariff is not practical. The installation of individual water meters by a private company is concluded. The debtor is in process of re-instating the monthly payment arrangement.
Friends of Bathandwa Trust	R5 076 915.04	R38 697.53	R27 619.92	R33 212.72	R32 559.43	R33 689.80	R129 610.58	R139 458.44	R4 642 066.62	The Water & Sanitation Services department has confirmed a meter replacement and is to decide whether a Zero-Rated tariff will be implemented. However, for dunning process purposes, an application for a default judgement has been submitted. The Water & Sanitation Services department submitted a recommendation for a once off write-off.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Account Owner Name	Total	Current	30 days	60 days	90 days	120 days	150 days	365 days	>365 days	Comments
Silvermist Mountain Lodge Body Corporat	R4 287 312.85	R91 954.39	R75 809.88	R105 286.23	R95 427.17	R86 350.16	R101 977.16	R574 827.26	R3 155 680.60	A Management Dunning Lock is active until June 2021. The debtors accountant reverted that their reconciliations does not correspond with the municipal billing of accounts. The City's Accounting and Interface department is auditing the reconciliations.
Rosebank Student Investments	R3 832 438.35	R415 209.61	R363 384.42	R465 617.34	R439 143.53	R478 959.46	R478 164.86	R1 194 454.23	-R2 495.10	The property is utilised as student accommodation. An appeal on the valuation objection outcome is pending. A Valuation Objection Lock is active until 31 May 2021. Monthly payments are being made.
Bangikhaya Lolo	R3 439 448.44	R25 189.25	R18 746.61	R22 096.21	R21 492.88	R22 094.36	R22 064.52	R156 095.87	R3 151 668.74	There is combined effort by the Revenue department with affected departments to sort out outstanding indigent accounts where services already have qualifying benefit status for debt that's deemed to be irrecoverable to be written off (as per 2018 Audit findings).
The Maverick Trust	R2 946 075.09	R84 113.61	R66 410.44	R90 711.48	R68 389.08	R76 494.21	R68 965.22	R487 803.02	R2 003 188.03	The water and electricity supplies have long been disconnected. A Sale-In-Execution is in process by the City's Legal department. The Electricity department conducted meter testing, which proved that there was no tempering on the meter. The property is in the process of being sold and an undertaking of a Rates Clearance Certificate has been granted to the debtor.
Xolani Tawa	R2 814 967.91	R21 482.78	R20 333.82	R19 595.71	R19 085.88	R19 355.17	R18 149.67	R147 300.35	R2 549 664.53	There is combined effort by the Revenue department with affected departments to sort out outstanding indigent accounts where services already have qualifying benefit status for debt that's deemed to be irrecoverable to be written off (as per 2018 Audit findings).
Schotsche Kloof Flats Body Corporate	R2 492 051.74	R20 347.92	R26 915.47	R23 206.49	R15 658.28	R23 938.47	R25 136.89	R286 857.72	R2 069 990.50	This property in Bo-Kaap consists of a block of flats. There is technical constraints with water restrictions on the property. A warning letter has been served.
TOTALS	R 59 516 985.75	R 1 220 841.19	R 1 117 888.64	R 1 199 381.13	R 1 193 452.03	R 1 267 676.52	R 1 453 515.67	R 6 860 637.02	R 45 203 593.55	

Top 10 Residential debtors service charges breakdown

Account Owner Name	Other	Electricity	Water	Sewerage	Refuse	Rates	CIDS	SECD	Sundries	TOTAL
Amakhaya Ngoku	R 971.00	R 0.00	R 10 106 260.49	R 9 815 982.15	R 1 378 430.60	R 0.00	R 0.00	-R 2 208.18	R 0.00	R 21 299 436.06
Ndabeni Communal Property Trust	R 12 001.04	R 0.00	R 7 714.46	R 7 714.46	R 7 344.54	R 6 995 411.66	R 0.00	R 0.00	R 620 443.12	R 7 650 629.28
Body Corp Sandpiper Mansions	R 217.19	R 0.00	R 2 655 922.66	R 2 585 442.37	R 436 128.77	R 0.00	R 0.00	R 0.00	R 0.00	R 5 677 710.99
Friends of Bathandwa Trust	R 245.22	R 0.00	R 4 642 573.11	R 388 440.08	R 13 312.71	R 32 343.92	R 0.00	R 0.00	R 0.00	R 5 076 915.04
Silvermist Mountain Lodge Body Corporat	R 18.24	R 3 811 835.69	R 439 002.70	R 0.00	R 36 456.22	R 0.00	R 0.00	R 0.00	R 0.00	R 4 287 312.85
Rosebank Student Investments	R 0.00	R 0.00	R 456 402.38	R 326 146.31	R 0.00	R 2 360 548.54	R 691 836.22	-R 2 495.10	R 0.00	R 3 832 438.35
Bangikhaya Lolo	R 879.56	R 0.00	R 3 334 982.15	R 101 486.48	R 2 100.25	R 0.00	R 0.00	R 0.00	R 0.00	R 3 439 448.44
The Maverick Trust	R 3 025.46	R 328 752.00	R 294 130.56	R 24 432.56	R 24 941.79	R 2 270 080.41	R 0.00	-R 2 165.00	R 2 877.31	R 2 946 075.09
Xolani Tawa	R 42.60	R 0.00	R 2 703 398.11	R 111 527.20	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 2 814 967.91
Schotsche Kloof Flats Body Corporate	R 479.34	R 0.00	R 2 394 280.58	R 97 291.82	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 2 492 051.74

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	10 525 121	7 683 729	7 868 436	(184 707)	-2.3%	10 503 519
Service charges	20 100 461	19 885 709	19 872 799	15 004 266	15 069 791	(65 525)	-0.4%	19 877 727
Investment revenue	1 283 558	847 535	976 104	656 320	647 334	8 986	1.4%	976 624
Transfers and subsidies	7 553 698	5 608 724	6 159 552	4 901 497	4 882 696	18 800	0.4%	6 171 851
Other own revenue	3 362 648	5 371 631	5 336 202	5 065 110	4 607 030	458 080	9.9%	5 625 207
Total Revenue (excluding capital transfers and contributions)	42 381 544	42 225 117	42 869 777	33 310 922	33 075 288	235 634	0.7%	43 154 928
Employee costs	12 775 413	15 203 365	14 876 968	10 600 976	10 879 854	(278 877)	-2.6%	14 643 006
Remuneration of Councillors	167 521	189 675	189 675	124 757	125 220	(463)	-0.4%	189 675
Depreciation & asset impairment	2 921 723	3 300 067	2 850 866	2 091 135	2 121 275	(30 139)	-1.4%	2 821 385
Finance charges	814 407	828 460	851 450	584 465	581 643	2 822	0.5%	851 623
Materials and bulk purchases	11 169 610	11 590 007	11 561 712	7 696 290	7 701 642	(5 351)	-0.1%	11 503 235
Transfers and subsidies	453 464	498 081	557 669	259 350	336 349	(76 999)	-22.9%	487 223
Other expenditure	11 661 832	13 220 438	13 446 570	8 543 114	8 796 518	(253 404)	-2.9%	13 571 746
Total Expenditure	39 963 971	44 830 094	44 334 910	29 900 088	30 542 500	(642 412)	-2.1%	44 067 894
Surplus/(Deficit)	2 417 574	(2 604 976)	(1 465 133)	3 410 834	2 532 788	878 046	34.7%	(912 965)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 911 311	2 815 828	1 746 911	991 887	1 126 197	(134 310)	-11.9%	1 387 097
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	195 569	167 860	143 498	24 362	17.0%	214 178
Surplus/(Deficit) after capital transfers & contributions	4 369 409	400 078	477 347	4 570 581	3 802 483	768 098	20.2%	688 309
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	4 369 409	400 078	477 347	4 570 581	3 802 483	768 098	20.2%	688 309
Capital expenditure & funds sources								
Capital expenditure	5 970 668	9 605 874	7 378 901	4 034 984	4 490 966	(455 982)	-10.2%	7 188 799
Capital transfers recognised	1 946 844	2 883 814	1 812 397	1 040 792	1 172 794	(132 003)	-11.3%	1 783 600
Borrowing	1 060 298	2 500 000	—	(65)	—	(65)	-100.0%	—
Internally generated funds	2 963 525	4 222 060	5 566 504	2 994 257	3 318 172	(323 914)	-9.8%	5 405 199
Total sources of capital funds	5 970 668	9 605 874	7 378 901	4 034 984	4 490 966	(455 982)	-10.2%	7 188 799
Financial position								
Total current assets	19 584 521	15 462 550	17 168 216	17 170 323				17 168 216
Total non current assets	56 552 793	62 552 759	60 711 261	60 223 533				60 711 261
Total current liabilities	9 777 564	9 025 173	10 505 785	6 732 309				10 505 785
Total non current liabilities	13 299 091	17 684 925	13 835 686	13 011 918				13 835 686
Community wealth/Equity	53 060 659	51 305 210	53 538 005	57 649 630				53 538 005
Cash flows								
Net cash from (used) operating	7 005 549	3 778 849	3 632 952	6 250 553	6 719 846	469 293	7.0%	3 632 952
Net cash from (used) investing	(6 773 466)	(8 822 386)	(6 818 857)	(4 254 943)	(4 529 017)	(274 074)	6.1%	(6 818 857)
Net cash from (used) financing	715 211	2 173 711	(384 839)	(315 228)	(315 228)	—	—	(384 839)
Cash/cash equivalents at the month/year end	9 366 569	4 660 933	5 795 825	11 046 950	11 242 169	195 219	1.7%	5 795 825
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	1 959 332	417 388	218 213	283 326	185 614	989 762	4 922 947	9 221 409
Creditors Age Analysis								
Total Creditors	12 585	3 831	183	(14)	—	(75)	(65)	16 486

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	16 543 829	13 116 634	13 289 587	(172 953)	-1.3%	16 549 515
Executive and council	680	1 348	2 932	1 143	937	206	22.0%	2 932
Finance and administration	16 146 448	16 141 229	16 540 894	13 115 490	13 288 648	(173 158)	-1.3%	16 546 580
Internal audit	15	3	3	1	2	(1)	-62.9%	3
Community and public safety	3 393 953	3 207 693	3 120 151	2 423 085	2 084 764	338 320	16.2%	3 120 523
Community and social services	167 238	134 928	121 085	70 458	82 284	(11 826)	-14.4%	121 085
Sport and recreation	66 160	54 043	48 237	22 751	32 196	(9 446)	-29.3%	48 237
Public safety	1 299 561	1 132 243	1 142 418	1 230 983	825 844	405 139	49.1%	1 142 418
Housing	1 437 443	1 384 590	1 348 312	784 111	855 612	(71 501)	-8.4%	1 348 683
Health	423 550	501 889	460 100	314 782	288 828	25 954	9.0%	460 100
Economic and environmental services	1 878 446	3 358 490	2 477 666	1 454 284	1 406 373	47 911	3.4%	2 464 372
Planning and development	379 116	483 906	469 677	292 038	314 971	(22 933)	-7.3%	456 383
Road transport	1 478 434	2 836 039	1 959 448	1 140 337	1 071 088	69 249	6.5%	1 959 448
Environmental protection	20 895	38 545	48 541	21 909	20 314	1 595	7.9%	48 541
Trading services	22 911 973	22 516 457	22 665 564	17 472 326	17 560 595	(88 269)	-0.5%	22 616 746
Energy sources	14 678 436	14 252 289	14 278 183	10 916 970	10 908 693	8 277	0.1%	14 270 799
Water management	4 532 188	4 473 233	4 673 556	3 625 332	3 737 453	(112 120)	-3.0%	4 636 254
Waste water management	1 967 306	2 015 133	1 996 689	1 545 407	1 514 429	30 978	2.0%	1 978 423
Waste management	1 734 042	1 775 801	1 717 136	1 384 616	1 400 020	(15 404)	-1.1%	1 731 270
Other	1 865	4 951	5 046	4 340	3 664	676	18.5%	5 046
Total Revenue - Functional	44 333 380	45 230 171	44 812 257	34 470 669	34 344 983	125 686	0.4%	44 756 203
Expenditure - Functional								
Governance and administration	7 879 527	10 228 608	10 168 476	6 589 524	7 034 557	(445 033)	-6.3%	10 125 338
Executive and council	490 652	616 260	617 459	401 634	404 929	(3 294)	-0.8%	595 070
Finance and administration	7 341 249	9 558 956	9 498 582	6 150 299	6 590 068	(439 768)	-6.7%	9 477 834
Internal audit	47 626	53 392	52 434	37 590	39 560	(1 970)	-5.0%	52 434
Community and public safety	7 966 564	8 127 027	8 330 078	6 061 653	5 973 153	88 500	1.5%	8 355 817
Community and social services	1 013 034	1 013 228	1 028 313	728 154	741 754	(13 600)	-1.8%	1 025 893
Sport and recreation	1 264 673	1 159 069	1 196 932	921 218	885 813	35 405	4.0%	1 195 513
Public safety	3 025 538	3 162 129	3 144 413	2 326 343	2 298 656	27 687	1.2%	3 144 413
Housing	1 378 494	1 391 023	1 526 848	1 003 560	1 030 870	(27 311)	-2.6%	1 556 483
Health	1 284 824	1 401 579	1 433 573	1 082 378	1 016 060	66 318	6.5%	1 433 516
Economic and environmental services	4 837 900	5 707 789	5 581 113	3 496 077	3 614 917	(118 840)	-3.3%	5 581 492
Planning and development	1 316 743	1 375 526	1 418 052	930 593	947 168	(16 575)	-1.7%	1 418 432
Road transport	3 328 634	4 117 236	3 919 972	2 417 929	2 519 042	(101 113)	-4.0%	3 919 972
Environmental protection	192 522	215 027	243 088	147 555	148 707	(1 152)	-0.8%	243 088
Trading services	19 164 973	20 581 635	20 053 926	13 653 093	13 815 867	(162 774)	-1.2%	19 803 929
Energy sources	11 245 900	11 992 018	11 905 046	8 096 661	8 138 230	(41 569)	-0.5%	11 800 956
Water management	3 454 946	3 570 275	3 339 364	2 261 633	2 276 637	(15 004)	-0.7%	3 204 629
Waste water management	2 266 022	2 530 258	2 424 540	1 614 983	1 669 223	(54 240)	-3.2%	2 413 368
Waste management	2 198 106	2 489 084	2 384 976	1 679 817	1 731 777	(51 961)	-3.0%	2 384 976
Other	115 007	185 034	201 317	99 742	104 006	(4 265)	-4.1%	201 317
Total Expenditure - Functional	39 963 971	44 830 094	44 334 910	29 900 088	30 542 500	(642 412)	-2.1%	44 067 894
Surplus/ (Deficit) for the year	4 369 409	400 078	477 347	4 570 581	3 802 483	768 098	20.2%	688 309

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	1 230 326	881 833	897 114	(15 281)	-1.7%	1 230 326
Vote 2 - Corporate Services	70 585	57 780	56 762	28 159	41 402	(13 243)	-32.0%	56 762
Vote 3 - Economic Opportunities & Asset Managemnt	262 150	283 469	248 704	158 182	190 271	(32 089)	-16.9%	253 150
Vote 4 - Energy & Climate Change	14 473 143	14 028 935	14 066 385	10 705 164	10 696 859	8 305	0.1%	14 059 001
Vote 5 - Finance	16 964 279	16 939 234	17 039 101	13 895 412	14 053 674	(158 262)	-1.1%	17 039 101
Vote 6 - Human Settlements	1 312 455	1 253 326	1 217 048	652 777	724 323	(71 546)	-9.9%	1 217 420
Vote 7 - Office of the City Manager	35	6	6	153	5	148	3101.4%	6
Vote 8 - Safety & Security	1 467 522	1 616 047	1 710 815	1 516 992	1 097 309	419 683	38.2%	1 710 815
Vote 9 - Spatial Planning & Environment	136 040	187 521	215 360	110 556	114 594	(4 038)	-3.5%	215 360
Vote 10 - Transport	1 364 477	2 369 495	1 488 620	935 577	878 060	57 518	6.6%	1 488 620
Vote 11 - Urban Management	259 816	275 239	278 562	199 670	205 148	(5 477)	-2.7%	265 239
Vote 12 - Water & Waste	7 108 350	7 153 041	7 260 569	5 386 193	5 446 224	(60 031)	-1.1%	7 220 403
Total Revenue by Vote	44 333 380	45 230 171	44 812 257	34 470 669	34 344 983	125 686	0.4%	44 756 203
Expenditure by Vote								
Vote 1 - Community Services & Health	3 776 978	4 403 961	4 388 183	2 931 698	3 088 037	(156 338)	-5.1%	4 388 183
Vote 2 - Corporate Services	1 865 719	2 061 818	2 131 144	1 486 683	1 493 558	(6 875)	-0.5%	2 131 144
Vote 3 - Economic Opportunities & Asset Managemnt	1 350 697	1 414 661	1 414 624	937 623	959 704	(22 081)	-2.3%	1 413 543
Vote 4 - Energy & Climate Change	11 543 139	12 412 445	12 254 004	8 290 108	8 399 197	(109 089)	-1.3%	12 145 902
Vote 5 - Finance	2 695 551	3 686 308	3 798 693	2 672 082	2 720 555	(48 473)	-1.8%	3 798 693
Vote 6 - Human Settlements	1 381 141	1 394 457	1 536 048	1 010 134	1 038 364	(28 230)	-2.7%	1 565 683
Vote 7 - Office of the City Manager	230 007	258 605	259 447	182 007	193 443	(11 436)	-5.9%	258 386
Vote 8 - Safety & Security	3 673 950	4 293 174	4 177 054	2 887 951	2 913 192	(25 241)	-0.9%	4 177 054
Vote 9 - Spatial Planning & Environment	667 815	789 228	827 966	540 933	551 515	(10 582)	-1.9%	827 966
Vote 10 - Transport	3 257 070	3 640 210	3 515 767	2 158 472	2 217 798	(59 326)	-2.7%	3 515 767
Vote 11 - Urban Management	982 355	1 127 346	1 149 482	738 203	739 225	(1 021)	-0.1%	1 127 155
Vote 12 - Water & Waste	8 539 549	9 347 882	8 882 498	6 064 192	6 227 912	(163 720)	-2.6%	8 718 420
Vote 13 - [NAME OF VOTE 13]	—	—	—	—	—	—	—	—
Total Expenditure by Vote	39 963 971	44 830 094	44 334 910	29 900 088	30 542 500	(642 412)	-2.1%	44 067 894
Surplus/ (Deficit) for the year	4 369 409	400 078	477 347	4 570 581	3 802 483	768 098	20.2%	688 309

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	10 525 121	7 683 729	7 868 436	(184 707)	-2.3%	10 503 519
Service charges - electricity revenue	14 253 069	13 789 334	13 829 694	10 549 113	10 525 252	23 861	0.2%	13 829 867
Service charges - water revenue	3 021 344	3 194 459	3 212 865	2 380 897	2 417 829	(36 932)	-1.5%	3 212 836
Service charges - sanitation revenue	1 550 298	1 616 486	1 616 883	1 179 024	1 216 310	(37 287)	-3.1%	1 612 786
Service charges - refuse revenue	1 275 750	1 285 431	1 213 356	895 232	910 399	(15 168)	-1.7%	1 222 238
Rental of facilities and equipment	340 986	359 559	355 765	270 630	273 651	(3 021)	-1.1%	357 828
Interest earned - external investments	1 283 558	847 535	976 104	656 320	647 334	8 986	1.4%	976 624
Interest earned - outstanding debtors	406 848	389 137	416 982	356 414	315 520	40 894	13.0%	424 428
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1 313 161	1 063 333	1 063 333	1 195 220	777 513	417 707	53.7%	1 073 638
Licences and permits	45 587	76 875	65 092	32 395	33 599	(1 205)	-3.6%	64 900
Agency services	200 585	242 236	242 236	213 641	179 120	34 521	19.3%	242 236
Transfers and subsidies	7 553 698	5 608 724	6 159 552	4 901 497	4 882 696	18 800	0.4%	6 171 851
Other revenue	1 003 030	3 190 491	3 138 795	2 975 875	2 989 711	(13 837)	-0.5%	3 396 531
Gains	52 451	50 000	54 000	20 936	37 916	(16 980)	-44.8%	65 646
Total Revenue (excluding capital transfers and contributions)	42 381 544	42 225 117	42 869 777	33 310 922	33 075 288	235 634	0.7%	43 154 928
Expenditure By Type								
Employee related costs	12 775 413	15 203 365	14 876 968	10 600 976	10 879 854	(278 877)	-2.6%	14 643 006
Remuneration of councillors	167 521	189 675	189 675	124 757	125 220	(463)	-0.4%	189 675
Debt impairment	2 804 042	3 640 353	3 210 936	2 432 605	2 426 202	6 404	0.3%	3 210 641
Depreciation & asset impairment	2 921 723	3 300 067	2 850 866	2 091 135	2 121 275	(30 139)	-1.4%	2 821 385
Finance charges	814 407	828 460	851 450	584 465	581 643	2 822	0.5%	851 623
Bulk purchases	9 858 442	9 990 881	9 993 531	6 755 250	6 727 567	27 683	0.4%	9 973 116
Other materials	1 311 168	1 599 125	1 568 181	941 040	974 074	(33 034)	-3.4%	1 530 119
Contracted services	6 710 842	7 215 975	7 713 428	4 536 047	4 746 856	(210 808)	-4.4%	7 890 722
Transfers and subsidies	453 464	498 081	557 669	259 350	336 349	(76 999)	-22.9%	487 223
Other expenditure	2 129 290	2 362 108	2 520 048	1 570 269	1 621 777	(51 509)	-3.2%	2 467 204
Losses	17 659	2 002	2 158	4 193	1 683	2 510	149.2%	3 180
Total Expenditure	39 963 971	44 830 094	44 334 910	29 900 088	30 542 500	(642 412)	-2.1%	44 067 894
Surplus/(Deficit)	2 417 574	(2 604 976)	(1 465 133)	3 410 834	2 532 788	878 046	34.7%	(912 965)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 911 311	2 815 828	1 746 911	991 887	1 126 197	(134 310)	-11.9%	1 387 097
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	195 569	167 860	143 498	24 362	17.0%	214 178
Transfers and subsidies - capital (in-kind - all)	60	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & Taxation	4 369 409	400 078	477 347	4 570 581	3 802 483			688 309
Surplus/(Deficit) after taxation	4 369 409	400 078	477 347	4 570 581	3 802 483			688 309
Attributable to minorities	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality	4 369 409	400 078	477 347	4 570 581	3 802 483			688 309
Share of surplus/ (deficit) of associate	–	–	–	–	–			–
Surplus/ (Deficit) for the year	4 369 409	400 078	477 347	4 570 581	3 802 483			688 309

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	327 256	119 601	167 711	(48 110)	-28.7%	320 303
Vote 2 - Corporate Services	157 647	242 020	225 143	139 404	134 363	5 041	3.8%	215 526
Vote 3 - Economic Opportunities & Asset Managemnt	391 416	580 321	359 072	178 508	193 252	(14 745)	-7.6%	344 143
Vote 4 - Energy & Climate Change	622 239	1 049 131	852 722	439 654	484 164	(44 511)	-9.2%	841 026
Vote 5 - Finance	63 051	268 787	274 033	213 575	241 832	(28 258)	-11.7%	255 679
Vote 6 - Human Settlements	858 297	894 903	781 009	445 000	557 767	(112 767)	-20.2%	778 167
Vote 7 - Office of the City Manager	1 329	2 130	1 585	414	1 183	(769)	-65.0%	1 534
Vote 8 - Safety & Security	429 428	438 954	385 688	200 747	203 339	(2 592)	-1.3%	385 325
Vote 9 - Spatial Planning & Environment	54 776	157 205	136 452	71 032	92 796	(21 764)	-23.5%	133 281
Vote 10 - Transport	873 070	1 793 342	917 980	463 186	524 003	(60 818)	-11.6%	877 439
Vote 11 - Urban Management	57 350	81 503	66 978	26 020	49 039	(23 019)	-46.9%	66 796
Vote 12 - Water & Waste	2 178 611	3 643 819	3 050 982	1 737 846	1 841 518	(103 672)	-5.6%	2 969 580
Total Capital Expenditure	5 970 668	9 605 874	7 378 901	4 034 984	4 490 966	(455 982)	-10.2%	7 188 799
Capital Expenditure - Functional Classification								
Governance and administration	940 353	1 396 272	1 127 717	561 727	607 622	(45 895)	-7.6%	1 105 188
Executive and council	4 114	19 414	19 176	2 355	16 175	(13 821)	-85.4%	19 125
Finance and administration	935 724	1 376 447	1 108 368	559 275	591 274	(31 999)	-5.4%	1 085 891
Internal audit	516	411	173	98	173	(76)	-43.7%	172
Community and public safety	1 316 924	1 745 862	1 494 852	882 022	1 067 266	(185 244)	-17.4%	1 470 491
Community and social services	87 086	121 397	97 760	51 543	67 547	(16 004)	-23.7%	97 250
Sport and recreation	85 176	357 122	336 147	231 365	262 950	(31 584)	-12.0%	317 321
Public safety	234 506	279 623	223 275	134 832	147 847	(13 016)	-8.8%	223 256
Housing	858 297	894 903	781 009	445 000	557 767	(112 767)	-20.2%	778 167
Health	51 860	92 816	56 662	19 283	31 156	(11 873)	-38.1%	54 496
Economic and environmental services	1 047 234	2 106 139	1 176 856	587 496	671 371	(83 875)	-12.5%	1 124 576
Planning and development	92 747	112 992	119 003	51 408	63 295	(11 887)	-18.8%	107 229
Road transport	934 542	1 879 199	974 368	488 086	546 107	(58 021)	-10.6%	934 014
Environmental protection	19 945	113 949	83 485	48 003	61 969	(13 966)	-22.5%	83 333
Trading services	2 664 218	4 338 922	3 566 914	1 994 809	2 136 654	(141 845)	-6.6%	3 475 985
Energy sources	593 665	1 027 660	829 999	431 597	466 687	(35 089)	-7.5%	818 473
Water management	993 839	1 287 888	1 291 857	720 390	761 380	(40 990)	-5.4%	1 283 502
Waste water management	883 414	1 465 161	1 023 931	632 222	638 592	(6 370)	-1.0%	1 013 286
Waste management	193 299	558 214	421 126	210 600	269 996	(59 395)	-22.0%	360 723
Other	1 938	18 679	12 563	8 930	8 053	877	10.89%	12 559
Total Capital Expenditure - Functional Classification	5 970 668	9 605 874	7 378 901	4 034 984	4 490 966	(455 982)	-10.2%	7 188 799
Funded by:								
National Government	1 869 804	2 803 382	1 733 295	984 665	1 118 477	(133 812)	-12.0%	1 705 351
Provincial Government	36 561	12 446	13 616	7 222	7 691	(469)	-6.1%	13 616
District Municipality	—	—	—	—	—	—	—	—
Other transfers and grants	40 480	67 986	65 486	48 905	46 627	2 278	4.9%	64 634
Transfers recognised - capital	1 946 844	2 883 814	1 812 397	1 040 792	1 172 794	(132 003)	-11.3%	1 783 600
Public contributions & donations	—	—	—	—	—	—	—	—
Borrowing	1 060 298	2 500 000	—	(65)	—	(65)	-100.0%	—
Internally generated funds	2 963 525	4 222 060	5 566 504	2 994 257	3 318 172	(323 914)	-9.8%	5 405 199
Total Capital Funding	5 970 668	9 605 874	7 378 901	4 034 984	4 490 966	(455 982)	-10.2%	7 188 799

*The credit expenditure reflecting against Borrowings relates to credit notes processed post-closure of the 2019/20 financial year.

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					
ASSETS					
Current assets					
Cash	277 285	121 758	121 758	197 858	121 758
Call investment deposits	11 525 335	6 505 170	7 640 062	11 525 335	7 640 062
Consumer debtors	6 320 661	6 999 547	7 677 462	3 268 799	7 677 462
Other debtors	1 021 212	1 302 932	1 265 569	1 699 615	1 265 569
Current portion of long-term receivables	8 524	5 594	8 526	8 524	8 526
Inventory	431 504	527 549	454 840	470 191	454 840
Total current assets	19 584 521	15 462 550	17 168 216	17 170 323	17 168 216
Non current assets					
Long-term receivables	11 616	15 984	963	4 820	963
Investments	6 267 808	5 908 894	5 908 894	8 001 495	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	53 775 249	51 026 024	53 775 249
Biological	–	–	–	–	–
Intangible	599 678	382 296	436 352	599 678	436 352
Other non-current assets	10 269	10 280	10 269	10 269	10 269
Total non current assets	56 552 793	62 552 759	60 711 261	60 223 533	60 711 261
TOTAL ASSETS	76 137 314	78 015 309	77 879 477	77 393 856	77 879 477
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	446 355	628 487	407 221	446 355	407 221
Consumer deposits	419 421	497 264	438 715	456 871	438 715
Trade and other payables	7 527 442	6 602 127	8 239 071	4 457 918	8 239 071
Provisions	1 384 347	1 297 295	1 420 779	1 371 165	1 420 779
Total current liabilities	9 777 564	9 025 173	10 505 785	6 732 309	10 505 785
Non current liabilities					
Borrowing	6 871 889	9 784 054	6 580 592	6 584 715	6 580 592
Provisions	6 427 203	7 900 871	7 255 094	6 427 203	7 255 094
Total non current liabilities	13 299 091	17 684 925	13 835 686	13 011 918	13 835 686
TOTAL LIABILITIES	23 076 656	26 710 099	24 341 472	19 744 227	24 341 472
NET ASSETS	53 060 659	51 305 210	53 538 005	57 649 630	53 538 005
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	47 421 464	46 737 031	48 583 971	52 721 065	48 583 971
Reserves	5 639 194	4 568 179	4 954 034	4 928 564	4 954 034
TOTAL COMMUNITY WEALTH/EQUITY	53 060 659	51 305 210	53 538 005	57 649 630	53 538 005

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	10 136 463	7 404 762	7 723 749	(318 987)	-4.1%	10 136 463
Service charges	20 880 394	18 045 505	18 364 553	15 382 188	14 892 725	489 463	3.3%	18 364 553
Other revenue	1 756 755	4 122 832	3 968 169	4 454 476	4 366 384	88 092	2.0%	3 968 169
Transfers and Subsidies - Operational	4 957 485	5 608 724	6 159 552	5 458 974	6 159 552	(700 578)	-11.4%	6 159 552
Transfers and Subsidies - Capital	1 911 311	2 815 828	1 876 994	1 454 896	1 876 994	(422 098)	-22.5%	1 876 994
Interest	1 642 305	847 535	976 104	685 614	694 557	(8 943)	-1.3%	976 104
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(33 265 559)	(36 939 655)	(37 095 555)	(28 039 069)	(28 442 830)	(403 761)	1.4%	(37 095 555)
Finance charges	(718 927)	(753 329)	(753 329)	(551 287)	(551 285)	3	0.00%	(753 329)
Transfers and Grants	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	7 005 549	3 778 849	3 632 952	6 250 553	6 719 846	469 293	7.0%	3 632 952
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	73 195	117 986	119 486	–	–	–	–	119 486
Decrease (increase) in non-current receivables	10 826	3 390	963	–	–	–	–	963
Decrease (increase) in non-current investments	(886 819)	(298 475)	(298 475)	–	–	–	–	(298 475)
Payments								
Capital assets	(5 970 668)	(8 645 287)	(6 640 831)	(4 254 943)	(4 529 017)	(274 074)	6.1%	(6 640 831)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6 773 466)	(8 822 386)	(6 818 857)	(4 254 943)	(4 529 017)	(274 074)	6.1%	(6 818 857)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	1 091 580	2 500 000	–	–	–	–	–	–
Increase (decrease) in consumer deposits	8 459	45 206	(13 344)	–	–	–	–	(13 344)
Payments								
Repayment of borrowing	(384 828)	(371 495)	(371 495)	(315 228)	(315 228)	–	–	(371 495)
NET CASH FROM/(USED) FINANCING ACTIVITIES	715 211	2 173 711	(384 839)	(315 228)	(315 228)	–	–	(384 839)
NET INCREASE/ (DECREASE) IN CASH HELD	947 294	(2 869 825)	(3 570 744)	1 680 382	1 875 601			(3 570 744)
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	5 795 825	11 046 950	11 242 169			5 795 825

Material variance explanations for corporate performance for Quarter 3 of 2021

Description of Indicator	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1.F Percentage budget spent on implementation of Workplace Skills Plan (WSP) (NKPI)	16.43%	The COVID-19 pandemic continues to impact the implementation of the Workplace Skills Plan (WSP) and related training expenditure. The moratorium placed on new internal bursaries, student appointments, and the implementation of new learnerships resulted in underachievement of the quarter 3 target. Furthermore the training of lower level staff is challenging. Access to computers and COVID-19 protocols, which stipulate the number of people in a room, impacted the number of delegates and interventions to be implemented.	Challenges will be addressed and the WSP will be rolled out.
4.D Percentage of employees from the Employment Equity (EE) target groups (designated) employed in the three highest levels of management (NKPI)	0.32%	Slightly below target of 75%.	Challenges will be addressed and EE Plan will be rolled out. Appointments in this domain will be closely monitored.
5.C Percentage spend of capital budget - NKPI	6.10%	Detailed material variance explanations for the City's capital expenditure are reflected in Table SC1 in the Financial Monitoring Report (FMR), which can be accessed at the link below. https://www.capetown.gov.za/Work%20and%20business/Meet-the-city/The-City-budget/Financial-Monitoring-Reports	There are on-going engagements with directors and responsible project managers to ensure that projects are implemented within the prescribed timeframes and that corrective action, where needed, is processed timeously so as to ensure maximum spend. Finance monitoring is performed on a monthly basis along with the MFMA Section 71 reporting. Citywide action: A working group established by the City Manager meets on a monthly basis to review all the City's capital expenditure and corporate contracts.
5.D Percentage spend on repairs and maintenance	5.27%	The variance is due to: 1. R&M Contracted Services on road resurfacing and storm water maintenance within the Transport Directorate progressing slower than expected; and 2. R&M Materials General, due to reduced electricity maintenance as a result of the COVID-19 lockdown restrictions.	Period budget provisions will be reviewed and adjusted against actual trends and adjusted where identified.

IN YEAR 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	(184 707)	-2.3%	The variance is a combination of over-/under-recovery in the following categories: 1. Property Rates (under), due to the ongoing real-time supplementary valuations, and resolution of GV2018 objections and appeals. Further under-recovery was caused by unbilled accounts, account reversals, and changes in rating category for B&Bs and guest houses backdated to March 2020. 2. Rates Revenue Forgone (over), the variance is due to 501 new approved old age rebate applications and 367 new approved indigent applications since the previous reporting period.	No immediate corrective action required.
Service charges - electricity revenue	23 861	0.2%	Immaterial variance.	-
Service charges - water revenue	(36 932)	-1.5%	The actual year-to-date water revenue generated via service charges is lower than anticipated as the actual consumption is slightly less than estimated.	No immediate corrective action required. The trend is closely monitored.
Service charges - sanitation revenue	(37 287)	-3.1%	The actual year-to-date sanitation revenue generated via service charges is lower than anticipated as the actual consumption is slightly less than estimated.	No immediate corrective action required. The trend is closely monitored.
Service charges - refuse revenue	(15 168)	-1.7%	Immaterial variance.	-
Rental of facilities and equipment	(3 021)	-1.1%	Immaterial variance.	-
Interest earned - external investments	8 986	1.4%	Immaterial variance.	-
Interest earned - outstanding debtors	40 894	13.0%	The over-recovery is due to higher than anticipated debtor balances for property rates, refuse and other rates-funded services.	No immediate corrective action required.
Dividends received	–	-	-	-
Fines, penalties and forfeits	417 707	53.7%	The over-recovery reflects mainly within the following directorates: 1. Transport, due to the call-up of a guarantee on a capital project where the contractor was liquidated and the contract subsequently terminated, and expired MyCiTi cards with credit balances accrued to revenue. 2. Safety & Security, due to more than planned traffic fines issued and fines revenue collected for the period under review.	No immediate corrective action required.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>				
Licences and permits	(1 205)	-3.6%	Immaterial variance.	-
Agency services	34 521	19.3%	The variance is mainly within the Finance directorate and is due to more than planned registrations of new and unlicensed vehicles.	No immediate corrective action required.
Transfers and subsidies	18 800	0.39%	Immaterial variance.	-
Other revenue	(13 837)	-0.46%	Immaterial variance.	-
Gains	(16 980)	-44.78%	The variance is a combination of over-/under-recovery on: 1. Profit on Sale of Assets (over), due to more land sales processed than initially anticipated as well as more vehicles, plant and equipment auctioned than initially planned; and 2. Proceeds Clearing on Sale of Asset (under), where an accounting entry to clear the actual amount still needs to be processed.	Accounting entries to be processed in the next reporting period.

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	(15 281)	-1.7%	Immaterial variance.	-
Vote 2 - Corporate Services	(13 243)	-32.0%	The variance is mainly on Other Revenue - Skills Development Levy, due to misalignment of the period budget provision and the actual revenue. In addition, payments from National Treasury in respect of the Skills Development Levy are less than anticipated to date.	No immediate corrective action required.
Vote 3 - Economic Opportunities & Asset Managemnt	(32 089)	-16.9%	The variance is a combination of over-/under-recovery against the following categories: 1. Rental of facilities and equipment (under), mainly on Rental Fixed assets - Non-market related, due to cancellations of related rental contracts. The COVID-19 national lockdown further negatively affected the collection rate in respect of the hiring of facilities. 2. Transfers and Subsidies (under), mainly due to delays in the National Skills Fund project implementation as a result of the COVID-19 lockdown, which prompted the need to address all contractual requirements and subsequently led to the project not commencing as originally envisaged. 3. Other Revenue (over), mainly on Consents (Conditional use), where income that was not budgeted for was received for the removal of restrictive conditions attached to a property. 4. Gains (under), a combination of over/under, mainly on: a) Profit on Sale of Assets (over), due to more land sales processed and vehicles, plant and equipment auctioned than initially planned for; and b) Proceeds Clearing on Sale of Asset (under), due to an outstanding accounting entry to clear the actual amount.	Period budget provision to be reviewed and aligned with the actual revenue trend. The accounting entry iro proceeds of sale on assets will be processed in the next reporting period.
Vote 4 - Energy & Climate Change	8 305	0.1%	Immaterial variance.	-

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote Vote 5 - Finance	(158 262)	-1.1%	<p>The variance is a combination of over-/under-recovery mainly on:</p> <ol style="list-style-type: none"> Property rates (under), combination of over/under, against the following subcategories: <ol style="list-style-type: none"> Property Rates (under), due to the ongoing real-time supplementary valuations, and resolution of GV2018 objections and appeals. Further under-recovery was caused by unbilled accounts, account reversals, and changes in rating category for B&Bs and guest houses backdated to March 2020; and Rates Revenue Forgone (over), due to 501 new approved old age rebate applications and 367 new approved indigent applications since the previous reporting period. Service charges - refuse revenue (over), where the cost of extending indigent relief is higher due to more than planned qualifying indigent consumers. Interest earned - outstanding debtors (over), mainly on: <ol style="list-style-type: none"> Interest on Arrear Rates, where the COVID-19 pandemic resulted in an increase in interest charges as many of the City's customers have been negatively affected and are struggling to pay their municipal accounts; and Interest Earned on Arrears, as a result of the reversal of interest (accrual transaction) to correct master data records on other services. Agency Services (over), due to an increase in the number of registration of new- and unlicensed vehicles. Transfers and subsidies (under), due to misalignment of the period budget provision on income realised on the VAT portion of grant-funded projects currently in progress. Other Revenue (over), mainly on collection charges recovered, due to a backlog of collection charges loaded on debtors accounts over the last few months. A further increase in collection charges is foreseen over the next few months as more clients are being handed over. 	Period budget provisions will be reviewed, where so identified.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 6 - Human Settlements	(71 546)	-9.9%	The variance is a combination of over-/under-recovery against the following categories: 1. Indigent relief and Subsidies/Rebates (under), which is demand driven and dependent on eligibility of applicant. 2. Transfers & Subsidies - Operating (under), due to: a) Delays in implementation of top structure projects as a result of the COVID-19 lockdown restrictions; b) Vacant grant-funded positions; and c) Delays in the implementation of the Public Housing COVID-19 projects as the transversal contracts utilised does not sufficiently cover the full scope of work for the project. Additional contracts are required to fully implement the project and procuring thereof is in process. 3. Transfers and Subsidies - Capital (under), against the following projects: a) The Imizamo Yethu UISP Project, which has been subjected to multiple delays due to legal proceedings and community resistance challenges. The COVID-19 lockdown further contributed to the under performance on this project; b) Greenville Housing Project Phase 4, where the agreement, which was expected to be in place in March 2021, has not yet been concluded; c) Gugulethu Infill Project, due to an outstanding invoice from the WCG; and d) Macassar BNG Housing Project, due to delays with OHS compliance (COVID-19 related requirements) and the provincial shortage of material (bitumen).	Period budget provisions will be reviewed against actual trends and anticipated estimates. Outstanding matters in the process of being resolved.
Vote 7 - Office of the City Manager	148	3101.4%	The over-recovery is mainly as a result of a refund of travel costs for an overseas trip booked in 2019/20, which was subsequently cancelled due to the COVID-19 pandemic.	-
Vote 8 - Safety & Security	419 683	38.2%	The over-recovery reflects against the following categories: 1. Fines, penalties and forfeits, mainly due to more than planned traffic fines issued for the period under review, more fines income collected by traffic officials, and the public paying as a result of the implementation of additional measures; and 2. Transfers and Subsidies, due to misalignment of period budget provisions against the actual revenue recognition reflected to date.	The seasonalisation of the revenue elements relating to Transfers and Subsidies will be corrected in the next reporting period.

Table continues on next page.

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue by Vote				
Vote 9 - Spatial Planning & Environment	(4 038)	-3.5%	Immaterial variance.	-
Vote 10 - Transport	57 518	6.6%	<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. Fines, Penalties and Forfeits (over), mainly on:</p> <p>a) Other Fines or penalties, due to the call-up of a guarantee on a capital project where the contractor was liquidated and the contract subsequently terminated; and</p> <p>b) Forfeits - Unclaimed money, due to expired MyCiTi cards with credit balances were accrued to revenue.</p> <p>3. Transfers & subsidies (over), due to faster than expected progress on the AFC System, security services at the PTIs and MyCiTi Station management.</p> <p>4. Other revenue (over), combination of over/under, mainly on:</p> <p>a) Busfares - Transit Products (under), due to lower than planned demand for services by consumers;</p> <p>b) Recoveries of infrastructure Maintenance (over), due to unplanned final costs relating to the R44 Road maintenance project billed to PRASA;</p> <p>c) Service Charges - Infrastructure and Facilities (under), due to credits granted to the Table Mountain Aerial Company as it could not operate as a result of the COVID-19 lockdown; and</p> <p>d) Cash Recoveries Claims (over), due to insurance pay-outs for IRT buses that were written off.</p> <p>5. Transfers & subsidies - Capital (over), a combination of over-/under, mainly on:</p> <p>a) Capital grants - national (under), due to slower than anticipated progress on the following major capital projects:</p> <p>i. IRT Ph2A Land & Property Acquisitions, where various property acquisitions are still in progress with substantial commitments anticipated to be raised in the next reporting period, and</p> <p>ii. IRT Phase 2A: Weltevreden upgrade/Highlands upgrade/Morgenster upgrade, due to later than anticipated start.</p> <p>b) Development Contribution/BICL (over), due to more than planned development levy received to date.</p>	<p>Period budget provisions to be reviewed and aligned with actual revenue trends, where necessary.</p> <p>The insurance funds received iro the IRT buses will be transferred to an AFF fund for future IRT Bus acquisitions/ upgrades.</p>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue by Vote</u>				
Vote 11 - Urban Management	(5 477)	-2.7%	Immaterial variance.	-
Vote 12 - Water & Waste	(60 031)	-1.1%	<p>The variance is a combination of over-/under-recovery.</p> <ol style="list-style-type: none"> 1. Service charges - Water revenue and Sanitation revenue (under), the actual year to date water and sanitation revenue generated via service charges is lower than anticipated but still within a reasonable range and will be closely monitored in the coming months. 2. Services charges - Refuse revenue (over), a combination of over/under, mainly on: <ol style="list-style-type: none"> a) Refuse charges (over), where the anticipated revenue for refuse removal was reduced based on the trend for the first six months, however, there is a slight increase in the containers being billed; and b) Disposal coupon fees (under), where the disposal of general waste is consumption driven and lower than anticipated. 3. Interest earned - outstanding debtors (over), where the interest on arrears is currently higher than anticipated as a result of more outstanding debt. 4. Transfers & subsidies (under), due to lower than planned recognition of revenue as a result of outstanding March 2021 invoices. 5. Other Revenue (over), mainly on: <ol style="list-style-type: none"> a) Treatment Effluent – Sales, due to demand to date being higher than anticipated; and b) Recoveries of Operational Expenditure, where the revenue recovered for electricity usage by contractors at the temporary desalination plants is more than planned. 	No immediate corrective action required.

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	(156 338)	-5.1%	<p>The variance is a combination of under-/over expenditure.</p> <ol style="list-style-type: none"> 1. Employee related costs (under), 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 (over), combination of over/under, mainly on: <ol style="list-style-type: none"> a) Pharmaceutical supplies and vaccines (over), due to higher than anticipated COVID-19 related expenditure; and b) Materials, consumables, tools and equipment (under), due to delayed implementation of EPWP projects resulting in lesser requirement for materials to date. 3. Contracted Services (under), combination of over/under, mainly on: <ol style="list-style-type: none"> a) Recreation, Sport, Tourism and Social Development (under), due to the impact of the COVID-19 lockdown restrictions on the implementation of community-based programmes; b) Building Contractors and R&M Contracted Services Building (under), where the COVID-19 lockdown restrictions resulted in maintenance programmes not being implemented as planned; c) Medical Health Services and support (under), due to lower than anticipated COVID-19 related cases and subsequent demand for this services; d) Burials (under), due to the actual demand for this service (grave-digging and crematoria) being lower than estimated with regards to COVID-19 cases. The budget provision was based on a projected number of COVID-19 casualties, but the actual trend is much lower than anticipated; e) G&D Laboratory Services - Medical (under), due to fewer than expected COVID-19 reported cases, and outstanding invoices; f) Medical staff (under), due to fewer than expected COVID-19 related cases as well as outstanding invoices from labour brokers; g) Security Services: Municipal Facilities (over), due to more instances of vandalism during the COVID-19 lockdown period as well as an increased demand for security services; h) R&M Gardening Services (over), due to earlier than planned implementation of grass cutting in parks and open spaces; and i) R&M Electrical (under), due to the negative impact of the COVID-19 lockdown on facility management and operations. <p><i>Continued on next page.</i></p>	<p>The directorate has 287 vacancies in various stages of the recruitment and selection process; 491 posts were filled while 271 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) is ongoing.</p> <p>Expenditure budget provisions to be reviewed and aligned to actual expenditure where necessary.</p> <p>Payments to grants-in-aid beneficiaries to be done once Council approves beneficiaries.</p>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 1 - Community Services & Health	see previous page	see previous page	<p>4. Transfers and subsidies (under), due to:</p> <p>a) Outstanding MOAs from approved beneficiaries for grants-in-aid resulting in payment delays; and</p> <p>b) Grants/Sponsorships for the allocation of humanitarian relief to NGOs, which is currently underway.</p> <p>5. Other Expenditure (under), mainly on:</p> <p>a) Hire of LDV, P/Van, Bus, Special Vehicle, due to lower than planned requirements for vehicle hire as a result of the COVID-19 lockdown restrictions, which impacted negatively on the implementation of community-based programmes;</p> <p>b) Uniforms and protective clothing, due to delays in the appointment of additional EPWP staff;</p> <p>c) Training, due to the impact of the COVID-19 lockdown on implementation of the Workplace Skills Plan interventions as only virtual training is currently taking place. Furthermore, a moratorium has been placed on non-essential training;</p> <p>d) Electricity, due to outstanding ESKOM invoices; and</p> <p>e) G&D Books Periodicals & Subscriptions, due to procurement delays experienced as a result of the COVID-19 lockdown restrictions.</p>	see previous page
Vote 2 - Corporate Services	(6 875)	-0.5%	Immaterial variance.	The directorate has 82 vacancies in various stages of the recruitment and selection process; 80 positions were filled and 53 terminations processed since the beginning of the financial year.
Vote 3 - Economic Opportunities & Asset Managemnt	(22 081)	-2.3%	<p>The variance reflects on the following categories:</p> <p>1. Employee related costs (under), due to the turnaround time in filling vacancies and the impact of the internal filling of vacancies.</p> <p>2. Depreciation & Asset Impairment (under), due to the negative impact of the COVID-19 lockdown restrictions on the construction and/or completion of projects as well as the procurement of assets and capitalisation of such projects.</p> <p>3. Contracted services (under), combination of over/under, mainly on:</p> <p>a) Advisory Services - Project Management (under), due to misalignment of the period budget and actuals as consultants commenced later than initially planned;</p> <p>b) Security Services: Municipal Facilities (over), due to some facilities (municipal facilities and housing rental stock) that are currently unoccupied due to COVID-19 regulations (staff working from home) which require additional security to prevent vandalism and theft.</p> <p>4. Transfers and Subsidies (under), mainly due to delays in implementation of the National Skills Fund Project as a result of COVID-19 implications, which prompted the need to address all contractual requirements that subsequently led to the project not commencing as originally planned.</p>	<p>The directorate has 63 vacancies in various stages of the recruitment and selection process; 55 positions were filled and 39 terminations processed since the beginning of the financial year.</p> <p>Period budget provision to be reviewed and adjusted, where so identified.</p> <p>Virements to be implemented where so required.</p>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 4 - Energy & Climate Change	(109 089)	-1.3%	<p>The variance is a combination of over-/under expenditure mainly against 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. Bulk purchases (over), due to the volatility of energy consumption, which is impacted by the status of the COVID-19 lockdown regulations. 3. Other Materials (under), mainly on: <ol style="list-style-type: none"> a) Fuel (Petrol, Diesel and Fuel Oil), where the reduced usage of fleet vehicles as a result of the COVID-19 lockdown restrictions led to reduced fuel consumption; b) Materials Consumables Tools & Equipment, where reduced maintenance was performed because of fewer staff at depots due to social distancing as a result of the COVID-19 lockdown restrictions; and c) R&M Material General & Consumables, due to reduced maintenance as a result of the COVID-19 lockdown restrictions as well as a building maintenance tender that is still to be approved. 4. Contracted Services (under), mainly on R&M Electrical and R&M Maintenance of Equipment, where COVID-19 lockdown restrictions resulted in a reduction in maintenance work. There is also a delay in the renewal of the Public Lighting Maintenance contract, due to minimal responses received from vendors. 5. Other expenditure (under), mainly on: <ol style="list-style-type: none"> a) Levy: Skills Development, due to the impact of the four-month payment holiday announced by the President as part of the COVID-19 pandemic relief; and b) Travel and Subsistence, which is not being utilised as a result of the COVID-19 lockdown restrictions. 	<p>The directorate has 194 vacancies in various stages of the recruitment and selection process; 164 vacancies were filled and 74 posts terminated since the beginning of the financial year.</p> <p>Period budget provisions are reviewed on a continuous basis and aligned with actual trends, where necessary.</p>
Vote 5 - Finance	(48 473)	-1.8%	<p>The variance is a combination of over-/under expenditure on:</p> <ol style="list-style-type: none"> 1. Employee related costs (under), due to the turnaround time in filling vacancies, the impact of the internal filling of vacancies and the temporary hold placed on thirty-seven vacant positions within the directorate. 2. Transfers and subsidies (under), due to delays in the issuing of grants to beneficiaries as a result of non-compliance and less than planned grant funds allocated to the Cape Town Stadium. 3. Other expenditure (under), a combination of over-/under, mainly on: <ol style="list-style-type: none"> a) Commission - Revenue Sharing (under), due to unprocessed third party commission fees, as a result of late submissions and delayed reconciliation processes; b) Refunds Paid - Prior Year (over), due to credit write-off reversals; and c) Indigent Relief: Electricity - Eskom Re-Imburse (over), where the cost of extending indigent relief to qualifying electricity consumers in Eskom supply areas is higher than planned. 	<p>The directorate has 92 vacancies in various stages of the recruitment and selection process; 34 vacancies were filled and 49 posts terminated since the start of the financial year.</p> <p>Period budget provisions will be reviewed and aligned with actual trends, where necessary.</p>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 6 - Human Settlements	(28 230)	-2.7%	<p>The variance is a combination of over-/under expenditure 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. Debt Impairment (over), due to the increase in customers defaulting on account payments as a result of the COVID-19 pandemic and more debt being written-off. 3. Contracted Services (under), a combination of over/under, against: <ol style="list-style-type: none"> a) Professional Services Engineering Civil (over), due to an increase in construction monitoring at certain high risk projects as a result of project management findings raised and recommended by the AGSA; b) Security Services - Municipal Facilities (over), due to emergency security services needed in response to threats of land invasions and community unrest across the City as well as additional deployment of security services at various housing development sites such as Manenberg etc.; and c) G&D Security Services and charges (under), where actual expenditure relating to the Masiphumele fire disaster was allocated to an incorrect GL and still needs to be corrected. 4. Other Expenditure (under), a combination of over/under, against: <ol style="list-style-type: none"> a) Management Fee paid (over), due to an increase in the cost of property management of the Paardevlei site; b) G&D Deeds and Transfers (under), due to delays in processing title deed transfer requests as a result of the COVID-19 lockdown restrictions on the functioning of the Deeds Office as well as delays in the appointment of attorneys; c) Specialised information technology (over), where expenditure relating to the Housing Needs Register is higher than planned to date; d) Subsidy on Homeowners Redemption (under), due to the misalignment of budget and actuals. This relates to the accounting treatment/entry of the redemption of the unrealised portion of the housing fund and is linked to the transfer of properties in respect of saleable Council Rental Units for which individuals were eligible for the Enhanced Extended Discount Benefit Scheme (EEDBS) subsidy; and e) G&D Survey Expenses (under), where the project was halted during the COVID-19 lockdown as it entails door-to-door visits. 5. Transfers and Subsidies (under), G&D Housing PHP payment, due to delays in implementation of top structures as a result of the prevailing COVID-19 pandemic. 	<p>The directorate has 122 vacancies in various stages of the recruitment and selection process; 79 positions were filled and 29 terminations processed since the start of the financial year.</p> <p>Period budget provision to be reviewed and adjusted, where so identified.</p> <p>Virements to be implemented where so required.</p>
Vote 7 - Office of the City Manager	(11 436)	-5.9%	Immaterial variance.	<p>The directorate has 13 vacancies in various stages of the recruitment and selection process; 8 positions were filled with 5 terminations since the start of the financial year. The filling of vacancies is ongoing.</p>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure by Vote</u>				
Vote 8 - Safety & Security	(25 241)	-0.9%	<p>The variance is a combination of over-/under expenditure.</p> <p>1. Employee related costs (over), due to an increase in overtime as a result of COVID-19 operations, increased land invasions as well as other public protest action, which required staff to be deployed on an overtime basis to assist with safeguarding property and protect human lives. An increase in standby allowances, due to the need for seasonal staff to assist with operations i.e. increased land invasions, protest action etc. further contributed to the variance.</p> <p>2. Depreciation (under) due to delays in implementation of capital projects and fewer assets procured to date.</p> <p>3. Other Material (under), due to the LEAP project being put on hold for five months resulting in limited expenditure against the budget.</p> <p>4. Other Expenditure (under), mainly due to the LEAP project being put on hold for five months resulting in under expenditure on Uniforms and Protective Clothing, Training and Operating Leases.</p>	<p>The directorate has 1014 vacancies in various stages of the recruitment and selection process; 189 posts were filled while 108 were terminated since the beginning of the financial year.</p> <p>Period budget provisions will be reviewed against actual trends and adjusted where so identified.</p> <p>The LEAP project is continuing but under expenditure is anticipated as a result of the five month hold placed on the project.</p>
Vote 9 - Spatial Planning & Environment	(10 582)	-1.9%	Immaterial variance.	The directorate has 63 vacancies in various stages of the recruitment and selection process; 56 posts were filled while 23 were terminated since the beginning of the financial year.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 10 - Transport	(59 326)	-2.7%	<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. Other Materials (under), combination of over-/under, mainly on: <ol style="list-style-type: none"> a) Printing and Stationery (under), due to majority of staff working from home; b) R&M Materials General & Consumables (over), due to increased costs on traffic signal- and stormwater maintenance, and c) G&D Labour to Operating (under), due to contract vacancies, which resulted in lower than planned labour cost recovered from the Public Transport Interchange & Systems Grant. 3. Contracted Services (under), combination of over-/under, mainly on: <ol style="list-style-type: none"> a) R&M Contracted Serv Buildings (under), due to road resurfacing and stormwater maintenance progressing slower than expected; b) R&M Maintenance of equipment (under), due to the MyCiTi bus maintenance contract that ended in June 2020. The deviation report approved to extend the contract was less due to less mileage covered by the buses as a result of the lockdown and curfews resulting in decreased maintenance; c) Cleaning Costs (over), due to faster than planned progress on additional deep cleaning at MyCiTi stations on the COVID-19 Project; d) Transportation Services: People (under), due to a moderation exercise of MyCiTi routes, and the N2 Express Way contract not renewed yet; and e) Security Services: Municipal facilities (over), due to additional security requirements at public transport interchanges as a result of the COVID-19 pandemic restrictions. 4. Other expenditure (over), mainly on: <ol style="list-style-type: none"> a) Telecommunication: Cell Phone Subscriptions, due to more staff working from home and using data; and b) R&M Spec Inform Tech services, due to faster than expected progress on the maintenance of the Intelligent Transport Systems project. 	<p>The directorate has 208 vacancies in various stages of the recruitment and selection process; 69 posts were filled while 59 terminations were processed since the beginning of the financial year.</p> <p>Expenditure budget provisions to be reviewed and aligned to actual expenditure where necessary.</p>
Vote 11 - Urban Management	(1 021)	-0.1%	Immaterial variance.	<p>The directorate has 25 vacancies in various stages of the recruitment and selection process; 31 positions were filled while 23 were terminated since the beginning of the financial year. The filling of vacant posts is ongoing.</p>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 12 - Water & Waste	(163 720)	-2.6%	<p>Under expenditure reflects against 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 internal filling of vacancies. 2. Bulk Purchases (under), a combination of over-/under, mainly on: <ol style="list-style-type: none"> a) Bulk Purchase - Water Desalination (under), due to the final expenditure for the temporary desalination plant being less than anticipated; and b) Bulk Purchase - Water Reclamation (under), due to an outstanding invoice for March 2021. 3. Other materials (under), a combination of over-/under, mainly on: <ol style="list-style-type: none"> a) Printing Stationery & Photographic (under), due to a decrease in stationery requirements as staff are working from home; b) R&M Mat General & Consumables (over), due to the periodic expenditure being slightly higher than anticipated; c) Cleansing Related Costs (over), where the amount of waste being removed as a result of clean-up exercises is currently higher than anticipated; d) Materials Consumables Tools & Equipment (under), where the delivery of the bulk order of refuse containers and home composting containers are taking longer than anticipated; and e) Chemicals (over), due to the unavailability of certain chemicals resulting in costly alternative chemicals being bought. 4. Contracted Services (under), a combination of over-/under, mainly on: <ol style="list-style-type: none"> a) Security Services: Municipal Facilities (over), where the number of security incidents has been greater than anticipated; b) Sludge removal (under), where sludge production is linked to wastewater characteristics which include wastewater quantity and operational performance of the plant. The current under-expenditure is a combination of these operational variances as well as delays experienced in the awarding of the new tender at the beginning of January 2021; c) R&M Maintenance of Equipment (under), where the repairs to vehicles is taking longer than anticipated; d) R&M Electrical (over), due to the periodic actual expenditure not being in line with the revised budget; e) Refuse Removal (over), due to the breakdown of City-owned vehicles resulting in contractors assisting in areas they would not normally render a service; f) Advisory Services - Research & Advisory (under), due to delays in the finalisation of the Asset Management System as a result of the initial investigation that took longer than anticipated; <p><i>Continued on next page.</i></p>	<p>The directorate has 1101 vacancies in various stages of the recruitment and selection process; 206 vacancies were filled while 210 were terminated since the beginning of the financial year.</p> <p>Re-alignments to be done on period budgets to align the budget with the actual expenditure.</p> <p>Virements to be done where so identified.</p>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure by Vote				
Vote 12 - Water & Waste	See previous page	See previous page	<p>g) Administrative and Support Staff (under), where the number of Labour Broker staff to be appointed in place of permanent staff affected by the pandemic has been lower than anticipated;</p> <p>h) G&D Contracted Serv Building (under), due to the periodic plan not being in line with actual expenditure;</p> <p>i) Advisory Services - Project Management (under), where the award of the tenders for the Carbon Credit Project was slightly delayed, but has since been awarded;</p> <p>j) Professional Services -Engineering: Civil (over), where actuals were overstated as a result of the incorrect settlement of expenditure to this cost element;</p> <p>k) Cleaning Costs (under), where the cleaning costs on COVID-19 related provisions is currently lower than anticipated;</p> <p>l) Servicing of Vehicles and Equipment (under), due to the servicing of non-asset related items such as containers at informal settlements being lower than anticipated; and</p> <p>m) Waste Minimisation (over), as the amount of green waste being disposed of at City facilities is higher than anticipated to date.</p> <p>5. Other expenditure (over), a combination of over-/under, mainly on:</p> <p>a) Hire Charges (over), as a result of the incorrect settlement of expenditure relating to pump hiring against this cost element;</p> <p>b) Water Research Levy (under), due to outstanding audited WR Levy invoices from DWS as well as new licensing that will only be processed in April 2021;</p> <p>c) R&M Hire Charges (over), as a result of an increase in the hiring of equipment as part of maintenance operations;</p> <p>d) Hire of LDV, P/Van, Bus, Special Vehicle (over), where the increase in vehicle breakdowns resulted in the number of hired vehicles being more than anticipated;</p> <p>e) Rehabilitation of Closed Landfill Sites (under), due to misalignment of period budget and actual expenditure. The tender for the Radnor Landfill site rehabilitation has been awarded and City is awaiting approval of the Construction Work Permit from Province;</p> <p>f) Electricity (under), due to the decommission of the temporary desalination plants;</p> <p>g) Uniform & Protective Clothing (under), due to lower than planned requirements for uniform and protective clothing related to EPWP workers as appointments are less than planned to date;</p> <p>h) Levy: Skills Development (under), due to the impact of the four-month payment holiday announced by the President as part of the COVID-19 pandemic relief; and</p> <p>i) R&M Hire of LDV,PVan,Bus,SpcVeh (over), due to an increase in hiring of vehicles and plant as part of maintenance operations.</p> <p>6. Transfers and Subsidies (under), where approval to issue grants is still being sought.</p>	See previous page.

Table SC1: Material variance explanations for expenditure by type

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u>				
Employee related costs	(278 877)	-2.6%	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 (EPWP); and 4. The temporary hold placed on some vacancies.	The City had 3264 vacancies as at 31 March 2021; 1462 positions were filled (716 internal and 746 external) with 943 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
Remuneration of councillors	(463)	-0.4%	Immaterial variance.	No immediate corrective action required.
Debt impairment	6 404	0.3%	Immaterial variance.	
Depreciation & asset impairment	(30 139)	-1.4%	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 and Transport directorate, which reduced the actual depreciation on these assets.	
Finance charges	2 822	0.5%	Immaterial variance.	-
Bulk purchases	27 683	0.4%	The variance is a combination of over-/under expenditure against: 1. Electricity Bulk purchases (over), due to the volatility of energy consumption, which is impacted by the status of the COVID-19 lockdown regulations. 2. Water Bulk Purchases (under), mainly on: a) Bulk Purchase - Water Desalination, where the final expenditure for the temporary desalination plant is less than anticipated; and b) Bulk Purchase - Water Reclamation, due to outstanding invoices.	Period budget provisions to be reviewed. Outstanding invoice to be processed on receipt.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type				
Other materials	(33 034)	-3.4%	<p>The variance is a combination of over-/under expenditure against the following elements:</p> <ol style="list-style-type: none"> 1. Materials, consumables, tools and equipment (under), due to delayed implementation of EPWP projects resulting in lesser requirement for materials to date and delays in procurement of refuse containers. 2. Pharmaceutical supplies and vaccines (over), due to higher than anticipated COVID-19 related expenditure to date. 3. R&M Material General & Consumables (under), due to reduced maintenance as a result of the COVID-19 lockdown restrictions as well as a building maintenance tender that is still to be approved. 4. Printing and Stationery (under), due to the impact of staff working from home. 	<p>Virements will be processed to address over expenditure, where required.</p> <p>Period budget provisions are reviewed continuously and adjusted where so identified.</p>
Contracted services	(210 808)	-4.4%	<p>The variance is a combination of over-/under expenditure against the following elements:</p> <ol style="list-style-type: none"> 1. R&M Electrical (under), where COVID-19 lockdown restrictions resulted in a reduction in maintenance work at facilities and networks. There is also a delay in the renewal of the Public Lighting Maintenance contract, due to minimal responses received from vendors. 2. R&M Gardening Services (over), where the actuals to date are higher than planned as a result of earlier than planned implementation of grass cutting in parks and open spaces. 3. R&M Maintenance - Equipment (under), due to planned maintenance work on fleet and other equipment that still needs to be done. 4. Building Contractors and R&M Building Contractors (under), where the COVID-19 lockdown restrictions resulted in maintenance programmes not being implemented as planned. 5. Security Services - Municipal Facilities (over), due to misalignment of the period budget and actuals as well as an increase in demand for security services to curb vandalism and security threats. 6. Refuse Removal (over), where the breakdown of City vehicles resulted in contractors assisting in areas they would normally not render services. 7. Waste Minimisation (over), where the amount of green waste being disposed of at our facilities is currently higher than anticipated. 8. Admin and Support staff and Medical Staff (under), where the requirement for labour broker staff is lower than planned to date. 9. Advisory Services - Research & Advisory (under), due to delays in the finalisation of the Asset Management system as a result of the initial investigation that took longer than anticipated. 10. Recreation, Sport, Tourism and Social Development (under), due to the impact of the COVID-19 lockdown on the implementation of community-based programmes. 11. Medical Health Services and Support (under), due to lower than anticipated COVID-19 related cases and subsequent demand for this services. 	<p>Expenditure budget provisions will be reviewed and adjusted where so identified.</p> <p>Outstanding invoices will be followed up on.</p> <p>Incorrect postings to be resolved.</p> <p>Virements to be processed where so required.</p>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Expenditure By Type</u> Transfers and subsidies	(76 999)	-22.9%	<p>The variance is mainly within the following directorates:</p> <ol style="list-style-type: none"> 1. Community Services & Health, due to: <ol style="list-style-type: none"> a) Outstanding MOAs from approved beneficiaries for grants-in-aid resulting in payment delays; and b) Grants/Sponsorships for the allocation of humanitarian relief to NGOs, which is currently underway. 2. Economic Opportunities & Asset Management, the variance is mainly due to delays in implementation of the National Skills Fund project as a result of COVID-19 implications that prompted the need to address all contractual requirements, which subsequently led to the project not commencing as originally planned. 3. Finance, due to delays in the issuing of grants to beneficiaries as a result of non-compliance, and less than planned grant funding allocated to the Cape Town Stadium. 4. Human Settlements (G&D Housing PHP payment), due to delays with the implementation of the top structures as a result of the prevailing COVID-19 pandemic. 	<p>Expenditure budget provisions will be reviewed and adjusted where so identified.</p> <p>Payment will be made in ensuing reporting periods.</p>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Expenditure By Type Other expenditure	(51 509)	-3.2%	<p>The variance is a combination of under-/over expenditure mainly on:</p> <ol style="list-style-type: none"> 1. Levy - Skills Development (under), due to misalignment of the period budget provision with the actual expenditure trend of LGSETA payments. The four-month payment holiday announced by the President in respect of this levy further contributed to this variance. 2. Advertising - corporate and municipal accounts (under), due to misalignment of the monthly budget provision and actual expenditure in respect of the corporate- and mayoral advertising requirements. 3. G&D Training and Uniforms (under), due to the hold placed on LEAP-related expenditure (uniforms, training etc.) in the first half of the financial year. 4. Uniforms and Protective Clothing (under), due to delays in the appointment of additional EPWP staff. 5. Insurance Premiums and Claims (under), due to lower than planned insurance premiums and claims paid by the City to date. 6. Hire of LDV/Pvan/Special Vehicles (over), due to misalignment of the period budget provision with the actual expenditure requirement to date. 7. Telecom - Cellphone Subscriptions (over), due to a higher than planned need for cellphone and internet as a result of staff working from home. 8. Electricity (under), due to outstanding invoices from ESKOM. 9. Indigent Relief : Electricity - Eskom Re-Imburse (over), where the cost of extending indigent relief to qualifying electricity consumers in Eskom supply areas is higher than planned. 10. Refunds Paid - Prior Year (over), due to credit write-off reversals. 11. R&M Hire Charges (over), as a result of an increase in hiring of equipment as part of maintenance operations. 12. Travel and Subsistence (under), which is not being utilised as a result of the COVID-19 lockdown restrictions. 	<p>Period budget provisions are reviewed and adjusted on a continuous basis.</p> <p>G&D Training and Uniforms: The LEAP provision was not reduced and the programme will continue in this financial year although it is anticipated that a portion of the funding will be rolled-over to the 2021/22 financial year.</p> <p>Uniforms and protective clothing: The appointment of EPWP workers through the roll-out of programmes as per approved Project Identification Documents (PIDs) is ongoing.</p>
Losses	2 510	149.2%	<p>The variance is due to:</p> <ol style="list-style-type: none"> 1. Loss on sale of assets, due to the write-off of assets beyond the point of economical repair; and 2. Losses on Financial Instruments, due to the valuation of financial instruments that occur from time to time as a result of market valuation fluctuations. 	<p>The variance will be addressed as part of year-end closure processes.</p>

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
<u>Capital Expenditure by Vote</u>				
Vote 1 - Community Services & Health	(48 110)	-28.7%	<p>The negative year-to-date variance is mainly due to:</p> <ol style="list-style-type: none"> 1. The hold placed on professional services tender 30C/2018/19 as the tender reached capacity resulting in the following projects being delayed: <ol style="list-style-type: none"> a) Fisantekraal Clinic; and b) Upgrade of various community facilities and clinics. 2. Delays in the finalisation of scope due to no agreement being reached for a protracted period of time between stakeholders on the Vuyiseka Multi-Purpose Centre and the Mfuleni Integrated Recreation Facility projects. 3. Delays on the Maitland Cremator project, due to lack of responses to the advertised tender. 4. Delays in the appointment of service providers for the Bellville Integrated Recreation Facility and the new Nyanga Library, due to non-responsive tenderers. 5. Delays in the procurement of furniture and IT equipment as a result of challenges experienced with corporate tenders. 	<p>Project managers together with the support of the finance manager/heads will:</p> <ol style="list-style-type: none"> a) Continue to closely monitor projects to ensure that projects are implemented within the prescribed timelines; b) Engage with the community in order to mitigate concerns raised; and c) Identify challenges and process virements, where necessary, to ensure maximum capital spend at year-end.
Vote 2 - Corporate Services	5 041	3.8%	Immaterial variance.	-
Vote 3 - Economic Opportunities & Asset Managemnt	(14 745)	-7.6%	<p>The negative variance reflects on the following projects/programmes:</p> <ol style="list-style-type: none"> 1. Facilities Management - FM Infrastructure FY21: Project behind schedule due to late start as a result of COVID-19 compliance regulations and social distancing OHS measures. 2. Strategic Assets - Athlone Stadium Upgrade and City Hall Upgrade projects: Projects slightly behind schedule, due to supplier constraints and delays in the delivery of some materials, which have since arrived and are being installed. 	<p>There are on-going engagements with directors and relevant project managers to ensure that projects are within the prescribed timeframes and that corrective action is processed timeously so as to ensure maximum spend.</p>

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Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 4 - Energy & Climate Change	(44 511)	-9.2%	The negative variance reflects against the following projects/programmes: 1. Paardevlei Switching Station: The variance is due to delays in delivery of imported GIS switchgear as a result of the COVID-19 lockdown restrictions as well as building work delays due to inclement weather. 2. Hout Bay LV Depot: The contractor was instructed to leave site as tender 50Q/2017/18 expired on 31 August 2020. Security appointed by the City is on site to prevent vandalism and theft. 3. 132kV OH Insulator Replacement: No successful bids received; tender to be cancelled and re-advertised. An alternate internal tender (267Q) will be used to procure insulators. 4. Street Lighting: Area South FY21: Project delayed to due to detail design being completed later than anticipated.	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	(28 258)	-11.7%	CT Stadium - Suites: The variance is due to savings realised as a result of the actual tender price being less than anticipated as well as professional fees that will only be paid towards the end of the project.	Final payment for professional fees is expected to be made by the end of May 2021.
Vote 6 - Human Settlements	(112 767)	-20.2%	The main reasons for the negative variance are: 1. Savings realised on BOQs for work completed on the Asset Management Programme. 2. Multiple delays on the Imizamo Yethu UISP project, due to legal proceedings and community resistance challenges resulting in revision of the construction program. The COVID-19 lockdown also had a negative impact on the project. 3. Delays in signing the tripartite agreement of the Greenville Housing Project Phase 4 between the WCG, the City and the developer. 4. Outstanding invoices on the Gugulethu Infill Project Erf 8448/MauMau project. 5. Delays on various other projects due to, inter alia, community challenges, late appointment of contractors/consultants and outstanding statutory approvals.	1. Savings to be reprioritised to rental unit upgrade projects such as the electrical program, walling projects and plumbing. 2. Contractor is on site with work progressing according to the updated construction program. 3. The agreement is expected to be signed and in place by the next reporting period. 4. Project manager to follow up with the Department of Human Settlements on the outstanding invoice. 5. Line departments to assess their project portfolio and reprioritise funds from projects with value at risk to projects that are performing well and ahead of schedule.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Capital Expenditure by Vote</u>				
Vote 7 - Office of the City Manager	(769)	-65.0%	Delays in finalising priorities and needs on the IT Equipment, Furniture and Office Equipment project. Some orders were placed.	Awaiting delivery of orders placed. Further orders to be placed in line with identified priorities and needs.
Vote 8 - Safety & Security	(2 592)	-1.3%	Immaterial variance.	-
Vote 9 - Spatial Planning & Environment	(21 764)	-23.5%	The negative year-to-date variance is mainly due to: 1. Capacity constraints on tender 375C that many projects are dependent on i.e. Upgrade of Reserves Infrastructure and Coastal Programmes etc. 2. The directive issued to cease work on tender 30C/2018/2019. A decision was subsequently made to allow work to continue and for invoices to be processed against the Nature Reserve Visitor Education Centres Programme. 3. Further development as well as capacity constraints on the E-Systems enhancements project. 4. Delays in finalising approval of transversal tender requests resulting in no expenditure on the Philippi Fresh Produce Market Refurbishment project.	Project managers are monitoring and following up with vendors and contractors in instances where delays are experienced. Progress on all projects/programmes is being monitored by relevant project managers as well as the PMO office.
Vote 10 - Transport	(60 818)	-11.6%	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. Roads Rehabilitation - Jakes Gerwel - N2 & N1: This project only commenced on 18 January 2021 after the December builders holiday. Revised cash flows indicate a value at risk due to the limited time available to finalise the project. 2. Heavy Duty Vehicles - Additional: Some orders placed, however, there is currently no stock of certain of vehicles. 3. Rehabilitation of Japhta K - Bonga Drive & Icelekwane: Project commenced later than originally planned due to delays in the award of the term tender. 4. IRT Phase 2A – Land & Property Acquisition: Various property acquisitions in progress with substantial commitments to be raised in the next reporting period.	1. Project manager to engage the contractor to ascertain if it is possible to accelerate progress of work. The first invoice is still to be processed with the project manager following up in this regard. 2. Awaiting delivery of vehicles ordered although the COVID-19 lockdown has affected some deliveries. Remaining budget to be transferred to the Light Duty Vehicles Additional Project. 3. Contractor appointed with work anticipated to start early April 2021 and be completed by 30 June 2021. 4. Full budget will be spent in the 2020/21 financial year.

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City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Vote 11 - Urban Management	(23 019)	-46.9%	The negative variance reflects on the following projects/programmes: 1. IT Equipment - Councillors & Support FY21 and other IT projects: Orders placed but delivery only anticipated in April 2021 due to supplier constraints. 2. Bonteheuwel Town Centre Upgrade Building: Some upgrades completed. Further orders to be placed in April 2021. There are delays in the procurement of furniture and IT equipment as a result of challenges experienced with corporate tenders. 3. Renovation of Sub Council 18: Delays pending approval to utilise transversal tender 339Q/2018/19. Order for professional services placed; awaiting delivery. 4. Monwabisi Park Community Separation Facility: Cash flows misaligned as orders will only be placed in April 2021.	Further orders to be placed in line with identified priorities and needs. There are on-going engagements with directors and relevant project managers to ensure that projects are implemented within the prescribed timeframes and that corrective action, where needed, is processed timeously so as to ensure maximum spend.
Vote 12 - Water & Waste	(103 672)	-5.6%	The directorate is behind planned spend for the period under review. The main reasons are listed below at departmental level.	There are on-going engagements with directors and responsible project managers to ensure that projects are implemented within the prescribed timeframes and that corrective action, where needed, is processed timeously so as to ensure maximum spend. Remedial action required as indicated below.
Management: Water & Waste	(117)	-100.0%	Initial delays on procurement of furniture, which has since been resolved.	Orders have been placed; awaiting delivery.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	YTD Variance R thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure by Vote				
Solid Waste Management	(56 549)	-14.2%	<p>The negative variance reflects against the following projects/programmes:</p> <ol style="list-style-type: none"> 1. New Prince George Drop-off: Initial delays were as a result of poor contractor performance. Tender 310Q/2018/19 for construction has been awarded. 2. Coastal Park - Design and develop: Construction is underway via tender 61Q/2019/20. The current delay is as a result of delays in delivery of the Geosynthetic Clay Liners, which will only take place in April 2021. 3. Vissershok North - Design and Develop Airspace: Tender 293Q/2019/20 for the construction phase is currently in the Bid Evaluation stage. The National Department of Water & Sanitation did not approve the construction drawings, which has resulted in further delays. 4. Vissershok - LFG Infrastructure to Flaring: Practical completion was achieved on 15 December 2020. Current delays are as a result of the finalisation of the expansion report. 5. Coastal Park: LFG Infrastructure - Beneficiation: Work done via tender 143Q/2018/19 was delayed due to OHS- and performance guarantees compliance processes as well as orders being finalised later than anticipated. Contractor commenced with the construction designs and the electricity generators are in the process of being procured. 6. CBD Depot Upgrade: Project initially delayed due to the discovery of an underground fuel tank, which resulted in the contractor being granted a 22-day extension of time claim. 	<ol style="list-style-type: none"> 1. The contractor appointed a new site management team in February 2021, which has already resulted in improved project progress. 2. The project manager is following up with suppliers to try and fast-track delivery. A portion of the project will be rolled over to the 2021/22 financial year. 3. The relevant stakeholders met with the National Department of Water & Sanitation to discuss the way forward and requested upfront parameter testing and a revised detail design report before reconsidering the design for approval. The re-design is complete and results have been received. 4. It is also anticipated that Eskom will commence with permanent power supply to the flaring compound in April 2021. Savings will be realised based on the re-calculation of the construction BOQs. 5. Generators will arrive in the country on 20 April 2021. 6. A portion of the budget will be re-phased to the 2021/22 financial year.
Water & Sanitation Management	(47 006)	-1.42%	Immaterial variance.	-

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	(318 987)	-4.1%	Immaterial variance.	-
Service charges	489 463	3.3%	Immaterial variance.	-
Other revenue	88 092	2.0%	Immaterial variance.	-
Government - operating	(700 578)	-11.4%	Less operating grant income received than anticipated. Reimbursive grants, which include health-related grants, are outstanding as well.	No corrective action required.
Government - capital	(422 098)	-22.5%	Less capital grant income received than anticipated.	No corrective action required.
Interest	(8 943)	-1.3%	Immaterial variance.	-
Dividends	-	-		
Payments				
Suppliers and employees	(403 761)	1.4%	Immaterial variance.	-
Finance charges	3	0.0%	Immaterial variance.	-
Transfers and Grants	-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	469 293	7.0%		
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	(274 074)	6.1%	Slower cash outflow than originally expected.	No corrective action required.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(274 074)	6.1%		
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%	9.2%	8.4%	2.0%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	17.8%	26.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	28.0%	33.2%	28.4%	19.9%	28.4%
Gearing	Long Term Borrowing/ Funds & Reserves	121.9%	214.2%	132.8%	133.6%	132.8%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	2.00	1.71	1.63	2.55	1.63
Liquidity Ratio	Monetary Assets/Current Liabilities	1.21	0.73	0.74	1.74	0.74
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17.4%	19.7%	20.9%	15.0%	20.7%
<u>Other Indicators</u>						
Employee costs	Employee costs/Total Revenue - capital revenue	30.1%	36.0%	34.7%	31.8%	33.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.8%	9.8%	8.6%	1.8%	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	325 109	97 881	50 453	55 853	66 526	47 878	298 151	1 496 139	2 437 990	1 964 547	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	560 968	62 387	21 868	24 952	41 290	9 506	81 385	284 582	1 086 937	441 715	-	-
Receivables from Non-exchange Transactions - Property Rates	682 125	186 928	85 745	86 840	99 275	70 973	293 924	849 922	2 355 733	1 400 935	-	-
Receivables from Exchange Transactions - Waste Water Management	174 883	47 837	22 604	26 499	28 875	19 856	128 510	538 793	987 857	742 533	-	-
Receivables from Exchange Transactions - Waste Management	100 308	28 648	15 959	17 995	19 918	15 126	93 752	398 306	690 012	545 096	-	-
Receivables from Exchange Transactions - Property Rental Debtors	91 121	13 030	13 090	13 154	12 763	140	66 754	584 684	794 736	677 494	-	-
Interest on Arrear Debtor Accounts	79 812	37 967	37 468	33 546	38 933	37 618	180 156	910 446	1 355 946	1 200 699	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(54 994)	(57 289)	(28 976)	(14 013)	(24 255)	(15 483)	(152 869)	(139 924)	(487 803)	(346 545)	-	-
Total By Income Source	1 959 332	417 388	218 213	244 827	283 326	185 614	989 762	4 922 947	9 221 409	6 626 476	-	-
2019/20 - totals only	2 469 613	281 312	199 990	214 454	184 691	162 868	802 514	4 514 416	8 829 859	5 878 944	-	-
Debtors Age Analysis By Customer Group												
Organs of State	83 200	42 251	13 771	16 886	9 008	5 040	(77 019)	21 383	114 521	(24 702)	-	-
Commercial	1 044 906	144 309	76 300	72 200	87 180	60 838	238 495	397 501	2 121 729	856 214	-	-
Households	998 841	262 559	136 894	154 541	171 974	126 098	797 033	4 031 533	6 679 474	5 281 180	-	-
Other	(167 615)	(31 732)	(8 753)	1 199	15 164	(6 362)	31 252	472 531	305 684	513 784	-	-
Total By Customer Group	1 959 332	417 388	218 213	244 827	283 326	185 614	989 762	4 922 947	9 221 409	6 626 476	-	-

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	12 585	3 831	183	43	(14)	–	(75)	(65)	16 486	486 532
Auditor General	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	12 585	3 831	183	43	(14)	–	(75)	(65)	16 486	486 532

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 Months	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
ABSA Bank	78	Fixed	3.85%	2021/04/01	20 000	65	–	–	20 065
ABSA Bank	77	Fixed	3.85%	2021/04/01	20 000	65	–	–	20 065
ABSA Bank	73	Fixed	3.85%	2021/04/01	10 000	33	–	–	10 033
ABSA Bank	43	Fixed	3.75%	2021/04/01	60 000	191	–	–	60 191
ABSA Bank	80	Fixed	3.85%	2021/04/09	40 000	131	–	–	40 131
ABSA Bank	85	Fixed	3.85%	2021/04/15	15 000	49	–	–	15 049
ABSA Bank	84	Fixed	3.85%	2021/04/15	20 000	65	–	–	20 065
ABSA Bank	80	Fixed	3.85%	2021/04/15	50 000	163	–	–	50 163
ABSA Bank	79	Fixed	3.85%	2021/04/15	30 000	98	–	–	30 098
ABSA Bank	77	Fixed	3.85%	2021/04/15	15 000	49	–	–	15 049
ABSA Bank	73	Fixed	3.85%	2021/04/15	95 000	311	–	–	95 311
ABSA Bank	73	Fixed	3.85%	2021/04/16	55 000	180	–	–	55 180
ABSA Bank	78	Fixed	3.85%	2021/04/23	30 000	98	–	–	30 098
ABSA Bank	76	Fixed	3.85%	2021/04/26	40 000	131	–	–	40 131
ABSA Bank	75	Fixed	3.85%	2021/04/26	20 000	65	–	–	20 065
ABSA Bank	74	Fixed	3.85%	2021/04/26	20 000	65	–	–	20 065
ABSA Bank	70	Fixed	3.85%	2021/04/26	45 000	147	–	–	45 147
ABSA Bank	73	Fixed	3.85%	2021/04/30	55 000	180	–	–	55 180
ABSA Bank	71	Fixed	3.85%	2021/04/30	20 000	65	–	–	20 065
ABSA Bank	72	Fixed	3.80%	2021/05/07	20 000	65	–	–	20 065
ABSA Bank	71	Fixed	3.80%	2021/05/07	25 000	81	–	–	25 081
ABSA Bank	80	Fixed	3.85%	2021/05/14	25 000	82	–	–	25 082
ABSA Bank	71	Fixed	3.80%	2021/05/14	95 000	277	–	–	95 277
ABSA Bank	70	Fixed	3.80%	2021/05/14	50 000	141	–	–	50 141
ABSA Bank	83	Fixed	3.85%	2021/05/27	135 000	384	–	–	135 384
ABSA Bank	67	Fixed	3.80%	2021/05/14	40 000	100	–	–	40 100
ABSA Bank	73	Fixed	3.83%	2021/05/21	50 000	121	–	–	50 121
ABSA Bank	79	Fixed	3.85%	2021/05/28	20 000	46	–	–	20 046
ABSA Bank	78	Fixed	3.85%	2021/05/28	30 000	66	–	–	30 066
ABSA Bank	77	Fixed	3.85%	2021/05/31	55 000	99	–	–	55 099
ABSA Bank	76	Fixed	3.85%	2021/05/31	60 000	101	–	–	60 101
ABSA Bank	90	Fixed	3.90%	2021/06/15	200 000	321	–	–	200 321
ABSA Bank	72	Fixed	3.85%	2021/06/04	30 000	25	–	–	30 025
ABSA Bank	71	Fixed	3.85%	2021/06/04	20 000	15	–	–	20 015
ABSA Bank	88	Fixed	3.90%	2021/06/25	170 000	54	–	–	170 054
ABSA Bank	73	Fixed	3.85%	2021/06/11	40 000	8	–	–	40 008
ABSA Bank	79	Fixed	3.87%	2021/06/18	10 000	1	–	–	10 001

Table continues on next page.

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Months								
Firststrand	78	Fixed	3.92%	2021/04/01	20 000	67	–	–	20 067
Firststrand	77	Fixed	3.91%	2021/04/01	20 000	66	–	–	20 066
Firststrand	43	Fixed	3.89%	2021/04/01	110 000	363	–	–	110 363
Firststrand	85	Fixed	4.00%	2021/04/15	15 000	51	–	–	15 051
Firststrand	84	Fixed	4.00%	2021/04/15	20 000	68	–	–	20 068
Firststrand	79	Fixed	3.98%	2021/04/15	25 000	85	–	–	25 085
Firststrand	78	Fixed	3.98%	2021/04/15	35 000	118	–	–	35 118
Firststrand	78	Fixed	3.98%	2021/04/15	55 000	186	–	–	55 186
Firststrand	77	Fixed	4.00%	2021/04/15	55 000	187	–	–	55 187
Firststrand	73	Fixed	3.99%	2021/04/15	25 000	85	–	–	25 085
Firststrand	73	Fixed	3.99%	2021/04/16	50 000	169	–	–	50 169
Firststrand	78	Fixed	4.00%	2021/04/23	35 000	119	–	–	35 119
Firststrand	76	Fixed	4.00%	2021/04/26	40 000	136	–	–	40 136
Firststrand	75	Fixed	4.00%	2021/04/26	20 000	68	–	–	20 068
Firststrand	74	Fixed	4.00%	2021/04/26	20 000	68	–	–	20 068
Firststrand	70	Fixed	4.00%	2021/04/26	45 000	153	–	–	45 153
Firststrand	73	Fixed	4.00%	2021/04/30	200 000	679	–	–	200 679
Firststrand	71	Fixed	4.00%	2021/04/30	25 000	85	–	–	25 085
Firststrand	71	Fixed	4.06%	2021/05/07	25 000	86	–	–	25 086
Firststrand	71	Fixed	4.06%	2021/05/14	135 000	420	–	–	135 420
Firststrand	70	Fixed	4.06%	2021/05/14	50 000	150	–	–	50 150
Firststrand	83	Fixed	4.09%	2021/05/27	135 000	408	–	–	135 408
Firststrand	67	Fixed	4.05%	2021/05/14	40 000	107	–	–	40 107
Firststrand	73	Fixed	4.06%	2021/05/21	45 000	115	–	–	45 115
Firststrand	79	Fixed	4.08%	2021/05/28	25 000	61	–	–	25 061
Firststrand	78	Fixed	4.08%	2021/05/28	30 000	70	–	–	30 070
Firststrand	90	Fixed	4.13%	2021/06/15	200 000	339	–	–	200 339
Firststrand	72	Fixed	4.10%	2021/06/04	30 000	27	–	–	30 027
Firststrand	71	Fixed	4.10%	2021/06/04	20 000	16	–	–	20 016
Firststrand	77	Fixed	4.12%	2021/06/11	60 000	41	–	–	60 041
Firststrand	88	Fixed	4.14%	2021/06/25	180 000	61	–	–	180 061
Firststrand	73	Fixed	4.10%	2021/06/11	45 000	10	–	–	45 010
Investec Bank	78	Fixed	3.65%	2021/04/01	10 000	31	–	–	10 031
Investec Bank	77	Fixed	3.65%	2021/04/01	10 000	31	–	–	10 031
Investec Bank	73	Fixed	3.65%	2021/04/01	10 000	31	–	–	10 031
Investec Bank	80	Fixed	3.65%	2021/04/09	15 000	47	–	–	15 047
Investec Bank	85	Fixed	3.68%	2021/04/15	10 000	31	–	–	10 031
Investec Bank	79	Fixed	3.65%	2021/04/15	15 000	47	–	–	15 047
Investec Bank	77	Fixed	3.65%	2021/04/15	20 000	62	–	–	20 062
Investec Bank	73	Fixed	3.65%	2021/04/15	20 000	62	–	–	20 062
Investec Bank	73	Fixed	3.65%	2021/04/16	20 000	62	–	–	20 062
Investec Bank	78	Fixed	3.65%	2021/04/23	15 000	47	–	–	15 047
Investec Bank	76	Fixed	3.65%	2021/04/26	20 000	62	–	–	20 062
Investec Bank	75	Fixed	3.65%	2021/04/26	10 000	31	–	–	10 031
Investec Bank	72	Fixed	3.60%	2021/05/07	20 000	61	–	–	20 061
Investec Bank	71	Fixed	3.65%	2021/05/07	10 000	31	–	–	10 031
Investec Bank	80	Fixed	3.60%	2021/05/14	25 000	76	–	–	25 076
Investec Bank	71	Fixed	3.65%	2021/05/14	45 000	126	–	–	45 126
Investec Bank	70	Fixed	3.75%	2021/05/14	25 000	69	–	–	25 069
Investec Bank	83	Fixed	3.80%	2021/05/27	55 000	155	–	–	55 155
Investec Bank	67	Fixed	3.65%	2021/05/14	20 000	48	–	–	20 048
Investec Bank	73	Fixed	3.70%	2021/05/21	15 000	35	–	–	15 035
Investec Bank	79	Fixed	3.70%	2021/05/28	10 000	22	–	–	10 022
Investec Bank	78	Fixed	3.70%	2021/05/28	10 000	21	–	–	10 021
Investec Bank	76	Fixed	3.70%	2021/05/31	30 000	49	–	–	30 049
Investec Bank	90	Fixed	3.85%	2021/06/15	100 000	158	–	–	100 158
Investec Bank	72	Fixed	3.70%	2021/06/04	10 000	8	–	–	10 008

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Months								
Investec Bank	71	Fixed	3.70%	2021/06/04	10 000	7	–	–	10 007
Investec Bank	88	Fixed	3.90%	2021/06/25	60 000	19	–	–	60 019
Investec Bank	73	Fixed	3.85%	2021/06/11	15 000	3	–	–	15 003
Investec Bank	79	Fixed	3.90%	2021/06/18	75 000	8	–	–	75 008
NEDBANK	78	Fixed	3.60%	2021/04/01	20 000	61	–	–	20 061
NEDBANK	77	Fixed	3.60%	2021/04/01	20 000	61	–	–	20 061
NEDBANK	76	Fixed	3.60%	2021/04/01	55 000	168	–	–	55 168
NEDBANK	76	Fixed	3.60%	2021/04/01	90 000	275	–	–	90 275
Nedbank	73	Fixed	3.60%	2021/04/01	30 000	92	–	–	30 092
Nedbank	43	Fixed	3.55%	2021/04/01	60 000	181	–	–	60 181
Nedbank	80	Fixed	3.60%	2021/04/09	45 000	138	–	–	45 138
Nedbank	85	Fixed	3.60%	2021/04/15	15 000	46	–	–	15 046
Nedbank	84	Fixed	3.60%	2021/04/15	20 000	61	–	–	20 061
Nedbank	80	Fixed	3.60%	2021/04/15	45 000	138	–	–	45 138
Nedbank	79	Fixed	3.60%	2021/04/15	25 000	76	–	–	25 076
Nedbank	77	Fixed	3.60%	2021/04/15	25 000	76	–	–	25 076
Nedbank	73	Fixed	3.60%	2021/04/15	80 000	245	–	–	80 245
Nedbank	73	Fixed	3.60%	2021/04/16	45 000	138	–	–	45 138
Nedbank	78	Fixed	3.60%	2021/04/23	30 000	92	–	–	30 092
Nedbank	76	Fixed	3.60%	2021/04/26	45 000	138	–	–	45 138
Nedbank	75	Fixed	3.60%	2021/04/26	15 000	46	–	–	15 046
Nedbank	74	Fixed	3.60%	2021/04/26	20 000	61	–	–	20 061
Nedbank	70	Fixed	3.60%	2021/04/26	95 000	290	–	–	95 290
Nedbank	365	Fixed	5.50%	2021/04/30	62 100	290	–	–	62 390
Nedbank	365	Fixed	5.50%	2021/04/30	13 900	65	–	–	13 965
Nedbank	365	Fixed	5.50%	2021/04/30	165	1	–	–	166
Nedbank	73	Fixed	3.60%	2021/04/30	70 000	214	–	–	70 214
Nedbank	71	Fixed	3.60%	2021/04/30	20 000	61	–	–	20 061
Nedbank	72	Fixed	3.60%	2021/05/07	15 000	46	–	–	15 046
Nedbank	71	Fixed	3.60%	2021/05/07	25 000	76	–	–	25 076
Nedbank	80	Fixed	3.60%	2021/05/14	15 000	46	–	–	15 046
Nedbank	365	Fixed	4.50%	2021/06/30	290	1	–	–	291
Nedbank	365	Fixed	4.50%	2021/06/30	590	2	–	–	592
Nedbank	365	Fixed	4.50%	2021/06/30	715	3	–	–	718
Nedbank	237	Fixed	3.45%	2021/06/30	1 479	4	–	–	1 483
Nedbank	71	Fixed	3.55%	2021/05/14	65 000	177	–	–	65 177
Nedbank	70	Fixed	3.55%	2021/05/14	50 000	131	–	–	50 131
Nedbank	83	Fixed	3.60%	2021/05/27	125 000	333	–	–	125 333
Nedbank	67	Fixed	3.55%	2021/05/14	35 000	82	–	–	35 082
Nedbank	73	Fixed	3.55%	2021/05/21	40 000	89	–	–	40 089
Nedbank	79	Fixed	3.60%	2021/05/28	25 000	54	–	–	25 054
Nedbank	78	Fixed	3.60%	2021/05/28	25 000	52	–	–	25 052
Nedbank	90	Fixed	3.65%	2021/06/15	150 000	225	–	–	150 225
Nedbank	72	Fixed	3.60%	2021/06/04	20 000	16	–	–	20 016
Nedbank	71	Fixed	3.60%	2021/06/04	20 000	14	–	–	20 014
Nedbank	88	Fixed	3.75%	2021/06/25	170 000	52	–	–	170 052
Nedbank	73	Fixed	3.70%	2021/06/11	35 000	7	–	–	35 007
Standard Bank	78	Fixed	3.59%	2021/04/01	20 000	61	–	–	20 061
Standard Bank	77	Fixed	3.58%	2021/04/01	20 000	61	–	–	20 061
Standard Bank	73	Fixed	3.55%	2021/04/01	40 000	121	–	–	40 121
Standard Bank	80	Fixed	3.57%	2021/04/09	60 000	182	–	–	60 182
Standard Bank	85	Fixed	3.58%	2021/04/15	15 000	46	–	–	15 046
Standard Bank	84	Fixed	3.58%	2021/04/15	25 000	76	–	–	25 076
Standard Bank	80	Fixed	3.57%	2021/04/15	55 000	167	–	–	55 167
Standard Bank	79	Fixed	3.56%	2021/04/15	35 000	106	–	–	35 106
Standard Bank	73	Fixed	3.55%	2021/04/15	30 000	90	–	–	30 090
Standard Bank	73	Fixed	3.55%	2021/04/16	55 000	166	–	–	55 166
Standard Bank	78	Fixed	3.55%	2021/04/23	45 000	136	–	–	45 136
Standard Bank	76	Fixed	3.55%	2021/04/26	50 000	151	–	–	50 151
Standard Bank	75	Fixed	3.55%	2021/04/26	25 000	75	–	–	25 075
Standard Bank	74	Fixed	3.55%	2021/04/26	20 000	60	–	–	20 060

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands	Months								
Standard Bank	70	Fixed	3.54%	2021/04/26	35 000	105	–	–	35 105
Standard Bank	73	Fixed	3.54%	2021/04/30	35 000	105	–	–	35 105
Standard Bank	71	Fixed	3.54%	2021/04/30	20 000	60	–	–	20 060
Standard Bank	72	Fixed	3.59%	2021/05/07	30 000	92	–	–	30 092
Standard Bank	71	Fixed	3.59%	2021/05/07	30 000	91	–	–	30 091
Standard Bank	80	Fixed	3.62%	2021/05/14	45 000	138	–	–	45 138
Standard Bank	71	Fixed	3.63%	2021/05/14	120 000	334	–	–	120 334
Standard Bank	70	Fixed	3.63%	2021/05/14	55 000	148	–	–	55 148
Standard Bank	83	Fixed	3.67%	2021/05/27	140 000	380	–	–	140 380
Standard Bank	67	Fixed	3.62%	2021/05/14	50 000	119	–	–	50 119
Standard Bank	73	Fixed	3.64%	2021/05/21	50 000	115	–	–	50 115
Standard Bank	79	Fixed	3.65%	2021/05/28	30 000	66	–	–	30 066
Standard Bank	78	Fixed	3.65%	2021/05/28	25 000	53	–	–	25 053
Standard Bank	76	Fixed	3.79%	2021/05/31	40 000	66	–	–	40 066
Standard Bank	90	Fixed	3.86%	2021/06/15	230 000	365	–	–	230 365
Standard Bank	72	Fixed	3.81%	2021/06/04	30 000	25	–	–	30 025
Standard Bank	71	Fixed	3.80%	2021/06/04	20 000	15	–	–	20 015
Standard Bank	88	Fixed	3.83%	2021/06/25	175 000	55	–	–	175 055
Standard Bank	73	Fixed	3.78%	2021/06/11	45 000	9	–	–	45 009
Standard Bank	79	Fixed	3.80%	2021/06/18	75 000	8	–	–	75 008
ABSA Bank		Call deposit	3.50%		278 409	1 115	–	120 000	399 524
Firststrand Bank		Call deposit	3.35%		70 169	602	(35 169)	180 000	215 602
Investec Bank		Call deposit	3.35%		100 497	397	(10 497)	55 000	145 397
Nedbank		Call deposit	3.35%		80 304	239	(10 304)	55 000	125 239
Standard Bank		Call deposit	3.50%		381 372	1 475	(116 372)	215 000	481 475
Nedbank current account		Current account	3.30%		209 902	639	(50 187)	–	160 353
Fund Managers					6 965 610	27 581	(535)	–	6 992 657
Liberty, RMB and Nedbank sinking fund					2 967 302	25 847	–	–	2 993 149
Cash in transit					48 831	–	(25 927)	–	22 904
CTICC					307 442	–	–	–	307 442
ABSA IRT Bank account					17 229	–	–	1 763	18 992
COID					71 060	–	(18 198)	–	52 862
TOTAL INVESTMENTS AND INTEREST					19 317 366	–	(267 189)	626 763	19 753 351

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:	645 415	6 747 281	7 185 731	506 330	527 361	(21 031)	-4.0%	7 185 731
Local Government Equitable Share	–	3 081 195	3 509 590	–	–	–	–	3 509 590
Finance Management grant	1 000	1 000	1 000	1 000	1 000	–	–	1 000
Urban Settlements Development Grant	125 233	137 635	366 153	140 999	158 473	(17 474)	-11.0%	366 153
Energy Efficiency and Demand Side Management Grant	640	950	825	440	721	(281)	-39.0%	825
Dept. of Environ Affairs and Tourism	276	11 219	4 658	1 052	703	350	49.8%	4 658
Expanded Public Works Programme	24 146	43 566	51 208	19 058	21 626	(2 567)	-11.9%	51 208
Integrated City Development Grant	2 664	14 904	31 087	6 042	5 891	152	2.6%	31 087
Public Transport Infrastructure & Systems Grant	9 822	120 202	44 170	19 755	18 696	1 060	5.7%	44 170
Infrastructure Skills Development	10 963	11 000	9 869	6 032	7 021	(989)	-14.1%	9 869
Public Transport Network Grant	468 257	608 396	484 193	295 762	283 440	12 321	4.3%	484 193
Neighbourhood Development Partnership Grant	–	6 900	–	–	–	–	–	–
Informal Settlements Upgrading Partnership Grant	–	45 427	43 139	1 344	3 806	(2 462)	-64.7%	43 139
National Skills Fund	–	50 320	25 460	3 927	15 052	(11 125)	-73.9%	25 460
National Treasury General Budget Support	–	19 595	19 408	10 918	10 933	(15)	-0.1%	19 408
Peninsula Wetlands Rehabilitation Project	660	–	–	–	–	–	–	–
Special Projects	1 740	–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants	15	–	–	–	–	–	–	–
Fuel Levy	–	2 594 972	2 594 972	–	–	–	–	2 594 972
Provincial Government:	1 055 292	1 421 609	1 555 054	693 791	846 621	(152 831)	-18.1%	1 555 054
Cultural Affairs and Sport - Provincial Library Services	47 110	49 192	46 124	37 739	35 637	2 102	5.9%	46 124
Cultural Affairs and Sport - Library Services: Transfer funding to enable City of Cape Town to procure periodicals and newspapers	5 294	5 338	5 374	998	2 690	(1 692)	-62.9%	5 374
Human Settlements - Human Settlement Development Grant	390 687	266 999	389 627	142 582	185 601	(43 020)	-23.2%	389 627
Health - TB	30 666	81 085	32 138	14 453	14 453	–	–	32 138
Health - ARV	257 047	273 756	278 156	187 304	183 713	3 590	2.0%	278 156
Health - Nutrition	5 373	6 548	6 548	3 857	4 890	(1 033)	-21.1%	6 548
Health - Vaccines	98 845	91 661	112 115	95 833	64 408	31 425	48.8%	112 115
Comprehensive Health	–	173 489	201 982	–	–	–	–	201 982
LEAP	79 568	417 000	431 029	187 570	318 379	(130 808)	-41.1%	431 029
Transport and Public Works - Provision for persons with special needs	11 150	10 000	10 102	7 378	10 102	(2 724)	-27.0%	10 102
Economic Development and Tourism: Public Access Centres TSLE	–	12 689	3 590	2 836	1 871	966	51.6%	3 590
Community Safety - Law Enforcement Auxiliary Services	4 207	4 388	4 917	2 201	3 322	(1 121)	-33.7%	4 917
Community Development Workers	451	1 034	2 618	916	634	282	44.5%	2 618
Human Settlements - Informal Settlements	927	–	1 102	842	780	62	7.9%	1 102
Enhanced Extended Discount Benefit Scheme	31 537	–	–	–	–	–	–	–
Finance Management Support Grant	230	–	–	–	–	–	–	–
Disaster Fund	52 575	–	–	–	–	–	–	–
Finance Management Capacity Building Grant	500	400	300	–	–	–	–	300
Transport Safety and Compliance - Rail Safety	22 548	18 000	14 000	–	9 800	(9 800)	-100.0%	14 000
Establishment and Support K9 unit	4 258	2 530	3 207	626	2 168	(1 542)	-71.1%	3 207
Municipal accreditation and capacity building grant	11 897	7 500	10 325	6 875	6 392	483	7.6%	10 325
Human Settlements- Eradication of registration backlog	421	–	1 800	1 780	1 782	(2)	–	1 800
Other grant providers:	24 450	34 805	10 409	4 345	6 642	(2 297)	-34.6%	10 409
CID	8 069	3 586	5 272	2 561	3 814	(1 253)	-32.9%	5 272
Bergvliet High Part-time Trfc Attendant	36	50	–	–	–	–	–	–
Integrated Public Transport Network	12 343	15 400	1 500	–	125	(125)	-100.0%	1 500
KFW- Technical Assistance (GDB)	–	15 000	–	–	–	–	–	–
Orio - IRT Phase 2	–	770	770	–	539	(539)	-100.0%	770
Tourism	1 322	–	95	(30)	95	(125)	-132.1%	95
ACSA Traffic Officer	1 710	–	–	–	–	–	–	–
Rustenberg Junior Girls School - Traffic Attendant	36	–	50	37	37	(0)	–	50
Westcott Primary School - Traffic Attendant	36	–	50	37	37	(0)	–	50
V & A Traffic Officer	778	–	949	617	712	(95)	-13.3%	949
Medicins SANS Fronteries	119	–	–	–	–	–	–	–
University of Connecticut	2	–	71	43	43	–	–	71
The Cape Academy for MST	–	–	54	40	40	–	–	54
Forres Prep School	–	–	24	18	18	–	–	24
CCID - Traffic Wardens	–	–	958	559	719	(160)	-22.2%	958
Century City	–	–	618	463	463	0	–	618
Total operating expenditure of Transfers and Grants:	1 725 157	8 203 696	8 751 194	1 204 466	1 380 624	(176 158)	-12.76%	8 751 194

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

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	1 733 295	984 665	1 118 477	(133 812)	-12.0%	1 705 351
Minerals and Energy: Integrated National Electrification Programme (Municipal) Grant	–	–	–	(5)	–	(5)	-100.0%	–
Minerals and Energy: Energy Efficiency and Demand Side Management Grant	–	9 050	8 175	5 488	5 936	(447)	-7.5%	8 175
National Treasury: Expanded Public Works Programme	–	1 206	1 342	677	1 083	(406)	-37.5%	1 342
National Treasury: Integrated City Development Grant	–	53 040	45 169	8 966	25 163	(16 197)	-64.4%	45 169
National Treasury: Infrastructure Skills Development Grant	–	–	1 000	–	200	(200)	-100.0%	1 000
National Treasury: Informal Settlements Upgrading Partnership Grant: Municipalities	–	291 515	271 098	151 738	170 494	(18 756)	-11.0%	271 092
National Treasury: Municipal Disaster Recovery Grant	–	–	–	(0)	–	(0)	–	–
National Treasury: Neighbourhood Development Partnership Grant	–	59 636	19 604	1 131	11 818	(10 687)	-90.4%	16 600
Transport: Public Transport Network Grant	–	336 578	266 578	142 747	142 357	390	0.3%	260 131
National Treasury: Public Transport Network: Budget Facility for Infrastructure Grant	–	1 045 000	318 270	173 563	182 758	(9 195)	-5.0%	308 836
National Treasury: Local Government Restructuring Grant	–	280	280	127	280	(153)	-54.5%	280
National Treasury: Urban Settlements Development Grant	–	1 007 028	801 779	500 233	578 388	(78 155)	-13.5%	792 725
National Government - Other: Previous years' Dora allocations	–	50	–	–	–	–	–	–
Provincial Government:	–	12 446	13 616	7 222	7 691	(469)	-6.10%	13 616
Housing: Integrated Housing and Human Settlement Development Grant	–	–	712	478	712	(234)	-32.8%	712
Cultural Affairs and Sport: Library Services: Metro Library Grant	–	10 550	11 574	5 601	5 971	(370)	-6.2%	11 574
Economic Development and Tourism: Provide resources for the tourism safety law enforcement unit project	–	896	1 330	1 142	1 008	135	13.4%	1 329
Cultural Affairs and Sport: Development of Sport and Recreation Facilities	–	1 000	–	–	–	–	–	–
Other grant providers:	–	67 986	65 486	48 905	46 627	2 278	4.9%	64 634
Other: Other	–	67 986	65 486	48 905	46 627	2 278	4.9%	64 634
Total capital expenditure of Transfers and Grants	–	2 883 814	1 812 397	1 040 792	1 172 794	(132 003)	-11.3%	1 783 600
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	1 725 157	11 087 510	10 563 591	2 245 257	2 553 418	(308 161)	-12.1%	10 534 794

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	107 393	107 603	(210)	-0.2%	154 911
Pension and UIF Contributions	5 100	6 358	6 358	3 929	3 942	(13)	-0.3%	6 358
Motor Vehicle Allowance	475	638	638	365	428	(63)	-14.7%	638
Cellphone Allowance	9 372	9 544	9 544	7 009	7 187	(177)	-2.5%	9 544
Other benefits and allowances	8 609	18 225	18 225	6 061	6 061	–		18 225
Sub Total - Councillors	167 521	189 675	189 675	124 757	125 220	(463)	-0.4%	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	22 700	22 893	(193)	-0.84%	30 998
Pension and UIF Contributions	2 352	3 742	3 175	2 143	2 381	(238)	-10.01%	3 175
Medical Aid Contributions	150	185	185	131	139	(8)	-5.58%	185
Motor Vehicle Allowance	641	643	603	439	452	(13)	-2.99%	603
Cellphone Allowance	192	290	290	210	220	(10)	-4.40%	290
Other benefits and allowances	334	67	67	45	49	(4)	-8.74%	67
Payments in lieu of leave	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	31 183	37 507	35 317	25 668	26 135	(467)	-1.8%	35 317
% increase		20.3%	13.3%					13.3%
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	9 010 509	10 771 328	10 228 600	7 349 784	7 568 171	(218 386)	-2.9%	10 231 858
Pension and UIF Contributions	1 394 775	1 751 417	1 586 043	1 125 954	1 163 715	(37 761)	-3.2%	1 586 214
Medical Aid Contributions	823 268	901 410	900 544	665 670	676 657	(10 987)	-1.6%	900 544
Overtime	763 953	698 138	825 804	639 400	625 143	14 257	2.3%	826 053
Motor Vehicle Allowance	209 435	248 056	250 671	157 468	184 747	(27 279)	-14.8%	250 698
Cellphone Allowance	22 764	26 834	31 179	28 683	23 740	4 943	20.8%	30 867
Housing Allowances	65 086	69 645	69 603	51 646	52 192	(546)	-1.0%	69 603
Other benefits and allowances	289 411	306 112	322 260	242 518	251 253	(8 735)	-3.5%	321 407
Payments in lieu of leave	292 120	86 607	92 077	103 984	67 830	36 153	53.3%	88 760
Long service awards	73 555	49 434	48 522	887	33 666	(32 779)	-97.4%	48 522
Post-retirement benefit obligations	(176 418)	280 120	509 590	209 313	206 605	2 709	1.31%	509 590
Sub Total - Other Municipal Staff	12 768 458	15 189 101	14 864 894	10 575 309	10 853 719	(278 410)	-2.57%	14 864 116
% increase		19.0%	16.4%					16.4%
Total Parent Municipality	12 967 162	15 416 283	15 089 886	10 725 733	11 005 074	(279 341)	-2.5%	15 089 109

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	(210)	-0.2%	Immaterial variance.	-
Pension and UIF Contributions	(13)	-0.3%	Immaterial variance.	-
Medical Aid Contributions	-	-	-	-
Motor Vehicle Allowance	(63)	-14.7%	Immaterial variance.	-
Cellphone Allowance	(177)	-2.5%	Immaterial variance.	-
Housing Allowances	-	-	-	-
Other benefits and allowances	-	-	Immaterial variance.	-
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	(193)	-0.8%	Immaterial variance.	-
Pension and UIF Contributions	(238)	-10.0%	Immaterial variance.	-
Medical Aid Contributions	(8)	-5.6%	Immaterial variance.	-
Motor Vehicle Allowance	(13)	-3.0%	Immaterial variance.	-
Cellphone Allowance	(10)	-4.4%	Immaterial variance.	-
Other benefits and allowances	(4)	-8.7%	Immaterial variance.	-
Payments in lieu of leave	-	-	Immaterial variance.	-
<u>Other Municipal Staff</u>				
Basic Salaries and Wages	(218 386)	-2.9%	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. Temporary hold placed on some vacancies.	The City had 3264 vacancies as at 31 March 2021; 1462 positions were filled (716 internal and 746 external) with 943 terminations processed since the beginning of the financial year. The filling of vacancies is ongoing and seasonal staff are appointed as and when required.
Pension and UIF Contributions	(37 761)	-3.2%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	The process of filling vacancies is on-going.
Medical Aid Contributions	(10 987)	-1.6%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	The process of filling vacancies is on-going.
Overtime	14 257	2.3%	The variance is mainly within the following directorates: 1. Safety & Security, as a result of COVID-19 operations, increased land invasions as well as other public protest action, which required staff to be deployed on an overtime basis to assist with safeguarding property and protect human lives; and 2. Human Settlements, where overtime was needed in response to the Masiphumelele disaster that required reconstruction of units as well as the administration process in the allocation of units to qualifying beneficiaries. The response to the escalation of land invasions further contributed to the increase in overtime.	Realignment of period budgets and virements will be done to align the actual and anticipated expenditure.

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	YTD Variance R Thousands	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
Motor Vehicle Allowance	(27 279)	-14.8%	The variance is mainly due to the turnaround time in filling vacancies and the internal filling of vacancies.	The process of filling vacancies is on-going.
Cellphone Allowance	4 943	20.8%	The variance is due to an increase in allocation of cell phone allowances to qualifying employees and to staff working remotely.	The period budget will be reviewed and adjusted to align to the actual trend. Virements will be processed where so required.
Housing Allowances	(546)	-1.0%	Immaterial variance.	-
Other benefits and allowances	(8 735)	-3.5%	The variance is a combination of over-/under expenditure on the following elements within the Safety & Security directorate: 1. Standby allowances (over), due to the need for more staff to assist with operations such as increased land invasions, protest action etc.; and 2. Shift allowance (under), where shift allowances were budgeted for the LEAP project, however, phase 1 of the LEAP project has significantly less staff than planned making 24-hour shifts unviable.	The period budget will be reviewed and adjusted to align to the actual trend. Virements will be processed where so required.
Payments in lieu of leave	36 153	53.3%	Payments are linked to the resignation/retirement of staff, which is difficult to plan accurately. Payments further include encashment of leave days as opted for by qualifying staff with long service awards.	The period budget will be reviewed and adjusted to align to the actual trend. Virements will be processed where so required.
Long service awards	(32 779)	-97.4%	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	2 709	1.3%	The variance is due to misalignment of the Post Retirement Medical Aid (PRMA) actuals with the year-to-date budget. PRMA is based on actuarial valuation and is only processed at year-end.	The period budget will be reviewed and adjusted to align to actual trend.

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 Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	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	792 883	917 971	939 189	710 083	743 991	808 727	742 707	845 259	1 143 736	10 136 463	11 355 510	12 413 264
Service charges - electricity revenue	1 198 692	1 524 866	1 461 451	1 016 044	1 117 827	1 163 394	1 132 300	1 111 782	1 285 757	999 091	1 126 747	594 579	13 732 530	15 434 488	16 687 341
Service charges - water revenue	211 735	218 781	244 207	256 663	242 408	260 857	261 962	352 539	309 522	214 576	223 155	(263 691)	2 532 715	3 420 520	3 729 165
Service charges - sanitation revenue	110 436	109 383	121 859	135 283	123 792	130 684	137 912	132 140	160 668	91 516	90 224	(212 836)	1 131 061	1 659 227	1 804 720
Service charges - refuse	85 526	78 898	85 720	91 731	111 244	114 981	78 667	111 082	91 395	75 758	81 782	(38 536)	968 248	1 152 671	1 232 482
Rental of facilities and equipment	15 238	15 879	17 412	17 203	19 142	26 605	15 299	17 107	23 697	10 922	10 867	(27 934)	161 436	279 365	306 952
Interest earned - external investments	74 087	57 373	80 143	80 068	67 993	90 312	81 618	77 082	76 937	84 335	89 478	116 678	976 104	879 286	911 609
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	13 015	12 723	15 353	25 291	15 349	14 343	10 156	10 937	13 457	17 941	20 295	43 805	212 667	210 133	215 481
Licences and permits	14 714	41 456	38 294	29 336	35 437	26 633	22 091	30 263	16 189	27 347	28 364	(2 796)	307 327	354 810	378 968
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	1 486 276	134 871	-	107 321	494 714	1 371 291	47 875	246 802	1 569 824	-	-	700 578	6 159 552	5 573 928	6 020 849
Other revenue	249 850	874 120	204 230	422 781	186 916	895 177	67 858	100 782	900 143	13 444	15 924	(644 486)	3 286 739	3 614 848	3 771 265
Cash Receipts by Source	4 282 050	3 848 104	3 158 350	2 974 605	3 332 794	5 033 467	2 565 821	2 934 507	5 256 316	2 277 636	2 532 095	1 409 097	39 604 841	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	-	-	145 788	-	-	493 879	-	-	422 098	1 876 994	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)	-	-	-	-	-	-	-	-	-	-	-	65 486	65 486	67 161	92 349
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	54 000	54 000	52 490	55 120
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	5 000 000	5 000 000
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	(13 344)	(13 344)	49 726	54 699
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	963	963	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	2 974 605	3 332 794	5 179 255	2 565 821	2 934 507	5 750 195	2 277 636	2 532 095	1 639 825	41 290 465	52 147 227	55 776 533

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Description	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands															
Cash Payments by Type															
Employee related costs	1 129 775	1 120 535	946 533	1 356 468	1 742 502	1 161 404	1 176 128	1 183 489	1 176 525	1 186 222	1 169 378	1 249 195	14 598 154	16 509 611	17 874 850
Remuneration of councillors	13 222	13 210	13 099	13 005	13 150	13 245	13 376	13 174	13 215	15 879	17 611	37 490	189 675	201 018	213 099
Interest paid	38 165	–	148 552	–	47 374	135 936	35 598	–	145 663	–	44 876	157 165	753 329	1 247 762	1 722 941
Bulk purchases - Electricity	1 085 623	1 210 978	1 141 861	730 703	719 985	700 630	674 788	687 773	660 624	686 231	691 654	594 365	9 585 215	10 578 308	11 461 549
Bulk purchases - Water & Sewer	43 544	24 914	26 080	20 423	22 655	26 532	21 416	38 691	16 070	39 372	35 263	93 356	408 316	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	1 037 523	958 141	1 350 120	515 290	870 911	791 067	890 116	717 689	1 632 664	12 314 194	11 873 832	12 512 499
Cash Payments by Type	4 210 102	3 074 605	3 222 055	3 158 122	3 503 808	3 387 866	2 436 596	2 794 037	2 803 164	2 817 821	2 676 471	3 764 236	37 848 884	40 924 307	44 367 433
Other Cash Flows/Payments by Type															
Capital assets	793 136	401 452	440 147	501 710	508 049	553 783	196 926	354 120	505 619	485 065	741 758	1 159 065	6 640 831	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	3 659 832	4 054 790	3 954 983	2 683 522	3 148 158	3 388 264	3 302 886	3 461 162	4 936 634	44 861 209	50 291 053	55 652 585
NET INCREASE/(DECREASE) IN CASH HELD	(34 014)	372 046	(505 278)	(685 226)	(721 996)	1 224 272	(117 701)	(213 651)	2 361 931	(1 025 250)	(929 067)	(3 296 809)	(3 570 744)	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	8 514 095	7 792 099	9 016 371	8 898 670	8 685 019	11 046 950	10 021 700	9 092 633	9 366 569	5 795 825	7 651 999
Cash/cash equivalents at the month/year end:	9 332 554	9 704 600	9 199 322	8 514 095	7 792 099	9 016 371	8 898 670	8 685 019	11 046 950	10 021 700	9 092 633	5 795 825	5 795 825	7 651 999	7 775 947

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	160 915	165 244	160 915	(4 329)	-2.7%	1.7%
August	259 051	457 617	366 516	630 723	527 431	(103 291)	-19.6%	6.6%
September	392 033	490 663	418 512	1 157 103	945 944	(211 160)	-22.3%	12.0%
October	494 572	545 619	359 424	1 683 227	1 305 367	(377 860)	-28.9%	17.5%
November	582 632	579 300	724 941	2 280 913	2 030 309	(250 604)	-12.3%	23.7%
December	710 978	589 830	565 648	2 907 891	2 595 957	(311 934)	-12.0%	30.3%
January	278 409	398 861	398 926	3 069 120	2 994 883	(74 238)	-2.5%	32.0%
February	423 865	702 564	760 569	3 473 455	3 755 451	281 997	7.5%	36.2%
March	661 884	1 036 112	735 515	4 034 984	4 490 966	455 982	10.2%	42.0%
April	364 706	852 874	723 396		5 214 362	–		
May	298 158	937 782	836 261		6 050 623	–		
June	1 473 225	2 855 055	1 328 278		7 378 901	–		
Total Capital expenditure	5 970 668	9 605 874	7 378 901					

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	3 558 355	2 473 664	1 275 227	1 498 584	(223 358)	-14.9%	2 389 041
Roads Infrastructure	788 372	1 422 501	841 980	428 454	545 330	(116 876)	-21.4%	808 514
Roads	788 372	1 422 501	841 980	428 454	545 330	(116 876)	-21.4%	808 514
Storm water Infrastructure	2 741	144 887	3 681	1 173	1 000	173	17.3%	3 681
Drainage Collection	2 741	144 887	3 681	1 173	1 000	173	17.3%	3 681
Electrical Infrastructure	186 867	463 936	431 091	212 739	224 008	(11 269)	-5.0%	432 351
Power Plants	–	3 000	3 000	–	2 000	(2 000)	-100.0%	3 000
HV Substations	149 153	399 936	367 129	179 005	182 077	(3 072)	-1.7%	366 959
MV Networks	5 205	–	–	(0)	–	(0)	–	–
LV Networks	32 509	61 000	60 962	33 735	39 931	(6 197)	-15.5%	62 392
Water Supply Infrastructure	610 209	672 970	672 611	347 689	361 967	(14 278)	-3.9%	670 184
Reservoirs	491 198	462 776	484 259	251 875	263 602	(11 728)	-4.4%	482 302
Water Treatment Works	6 752	5 200	–	(0)	–	(0)	–	–
Bulk Mains	20 862	51 165	50 471	24 572	17 197	7 375	42.9%	50 000
Distribution	91 396	153 830	137 882	71 242	81 168	(9 926)	-12.2%	137 882
Sanitation Infrastructure	84 352	403 632	230 798	148 348	180 941	(32 593)	-18.0%	230 629
Reticulation	34 562	148 566	41 922	15 956	20 052	(4 096)	-20.4%	41 753
Waste Water Treatment Works	49 790	255 066	188 876	132 392	160 889	(28 497)	-17.7%	188 876
Outfall Sewers	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	60 885	400 302	259 391	117 381	163 293	(45 913)	-28.1%	207 572
Landfill Sites	60 885	400 302	259 391	117 381	163 293	(45 913)	-28.1%	207 572
Coastal Infrastructure	–	764	336	–	336	(336)	-100.0%	336
Promenades	–	764	336	–	336	(336)	-100.0%	336
Information and Communication Infrastructure	23 061	49 363	33 775	19 442	21 708	(2 266)	-10.4%	35 775
Data Centres	23 061	49 363	33 775	19 442	21 708	(2 266)	-10.4%	35 775
Community Assets	205 870	227 789	212 068	140 742	118 336	22 406	18.9%	229 879
Community Facilities	205 512	226 754	209 596	140 092	116 989	23 103	19.7%	228 408
Halls	144	–	111	8	111	(103)	-92.83%	111
Centres	–	49	–	–	–	–	–	–
Clinics/Care Centres	12 374	39 856	12 982	8 957	6 999	1 958	28.0%	12 982
Fire/Ambulance Stations	2 327	1 500	792	–	–	–	–	792
Museums	77	44	44	–	–	–	–	44
Theatres	51	–	69	50	69	(19)	-27.5%	69
Libraries	59	3 875	–	–	–	–	–	–
Cemeteries/Crematoria	11 730	–	2 972	2 876	2 972	(96)	-3.2%	2 972
Public Open Space	1 261	4 179	238	59	59	(0)	0.0%	238
Nature Reserves	841	20 997	24 051	9 527	19 581	(10 054)	-51.3%	23 901
Markets	316	619	774	172	699	(527)	-75.4%	774
Taxi Ranks/Bus Terminals	176 333	155 636	167 564	118 443	86 500	31 943	36.9%	186 526
Sport and Recreation Facilities	358	1 035	2 472	650	1 347	(697)	-51.7%	1 472
Outdoor Facilities	358	1 035	2 472	650	1 347	(697)	-51.7%	1 472
Heritage assets	–	30	30	–	–	–	–	30
Works of Art	–	30	30	–	–	–	–	30
Other assets	110 052	350 005	119 732	47 800	71 645	(23 845)	-33.3%	119 226
Operational Buildings	102 537	312 591	102 150	35 950	57 925	(21 975)	-37.9%	102 136
Municipal Offices	70 467	280 628	77 496	24 435	41 830	(17 394)	-41.6%	77 482
Depots	32 070	31 963	24 654	11 515	16 095	(4 581)	-28.5%	24 654
Housing	7 515	37 414	17 582	11 850	13 720	(1 870)	-13.6%	17 089
Social Housing	7 515	37 414	17 582	11 850	13 720	(1 870)	-13.6%	17 089
Intangible Assets	26 316	27 513	16 526	8 311	7 299	1 012	13.9%	14 645
Licences and Rights	26 316	27 513	16 526	8 311	7 299	1 012	13.9%	14 645
Computer Software and Applications	26 316	27 513	16 526	8 311	7 299	1 012	13.9%	14 645
Computer Equipment	73 936	142 807	140 357	81 257	77 379	3 878	5.0%	130 980
Computer Equipment	73 936	142 807	140 357	81 257	77 379	3 878	5.0%	130 980
Furniture and Office Equipment	98 279	159 477	194 729	85 574	98 614	(13 040)	-13.2%	189 679
Furniture and Office Equipment	98 279	159 477	194 729	85 574	98 614	(13 040)	-13.2%	189 679
Machinery and Equipment	52 465	50 358	70 011	21 646	20 091	1 555	7.7%	69 004
Machinery and Equipment	52 465	50 358	70 011	21 646	20 091	1 555	7.7%	69 004
Transport Assets	207 284	124 713	73 135	46 395	53 850	(7 455)	-13.8%	73 135
Transport Assets	207 284	124 713	73 135	46 395	53 850	(7 455)	-13.8%	73 135
Land	38 644	33 000	21 162	7 896	14 082	(6 186)	-43.93%	21 162
Land	38 644	33 000	21 162	7 896	14 082	(6 186)	-43.93%	21 162
Total Capital Expenditure on new assets	2 569 335	4 674 048	3 321 416	1 714 847	1 959 879	(245 032)	-12.5%	3 236 781

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	1 051 693	609 330	629 837	(20 507)	-3.3%	1 029 417
Roads Infrastructure	116 938	172 641	137 838	67 627	90 408	(22 781)	-25.2%	118 965
Roads	116 938	172 641	137 838	67 627	90 408	(22 781)	-25.2%	118 965
Storm water Infrastructure	16 684	54 608	20 488	8 864	9 965	(1 101)	-11.05%	20 488
Drainage Collection	16 684	54 608	20 488	8 864	9 965	(1 101)	-11.05%	20 488
Electrical Infrastructure	271 821	430 377	295 700	171 615	183 293	(11 678)	-6.4%	292 016
HV Substations	89 337	97 023	77 902	39 927	53 814	(13 886)	-25.8%	75 648
MV Substations	4 476	59 250	30 000	10 819	11 346	(526)	-4.6%	30 000
MV Networks	142 310	227 641	143 298	91 768	89 772	1 996	2.2%	143 298
LV Networks	35 697	46 463	44 500	29 101	28 362	739	2.6%	43 070
Water Supply Infrastructure	214 005	297 000	305 590	190 098	188 770	1 329	0.7%	305 590
Reservoirs	197	–	–	–	–	–	–	–
Bulk Mains	48 822	73 000	90 590	74 566	60 599	13 967	23.0%	90 590
Distribution	164 986	224 000	215 000	115 533	128 171	(12 638)	-9.9%	215 000
Sanitation Infrastructure	188 287	383 301	284 906	169 468	154 364	15 104	9.8%	285 187
Pump Station	54 353	25 032	37 291	22 377	25 036	(2 659)	-10.6%	39 827
Reticulation	46 992	224 527	82 732	71 716	55 097	16 619	30.2%	80 503
Waste Water Treatment Works	84 647	133 742	79 384	45 456	47 415	(1 959)	-4.1%	79 358
Outfall Sewers	2 296	–	85 500	29 919	26 817	3 102	11.6%	85 500
Solid Waste Infrastructure	189	–	–	–	–	–	–	–
Landfill Sites	189	–	–	–	–	–	–	–
Information and Communication Infrastructure	3 822	7 569	7 171	1 657	3 037	(1 380)	-45.4%	7 171
Data Centres	3 822	7 569	7 171	1 657	3 037	(1 380)	-45.4%	7 171
Community Assets	8 320	33 648	51 581	20 763	24 664	(3 901)	-15.82%	47 977
Community Facilities	8 320	31 748	41 796	17 932	23 364	(5 432)	-23.25%	38 192
Halls	–	4 768	4 768	776	–	776	100.0%	4 768
Clinics/Care Centres	–	5 000	734	601	734	(133)	-18.2%	734
Public Open Space	781	1 000	881	141	–	141	100.0%	881
Markets	–	–	9 804	–	3 922	(3 922)	-100.0%	6 800
Taxi Ranks/Bus Terminals	7 538	20 980	25 609	16 414	18 709	(2 295)	-12.26%	25 009
Sport and Recreation Facilities	–	1 900	9 785	2 831	1 300	1 531	117.79%	9 785
Outdoor Facilities	–	1 900	9 785	2 831	1 300	1 531	117.79%	9 785
Heritage assets	988	1 257	902	597	597	–	–	902
Monuments	988	1 257	902	597	597	–	–	902
Other assets	138 715	178 651	146 519	73 169	101 352	(28 182)	-27.8%	140 561
Operational Buildings	11 322	53 389	36 703	13 526	10 956	2 570	23.5%	30 746
Municipal Offices	8 423	50 705	35 257	13 146	10 400	2 747	26.4%	29 496
Laboratories	199	345	345	64	135	(71)	-52.4%	345
Depots	2 700	2 339	1 101	316	422	(106)	-25.1%	904
Housing	127 394	125 261	109 815	59 643	90 395	(30 752)	-34.0%	109 815
Social Housing	127 394	125 261	109 815	59 643	90 395	(30 752)	-34.0%	109 815
Intangible Assets	6 491	9 000	9 478	5 956	7 488	(1 532)	-20.5%	9 478
Licences and Rights	6 491	9 000	9 478	5 956	7 488	(1 532)	-20.5%	9 478
Computer Software and Applications	6 491	9 000	9 478	5 956	7 488	(1 532)	-20.5%	9 478
Computer Equipment	121 392	111 599	148 330	99 249	91 480	7 768	8.5%	137 799
Computer Equipment	121 392	111 599	148 330	99 249	91 480	7 768	8.5%	137 799
Furniture and Office Equipment	34 607	27 827	17 364	6 058	9 184	(3 126)	-34.0%	14 246
Furniture and Office Equipment	34 607	27 827	17 364	6 058	9 184	(3 126)	-34.0%	14 246
Machinery and Equipment	5 474	67 398	19 626	8 858	7 395	1 463	19.8%	18 533
Machinery and Equipment	5 474	67 398	19 626	8 858	7 395	1 463	19.8%	18 533
Transport Assets	575 088	602 555	607 819	350 605	343 009	7 596	2.21%	597 885
Transport Assets	575 088	602 555	607 819	350 605	343 009	7 596	2.21%	597 885
Total Capital Expenditure on renewal of existing assets	1 702 820	2 377 429	2 053 311	1 174 586	1 215 007	(40 421)	-3.3%	1 996 797

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	1 121 167	1 437 592	1 057 447	644 852	682 848	(37 997)	-5.6%	1 037 399
Infrastructure								
Roads Infrastructure	292 871	199 613	209 875	125 857	127 601	(1 744)	-1.4%	209 579
Roads	292 871	199 613	209 875	125 857	127 601	(1 744)	-1.4%	209 579
Storm water Infrastructure	1 988	110 247	250	168	168	-	-	250
Drainage Collection	1 988	110 247	250	168	168	-	-	250
Electrical Infrastructure	23 364	25 578	6 580	2 339	3 617	(1 278)	-35.33%	6 580
HV Substations	23 364	25 578	6 580	2 339	3 617	(1 278)	-35.33%	6 580
Water Supply Infrastructure	58 909	65 746	48 117	20 361	21 315	(954)	-4.5%	43 386
Reservoirs	12 127	7 685	7 685	3 688	4 282	(593)	-13.9%	4 954
Distribution	46 781	58 061	40 432	16 672	17 033	(361)	-2.1%	38 432
Sanitation Infrastructure	637 357	930 149	697 957	449 709	466 781	(17 072)	-3.7%	687 972
Reticulation	1 409	20 362	-	-	-	-	-	-
Waste Water Treatment Works	635 948	909 788	697 957	449 709	466 781	(17 072)	-3.7%	687 972
Solid Waste Infrastructure	75 204	61 724	64 225	36 946	43 865	(6 918)	-15.8%	59 189
Landfill Sites	75 204	61 724	64 225	36 946	43 865	(6 918)	-15.8%	59 189
Coastal Infrastructure	1 222	28 580	8 973	1 720	2 952	(1 233)	-41.7%	8 973
Promenades	1 222	28 580	8 973	1 720	2 952	(1 233)	-41.7%	8 973
Information and Communication Infrastructure	30 253	15 954	21 470	7 752	16 549	(8 798)	-53.2%	21 470
Data Centres	30 253	15 954	21 470	7 752	16 549	(8 798)	-53.2%	21 470
Community Assets	253 370	626 793	539 398	294 773	374 824	(80 051)	-21.4%	517 934
Community Facilities	130 073	283 703	190 003	73 661	105 947	(32 286)	-30.5%	187 403
Halls	923	35 600	7 919	922	6 808	(5 886)	-86.5%	7 918
Centres	14 413	21 271	14 887	10 318	11 297	(980)	-8.67%	14 885
Clinics/Care Centres	49 645	51 694	41 679	11 814	23 557	(11 743)	-49.8%	39 531
Fire/Ambulance Stations	707	-	1 856	1 701	1 701	(0)	0.00%	1 856
Museums	-	4 200	4 016	34	506	(473)	-93.36%	4 016
Theatres	-	40	40	40	40	(0)	-0.76%	40
Libraries	7 396	8 650	7 143	2 093	2 836	(742)	-26.17%	7 143
Cemeteries/Crematoria	7 221	35 330	4 834	370	2 861	(2 491)	-87.1%	4 834
Public Open Space	30 530	76 194	65 756	26 561	32 020	(5 458)	-17.0%	65 308
Nature Reserves	2 140	6 024	3 648	561	1 563	(1 002)	-64.08%	3 647
Public Ablution Facilities	4 654	3 030	3 030	102	1 053	(951)	-90.28%	3 030
Taxi Ranks/Bus Terminals	12 444	41 669	35 196	19 144	21 704	(2 559)	-11.8%	35 196
Sport and Recreation Facilities	123 296	343 091	349 395	221 112	268 877	(47 765)	-17.8%	330 531
Indoor Facilities	36 350	37 678	42 442	10 004	24 028	(14 024)	-58.4%	40 952
Outdoor Facilities	86 947	305 413	306 954	211 108	244 849	(33 741)	-13.8%	289 579
Heritage assets	17	17 466	32 038	23 577	30 707	(7 130)	-23.22%	32 038
Monuments	17	17 466	32 038	23 577	30 707	(7 130)	-23.22%	32 038
Other assets	291 541	390 615	298 138	149 308	187 280	(37 972)	-20.3%	294 018
Operational Buildings	241 580	382 205	280 994	147 011	177 631	(30 619)	-17.2%	276 874
Municipal Offices	159 610	241 789	151 680	81 144	100 383	(19 239)	-19.2%	151 620
Yards	180	13 307	11 999	3 463	5 262	(1 799)	-34.2%	10 977
Training Centres	-	600	600	119	100	19	18.7%	600
Depots	81 790	126 509	116 714	62 286	71 885	(9 600)	-13.4%	113 677
Housing	49 961	8 410	17 144	2 296	9 649	(7 353)	-76.2%	17 144
Social Housing	49 961	8 410	17 144	2 296	9 649	(7 353)	-76.2%	17 144
Intangible Assets	14 700	37 351	55 333	23 410	32 044	(8 634)	-26.9%	52 011
Licences and Rights	14 700	37 351	55 333	23 410	32 044	(8 634)	-26.9%	52 011
Computer Software and Applications	14 700	37 351	55 333	23 410	32 044	(8 634)	-26.9%	52 011
Computer Equipment	194	28 680	10 598	3 769	1 069	2 701	252.77%	10 598
Computer Equipment	194	28 680	10 598	3 769	1 069	2 701	252.77%	10 598
Furniture and Office Equipment	13 409	6 277	5 787	3 364	3 182	181	5.70%	5 787
Furniture and Office Equipment	13 409	6 277	5 787	3 364	3 182	181	5.70%	5 787
Machinery and Equipment	4 115	9 623	5 436	2 499	4 126	(1 627)	-39.44%	5 436
Machinery and Equipment	4 115	9 623	5 436	2 499	4 126	(1 627)	-39.44%	5 436
Total Capital Expenditure on upgrading of existing assets	1 698 513	2 554 397	2 004 175	1 145 551	1 316 080	(170 528)	-13.0%	1 955 220

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	2 043 731	1 252 555	1 358 036	105 481	7.8%	2 043 731
Roads Infrastructure	–	699 707	536 245	257 496	302 650	45 154	14.9%	536 245
Roads	–	699 707	536 245	257 496	302 650	45 154	14.9%	536 245
Storm water Infrastructure	2 862	–	–	–	–	–	–	–
Drainage Collection	2 862	–	–	–	–	–	–	–
Electrical Infrastructure	101 635	518 758	519 720	309 412	375 705	66 293	17.6%	519 720
Power Plants	4 899	18 299	18 299	12 089	12 944	855	6.6%	18 299
HV Substations	–	28 350	28 915	20 396	20 824	428	2.1%	28 915
MV Substations	–	335 065	336 219	204 087	243 084	38 996	16.0%	336 219
LV Networks	96 736	137 043	136 287	72 839	98 853	26 014	26.3%	136 287
Water Supply Infrastructure	168 937	482 769	478 899	303 245	336 836	33 591	10.0%	478 899
Boreholes	35 505	–	–	–	–	–	–	–
Reservoirs	–	41 137	38 994	19 779	25 679	5 900	23.0%	38 994
Pump Stations	184	64 379	59 471	33 939	38 202	4 263	11.2%	59 471
Water Treatment Works	3 853	44 562	44 145	34 587	30 599	(3 988)	-13.0%	44 145
Bulk Mains	–	13 883	10 882	4 747	7 372	2 625	35.6%	10 882
Distribution	129 395	318 808	325 407	210 193	234 984	24 791	10.5%	325 407
Sanitation Infrastructure	67 713	448 506	505 873	381 830	340 914	(40 917)	-12.0%	505 873
Pump Station	818	–	–	–	–	–	–	–
Reticulation	–	307 917	353 818	251 166	232 008	(19 158)	-8.3%	353 818
Waste Water Treatment Works	66 887	128 428	146 362	128 820	105 342	(23 478)	-22.3%	146 362
Outfall Sewers	8	12 161	5 693	1 844	3 564	1 720	48.3%	5 693
Solid Waste Infrastructure	9 799	2 372	2 994	572	1 931	1 359	70.4%	2 994
Landfill Sites	9 799	2 372	2 994	572	1 931	1 359	70.4%	2 994
Community Assets	398 206	870 209	493 366	297 195	326 946	29 751	9.1%	493 366
Community Facilities	395 825	107 165	102 659	62 077	66 170	4 093	6.2%	102 659
Halls	15 721	38 041	48 631	26 077	34 397	8 320	24.2%	48 631
Centres	45	6 750	7 040	7 865	3 919	(3 946)	-100.7%	7 040
Clinics/Care Centres	–	8 637	4 430	11 626	3 292	(8 334)	-253.2%	4 430
Fire/Ambulance Stations	–	4 930	4 544	494	3 128	2 634	84.2%	4 544
Testing Stations	–	–	–	–	–	–	–	–
Museums	249 326	–	–	–	–	–	–	–
Libraries	7 706	11 427	10 976	2 165	8 077	5 913	73.2%	10 976
Cemeteries/Crematoria	984	23 520	14 065	7 090	6 318	(772)	-12.2%	14 065
Parks	120 539	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–
Nature Reserves	1 106	5 508	4 603	1 826	1 728	(99)	-5.7%	4 603
Public Ablution Facilities	399	6 074	6 093	4 490	4 373	(117)	-2.7%	6 093
Markets	–	2 278	2 278	444	938	494	52.6%	2 278
Sport and Recreation Facilities	2 381	763 044	390 707	235 118	260 776	25 658	9.8%	390 707
Indoor Facilities	–	25	4	161	3	(158)	-5130.3%	4
Outdoor Facilities	2 381	763 019	390 703	234 957	260 773	25 816	9.9%	390 703
Heritage assets	–	1 455	4 944	35	3 136	3 101	98.9%	4 944
Works of Art	–	1 455	4 944	35	3 136	3 101	98.9%	4 944
Investment properties	–	205	202	38	30	(8)	-28.4%	202
Revenue Generating	–	195	192	37	20	(18)	-89.0%	192
Improved Property	–	195	192	37	20	(18)	-89.0%	192
Non-revenue Generating	–	10	10	1	10	9	90.8%	10
Unimproved Property	–	10	10	1	10	9	90.8%	10
Other assets	52 578	187 527	186 220	69 501	111 169	41 668	37.5%	186 220
Operational Buildings	52 578	187 527	186 220	69 501	111 169	41 668	37.5%	186 220
Municipal Offices	25 731	180 631	179 802	68 837	106 326	37 489	35.3%	179 802
Workshops	6 045	–	–	–	–	–	–	–
Laboratories	–	2 144	2 138	496	1 701	1 205	70.8%	2 138
Training Centres	20 802	435	453	163	272	109	40.0%	453
Depots	–	4 317	3 827	5	2 870	2 865	99.8%	3 827
Housing	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–
Computer Equipment	42 853	248 211	274 296	164 445	180 490	16 046	8.9%	274 296
Computer Equipment	42 853	248 211	274 296	164 445	180 490	16 046	8.9%	274 296
Furniture and Office Equipment	65	634 414	662 589	352 058	405 876	53 817	13.3%	662 589
Furniture and Office Equipment	65	634 414	662 589	352 058	405 876	53 817	13.3%	662 589
Machinery and Equipment	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–
Transport Assets	265 391	481 265	409 091	191 705	247 055	55 350	22.4%	409 091
Transport Assets	265 391	481 265	409 091	191 705	247 055	55 350	22.4%	409 091
Total Repairs and Maintenance Expenditure	1 110 039	4 575 398	4 074 439	2 327 533	2 632 738	305 205	11.6%	4 074 439

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	1 172 485	879 701	879 364	(337)	-0.04%	1 172 485
Roads Infrastructure	394 861	431 510	423 765	319 134	317 824	(1 310)	-0.41%	423 765
Roads	279 729	308 576	303 422	228 848	227 566	(1 282)	-0.56%	303 422
Road Structures	74 484	80 256	78 249	58 715	58 686	(28)	-0.05%	78 249
Road Furniture	40 648	42 678	42 095	31 571	31 571	0	0.00%	42 095
Storm water Infrastructure	51 509	52 941	57 325	42 995	42 994	(2)	0.00%	57 325
Drainage Collection	51 509	52 941	57 325	42 995	42 994	(2)	0.00%	57 325
Electrical Infrastructure	234 496	262 272	249 522	187 210	187 142	(68)	-0.04%	249 522
Power Plants	6 955	6 955	7 933	5 950	5 950	(0)	0.00%	7 933
HV Transmission Conductors	14 667	14 657	14 754	11 067	11 065	(2)	-0.02%	14 754
MV Substations	3 567	11 062	3 567	2 675	2 675	0	0.00%	3 567
MV Switching Stations	56 632	57 568	59 379	44 534	44 534	0	0.00%	59 379
MV Networks	107 553	120 020	114 176	85 632	85 632	0	0.00%	114 176
LV Networks	45 123	52 010	49 714	37 352	37 285	(66)	-0.18%	49 714
Water Supply Infrastructure	277 950	314 553	163 778	121 776	122 834	1 058	0.86%	163 778
Reservoirs	42 001	50 247	20 210	15 161	15 157	(3)	-0.02%	20 210
Pump Stations	5 441	5 307	5 384	4 038	4 038	(0)	0.00%	5 384
Water Treatment Works	32 034	31 757	10 945	8 421	8 209	(213)	-2.59%	10 945
Bulk Mains	10 413	14 651	3 022	2 267	2 267	(0)	0.00%	3 022
Distribution	188 061	212 590	124 218	91 889	93 163	1 274	1.37%	124 218
Sanitation Infrastructure	270 749	296 681	156 269	117 068	117 202	134	0.11%	156 269
Pump Station	6 982	8 562	6 963	5 222	5 222	0	0.00%	6 963
Reticulation	156 232	158 582	53 173	39 960	39 880	(80)	-0.20%	53 173
Waste Water Treatment Works	94 692	116 725	91 823	68 653	68 868	214	0.31%	91 823
Outfall Sewers	12 843	12 812	4 310	3 232	3 232	0	0.00%	4 310
Solid Waste Infrastructure	41 289	37 136	36 451	27 338	27 338	0	0.00%	36 451
Landfill Sites	41 289	37 136	36 451	27 338	27 338	0	0.00%	36 451
Coastal Infrastructure	5 678	5 693	5 692	4 269	4 269	0	0.00%	5 692
Promenades	5 678	5 693	5 692	4 269	4 269	0	0.00%	5 692
Information and Communication Infrastructure	68 762	70 674	79 682	59 912	59 761	(150)	-0.25%	79 682
Core Layers	7 087	7 087	7 126	5 345	5 345	0	0.00%	7 126
Distribution Layers	61 675	63 586	72 555	54 567	54 416	(150)	-0.28%	72 555
Community Assets	356 506	370 126	359 761	269 904	269 820	(84)	-0.03%	359 761
Community Facilities	148 998	166 545	158 963	119 281	119 222	(59)	-0.05%	158 963
Halls	3 343	4 158	3 639	2 754	2 729	(24)	-0.89%	3 639
Centres	49 097	52 262	51 795	38 875	38 846	(29)	-0.07%	51 795
Clinics/Care Centres	6 867	9 240	7 181	5 388	5 386	(2)	-0.04%	7 181
Fire/Ambulance Stations	2 294	2 708	2 685	2 010	2 014	4	0.18%	2 685
Testing Stations	1 318	1 326	1 343	1 007	1 007	0	0.02%	1 343
Museums	221	253	291	219	219	(0)	0.00%	291
Theatres	112	179	112	84	84	0	0.00%	112
Libraries	6 048	6 618	6 301	4 734	4 726	(8)	-0.18%	6 301
Cemeteries/Crematoria	3 282	4 082	4 348	3 261	3 261	0	0.01%	4 348
Public Open Space	14 894	18 613	15 293	11 470	11 470	(1)	0.00%	15 293
Nature Reserves	378	810	378	283	283	(0)	0.00%	378
Public Ablution Facilities	2 405	2 946	2 572	1 927	1 929	2	0.08%	2 572
Markets	1 641	1 642	1 675	1 256	1 256	0	0.01%	1 675
Airports	4	4	4	3	3	0	-	4
Taxi Ranks/Bus Terminals	57 093	61 705	61 344	46 008	46 008	0	0.00%	61 344
Sport and Recreation Facilities	207 507	203 581	200 798	150 623	150 598	(25)	-0.02%	200 798
Indoor Facilities	6 515	6 624	6 550	4 913	4 913	0	0.00%	6 550
Outdoor Facilities	200 993	196 957	194 247	145 711	145 685	(26)	-0.02%	194 247

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

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								
<u>Investment properties</u>	1 714	1 714	1 714	1 285	1 285	-	-	1 714
Revenue Generating	1 714	1 714	1 714	1 285	1 285	-	-	1 714
Improved Property	1 714	1 714	1 714	1 285	1 285	-	-	1 714
<u>Other assets</u>	265 095	278 711	281 250	212 860	210 938	(1 922)	-0.91%	281 250
Operational Buildings	166 178	168 536	177 568	135 111	133 176	(1 935)	-1.45%	177 568
Municipal Offices	6 087	9 415	5 597	4 162	4 198	36	0.86%	5 597
Workshops	30 366	35 591	33 068	24 836	24 801	(35)	-0.14%	33 068
Training Centres	289	303	289	217	217	0	0.00%	289
Manufacturing Plant	7 132	6 976	7 213	5 410	5 410	0	0.00%	7 213
Depots	122 305	116 251	131 401	100 488	98 551	(1 937)	-1.97%	131 401
Housing	98 916	110 175	103 683	77 749	77 762	13	-	103 683
Social Housing	98 916	110 175	103 683	77 749	77 762	13	-	103 683
<u>Intangible Assets</u>	154 416	155 441	163 326	120 204	122 494	2 290	1.87%	163 326
Licences and Rights	154 416	155 441	163 326	120 204	122 494	2 290	1.87%	163 326
Computer Software and Applications	84 236	85 261	93 145	67 569	69 859	2 290	3.28%	93 145
Unspecified	70 180	70 180	70 180	52 635	52 635	(0)	0.00%	70 180
<u>Computer Equipment</u>	224 880	237 579	227 818	157 849	170 864	13 015	7.62%	227 818
Computer Equipment	224 880	237 579	227 818	157 849	170 864	13 015	7.62%	227 818
<u>Furniture and Office Equipment</u>	101 956	106 149	108 979	77 395	81 735	4 339	5.31%	108 979
Furniture and Office Equipment	101 956	106 149	108 979	77 395	81 735	4 339	5.31%	108 979
<u>Machinery and Equipment</u>	115 421	125 782	130 063	94 682	97 547	2 865	2.94%	130 063
Machinery and Equipment	115 421	125 782	130 063	94 682	97 547	2 865	2.94%	130 063
<u>Transport Assets</u>	382 078	483 657	382 774	276 744	287 081	10 336	3.60%	382 774
Transport Assets	382 078	483 657	382 774	276 744	287 081	10 336	3.60%	382 774
<u>Land</u>	-	69 253	22 500	-	16 875	16 875	100.00%	22 500
Land	-	69 253	22 500	-	16 875	16 875	100.00%	22 500
<u>Zoo's, Marine and Non-biological Animals</u>	192	196	196	144	147	3	1.79%	196
Zoo's, Marine and Non-biological Animals	192	196	196	144	147	3	1.79%	196
Total Depreciation	2 947 552	3 300 067	2 850 866	2 090 769	2 138 150	47 380	2.22%	2 850 866

MUNICIPAL COST CONTAINMENT REGULATIONS (MCCR)

The Municipal Cost Containment Regulations (MCCR) were promulgated on 7 June 2019, and came into effect on 1 July 2019.

In terms of the MCCR, municipalities are to implement cost containment measures to ensure that municipal resources are used effectively, efficiently and economically.

The MCCR further requires municipalities and municipal entities to either develop/review its cost containment policies. The City's Cost Containment policy was approved by Council on 31 October 2019. This policy was then amended as a result of further clarification received from National Treasury on issues raised in respect of certain cost containment regulations as well as providing for a new way of working i.e. attending workshops and conferences, due to the COVID-19 pandemic. The updated version of the Cost Containment policy was approved by Council on 3 December 2020.

The cost containment policies of the City's entities have been approved by their respective board of directors.

Municipalities and municipal entities must furthermore disclose cost containment measures in their in-year budget reports, and annual costs savings in their annual reports. The cost containment in-year report tables reflected on the following pages are in adherence to this reporting requirement.

City of Cape Town

Measures	2020/21 current budget	Q3 2021		Comment
		YTD Budget	YTD Actual	
	R Thousand			
Use of consultants	8 593 614	2 176 243	1 773 536	<p>This category includes EPWP/Mayor's Job Creation Programme (MJCP) staff, all non-permanent staff i.e. temporary contract staff including libraries, health, seasonal workers, apprenticeships and learnerships, and contracted services i.e. professional services, advisory services and contractors. Requests for the use of consultants must be supported by the relevant executive director or senior manager.</p> <p>The main contributor to the expenditure trend is Contracted Services largely due to:</p> <p>1. The impact of the COVID-19 lockdown restrictions on:</p> <p>a) Various repairs and maintenance items;</p> <p>b) Implementation of community-based programmes; and</p> <p>c) Medical Health Services and Support.</p> <p>2. Delays in the renewal of the Electricity Public Lighting Maintenance contract, due to minimal responses from vendors.</p> <p>2. Requirement for labour broker staff being lower than planned to date.</p> <p>3. Delays in the finalisation of the Asset Management System as a result of the extensive initial investigation, which took longer than anticipated.</p>
Vehicle used for political office-bearers	-	-	-	No budget or expenditure for this category.
Travel and Subsistence	23 562	4 413	2 630	<p>The City's Travel Management Policy sets out the applicable cost containment measures, which strictly adhered to within the City.</p> <p>The expenditure relates to claims for adhoc kilometres travelled during the execution of normal operational functions.</p>
Domestic Accommodation	1 813	295	1	The City's Travel Management Policy sets out the applicable cost containment measures, which are strictly adhered to within the City. This expenditure category is well below the year-to-date budget due to the prevailing COVID-19 pandemic.
Sponsorships, events and Catering	314 267	70 176	48 514	<p>Sponsorships - consisting of grants-in-aid and sponsorships: Grants-in-aid are payments made to any organisation/body (as defined in MFMA section 67(1)), which is to be utilised to assist the City in fulfilling its constitutional mandates i.e. social developmental, arts and culture programmes as set out in the respective Implementation Protocol Agreements with the Western Cape Government, the City's Economic Growth Strategy, and Social Development Strategy. All grant-in-aid applications are subject to a screening process to ensure that recommended grants comply with the City's Grant-in-aid Policy as well as other relevant policies.</p> <p>Sponsorships are allocations made to organisations, which support the City's strategic objectives and Memoranda of Agreements (MOAs) indicating clear deliverables are signed with all organisations. Payments are made in tranches based on the outcomes of agreed deliverables.</p> <p>Events: An ad-hoc committee facilitates the selection of events and makes recommendations to the Executive Mayor on which events the City may support in terms of the City's Integrated Development Plan (IDP), and Events Policy.</p> <p>Catering: The City's Catering & Beverage Provision Policy sets out the applicable cost containment measures, which are strictly adhered to within the City.</p> <p>The expenditure for the period under review relates to sponsorship payments for certain annual- and adhoc allocations to support specific programs, which is aligned to the City's IDP and strategic objectives.</p>

Table continues on next page.

City of Cape Town: S52 Annexure A – 2021 Q3 (March 2021)

Cost Containment In-Year Report				
Measures	2020/21 current budget	Q3 2021		Comment
		YTD Budget	YTD Actual	
	R Thousand			
Communication	81 814	14 078	9 867	The City, as far as possible, uses newspapers with a readership-base predominantly within the City's geographical area and also focuses on community newspapers.
Other related expenditure items - Conferences & Seminars	3 276	566	10	The City's Systems and Procedures (SOP) for attendance of seminars, external meetings/workshops and conferences sets out the cost containment measures, which are strictly adhered. Minor expenditure was incurred for the period under review due to the COVID-19 lockdown restrictions and departments opting for online courses, which cost less than in-person conferences and seminars.
Other related expenditure items - Overtime	825 544	258 706	238 694	The expenditure for the quarter is largely attributable to: 1. Anti- land invasion operations that required law enforcement officers and staff members to work extended hours in order to safeguard Council property; and 2. The fire disaster at Masiphumelele informal settlement that required reconstruction of units, and the administration process of allocating the completed units to qualifying beneficiaries.
Other related expenditure items - Office furniture	17 800	13 315	6 114	The City's Corporate Office Furniture & Associated Equipment Policy seeks to exercise frugality by managing the utilisation of existing redundant office furniture before new office furniture may be procured. The Policy stipulates that the relevant delegated official must scrutinise the City's 'used furniture inventory' depository before any new furniture may be procured and must sign a declaration form confirming that this process has been followed. It should be noted that the total budget was reduced in the January 2021 adjustments budget process.
Total	928 434	286 666	254 686	

Cape Town International Convention Centre

Cost Containment In-Year Report				
Measures	2020/21 current budget	Q3 2021		Comment
		YTD Budget	YTD Actual	
		R Thousand		
Use of consultants	5 643	4 416	3 242	The contracts for the internal audit, legal services and customer satisfactory surveys were signed prior to 1 July 2019. The CTICC does not possess the skillsets required in-house.
Travel and Subsistence	1 141	552	165	Bookings for local- and international travel as well as International accommodation for sales trips, events and conferences are done through an agent with the National Treasury's code applicable to entities used when making bookings. Attendance of events are an integral part of the entity's business strategy to grow revenue. The reason for the cumulative drop in actual expenditure is due Forex that was returned to the bank in quarter 3.
Domestic Accommodation	117	82	36	All bookings are done using the applicable National Treasury code applicable to entities. The attendance of events are an integral part of the entity's business strategy to grow revenue. Very limited expenditure was incurred during the period under review due to the COVID-19 lockdown restrictions.
Sponsorships, events and Catering	444	251	157	The entity's business model is based on good client relations, and regular interaction with clients and conference organisations to showcase the CTICC through various Client and Stakeholder Relationship Management (CRM) events.
Communication	980	725	819	The contract for cellphone and data services was issued before 1 July 2019. The overexpenditure is a timing matter and will be within budget over the 12 months.
Other related expenditure items - Conferences & Seminars	-	-	-	No budget or expenditure for the reporting period.
Other related expenditure items - Overtime	736	546	319	This category includes overtime, night shift allowances and public holiday pay. Expenditure was incurred as staff members worked additional hours when the Hospital of Hope was located at CTICC 1 as well as other events.
Other related expenditure items - Office furniture	100	-	-	No expenditure was incurred for reporting period.
Total	9 160	6 572	4 738	

Cape Town Stadium

Measures	Cost Containment In-Year Report			Notes
	2020/21 Current Budget	Q3 2021		
		YTD Budget	YTD Actual	
	R Thousands			
Use of Consultants	3 450	769	711	<p>Expenditure incurred in this category facilitates the entity's objectives to, inter alia, commercialise in terms of the Service Delivery Agreement (SDA).</p> <p>R420 373.96 was paid to HelloFCB assist with, inter alia, website hosting, the design of the integrated annual report and business plan, the commercialisation process as well as maintaining the entity's presence on social media.</p> <p>R291 042.63 was paid to the SAIL Rights Commercialisation (Pty) to assist with commercialisation of naming rights.</p>
Travel and subsistence	31	-	-	No expenditure was incurred due to the COVID-19 lockdown restrictions.
Domestic accommodation	14	-	-	No expenditure was incurred due to the COVID-19 lockdown restrictions.
Sponsorships, events and catering	126	54	11	The expenditure relates to catering cost for the launch of the business lounge event, which took place on 10 March 2021. The launch of the business lounge facilitates the entity's objectives to commercialise in terms of the SDA.
Communication	127	49	68	Cost incurred were for the advertising of tenders relating to the commercialisation process.
Other related expenditure items	-	-	-	No budget and expenditure against this expenditure category.
Total	3 748	872	791	

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 **quarter three (3) of 2021** 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: 2021.04.13 10:29:47
+02'00'

Signature

Date
