



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

2022/23 ADJUSTMENTS BUDGET

18 August 2022

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GLOSSARY OF TERMS AND ABBREVIATIONS

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act, this is the formal means by which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

Capital Expenditure – Spending on municipal assets such as land, buildings and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent and the month end cash and short-term investment balances.

CGD – Capital Grants and Donations mainly comprising of National and Provincial Government allocations as well as public contributions and donations from external parties.

CCT – City of Cape Town

CRR – Capital Replacement Reserve. An internal funding source used for capital projects, which must at all times be cash-backed in line with Section 18 of the MFMA.

CTICC - Cape Town International Convention Centre

CTS – Cape Town Stadium

EFF – External Financing Fund. Internal funding mechanism and funded from borrowing for capital expenditure.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

IDP – Integrated Development Plan. The main strategic planning document of a municipality.

MBRR – Municipal Budget Reporting Regulations

MFMA - Municipal Finance Management Act (No 53 of 2003). The principal piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework, as prescribed by the MFMA. It sets out indicative revenue and projected expenditure for the budget year, plus two outer financial years.

NT – National Treasury

Operating Expenditure – The day-to-day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

PT – Provincial Treasury

Rates – Local Government tax based on assessed valuation of a property.

SFA – Strategic Focus Areas. The main priorities of a municipality as set out in the IDP. Budgeted spending must contribute towards achievement of these Strategic Focus Areas.

Vote – One of the main segments into which a budget is divided, usually at directorate level.

PART 1 - ADJUSTMENTS BUDGET: PARENT MUNICIPALITY – CITY OF CAPE TOWN

1. Mayor's Report

1.1. Summary of reasons for the adjustments budget

The primary reason for the recommendation to adopt an August 2022 adjustments budget is the roll-over of funding for carry-over commitments from the 2021/22 financial year. Further adjustment details are listed below.

a. Multi-year funds shifting in relation to the capital programme

The reasons for multi-year shifting are inter alia:

- Carry-over commitments from the 2021/22 financial year
Section 28(2)(e) of the Municipal Finance Management Act (MFMA) states that an adjustments budget “*may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council*”.

The following matters were considered when formulating proposals for roll-over funding allocations:

- Those contractual components or works awarded/commenced during the 2021/22 financial year, but not yet implemented and settled by 30 June 2022 – in other words the monetary value of commitments – and for which no budgetary provision was made in the 2022/23 capital budget;
 - As per the ‘*not reasonably have been foreseen*’ definition and interpretation of the relevant MFMA stipulations, departments must have had a reasonable expectation that work would have been completed by 30 June 2022; and
 - Proposals for roll-over provisions catered for both internally- and externally- funded budgetary provisions.
- National- and Provincial Treasury require municipalities to apply for committed unspent conditional grant roll-overs of the previous financial year by 31 August each year. Notification letters from National- and Provincial Treasury, to inform municipalities of the outcome of such roll-over applications, are normally received by November each year. These approved roll-overs are subsequently appropriated into the annual budget via the adjustments budget following the mid-year review and performance assessment.

In order to assist directorates to continue with implementation of ongoing contractually committed projects in the 2022/23 financial year, an amount of R43.8 million, funded from a specially created internal source i.e. Capital Replacement Reserve: Capital Grants & Donations Roll-overs (CRR: CGD Roll-overs), is proposed as interim funding. Should specific projects' roll-overs not be approved by National- or Provincial Treasury, the City will continue funding such projects from the Capital Replacement Reserve: Capital Grants & Donations Roll-overs.

b. Allocations and grant adjustments

Capital- and operating grants

Corporate Services directorate proposes a roll-over of R12 410 on the following unconditional grants funding the Infrastructure Skills Development Programme, where items could not be delivered by 30 June 2022 as a result of stock unavailability:

- National SETA Program Grant (State: Other) – R6 205
- Private Sector: CHIETA – R6 205

The concomitant increase will be reflected on both revenue and expenditure in the 2022/23 operating budget.

c. Administrative transfers/virements of budgetary provisions

Capital budget

Administrative transfers/virements of budgetary provisions, as approved in terms of Council's System of Delegations of Powers and the Virement Policy, and processed in the City's accounting system up to 25 July 2022.

Operating budget

Administrative transfers of budgetary shifts on various operating projects and repairs and maintenance provisions proposed in accordance with Council's System of Delegations of Powers and the Virement Policy. These transfers do not affect the total operating budget quantum.

Recommendations to the Council regarding the budget

Taking into consideration the reasons listed in paragraph 1.1, it is recommended that Council approves an adjustments budget.

2. Resolutions

The resolutions tabled at Council for consideration with approval of the adjustments budget are:

- a. That the City's adjustments budget for the 2022/23 financial year be approved and adopted, as set out in the following tables and annexures:
 - i. Operating revenue and expenditure by standard classification reflected in Table 3 on page 15.
 - ii. Operating revenue and expenditure by municipal vote reflected in Table 4 on page 17.
 - iii. Operating revenue by source and expenditure by type reflected in Table 5 on page 18.
 - iv. Capital appropriations by vote reflected in Table 6 on page 19, and Annexure 2.1 and Annexure 2.2.
 - v. Capital expenditure by standard classification reflected in Table 6 on page 19.
 - vi. Capital funding by source reflected in Table 6 on page 19.
 - vii. Budgeted Cash Flow statement as reflected in Table 8 on page 22.
- b. That the amended IDP Financial Plan for 2022/23, as set out in annexure 3, be used to update the approved IDP Financial Plan.

3. Executive Summary

3.1. General

Matters proposed for incorporation into the adjustments budget are listed below.

3.2. Provision of basic services

The budget amendments will have no detrimental impact on the provision of basic services.

3.3. Adjustment highlights

3.3.1. Adjustments made to the operating budget

Details of proposed amendments to the 2022/23 operating budget are reflected in Annexure 1 to this report.

3.3.2. Adjustments to the capital budget

Directorate/departmental submissions received for budgetary inclusion total R252 million, with funding sources split as shown in the table below.

Table 1 Fund shifts in relation to the capital programme for 2022/23

Major Fund Source	2022/23 Original Budget	2022/23 Proposed Budget	Increase/ Decrease
R Thousand			
Capital Grants and Donations (CGD)	2 271 867	2 271 879	12
Capital replacement Reserve (CRR)	1 364 428	1 464 252	99 824
External Financing Fund (EFF)	3 790 654	3 932 913	142 258
REVENUE	80 369	90 468	10 098
TOTAL	7 507 319	7 759 512	252 193

The major increases and decreases in the 2022/23 financial year, as reflected in Table 1, are explained below.

CGD amendments

The proposed roll-over on Capital Grants and Donations amount to **R12 410** on the following unconditional grants within the Corporate Services directorate, where items for the Infrastructure Skills Development Programme, could not be delivered by 30 June 2022 as a result of stock unavailability:

- National SETA Program Grant (State: Other) – R6 205
- Private Sector: CHIETA – R6 205

CRR amendments

The proposed roll-overs on the Capital Replacement Reserve amount to **R99.8 million**, which includes R43.8 million conditional grant-funded contractually committed projects.

In order to assist directorates to continue with implementation of ongoing contractually committed projects in 2022/23, R43.8 million funded from a specially created internal resource i.e. Capital Replacement Reserve: Capital Grants & Donations Roll-overs, is proposed as interim funding.

Should specific projects' roll-overs not be approved by National- or Provincial Treasury, the City will continue funding such projects from the Capital Replacement Reserve: Capital Grants & Donations Roll-overs.

The proposed roll-overs are within to the following directorates:

- Community Services & Health - R2.8 million**

Project/Programme Description	Roll-over Amount R Thousand
Site B Synthetic Pitch	24
Khaya Integrated Recreation Facility	901
Hanover Park Integrated Recreation Facility	38
Facility upgrades: SASREA	345
Fencing POS - Denne Street (Erf 2519)	340
Upgrade Park - NY 10 Park	304
Upgrade Parks - Ward 15	12
Furniture, Tools & Equipment: Replacement	4
Sarepta Clinic - upgrade of TB area	59
New Fisantekraal Clinic	428
National Core Standards Compliance	321
Total	2 776

- Corporate Services - R2.1 million**

Project/Programme Description	Roll-over Amount R Thousand
Infrastructure Skills Development Programme	56
Ward Allocations - Area Central	88
Ward Allocations - Area East	506
Ward Allocations - Area North	815
Mamre Hives - Fencing	300
Ward Allocations - Area South	385
Total	2 149

- Energy - R29.5 million**

Project/Programme Description	Roll-over Amount R Thousand
SCADA Master Station Upgrade	9 664
Electricity Facilities	267
Computer Equipment: Additional	26
Vehicles: Additional	1 933
Substation Protection Replacement	330
Overhead(OH) Line Refurbishment	4 230
Vehicles: Replacement	12 734
High Voltage(HV) Substation - Programme	338
Total	29 522

- Human Settlements - R25.2 million**

Project/Programme Description	Roll-over Amount R Thousand
Informal Settlement Upgrade: Enkanini South Temporary Relocation Area (TRA)	500
Plant & Equipment - Additional	1
Major Upgrades - Old Flats Langa	449
Recreational Park - Old Flats Langa	17
Parow Park Housing Complex (HC) - Slider Gates	73
Records Management IT System	3 976
Asset Upgrade - Routine Programme - Central	4 383
Asset Upgrade - Routine Programme - South	953
Asset Upgrade - Routine Programme - East	1 132
Public Housing SAP Mobile Application	108
Edward Street: Grassy Park Development	175
Kanonkop (Atlantis Ext 12) Housing Project	36
Gugulethu Infill Project Erf 8448/MauMau	40
Heideveld Duinefontein Housing Project	63
Elsies River Infill Housing Project	9
Dido Valley Housing Project	13
Vlakteplaas Housing Project	54
Harare Infill Housing Project	50
Pooke se Bos Housing Project	248
Electrification - Housing Projects	19
Kensington Infill Housing Project	261
Conradie Housing Development	4 096
Penhill Housing Project (PGWC)	25
Highlands Drive Infill Housing project	297
ACSA Symphony Housing Project Construction	13
Blue Berry Hill Housing Project	100
Pelican Park Phase 2 Housing Project	49
Athlone Infill Housing Project - Phase 1	536
Maitland Social Housing Development	44
Land Acquisition (USDG)	7 524
Total	25 243

- Urban Mobility directorate: R38.9 million**

Project/Programme Description	Roll-over Amount R Thousand
Transport Facilities Upgrades	1 253
IRT: Control Centre	1 493
IRT: Fare Collection	385
Public Transport: Integrated Bus Rapid Transit System	3 200
Plant, Tools & Equipment: Additional	1 521
Roads: Rehabilitation	624
Public Transport Systems Management project	455
Provision of Public Transport shelters, embayment and signage	2 027
IRT Phase 2 A	149
Transport Infrastructure Implementation: Integrated Bus Rapid Transit System	381
Grassy Park Non Motorised Transport	10 485
Non-Motorised Transport Programme	343
Road Upgrade: Amandel Road: Bottelary River-Church	75
Road Construction: Saxdowns Road: Langverwacht - VanRiebeeck	1 861
Congestion Relief - Erica Drive	207
Kommetjie Road Dualling (Phase 3)	3 522
M3 Corridor: Hospital Bend - Constantia Main Road	1 675
Road Upgrade: Voortrekker Road: Salt River Canal - Jakes Gerwel Drive	1 929
Road Dualling: Berkley Road: M5 - Ryger Street	1 788
Dualling: Main Road 27 to Altena Road	46
Dualling: Jip De Jager: Kommissaris - Van Riebeecks Hof	1
Congestion Relief Projects	45
Retreat Public Transport Interchange	165
Somerset West Public Transport Interchange	0.4
Inner City: Public Transport Hub	394
MyCiTi Maitland Bus Rapid Transit Station	48
Public Transport Interchange Programme	4 342
Public Transport Systems Management: Transport Customer Relationship Management Upgrade	55
Public Transport Systems Management: Intelligent Facility Management	215
Public Transport Systems Management Programme	89
Smart Technologies at Public Transport Interchanges	122
Total	38 896

- Water and Sanitation directorate: R1.2 million**

Project/Programme Description	Roll-over Amount R Thousand
Cape Flats Waste Water Treatment Works - Refurbish various structures	1 237
Total	1 237

EFF amendments

EFF roll-overs amounting to **R142.3 million** are proposed in the 2022/23 financial year. The main reasons for the proposed roll-overs are listed per directorate and per project/programme.

- **Community Services & Health directorate – R5.6 million**
 - Fencing and Gates, where a shortage of steel resulted in items not being delivered by 30 June 2022;
 - Sport and Recreation Facilities Upgrade, which was delayed due to inclement weather;
 - Furniture, Tools, Equipment, Signage and IT equipment, where supplier constraints resulted in items not being delivered by 30 June 2022; and
 - Upgrade Maitland Crematorium, where supplier constraints resulted in gas flow meters not being delivered by 30 June 2022.
- **Corporate Services directorate – R11.9 million**
 - FS Replacement Plant, where some tractors, scheduled to be delivered from Durban, were either damaged or lost in the floods that occurred in April 2022;
 - Plant & Equipment, due to unplanned delays in the shipment of imported parts and equipment as a result of the Russia/Ukraine conflict;
 - FM Security Hardening, where load-shedding resulted in supplier backlogs in respect of galvanising and epoxy coating of gates; and
 - IT equipment, Furniture & Equipment, Network Upgrade Underserviced Areas, IT: CAR Furniture and Office Furniture, due to supplier constraints and unavailability of stock.
- **Economic Growth directorate – R4.3 million**
 - CTICC 2 - Interface Structure, due to complex front-end loading, conclusion of agreements, detailed design phase taking longer than anticipated, and adverse underground conditions, which necessitated pile redesign and additional piling;
 - Business Support Infrastructure Development, where approval of transversal term tender 339Q/2018/19 was received later than anticipated as well as work stoppages as a result of community protests;
 - Informal Trading Permitting System Enhancement, due to transversal term tender 056S/2020/21 being awarded later than anticipated, lag time in finding suitable resources, and cancellation of the developer's contract due to non-performance;
 - Philippi Fresh Produce Market Refurbishment, due to inclement weather and local community stoppages, which affected the progress of construction work; and
 - IT Equipment and Other Equipment, due to supplier constraints resulting in items not being delivered by 30 June 2022.

- **Energy directorate – R4.2 million**

- Substations: Fencing, where contractor capacity constraints resulted in unfinished work at 30 June 2022;
- Electricity Generation, due to land acquisition that could not be concluded by 30 June 2022;
- HV - Switch/ Stat Battery Replacement, where load-shedding resulted in a portion of the work not being completed by 30 June 2022;
- OH Line Refurbishment, where the overhead line could not be switched out due to load-shedding resulting in installation of steel hardware not being completed by 30 June 2022; and
- Renewable Energy, where tender 148Q/2021/22 was cancelled due to non-responsive bidders resulting in the project not being completed by 30 June 2022.

- **Finance directorate – R49 714**

- Delays in delivery of computer equipment and furniture, due to supplier constraints resulting in items not being delivered by 30 June 2022.

- **Future Planning & Resilience directorate – R1.1 million**

- Computer Equipment, and Furniture & Equipment, where supplier constraints resulted in items not being delivered by 30 June 2022;
- Integration and Enhancement, where the project could not be completed in the 2021/22 financial year as a result of data source transformation errors, technical complexity and resource resignation; and
- Contract Management System Integration, where the project could not be completed in the 2021/22 financial year due to systematic SAP issues outside the City's control, which resulted in limited functionality on the 'Go-live' platform and other technical issues.

- **Human Settlements directorate - R827 957**

- Delays in delivery of Furniture & Fittings, and Computer Equipment, due to supplier constraints resulted in items not being delivered by 30 June 2022.

- **Office of the City Manager directorate - R834 561**

- Computer Equipment, and Furniture & Equipment, where supplier constraints resulted in items not being delivered by 30 June 2022;
- Policing Service Programme Courts, where the erf consolidation took longer than anticipated resulting in the project not being completed by 30 June 2022; and
- Digital City Program, where the unavailability of tender 236G/2020/21 resulted in incomplete work.

- **Safety & Security directorate - R5.8 million**

- IT Equipment, Furniture & Equipment, Law Enforcement Advancement Plan, and EPIC, where supplier constraints resulted in items not being delivered by 30 June 2022;

- Events Support Online Application System, where the project could not be completed by 30 June 2022 as a result of skill shortages; and
 - EPIC 2.1: Contravention System, and EPIC1.1: Computer Aided Dispatch System, where skill shortages resulted in projects not being completed by 30 June 2022.
- **Spatial Planning & Environment directorate – R10.6 million**
 - Computer Equipment & Software, Furniture, Fittings, Tools & Equipment, and Plant & Equipment, where supplier constraints resulted in items not being delivered by 30 June 2022;
 - Local Environment and Heritage, where the influx of vendors and notices, clarification letters - inclusive of extension of time for returnable schedules - resulted in unfinished work at the Green Point Experiential Education Garden;
 - Upgrade of Reserves Infrastructure, where remedial work and stop notices issued delayed practical completion of works at the Table Bay- and Tygerberg nature reserve. At the Helderberg nature reserve, the boom gate installation was halted, due to re-assessment of works by vendor, and the paving component was not executed, due to the time required to obtain transversal use of tender 142Q/2019/20;
 - Metro South East - Bio off-set: Fencing, where finalisation of tender 235Q/2020/21 was significantly delayed;
 - Nature Reserve Visitor Education Centres, where the consultants could not complete all works planned, due to a revised work programme, unforeseen conditions and design changes;
 - Muizenberg Beach Front Upgrade, where the consultants could not complete all work planned, due to a revised work programme;
 - Table View Beachfront Upgrade, where the socio-economic study has not yet been completed;
 - Coastal Signage, due to slower than anticipated manufacture of the required signage resulting in delayed consultants' progress in the 2021/22 financial year;
 - E-systems enhancements, where funds are required in the 2022/23 financial year to complete the project as per revised programme; and
 - Informal Trade & Association Infrastructure Upgrade Site C, due to delays in completion of the Public Transport Interchange (PTI) project on which this project is dependent before it can proceed.
 - **Urban Mobility directorate - R18.2 million**
 - Road Structures: Construction and Road Upgrade: CTICC FW De Klerk Boulevard, due to slower than anticipated consultant progress;
 - Acquisition Vehicles & Plant Additional, where supplier constraints resulted in items not being delivered by 30 June 2022;
 - General Stormwater, Rehabilitation - Minor Roads, Unmade Roads: Residential, where funds are required in the 2022/23 financial year to complete the project as per revised programme;
 - Reconstruction of Delft Main Road, where safety issues in the area resulted in delays in the survey work required for the detail design and documentation;
 - Road Rehabilitation: Broadlands and Metro Roads: Reconstruction, due to delays in the appointment of a replacement professional service provider;

- Road Rehabilitation: Jakes Gerwel Frans Conradie – Viking, due to slower than anticipated progress on the preparation of tender documentation;
 - Road Rehabilitation: Jakes Gerwel - N2 & N1, where construction delays have resulted in less than anticipated expenditure in the 2021/22 financial year;
 - Guard Rails & Fencing, where finalisation of works documents for two projects were completed later than anticipated resulting in some unfinished work;
 - Furniture, Fittings, Tools & Equipment, where supplier constraints resulted in items not being delivered by 30 June 2022;
 - Green Point Precinct Road Upgrades, due to delayed environmental impact assessment approval;
 - Pedestrianisation, Road Signs Construction: City Wide, and Traffic Signal and system upgrade, where funds are required in the 2022/23 financial year to complete projects as per revised programme;
 - Transport Systems Management, where the contractor for the term tender declined work as result of capacity constraints towards end of financial year;
 - Property Acquisition, due to unfinalised property transactions in the 2021/22 financial year;
 - Zevenwacht Link Extension - Buttskop Road Rail LCE, where funds are required in the 2022/23 financial year for finalisation of the detail design; and
 - Computer Equipment & Software: Additional, where supplier constraints resulted in items not being delivered by 30 June 2022;
- **Urban Waste Management directorate - R 46.9 million**
 - Plant & Vehicles: Replacement, due to unplanned delays in shipment of imported parts as a result of the Russia/Ukraine conflict.
 - Upgrading Solid Waste facilities, due to an appeal lodged against tender 80Q/2021/22;
 - Furniture & Equipment: Additional – Tariff, due to delays in finalising the Wynberg- and Gordons Bay Drop-off facility;
 - Mechanical Equipment: Additional, where supplier constraints resulted in items not being delivered by 30 June 2022;
 - ARTS: Material Recovery Facility/MBT, where the engineering services report could not be concluded by June 2022 as a result of land criteria that needed to change;
 - Helderberg: Design and develop (drop-off), due to delays in approval of the building plan application as the lease agreement termination was still being finalised;
 - Coastal Park: Design and develop (MRF), due to tax clearance issues on tender 107Q/2020/21 resulting in the tender not being submitted to the BAC in the 2021/22 financial year;
 - Development of Transfer Stations, where supplier constraints resulted in items not being delivered by 30 June 2022 as well as unspent contingencies funds required for completion of the project;
 - Vissershok North: Design and develop airspace, where changes required in design by the Department of Forestry, Fisheries and the Environment (DFFE) resulted in the consultants not being able to complete all work planned for the 2021/22 financial year;

- Coastal Park: LFG Infrastructure to Flaring, Coastal Park: Design and Develop, Solid Waste Facilities - Minor Upgrades, and Coastal Park: LFG Infrastructure – Beneficiation, where unspent contingency funds are required for the completion of these projects in the 2022/23 financial year;
 - VHS: LFG Infrastructure – Beneficiation, which is delayed as result of a change in scope, specifications and additional unexpected geotechnical assessment;
 - Development of landfill infrastructure, where funding is required as the final close-out report will only be finalised in the 2022/23 financial year;
 - New Prince George Drop-off, where the final close out report could not be completed by 30 June 2022 as a result of delays experienced in finalisation of the snag list at the end of the construction period; and
 - Furniture & Equipment: Additional – Rates, due to delays in finalising the Prince George Drop-off facility.
- **Water & Sanitation directorate - R31.9 million**
 - Contermanskloof Reservoir Project, where Tender 385Q/2019/20 is slightly behind programme, and delays in final commissioning of the reservoir in the 2021/22 financial year; and
 - Vehicles, Plant Equipment programmes, where supplier constraints resulted in items not being delivered by 30 June 2022.

Revenue amendments

Roll-overs amounting to R10.1 million are proposed and is as a result of settled insurance claims, where replacement items will be procured in the 2022/23 financial year.

4. Adjustments Budget Tables – City of Cape Town

The ten primary budget tables, as required in terms of Part 4 of the Municipal Budget and Reporting Regulations (MBRR), are presented on page 13 to page 27.

These tables reflect the City's 2022/23 adjustments budget and MTREF to be approved by Council. Each table is accompanied by explanatory notes.

Table 2: MBRR Table B1 – Adjustments Budget Summary

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Financial Performance										
Property rates	11 519 486	–	–	–	–	–	–	11 519 486	12 132 471	12 858 482
Service charges	24 565 228	–	–	–	–	–	–	24 565 228	27 402 801	30 433 505
Investment revenue	1 118 566	–	–	–	–	–	–	1 118 566	1 119 454	970 357
Transfers recognised - operational	6 260 172	–	–	–	–	–	–	6 260 172	6 454 997	6 693 166
Other own revenue	9 822 523	–	–	–	–	–	–	9 822 523	9 972 203	10 335 040
Total Revenue (excluding capital transfers and contributions)	53 285 975	–	–	–	–	–	–	53 285 975	57 081 926	61 290 550
Employee costs	17 322 936	–	–	–	–	497	497	17 323 433	18 233 838	19 284 577
Remuneration of councillors	176 133	–	–	–	–	(0)	(0)	176 133	184 204	192 463
Depreciation & asset impairment	3 208 222	–	–	–	–	(1)	(1)	3 208 221	3 419 174	3 690 730
Finance charges	862 999	–	–	–	–	(0)	(0)	862 999	1 067 515	1 540 707
Inventory consumed and bulk purchases	17 565 690	–	–	–	–	(947)	(947)	17 564 743	19 809 450	22 173 739
Transfers and grants	391 480	–	–	–	–	–	–	391 480	361 696	326 291
Other expenditure	14 269 591	–	–	–	–	445	445	14 270 037	14 720 326	14 901 343
Total Expenditure	53 797 051	–	–	–	–	(5)	(5)	53 797 046	57 796 204	62 109 851
Surplus/(Deficit)	(511 076)	–	–	–	–	5	5	(511 072)	(714 278)	(819 301)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 171 013	–	–	–	–	–	–	2 171 013	2 548 125	3 443 150
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)	100 854	–	–	–	–	12	12	100 866	95 375	108 247
Surplus/(Deficit) after capital transfers & contributions	1 760 790	–	–	–	–	17	17	1 760 808	1 929 221	2 732 096
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1 760 790	–	–	–	–	17	17	1 760 808	1 929 221	2 732 096
Capital expenditure & funds sources										
Capital expenditure	7 507 319	252 193	–	–	–	–	252 193	7 759 512	10 974 216	12 678 671
Transfers recognised - capital	2 271 867	12	–	–	–	–	12	2 271 879	2 643 500	3 551 397
Borrowing	2 000 000	–	–	–	–	–	–	2 000 000	6 479 900	7 480 175
Internally generated funds	3 235 452	252 180	–	–	–	–	252 180	3 487 632	1 850 816	1 647 098
Total sources of capital funds	7 507 319	252 193	–	–	–	–	252 193	7 759 512	10 974 216	12 678 671
Financial position										
Total current assets	14 594 517	–	–	–	–	2 899 768	2 899 768	17 494 285	19 217 812	21 961 853
Total non current assets	68 257 103	–	–	–	–	(747 807)	(747 807)	67 509 296	73 862 575	81 011 265
Total current liabilities	10 307 659	–	–	–	–	2 151 961	2 151 961	12 459 620	14 414 043	14 831 276
Total non current liabilities	14 437 050	–	–	–	–	–	–	14 437 050	18 630 198	25 373 599
Community wealth/Equity	58 106 906	–	–	–	–	5	5	58 106 912	60 036 145	62 768 242
Cash flows										
Net cash from (used) operating	5 106 527	–	–	–	–	12	12	5 106 539	5 817 464	6 740 966
Net cash from (used) investing	(6 818 047)	–	–	–	–	(252 193)	(252 193)	(7 070 239)	(10 007 417)	(10 759 571)
Net cash from (used) financing	589 849	–	–	–	–	–	–	589 849	4 748 647	4 517 411
Cash/cash equivalents at the year end	6 021 524	–	–	–	–	899 768	899 768	6 921 291	7 479 985	7 978 791
Cash backing/surplus reconciliation										
Cash and investments available	13 896 413	–	–	–	–	1 899 768	1 899 768	15 796 180	16 354 874	16 853 680
Application of cash and investments	8 069 600	–	–	–	–	2 052 125	2 052 125	10 121 725	9 298 083	8 736 758
Balance - surplus (shortfall)	5 826 813	–	–	–	–	(152 357)	(152 357)	5 643 456	7 056 791	8 116 922
Asset Management										
Asset register summary (WDV)	61 381 729	–	–	–	–	252 193	252 193	61 633 922	69 188 963	78 176 904
Depreciation	3 208 222	–	–	–	–	–	–	3 208 222	3 419 174	3 690 730
Renewal and Upgrading of Existing Assets	3 873 777	111 497	–	–	–	(4 918)	106 580	3 980 356	5 735 230	5 439 530
Repairs and Maintenance	4 760 227	–	–	–	–	(0)	(0)	4 760 227	5 137 218	5 300 505
Free services										
Cost of Free Basic Services provided	2 136 016	–	–	–	–	–	–	2 136 016	2 230 109	2 354 185
Revenue cost of free services provided	1 873 408	–	–	–	–	–	–	1 873 408	2 009 487	2 178 287
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	24 630	–	–	–	–	–	–	24 630	23 130	21 630
Refuse:	–	–	–	–	–	–	–	–	–	–

Explanatory notes to MBRR Table B1 – Adjustments Budget Summary

1. Table B1 represents a high-level summation of the City's budget, providing a view that includes all major components, i.e. operating, capital, financial position, cash flow and MFMA funding compliance.
2. In essence it provides a synopsis of the amounts to be approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, and the City's commitment to eliminate basic service delivery backlogs.
3. The MFMA, through Section 18, requires that a budget be funded from realistically anticipated revenue to be collected and cash-backed accumulated funds from previous years, not committed for other purposes.

To test whether the City's budget is funded it is required to collectively assess the financial performance, capital budget, financial position and cash flow budgets. The City's key outcomes in this regard are as:

- a. The City's Financial Performance section of the prescribed pro forma Table B1 shows a surplus position for the 2022/23 MTREF.
 - b. The cash flow budget outcome shows that budget is funded from uncommitted, previous years' surpluses.
 - c. The capital budget is funded from the following sources:
 - i. Transfers recognised - capital and public contributions & donations, which are shown on the financial performance budget;
 - ii. Borrowing, which is shown in the cash flow budget as part of the net cash from financing activities; and
 - iii. Internally generated funds financed from previous years' accumulated surpluses, previous years' contributions to CRR and Development Charges already collected. The affordability and sustainability of these funds are confirmed by the positive cash flow outcome over the 2022/23 MTREF.
 - d. The City's cash backing/surplus reconciliation over the 2022/23 MTREF shows a positive outcome, which is an indication that the City's budget is funded and that the City will be able to afford its commitments over the next three years.
4. The City's persistent strive to eradicate infrastructure backlogs is evident in the annual increase of investment in the Cost of Free Basic Services and the Revenue Cost of Free Basic Services provided. Backlogs still exist for Electricity Services but are projected to reduce annually.

Table 3: MBRR Table B2 – Adjustments Budget Financial Performance (standard classification)

Standard Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Revenue - Functional										
Governance and administration	17 786 194	–	–	–	–	12	12	17 786 206	18 558 671	19 300 695
Executive and council	1 372	–	–	–	–	–	–	1 372	1 387	1 403
Finance and administration	17 784 818	–	–	–	–	12	12	17 784 830	18 557 281	19 299 289
Internal audit	3	–	–	–	–	–	–	3	3	4
Community and public safety	4 000 007	–	–	–	–	0	0	4 000 007	3 989 222	4 167 947
Community and social services	104 197	–	–	–	–	–	–	104 197	130 149	103 968
Sport and recreation	66 919	–	–	–	–	–	–	66 919	84 884	77 388
Public safety	1 706 432	–	–	–	–	–	–	1 706 432	1 666 374	1 691 835
Housing	1 623 592	–	–	–	–	0	0	1 623 592	1 580 080	1 747 128
Health	498 867	–	–	–	–	–	–	498 867	527 736	547 630
Economic and environmental services	2 307 254	–	–	–	–	–	–	2 307 254	2 590 644	3 446 614
Planning and development	552 759	–	–	–	–	–	–	552 759	564 205	527 969
Road transport	1 709 236	–	–	–	–	–	–	1 709 236	2 005 265	2 906 510
Environmental protection	45 259	–	–	–	–	–	–	45 259	21 173	12 135
Trading services	31 459 089	–	–	–	–	–	–	31 459 089	34 581 358	37 920 917
Energy sources	17 775 482	–	–	–	–	–	–	17 775 482	20 149 046	22 477 817
Water management	8 510 472	–	–	–	–	–	–	8 510 472	8 974 011	9 648 093
Waste water management	3 177 244	–	–	–	–	–	–	3 177 244	3 297 061	3 549 165
Waste management	1 995 890	–	–	–	–	–	–	1 995 890	2 161 239	2 245 842
Other	5 298	–	–	–	–	–	–	5 298	5 531	5 774
Total Revenue - Functional	55 557 841	–	–	–	–	12	12	55 557 854	59 725 425	64 841 947
Expenditure - Functional										
Governance and administration	2 963 104	–	–	–	–	(4 047)	(4 047)	2 959 057	3 213 113	3 546 410
Executive and council	173 918	–	–	–	–	80	80	173 998	198 424	223 588
Finance and administration	2 786 198	–	–	–	–	(4 127)	(4 127)	2 782 072	3 008 429	3 312 774
Internal audit	2 988	–	–	–	–	(0)	(0)	2 988	6 259	10 048
Community and public safety	13 136 483	–	–	–	–	2 141	2 141	13 138 624	13 818 358	14 354 138
Community and social services	1 899 826	–	–	–	–	1 500	1 500	1 901 326	1 966 799	2 039 525
Sport and recreation	1 991 079	–	–	–	–	(0)	(0)	1 991 079	2 048 124	2 097 631
Public safety	5 246 351	–	–	–	–	(2 040)	(2 040)	5 244 311	5 607 865	5 809 896
Housing	2 189 567	–	–	–	–	1 148	1 148	2 190 716	2 268 759	2 397 912
Health	1 809 659	–	–	–	–	1 532	1 532	1 811 191	1 926 812	2 009 174
Economic and environmental services	6 492 526	–	–	–	–	956	956	6 493 482	6 627 835	6 863 032
Planning and development	1 738 251	–	–	–	–	(34)	(34)	1 738 217	1 768 818	1 849 486
Road transport	4 431 267	–	–	–	–	990	990	4 432 257	4 546 904	4 693 484
Environmental protection	323 008	–	–	–	–	0	0	323 008	312 113	320 062
Trading services	31 016 671	–	–	–	–	950	950	31 017 621	33 945 818	37 152 250
Energy sources	17 360 287	–	–	–	–	(0)	(0)	17 360 287	19 756 403	22 222 932
Water management	7 480 308	–	–	–	–	101	101	7 480 409	8 130 664	8 566 810
Waste water management	4 153 482	–	–	–	–	849	849	4 154 331	3 927 379	4 239 903
Waste management	2 022 595	–	–	–	–	(0)	(0)	2 022 595	2 131 372	2 122 605
Other	188 261	–	–	–	–	–	–	188 261	191 080	194 020
Total Expenditure - Functional	53 797 046	–	–	–	–	(0)	(0)	53 797 046	57 796 203	62 109 851
Surplus/ (Deficit) for the year	1 760 795	–	–	–	–	12	12	1 760 808	1 929 222	2 732 096

Explanatory notes to MBRR Table B2 – Adjustments Budget Financial Performance (Standard classification)

1. Table B2 is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification, which divides the municipal services into 5 functional areas and 15 sub functional areas.
2. This table shows that the revenue for Trading services (excluding Waste Management and Waste Water Management) exceeds its expenditure (it excludes Internal Charges). The deficit in Waste Management is absorbed within Rates Revenue while the deficit on Waste Water Management is absorbed within Water Management.
3. Other functions within Rates show deficits when comparing revenue and expenditure, which is financed from Rates Revenue.
4. Adjustments on the expenditure budget relate to administrative transfers of budgetary shifts in accordance with the approved System of Delegations and the Virement Policy.

Table 4: MBRR Table B3 – Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Revenue by Vote										
Vote 1 - Community Services & Health	1 033 395	-	-	-	-	(0)	(0)	1 033 395	1 101 426	1 085 264
Vote 2 - Corporate Services	70 505	-	-	-	-	12	12	70 518	72 613	76 778
Vote 3 - Economic Growth	303 782	-	-	-	-	(0)	(0)	303 782	277 101	254 800
Vote 4 - Energy	17 626 588	-	-	-	-	0	0	17 626 588	19 986 831	22 300 995
Vote 5 - Finance	17 075 935	-	-	-	-	(0)	(0)	17 075 935	17 803 525	18 615 088
Vote 6 - Future Planning & Resilience	61 932	-	-	-	-	(0)	(0)	61 932	63 588	70 047
Vote 7 - Human Settlements	1 623 584	-	-	-	-	0	0	1 623 584	1 580 071	1 747 119
Vote 8 - Office of the City Manager	824	-	-	-	-	0	0	824	860	898
Vote 9 - Safety & Security	1 763 850	-	-	-	-	0	0	1 763 850	1 726 318	1 754 417
Vote 10 - Spatial Planning & Environment	498 030	-	-	-	-	(0)	(0)	498 030	524 459	511 657
Vote 11 - Urban Mobility	1 756 273	-	-	-	-	(0)	(0)	1 756 273	2 085 066	2 924 425
Vote 12 - Urban Waste Management	2 022 324	-	-	-	-	(0)	(0)	2 022 324	2 183 640	2 268 349
Vote 13 - Water & Sanitation	11 720 819	-	-	-	-	(0)	(0)	11 720 819	12 319 926	13 232 110
Total Revenue by Vote	55 557 842	-	-	-	-	12	12	55 557 854	59 725 425	64 841 947
Expenditure by Vote										
Vote 1 - Community Services & Health	4 435 582	-	-	-	-	(3)	(3)	4 435 579	4 635 941	4 841 841
Vote 2 - Corporate Services	3 347 229	-	-	-	-	(13)	(13)	3 347 215	3 758 646	3 904 276
Vote 3 - Economic Growth	711 443	-	-	-	-	(0)	(0)	711 443	707 694	695 403
Vote 4 - Energy	15 248 998	-	-	-	-	(0)	(0)	15 248 998	17 379 324	19 575 910
Vote 5 - Finance	3 295 289	-	-	-	-	(0)	(0)	3 295 289	3 527 736	4 037 830
Vote 6 - Future Planning & Resilience	560 878	-	-	-	-	13	13	560 890	579 554	608 327
Vote 7 - Human Settlements	1 545 840	-	-	-	-	(0)	(0)	1 545 840	1 603 084	1 695 637
Vote 8 - Office of the City Manager	472 208	-	-	-	-	0	0	472 208	474 620	492 619
Vote 9 - Safety & Security	5 166 367	-	-	-	-	(0)	(0)	5 166 367	5 542 705	5 797 925
Vote 10 - Spatial Planning & Environment	1 274 335	-	-	-	-	(0)	(0)	1 274 335	1 321 505	1 414 127
Vote 11 - Urban Mobility	3 848 458	-	-	-	-	(0)	(0)	3 848 458	3 941 056	4 062 313
Vote 12 - Urban Waste Management	3 340 398	-	-	-	-	(0)	(0)	3 340 398	3 427 840	3 466 636
Vote 13 - Water & Sanitation	10 550 026	-	-	-	-	(0)	(0)	10 550 026	10 896 499	11 517 006
Total Expenditure by Vote	53 797 052	-	-	-	-	(5)	(5)	53 797 046	57 796 204	62 109 851
Surplus/ (Deficit) for the year	1 760 790	-	-	-	-	18	18	1 760 808	1 929 222	2 732 096

Explanatory notes to MBRR Table B3 – Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

- Table B3 shows budgeted financial performance in relation to the revenue and expenditure and the operating surplus or deficit per municipal vote.

Table 5: MBRR Table B4 – Adjustments Budget Financial Performance (revenue and expenditure)

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Revenue By Source										
Property rates	11 519 486	–	–	–	–	–	–	11 519 486	12 132 471	12 858 482
Service charges - electricity revenue	17 241 469	–	–	–	–	–	–	17 241 469	19 624 539	21 913 943
Service charges - water revenue	3 928 012	–	–	–	–	–	–	3 928 012	4 121 615	4 523 452
Service charges - sanitation revenue	2 014 506	–	–	–	–	–	–	2 014 506	2 155 521	2 366 762
Service charges - refuse revenue	1 381 241	–	–	–	–	–	–	1 381 241	1 501 125	1 629 348
Rental of facilities and equipment	389 180	–	–	–	–	–	–	389 180	405 996	423 707
Interest earned - external investments	1 118 566	–	–	–	–	–	–	1 118 566	1 119 454	970 357
Interest earned - outstanding debtors	367 515	–	–	–	–	–	–	367 515	383 143	399 529
Dividends received	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1 262 193	–	–	–	–	–	–	1 262 193	1 264 511	1 266 932
Licences and permits	73 251	–	–	–	–	–	–	73 251	76 474	79 839
Agency services	271 616	–	–	–	–	–	–	271 616	283 567	296 044
Transfers and subsidies	6 260 172	–	–	–	–	–	–	6 260 172	6 454 997	6 693 166
Other revenue	3 466 403	–	–	–	–	–	–	3 466 403	3 472 498	3 579 018
Gains	3 992 365	–	–	–	–	–	–	3 992 365	4 086 014	4 289 972
Total Revenue (excluding capital transfers and contributions)	53 285 975	–	–	–	–	–	–	53 285 975	57 081 926	61 290 550
Expenditure By Type										
Employee related costs	17 322 936	–	–	–	–	497	497	17 323 433	18 233 838	19 284 577
Remuneration of councillors	176 133	–	–	–	–	(0)	(0)	176 133	184 204	192 463
Debt impairment	2 316 909	–	–	–	–	(0)	(0)	2 316 909	2 267 010	2 243 914
Depreciation & asset impairment	3 208 222	–	–	–	–	(1)	(1)	3 208 221	3 419 174	3 690 730
Finance charges	862 999	–	–	–	–	(0)	(0)	862 999	1 067 515	1 540 707
Bulk purchases - electricity	12 350 900	–	–	–	–	–	–	12 350 900	14 201 053	16 328 728
Inventory consumed	5 214 790	–	–	–	–	(947)	(947)	5 213 843	5 608 397	5 845 012
Contracted services	8 572 922	–	–	–	–	1 385	1 385	8 574 307	8 756 750	8 884 837
Transfers and subsidies	391 480	–	–	–	–	–	–	391 480	361 696	326 291
Other expenditure	2 927 064	–	–	–	–	(939)	(939)	2 926 125	3 217 434	3 269 610
Losses	452 697	–	–	–	–	(0)	(0)	452 697	479 132	502 982
Total Expenditure	53 797 051	–	–	–	–	(5)	(5)	53 797 046	57 796 204	62 109 851
Surplus/(Deficit)	(511 076)	–	–	–	–	5	5	(511 072)	(714 278)	(819 301)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 171 013	–	–	–	–	–	–	2 171 013	2 548 125	3 443 150
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	100 854	–	–	–	–	12	12	100 866	95 375	108 247
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	1 760 790	–	–	–	–	17	17	1 760 808	1 929 221	2 732 096
Taxation	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	1 760 790	–	–	–	–	17	17	1 760 808	1 929 221	2 732 096
Attributable to minorities	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	1 760 790	–	–	–	–	17	17	1 760 808	1 929 221	2 732 096
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1 760 790	–	–	–	–	17	17	1 760 808	1 929 221	2 732 096

Explanatory notes to MBRR Table B4 – Adjustments Budget Financial Performance (revenue and expenditure)

- Table B4 is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.

Total revenue is R53 286 million (excluding appropriations, which are disclosed in the Statement of Financial Position) in 2022/23 and escalates to R61 291 million in 2024/25.

Total expenditure amounts to R53 797 million in 2022/23 and escalates to R62 110 million in 2024/25.

Table 6: MBRR Table B5 – Adjustments Budget Capital Expenditure by vote, standard classification and funding source

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Capital expenditure - Vote										
Multi-year expenditure to be adjusted										
Vote 1 - Community Services & Health	244 533	15 278	–	–	–	–	15 278	259 811	371 996	350 661
Vote 2 - Corporate Services	395 619	14 126	–	–	–	–	14 126	409 745	961 376	749 408
Vote 3 - Economic Growth	48 748	4 322	–	–	–	–	4 322	53 069	30 091	50 154
Vote 4 - Energy	1 052 059	36 007	–	–	–	–	36 007	1 088 067	1 235 003	1 111 789
Vote 5 - Finance	18 129	50	–	–	–	–	50	18 178	26 237	40 296
Vote 6 - Future Planning & Resilience	26 415	1 143	–	–	–	–	1 143	27 558	11 840	17 230
Vote 7 - Human Settlements	884 428	26 253	–	–	–	–	26 253	910 682	900 561	1 009 618
Vote 8 - Office of the City Manager	13 329	835	–	–	–	–	835	14 163	24 290	1 256
Vote 9 - Safety & Security	236 735	5 806	–	–	–	–	5 806	242 541	210 302	315 458
Vote 10 - Spatial Planning & Environment	217 455	10 819	–	–	–	–	10 819	228 274	338 689	311 010
Vote 11 - Urban Mobility	1 379 126	57 058	–	–	–	–	57 058	1 436 184	2 071 856	2 973 446
Vote 12 - Urban Waste Management	647 002	47 252	–	–	–	–	47 252	694 253	790 916	764 880
Vote 13 - Water & Sanitation	2 343 741	33 244	–	–	–	–	33 244	2 376 985	4 001 058	4 983 466
Total Capital Expenditure - Vote	7 507 319	252 193	–	–	–	–	252 193	7 759 512	10 974 216	12 678 671
Capital Expenditure - Functional										
Governance and administration	1 171 731	54 928	–	–	–	(422)	54 506	1 226 238	1 846 167	1 578 318
Executive and council	18 166	4 269	–	–	–	1	4 270	22 436	1 967	2 267
Finance and administration	1 153 487	50 659	–	–	–	(423)	50 236	1 203 723	1 844 120	1 575 972
Internal audit	79	–	–	–	–	–	–	79	79	79
Community and public safety	1 223 732	35 916	–	–	–	–	35 916	1 259 648	1 349 833	1 453 890
Community and social services	55 398	7 139	–	–	–	–	7 139	62 536	115 363	125 275
Sport and recreation	93 090	2 169	–	–	–	–	2 169	95 259	193 280	122 653
Public safety	167 415	2 555	–	–	–	–	2 555	169 971	125 030	81 868
Housing	870 578	21 590	–	–	–	–	21 590	892 168	886 711	1 006 184
Health	37 250	2 464	–	–	–	–	2 464	39 714	29 450	117 910
Economic and environmental services	1 589 981	69 750	–	–	–	225	69 975	1 659 955	2 354 490	3 297 555
Planning and development	127 118	4 248	–	–	–	(400)	3 848	130 966	126 455	112 451
Road transport	1 324 240	56 509	–	–	–	–	56 509	1 380 748	1 981 930	2 942 713
Environmental protection	138 623	8 993	–	–	–	625	9 618	148 241	246 105	242 391
Trading services	3 515 725	91 568	–	–	–	197	91 765	3 607 490	5 416 476	6 347 058
Energy sources	1 045 059	35 852	–	–	–	–	35 852	1 080 912	1 218 503	1 106 789
Water management	879 104	19 875	–	–	–	–	19 875	898 979	1 239 431	2 086 919
Waste water management	1 233 422	1 326	–	–	–	–	1 326	1 234 749	2 460 801	2 586 407
Waste management	358 139	34 515	–	–	–	197	34 712	392 851	497 740	566 942
Other	6 150	30	–	–	–	–	30	6 180	7 250	1 850
Total Capital Expenditure - Functional	7 507 319	252 193	–	–	–	–	252 193	7 759 512	10 974 216	12 678 671
Funded by:										
National Government	2 165 521	6	–	–	–	–	6	2 165 528	2 542 402	3 437 473
Provincial Government	5 492	–	–	–	–	–	–	5 492	5 723	5 677
District Municipality	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	100 854	6	–	–	–	–	6	100 860	95 375	108 247
Transfers recognised - capital	2 271 867	12	–	–	–	–	12	2 271 879	2 643 500	3 551 397
Borrowing	2 000 000	–	–	–	–	–	–	2 000 000	6 479 900	7 480 175
Internally generated funds	3 235 452	252 180	–	–	–	–	252 180	3 487 632	1 850 816	1 647 098
Total Capital Funding	7 507 319	252 193	–	–	–	–	252 193	7 759 512	10 974 216	12 678 671

Explanatory notes to MBRR Table B5 – Adjustments Budget Capital Expenditure by vote, standard classification and funding source

1. Table B5 reflects the City's capital programme in relation to capital expenditure by municipal vote (directorate); capital expenditure by standard classification; and funding sources required to fund the Capital budget, including information on capital transfers from National and Provincial Departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. The City has revised its multi-year appropriations to R7 759 million for 2022/23, while the two outer years' appropriations remain unchanged.
3. The capital budget is funded from allocations in the form of grants, public contributions, donations, borrowings and internally-generated funds.

Capital transfers from National Government, Provincial Government Western Cape (PGWC), and other transfers and grants and public contributions amount to R2 272 million in 2022/23, R2 644 million and R3 551 million in 2023/24 and 2024/25 respectively.

Borrowings amount to R2 000 million in 2022/23, R6 480 million in 2023/24 and R7 480 million in 2024/25.

Internally generated funds amount to R3 488 million, R1 851 million and R1 647 million for each of the respective financial years over the MTREF.

Table 7: MBRR Table B6 – Adjustments Budget Financial Position

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
ASSETS										
Current assets										
Cash	96 396	–	–	–	–	0	0	96 396	125 748	100 274
Call investment deposits	6 924 764	–	–	–	–	2 899 768	2 899 768	9 824 532	11 263 426	13 647 043
Consumer debtors	6 396 636	–	–	–	–	–	–	6 396 636	6 667 021	7 068 372
Other debtors	682 375	–	–	–	–	–	–	682 375	645 199	606 296
Current portion of long-term receivables	93	–	–	–	–	–	–	93	93	14
Inventory	494 253	–	–	–	–	–	–	494 253	516 324	539 854
Total current assets	14 594 517	–	–	–	–	2 899 768	2 899 768	17 494 285	19 217 812	21 961 853
Non current assets										
Long-term receivables	122	–	–	–	–	–	–	122	28	14
Investments	6 875 252	–	–	–	–	(1 000 000)	(1 000 000)	5 875 252	4 965 700	3 106 364
Investment property	576 147	–	–	–	–	–	–	576 147	574 433	572 720
Investment in Associate	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	60 355 266	–	–	–	–	247 876	247 876	60 603 142	67 628 959	76 572 736
Biological	–	–	–	–	–	–	–	–	–	–
Intangible	439 143	–	–	–	–	4 317	4 317	443 459	682 281	746 158
Other non-current assets	11 173	–	–	–	–	–	–	11 173	11 173	13 273
Total non current assets	68 257 103	–	–	–	–	(747 807)	(747 807)	67 509 296	73 862 575	81 011 265
TOTAL ASSETS	82 851 621	–	–	–	–	2 151 961	2 151 961	85 003 581	93 080 387	102 973 117
LIABILITIES										
Current liabilities										
Bank overdraft	–	–	–	–	–	–	–	–	–	–
Borrowing	1 808 361	–	–	–	–	–	–	1 808 361	3 045 204	1 503 331
Consumer deposits	571 504	–	–	–	–	–	–	571 504	598 412	627 143
Trade and other payables	6 391 580	–	–	–	–	2 151 961	2 151 961	8 543 540	9 232 489	11 143 239
Provisions	1 536 214	–	–	–	–	–	–	1 536 214	1 537 937	1 557 563
Total current liabilities	10 307 659	–	–	–	–	2 151 961	2 151 961	12 459 620	14 414 043	14 831 276
Non current liabilities										
Borrowing	6 624 774	–	–	–	–	–	–	6 624 774	10 303 727	16 486 825
Provisions	7 812 276	–	–	–	–	–	–	7 812 276	8 326 471	8 886 775
Total non current liabilities	14 437 050	–	–	–	–	–	–	14 437 050	18 630 198	25 373 599
TOTAL LIABILITIES	24 744 710	–	–	–	–	2 151 961	2 151 961	26 896 670	33 044 241	40 204 876
NET ASSETS	58 106 911	–	–	–	–	–	–	58 106 911	60 036 145	62 768 242
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	53 332 897	–	–	–	–	99 841	99 841	53 432 738	55 774 588	58 803 745
Reserves	4 774 009	–	–	–	–	(99 836)	(99 836)	4 674 173	4 261 557	3 964 496
TOTAL COMMUNITY WEALTH/EQUITY	58 106 906	–	–	–	–	5	5	58 106 912	60 036 145	62 768 242

Explanatory notes to MBRR Table B6 – Adjustments Budget Financial Position

1. The budgeted Statement of Financial Position of the City has been prepared on a basis consistent with GRAP 1 and international accounting standards and as such makes it comparable with the present Statement of Financial Position and those of previous years, to enable all stakeholders to interpret the impact of the budget as such on the Statement of Financial Position.
2. The assets are in the order of relative liquidity and liabilities according to their priority of being met with cash.
3. Movements on the Budgeted Statement of Financial Performance will impact on the Budgeted Statement of Financial Position. Assumptions made on the collection rate for instance, will affect the budgeted cash position of the City and the budgeted impairment of debtors. As such the assumptions form a critical link in determining the applicability and relevance of the budget, the determination of financial indicators, the assessment of funding compliance and the general viability of the municipality.

Table 8: MBRR Table B7 – Adjustments Budget Cash Flow Statement

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	11 116 304	–	–	–	–	–	–	11 116 304	11 707 835	12 408 436
Service charges	23 922 286	–	–	–	–	–	–	23 922 286	26 716 482	29 687 542
Other revenue	4 559 563	–	–	–	–	–	–	4 559 563	4 603 721	4 750 146
Transfers and Subsidies - Operational	6 260 172	–	–	–	–	–	–	6 260 172	6 454 997	6 693 166
Transfers and Subsidies - Capital	2 271 867	–	–	–	–	12	12	2 271 879	2 643 500	3 551 397
Interest	1 118 566	–	–	–	–	–	–	1 118 566	1 119 454	970 357
Dividends	–	–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees	(42 947 594)	–	–	–	–	–	–	(42 947 594)	(46 208 500)	(49 621 813)
Finance charges	(803 157)	–	–	–	–	–	–	(803 157)	(858 329)	(1 371 972)
Transfers and Grants	(391 480)	–	–	–	–	–	–	(391 480)	(361 696)	(326 291)
NET CASH FROM/(USED) OPERATING ACTIVITIES	5 106 527	–	–	–	–	12	12	5 106 539	5 817 464	6 740 966
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	54 742	–	–	–	–	–	–	54 742	57 150	59 665
Decrease (increase) in non-current receivables	751	–	–	–	–	–	–	751	97	99
Decrease (increase) in non-current investments	633 780	–	–	–	–	–	–	633 780	909 552	1 859 336
Payments										
Capital assets	(7 507 319)	–	–	–	–	(252 193)	(252 193)	(7 759 512)	(10 974 216)	(12 678 671)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6 818 047)	–	–	–	–	(252 193)	(252 193)	(7 070 239)	(10 007 417)	(10 759 571)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	2 000 000	–	–	–	–	–	–	2 000 000	6 479 900	7 480 175
Increase (decrease) in consumer deposits	28 010	–	–	–	–	–	–	28 010	26 908	28 731
Payments										
Repayment of borrowing	(1 438 161)	–	–	–	–	–	–	(1 438 161)	(1 758 161)	(2 991 495)
NET CASH FROM/(USED) FINANCING ACTIVITIES	589 849	–	–	–	–	–	–	589 849	4 748 647	4 517 411
NET INCREASE/ (DECREASE) IN CASH HELD	(1 121 671)	–	–	–	–	(252 180)	(252 180)	(1 373 852)	558 693	498 806
Cash/cash equivalents at the year begin:	7 143 195	–	–	–	–	1 151 948	1 151 948	8 295 143	6 921 291	7 479 985
Cash/cash equivalents at the year end:	6 021 524	–	–	–	–	899 768	899 768	6 921 291	7 479 985	7 978 791

Explanatory notes to MBRR Table B7 – Adjustments Budget Cash Flow Statement

1. The table shows the cash and cash equivalents of the City for the 2022/23 MTREF.
2. The budget has been prepared to ensure sufficient levels of cash and cash equivalents over the medium-term with cash levels anticipated to reach R6 921 million in 2022/23, R7 480 million in 2023/24 and R7 979 million by 2024/25.

Table 9: MBRR Table B8 - Cash Backed Reserves / Accumulated Surplus Reconciliation

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Cash and investments available										
Cash/cash equivalents at the year end	6 021 524	–	–	–	–	899 768	899 768	6 921 291	7 479 985	7 978 791
Other current investments > 90 days	999 637	–	–	–	–	2 000 000	2 000 000	2 999 637	3 909 189	5 768 525
Non current assets - Investments	6 875 252	–	–	–	–	(1 000 000)	(1 000 000)	5 875 252	4 965 700	3 106 364
Cash and investments available:	13 896 413	–	–	–	–	1 899 768	1 899 768	15 796 180	16 354 874	16 853 680
Applications of cash and investments										
Unspent conditional transfers	1 429 132	–	–	–	–	–	–	1 429 132	1 524 837	1 625 198
Unspent borrowing	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	(1 819 464)	–	–	–	–	2 151 961	2 151 961	332 497	682 517	2 128 224
Other provisions	917 034	–	–	–	–	–	–	917 034	969 836	1 018 840
Long term investments committed	2 768 888	–	–	–	–	–	–	2 768 888	1 859 336	–
Reserves to be backed by cash/investments	4 774 009	–	–	–	–	(99 836)	(99 836)	4 674 173	4 261 557	3 964 496
Total Application of cash and investments:	8 069 600	–	–	–	–	2 052 125	2 052 125	10 121 725	9 298 083	8 736 758
Surplus(shortfall)	5 826 813	–	–	–	–	(152 357)	(152 357)	5 674 456	7 056 791	8 116 922

Explanatory notes to MBRR Table B8 - Cash Backed Reserves / Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. From the table it can be seen that for the City remains in a surplus net cash flow position for 2022/23 MTREF.
5. Considering the requirements of section 18 of the MFMA, it can be concluded that the 2022/23 MTREF is fully funded.
6. As part of the budgeting and planning guidelines that informed the compilation of the 2022/23 MTREF, the end objective of the medium-term framework was to ensure the budget is funded / aligned to section 18 of the MFMA.
7. Table B8 reflects surpluses of R5 674 million in 2022/23, R7 057 million in 2023/24 and R8 117 million in 2024/25.

Table 10: MBRR Table B9 - Asset Management

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
CAPITAL EXPENDITURE										
Total New Assets to be adjusted	3 633 542	140 696	-	-	-	4 918	145 613	3 779 155	5 238 986	7 239 141
Roads Infrastructure	898 423	20 229	-	-	-	-	20 229	918 651	1 173 161	2 522 232
Storm water Infrastructure	178 018	1 749	-	-	-	-	1 749	179 766	187 126	217 355
Electrical Infrastructure	346 071	19	-	-	-	-	19	346 090	285 150	413 049
Water Supply Infrastructure	436 170	20 791	-	-	-	-	20 791	456 961	1 003 565	1 268 381
Sanitation Infrastructure	458 911	916	-	-	-	-	916	459 827	764 787	1 265 666
Solid Waste Infrastructure	209 388	30 400	-	-	-	197	30 597	239 985	347 302	442 860
Coastal Infrastructure	10 675	-	-	-	-	-	-	10 675	25 000	-
Information and Communication Infrastructure	101 807	257	-	-	-	-	257	102 065	96 017	53 239
Infrastructure	2 639 463	74 361	-	-	-	197	74 558	2 714 021	3 882 109	6 182 783
Community Facilities	200 516	9 362	-	-	-	-	9 362	209 879	295 174	268 632
Sport and Recreation Facilities	6 065	-	-	-	-	-	-	6 065	-	-
Community Assets	206 581	9 362	-	-	-	-	9 362	215 944	295 174	268 632
Operational Buildings	72 579	1 514	-	-	-	348	1 862	74 440	149 270	146 635
Housing	8 693	108	-	-	-	-	108	8 801	450	300
Other Assets	81 272	1 622	-	-	-	348	1 970	83 242	149 720	146 935
Licences and Rights	41 516	4 565	-	-	-	-	4 565	46 081	229 161	186 398
Intangible Assets	41 516	4 565	-	-	-	-	4 565	46 081	229 161	186 398
Computer Equipment	107 938	4 655	-	-	-	4 375	9 030	116 968	89 350	92 576
Furniture and Office Equipment	16 213	3 156	-	-	-	(2)	3 154	19 367	35 544	53 256
Machinery and Equipment	116 919	8 484	-	-	-	-	8 484	125 403	120 255	142 469
Transport Assets	256 111	26 966	-	-	-	-	26 966	283 077	353 688	127 347
Land	167 529	7 524	-	-	-	-	7 524	175 053	83 984	38 744
Total Renewal of Existing Assets to be adjusted	1 976 006	58 467	-	-	-	(1 695)	56 772	2 032 778	2 693 230	2 314 487
Roads Infrastructure	140 280	2 809	-	-	-	-	2 809	143 089	245 850	185 083
Storm water Infrastructure	7 991	-	-	-	-	-	-	7 991	40 469	27 016
Electrical Infrastructure	383 657	9 023	-	-	-	-	9 023	392 680	501 385	393 099
Water Supply Infrastructure	318 135	-	-	-	-	-	-	318 135	260 000	225 500
Sanitation Infrastructure	435 062	1 237	-	-	-	-	1 237	436 300	853 071	711 061
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	1 300	9 500
Information and Communication Infrastructure	19 764	-	-	-	-	-	-	19 764	29 336	21 595
Infrastructure	1 304 889	13 069	-	-	-	-	13 069	1 317 958	1 931 412	1 572 854
Community Facilities	24 434	6 885	-	-	-	-	6 885	31 318	32 899	65 500
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	5 000	10 000
Community Assets	24 434	6 885	-	-	-	-	6 885	31 318	37 899	75 500
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	9 426	897	-	-	-	-	897	10 323	18 480	10 854
Housing	1 639	397	-	-	-	-	397	2 036	-	2 041
Other Assets	11 065	1 294	-	-	-	-	1 294	12 359	18 480	12 896
Licences and Rights	10 150	-	-	-	-	(440)	(440)	9 710	9 250	9 075
Intangible Assets	10 150	-	-	-	-	(440)	(440)	9 710	9 250	9 075
Computer Equipment	67 920	3 595	-	-	-	(202)	3 394	71 313	67 975	60 135
Furniture and Office Equipment	13 235	1 309	-	-	-	(162)	1 147	14 381	15 879	106 135
Machinery and Equipment	82 167	6 970	-	-	-	-	6 970	89 137	79 044	93 542
Transport Assets	462 147	25 345	-	-	-	(892)	24 453	486 601	533 291	384 350

Table continues on next page.

City of Cape Town - 2022/23 Adjustments Budget - 18 August 2022

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Total Upgrading of Existing Assets to be adjusted	1 897 771	53 030	-	-	-	(3 223)	49 808	1 947 578	3 042 001	3 125 043
Roads Infrastructure	232 574	11 963	-	-	-	-	11 963	244 537	253 740	146 664
Storm water Infrastructure	156 863	125	-	-	-	-	125	156 988	157 319	199 720
Electrical Infrastructure	187 000	9 664	-	-	-	-	9 664	196 663	301 713	128 835
Water Supply Infrastructure	13 500	75	-	-	-	-	75	13 575	34 067	34 067
Sanitation Infrastructure	530 040	75	-	-	-	-	75	530 115	891 423	1 263 585
Solid Waste Infrastructure	67 067	1 995	-	-	-	-	1 995	69 062	68 377	40 102
Coastal Infrastructure	55 522	541	-	-	-	-	541	56 064	147 482	150 492
Information and Communication Infrastructure	70 477	106	-	-	-	-	106	70 583	43 944	12 933
Infrastructure	1 313 044	24 543	-	-	-	-	24 543	1 337 587	1 898 064	1 976 399
Community Facilities	140 574	11 708	-	-	-	(645)	11 063	151 637	338 784	437 325
Sport and Recreation Facilities	68 328	2 836	-	-	-	(2 230)	606	68 933	173 421	110 306
Community Assets	208 901	14 544	-	-	-	(2 875)	11 669	220 570	512 205	547 631
Heritage Assets	-	-	-	-	-	-	-	-	-	2 100
Operational Buildings	278 982	6 895	-	-	-	(348)	6 547	285 529	430 593	492 732
Housing	65 401	6 611	-	-	-	-	6 611	72 012	66 795	74 773
Other Assets	344 383	13 505	-	-	-	(348)	13 158	357 541	497 388	567 505
Licences and Rights	21 054	191	-	-	-	-	191	21 245	127 591	8 195
Intangible Assets	21 054	191	-	-	-	-	191	21 245	127 591	8 195
Computer Equipment	7 088	239	-	-	-	-	239	7 327	1 452	12 213
Furniture and Office Equipment	300	8	-	-	-	-	8	308	300	-
Machinery and Equipment	3 000	-	-	-	-	-	-	3 000	5 000	11 000
Total Capital Expenditure to be adjusted	7 507 319	252 193	-	-	-	-	252 193	7 759 512	10 974 216	12 678 671
Roads Infrastructure	1 271 277	35 001	-	-	-	-	35 001	1 306 278	1 672 751	2 853 980
Storm water Infrastructure	342 872	1 874	-	-	-	-	1 874	344 746	384 915	444 092
Electrical Infrastructure	916 728	18 705	-	-	-	-	18 705	935 433	1 088 248	934 983
Water Supply Infrastructure	767 805	20 866	-	-	-	-	20 866	788 671	1 297 632	1 527 948
Sanitation Infrastructure	1 424 013	2 228	-	-	-	-	2 228	1 426 242	2 509 281	3 240 313
Solid Waste Infrastructure	276 455	32 395	-	-	-	197	32 592	309 047	416 980	492 462
Coastal Infrastructure	66 197	541	-	-	-	-	541	66 738	172 482	150 492
Information and Communication Infrastructure	192 049	363	-	-	-	-	363	192 412	169 297	87 767
Infrastructure	5 257 396	111 974	-	-	-	197	112 171	5 369 566	7 711 585	9 732 036
Community Facilities	365 524	27 955	-	-	-	(645)	27 310	392 834	666 857	771 458
Sport and Recreation Facilities	74 393	2 836	-	-	-	(2 230)	606	74 998	178 421	120 306
Community Assets	439 916	30 791	-	-	-	(2 875)	27 916	467 832	845 278	891 764
Heritage Assets	-	-	-	-	-	-	-	-	-	2 100
Operational Buildings	360 987	9 306	-	-	-	-	9 306	370 293	598 343	650 222
Housing	75 733	7 116	-	-	-	-	7 116	82 849	67 245	77 114
Other Assets	436 720	16 422	-	-	-	-	16 422	453 142	665 588	727 336
Licences and Rights	72 720	4 756	-	-	-	(440)	4 317	77 036	366 002	203 668
Intangible Assets	72 720	4 756	-	-	-	(440)	4 317	77 036	366 002	203 668
Computer Equipment	182 946	8 489	-	-	-	4 173	12 663	195 609	158 777	164 925
Furniture and Office Equipment	29 747	4 473	-	-	-	(164)	4 309	34 056	51 723	159 390
Machinery and Equipment	202 086	15 453	-	-	-	-	15 453	217 540	204 299	247 011
Transport Assets	718 259	52 311	-	-	-	(892)	51 419	769 678	886 979	511 697
Land	167 529	7 524	-	-	-	-	7 524	175 053	83 984	38 744
TOTAL CAPITAL EXPENDITURE to be adjusted	7 507 319	252 193	-	-	-	-	252 193	7 759 512	10 974 216	12 678 671

Table continues on next page.

City of Cape Town - 2022/23 Adjustments Budget - 18 August 2022

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
ASSET REGISTER SUMMARY - PPE (WDV)	61 381 729	-	-	-	-	252 193	252 193	61 633 922	69 188 963	78 176 904
<i>Roads Infrastructure</i>	11 732 567	-	-	-	-	35 001	35 001	11 767 567	12 926 327	15 251 043
<i>Storm water Infrastructure</i>	1 464 990	-	-	-	-	1 874	1 874	1 466 864	1 785 068	2 159 013
<i>Electrical Infrastructure</i>	9 208 478	-	-	-	-	18 705	18 705	9 227 183	9 985 651	10 570 430
<i>Water Supply Infrastructure</i>	6 484 561	-	-	-	-	20 866	20 866	6 505 427	7 557 998	8 815 801
<i>Sanitation Infrastructure</i>	6 393 452	-	-	-	-	2 228	2 228	6 395 680	8 678 880	11 579 595
<i>Solid Waste Infrastructure</i>	847 410	-	-	-	-	32 592	32 592	880 002	1 242 523	1 678 304
<i>Coastal Infrastructure</i>	212 395	-	-	-	-	541	541	212 936	378 466	515 990
<i>Information and Communication Infrastructure</i>	5 694 988	-	-	-	-	363	363	5 695 351	5 758 279	5 732 397
Infrastructure	42 038 840	-	-	-	-	112 171	112 171	42 151 010	48 313 191	56 302 573
Community Assets	6 472 384	-	-	-	-	51 113	51 113	6 523 497	6 998 595	7 508 714
Heritage Assets	10 268	-	-	-	-	-	-	10 268	10 268	10 268
Investment properties	576 107	-	-	-	-	-	-	576 107	574 393	572 679
Other Assets	5 095 469	-	-	-	-	16 422	16 422	5 111 890	5 429 420	5 810 997
Intangible Assets	438 864	-	-	-	-	4 317	4 317	443 180	686 318	750 345
Computer Equipment	565 874	-	-	-	-	12 663	12 663	578 537	511 067	478 443
Furniture and Office Equipment	285 609	-	-	-	-	4 309	4 309	289 917	281 555	370 750
Machinery and Equipment	624 981	-	-	-	-	15 453	15 453	640 435	658 836	691 150
Transport Assets	3 898 595	-	-	-	-	51 419	51 419	3 950 014	4 305 467	4 245 584
Land	1 374 740	-	-	-	-	(15 673)	(15 673)	1 359 066	1 419 853	1 435 400
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	61 381 729	-	-	-	-	252 193	252 193	61 633 922	69 188 963	78 176 904
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	3 208 222	-	-	-	-	-	-	3 208 222	3 419 174	3 690 730
Repairs and Maintenance by asset class	4 760 227	-	-	-	-	(0)	(0)	4 760 227	5 137 218	5 300 505
<i>Roads Infrastructure</i>	708 812	-	-	-	-	0	0	708 812	740 831	774 451
<i>Storm water Infrastructure</i>	148 037	-	-	-	-	0	0	148 037	154 853	162 010
<i>Electrical Infrastructure</i>	596 334	-	-	-	-	0	0	596 334	609 489	623 224
<i>Water Supply Infrastructure</i>	381 433	-	-	-	-	1	1	381 434	394 715	420 621
<i>Sanitation Infrastructure</i>	373 761	-	-	-	-	0	0	373 761	387 286	401 464
<i>Solid Waste Infrastructure</i>	11 558	-	-	-	-	0	0	11 558	11 558	11 558
<i>Coastal Infrastructure</i>	3 994	-	-	-	-	0	0	3 994	3 994	3 994
Infrastructure	2 223 929	-	-	-	-	1	1	2 223 930	2 302 726	2 397 321
<i>Community Facilities</i>	486 075	-	-	-	-	616	616	486 691	717 613	726 702
<i>Sport and Recreation Facilities</i>	95 399	-	-	-	-	(0)	(0)	95 399	99 656	104 127
Community Assets	581 473	-	-	-	-	616	616	582 089	817 269	830 829
Heritage Assets	2 832	-	-	-	-	(73)	(73)	2 760	2 917	3 005
<i>Revenue Generating</i>	6 629	-	-	-	-	(0)	(0)	6 629	6 629	6 629
<i>Non-revenue Generating</i>	10	-	-	-	-	(0)	(0)	10	10	10
Investment properties	6 639	-	-	-	-	(0)	(0)	6 639	6 639	6 639
<i>Operational Buildings</i>	247 129	-	-	-	-	(36)	(36)	247 093	255 338	263 954
<i>Housing</i>	19 148	-	-	-	-	(0)	(0)	19 148	19 150	19 152
Other Assets	266 277	-	-	-	-	(36)	(36)	266 241	274 487	283 106
Computer Equipment	431 201	-	-	-	-	(11)	(11)	431 190	444 451	458 364
Furniture and Office Equipment	334 180	-	-	-	-	8	8	334 188	348 249	356 648
Machinery and Equipment	393 020	-	-	-	-	8	8	393 028	407 054	417 791
Transport Assets	520 676	-	-	-	-	(514)	(514)	520 162	533 425	546 803
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	7 968 449	-	-	-	-	(0)	(0)	7 968 449	8 556 392	8 991 235
Renewal and upgrading of Existing Assets as % of total capex	51.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	51.3%	52.3%	42.9%
Renewal and upgrading of Existing Assets as % of deprecn"	120.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	124.1%	167.7%	147.4%
R&M as a % of PPE	7.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.7%	7.4%	6.8%
Renewal and upgrading and R&M as a % of PPE	14.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	14.2%	15.7%	13.7%

Explanatory notes to Table B9 – Asset Management

- Table B9 provides an overview of municipal capital allocations for new assets and renewal of existing assets, as well as spending on repairs and maintenance by asset class.

Table 11: MBRR Table B10 - Basic Service Delivery Measurement

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Household service targets</u>										
<u>Water:</u>										
Piped water inside dwelling	1 328 617	-	-	-	-	-	-	1 328 617	1 351 464	1 374 568
Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	184 205	-	-	-	-	-	-	184 205	187 372	190 575
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	1 512 822	-	-	-	-	-	-	1 512 822	1 538 836	1 565 143
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
Total number of households	1 512 822	-	-	-	-	-	-	1 512 822	1 538 836	1 565 143
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)	1 404 012	-	-	-	-	-	-	1 404 012	1 429 241	1 452 156
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-
Chemical toilet	63 105	-	-	-	-	-	-	63 105	63 105	63 105
Pit toilet (ventilated)	197	-	-	-	-	-	-	197	197	197
Other toilet provisions (> min.service level)	45 508	-	-	-	-	-	-	45 508	46 293	49 685
<i>Minimum Service Level and Above sub-total</i>	1 512 822	-	-	-	-	-	-	1 512 822	1 538 836	1 565 143
Bucket toilet	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
Total number of households	1 512 822	-	-	-	-	-	-	1 512 822	1 538 836	1 565 143
<u>Energy:</u>										
Electricity (at least min. service level)	847 162	-	-	-	-	-	-	847 162	848 662	850 162
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	847 162	-	-	-	-	-	-	847 162	848 662	850 162
Electricity (< min.service level)	24 630	-	-	-	-	-	-	24 630	23 130	21 630
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	24 630	-	-	-	-	-	-	24 630	23 130	21 630
Total number of households	871 792	-	-	-	-	-	-	871 792	871 792	871 792
<u>Refuse:</u>										
Removed at least once a week (min.service)	1 071 453	-	-	-	-	-	-	1 071 453	1 115 178	1 162 007
<i>Minimum Service Level and Above sub-total</i>	1 071 453	-	-	-	-	-	-	1 071 453	1 115 178	1 162 007
Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
Total number of households	1 071 453	-	-	-	-	-	-	1 071 453	1 115 178	1 162 007
<u>Households receiving Free Basic Service</u>										
Water (6 kilolitres per household per month)	240 091	-	-	-	-	-	-	240 091	240 091	240 091
Sanitation (free minimum level service)	240 091	-	-	-	-	-	-	240 091	240 091	240 091
Electricity/other energy (50kwh per household per month)	184 570	-	-	-	-	-	-	184 570	184 570	184 570
Refuse (removed at least once a week)	270 035	-	-	-	-	-	-	270 035	270 035	270 035
<u>Cost of Free Basic Services provided (R'000)</u>										
Water (6 kilolitres per indigent household per month)	283 602	-	-	-	-	-	-	283 602	297 782	323 986
Sanitation (free sanitation service to indigent households)	242 531	-	-	-	-	-	-	242 531	254 658	277 068
Electricity/other energy (50kwh per indigent household per month)	117 303	-	-	-	-	-	-	117 303	135 555	153 679
Refuse (removed once a week for indigent households)	356 132	-	-	-	-	-	-	356 132	356 132	356 132
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	1 136 448	-	-	-	-	-	-	1 136 448	1 185 983	1 243 320
Total cost of FBS provided	2 136 016	-	-	-	-	-	-	2 136 016	2 230 109	2 354 185

Table continues on next page.

City of Cape Town - 2022/23 Adjustments Budget - 18 August 2022

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Highest level of free service provided										
Property rates (R'000 value threshold)	285	–	–	–	–	–	–	285	285	285
Water (kilolitres per household per month)	15	–	–	–	–	–	–	15	15	15
Sanitation (kilolitres per household per month)	11	–	–	–	–	–	–	11	11	11
Sanitation (Rand per household per month)	0	–	–	–	–	–	–	–	–	–
Electricity (kw per household per month)	60	–	–	–	–	–	–	60	60	60
Refuse (average litres per week)	240	–	–	–	–	–	–	240	240	240
Revenue cost of free services provided (R'000)										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of	1 456 700	–	–	–	–	–	–	1 456 700	1 570 385	1 700 724
Water (in excess of 6 kilolitres per indigent household per month)	203 884	–	–	–	–	–	–	203 884	214 078	232 917
Sanitation (in excess of free sanitation service to indigent households)	174 358	–	–	–	–	–	–	174 358	183 076	199 187
Electricity/other energy (in excess of 50 kwh per indigent household per month)	15 616	–	–	–	–	–	–	15 616	18 046	20 459
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	22 850	–	–	–	–	–	–	22 850	23 901	25 001
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	1 873 408	–	–	–	–	–	–	1 873 408	2 009 487	2 178 287

Highest level of free services provided for Water & Sanitation, Electricity and Solid Waste:

- **Water**
15 kℓ of water per month per indigent household, free of charge.
- **Sanitation**
10.5 kℓ of sanitation per month per indigent household, free of charge.
- **Electricity**
Each connection supplied by the City to properties with a municipal property value of less than and equal to R400 000 and a prepaid meter receives a monthly 60 kWh free electricity if they normally buy less than 250 kWh per month on average over a 12-month period; or 25 kWh free electricity if they normally buy between 250 and 450 kWh per month on average over a 12-month period.
- **Waste removal**
Consumers whose properties are valued between R1 and R500 000 receive rebates between 0% and 100% on the first 240 ℓ container. Consumers who earn below R7 500 and who are registered on the Indigent Register will qualify for a rebate between 0% and 100% on the first 240 ℓ container. Customers living in Council-owned housing rental and selling schemes earning R4 500 and below will receive 100% rebate.

Explanatory notes to Table B10 – Basic Service Delivery Measurement

1. Table B10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The City is persistently striving to eradicate backlogs. The City's backlog status is as follows:
 - a. Water – Cape Town's population, both formal and informal settlements, receives potable water in accordance with the National minimum standards as required by the Water Services Act 108 (of 1997).
 - b. Sanitation – Cape Town's population, both formal and informal settlements, receives sanitation services in accordance with the National minimum standards. Funding is still provided to further improve the service levels in Informal Settlements in line with the City's strategy.
 - c. Energy – The electrification strategy is to reduce the backlog by 1 500 annually.
 - d. Refuse – There are no backlogs for refuse.

5. *Adjustments to budget assumptions*

The budget assumptions underpinning the 2022/23 MTREF do not require any adjustments at this stage. In this regard, primary variables such as CPI, collection ratios, interest levels and wage awards remain unchanged.

6. *Adjustments to budget funding*

- Funding of operating and capital expenditure
Capital expenditure remains fully funded from both internal- (i.e. EFF, CRR & Revenue) and external sources (National- and Provincial Government, and other public contributions).
- Financial plans
The financial plan will be revisited considering the longer term effects of the adjustments.
- Reconciliation showing that operating- and capital expenditure remain funded in accordance with MFMA section 18
Refer **Adjustments Budget Summary** on page 13.

7. *Adjustments related to allocations and grants to the City*

Refer to **Allocations and grant adjustments** on page 2.

8. *Adjustments to transfers and grants made by the City*

No adjustments were made.

9. *Adjustments to councillor and board member allowances and employee benefits*

No adjustments were made.

10. *Adjustments to service delivery and budget implementation plan*

No adjustments were made.

11. *Adjustments to capital expenditure*

Full disclosure on adjustments to the capital budget is provided in Annexure 2.2.

PART 2 - ADJUSTMENTS BUDGET: CONSOLIDATED TABLES – PARENT MUNICIPALITY AND ENTITIES

The consolidated tables of the City and its entities, Cape Town International Convention Centre (CTICC) and Cape Town Stadium (CTS), are presented on page 30 to page 41.

Table 12: MBRR Table B1 - Consolidated Adjustments Budget Summary

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Financial Performance										
Property rates	11 514 153	–	–	–	–	–	–	11 514 153	12 129 271	12 855 118
Service charges	24 536 330	–	–	–	–	–	–	24 536 330	27 371 394	30 399 391
Investment revenue	1 119 303	–	–	–	–	–	–	1 119 303	1 120 280	971 266
Transfers recognised - operational	6 260 172	–	–	–	–	–	–	6 260 172	6 454 997	6 693 166
Other own revenue	10 004 084	–	–	–	–	–	–	10 004 084	10 224 219	10 622 121
Total Revenue (excluding capital transfers and contributions)	53 434 043	–	–	–	–	–	–	53 434 043	57 300 161	61 541 061
Employee costs	17 387 592	–	–	–	–	497	497	17 388 089	18 305 301	19 360 979
Remuneration of councillors	176 133	–	–	–	–	(0)	(0)	176 133	184 204	192 463
Depreciation & asset impairment	3 253 427	–	–	–	–	(1)	(1)	3 253 426	3 463 475	3 735 000
Finance charges	862 999	–	–	–	–	(0)	(0)	862 999	1 067 515	1 540 707
Inventory consumed and bulk purchases	17 581 995	–	–	–	–	(947)	(947)	17 581 048	19 831 679	22 200 685
Transfers and grants	360 408	–	–	–	–	–	–	360 408	333 865	303 365
Other expenditure	14 416 950	–	–	–	–	445	445	14 417 396	14 876 625	15 063 718
Total Expenditure	54 039 505	–	–	–	–	(5)	(5)	54 039 499	58 062 664	62 396 919
Surplus/(Deficit)	(605 462)	–	–	–	–	5	5	(605 457)	(762 503)	(855 858)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 171 013	–	–	–	–	–	–	2 171 013	2 548 125	3 443 150
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)	100 854	–	–	–	–	12	12	100 866	95 375	108 247
Surplus/(Deficit) after capital transfers & contributions	1 666 405	–	–	–	–	18	18	1 666 423	1 880 997	2 695 540
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1 666 405	–	–	–	–	18	18	1 666 423	1 880 997	2 695 540
Capital expenditure & funds sources										
Capital expenditure	7 527 791	252 193	–	–	–	–	252 193	7 779 984	11 017 486	12 751 298
Transfers recognised - capital	2 271 867	12	–	–	–	–	12	2 271 879	2 643 500	3 551 397
Borrowing	2 000 000	–	–	–	–	–	–	2 000 000	6 479 900	7 480 175
Internally generated funds	3 255 924	252 180	–	–	–	–	252 180	3 508 104	1 894 087	1 719 725
Total sources of capital funds	7 527 791	252 193	–	–	–	–	252 193	7 779 984	11 017 486	12 751 298
Financial position										
Total current assets	14 660 789	–	–	–	–	2 899 768	2 899 768	17 560 557	19 321 213	22 054 636
Total non current assets	68 175 557	–	–	–	–	(747 807)	(747 807)	67 427 750	73 740 859	80 894 210
Total current liabilities	10 401 366	–	–	–	–	2 151 961	2 151 961	12 553 326	14 523 896	14 960 015
Total non current liabilities	14 437 282	–	–	–	–	–	–	14 437 282	18 630 572	25 374 058
Community wealth/Equity	57 997 698	–	–	–	–	(0)	(0)	57 997 698	59 907 603	62 614 773

Table continues on next page.

City of Cape Town - 2022/23 Adjustments Budget - 18 August 2022

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Cash flows										
Net cash from (used) operating	5 089 826	–	–	–	–	12	12	5 089 838	5 838 706	6 800 100
Net cash from (used) investing	(6 785 519)	–	–	–	–	(252 193)	(252 193)	(7 037 711)	(9 993 688)	(10 832 198)
Net cash from (used) financing	589 849	–	–	–	–	–	–	589 849	4 748 647	4 517 411
Cash/cash equivalents at the year end	6 054 466	–	–	–	–	899 768	899 768	6 954 234	7 547 899	8 033 212
Cash backing/surplus reconciliation										
Cash and investments available	13 167 769	–	–	–	–	1 899 768	1 899 768	15 067 537	15 620 504	16 105 817
Application of cash and investments	7 919 038	–	–	–	–	2 052 125	2 052 125	9 971 163	9 158 689	8 611 138
Balance - surplus (shortfall)	5 248 731	–	–	–	–	(152 357)	(152 357)	5 096 373	6 461 815	7 494 679
Asset Management										
Asset register summary (WDV)	61 381 729	–	–	–	–	272 665	272 665	61 654 394	68 936 770	77 924 711
Depreciation	3 253 427	–	–	–	–	(1)	(1)	3 253 426	3 463 475	3 735 000
Renewal and Upgrading of Existing Assets	3 885 859	111 497	–	–	–	(4 918)	106 580	3 992 438	5 762 113	5 476 640
Repairs and Maintenance	4 802 583	–	–	–	–	0	0	4 802 583	5 181 385	5 345 559
Free services										
Cost of Free Basic Services provided	2 136 016	–	–	–	–	–	–	2 136 016	2 230 109	2 354 185
Revenue cost of free services provided	1 873 408	–	–	–	–	–	–	1 873 408	2 009 487	2 178 287
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	24 630	–	–	–	–	–	–	24 630	23 130	21 630
Refuse:	–	–	–	–	–	–	–	–	–	–

Table 13: MBRR Table B2 - Consolidated Adjustments Budget Financial Performance (standard classification)

Standard Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Revenue - Functional										
<i>Governance and administration</i>	17 776 773	-	-	-	-	12	12	17 776 785	18 551 179	19 292 824
Executive and council	1 372	-	-	-	-	(0)	(0)	1 372	1 387	1 403
Finance and administration	17 775 397	-	-	-	-	12	12	17 775 409	18 549 788	19 291 417
Internal audit	3	-	-	-	-	0	0	3	3	4
<i>Community and public safety</i>	4 059 909	-	-	-	-	(0)	(0)	4 059 909	4 058 283	4 245 591
Community and social services	104 197	-	-	-	-	(0)	(0)	104 197	130 149	103 968
Sport and recreation	126 820	-	-	-	-	0	0	126 820	153 945	155 031
Public safety	1 706 432	-	-	-	-	0	0	1 706 432	1 666 374	1 691 835
Housing	1 623 592	-	-	-	-	(0)	(0)	1 623 592	1 580 080	1 747 128
Health	498 867	-	-	-	-	0	0	498 867	527 736	547 630
<i>Economic and environmental services</i>	2 307 254	-	-	-	-	(0)	(0)	2 307 254	2 590 644	3 446 614
Planning and development	552 759	-	-	-	-	(0)	(0)	552 759	564 205	527 969
Road transport	1 709 236	-	-	-	-	(0)	(0)	1 709 236	2 005 266	2 906 510
Environmental protection	45 259	-	-	-	-	0	0	45 259	21 173	12 135
<i>Trading services</i>	31 430 191	-	-	-	-	(0)	(0)	31 430 191	34 549 951	37 886 803
Energy sources	17 749 081	-	-	-	-	0	0	17 749 081	20 120 286	22 446 482
Water management	8 507 976	-	-	-	-	(0)	(0)	8 507 976	8 971 364	9 645 314
Waste water management	3 177 244	-	-	-	-	(0)	(0)	3 177 244	3 297 061	3 549 165
Waste management	1 995 890	-	-	-	-	(0)	(0)	1 995 890	2 161 239	2 245 842
<i>Other</i>	131 783	-	-	-	-	0	0	131 783	193 604	220 627
Total Revenue - Functional	55 705 910	-	-	-	-	12	12	55 705 922	59 943 661	65 092 458
Expenditure - Functional										
<i>Governance and administration</i>	2 963 104	-	-	-	-	(4 047)	(4 047)	2 959 057	3 213 113	3 546 410
Executive and council	173 918	-	-	-	-	80	80	173 998	198 424	223 588
Finance and administration	2 786 198	-	-	-	-	(4 127)	(4 127)	2 782 072	3 008 429	3 312 774
Internal audit	2 988	-	-	-	-	(0)	(0)	2 988	6 259	10 048
<i>Community and public safety</i>	13 196 385	-	-	-	-	2 141	2 141	13 198 525	13 887 419	14 431 782
Community and social services	1 899 826	-	-	-	-	1 500	1 500	1 901 326	1 966 799	2 039 525
Sport and recreation	2 050 981	-	-	-	-	(0)	(0)	2 050 981	2 117 185	2 175 275
Public safety	5 246 351	-	-	-	-	(2 040)	(2 040)	5 244 311	5 607 865	5 809 896
Housing	2 189 567	-	-	-	-	1 148	1 148	2 190 716	2 268 759	2 397 912
Health	1 809 659	-	-	-	-	1 532	1 532	1 811 191	1 926 812	2 009 174
<i>Economic and environmental services</i>	6 492 526	-	-	-	-	956	956	6 493 482	6 627 835	6 863 032
Planning and development	1 738 251	-	-	-	-	(34)	(34)	1 738 217	1 768 818	1 849 486
Road transport	4 431 267	-	-	-	-	990	990	4 432 257	4 546 904	4 693 484
Environmental protection	323 008	-	-	-	-	0	0	323 008	312 113	320 062
<i>Trading services</i>	31 008 432	-	-	-	-	950	950	31 009 382	33 936 672	37 142 099
Energy sources	17 352 048	-	-	-	-	(0)	(0)	17 352 048	19 747 257	22 212 781
Water management	7 480 308	-	-	-	-	101	101	7 480 409	8 130 664	8 566 810
Waste water management	4 153 482	-	-	-	-	849	849	4 154 331	3 927 379	4 239 903
Waste management	2 022 595	-	-	-	-	(0)	(0)	2 022 595	2 131 372	2 122 605
<i>Other</i>	333 863	-	-	-	-	-	-	333 863	374 310	395 922
Total Expenditure - Functional	53 994 310	-	-	-	-	(0)	(0)	53 994 310	58 039 349	62 379 245
Surplus/ (Deficit) for the year	1 711 600	-	-	-	-	12	12	1 711 612	1 904 312	2 713 214

Table 14: MBRR Table B3 - Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Revenue by Vote										
Vote 1 - Community Services & Health	1 033 395	-	-	-	-	(0)	(0)	1 033 395	1 101 426	1 085 264
Vote 2 - Corporate Services	70 505	-	-	-	-	12	12	70 518	72 613	76 778
Vote 3 - Economic Growth	303 782	-	-	-	-	(0)	(0)	303 782	277 101	254 800
Vote 4 - Energy	17 600 187	-	-	-	-	0	0	17 600 187	19 958 070	22 269 659
Vote 5 - Finance	17 001 182	-	-	-	-	(0)	(0)	17 001 182	17 732 531	18 547 147
Vote 6 - Future Planning & Resilience	61 932	-	-	-	-	(0)	(0)	61 932	63 588	70 047
Vote 7 - Human Settlements	1 623 584	-	-	-	-	0	0	1 623 584	1 580 071	1 747 119
Vote 8 - Office of the City Manager	824	-	-	-	-	0	0	824	860	898
Vote 9 - Safety & Security	1 763 850	-	-	-	-	0	0	1 763 850	1 726 318	1 754 417
Vote 10 - Spatial Planning & Environment	498 030	-	-	-	-	(0)	(0)	498 030	524 459	511 657
Vote 11 - Urban Mobility	1 756 273	-	-	-	-	(0)	(0)	1 756 273	2 085 066	2 924 425
Vote 12 - Urban Waste Management	2 022 324	-	-	-	-	(0)	(0)	2 022 324	2 183 640	2 268 349
Vote 13 - Water & Sanitation	11 718 322	-	-	-	-	(0)	(0)	11 718 322	12 317 280	13 229 331
Vote 14 - Cape Town International Convention Centre	126 486	-	-	-	-	0	0	126 486	188 074	214 853
Vote 15 - Cape Town Stadium	125 233	-	-	-	-	0	0	125 233	132 563	137 713
Total Revenue by Vote	55 705 910	-	-	-	-	12	12	55 705 922	59 943 661	65 092 458
Expenditure by Vote										
Vote 1 - Community Services & Health	4 435 582	-	-	-	-	(3)	(3)	4 435 579	4 635 941	4 841 841
Vote 2 - Corporate Services	3 347 229	-	-	-	-	(13)	(13)	3 347 215	3 758 646	3 904 276
Vote 3 - Economic Growth	711 443	-	-	-	-	(0)	(0)	711 443	707 694	695 403
Vote 4 - Energy	15 240 759	-	-	-	-	(0)	(0)	15 240 759	17 370 179	19 565 759
Vote 5 - Finance	3 199 878	-	-	-	-	(0)	(0)	3 199 878	3 434 480	3 945 926
Vote 6 - Future Planning & Resilience	560 878	-	-	-	-	13	13	560 890	579 554	608 327
Vote 7 - Human Settlements	1 545 840	-	-	-	-	(0)	(0)	1 545 840	1 603 084	1 695 637
Vote 8 - Office of the City Manager	472 208	-	-	-	-	0	0	472 208	474 620	492 619
Vote 9 - Safety & Security	5 166 367	-	-	-	-	(0)	(0)	5 166 367	5 542 705	5 797 925
Vote 10 - Spatial Planning & Environment	1 274 335	-	-	-	-	(0)	(0)	1 274 335	1 321 505	1 414 127
Vote 11 - Urban Mobility	3 848 458	-	-	-	-	(0)	(0)	3 848 458	3 941 056	4 062 313
Vote 12 - Urban Waste Management	3 340 398	-	-	-	-	(0)	(0)	3 340 398	3 427 840	3 466 636
Vote 13 - Water & Sanitation	10 550 026	-	-	-	-	(0)	(0)	10 550 026	10 896 499	11 517 006
Vote 14 - Cape Town International Convention Centre	175 681	-	-	-	-	(0)	(0)	175 681	212 983	233 736
Vote 15 - Cape Town Stadium	125 233	-	-	-	-	(0)	(0)	125 233	132 563	137 713
Total Expenditure by Vote	53 994 315	-	-	-	-	(5)	(5)	53 994 310	58 039 349	62 379 245
Surplus/ (Deficit) for the year	1 711 595	-	-	-	-	17	17	1 711 612	1 904 312	2 713 213

Table 15: MBRR Table B4 - Consolidated Adjustments Budget Financial Performance (revenue and expenditure)

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Revenue By Source										
Property rates	11 514 153	–	–	–	–	–	–	11 514 153	12 129 271	12 855 118
Service charges - electricity revenue	17 215 068	–	–	–	–	–	–	17 215 068	19 595 778	21 882 608
Service charges - water revenue	3 925 515	–	–	–	–	–	–	3 925 515	4 118 969	4 520 673
Service charges - sanitation revenue	2 014 506	–	–	–	–	–	–	2 014 506	2 155 521	2 366 762
Service charges - refuse revenue	1 381 241	–	–	–	–	–	–	1 381 241	1 501 125	1 629 348
Rental of facilities and equipment	532 499	–	–	–	–	–	–	532 499	597 880	635 095
Interest earned - external investments	1 119 303	–	–	–	–	–	–	1 119 303	1 120 280	971 266
Interest earned - outstanding debtors	367 515	–	–	–	–	–	–	367 515	383 143	399 529
Dividends received	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1 262 193	–	–	–	–	–	–	1 262 193	1 264 511	1 266 932
Licences and permits	73 251	–	–	–	–	–	–	73 251	76 474	79 839
Agency services	271 616	–	–	–	–	–	–	271 616	283 567	296 044
Transfers and subsidies	6 260 172	–	–	–	–	–	–	6 260 172	6 454 997	6 693 166
Other revenue	3 504 645	–	–	–	–	–	–	3 504 645	3 532 630	3 654 711
Gains	3 992 365	–	–	–	–	–	–	3 992 365	4 086 014	4 289 972
Total Revenue (excluding capital transfers and contributions)	53 434 043	–	–	–	–	–	–	53 434 043	57 300 161	61 541 061
Expenditure By Type										
Employee related costs	17 387 592	–	–	–	–	497	497	17 388 089	18 305 301	19 360 979
Remuneration of councillors	176 133	–	–	–	–	(0)	(0)	176 133	184 204	192 463
Debt impairment	2 317 269	–	–	–	–	(0)	(0)	2 317 269	2 267 370	2 244 274
Depreciation & asset impairment	3 253 427	–	–	–	–	(1)	(1)	3 253 426	3 463 475	3 735 000
Finance charges	862 999	–	–	–	–	(0)	(0)	862 999	1 067 515	1 540 707
Bulk purchases - electricity	12 350 900	–	–	–	–	–	–	12 350 900	14 201 053	16 328 728
Inventory consumed	5 231 095	–	–	–	–	(947)	(947)	5 230 148	5 630 626	5 871 958
Contracted services	8 675 425	–	–	–	–	1 385	1 385	8 676 810	8 863 901	8 995 742
Transfers and subsidies	360 408	–	–	–	–	–	–	360 408	333 865	303 365
Other expenditure	2 971 559	–	–	–	–	(939)	(939)	2 970 620	3 266 221	3 320 720
Losses	452 697	–	–	–	–	(0)	(0)	452 697	479 132	502 982
Total Expenditure	54 039 505	–	–	–	–	(5)	(5)	54 039 499	58 062 664	62 396 919
Surplus/(Deficit)	(605 462)	–	–	–	–	5	5	(605 457)	(762 503)	(855 858)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 171 013	–	–	–	–	–	–	2 171 013	2 548 125	3 443 150
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	100 854	–	–	–	–	12	12	100 866	95 375	108 247
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	1 666 405	–	–	–	–	18	18	1 666 423	1 880 997	2 695 540
Taxation	(25 484)	–	–	–	–	0	0	(25 484)	(13 337)	(10 110)
Surplus/(Deficit) after taxation	1 691 889	–	–	–	–	18	18	1 691 907	1 894 334	2 705 650
Attributable to minorities	(19 706)	–	–	–	–	(0)	(0)	(19 706)	(9 978)	(7 564)
Surplus/(Deficit) attributable to municipality	1 672 183	–	–	–	–	18	18	1 672 201	1 884 356	2 698 086
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1 672 183	–	–	–	–	18	18	1 672 201	1 884 356	2 698 086

Table 16: MBRR Table B5 - Consolidated Adjustments Capital Expenditure Budget by vote and funding

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Capital expenditure - Vote										
Multi-year expenditure to be adjusted										
Vote 1 - Community Services & Health	244 533	15 278	-	-	-	-	15 278	259 811	371 996	350 661
Vote 2 - Corporate Services	395 619	14 126	-	-	-	-	14 126	409 745	961 376	749 408
Vote 3 - Economic Growth	48 748	4 322	-	-	-	-	4 322	53 069	30 091	50 154
Vote 4 - Energy	1 052 059	36 007	-	-	-	-	36 007	1 088 067	1 235 003	1 111 789
Vote 5 - Finance	18 129	50	-	-	-	-	50	18 178	26 237	40 296
Vote 6 - Future Planning & Resilience	26 415	1 143	-	-	-	-	1 143	27 558	11 840	17 230
Vote 7 - Human Settlements	884 428	26 253	-	-	-	-	26 253	910 682	900 561	1 009 618
Vote 8 - Office of the City Manager	13 329	835	-	-	-	-	835	14 163	24 290	1 256
Vote 9 - Safety & Security	236 735	5 806	-	-	-	-	5 806	242 541	210 302	315 458
Vote 10 - Spatial Planning & Environment	217 455	10 819	-	-	-	-	10 819	228 274	338 689	311 010
Vote 11 - Urban Mobility	1 379 126	57 058	-	-	-	-	57 058	1 436 184	2 071 856	2 973 446
Vote 12 - Urban Waste Management	647 002	47 252	-	-	-	-	47 252	694 253	790 916	764 880
Vote 13 - Water & Sanitation	2 343 741	33 244	-	-	-	-	33 244	2 376 985	4 001 058	4 983 466
Vote 14 - Cape Town International Convention Centre	20 472	-	-	-	-	-	-	20 472	43 270	72 627
Vote 15 - Cape Town Stadium	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote	7 527 791	252 193	-	-	-	-	252 193	7 779 984	11 017 486	12 751 298
Capital Expenditure - Functional										
Governance and administration	1 171 731	54 928	-	-	-	(422)	54 506	1 226 238	1 846 167	1 578 318
Executive and council	18 166	4 269	-	-	-	1	4 270	22 436	1 967	2 267
Finance and administration	1 153 487	50 659	-	-	-	(423)	50 236	1 203 723	1 844 120	1 575 972
Internal audit	79	-	-	-	-	-	-	79	79	79
Community and public safety	1 223 732	35 916	-	-	-	-	35 916	1 259 648	1 349 833	1 453 890
Community and social services	55 398	7 139	-	-	-	-	7 139	62 536	115 363	125 275
Sport and recreation	93 090	2 169	-	-	-	-	2 169	95 259	193 280	122 653
Public safety	167 415	2 555	-	-	-	-	2 555	169 971	125 030	81 868
Housing	870 578	21 590	-	-	-	-	21 590	892 168	886 711	1 006 184
Health	37 250	2 464	-	-	-	-	2 464	39 714	29 450	117 910
Economic and environmental services	1 589 981	69 750	-	-	-	225	69 975	1 659 955	2 354 490	3 297 555
Planning and development	127 118	4 248	-	-	-	(400)	3 848	130 966	126 455	112 451
Road transport	1 324 240	56 509	-	-	-	-	56 509	1 380 748	1 981 930	2 942 713
Environmental protection	138 623	8 993	-	-	-	625	9 618	148 241	246 105	242 391
Trading services	3 515 725	91 568	-	-	-	197	91 765	3 607 490	5 416 476	6 347 058
Energy sources	1 045 059	35 852	-	-	-	-	35 852	1 080 912	1 218 503	1 106 789
Water management	879 104	19 875	-	-	-	-	19 875	898 979	1 239 431	2 086 919
Waste water management	1 233 422	1 326	-	-	-	-	1 326	1 234 749	2 460 801	2 586 407
Waste management	358 139	34 515	-	-	-	197	34 712	392 851	497 740	566 942
Other	26 622	30	-	-	-	-	30	26 652	50 520	74 477
Total Capital Expenditure - Functional	7 527 791	252 193	-	-	-	-	252 193	7 779 984	11 017 486	12 751 298
Funded by:										
National Government	2 165 521	6	-	-	-	-	6	2 165 528	2 542 402	3 437 473
Provincial Government	5 492	-	-	-	-	-	-	5 492	5 723	5 677
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	100 854	6	-	-	-	-	6	100 860	95 375	108 247
Transfers recognised - capital	2 271 867	12	-	-	-	-	12	2 271 879	2 643 500	3 551 397
Borrowing	2 000 000	-	-	-	-	-	-	2 000 000	6 479 900	7 480 175
Internally generated funds	3 255 924	252 180	-	-	-	-	252 180	3 508 104	1 894 087	1 719 725
Total Capital Funding	7 527 791	252 193	-	-	-	-	252 193	7 779 984	11 017 486	12 751 298

Table 17: MBRR Table B6 - Consolidated Adjustments Budget Financial Position

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
ASSETS										
Current assets										
Cash	96 399	–	–	–	–	0	0	96 399	125 751	100 277
Call investment deposits	6 965 070	–	–	–	–	2 899 768	2 899 768	9 864 838	11 338 704	13 708 827
Consumer debtors	6 396 636	–	–	–	–	–	–	6 396 636	6 667 021	7 068 372
Other debtors	700 649	–	–	–	–	–	–	700 649	665 111	628 541
Current portion of long-term receivables	4 227	–	–	–	–	–	–	4 227	4 227	4 148
Inventory	497 807	–	–	–	–	–	–	497 807	520 398	544 471
Total current assets	14 660 789	–	–	–	–	2 899 768	2 899 768	17 560 557	19 321 213	22 054 636
Non current assets										
Long-term receivables	166 677	–	–	–	–	–	–	166 677	163 460	162 321
Investments	6 106 299	–	–	–	–	(1 000 000)	(1 000 000)	5 106 299	4 156 049	2 296 713
Investment property	576 147	–	–	–	–	–	–	576 147	574 433	572 720
Investment in Associate	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	60 636 181	–	–	–	–	247 876	247 876	60 884 057	67 900 188	76 839 641
Biological	–	–	–	–	–	–	–	–	–	–
Intangible	439 143	–	–	–	–	4 317	4 317	443 459	682 281	746 158
Other non-current assets	251 111	–	–	–	–	–	–	251 111	264 448	276 658
Total non current assets	68 175 557	–	–	–	–	(747 807)	(747 807)	67 427 750	73 740 859	80 894 210
TOTAL ASSETS	82 836 346	–	–	–	–	2 151 961	2 151 961	84 988 307	93 062 072	102 948 847
LIABILITIES										
Current liabilities										
Bank overdraft	–	–	–	–	–	–	–	–	–	–
Borrowing	1 808 361	–	–	–	–	–	–	1 808 361	3 045 204	1 503 331
Consumer deposits	629 026	–	–	–	–	–	–	629 026	658 810	690 561
Trade and other payables	6 427 764	–	–	–	–	2 151 961	2 151 961	8 579 725	9 278 987	11 205 396
Provisions	1 536 214	–	–	–	–	–	–	1 536 214	1 540 895	1 560 728
Total current liabilities	10 401 366	–	–	–	–	2 151 961	2 151 961	12 553 326	14 523 896	14 960 015
Non current liabilities										
Borrowing	6 624 774	–	–	–	–	–	–	6 624 774	10 303 727	16 486 825
Provisions	7 812 508	–	–	–	–	–	–	7 812 508	8 326 845	8 887 234
Total non current liabilities	14 437 282	–	–	–	–	–	–	14 437 282	18 630 572	25 374 058
TOTAL LIABILITIES	24 838 648	–	–	–	–	2 151 961	2 151 961	26 990 608	33 154 468	40 334 074
NET ASSETS	57 997 698	–	–	–	–	–	–	57 997 698	59 907 603	62 614 773
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	51 803 262	–	–	–	–	99 836	99 836	51 903 097	54 168 619	57 172 849
Reserves	6 194 437	–	–	–	–	(99 836)	(99 836)	6 094 601	5 738 984	5 441 924
TOTAL COMMUNITY WEALTH/EQUITY	57 997 698	–	–	–	–	(0)	(0)	57 997 698	59 907 603	62 614 773

Table 18: MBRR Table B7 - Consolidated Adjustments Budget Cash Flow

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	11 116 304	-	-	-	-	-	-	11 116 304	11 707 835	12 408 436
Service charges	23 922 286	-	-	-	-	-	-	23 922 286	26 716 482	29 687 542
Other revenue	4 770 345	-	-	-	-	-	-	4 770 345	4 886 293	5 069 179
Transfers and Subsidies - Operational	6 293 368	-	-	-	-	-	-	6 293 368	6 484 953	6 718 216
Transfers and Subsidies - Capital	2 271 867	-	-	-	-	12	12	2 271 879	2 643 500	3 551 397
Interest	1 119 303	-	-	-	-	-	-	1 119 303	1 120 280	971 266
Dividends	-	-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees	(43 209 010)	-	-	-	-	-	-	(43 209 010)	(46 500 611)	(49 907 672)
Finance charges	(803 157)	-	-	-	-	-	-	(803 157)	(858 329)	(1 371 972)
Transfers and Grants	(391 480)	-	-	-	-	-	-	(391 480)	(361 696)	(326 291)
NET CASH FROM/(USED) OPERATING ACTIVITIES	5 089 826	-	-	-	-	12	12	5 089 838	5 838 706	6 800 100
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	54 742	-	-	-	-	-	-	54 742	57 150	59 665
Decrease (increase) in non-current receivables	53 751	-	-	-	-	-	-	53 751	57 097	99
Decrease (increase) in non-current investments	633 780	-	-	-	-	-	-	633 780	909 552	1 859 336
Payments										
Capital assets	(7 527 791)	-	-	-	-	(252 193)	(252 193)	(7 779 984)	(11 017 486)	(12 751 298)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6 785 519)	-	-	-	-	(252 193)	(252 193)	(7 037 711)	(9 993 688)	(10 832 198)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 000 000	-	-	-	-	-	-	2 000 000	6 479 900	7 480 175
Increase (decrease) in consumer deposits	28 010	-	-	-	-	-	-	28 010	26 908	28 731
Payments										
Repayment of borrowing	(1 438 161)	-	-	-	-	-	-	(1 438 161)	(1 758 161)	(2 991 495)
NET CASH FROM/(USED) FINANCING ACTIVITIES	589 849	-	-	-	-	-	-	589 849	4 748 647	4 517 411
NET INCREASE/ (DECREASE) IN CASH HELD	(1 105 844)	-	-	-	-	(252 180)	(252 180)	(1 358 024)	593 665	485 313
Cash/cash equivalents at the year begin:	7 160 309	-	-	-	-	1 151 948	1 151 948	8 312 258	6 954 234	7 547 899
Cash/cash equivalents at the year end:	6 054 466	-	-	-	-	899 768	899 768	6 954 234	7 547 899	8 033 212

Table 19: MBRR Table B8 - Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Cash and investments available										
Cash/cash equivalents at the year end	6 054 466	-	-	-	-	899 768	899 768	6 954 234	7 547 899	8 033 212
Other current investments > 90 days	1 007 004	-	-	-	-	2 000 000	2 000 000	3 007 004	3 916 556	5 775 893
Non current assets - Investments	6 106 299	-	-	-	-	(1 000 000)	(1 000 000)	5 106 299	4 156 049	2 296 713
Cash and investments available:	13 167 769	-	-	-	-	1 899 768	1 899 768	15 067 537	15 620 504	16 105 817
Applications of cash and investments										
Unspent conditional transfers	1 429 132	-	-	-	-	-	-	1 429 132	1 524 837	1 625 198
Unspent borrowing	-	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	(1 970 257)	-	-	-	-	2 151 961	2 151 961	181 704	542 750	2 002 145
Other provisions	917 266	-	-	-	-	-	-	917 266	970 209	1 019 299
Long term investments committed	2 768 888	-	-	-	-	-	-	2 768 888	1 859 336	-
Reserves to be backed by cash/investments	4 774 009	-	-	-	-	(99 836)	(99 836)	4 674 173	4 261 557	3 964 496
Total Application of cash and investments:	7 919 038	-	-	-	-	2 052 125	2 052 125	9 971 163	9 158 689	8 611 138
Surplus(shortfall)	5 248 731	-	-	-	-	(152 357)	(152 357)	5 096 373	6 461 815	7 494 679

Table 20: MBRR Table B9 - Consolidated Asset Management

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
CAPITAL EXPENDITURE										
Total New Assets to be adjusted	3 641 932	140 696	-	-	-	4 918	145 613	3 787 545	5 255 374	7 274 657
Roads Infrastructure	898 423	20 229	-	-	-	-	20 229	918 651	1 173 161	2 522 232
Storm water Infrastructure	178 018	1 749	-	-	-	-	1 749	179 766	187 126	217 355
Electrical Infrastructure	346 071	19	-	-	-	-	19	346 090	285 150	413 049
Water Supply Infrastructure	436 170	20 791	-	-	-	-	20 791	456 961	1 003 565	1 268 381
Sanitation Infrastructure	458 911	916	-	-	-	-	916	459 827	764 787	1 265 666
Solid Waste Infrastructure	209 388	30 400	-	-	-	197	30 597	239 985	347 302	442 860
Coastal Infrastructure	10 675	-	-	-	-	-	-	10 675	25 000	-
Information and Communication Infrastructure	101 807	257	-	-	-	-	257	102 065	96 017	53 239
Infrastructure	2 639 463	74 361	-	-	-	197	74 558	2 714 021	3 882 109	6 182 783
Community Facilities	200 516	9 362	-	-	-	-	9 362	209 879	295 174	268 632
Sport and Recreation Facilities	6 065	-	-	-	-	-	-	6 065	-	-
Community Assets	206 581	9 362	-	-	-	-	9 362	215 944	295 174	268 632
Operational Buildings	79 019	1 514	-	-	-	348	1 862	80 880	162 170	174 836
Housing	8 693	108	-	-	-	-	108	8 801	450	300
Other Assets	87 712	1 622	-	-	-	348	1 970	89 682	162 620	175 136
Licences and Rights	41 516	4 565	-	-	-	-	4 565	46 081	229 161	186 398
Intangible Assets	41 516	4 565	-	-	-	-	4 565	46 081	229 161	186 398
Computer Equipment	109 238	4 655	-	-	-	4 375	9 030	118 268	91 683	97 852
Furniture and Office Equipment	16 863	3 156	-	-	-	(2)	3 154	20 017	36 544	54 126
Machinery and Equipment	116 919	8 484	-	-	-	-	8 484	125 403	120 410	143 639
Transport Assets	256 111	26 966	-	-	-	-	26 966	283 077	353 688	127 347
Land	167 529	7 524	-	-	-	-	7 524	175 053	83 984	38 744
Total Renewal of Existing Assets to be adjusted	1 988 088	58 467	-	-	-	(1 695)	56 772	2 044 860	2 720 112	2 351 597
Roads Infrastructure	140 280	2 809	-	-	-	-	2 809	143 089	245 850	185 083
Storm water Infrastructure	7 991	-	-	-	-	-	-	7 991	40 469	27 016
Electrical Infrastructure	383 657	9 023	-	-	-	-	9 023	392 680	501 385	393 099
Water Supply Infrastructure	318 135	-	-	-	-	-	-	318 135	260 000	225 500
Sanitation Infrastructure	435 062	1 237	-	-	-	-	1 237	436 300	853 071	711 061
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	1 300	9 500
Information and Communication Infrastructure	19 764	-	-	-	-	-	-	19 764	29 336	21 595
Infrastructure	1 304 889	13 069	-	-	-	-	13 069	1 317 958	1 931 412	1 572 854
Community Facilities	24 434	6 885	-	-	-	-	6 885	31 318	32 899	65 500
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	5 000	10 000
Community Assets	24 434	6 885	-	-	-	-	6 885	31 318	37 899	75 500
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	16 866	897	-	-	-	-	897	17 763	29 630	31 474
Housing	1 639	397	-	-	-	-	397	2 036	-	2 041
Other Assets	18 505	1 294	-	-	-	-	1 294	19 799	29 630	33 515
Licences and Rights	10 150	-	-	-	-	(440)	(440)	9 710	9 250	9 075
Intangible Assets	10 150	-	-	-	-	(440)	(440)	9 710	9 250	9 075
Computer Equipment	71 270	3 595	-	-	-	(202)	3 394	74 663	77 125	69 585
Furniture and Office Equipment	14 405	1 309	-	-	-	(162)	1 147	15 551	20 844	110 751
Machinery and Equipment	82 289	6 970	-	-	-	-	6 970	89 259	80 661	95 967
Transport Assets	462 147	25 345	-	-	-	(892)	24 453	486 601	533 291	384 350

Table continues on next page.

City of Cape Town - 2022/23 Adjustments Budget - 18 August 2022

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Total Upgrading of Existing Assets to be adjusted	1 897 771	53 030	-	-	-	(3 223)	49 808	1 947 578	3 042 001	3 125 043
Roads Infrastructure	232 574	11 963	-	-	-	-	11 963	244 537	253 740	146 664
Storm water Infrastructure	156 863	125	-	-	-	-	125	156 988	157 319	199 720
Electrical Infrastructure	187 000	9 664	-	-	-	-	9 664	196 663	301 713	128 835
Water Supply Infrastructure	13 500	75	-	-	-	-	75	13 575	34 067	34 067
Sanitation Infrastructure	530 040	75	-	-	-	-	75	530 115	891 423	1 263 585
Solid Waste Infrastructure	67 067	1 995	-	-	-	-	1 995	69 062	68 377	40 102
Coastal Infrastructure	55 522	541	-	-	-	-	541	56 064	147 482	150 492
Information and Communication Infrastructure	70 477	106	-	-	-	-	106	70 583	43 944	12 933
Infrastructure	1 313 044	24 543	-	-	-	-	24 543	1 337 587	1 898 064	1 976 399
Community Facilities	140 574	11 708	-	-	-	(645)	11 063	151 637	338 784	437 325
Sport and Recreation Facilities	68 328	2 836	-	-	-	(2 230)	606	68 933	173 421	110 306
Community Assets	208 901	14 544	-	-	-	(2 875)	11 669	220 570	512 205	547 631
Heritage Assets	-	-	-	-	-	-	-	-	-	2 100
Operational Buildings	278 982	6 895	-	-	-	(348)	6 547	285 529	430 593	492 732
Housing	65 401	6 611	-	-	-	-	6 611	72 012	66 795	74 773
Other Assets	344 383	13 505	-	-	-	(348)	13 158	357 541	497 388	567 505
Licences and Rights	21 054	191	-	-	-	-	191	21 245	127 591	8 195
Intangible Assets	21 054	191	-	-	-	-	191	21 245	127 591	8 195
Computer Equipment	7 088	239	-	-	-	-	239	7 327	1 452	12 213
Furniture and Office Equipment	300	8	-	-	-	-	8	308	300	-
Machinery and Equipment	3 000	-	-	-	-	-	-	3 000	5 000	11 000
Total Capital Expenditure to be adjusted	7 527 791	252 193	-	-	-	-	252 193	7 779 984	11 017 486	12 751 298
Roads Infrastructure	1 271 277	35 001	-	-	-	-	35 001	1 306 278	1 672 751	2 853 980
Storm water Infrastructure	342 872	1 874	-	-	-	-	1 874	344 746	384 915	444 092
Electrical Infrastructure	916 728	18 705	-	-	-	-	18 705	935 433	1 088 248	934 983
Water Supply Infrastructure	767 805	20 866	-	-	-	-	20 866	788 671	1 297 632	1 527 948
Sanitation Infrastructure	1 424 013	2 228	-	-	-	-	2 228	1 426 242	2 509 281	3 240 313
Solid Waste Infrastructure	276 455	32 395	-	-	-	197	32 592	309 047	416 980	492 462
Coastal Infrastructure	66 197	541	-	-	-	-	541	66 738	172 482	150 492
Information and Communication Infrastructure	192 049	363	-	-	-	-	363	192 412	169 297	87 767
Infrastructure	5 257 396	111 974	-	-	-	197	112 171	5 369 566	7 711 585	9 732 036
Community Facilities	365 524	27 955	-	-	-	(645)	27 310	392 834	666 857	771 458
Sport and Recreation Facilities	74 393	2 836	-	-	-	(2 230)	606	74 998	178 421	120 306
Community Assets	439 916	30 791	-	-	-	(2 875)	27 916	467 832	845 278	891 764
Heritage Assets	-	-	-	-	-	-	-	-	-	2 100
Operational Buildings	374 867	9 306	-	-	-	-	9 306	384 173	622 394	699 042
Housing	75 733	7 116	-	-	-	-	7 116	82 849	67 245	77 114
Other Assets	450 600	16 422	-	-	-	-	16 422	467 022	689 638	776 156
Licences and Rights	72 720	4 756	-	-	-	(440)	4 317	77 036	366 002	203 668
Intangible Assets	72 720	4 756	-	-	-	(440)	4 317	77 036	366 002	203 668
Computer Equipment	187 596	8 489	-	-	-	4 173	12 663	200 259	170 260	179 651
Furniture and Office Equipment	31 567	4 473	-	-	-	(164)	4 309	35 876	57 688	164 876
Machinery and Equipment	202 208	15 453	-	-	-	-	15 453	217 662	206 071	250 606
Transport Assets	718 259	52 311	-	-	-	(892)	51 419	769 678	886 979	511 697
Land	167 529	7 524	-	-	-	-	7 524	175 053	83 984	38 744
TOTAL CAPITAL EXPENDITURE to be adjusted	7 527 791	252 193	-	-	-	-	252 193	7 779 984	11 017 486	12 751 298

Table continues on next page.

City of Cape Town - 2022/23 Adjustments Budget - 18 August 2022

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
ASSET REGISTER SUMMARY - PPE (WDV)	61 381 729	-	-	-	-	272 665	272 665	61 654 394	68 936 770	77 924 711
Roads Infrastructure	11 732 567	-	-	-	-	35 001	35 001	11 767 567	12 887 726	15 208 442
Storm water Infrastructure	1 464 990	-	-	-	-	1 874	1 874	1 466 864	1 783 194	2 157 139
Electrical Infrastructure	9 208 478	-	-	-	-	18 705	18 705	9 227 183	9 966 946	10 551 725
Water Supply Infrastructure	6 484 561	-	-	-	-	20 866	20 866	6 505 427	7 537 132	8 794 935
Sanitation Infrastructure	6 393 452	-	-	-	-	2 228	2 228	6 395 680	8 676 651	11 577 367
Solid Waste Infrastructure	847 410	-	-	-	-	32 592	32 592	880 002	1 209 931	1 645 712
Coastal Infrastructure	212 395	-	-	-	-	541	541	212 936	377 925	515 449
Information and Communication Infrastructure	5 694 988	-	-	-	-	363	363	5 695 351	5 757 916	5 732 034
Infrastructure	42 038 840	-	-	-	-	112 171	112 171	42 151 010	48 197 420	56 182 803
Community Assets	6 472 384	-	-	-	-	51 113	51 113	6 523 497	6 927 884	7 418 805
Heritage Assets	10 268	-	-	-	-	-	-	10 268	10 268	10 268
Investment properties	576 107	-	-	-	-	-	-	576 107	574 393	572 679
Other Assets	5 095 469	-	-	-	-	30 302	30 302	5 125 770	5 412 998	5 794 575
Intangible Assets	438 864	-	-	-	-	4 317	4 317	443 180	682 002	745 879
Computer Equipment	565 874	-	-	-	-	17 313	17 313	583 187	498 405	465 931
Furniture and Office Equipment	285 609	-	-	-	-	6 129	6 129	291 737	277 246	366 442
Machinery and Equipment	624 981	-	-	-	-	15 575	15 575	640 557	643 383	675 697
Transport Assets	3 898 595	-	-	-	-	51 419	51 419	3 950 014	4 254 048	4 194 164
Land	1 374 740	-	-	-	-	(15 673)	(15 673)	1 359 066	1 458 724	1 497 468
Zoo's, Marine and Non-biological Animals	61 381 729	-	-	-	-	272 665	272 665	61 654 394	68 936 770	77 924 711
EXPENDITURE OTHER ITEMS										
<u>Depreciation & asset impairment</u>	3 253 427	-	-	-	-	(1)	(1)	3 253 426	3 463 475	3 735 000
<u>Repairs and Maintenance by asset class</u>	4 802 583	-	-	-	-	0	0	4 802 583	5 181 385	5 345 559
Roads Infrastructure	708 812	-	-	-	-	0	0	708 812	740 831	774 451
Storm water Infrastructure	148 037	-	-	-	-	0	0	148 037	154 853	162 010
Electrical Infrastructure	596 334	-	-	-	-	0	0	596 334	609 489	623 224
Water Supply Infrastructure	381 433	-	-	-	-	1	1	381 434	394 715	420 621
Sanitation Infrastructure	373 761	-	-	-	-	0	0	373 761	387 286	401 464
Solid Waste Infrastructure	11 558	-	-	-	-	0	0	11 558	11 558	11 558
Coastal Infrastructure	3 994	-	-	-	-	0	0	3 994	3 994	3 994
Infrastructure	2 223 929	-	-	-	-	1	1	2 223 930	2 302 726	2 397 321
Community Facilities	486 075	-	-	-	-	616	616	486 691	717 613	726 702
Sport and Recreation Facilities	126 280	-	-	-	-	-	-	126 280	131 772	136 528
Community Assets	612 354	-	-	-	-	616	616	612 970	849 385	863 230
Heritage Assets	2 832	-	-	-	-	(73)	(73)	2 760	2 917	3 005
Revenue Generating	18 104	-	-	-	-	-	-	18 104	18 680	19 283
Non-revenue Generating	10	-	-	-	-	(0)	(0)	10	10	10
Investment properties	18 113	-	-	-	-	(0)	(0)	18 113	18 690	19 293
Operational Buildings	247 129	-	-	-	-	(36)	(36)	247 093	255 338	263 954
Housing	19 148	-	-	-	-	(0)	(0)	19 148	19 150	19 152
Other Assets	266 277	-	-	-	-	(36)	(36)	266 241	274 487	283 106
Computer Equipment	431 201	-	-	-	-	(11)	(11)	431 190	444 451	458 364
Furniture and Office Equipment	334 180	-	-	-	-	8	8	334 188	348 249	356 648
Machinery and Equipment	393 020	-	-	-	-	8	8	393 028	407 054	417 791
Transport Assets	520 676	-	-	-	-	(514)	(514)	520 162	533 425	546 803
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	8 056 010	-	-	-	-	(1)	(1)	8 056 009	8 644 860	9 080 559
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	<i>51.6%</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>51.3%</i>	<i>52.3%</i>	<i>42.9%</i>
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>	<i>119.4%</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>122.7%</i>	<i>166.4%</i>	<i>146.6%</i>
<i>R&M as a % of PPE</i>	<i>7.8%</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>7.8%</i>	<i>7.5%</i>	<i>6.9%</i>
<i>Renewal and upgrading and R&M as a % of PPE</i>	<i>14.2%</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>14.3%</i>	<i>15.9%</i>	<i>13.9%</i>

Table 21: MBRR Table B10 - Consolidated Basic service delivery measurement

	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets										
<u>Water:</u>										
Piped water inside dwelling	1 328 617	-	-	-	-	-	-	1 328 617	1 351 464	1 374 568
Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	184 205	-	-	-	-	-	-	184 205	187 372	190 575
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	1 512 822	-	-	-	-	-	-	1 512 822	1 538 836	1 565 143
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
Total number of households	1 512 822	-	-	-	-	-	-	1 512 822	1 538 836	1 565 143
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)	1 404 012	-	-	-	-	-	-	1 404 012	1 429 241	1 452 156
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-
Chemical toilet	63 105	-	-	-	-	-	-	63 105	63 105	63 105
Pit toilet (ventilated)	197	-	-	-	-	-	-	197	197	197
Other toilet provisions (> min.service level)	45 508	-	-	-	-	-	-	45 508	46 293	49 685
<i>Minimum Service Level and Above sub-total</i>	1 512 822	-	-	-	-	-	-	1 512 822	1 538 836	1 565 143
Bucket toilet	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
Total number of households	1 512 822	-	-	-	-	-	-	1 512 822	1 538 836	1 565 143
<u>Energy:</u>										
Electricity (at least min. service level)	847 162	-	-	-	-	-	-	847 162	848 662	850 162
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	847 162	-	-	-	-	-	-	847 162	848 662	850 162
Electricity (< min.service level)	24 630	-	-	-	-	-	-	24 630	23 130	21 630
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	24 630	-	-	-	-	-	-	24 630	23 130	21 630
Total number of households	871 792	-	-	-	-	-	-	871 792	871 792	871 792
<u>Refuse:</u>										
Removed at least once a week (min.service)	1 071 453	-	-	-	-	-	-	1 071 453	1 115 178	1 162 007
<i>Minimum Service Level and Above sub-total</i>	1 071 453	-	-	-	-	-	-	1 071 453	1 115 178	1 162 007
Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
Total number of households	1 071 453	-	-	-	-	-	-	1 071 453	1 115 178	1 162 007

Table continues on next page.

City of Cape Town - 2022/23 Adjustments Budget - 18 August 2022

Description	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	240 091	–	–	–	–	–	–	240 091	240 091	240 091
Sanitation (free minimum level service)	240 091	–	–	–	–	–	–	240 091	240 091	240 091
Electricity/other energy (50kwh per household per month)	184 570	–	–	–	–	–	–	184 570	184 570	184 570
Refuse (removed at least once a week)	270 035	–	–	–	–	–	–	270 035	270 035	270 035
Cost of Free Basic Services provided (R'000)										
Water (6 kilolitres per indigent household per month)	283 602	–	–	–	–	–	–	283 602	297 782	323 986
Sanitation (free sanitation service to indigent households)	242 531	–	–	–	–	–	–	242 531	254 658	277 068
Electricity/other energy (50kwh per indigent household per month)	117 303	–	–	–	–	–	–	117 303	135 555	153 679
Refuse (removed once a week for indigent households)	356 132	–	–	–	–	–	–	356 132	356 132	356 132
Cost of Free Basic Services provided - Informal Formal Settlements	1 136 448	–	–	–	–	–	–	1 136 448	1 185 983	1 243 320
Total cost of FBS provided	2 136 016	–	–	–	–	–	–	2 136 016	2 230 109	2 354 185
Highest level of free service provided										
Property rates (R'000 value threshold)	285	–	–	–	–	–	–	285	285	285
Water (kilolitres per household per month)	15	–	–	–	–	–	–	15	15	15
Sanitation (kilolitres per household per month)	11	–	–	–	–	–	–	11	11	11
Sanitation (Rand per household per month)	–	–	–	–	–	–	–	–	–	–
Electricity (kw per household per month)	60	–	–	–	–	–	–	60	60	60
Refuse (average litres per week)	240	–	–	–	–	–	–	240	240	240
Revenue cost of free services provided (R'000)										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	1 456 700	–	–	–	–	–	–	1 456 700	1 570 385	1 700 724
Water (in excess of 6 kilolitres per indigent household per month)	203 884	–	–	–	–	–	–	203 884	214 078	232 917
Sanitation (in excess of free sanitation service to indigent households)	174 358	–	–	–	–	–	–	174 358	183 076	199 187
Electricity/other energy (in excess of 50 kwh per indigent household per month)	15 616	–	–	–	–	–	–	15 616	18 046	20 459
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	22 850	–	–	–	–	–	–	22 850	23 901	25 001
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	1 873 408	–	–	–	–	–	–	1 873 408	2 009 487	2 178 287

PART 3 - ADJUSTMENTS BUDGET: MUNICIPAL ENTITY - CAPE TOWN INTERNATIONAL CONVENTION CENTRE

The Cape Town International Convention Centre's (CTICC) five primary budget tables, as required in terms of Part 4 of the MBRR, are presented on page 43 to page 47.

The entity is not proposing any adjustments to the approved 2022/23 budget.

Table 22: MBRR Table E1 - Adjustments Budget Summary - CTICC

Description	Budget Year 2022/23							Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	738	-	-	-	-	-	738	826	909
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Other own revenue	125 748	-	-	-	-	-	125 748	187 248	213 945
Total Revenue (excluding capital transfers and contributions)	126 486	-	-	-	-	-	126 486	188 074	214 853
Employee costs	60 622	-	-	-	-	-	60 622	67 246	71 994
Remuneration of Board Members	760	-	-	-	-	-	760	798	838
Depreciation and debt impairment	45 205	-	-	-	-	-	45 205	44 661	44 629
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	15 644	-	-	-	-	-	15 644	21 541	26 231
Transfers and grants	2 124	-	-	-	-	-	2 124	2 124	2 124
Other expenditure	96 156	-	-	-	-	-	96 156	99 928	105 594
Total Expenditure	220 871	-	-	-	-	-	220 871	236 298	251 410
Surplus/(Deficit)	(94 385)	-	-	-	-	-	(94 385)	(48 225)	(36 557)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(94 385)	-	-	-	-	-	(94 385)	(48 225)	(36 557)
Taxation	(25 484)	-	-	-	-	-	(25 484)	(13 337)	(10 110)
Surplus/ (Deficit) for the year	(68 901)	-	-	-	-	-	(68 901)	(34 887)	(26 446)
Capital expenditure & funds sources									
Capital expenditure	20 472	-	-	-	-	-	20 472	43 270	72 627
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	20 472	-	-	-	-	-	20 472	43 270	72 627
Total sources of capital funds	20 472	-	-	-	-	-	20 472	43 270	72 627
Financial position									
Total current assets	57 687	-	-	-	-	-	57 687	94 371	83 037
Total non current assets	687 407	-	-	-	-	-	687 407	688 936	692 597
Total current liabilities	88 962	-	-	-	-	-	88 962	104 919	123 607
Total non current liabilities	231	-	-	-	-	-	231	374	459
Community wealth/Equity	655 901	-	-	-	-	-	655 901	678 014	651 568
Cash flows									
Net cash from (used) operating	(16 700)	-	-	-	-	-	(16 700)	21 242	59 133
Net cash from (used) investing	32 528	-	-	-	-	-	32 528	13 730	(72 627)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	40 307	-	-	-	-	-	40 307	75 278	61 785

Table 23: MBRR Table E2 - Adjustments Budget - Financial Performance (revenue and expenditure) - CTICC

Description	Budget Year 2022/23							Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands									
<u>Revenue By Source</u>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	73 350	-	-	-	-	-	73 350	112 918	124 209
Interest earned - external investments	738	-	-	-	-	-	738	826	909
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other revenue	52 398	-	-	-	-	-	52 398	74 330	89 735
Gains	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	126 486	-	-	-	-	-	126 486	188 074	214 853
<u>Expenditure By Type</u>									
Employee related costs	60 622	-	-	-	-	-	60 622	67 246	71 994
Remuneration of Directors	760	-	-	-	-	-	760	798	838
Debt impairment	360	-	-	-	-	-	360	360	360
Depreciation & asset impairment	45 205	-	-	-	-	-	45 205	44 301	44 269
Finance charges	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed	15 644	-	-	-	-	-	15 644	21 541	26 231
Contracted services	41 462	-	-	-	-	-	41 462	43 668	45 883
Transfers and subsidies	2 124	-	-	-	-	-	2 124	2 124	2 124
Other expenditure	54 694	-	-	-	-	-	54 694	56 261	59 711
Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	220 871	-	-	-	-	-	220 871	236 298	251 410
Surplus/(Deficit)	(94 385)	-	-	-	-	-	(94 385)	(48 225)	(36 557)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	(94 385)	-	-	-	-	-	(94 385)	(48 225)	(36 557)
Taxation	(25 484)	-	-	-	-	-	(25 484)	(13 337)	(10 110)
Surplus/ (Deficit) for the year	(68 901)	-	-	-	-	-	(68 901)	(34 887)	(26 446)

Table 24: MBRR Table E3 Adjustments Capital Expenditure Budget by asset class and funding - CTICC

Description	Budget Year 2022/23							Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands									
<u>Capital expenditure by Asset Class/Sub-class</u>									
<u>Other assets</u>	13 880	-	-	-	-	-	13 880	24 051	48 820
Operational Buildings	13 880	-	-	-	-	-	13 880	24 051	48 820
Municipal Offices	13 880	-	-	-	-	-	13 880	24 051	48 820
<u>Computer Equipment</u>	4 650	-	-	-	-	-	4 650	11 483	14 726
Computer Equipment	4 650	-	-	-	-	-	4 650	11 483	14 726
<u>Furniture and Office Equipment</u>	1 820	-	-	-	-	-	1 820	5 965	5 486
Furniture and Office Equipment	1 820	-	-	-	-	-	1 820	5 965	5 486
<u>Machinery and Equipment</u>	122	-	-	-	-	-	122	1 772	3 595
Machinery and Equipment	122	-	-	-	-	-	122	1 772	3 595
Total Capital Expenditure to be adjusted	20 472	-	-	-	-	-	20 472	43 270	72 627
<u>Funded by:</u>									
National Government	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	20 472	-	-	-	-	-	20 472	43 270	72 627
Total Capital Funding	20 472	-	-	-	-	-	20 472	43 270	72 627

Table 25: MBRR Table E4 Adjustments Budget - Financial Position - CTICC

Description	Budget Year 2022/23							Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands									
ASSETS									
Current assets									
Cash	-	-	-	-	-	-	-	-	-
Call investment deposits	40 307	-	-	-	-	-	40 307	75 278	61 785
Consumer debtors	-	-	-	-	-	-	-	-	-
Other debtors	13 532	-	-	-	-	-	13 532	14 980	17 116
Current portion of long-term receivables	2 124	-	-	-	-	-	2 124	2 124	2 124
Inventory	1 725	-	-	-	-	-	1 725	1 988	2 012
Total current assets	57 687	-	-	-	-	-	57 687	94 371	83 037
Non current assets									
Long-term receivables	166 555	-	-	-	-	-	166 555	164 431	162 307
Investments	0	-	-	-	-	-	0	0	0
Investment property	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-
Property, plant and equipment	280 915	-	-	-	-	-	280 915	271 230	266 905
Biological	-	-	-	-	-	-	-	-	-
Intangible	-	-	-	-	-	-	-	-	-
Other non-current assets	239 937	-	-	-	-	-	239 937	253 275	263 385
Total non current assets	687 407	-	-	-	-	-	687 407	688 936	692 597
TOTAL ASSETS	745 094	-	-	-	-	-	745 094	783 306	775 634
LIABILITIES									
Current liabilities									
Bank overdraft	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Consumer deposits	57 522	-	-	-	-	-	57 522	60 398	63 418
Trade and other payables	31 440	-	-	-	-	-	31 440	41 563	57 025
Provisions	-	-	-	-	-	-	-	2 958	3 165
Total current liabilities	88 962	-	-	-	-	-	88 962	104 919	123 607
Non current liabilities									
Borrowing	-	-	-	-	-	-	-	-	-
Provisions	231	-	-	-	-	-	231	374	459
Total non current liabilities	231	-	-	-	-	-	231	374	459
TOTAL LIABILITIES	89 193	-	-	-	-	-	89 193	105 292	124 066
NET ASSETS	655 901	-	-	-	-	-	655 901	678 014	651 568
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	(764 526)	-	-	-	-	-	(764 526)	(799 414)	(825 860)
Reserves	1 420 428	-	-	-	-	-	1 420 428	1 477 428	1 477 428
TOTAL COMMUNITY WEALTH/EQUITY	655 901	-	-	-	-	-	655 901	678 014	651 568

Table 26: MBRR Table E5 Adjustments Budget - Cash Flows - CTICC

Description	Budget Year 2022/23							Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Other revenue	125 748	-	-	-	-	-	125 748	187 248	213 945
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-
Interest	738	-	-	-	-	-	738	826	909
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(143 186)	-	-	-	-	-	(143 186)	(166 832)	(155 720)
Finance charges	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(16 700)	-	-	-	-	-	(16 700)	21 242	59 133
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	53 000	-	-	-	-	-	53 000	57 000	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(20 472)	-	-	-	-	-	(20 472)	(43 270)	(72 627)
NET CASH FROM/(USED) INVESTING ACTIVITIES	32 528	-	-	-	-	-	32 528	13 730	(72 627)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	15 828	-	-	-	-	-	15 828	34 972	(13 493)
Cash/cash equivalents at the year begin:	24 479	-	-	-	-	-	24 479	40 307	75 278
Cash/cash equivalents at the year end:	40 307	-	-	-	-	-	40 307	75 278	61 785

PART 4 - ADJUSTMENTS BUDGET: MUNICIPAL ENTITY - CAPE TOWN STADIUM

The Cape Town Stadium's (CTS) primary budget tables, as required in terms of Part 4 of the MBRR, are presented on page 48 to page 51.

The entity is not proposing any adjustments to the approved 2022/23 budget.

Table 27: MBRR Table E1 Adjustments Budget Summary - CTS

Description	Budget Year 2022/23							Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands									
<u>Financial Performance</u>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	33 196	-	-	-	-	-	33 196	29 955	25 050
Other own revenue	92 037	-	-	-	-	-	92 037	102 608	112 663
Total Revenue (excluding capital transfers and contributions)	125 233	-	-	-	-	-	125 233	132 563	137 713
Employee costs	2 795	-	-	-	-	-	2 795	2 921	3 053
Remuneration of Board Members	479	-	-	-	-	-	479	498	518
Depreciation and debt impairment	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	661	-	-	-	-	-	661	688	715
Transfers and grants	7 003	-	-	-	-	-	7 003	7 283	7 575
Other expenditure	114 294	-	-	-	-	-	114 294	121 172	125 853
Total Expenditure	125 233	-	-	-	-	-	125 233	132 563	137 713
Surplus/(Deficit)	(0)	-	-	-	-	-	(0)	0	0
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(0)	-	-	-	-	-	(0)	0	0
Taxation	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(0)	-	-	-	-	-	(0)	0	0
<u>Financial position</u>									
Total current assets	6 755	-	-	-	-	-	6 755	6 945	7 142
Total non current assets	-	-	-	-	-	-	-	-	-
Total current liabilities	4 745	-	-	-	-	-	4 745	4 935	5 132
Total non current liabilities	-	-	-	-	-	-	-	-	-
Community wealth/Equity	2 010	-	-	-	-	-	2 010	2 010	2 010
<u>Cash flows</u>									
Net cash from (used) operating	0	-	-	-	-	-	0	(0)	(0)
Net cash from (used) investing	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	3	-	-	-	-	-	3	3	3

Table 28: MBRR Table E2 Adjustments Budget - Financial Performance (revenue and expenditure) - CTS

Description	Budget Year 2022/23							Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands									
<u>Revenue By Source</u>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	69 969	-	-	-	-	-	69 969	78 967	87 179
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Transfers and subsidies	33 196	-	-	-	-	-	33 196	29 955	25 050
Other revenue	22 068	-	-	-	-	-	22 068	23 641	25 484
Gains	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	125 233	-	-	-	-	-	125 233	132 563	137 713
<u>Expenditure By Type</u>									
Employee related costs	2 795	-	-	-	-	-	2 795	2 921	3 053
Remuneration of Directors	479	-	-	-	-	-	479	498	518
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed	661	-	-	-	-	-	661	688	715
Contracted services	86 174	-	-	-	-	-	86 174	89 747	92 468
Transfers and subsidies	7 003	-	-	-	-	-	7 003	7 283	7 575
Other expenditure	28 120	-	-	-	-	-	28 120	31 426	33 385
Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	125 233	-	-	-	-	-	125 233	132 563	137 713
<u>Surplus/(Deficit)</u>									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	(0)	-	-	-	-	-	(0)	0	0
Taxation	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(0)	-	-	-	-	-	(0)	0	0

Table 29: MBRR Table E4 Adjustments Budget - Financial Position - CTS

Description	Budget Year 2022/23							Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Other revenue	85 034	-	-	-	-	-	85 034	95 324	105 089
Government - operating	33 196	-	-	-	-	-	33 196	29 955	25 050
Government - capital	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(118 230)	-	-	-	-	-	(118 230)	(125 280)	(130 139)
Finance charges	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	0	-	-	-	-	-	0	(0)	(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	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	0	-	-	-	-	-	0	(0)	(0)
Cash/cash equivalents at the year begin:	3						3	3	3
Cash/cash equivalents at the year end:	3						3	3	3

Table 30: MBRR Table E5 Adjustments Budget - Cash Flows - CTS

Description	Budget Year 2022/23							Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Other revenue	85 034	-	-	-	-	-	85 034	95 324	105 089
Government - operating	33 196	-	-	-	-	-	33 196	29 955	25 050
Government - capital	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(118 230)	-	-	-	-	-	(118 230)	(125 280)	(130 139)
Finance charges	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	0	-	-	-	-	-	0	(0)	(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	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	0	-	-	-	-	-	0	(0)	(0)
Cash/cash equivalents at the year begin:	3						3	3	3
Cash/cash equivalents at the year end:	3						3	3	3

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, **Lungelo Mbandazayo**, municipal manager of the **City of Cape Town**, hereby certify that the 2022/23 adjustments budget (**August 2022**) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name _____

Municipal Manager of City of Cape Town (CPT)

Signature _____

Date _____