



CITY OF CAPE TOWN  
ISIXEKO SASEKAPA  
STAD KAAPSTAD

**ANNEXURE A**

# **2021/22 ADJUSTMENTS BUDGET**

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**19 August 2021**

**[Including additional recommendation  
approved at the Council meeting ]**

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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 2021 adjustments budget is the rollover of carry-over commitments from the 2020/21 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 2020/21 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 rollover funding allocations:

- Those contractual components or works awarded/commenced during the 2020/21 financial year, but not yet implemented and settled by 30 June 2021 – in other words the monetary value of commitments – and for which no budgetary provision was made in the 2021/22 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 2021.
  - Proposals for rollover provisions catered for both internally- and externally- funded budgetary provisions.
  - Rollover proposals were taken in context of affordability constraints and funding certainty for the period, as informed by the adopted MTREF, and implementation capacity for the period.
- 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 28 July 2021.

- National- and Provincial Treasury require municipalities to apply for committed unspent conditional grant rollovers 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 rollover applications, are normally received by November each year. These approved rollovers 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-let projects in the 2021/22 financial year, an amount of R37.1 million, funded from a specially created internal resource i.e. Capital Replacement Reserve: Capital Grants & Donations Roll-overs (CRR: CGD Roll-overs), is proposed as an interim funding source. Should specific conditional grant-funded projects' rollovers 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**

### **Operating grants and donations**

Roll-overs of approved 2020/21 private donations (R18 260), grant fund interest (R6.7 million), unspent grant allocations from Provincial Government (**R27.9 million**) and National Government (R9.4 million) are proposed. These rollovers are attributable to the following directorates:

- Economic Opportunities & Asset Management - R9.4 million funded ex National Skills Fund (NSF)  
The rollover will be utilised for training and placement of unemployed youth in the Business Process Outsourcing (BPO) and Clothing & Textile sectors project. The Memorandum of Agreement was signed late due to additional requirements from the NSF. The late start did not correspond with the peak periods for employment of BPO employers. The number of learners will be increased in the second year of the project. The NSF is not a gazetted grant and therefore not subject to the formal rollover application process from National Treasury.
- Community Services & Health - R18 260 funded ex University of Connecticut  
The rollover is for the continuation of the Gugulethu Clinic Repair project. The planned work for 2020/21 could not be completed due to violence in the area and the clinic being closed for an extended period.
- Transport - R6.7 million funded ex PTI&SG Interest  
The rollover is for the continuation of COVID-19 related services at the Public Transport Interchanges and the MyCiTi Station Management project. The underspending in 2020/21 was due to some service providers not having the full capacity to deliver services.

- **Urban Management - R1.6 million funded ex Community Development Workers Grant**  
The COVID-19 pandemic and associated lockdown regulations resulted in delayed implementation of various projects i.e. Personal Protective Clothing and Stationery for CDW workers, Community Household Food Garden projects, Community feeding schemes projects, Youth Hygiene Toolkit projects, and Girls Sanitary Pads project. This grant is not subject to the formal rollover application process by Provincial Treasury as specified in the grant framework.
- **Human Settlements – R26.3 million ex Housing Settlement Development Grant**  
The rollover is for continuation of the People's Housing Process (PHP) project and other top structure projects, which were delayed due to the COVID-19 pandemic and associated lockdown regulations, beneficiary administration delays as well as delays in the administrative process of moving to alternate PHP support organisations as requested by PHP beneficiaries.

#### **c. Revenue and expenditure estimates adjustments**

- **Spatial Planning & Environment directorate - R3.3 million funded ex World Wide Fund for Nature (WWF)**  
The rollover is for the acquisition of Joostenbergskloof Core Flora site. The land acquisition report was approved on 6 April 2021 but finalisation of the sale was delayed, as the seller's conditions were unacceptable to the City. The acquisition will be concluded in the 2021/22 financial year.

#### **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 2021/22 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 Cape Town International Convention Centre's (CTICC) adjustments budget for the 2021/22 financial year be approved and adopted, as set out in the following table:
  - i. Capital expenditure by asset class and funding source reflected in Table 24 on page 45.
- c. That the amended MTREF IDP chapter for 2021/22, as set out in annexure 3, be used to update the current chapter in the approved Integrated Development Plan (IDP).
- d. That adjustments to transfers and grants made by the City, as set out in Annexure 4, be approved.

### **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**

Full details of proposed amendments to the 2021/22 operating budget are reflected in Annexure 1 to this report.

##### **3.3.2. Adjustments to the capital budget**

Directorate and departmental submissions received for budgetary inclusion totalled R513.9 million, with funding sources split as shown in the table below.

**Table 1 Fund shifts in relation to the capital programme for 2021/22**

<b>Major Fund Source</b>	<b>2021/22 Original Budget</b>	<b>2021/22 Proposed Budget</b>	<b>Increase/ Decrease</b>
<b>R Thousand</b>			
Capital Grants and Donations (CGD)	3 138 842	3 138 842	0
Capital replacement Reserve (CRR)	901 795	981 422	79 628
External Financing Fund (EFF)	4 187 779	4 613 204	425 425
Revenue	86 352	95 214	8 862
<b>TOTAL</b>	<b>8 314 767</b>	<b>8 828 682</b>	<b>513 915</b>

The major increases and decreases in the 2021/22 financial year, as reflected in Table 1, are explained below.

#### **CRR amendments**

In order to assist directorates to continue with implementation of ongoing contractually-let projects in 2021/22, R37.1 million funded from a specially created internal resource i.e. Capital Replacement Reserve: Capital Grants & Donations Roll-overs, is proposed as an interim funding source.

Should specific conditional grant-funded 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 total CRR roll-over of R79.6 million, which includes R37.1 million conditional grant-funded contractually-let projects and R6.3 million ward allocation projects, are attributed to the following directorates/departments:

- Community Services & Health directorate: R10.3 million

Project/Programme Description	Roll-over R Thousand
Ward Allocations	3 381
Cemetery Upgrades	67
Integrated Recreation & Parks Facilities	1 424
Hout Bay Recreation Facility Upgrade	1 273
Blue Ridge Integrated Rec Facility	530
Vuyiseka Multi-Purpose Centre - Upgrade	3 636
<b>Total</b>	<b>10 311</b>

- Corporate Services directorate: R686 744

Project/Programme Description	Roll-over R Thousand
Infrastructure Skills Development	132
Radio Infrastructure	555
<b>Total</b>	<b>687</b>

- Energy & Climate Change directorate: R15.7 million

Project/Programme Description	Roll-over R Thousand
Equipment: Replacement	103
Electricity Facilities	7 157
Equipment: Additional	531
Computer Equipment: Additional	332
Vehicles: Additional	1 666
OH Line Refurbishment	2 636
HV Substations	3 200
Computer Equipment: Replacement	41
<b>Total</b>	<b>15 665</b>

- Finance directorate: R27 145

Project/Programme Description	Roll-over R Thousand
Computer Equipment	27
<b>Total</b>	<b>27</b>

- Human Settlements directorate: R370 499

Project/Programme Description	Roll-over R Thousand
Major Upgrades - Old Flats Langa	69
Upgrade Flats - Ward 9	87
Recreational Park - Old Flats Langa	214
<b>Total</b>	<b>370</b>

- Spatial Planning & Environment directorate: R1.5 million

Project/Programme Description	Roll-over R Thousand
Upgrade of Reserves Infrastructure	1 035
Zandvlei Estuary - Specialised Equipment	322
Zandvlei Estuary - Upgrade of Estuary	159
<b>Total</b>	<b>1 516</b>

- Transport directorate: R46.2 million

Project/Programme Description	Roll-over R Thousand
Transport Facilities Upgrades	2 386
IRT: Control Centre	2 603
IRT: Fare Collection	2 670
Road Reserve Fencing - Belhar	100
Road Rehab: Bishop Lavis	3
Road Rehab: Hanover Park: Area 2	57
Upgrade Roads - Ward 73	80
Fencing - Ward 9	50
Fencing - Ward 77	112
Public Transport Systems Management (PTSM) project	362
Provision of PT shelters, embayments and signage	418
IRT Phase 2 A	58
Integrated Bus Rapid Transit System	5 189
Non-Motorised Transport Programme	6 242
Road Upgrade: Amandel Road: Bottelary River - Church Street	17
Road Construction: Saxdowns Langverwacht and Van Riebeeck Roads	1 569
Congestion Relief - Erica Drive	348
Road Construction: Belhar Main Road: Stellenbosch Arterial to Highbury Road	2 841
Kommetjie Road Dualling (Phase 3)	2 209
M3 Corridor: Hospital Bend - Constantia Main Road	1 576
Road Upgrade: Voortrekker Road: Salt River Canal to Jakes Gerwel Drive	1 664
Road Dualling: Berkley Road: M5 - Ryger Street	553
Dualling: Main Road 27 to Altena Rd	84
Dualling: Jip De Jager: Kommissaris Street - Van Riebeeckshof Road	107
Congestion Relief Projects	8 000
Dunoon Taxi Terminus	3 566
Retreat Public Transport Interchange (PTI)	1 000
Somerset West PTI	6
Inner City: Public Transport Hub	3
Smart Technologies at PTIs	21
PTI Programme	1 225
PTSM: Transport Intelligence Project	11
PTSM: Transport CRM Upgrade	109
PTSM: Intelligent Facility Management	86
PTSM Programme	830
<b>Total</b>	<b>46 153</b>

- Urban Management directorate: R1.9 million

Project/Programme Description	Roll-over R Thousand
Ward Allocations - Area North	578
Heritage/Flea Market - Ward 32	154
Heritage/Flea Market Phase 2 - Ward 32	400
Ward Allocations - Area East	196
IT Equipment - Subcouncil 10	14
Ward Allocations - Area Central	96
IT & AV Equipment - Subcouncil 5	14
Fezeka Admin Building - AV Equipment	16
Ward Allocations - Area South	243
Mobile Audio Visual Equipment - SC13	3
Computers & Equipment	149
Furniture & Equipment	21
<b>Total</b>	<b>1 885</b>

- Water & Waste directorate - Solid Waste Management department: R3.0 million

Project/Programme Description	Roll-over R Thousand
Borchards Quarry WWTW	84
Reticulation of Water (ISBS)	2 928
<b>Total</b>	<b>3 012</b>

## EFF amendments

Roll-overs amounting to R425.4 million are attributed to the following directorates/ departments:

- Community Services & Health directorate – R9.3 million

Projects were delayed due to:

- Supplier constraints and unavailability of stock;
- Incomplete work as a result of inclement weather conditions as well as shortage of materials;
- Protracted processes in sourcing professional services; and
- Tender 30C/2018/19 put on hold and cease works directive, sourcing of local labour, and ongoing community unrest.

- Corporate Services directorate – R9.3 million

Projects were delayed due to:

- World-wide shortage as well as supplier constraints relating to IT equipment;
- Absenteeism as a result of contractor testing positive for COVID-19;
- COVID-19 regulations, which restricted access to the site resulting in equipment not being installed and services not being delivered;
- Unavailability of stock (laptops); and
- Review of existing systems as a result of the change in business processes as well as key members being COVID-19 positive.

- Economic Opportunities & Asset Management directorate – R31.4 million  
Projects were delayed due to:
  - Late approval of building plans, tender 030C/2018/19 that was put on hold, internal- and external objections received via the public participation process as well as protracted land use management application processes;
  - Supplier constraints and unavailability of stock relating to equipment and goods;
  - Protracted approval process of tender 287Q/2019/20 as well as delays in delivery of a chiller as a result of COVID-19 lockdown restrictions;
  - COVID-19 pandemic restrictions resulting in delayed production and shipping of vehicles from Germany;
  - Challenges and delays in sourcing and securing appropriate resources; and
  - Delays in the conclusion of the Development Interface Agreement, the design and construction of the City Interface Development as well as the conclusion of the agreement between the City and Convento (CTICC).
- Energy & Climate Change directorate – R23.2 million  
Projects were delayed due to:
  - World-wide shortage of shipping containers, which delayed the delivery of switchgear;
  - Longer approval time for a travel visa for the installation engineer;
  - Late award of tender 267Q/2019/20 resulting in delayed final design approval and subsequent placing of orders for overhead line towers and hardware;
  - Shortage of steel resulting in delays in supply of overhead line towers and gantries;
  - Delays in award of various tenders;
  - Land acquisition not concluded by 30 June 2021;
  - Inclement weather resulting in equipment not being installed before year-end; and
  - Long lead-time on approval for transversal use of contracts, expiry of contracts and restricted site access due to COVID-19 regulations.
- Finance directorate - R387 043
  - Delays in delivery of IT equipment, due to unavailability of stock as well as supplier constraints.
- Human Settlements directorate – R8 million  
Projects were delayed due to:
  - The impact of COVID-19 lockdown restrictions on the implementation of projects; and
  - Unavailability of stock as well as supplier constraints relating to IT equipment.
- Office of the City Manager directorate - R182 993
  - Delays in delivery of equipment, due to supplier constraints and unavailability of stock.
- Safety & Security directorate – R15 million  
Projects were delayed due to:
  - Industry-wide scarcity of cable and steel;
  - Unavailability of stock as well as supplier constraints relating to IT equipment and furniture;

- Challenges experienced by the vendor in terms of availability of building materials resulting in upgrades to the building not being completed by 30 June 2021;
  - Tender to procure consoles reaching capacity;
  - Firefighting equipment manufacturing company not being able to secure imported components due to the closure of borders as a result of the third COVID-19 wave; and
  - Challenges in sourcing and securing appropriate resources from tender 044S/2018/19.
- Spatial Planning & Environment directorate – R21.4 million
- Projects were delayed due to:
- Financial risks being resolved on the construction tender, external due diligence undertaken and complex tender clarifications on the Asanda Village Wetland project;
  - Additional structural foundation changes due to ground conditions discovered during excavation;
  - Inclement weather impacting on project time frames;
  - COVID-19 lockdown regulations, which prohibited work on site;
  - Shortage of steel in the country;
  - Stop works instruction for tender 030C/2018/19;
  - Incomplete geotechnical- and underground services investigations due to additional boreholes and testing that were required following results of the original geotechnical study;
  - Shortage of skilled workflow and case developer on tender 044S/2018/19, which expired on 30 June 2021; and
  - Supplier constraints and unavailability of stock relating to equipment and goods.
- Transport directorate – R41.2 million
- Projects were delayed due to:
- Unavailability of term tenders resulting in some plant, tools & equipment not being procured by 30 June 2021;
  - Late award of the replacement professional services tender for design development;
  - Later than anticipated start of construction as well as late award of construction contract;
  - Supplier constraints and unavailability of stock relating to equipment and goods;
  - Slower than anticipated progress on planned work on the following ongoing projects and programmes:
    - Road rehabilitation,
    - Road construction;
    - Transport Systems Management;
    - Guard rail;
    - Pedestrianisation;
    - Traffic signal and system upgrade; and
    - Minor works projects in the various district areas.

- Inclement weather;
  - Slower than anticipated progress on planned work on the Metro Roads Reconstruction projects;
  - Delays in appointment of alternative service provider as the use of the CTICC's professional services provider was not supported;
  - Tender documents not finalised in the 2020/21 financial year; and
  - Property acquisition not finalised in the 2020/21 financial year.
- Urban Management directorate - R16.7 million
- Projects were delayed due to:
- Challenges with tender 339Q/2018/19 resulting in the construction of the steel carport not being completed;
  - Withdrawal of tender 339Q/2018/19 as a result of legal issues in respect of the transversal access to the tender by directorates;
  - Inclement weather;
  - Expiration of tender 151S/2019/20;
  - Issues experienced with the delivery of components required to install signboards at various sub council offices;
  - Supplier constraints and unavailability of stock relating to equipment and goods;
  - Challenges experienced in obtaining access to transversal tender 301Q/2017/18 and 286Q/2018/19; and
  - Cost of construction component being higher than originally anticipated.
- Water & Waste directorate – R249.4 million
- Solid Waste Management department - R91.1 million
- Projects were delayed due to:
- COVID-19 lockdown regulations resulting in vehicles not being delivered by year-end;
  - Amendment to site development plan due to scope curtailment by end-user client;
  - Supplier constraints and unavailability of stock relating to equipment and goods;
  - Shortage of steel resulting in some shipping containers not being delivered by 30 June 2021;
  - Appeal against professional services tender 048C/2020/21;
  - Site being identified as a provincial heritage site;
  - Outstanding building plan approval;
  - Protracted Bid Evaluation Committee process for tender 107Q/2020/21;
  - Term tender 308Q/2017/18 reaching its contract target value;
  - National Department of Water & Sanitation requesting upfront parameter testing as well as a revision of the detailed design report before reconsidering the design for approval;
  - Expansion report only being supported by the BAC from 1 July 2021, due to the contractor not having a valid tax clearance certificate;



- Geosynthetic Clay Liners (GCL), which were only delivered from April 2021 resulting in some materials not being delivered by 30 June 2021;
  - Revision of detailed design as a result of amendments required;
  - Incomplete scope development phase as a result of outstanding documentation;
  - Referral back of the deviation report for the construction of the emergency leachate sump on two occasions;
  - Poor contractor performance resulting in the appointment of a new site management team; and
  - Community objection to proposed designs, which could not be accommodated after the bid evaluation process was completed resulting in cancellation of construction tender 090Q/2020/21.
- Water & Sanitation Services department – R158.3 million  
Projects were delayed due to:
    - Inclement weather as well as excess storm water infiltration into the sewer system;
    - COVID-19 lockdown restrictions resulting in imported equipment not being delivered by 30 June 2021;
    - Disputes between the City and implementing contractors;
    - Vandalism of the main sewer line causing wastewater to be spewed onto the site as well as the exacerbated heavy rains;
    - Late receipt of construction work permit as well as the appeal and finalisation of contract document;
    - The need to drill beyond the anticipated maximum depth of 650m as well as the drilling production rate that was constrained as drilling within a nature reserve requires compliance with the Environmental Management Plan;
    - Tender 019Q/2019/20, which could not be awarded in the 2020/21 financial year;
    - Supplier constraints and unavailability of stock relating to equipment and goods;
    - Expiration of landscaping tender;
    - Contingencies required to proceed in the 2021/22 financial year; and
    - Supplier constraints in delivery of radios.

## **Revenue amendments**

Roll-overs amounting to R8.8 million are proposed and is attributed to:

- Settled insurance claims (R5.5 million) for replacement items that will be procured in the 2021/22 financial year; and
- Land Acquisition – Joostenbergskloof (R3.3 million), where the land acquisition report was approved on 6 April 2021 but finalisation of the sale was delayed as the seller's conditions were unacceptable to the City. The acquisition will be concluded in the 2021/22 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 2021/22 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 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	10 984 132	–	–	–	–	–	–	10 984 132	11 532 163	12 076 858
Service charges	22 396 466	–	–	–	–	–	–	22 396 466	24 783 377	27 402 143
Investment revenue	855 119	–	–	–	–	–	–	855 119	912 415	884 108
Transfers recognised - operational	5 650 364	–	–	–	–	44 099	44 099	5 694 463	5 774 670	5 357 558
Other own revenue	7 623 518	–	–	–	–	–	–	7 623 518	7 818 635	7 909 209
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>47 509 600</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>44 099</b>	<b>44 099</b>	<b>47 553 699</b>	<b>50 821 261</b>	<b>53 629 876</b>
Employee costs	15 612 510	–	–	–	–	974	974	15 613 484	16 233 454	16 703 945
Remuneration of councillors	179 826	–	–	–	–	–	–	179 826	187 739	196 375
Depreciation & asset impairment	3 013 855	–	–	–	–	–	–	3 013 855	3 065 671	3 178 630
Finance charges	794 747	–	–	–	–	–	–	794 747	1 283 592	1 498 858
Inventory consumed and bulk purchases	14 886 250	–	–	–	–	1 981	1 981	14 888 231	16 417 315	18 103 687
Transfers and grants	464 263	–	–	–	–	35 430	35 430	499 693	404 613	362 078
Other expenditure	13 323 388	–	–	–	–	9 036	9 036	13 332 424	13 295 527	13 640 328
<b>Total Expenditure</b>	<b>48 274 839</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>47 421</b>	<b>47 421</b>	<b>48 322 260</b>	<b>50 887 910</b>	<b>53 683 901</b>
<b>Surplus/(Deficit)</b>	<b>(765 240)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(3 322)</b>	<b>(3 322)</b>	<b>(768 562)</b>	<b>(66 649)</b>	<b>(54 025)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 066 644	–	–	–	–	–	–	3 066 644	2 861 528	2 770 686
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)	206 182	–	–	–	–	–	–	206 182	240 264	253 199
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 507 586</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(3 322)</b>	<b>(3 322)</b>	<b>2 504 264</b>	<b>3 035 143</b>	<b>2 969 861</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>2 507 586</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(3 322)</b>	<b>(3 322)</b>	<b>2 504 264</b>	<b>3 035 143</b>	<b>2 969 861</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>8 314 767</b>	<b>513 915</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>513 915</b>	<b>8 828 682</b>	<b>9 110 548</b>	<b>11 476 119</b>
Transfers recognised - capital	3 138 842	–	–	–	–	–	–	3 138 842	2 961 645	2 877 431
Borrowing	2 500 000	–	–	–	–	–	–	2 500 000	4 500 000	7 000 000
Internally generated funds	2 675 925	513 915	–	–	–	–	513 915	3 189 840	1 648 903	1 598 687
<b>Total sources of capital funds</b>	<b>8 314 767</b>	<b>513 915</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>513 915</b>	<b>8 828 682</b>	<b>9 110 548</b>	<b>11 476 119</b>
<b>Financial position</b>										
Total current assets	16 853 068	–	–	–	–	2 767 541	2 767 541	19 620 610	21 812 473	24 586 237
Total non current assets	66 340 381	513 915	–	–	–	444 423	958 338	67 298 718	72 709 719	80 097 558
Total current liabilities	11 660 078	–	–	–	–	32 859	32 859	11 692 937	13 620 696	15 561 782
Total non current liabilities	15 486 945	–	–	–	–	–	–	15 486 945	18 584 693	23 835 349
<b>Community wealth/Equity</b>	<b>56 046 426</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 693 020</b>	<b>3 693 020</b>	<b>59 739 446</b>	<b>62 316 803</b>	<b>65 286 664</b>
<b>Cash flows</b>										
Net cash from (used) operating	5 769 282	–	–	–	–	106 257	106 257	5 875 539	6 406 975	6 377 504
Net cash from (used) investing	(8 523 340)	–	–	–	–	(586 729)	(586 729)	(9 110 069)	(8 422 534)	(10 509 890)
Net cash from (used) financing	2 145 615	–	–	–	–	–	–	2 145 615	2 844 317	5 009 404
<b>Cash/cash equivalents at the year end</b>	<b>5 186 901</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 850 285</b>	<b>1 850 285</b>	<b>7 037 185</b>	<b>7 865 943</b>	<b>8 742 961</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	13 061 790	–	–	–	–	3 211 964	3 211 964	16 273 754	17 102 513	17 979 531
Application of cash and investments	7 332 083	–	–	–	–	490 645	490 645	7 822 728	7 275 305	6 274 780
<b>Balance - surplus (shortfall)</b>	<b>5 729 707</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 721 319</b>	<b>2 721 319</b>	<b>8 451 026</b>	<b>9 827 208</b>	<b>11 704 751</b>
<b>Asset Management</b>										
Asset register summary (WDV)	60 099 326	513 900	–	–	–	–	513 900	60 613 226	66 658 103	74 955 592
Depreciation	3 013 855	–	–	–	–	–	–	3 013 855	3 065 671	3 178 630
Renewal and Upgrading of Existing Assets	4 105 821	290 704	–	–	–	(700)	290 004	4 395 825	4 656 671	6 412 117
Repairs and Maintenance	4 252 885	–	–	–	–	(10)	(10)	4 252 875	4 421 396	4 607 792
<b>Free services</b>										
Cost of Free Basic Services provided	2 354 034	–	–	–	–	–	–	2 354 034	2 485 049	2 626 123
Revenue cost of free services provided	1 389 874	–	–	–	–	–	–	1 389 874	1 459 241	1 562 414
<b>Households below minimum service level</b>										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	26 130	–	–	–	–	–	–	26 130	24 630	23 130
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 2021/22 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 2021/22 MTREF.
  - d. The City's cash backing/surplus reconciliation over the 2021/22 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 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>	<b>16 555 169</b>	–	–	–	–	<b>1 646</b>	<b>1 646</b>	<b>16 556 815</b>	<b>17 342 262</b>	<b>17 907 277</b>
Executive and council	1 325	–	–	–	–	1 646	1 646	2 971	1 339	1 355
Finance and administration	16 553 841	–	–	–	–	(0)	(0)	16 553 841	17 340 920	17 905 919
Internal audit	3	–	–	–	–	(0)	(0)	3	3	3
<i><b>Community and public safety</b></i>	<b>3 768 707</b>	–	–	–	–	<b>26 334</b>	<b>26 334</b>	<b>3 795 041</b>	<b>4 053 984</b>	<b>3 740 650</b>
Community and social services	110 743	–	–	–	–	(0)	(0)	110 743	113 202	101 517
Sport and recreation	44 660	–	–	–	–	(0)	(0)	44 660	62 967	75 887
Public safety	1 662 159	–	–	–	–	0	0	1 662 159	1 740 819	1 381 585
Housing	1 426 546	–	–	–	–	26 315	26 315	1 452 861	1 599 800	1 659 242
Health	524 600	–	–	–	–	18	18	524 618	537 197	522 420
<i><b>Economic and environmental services</b></i>	<b>3 323 940</b>	–	–	–	–	<b>16 119</b>	<b>16 119</b>	<b>3 340 059</b>	<b>2 922 447</b>	<b>2 749 950</b>
Planning and development	530 303	–	–	–	–	9 399	9 399	539 703	528 268	539 167
Road transport	2 742 355	–	–	–	–	6 720	6 720	2 749 075	2 363 717	2 177 253
Environmental protection	51 281	–	–	–	–	(0)	(0)	51 281	30 462	33 530
<i><b>Trading services</b></i>	<b>27 129 505</b>	–	–	–	–	<b>(0)</b>	<b>(0)</b>	<b>27 129 505</b>	<b>29 599 019</b>	<b>32 250 304</b>
Energy sources	16 224 903	–	–	–	–	(0)	(0)	16 224 903	18 082 048	20 152 831
Water management	6 907 736	–	–	–	–	(0)	(0)	6 907 736	7 237 413	7 562 363
Waste water management	2 160 243	–	–	–	–	(0)	(0)	2 160 243	2 290 854	2 390 850
Waste management	1 836 622	–	–	–	–	(0)	(0)	1 836 622	1 988 704	2 144 261
<i><b>Other</b></i>	<b>5 105</b>	–	–	–	–	<b>(0)</b>	<b>(0)</b>	<b>5 105</b>	<b>5 340</b>	<b>5 580</b>
<b>Total Revenue - Functional</b>	<b>50 782 426</b>	–	–	–	–	<b>44 099</b>	<b>44 099</b>	<b>50 826 524</b>	<b>53 923 053</b>	<b>56 653 762</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>	<b>9 828 627</b>	–	–	–	–	<b>1 188</b>	<b>1 188</b>	<b>9 829 815</b>	<b>10 631 949</b>	<b>11 374 553</b>
Executive and council	664 033	–	–	–	–	1 646	1 646	665 678	646 463	702 445
Finance and administration	9 114 249	–	–	–	–	(458)	(458)	9 113 791	9 933 016	10 617 372
Internal audit	50 346	–	–	–	–	0	0	50 346	52 471	54 736
<i><b>Community and public safety</b></i>	<b>9 036 851</b>	–	–	–	–	<b>26 234</b>	<b>26 234</b>	<b>9 063 085</b>	<b>9 196 483</b>	<b>9 037 410</b>
Community and social services	970 743	–	–	–	–	(104)	(104)	970 639	992 208	1 041 214
Sport and recreation	1 159 619	–	–	–	–	88	88	1 159 706	1 155 323	1 189 233
Public safety	3 972 218	–	–	–	–	(0)	(0)	3 972 217	4 063 820	3 782 863
Housing	1 534 627	–	–	–	–	26 315	26 315	1 560 942	1 540 934	1 542 414
Health	1 399 645	–	–	–	–	(64)	(64)	1 399 581	1 444 198	1 481 685
<i><b>Economic and environmental services</b></i>	<b>5 282 640</b>	–	–	–	–	<b>19 999</b>	<b>19 999</b>	<b>5 302 639</b>	<b>5 257 136</b>	<b>5 429 177</b>
Planning and development	1 433 576	–	–	–	–	10 350	10 350	1 443 925	1 440 051	1 454 095
Road transport	3 609 570	–	–	–	–	6 319	6 319	3 615 889	3 609 295	3 754 717
Environmental protection	239 495	–	–	–	–	3 330	3 330	242 825	207 790	220 365
<i><b>Trading services</b></i>	<b>23 921 216</b>	–	–	–	–	<b>(1)</b>	<b>(1)</b>	<b>23 921 215</b>	<b>25 594 254</b>	<b>27 632 361</b>
Energy sources	13 555 616	–	–	–	–	(1)	(1)	13 555 615	15 159 955	16 955 724
Water management	5 286 244	–	–	–	–	4 716	4 716	5 290 961	5 330 941	5 426 728
Waste water management	2 569 535	–	–	–	–	(4 717)	(4 717)	2 564 818	2 515 528	2 571 316
Waste management	2 509 821	–	–	–	–	(0)	(0)	2 509 821	2 587 830	2 678 593
<i><b>Other</b></i>	<b>205 505</b>	–	–	–	–	<b>(0)</b>	<b>(0)</b>	<b>205 505</b>	<b>208 089</b>	<b>210 400</b>
<b>Total Expenditure - Functional</b>	<b>48 274 839</b>	–	–	–	–	<b>47 420</b>	<b>47 420</b>	<b>48 322 260</b>	<b>50 887 910</b>	<b>53 683 901</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2 507 586</b>	–	–	–	–	<b>(3 321)</b>	<b>(3 321)</b>	<b>2 504 265</b>	<b>3 035 143</b>	<b>2 969 861</b>

## **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.

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

Vote Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Community Services & Health	1 006 695	–	–	–	–	18	18	1 006 714	1 037 880	1 012 274
Vote 2 - Corporate Services	90 525	–	–	–	–	(0)	(0)	90 525	102 268	105 543
Vote 3 - Economic Opportunities & Asset Managemnt	270 274	–	–	–	–	9 399	9 399	279 673	260 703	243 410
Vote 4 - Energy & Climate Change	15 982 719	–	–	–	–	0	0	15 982 719	17 821 810	19 888 779
Vote 5 - Finance	17 564 399	–	–	–	–	(0)	(0)	17 564 399	18 479 510	19 070 129
Vote 6 - Human Settlements	1 165 880	–	–	–	–	26 315	26 315	1 192 195	1 319 704	1 375 040
Vote 7 - Office of the City Manager	7	–	–	–	–	0	0	7	7	7
Vote 8 - Safety & Security	1 717 028	–	–	–	–	0	0	1 717 028	1 798 212	1 441 560
Vote 9 - Spatial Planning & Environment	235 548	–	–	–	–	0	0	235 548	215 097	235 946
Vote 10 - Transport	2 700 909	–	–	–	–	6 720	6 720	2 707 628	2 321 996	2 133 204
Vote 11 - Urban Management	302 124	–	–	–	–	1 646	1 646	303 770	317 152	337 199
Vote 12 - Water & Waste	9 746 317	–	–	–	–	(0)	(0)	9 746 317	10 248 715	10 810 669
<b>Total Revenue by Vote</b>	<b>50 782 426</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>44 099</b>	<b>44 099</b>	<b>50 826 524</b>	<b>53 923 053</b>	<b>56 653 762</b>
<b>Expenditure by Vote</b>										
Vote 1 - Community Services & Health	4 203 855	–	–	–	–	15	15	4 203 870	4 179 517	4 329 340
Vote 2 - Corporate Services	2 270 723	–	–	–	–	11	11	2 270 735	2 560 944	2 813 259
Vote 3 - Economic Opportunities & Asset Managemnt	1 499 132	–	–	–	–	9 387	9 387	1 508 519	1 490 540	1 506 274
Vote 4 - Energy & Climate Change	13 841 423	–	–	–	–	(0)	(0)	13 841 423	15 450 732	17 259 159
Vote 5 - Finance	3 222 505	–	–	–	–	(0)	(0)	3 222 505	3 816 366	4 118 683
Vote 6 - Human Settlements	1 543 675	–	–	–	–	26 315	26 315	1 569 989	1 550 211	1 551 961
Vote 7 - Office of the City Manager	320 619	–	–	–	–	0	0	320 619	294 771	338 793
Vote 8 - Safety & Security	4 611 047	–	–	–	–	(1)	(1)	4 611 046	4 710 084	4 445 525
Vote 9 - Spatial Planning & Environment	861 959	–	–	–	–	3 330	3 330	865 289	841 227	867 785
Vote 10 - Transport	3 673 960	–	–	–	–	6 719	6 719	3 680 679	3 671 590	3 817 908
Vote 11 - Urban Management	1 080 086	–	–	–	–	1 645	1 645	1 081 732	1 116 224	1 160 693
Vote 12 - Water & Waste	11 145 854	–	–	–	–	(1)	(1)	11 145 853	11 205 705	11 474 520
<b>Total Expenditure by Vote</b>	<b>48 274 839</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>47 420</b>	<b>47 420</b>	<b>48 322 260</b>	<b>50 887 910</b>	<b>53 683 901</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2 507 586</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(3 321)</b>	<b>(3 321)</b>	<b>2 504 265</b>	<b>3 035 143</b>	<b>2 969 861</b>

**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 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates	10 984 132	–	–	–	–	–	–	10 984 132	11 532 163	12 076 858
Service charges - electricity revenue	15 734 566	–	–	–	–	–	–	15 734 566	17 571 754	19 655 102
Service charges - water revenue	3 556 345	–	–	–	–	–	–	3 556 345	3 848 376	4 104 016
Service charges - sanitation revenue	1 775 113	–	–	–	–	–	–	1 775 113	1 916 842	2 050 805
Service charges - refuse revenue	1 330 442	–	–	–	–	–	–	1 330 442	1 446 405	1 592 219
Rental of facilities and equipment	350 647	–	–	–	–	–	–	350 647	365 397	381 856
Interest earned - external investments	855 119	–	–	–	–	–	–	855 119	912 415	884 108
Interest earned - outstanding debtors	449 452	–	–	–	–	–	–	449 452	471 822	497 547
Dividends received	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1 247 015	–	–	–	–	–	–	1 247 015	1 249 177	1 251 390
Licences and permits	67 110	–	–	–	–	–	–	67 110	70 197	73 355
Agency services	261 614	–	–	–	–	–	–	261 614	282 544	305 147
Transfers and subsidies	5 650 364	–	–	–	–	44 099	44 099	5 694 463	5 774 670	5 357 558
Other revenue	3 194 622	–	–	–	–	–	–	3 194 622	3 324 052	3 342 021
Gains	2 053 058	–	–	–	–	–	–	2 053 058	2 055 448	2 057 893
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>47 509 600</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>44 099</b>	<b>44 099</b>	<b>47 553 699</b>	<b>50 821 261</b>	<b>53 629 876</b>
<b>Expenditure By Type</b>										
Employee related costs	15 612 510	–	–	–	–	974	974	15 613 484	16 233 454	16 703 945
Remuneration of councillors	179 826	–	–	–	–	–	–	179 826	187 739	196 375
Debt impairment	2 716 859	–	–	–	–	–	–	2 716 859	2 785 991	2 662 635
Depreciation & asset impairment	3 013 855	–	–	–	–	–	–	3 013 855	3 065 671	3 178 630
Finance charges	794 747	–	–	–	–	–	–	794 747	1 283 592	1 498 858
Bulk purchases - electricity	11 182 400	–	–	–	–	–	–	11 182 400	12 669 659	14 354 724
Inventory consumed	3 703 850	–	–	–	–	1 981	1 981	3 705 831	3 747 655	3 748 963
Contracted services	7 960 363	–	–	–	–	6 589	6 589	7 966 951	7 586 651	7 861 893
Transfers and subsidies	464 263	–	–	–	–	35 430	35 430	499 693	404 613	362 078
Other expenditure	2 632 043	–	–	–	–	2 447	2 447	2 634 490	2 908 664	3 101 478
Losses	14 124	–	–	–	–	–	–	14 124	14 222	14 322
<b>Total Expenditure</b>	<b>48 274 839</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>47 421</b>	<b>47 421</b>	<b>48 322 260</b>	<b>50 887 910</b>	<b>53 683 901</b>
<b>Surplus/(Deficit)</b>	<b>(765 240)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(3 322)</b>	<b>(3 322)</b>	<b>(768 562)</b>	<b>(66 649)</b>	<b>(54 025)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 066 644	–	–	–	–	–	–	3 066 644	2 861 528	2 770 686
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	206 182	–	–	–	–	–	–	206 182	240 264	253 199
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) before taxation</b>	<b>2 507 586</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(3 322)</b>	<b>(3 322)</b>	<b>2 504 264</b>	<b>3 035 143</b>	<b>2 969 861</b>
Taxation	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>	<b>2 507 586</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(3 322)</b>	<b>(3 322)</b>	<b>2 504 264</b>	<b>3 035 143</b>	<b>2 969 861</b>
Attributable to minorities	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 507 586</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(3 322)</b>	<b>(3 322)</b>	<b>2 504 264</b>	<b>3 035 143</b>	<b>2 969 861</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>2 507 586</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(3 322)</b>	<b>(3 322)</b>	<b>2 504 264</b>	<b>3 035 143</b>	<b>2 969 861</b>

**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 **R47 554 million** (excluding appropriations, which are disclosed in the Statement of Financial Position) in 2021/22 and escalates to R53 630 million in 2023/24.

Total expenditure amounts to **R48 322 million** in 2021/22 and escalates to R53 684 million in 2023/24.

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

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Capital expenditure - Vote</b>										
<b>Multi-year expenditure to be adjusted</b>										
Vote 1 - Community Services & Health	299 732	23 779	–	–	–	–	23 779	323 511	234 255	149 803
Vote 2 - Corporate Services	248 768	10 066	–	–	–	–	10 066	258 834	398 624	562 244
Vote 3 - Economic Opportunities & Asset Managemnt	215 801	31 419	–	–	–	–	31 419	247 220	305 809	418 516
Vote 4 - Energy & Climate Change	1 014 657	38 853	–	–	–	–	38 853	1 053 511	1 162 227	1 486 852
Vote 5 - Finance	25 515	414	–	–	–	–	414	25 929	90 315	16 650
Vote 6 - Human Settlements	827 201	8 481	–	–	–	–	8 481	835 682	1 008 878	1 056 944
Vote 7 - Office of the City Manager	1 103	183	–	–	–	–	183	1 286	705	705
Vote 8 - Safety & Security	258 298	15 099	–	–	–	–	15 099	273 398	187 842	218 646
Vote 9 - Spatial Planning & Environment	141 722	26 305	–	–	–	–	26 305	168 027	221 453	263 653
Vote 10 - Transport	2 191 855	87 317	–	–	–	–	87 317	2 279 172	2 076 400	1 798 343
Vote 11 - Urban Management	46 729	18 670	–	–	–	–	18 670	65 399	86 577	92 577
Vote 12 - Water & Waste	3 043 384	253 328	–	–	–	–	253 328	3 296 712	3 337 462	5 411 185
<b>Total Capital Expenditure - Vote</b>	<b>8 314 767</b>	<b>513 915</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>513 915</b>	<b>8 828 682</b>	<b>9 110 548</b>	<b>11 476 119</b>
<b>Capital Expenditure - Functional</b>										
<b>Governance and administration</b>	<b>893 761</b>	<b>102 551</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>102 551</b>	<b>996 312</b>	<b>1 149 711</b>	<b>1 383 158</b>
Executive and council	5 052	5 778	–	–	–	–	5 778	10 830	3 527	3 693
Finance and administration	888 469	96 774	–	–	–	–	96 774	985 243	1 146 104	1 379 386
Internal audit	240	–	–	–	–	–	–	240	79	79
<b>Community and public safety</b>	<b>1 211 834</b>	<b>40 136</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>40 136</b>	<b>1 251 970</b>	<b>1 322 114</b>	<b>1 348 928</b>
Community and social services	74 151	11 935	–	–	–	–	11 935	86 086	79 857	69 505
Sport and recreation	98 585	4 795	–	–	–	–	4 795	103 380	63 487	57 184
Public safety	154 854	14 155	–	–	–	–	14 155	169 009	132 843	147 245
Housing	827 201	8 481	–	–	–	–	8 481	835 682	1 008 878	1 056 944
Health	57 042	770	–	–	–	–	770	57 812	37 050	18 050
<b>Economic and environmental services</b>	<b>2 367 117</b>	<b>125 283</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>125 283</b>	<b>2 492 400</b>	<b>2 347 578</b>	<b>2 117 621</b>
Planning and development	89 433	20 298	–	–	–	(3)	20 294	109 727	100 478	150 813
Road transport	2 190 255	86 632	–	–	–	–	86 632	2 276 888	2 076 084	1 798 028
Environmental protection	87 428	18 353	–	–	–	3	18 356	105 785	171 016	168 780
<b>Trading services</b>	<b>3 831 805</b>	<b>245 569</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>245 569</b>	<b>4 077 374</b>	<b>4 289 295</b>	<b>6 624 562</b>
Energy sources	1 012 157	31 697	–	–	–	–	31 697	1 043 854	1 157 727	1 480 352
Water management	966 786	99 874	–	–	–	–	99 874	1 066 660	1 301 998	2 164 011
Waste water management	1 350 020	62 041	–	–	–	–	62 041	1 412 061	1 457 639	2 496 950
Waste management	502 843	51 957	–	–	–	–	51 957	554 799	371 930	483 249
<b>Other</b>	<b>10 250</b>	<b>376</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>376</b>	<b>10 626</b>	<b>1 850</b>	<b>1 850</b>
<b>Total Capital Expenditure - Functional</b>	<b>8 314 767</b>	<b>513 915</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>513 915</b>	<b>8 828 682</b>	<b>9 110 548</b>	<b>11 476 119</b>
<b>Funded by:</b>										
National Government	3 050 778	–	–	–	–	–	–	3 050 778	2 819 321	2 671 759
Provincial Government	15 866	–	–	–	–	–	–	15 866	42 207	98 927
District Municipality	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	72 198	–	–	–	–	–	–	72 198	100 117	106 745
<b>Transfers recognised - capital</b>	<b>3 138 842</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 138 842</b>	<b>2 961 645</b>	<b>2 877 431</b>
Borrowing	2 500 000	–	–	–	–	–	–	2 500 000	4 500 000	7 000 000
Internally generated funds	2 675 925	513 915	–	–	–	–	513 915	3 189 840	1 648 903	1 598 687
<b>Total Capital Funding</b>	<b>8 314 767</b>	<b>513 915</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>513 915</b>	<b>8 828 682</b>	<b>9 110 548</b>	<b>11 476 119</b>



## **Explanatory notes to 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 R8 829 million for 2021/22, 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 R3 139 million in 2021/22, R2 962 million and R2 877 million in 2022/23 and 2023/24 respectively.

Borrowings amount to R2 500 million in 2021/22, R4 500 million in 2022/23 and R7 000 million in 2023/24.

Internally generated funds amount to R3 190 million, R1 649 million and R1 599 million for each of the respective financial years over the MTREF.

**Table 7: MBRR Table B6 – Adjustments Budget Financial Position**

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>ASSETS</b>										
<b>Current assets</b>										
Cash	134 904	–	–	–	–	(0)	(0)	134 904	96 396	122 485
Call investment deposits	6 686 030	–	–	–	–	2 767 542	2 767 542	9 453 572	10 954 617	12 715 099
Consumer debtors	7 940 433	–	–	–	–	–	–	7 940 433	8 212 050	8 779 543
Other debtors	1 616 220	–	–	–	–	–	–	1 616 220	2 060 668	2 464 869
Current portion of long-term receivables	4 889	–	–	–	–	–	–	4 889	1 695	99
Inventory	470 592	–	–	–	–	–	–	470 592	487 047	504 143
<b>Total current assets</b>	<b>16 853 068</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 767 541</b>	<b>2 767 541</b>	<b>19 620 610</b>	<b>21 812 473</b>	<b>24 586 237</b>
<b>Non current assets</b>										
Long-term receivables	212	–	–	–	–	–	–	212	115	17
Investments	6 240 856	–	–	–	–	444 423	444 423	6 685 279	6 051 500	5 141 948
Investment property	577 820	–	–	–	–	–	–	577 820	576 107	574 393
Investment in Associate	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	58 952 744	556 219	–	–	–	–	556 219	59 508 963	65 388 398	73 553 951
Biological	–	–	–	–	–	–	–	–	–	–
Intangible	524 765	(41 560)	–	–	–	–	(41 560)	483 205	648 810	782 461
Other non-current assets	43 983	(744)	–	–	–	–	(744)	43 239	44 789	44 789
<b>Total non current assets</b>	<b>66 340 381</b>	<b>513 915</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>444 423</b>	<b>958 338</b>	<b>67 298 718</b>	<b>72 709 719</b>	<b>80 097 558</b>
<b>TOTAL ASSETS</b>	<b>83 193 449</b>	<b>513 915</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 211 964</b>	<b>3 725 879</b>	<b>86 919 328</b>	<b>94 522 192</b>	<b>104 683 795</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Bank overdraft	–	–	–	–	–	–	–	–	–	–
Borrowing	1 565 429	–	–	–	–	–	–	1 565 429	2 054 389	2 852 395
Consumer deposits	455 824	–	–	–	–	–	–	455 824	474 969	495 868
Trade and other payables	7 497 681	–	–	–	–	32 859	32 859	7 530 540	8 377 025	8 718 901
Provisions	2 141 143	–	–	–	–	–	–	2 141 143	2 714 313	3 494 619
<b>Total current liabilities</b>	<b>11 660 078</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>32 859</b>	<b>32 859</b>	<b>11 692 937</b>	<b>13 620 696</b>	<b>15 561 782</b>
<b>Non current liabilities</b>										
Borrowing	7 589 127	–	–	–	–	–	–	7 589 127	9 957 474	14 363 090
Provisions	7 897 818	–	–	–	–	–	–	7 897 818	8 627 219	9 472 259
<b>Total non current liabilities</b>	<b>15 486 945</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>15 486 945</b>	<b>18 584 693</b>	<b>23 835 349</b>
<b>TOTAL LIABILITIES</b>	<b>27 147 023</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>32 859</b>	<b>32 859</b>	<b>27 179 882</b>	<b>32 205 389</b>	<b>39 397 131</b>
<b>NET ASSETS</b>	<b>56 046 426</b>	<b>513 915</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 179 105</b>	<b>3 693 020</b>	<b>59 739 446</b>	<b>62 316 803</b>	<b>65 286 664</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
Accumulated Surplus/(Deficit)	51 800 220	–	–	–	–	3 235 234	3 235 234	55 035 454	57 710 444	60 244 134
Reserves	4 246 206	–	–	–	–	457 786	457 786	4 703 992	4 606 360	5 042 530
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>56 046 426</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 693 020</b>	<b>3 693 020</b>	<b>59 739 446</b>	<b>62 316 803</b>	<b>65 286 664</b>

**Explanatory notes to MBRR 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 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates	10 544 767	–	–	–	–	–	–	10 544 767	11 070 877	11 593 784
Service charges	21 640 699	–	–	–	–	–	–	21 640 699	23 964 870	26 518 325
Other revenue	4 049 121	–	–	–	–	–	–	4 049 121	4 215 418	4 278 164
Transfers and Subsidies - Operational	5 650 364	–	–	–	–	44 099	44 099	5 694 463	5 774 670	5 357 558
Transfers and Subsidies - Capital	3 200 628	–	–	–	–	72 198	72 198	3 272 826	3 101 792	3 023 885
Interest	855 119	–	–	–	–	–	–	855 119	912 415	884 108
Dividends	–	–	–	–	–	–	–	–	–	–
<b>Payments</b>										
Suppliers and employees	(38 966 571)	–	–	–	–	(12 847)	(12 847)	(38 979 418)	(41 037 180)	(43 672 914)
Finance charges	(740 582)	–	–	–	–	38 237	38 237	(702 345)	(1 191 274)	(1 243 329)
Transfers and Grants	(464 263)	–	–	–	–	(35 430)	(35 430)	(499 693)	(404 613)	(362 078)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>5 769 282</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>106 257</b>	<b>106 257</b>	<b>5 875 539</b>	<b>6 406 975</b>	<b>6 377 504</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	124 139	–	–	–	–	(72 198)	(72 198)	51 942	54 331	56 776
Decrease (increase) in non-current receivables	(751)	–	–	–	–	–	–	(751)	(97)	(99)
Decrease (increase) in non-current investments	(331 962)	–	–	–	–	(617)	(617)	(332 578)	633 780	909 552
<b>Payments</b>										
Capital assets	(8 314 767)	–	–	–	–	(513 915)	(513 915)	(8 828 682)	(9 110 548)	(11 476 119)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(8 523 340)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(586 729)</b>	<b>(586 729)</b>	<b>(9 110 069)</b>	<b>(8 422 534)</b>	<b>(10 509 890)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	2 500 000	–	–	–	–	–	–	2 500 000	4 500 000	7 000 000
Increase (decrease) in consumer deposits	17 110	–	–	–	–	–	–	17 110	19 145	20 899
<b>Payments</b>										
Repayment of borrowing	(371 495)	–	–	–	–	–	–	(371 495)	(1 674 828)	(2 011 495)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>2 145 615</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 145 615</b>	<b>2 844 317</b>	<b>5 009 404</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(608 444)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(480 472)</b>	<b>(480 472)</b>	<b>(1 088 915)</b>	<b>828 758</b>	<b>877 018</b>
Cash/cash equivalents at the year begin:	5 795 344	–	–	–	–	2 330 756	2 330 756	8 126 100	7 037 185	7 865 943
Cash/cash equivalents at the year end:	5 186 901	–	–	–	–	1 850 285	1 850 285	7 037 185	7 865 943	8 742 961

**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 2021/22 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 R7 037 million in 2021/22, R7 866 million in 2022/23 and R8 743 million by 2023/24.

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

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Cash and investments available</b>										
Cash/cash equivalents at the year end	5 186 901	–	–	–	–	1 850 285	1 850 285	7 037 185	7 865 943	8 742 961
Other current investments > 90 days	1 634 033	–	–	–	–	917 257	917 257	2 551 290	3 185 070	4 094 622
Non current assets - Investments	6 240 856	–	–	–	–	444 423	444 423	6 685 279	6 051 500	5 141 948
<b>Cash and investments available:</b>	<b>13 061 790</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 211 964</b>	<b>3 211 964</b>	<b>16 273 754</b>	<b>17 102 513</b>	<b>17 979 531</b>
<b>Applications of cash and investments</b>										
Unspent conditional transfers	1 563 531	–	–	–	–	–	–	1 563 531	1 638 697	1 724 596
Unspent borrowing	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	(3 144 555)	–	–	–	–	32 859	32 859	(3 111 696)	(3 040 455)	(3 725 717)
Other provisions	1 264 232	–	–	–	–	–	–	1 264 232	1 301 814	1 374 035
Long term investments committed	3 402 669	–	–	–	–	–	–	3 402 669	2 768 888	1 859 336
Reserves to be backed by cash/investments	4 246 206	–	–	–	–	457 786	457 786	4 703 992	4 606 360	5 042 530
<b>Total Application of cash and investments:</b>	<b>7 332 083</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>490 645</b>	<b>490 645</b>	<b>7 822 728</b>	<b>7 275 305</b>	<b>6 274 780</b>
<b>Surplus(shortfall)</b>	<b>5 729 707</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 721 319</b>	<b>2 721 319</b>	<b>8 451 026</b>	<b>9 827 208</b>	<b>11 704 751</b>

**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 2021/22 MTREF.
5. Considering the requirements of section 18 of the MFMA, it can be concluded that the 2021/22 MTREF is fully funded.
6. As part of the budgeting and planning guidelines that informed the compilation of the 2021/22 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 R8 451 million in 2021/22, R9 827 million in 2022/23 and R11 705 million in 2023/24.

**Table 10: MBRR Table B9 - Asset Management**

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets to be adjusted</b>	<b>4 208 945</b>	<b>223 211</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>700</b>	<b>223 911</b>	<b>4 432 856</b>	<b>4 453 877</b>	<b>5 064 002</b>
<i>Roads Infrastructure</i>	1 847 380	15 719	–	–	–	–	15 719	1 863 099	1 674 660	1 169 715
<i>Storm water Infrastructure</i>	155 165	3 681	–	–	–	–	3 681	158 846	161 169	190 398
<i>Electrical Infrastructure</i>	317 389	12 031	–	–	–	–	12 031	329 420	373 320	302 669
<i>Water Supply Infrastructure</i>	446 177	66 349	–	–	–	–	66 349	512 526	398 961	770 527
<i>Sanitation Infrastructure</i>	276 400	25 020	–	–	–	–	25 020	301 420	570 736	1 029 304
<i>Solid Waste Infrastructure</i>	376 760	42 713	–	–	–	–	42 713	419 474	228 702	367 442
<i>Coastal Infrastructure</i>	2 000	31	–	–	–	–	31	2 031	8 644	–
<i>Information and Communication Infrastructure</i>	58 749	–	–	–	–	–	–	58 749	69 667	155 163
Infrastructure	3 480 021	165 543	–	–	–	–	165 543	3 645 564	3 485 860	3 985 217
Community Facilities	252 504	11 995	–	–	–	–	11 995	264 499	304 820	316 242
Sport and Recreation Facilities	4 000	1 000	–	–	–	–	1 000	5 000	–	–
Community Assets	256 504	12 995	–	–	–	–	12 995	269 499	304 820	316 242
Operational Buildings	98 805	16 667	–	–	–	–	16 667	115 472	94 248	184 541
Housing	11 566	–	–	–	–	–	–	11 566	57 615	65 692
Other Assets	110 371	16 667	–	–	–	–	16 667	127 038	151 864	250 233
Licences and Rights	22 648	100	–	–	–	–	100	22 749	222 704	168 292
Intangible Assets	22 648	100	–	–	–	–	100	22 749	222 704	168 292
Computer Equipment	91 445	8 243	–	–	–	–	8 243	99 688	93 752	96 691
Furniture and Office Equipment	26 218	1 702	–	–	–	700	2 402	28 619	13 716	13 276
Machinery and Equipment	158 138	11 323	–	–	–	–	11 323	169 461	123 537	134 326
Transport Assets	42 600	3 307	–	–	–	–	3 307	45 907	41 725	86 060
Land	21 000	3 330	–	–	–	–	3 330	24 330	15 900	13 664
<b>Total Renewal of Existing Assets to be adjusted</b>	<b>1 955 675</b>	<b>140 243</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(700)</b>	<b>139 543</b>	<b>2 095 218</b>	<b>2 307 963</b>	<b>3 177 202</b>
<i>Roads Infrastructure</i>	178 832	25 861	–	–	–	(2 968)	22 893	201 725	167 638	175 749
<i>Storm water Infrastructure</i>	22 047	1 519	–	–	–	2 968	4 487	26 534	29 304	30 861
<i>Electrical Infrastructure</i>	434 796	16 209	–	–	–	(5 000)	11 209	446 005	506 092	792 750
<i>Water Supply Infrastructure</i>	369 820	2 782	–	–	–	–	2 782	372 602	446 100	444 267
<i>Sanitation Infrastructure</i>	282 966	9 639	–	–	–	–	9 639	292 605	539 743	1 075 449
<i>Solid Waste Infrastructure</i>	–	–	–	–	–	–	–	–	–	10 000
<i>Information and Communication Infrastructure</i>	6 375	439	–	–	–	–	439	6 815	39 248	57 173
Infrastructure	1 294 835	56 450	–	–	–	(5 000)	51 450	1 346 285	1 728 125	2 586 249
Community Facilities	22 200	5 075	–	–	–	–	5 075	27 275	23 447	16 825
Sport and Recreation Facilities	6 500	–	–	–	–	–	–	6 500	–	–
Community Assets	28 700	5 075	–	–	–	–	5 075	33 775	23 447	16 825
Heritage Assets	744	161	–	–	–	–	161	905	1 550	–
Operational Buildings	30 272	5 251	–	–	–	–	5 251	35 523	20 196	14 450
Housing	57 129	7 530	–	–	–	–	7 530	64 659	69 795	69 795
Other Assets	87 401	12 781	–	–	–	–	12 781	100 182	89 991	84 245
Licences and Rights	12 000	158	–	–	–	–	158	12 158	12 000	11 000
Intangible Assets	12 000	158	–	–	–	–	158	12 158	12 000	11 000
Computer Equipment	62 803	2 527	–	–	–	4 322	6 848	69 651	44 422	44 583
Furniture and Office Equipment	9 282	998	–	–	–	(22)	977	10 259	7 737	6 844
Machinery and Equipment	96 117	5 427	–	–	–	–	5 427	101 544	69 101	69 666
Transport Assets	363 793	56 666	–	–	–	–	56 666	420 458	331 591	357 791

Table continues on next page.

City of Cape Town - 2021/22 Adjustments Budget - 19 August 2021 (including additional recommendation)

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Total Upgrading of Existing Assets to be adjusted</b>	<b>2 150 147</b>	<b>150 461</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150 461</b>	<b>2 300 608</b>	<b>2 348 708</b>	<b>3 234 915</b>
Roads Infrastructure	204 496	26 584	-	-	-	-	26 584	231 080	293 780	398 959
Storm water Infrastructure	114 453	-	-	-	-	-	-	114 453	183 850	153 939
Electrical Infrastructure	124 430	581	-	-	-	-	581	125 011	176 140	252 668
Water Supply Infrastructure	51 972	-	-	-	-	-	-	51 972	82 310	112 164
Sanitation Infrastructure	898 995	50 046	-	-	-	-	50 046	949 041	759 003	1 266 367
Solid Waste Infrastructure	50 949	6 612	-	-	-	3 467	10 079	61 027	62 227	13 674
Coastal Infrastructure	42 421	2 107	-	-	-	-	2 107	44 527	100 701	92 600
Information and Communication Infrastructure	66 043	490	-	-	-	-	490	66 533	36 807	49 701
Infrastructure	1 553 759	86 419	-	-	-	3 467	89 886	1 643 645	1 694 819	2 340 072
Community Facilities	196 835	21 034	-	-	-	-	21 034	217 869	225 973	330 971
Sport and Recreation Facilities	74 766	5 300	-	-	-	-	5 300	80 066	44 986	40 689
Community Assets	271 600	26 334	-	-	-	-	26 334	297 935	270 958	371 660
Operational Buildings	265 561	26 444	-	-	-	(3 467)	22 977	288 538	348 562	473 462
Housing	1 203	370	-	-	-	-	370	1 573	-	-
Other Assets	266 764	26 814	-	-	-	(3 467)	23 347	290 112	348 562	473 462
Licences and Rights	6 912	3 995	-	-	-	-	3 995	10 907	8 750	7 350
Intangible Assets	6 912	3 995	-	-	-	-	3 995	10 907	8 750	7 350
Computer Equipment	49 811	6 317	-	-	-	-	6 317	56 128	22 318	36 380
Furniture and Office Equipment	300	522	-	-	-	-	522	822	300	300
Machinery and Equipment	1 000	60	-	-	-	-	60	1 060	3 000	5 690
<b>Total Capital Expenditure to be adjusted</b>	<b>8 314 767</b>	<b>513 915</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>513 915</b>	<b>8 828 682</b>	<b>9 110 548</b>	<b>11 476 119</b>
Roads Infrastructure	2 230 708	68 164	-	-	-	(2 968)	65 196	2 295 903	2 136 079	1 744 423
Storm water Infrastructure	291 665	5 200	-	-	-	2 968	8 168	299 833	374 324	375 198
Electrical Infrastructure	876 615	28 821	-	-	-	(5 000)	23 821	900 436	1 055 552	1 348 087
Water Supply Infrastructure	867 969	69 131	-	-	-	-	69 131	937 100	927 372	1 326 958
Sanitation Infrastructure	1 458 361	84 705	-	-	-	-	84 705	1 543 066	1 869 482	3 371 120
Solid Waste Infrastructure	427 709	49 325	-	-	-	3 467	52 792	480 501	290 929	391 116
Coastal Infrastructure	44 421	2 137	-	-	-	-	2 137	46 558	109 345	92 600
Information and Communication Infrastructure	131 168	929	-	-	-	-	929	132 097	145 721	262 038
Infrastructure	6 328 616	308 412	-	-	-	(1 533)	306 878	6 635 494	6 908 803	8 911 539
Community Facilities	471 539	38 105	-	-	-	-	38 105	509 644	554 239	664 038
Sport and Recreation Facilities	85 266	6 300	-	-	-	-	6 300	91 566	44 986	40 689
Community Assets	556 804	44 405	-	-	-	-	44 405	601 209	599 225	704 727
Heritage Assets	744	161	-	-	-	-	161	905	1 550	-
Operational Buildings	394 638	48 362	-	-	-	(3 467)	44 895	439 533	463 007	672 453
Housing	69 898	7 901	-	-	-	-	7 901	77 799	127 410	135 487
Other Assets	464 537	56 262	-	-	-	(3 467)	52 796	517 332	590 417	807 940
Licences and Rights	41 560	4 253	-	-	-	-	4 253	45 814	243 454	186 642
Intangible Assets	41 560	4 253	-	-	-	-	4 253	45 814	243 454	186 642
Computer Equipment	204 059	17 087	-	-	-	4 322	21 408	225 467	160 492	177 654
Furniture and Office Equipment	35 800	3 222	-	-	-	678	3 900	39 700	21 754	20 420
Machinery and Equipment	255 255	16 810	-	-	-	-	16 810	272 064	195 638	209 682
Transport Assets	406 393	59 973	-	-	-	-	59 973	466 365	373 316	443 851
Land	21 000	3 330	-	-	-	-	3 330	24 330	15 900	13 664
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>8 314 767</b>	<b>513 915</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>513 915</b>	<b>8 828 682</b>	<b>9 110 548</b>	<b>11 476 119</b>

Table continues on next page.

City of Cape Town - 2021/22 Adjustments Budget - 19 August 2021 (including additional recommendation)

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	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										
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>60 099 326</b>	<b>513 900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>513 900</b>	<b>60 613 226</b>	<b>66 658 103</b>	<b>74 955 592</b>
Roads Infrastructure	12 084 118	65 196	-	-	-	-	65 196	12 149 314	13 789 283	15 017 082
Storm water Infrastructure	1 326 664	8 168	-	-	-	-	8 168	1 334 832	1 650 216	1 963 506
Electrical Infrastructure	8 867 626	23 821	-	-	-	-	23 821	8 891 447	9 669 375	10 733 770
Water Supply Infrastructure	6 269 908	69 116	-	-	-	-	69 116	6 339 024	7 066 066	8 175 635
Sanitation Infrastructure	5 974 736	84 705	-	-	-	-	84 705	6 059 441	7 746 667	10 931 621
Solid Waste Infrastructure	1 202 467	52 792	-	-	-	-	52 792	1 255 259	1 508 155	1 843 655
Coastal Infrastructure	186 089	2 137	-	-	-	-	2 137	188 226	291 263	375 190
Information and Communication Infrastructure	4 781 956	929	-	-	-	-	929	4 782 885	4 840 395	5 012 402
Infrastructure	40 693 563	306 864	-	-	-	-	306 864	41 000 427	46 561 420	54 052 863
Community Assets	6 816 275	62 153	-	-	-	-	62 153	6 878 429	7 087 568	7 390 040
Heritage Assets	10 269	-	-	-	-	-	-	10 269	10 269	10 269
Investment properties	577 820	-	-	-	-	-	-	577 820	576 106	574 392
Other Assets	5 245 928	28 209	-	-	-	-	28 209	5 274 137	5 545 018	5 998 092
Intangible Assets	401 091	4 253	-	-	-	-	4 253	405 344	543 562	635 359
Computer Equipment	633 916	21 408	-	-	-	-	21 408	655 324	613 162	599 028
Furniture and Office Equipment	532 357	(134 339)	-	-	-	-	(134 339)	398 018	310 669	216 142
Machinery and Equipment	479 284	142 050	-	-	-	-	142 050	621 334	685 457	766 563
Transport Assets	3 592 371	79 973	-	-	-	-	79 973	3 672 343	3 612 387	3 609 894
Land	1 116 453	3 330	-	-	-	-	3 330	1 119 783	1 112 485	1 102 951
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>60 099 326</b>	<b>513 900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>513 900</b>	<b>60 613 226</b>	<b>66 658 103</b>	<b>74 955 592</b>
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation &amp; asset impairment</b>	<b>3 013 855</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 013 855</b>	<b>3 065 671</b>	<b>3 178 630</b>
<b>Repairs and Maintenance by asset class</b>	<b>4 252 885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10)</b>	<b>(10)</b>	<b>4 252 875</b>	<b>4 421 396</b>	<b>4 607 792</b>
Roads Infrastructure	637 154	-	-	-	-	-	-	637 154	666 464	696 456
Storm water Infrastructure	140 345	-	-	-	-	-	-	140 345	146 801	153 408
Electrical Infrastructure	542 654	-	-	-	-	-	-	542 654	567 553	593 043
Water Supply Infrastructure	411 499	-	-	-	-	-	-	411 499	430 425	449 789
Sanitation Infrastructure	334 708	-	-	-	-	-	-	334 708	350 104	365 854
Solid Waste Infrastructure	8 653	-	-	-	-	-	-	8 653	9 051	9 458
Coastal Infrastructure	3 994	-	-	-	-	-	-	3 994	3 994	3 994
Infrastructure	2 079 007	-	-	-	-	-	-	2 079 007	2 174 391	2 272 002
Community Facilities	228 329	-	-	-	-	-	-	228 329	236 351	244 524
Sport and Recreation Facilities	67 613	-	-	-	-	-	-	67 613	70 715	73 890
Community Assets	295 941	-	-	-	-	-	-	295 941	307 066	318 414
Heritage Assets	1 912	-	-	-	-	-	-	1 912	1 941	1 971
Revenue Generating	10 096	-	-	-	-	-	-	10 096	10 550	11 014
Non-revenue Generating	11	-	-	-	-	-	-	11	11	11
Investment properties	10 107	-	-	-	-	-	-	10 107	10 561	11 025
Operational Buildings	189 833	-	-	-	-	-	-	189 833	194 580	200 475
Housing	14 990	-	-	-	-	-	-	14 990	14 990	14 990
Other Assets	204 823	-	-	-	-	-	-	204 823	209 570	215 466
Computer Equipment	427 869	-	-	-	-	-	-	427 869	432 191	449 123
Furniture and Office Equipment	361 515	-	-	-	-	14	14	361 529	801 511	834 041
Machinery and Equipment	410 604	-	-	-	-	(24)	(24)	410 579	2 159	2 252
Transport Assets	461 107	-	-	-	-	-	-	461 107	482 006	503 500
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>	<b>7 266 740</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10)</b>	<b>(10)</b>	<b>7 266 730</b>	<b>7 487 067</b>	<b>7 786 422</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>	<b>49.4%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49.8%</b>	<b>51.1%</b>	<b>55.9%</b>
<b>Renewal and upgrading of Existing Assets as % of deprecn"</b>	<b>136.2%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>145.9%</b>	<b>151.9%</b>	<b>201.7%</b>
<b>R&amp;M as a % of PPE</b>	<b>7.1%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7.0%</b>	<b>6.6%</b>	<b>6.1%</b>

## 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 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Household service targets</b>										
<b><u>Water:</u></b>										
Piped water inside dwelling	1 310 286	-	-	-	-	-	-	1 310 286	1 334 999	1 359 469
Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	181 663	-	-	-	-	-	-	181 663	185 090	188 482
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	1 491 949	-	-	-	-	-	-	1 491 949	1 520 089	1 547 951
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>1 491 949</b>	-	-	-	-	-	-	<b>1 491 949</b>	<b>1 520 089</b>	<b>1 547 951</b>
<b><u>Sanitation/sewerage:</u></b>										
Flush toilet (connected to sewerage)	1 384 841	-	-	-	-	-	-	1 384 841	1 409 654	1 434 124
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-
Chemical toilet	62 330	-	-	-	-	-	-	62 330	62 330	62 330
Pit toilet (ventilated)	197	-	-	-	-	-	-	197	197	197
Other toilet provisions (> min.service level)	44 581	-	-	-	-	-	-	44 581	47 908	51 300
<i>Minimum Service Level and Above sub-total</i>	1 491 949	-	-	-	-	-	-	1 491 949	1 520 089	1 547 951
Bucket toilet	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>1 491 949</b>	-	-	-	-	-	-	<b>1 491 949</b>	<b>1 520 089</b>	<b>1 547 951</b>
<b><u>Energy:</u></b>										
Electricity (at least min. service level)	883 767	-	-	-	-	-	-	883 767	883 767	883 767
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	883 767	-	-	-	-	-	-	883 767	883 767	883 767
Electricity (< min.service level)	26 130	-	-	-	-	-	-	26 130	24 630	23 130
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	26 130	-	-	-	-	-	-	26 130	24 630	23 130
<b>Total number of households</b>	<b>909 897</b>	-	-	-	-	-	-	<b>909 897</b>	<b>908 397</b>	<b>906 897</b>
<b><u>Refuse:</u></b>										
Removed at least once a week (min.service)	954 156	-	-	-	-	-	-	954 156	973 239	992 704
<i>Minimum Service Level and Above sub-total</i>	954 156	-	-	-	-	-	-	954 156	973 239	992 704
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>	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>954 156</b>	-	-	-	-	-	-	<b>954 156</b>	<b>973 239</b>	<b>992 704</b>
<b><u>Households receiving Free Basic Service</u></b>										
Water (6 kilolitres per household per month)	250 413	-	-	-	-	-	-	250 413	250 413	250 413
Sanitation (free minimum level service)	250 413	-	-	-	-	-	-	250 413	250 413	250 413
Electricity/other energy (50kwh per household per month)	184 570	-	-	-	-	-	-	184 570	186 070	187 570
Refuse (removed at least once a week)	270 056	-	-	-	-	-	-	270 056	275 457	280 966
<b><u>Cost of Free Basic Services provided (R'000)</u></b>										
Water (6 kilolitres per indigent household per month)	441 368	-	-	-	-	-	-	441 368	463 436	486 608
Sanitation (free sanitation service to indigent households)	295 201	-	-	-	-	-	-	295 201	309 961	325 459
Electricity/other energy (50kwh per indigent household per month)	119 430	-	-	-	-	-	-	119 430	137 344	157 946
Refuse (removed once a week for indigent households)	311 132	-	-	-	-	-	-	311 132	317 354	323 701
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>	<b>1 186 904</b>	-	-	-	-	-	-	<b>1 186 904</b>	<b>1 256 954</b>	<b>1 332 408</b>
<b>Total cost of FBS provided</b>	<b>2 354 034</b>	-	-	-	-	-	-	<b>2 354 034</b>	<b>2 485 049</b>	<b>2 626 123</b>

Table continues on next page.



City of Cape Town - 2021/22 Adjustments Budget - 19 August 2021 (including additional recommendation)

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Highest level of free service provided</b>										
Property rates (R'000 value threshold)	285	–	–	–	–	–	–	285	285	285
Water (kilolitres per household per month)	11	–	–	–	–	–	–	11	11	11
Sanitation (kilolitres per household per month)	7	–	–	–	–	–	–	7	7	7
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
<b>Revenue cost of free services provided (R'000)</b>										
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	1 358 195	–	–	–	–	–	–	1 358 195	1 426 105	1 527 786
Water (in excess of 6 kilolitres per indigent household per month)	–	–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)	–	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	31 679	–	–	–	–	–	–	31 679	33 137	34 628
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
<b>Total revenue cost of subsidised services provided</b>	<b>1 389 874</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 389 874</b>	<b>1 459 241</b>	<b>1 562 414</b>

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

- **Water**  
10.5 kℓ of water per month per indigent household, free of charge.
- **Sanitation**  
7.35 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 2021/22 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***

A roll-over of R9.4 million (within the Economic Opportunities & Asset Management directorate) from the National Skills Fund (NSF) for skills projects that will result in 3300 learners receiving training and placement in the Business Process Outsourcing (BPO) and Clothing & Textile sectors. Annexure 4 provides details on the adjustments 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 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	10 984 132	–	–	–	–	–	–	10 984 132	11 532 163	12 076 858
Service charges	22 396 466	–	–	–	–	–	–	22 396 466	24 783 377	27 402 143
Investment revenue	855 344	–	–	–	–	–	–	855 344	912 648	884 379
Transfers recognised - operational	5 650 364	–	–	–	–	44 099	44 099	5 694 463	5 774 670	5 357 558
Other own revenue	7 625 917	–	–	–	–	–	–	7 625 917	8 046 704	8 150 304
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>47 512 224</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>44 099</b>	<b>44 099</b>	<b>47 556 323</b>	<b>51 049 562</b>	<b>53 871 241</b>
Employee costs	15 669 546	–	–	–	–	974	974	15 670 520	16 296 294	16 771 058
Remuneration of councillors	179 826	–	–	–	–	–	–	179 826	187 739	196 375
Depreciation & asset impairment	3 064 593	–	–	–	–	–	–	3 064 593	3 112 631	3 225 949
Finance charges	794 747	–	–	–	–	–	–	794 747	1 283 592	1 498 858
Inventory consumed and bulk purchases	14 890 660	–	–	–	–	1 981	1 981	14 892 641	16 449 671	18 138 166
Transfers and grants	405 903	–	–	–	–	35 429	35 429	441 333	380 327	339 495
Other expenditure	13 441 695	–	–	–	–	9 036	9 036	13 450 731	13 440 084	13 789 500
<b>Total Expenditure</b>	<b>48 446 971</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>47 420</b>	<b>47 420</b>	<b>48 494 391</b>	<b>51 150 337</b>	<b>53 959 401</b>
<b>Surplus/(Deficit)</b>	<b>(934 747)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(3 321)</b>	<b>(3 321)</b>	<b>(938 069)</b>	<b>(100 774)</b>	<b>(88 160)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 066 644	–	–	–	–	–	–	3 066 644	2 861 528	2 770 686
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)	206 182	–	–	–	–	–	–	206 182	240 264	253 199
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 338 078</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(3 321)</b>	<b>(3 321)</b>	<b>2 342 578</b>	<b>3 001 018</b>	<b>2 935 726</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>2 338 078</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(3 321)</b>	<b>(3 321)</b>	<b>2 342 578</b>	<b>3 001 018</b>	<b>2 935 726</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>8 325 939</b>	<b>513 915</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 567</b>	<b>516 482</b>	<b>8 842 420</b>	<b>9 131 020</b>	<b>11 501 856</b>
Transfers recognised - capital	3 138 842	–	–	–	–	–	–	3 138 842	2 961 645	2 877 431
Borrowing	2 500 000	–	–	–	–	–	–	2 500 000	4 500 000	7 000 000
Internally generated funds	2 687 097	513 915	–	–	–	2 567	516 482	3 203 579	1 669 375	1 624 424
<b>Total sources of capital funds</b>	<b>8 325 939</b>	<b>513 915</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 567</b>	<b>516 482</b>	<b>8 842 420</b>	<b>9 131 020</b>	<b>11 501 856</b>
<b>Financial position</b>										
Total current assets	16 886 995	–	–	–	–	2 764 975	2 764 975	19 651 969	21 890 719	24 659 004
Total non current assets	67 068 144	513 915	–	–	–	446 990	960 905	68 029 049	73 420 200	80 793 097
Total current liabilities	11 718 587	–	–	–	–	32 859	32 859	11 751 446	13 688 680	15 632 491
Total non current liabilities	15 487 177	–	–	–	–	–	–	15 487 177	18 585 067	23 835 808
<b>Community wealth/Equity</b>	<b>56 749 375</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 693 020</b>	<b>3 693 020</b>	<b>60 442 395</b>	<b>63 037 172</b>	<b>65 983 802</b>

Table continues on next page.

City of Cape Town - 2021/22 Adjustments Budget - 19 August 2021 (including additional recommendation)

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Cash flows</b>										
Net cash from (used) operating	5 647 568	–	–	–	–	106 257	106 257	5 753 826	6 418 177	6 393 599
Net cash from (used) investing	(8 411 512)	–	–	–	–	(589 296)	(589 296)	(9 000 808)	(8 402 006)	(10 535 627)
Net cash from (used) financing	2 145 615	–	–	–	–	–	–	2 145 615	2 844 317	5 009 404
<b>Cash/cash equivalents at the year end</b>	<b>5 071 884</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 847 718</b>	<b>1 847 718</b>	<b>6 919 602</b>	<b>7 780 090</b>	<b>8 647 467</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	13 069 017	–	–	–	–	3 209 398	3 209 398	16 278 414	17 138 618	18 005 995
Application of cash and investments	7 857 547	–	–	–	–	(178 240)	(178 240)	7 679 307	7 119 456	6 119 563
<b>Balance - surplus (shortfall)</b>	<b>5 211 470</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 387 637</b>	<b>3 387 637</b>	<b>8 599 107</b>	<b>10 019 162</b>	<b>11 886 432</b>
<b>Asset Management</b>										
Asset register summary (WDV)	60 099 326	513 900	–	–	–	(8 605)	505 295	60 604 621	66 678 575	74 981 329
Depreciation	3 064 593	–	–	–	–	–	–	3 064 593	3 112 631	3 225 949
Renewal and Upgrading of Existing Assets	4 108 943	290 704	–	–	–	(700)	290 004	4 398 947	4 663 123	6 420 809
Repairs and Maintenance	4 291 523	–	–	–	–	(10)	(10)	4 291 513	4 421 396	4 607 792
<b>Free services</b>										
Cost of Free Basic Services provided	2 354 034	–	–	–	–	–	–	2 354 034	2 485 049	2 626 123
Revenue cost of free services provided	1 389 874	–	–	–	–	–	–	1 389 874	1 459 241	1 562 414
<b>Households below minimum service level</b>										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	26 130	–	–	–	–	–	–	26 130	24 630	23 130
Refuse:	–	–	–	–	–	–	–	–	–	–

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

Standard Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<b><i>Governance and administration</i></b>	<b>16 542 284</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 646</b>	<b>1 646</b>	<b>16 543 930</b>	<b>17 328 583</b>	<b>17 892 655</b>
Executive and council	1 325	-	-	-	-	1 646	1 646	2 971	1 339	1 355
Finance and administration	16 540 956	-	-	-	-	(0)	(0)	16 540 956	17 327 241	17 891 297
Internal audit	3	-	-	-	-	(0)	(0)	3	3	3
<b><i>Community and public safety</i></b>	<b>3 780 867</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26 334</b>	<b>26 334</b>	<b>3 807 201</b>	<b>4 116 511</b>	<b>3 806 003</b>
Community and social services	110 743	-	-	-	-	(0)	(0)	110 743	113 202	101 517
Sport and recreation	56 820	-	-	-	-	(0)	(0)	56 820	125 493	141 240
Public safety	1 662 159	-	-	-	-	0	0	1 662 159	1 740 819	1 381 585
Housing	1 426 546	-	-	-	-	26 315	26 315	1 452 861	1 599 800	1 659 242
Health	524 600	-	-	-	-	18	18	524 618	537 197	522 420
<b><i>Economic and environmental services</i></b>	<b>3 323 940</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16 119</b>	<b>16 119</b>	<b>3 340 059</b>	<b>2 922 447</b>	<b>2 749 950</b>
Planning and development	530 303	-	-	-	-	9 399	9 399	539 703	528 268	539 167
Road transport	2 742 355	-	-	-	-	6 720	6 720	2 749 075	2 363 717	2 177 253
Environmental protection	51 281	-	-	-	-	(0)	(0)	51 281	30 462	33 530
<b><i>Trading services</i></b>	<b>27 106 863</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>27 106 863</b>	<b>29 574 923</b>	<b>32 224 609</b>
Energy sources	16 204 261	-	-	-	-	0	0	16 204 261	18 060 072	20 129 425
Water management	6 905 736	-	-	-	-	(0)	(0)	6 905 736	7 235 293	7 560 073
Waste water management	2 160 243	-	-	-	-	(0)	(0)	2 160 243	2 290 854	2 390 850
Waste management	1 836 622	-	-	-	-	(0)	(0)	1 836 622	1 988 704	2 144 261
<b><i>Other</i></b>	<b>31 096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>31 096</b>	<b>208 891</b>	<b>221 909</b>
<b>Total Revenue - Functional</b>	<b>50 785 050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44 099</b>	<b>44 099</b>	<b>50 829 149</b>	<b>54 151 355</b>	<b>56 895 127</b>
<b>Expenditure - Functional</b>										
<b><i>Governance and administration</i></b>	<b>9 828 627</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 188</b>	<b>1 188</b>	<b>9 829 815</b>	<b>10 631 949</b>	<b>11 374 553</b>
Executive and council	664 033	-	-	-	-	1 646	1 646	665 678	646 463	702 445
Finance and administration	9 114 249	-	-	-	-	(458)	(458)	9 113 791	9 933 016	10 617 372
Internal audit	50 346	-	-	-	-	0	0	50 346	52 471	54 736
<b><i>Community and public safety</i></b>	<b>9 049 011</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26 234</b>	<b>26 234</b>	<b>9 075 245</b>	<b>9 259 009</b>	<b>9 102 763</b>
Community and social services	970 743	-	-	-	-	(104)	(104)	970 639	992 208	1 041 214
Sport and recreation	1 171 779	-	-	-	-	87	87	1 171 866	1 217 849	1 254 586
Public safety	3 972 218	-	-	-	-	(0)	(0)	3 972 217	4 063 820	3 782 863
Housing	1 534 627	-	-	-	-	26 315	26 315	1 560 942	1 540 934	1 542 414
Health	1 399 645	-	-	-	-	(64)	(64)	1 399 581	1 444 198	1 481 685
<b><i>Economic and environmental services</i></b>	<b>5 282 640</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19 999</b>	<b>19 999</b>	<b>5 302 639</b>	<b>5 257 136</b>	<b>5 429 177</b>
Planning and development	1 433 576	-	-	-	-	10 350	10 350	1 443 925	1 440 051	1 454 095
Road transport	3 609 570	-	-	-	-	6 319	6 319	3 615 889	3 609 295	3 754 717
Environmental protection	239 495	-	-	-	-	3 330	3 330	242 825	207 790	220 365
<b><i>Trading services</i></b>	<b>23 913 294</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>(1)</b>	<b>23 913 293</b>	<b>25 586 015</b>	<b>27 623 792</b>
Energy sources	13 547 693	-	-	-	-	(1)	(1)	13 547 693	15 151 716	16 947 156
Water management	5 286 244	-	-	-	-	4 716	4 716	5 290 961	5 330 941	5 426 728
Waste water management	2 569 535	-	-	-	-	(4 717)	(4 717)	2 564 818	2 515 528	2 571 316
Waste management	2 509 821	-	-	-	-	(0)	(0)	2 509 821	2 587 830	2 678 593
<b><i>Other</i></b>	<b>373 399</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(43 779)</b>	<b>(43 779)</b>	<b>329 620</b>	<b>416 229</b>	<b>429 115</b>
<b>Total Expenditure - Functional</b>	<b>48 446 971</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 641</b>	<b>3 641</b>	<b>48 450 612</b>	<b>51 150 337</b>	<b>53 959 401</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2 338 079</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40 458</b>	<b>40 458</b>	<b>2 378 537</b>	<b>3 001 018</b>	<b>2 935 726</b>

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

Vote Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Community Services & Health	1 006 695	-	-	-	-	18	18	1 006 714	1 037 880	1 012 274
Vote 2 - Corporate Services	90 525	-	-	-	-	(0)	(0)	90 525	102 268	105 543
Vote 3 - Economic Opportunities & Asset Managemnt	270 274	-	-	-	-	9 399	9 399	279 673	260 703	243 410
Vote 4 - Energy & Climate Change	15 962 077	-	-	-	-	0	0	15 962 077	17 799 833	19 865 374
Vote 5 - Finance	17 460 587	-	-	-	-	(0)	(0)	17 460 587	18 407 948	18 998 252
Vote 6 - Human Settlements	1 165 880	-	-	-	-	26 315	26 315	1 192 195	1 319 704	1 375 040
Vote 7 - Office of the City Manager	7	-	-	-	-	0	0	7	7	7
Vote 8 - Safety & Security	1 717 028	-	-	-	-	0	0	1 717 028	1 798 212	1 441 560
Vote 9 - Spatial Planning & Environment	235 548	-	-	-	-	0	0	235 548	215 097	235 946
Vote 10 - Transport	2 700 909	-	-	-	-	6 720	6 720	2 707 628	2 321 996	2 133 204
Vote 11 - Urban Management	302 124	-	-	-	-	1 646	1 646	303 770	317 152	337 199
Vote 12 - Water & Waste	9 744 317	-	-	-	-	(0)	(0)	9 744 317	10 246 595	10 808 379
Vote 13 - Cape Town International Convention Centre	25 991	-	-	-	-	0	0	25 991	203 551	216 329
Vote 14 - Cape Town Stadium	103 087	-	-	-	-	0	0	103 087	120 410	122 608
<b>Total Revenue by Vote</b>	<b>50 785 050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44 099</b>	<b>44 099</b>	<b>50 829 149</b>	<b>54 151 355</b>	<b>56 895 127</b>
<b>Expenditure by Vote</b>										
Vote 1 - Community Services & Health	4 203 855	-	-	-	-	15	15	4 203 870	4 179 517	4 329 340
Vote 2 - Corporate Services	2 270 723	-	-	-	-	11	11	2 270 735	2 560 944	2 813 259
Vote 3 - Economic Opportunities & Asset Managemnt	1 499 132	-	-	-	-	9 387	9 387	1 508 519	1 490 540	1 506 274
Vote 4 - Energy & Climate Change	13 833 501	-	-	-	-	(0)	(0)	13 833 500	15 442 493	17 250 590
Vote 5 - Finance	3 105 983	-	-	-	-	(0)	(0)	3 105 983	3 730 956	4 031 689
Vote 6 - Human Settlements	1 543 675	-	-	-	-	26 315	26 315	1 569 989	1 550 211	1 551 961
Vote 7 - Office of the City Manager	320 619	-	-	-	-	0	0	320 619	294 771	338 793
Vote 8 - Safety & Security	4 611 047	-	-	-	-	(1)	(1)	4 611 046	4 710 084	4 445 525
Vote 9 - Spatial Planning & Environment	861 959	-	-	-	-	3 330	3 330	865 289	841 227	867 785
Vote 10 - Transport	3 673 960	-	-	-	-	6 719	6 719	3 680 679	3 671 590	3 817 908
Vote 11 - Urban Management	1 080 086	-	-	-	-	1 645	1 645	1 081 732	1 116 224	1 160 693
Vote 12 - Water & Waste	11 145 854	-	-	-	-	(1)	(1)	11 145 853	11 205 705	11 474 520
Vote 13 - Cape Town International Convention Centre	195 498	-	-	-	-	0	0	195 498	237 676	250 464
Vote 14 - Cape Town Stadium	101 077	-	-	-	-	(0)	(0)	101 077	118 400	120 598
<b>Total Expenditure by Vote</b>	<b>48 446 971</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47 420</b>	<b>47 420</b>	<b>48 494 391</b>	<b>51 150 337</b>	<b>53 959 401</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2 338 079</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 321)</b>	<b>(3 321)</b>	<b>2 334 758</b>	<b>3 001 018</b>	<b>2 935 726</b>

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

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates	10 984 132	-	-	-	-	-	-	10 984 132	11 532 163	12 076 858
Service charges - electricity revenue	15 734 566	-	-	-	-	-	-	15 734 566	17 571 754	19 655 102
Service charges - water revenue	3 556 345	-	-	-	-	-	-	3 556 345	3 848 376	4 104 016
Service charges - sanitation revenue	1 775 113	-	-	-	-	-	-	1 775 113	1 916 842	2 050 805
Service charges - refuse revenue	1 330 442	-	-	-	-	-	-	1 330 442	1 446 405	1 592 219
Rental of facilities and equipment	386 017	-	-	-	-	-	-	386 017	536 623	562 178
Interest earned - external investments	855 344	-	-	-	-	-	-	855 344	912 648	884 379
Interest earned - outstanding debtors	449 452	-	-	-	-	-	-	449 452	471 822	497 547
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 247 015	-	-	-	-	-	-	1 247 015	1 249 177	1 251 390
Licences and permits	67 110	-	-	-	-	-	-	67 110	70 197	73 355
Agency services	261 614	-	-	-	-	-	-	261 614	282 544	305 147
Transfers and subsidies	5 650 364	-	-	-	-	44 099	44 099	5 694 463	5 774 670	5 357 558
Other revenue	3 161 651	-	-	-	-	-	-	3 161 651	3 380 894	3 402 794
Gains	2 053 058	-	-	-	-	-	-	2 053 058	2 055 448	2 057 893
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>47 512 224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44 099</b>	<b>44 099</b>	<b>47 556 323</b>	<b>51 049 562</b>	<b>53 871 241</b>
<b>Expenditure By Type</b>										
Employee related costs	15 669 546	-	-	-	-	974	974	15 670 520	16 296 294	16 771 058
Remuneration of councillors	179 826	-	-	-	-	-	-	179 826	187 739	196 375
Debt impairment	2 717 219	-	-	-	-	-	-	2 717 219	2 786 351	2 662 995
Depreciation & asset impairment	3 064 593	-	-	-	-	-	-	3 064 593	3 112 631	3 225 949
Finance charges	794 747	-	-	-	-	-	-	794 747	1 283 592	1 498 858
Bulk purchases - electricity	11 182 400	-	-	-	-	-	-	11 182 400	12 669 659	14 354 724
Inventory consumed	3 708 260	-	-	-	-	1 981	1 981	3 710 241	3 780 012	3 783 442
Contracted services	8 043 690	-	-	-	-	6 589	6 589	8 050 278	7 693 752	7 971 353
Transfers and subsidies	405 903	-	-	-	-	35 429	35 429	441 333	380 327	339 495
Other expenditure	2 666 663	-	-	-	-	2 447	2 447	2 669 110	2 945 759	3 140 830
Losses	14 124	-	-	-	-	-	-	14 124	14 222	14 322
<b>Total Expenditure</b>	<b>48 446 971</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47 420</b>	<b>47 420</b>	<b>48 494 391</b>	<b>51 150 337</b>	<b>53 959 401</b>
<b>Surplus/(Deficit)</b>	<b>(934 747)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 321)</b>	<b>(3 321)</b>	<b>(938 069)</b>	<b>(100 774)</b>	<b>(88 160)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 066 644	-	-	-	-	-	-	3 066 644	2 861 528	2 770 686
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	206 182	-	-	-	-	-	-	206 182	240 264	253 199
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>	<b>2 338 078</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 321)</b>	<b>(3 321)</b>	<b>2 334 757</b>	<b>3 001 018</b>	<b>2 935 726</b>
Taxation	(43 779)	-	-	-	-	-	-	(43 779)	(8 762)	(8 764)
<b>Surplus/(Deficit) after taxation</b>	<b>2 381 858</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 321)</b>	<b>(3 321)</b>	<b>2 378 536</b>	<b>3 009 780</b>	<b>2 944 490</b>
Attributable to minorities	(35 958)	-	-	-	-	-	-	(35 958)	(7 274)	(7 277)
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 345 899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 321)</b>	<b>(3 321)</b>	<b>2 342 578</b>	<b>3 002 506</b>	<b>2 937 213</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>2 345 899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 321)</b>	<b>(3 321)</b>	<b>2 342 578</b>	<b>3 002 506</b>	<b>2 937 213</b>

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

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Capital expenditure - Vote</b>										
<b>Multi-year expenditure to be adjusted</b>										
Vote 1 - Community Services & Health	299 732	23 779	-	-	-	-	23 779	323 511	234 255	149 803
Vote 2 - Corporate Services	248 768	10 066	-	-	-	-	10 066	258 834	398 624	562 244
Vote 3 - Economic Opportunities & Asset Managemnt	215 801	31 419	-	-	-	-	31 419	247 220	305 809	418 516
Vote 4 - Energy & Climate Change	1 014 657	38 853	-	-	-	-	38 853	1 053 511	1 162 227	1 486 852
Vote 5 - Finance	25 515	414	-	-	-	-	414	25 929	90 315	16 650
Vote 6 - Human Settlements	827 201	8 481	-	-	-	-	8 481	835 682	1 008 878	1 056 944
Vote 7 - Office of the City Manager	1 103	183	-	-	-	-	183	1 286	705	705
Vote 8 - Safety & Security	258 298	15 099	-	-	-	-	15 099	273 398	187 842	218 646
Vote 9 - Spatial Planning & Environment	141 722	26 305	-	-	-	-	26 305	168 027	221 453	263 653
Vote 10 - Transport	2 191 855	87 317	-	-	-	-	87 317	2 279 172	2 076 400	1 798 343
Vote 11 - Urban Management	46 729	18 670	-	-	-	-	18 670	65 399	86 577	92 577
Vote 12 - Water & Waste	3 043 384	253 328	-	-	-	-	253 328	3 296 712	3 337 462	5 411 185
Vote 13 - Cape Town International Convention Centre	11 172	-	-	-	-	2 567	2 567	13 739	20 472	25 737
<b>Total Capital Expenditure - Vote</b>	<b>8 325 939</b>	<b>513 915</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 567</b>	<b>516 482</b>	<b>8 842 420</b>	<b>9 131 020</b>	<b>11 501 856</b>
<b>Capital Expenditure - Functional</b>										
<b>Governance and administration</b>	<b>893 761</b>	<b>102 551</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102 551</b>	<b>996 312</b>	<b>1 149 711</b>	<b>1 383 158</b>
Executive and council	5 052	5 778	-	-	-	-	5 778	10 830	3 527	3 693
Finance and administration	888 469	96 774	-	-	-	-	96 774	985 243	1 146 104	1 379 386
Internal audit	240	-	-	-	-	-	-	240	79	79
<b>Community and public safety</b>	<b>1 211 834</b>	<b>40 136</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40 136</b>	<b>1 251 970</b>	<b>1 322 114</b>	<b>1 348 928</b>
Community and social services	74 151	11 935	-	-	-	-	11 935	86 086	79 857	69 505
Sport and recreation	98 585	4 795	-	-	-	-	4 795	103 380	63 487	57 184
Public safety	154 854	14 155	-	-	-	-	14 155	169 009	132 843	147 245
Housing	827 201	8 481	-	-	-	-	8 481	835 682	1 008 878	1 056 944
Health	57 042	770	-	-	-	-	770	57 812	37 050	18 050
<b>Economic and environmental services</b>	<b>2 367 117</b>	<b>125 283</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125 283</b>	<b>2 492 400</b>	<b>2 347 578</b>	<b>2 117 621</b>
Planning and development	89 433	20 298	-	-	-	(3)	20 294	109 727	100 478	150 813
Road transport	2 190 255	86 632	-	-	-	-	86 632	2 276 888	2 076 084	1 798 028
Environmental protection	87 428	18 353	-	-	-	3	18 356	105 785	171 016	168 780
<b>Trading services</b>	<b>3 831 805</b>	<b>245 569</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>245 569</b>	<b>4 077 374</b>	<b>4 289 295</b>	<b>6 624 562</b>
Energy sources	1 012 157	31 697	-	-	-	-	31 697	1 043 854	1 157 727	1 480 352
Water management	966 786	99 874	-	-	-	-	99 874	1 066 660	1 301 998	2 164 011
Waste water management	1 350 020	62 041	-	-	-	-	62 041	1 412 061	1 457 639	2 496 950
Waste management	502 843	51 957	-	-	-	-	51 957	554 799	371 930	483 249
<b>Other</b>	<b>21 422</b>	<b>376</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 567</b>	<b>2 943</b>	<b>24 365</b>	<b>22 322</b>	<b>27 587</b>
<b>Total Capital Expenditure - Functional</b>	<b>8 325 939</b>	<b>513 915</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 567</b>	<b>516 482</b>	<b>8 842 420</b>	<b>9 131 020</b>	<b>11 501 856</b>
<b>Funded by:</b>										
National Government	3 050 778	-	-	-	-	-	-	3 050 778	2 819 321	2 671 759
Provincial Government	15 866	-	-	-	-	-	-	15 866	42 207	98 927
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	72 198	-	-	-	-	-	-	72 198	100 117	106 745
<b>Transfers recognised - capital</b>	<b>3 138 842</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 138 842</b>	<b>2 961 645</b>	<b>2 877 431</b>
<b>Borrowing</b>	<b>2 500 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 500 000</b>	<b>4 500 000</b>	<b>7 000 000</b>
<b>Internally generated funds</b>	<b>2 687 097</b>	<b>513 915</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 567</b>	<b>516 482</b>	<b>3 203 579</b>	<b>1 669 375</b>	<b>1 624 424</b>
<b>Total Capital Funding</b>	<b>8 325 939</b>	<b>513 915</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 567</b>	<b>516 482</b>	<b>8 842 420</b>	<b>9 131 020</b>	<b>11 501 856</b>



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

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>ASSETS</b>										
<b>Current assets</b>										
Cash	134 904	–	–	–	–	(0)	(0)	134 904	96 396	122 485
Call investment deposits	6 693 257	–	–	–	–	2 764 975	2 764 975	9 458 231	10 990 722	12 741 562
Consumer debtors	7 940 433	–	–	–	–	–	–	7 940 433	8 212 050	8 779 543
Other debtors	1 637 002	–	–	–	–	–	–	1 637 002	2 094 753	2 500 923
Current portion of long-term receivables	9 023	–	–	–	–	–	–	9 023	5 829	4 232
Inventory	472 375	–	–	–	–	–	–	472 375	490 970	510 259
<b>Total current assets</b>	<b>16 886 995</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 764 975</b>	<b>2 764 975</b>	<b>19 651 969</b>	<b>21 890 719</b>	<b>24 659 004</b>
<b>Non current assets</b>										
Long-term receivables	168 891	–	–	–	–	–	–	168 891	166 671	164 448
Investments	6 240 856	–	–	–	–	444 423	444 423	6 685 279	6 051 500	5 141 948
Investment property	577 820	–	–	–	–	–	–	577 820	576 107	574 393
Investment in Associate	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	59 205 472	556 219	–	–	–	2 567	558 786	59 764 258	65 617 205	73 761 176
Biological	–	–	–	–	–	–	–	–	–	–
Intangible	524 765	(41 560)	–	–	–	–	(41 560)	483 205	648 810	782 461
Other non-current assets	350 339	(744)	–	–	–	–	(744)	349 595	359 907	368 671
<b>Total non current assets</b>	<b>67 068 144</b>	<b>513 915</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>446 990</b>	<b>960 905</b>	<b>68 029 049</b>	<b>73 420 200</b>	<b>80 793 097</b>
<b>TOTAL ASSETS</b>	<b>83 955 139</b>	<b>513 915</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 211 964</b>	<b>3 725 879</b>	<b>87 681 018</b>	<b>95 310 919</b>	<b>105 452 101</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Bank overdraft	–	–	–	–	–	–	–	–	–	–
Borrowing	1 565 429	–	–	–	–	–	–	1 565 429	2 054 389	2 852 395
Consumer deposits	481 759	–	–	–	–	–	–	481 759	505 313	527 729
Trade and other payables	7 530 256	–	–	–	–	32 859	32 859	7 563 115	8 411 694	8 754 569
Provisions	2 141 143	–	–	–	–	–	–	2 141 143	2 717 284	3 497 798
<b>Total current liabilities</b>	<b>11 718 587</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>32 859</b>	<b>32 859</b>	<b>11 751 446</b>	<b>13 688 680</b>	<b>15 632 491</b>
<b>Non current liabilities</b>										
Borrowing	7 589 127	–	–	–	–	–	–	7 589 127	9 957 474	14 363 090
Provisions	7 898 050	–	–	–	–	–	–	7 898 050	8 627 592	9 472 718
<b>Total non current liabilities</b>	<b>15 487 177</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>15 487 177</b>	<b>18 585 067</b>	<b>23 835 808</b>
<b>TOTAL LIABILITIES</b>	<b>27 205 764</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>32 859</b>	<b>32 859</b>	<b>27 238 623</b>	<b>32 273 747</b>	<b>39 468 299</b>
<b>NET ASSETS</b>	<b>56 749 375</b>	<b>513 915</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 179 105</b>	<b>3 693 020</b>	<b>60 442 395</b>	<b>63 037 172</b>	<b>65 983 802</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
Accumulated Surplus/(Deficit)	51 066 741	–	–	–	–	3 235 234	3 235 234	54 301 975	56 953 385	59 463 844
Reserves	5 682 634	–	–	–	–	457 786	457 786	6 140 420	6 083 787	6 519 958
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>56 749 375</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 693 020</b>	<b>3 693 020</b>	<b>60 442 395</b>	<b>63 037 172</b>	<b>65 983 802</b>

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

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates	10 535 297	–	–	–	–	–	–	10 535 297	11 060 840	11 583 023
Service charges	21 618 057	–	–	–	–	–	–	21 618 057	23 940 774	26 492 630
Other revenue	4 083 382	–	–	–	–	–	–	4 083 382	4 477 378	4 555 459
Transfers and Subsidies - Operational	5 650 364	–	–	–	–	44 099	44 099	5 694 463	5 774 670	5 357 558
Transfers and Subsidies - Capital	3 200 628	–	–	–	–	72 198	72 198	3 272 826	3 101 792	3 023 885
Interest	855 344	–	–	–	–	–	–	855 344	912 648	884 379
Dividends	–	–	–	–	–	–	–	–	–	–
<b>Payments</b>										
Suppliers and employees	(39 151 142)	–	–	–	–	(12 847)	(12 847)	(39 163 989)	(41 280 448)	(43 922 634)
Finance charges	(740 582)	–	–	–	–	38 237	38 237	(702 345)	(1 191 274)	(1 243 329)
Transfers and Grants	(403 779)	–	–	–	–	(35 430)	(35 430)	(439 209)	(378 203)	(337 371)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>5 647 568</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>106 257</b>	<b>106 257</b>	<b>5 753 826</b>	<b>6 418 177</b>	<b>6 393 599</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	124 139	–	–	–	–	(72 198)	(72 198)	51 942	54 331	56 776
Decrease (increase) in non-current receivables	122 249	–	–	–	–	–	–	122 249	40 903	(99)
Decrease (increase) in non-current investments	(331 962)	–	–	–	–	(617)	(617)	(332 578)	633 780	909 552
<b>Payments</b>										
Capital assets	(8 325 939)	–	–	–	–	(516 482)	(516 482)	(8 842 420)	(9 131 020)	(11 501 856)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(8 411 512)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(589 296)</b>	<b>(589 296)</b>	<b>(9 000 808)</b>	<b>(8 402 006)</b>	<b>(10 535 627)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	2 500 000	–	–	–	–	–	–	2 500 000	4 500 000	7 000 000
Increase (decrease) in consumer deposits	17 110	–	–	–	–	–	–	17 110	19 145	20 899
<b>Payments</b>										
Repayment of borrowing	(371 495)	–	–	–	–	–	–	(371 495)	(1 674 828)	(2 011 495)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>2 145 615</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 145 615</b>	<b>2 844 317</b>	<b>5 009 404</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(618 329)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(483 038)</b>	<b>(483 038)</b>	<b>(1 101 367)</b>	<b>860 488</b>	<b>867 377</b>
Cash/cash equivalents at the year begin:	5 690 213	–	–	–	–	2 330 756	2 330 756	8 020 969	6 919 602	7 780 090
Cash/cash equivalents at the year end:	5 071 884	–	–	–	–	1 847 718	1 847 718	6 919 602	7 780 090	8 647 467

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

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Cash and investments available</b>										
Cash/cash equivalents at the year end	5 071 884	–	–	–	–	1 847 718	1 847 718	6 919 602	7 780 090	8 647 467
Other current investments > 90 days	1 756 277	–	–	–	–	917 257	917 257	2 673 533	3 307 028	4 216 581
Non current assets - Investments	6 240 856	–	–	–	–	444 423	444 423	6 685 279	6 051 500	5 141 948
<b>Cash and investments available:</b>	<b>13 069 017</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 209 398</b>	<b>3 209 398</b>	<b>16 278 414</b>	<b>17 138 618</b>	<b>18 005 995</b>
<b>Applications of cash and investments</b>										
Unspent conditional transfers	1 563 531	–	–	–	–	–	–	1 563 531	1 638 697	1 724 596
Unspent borrowing	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	(3 288 208)	–	–	–	–	32 859	32 859	(3 255 349)	(3 196 677)	(3 881 393)
Other provisions	1 264 464	–	–	–	–	–	–	1 264 464	1 302 188	1 374 494
Long term investments committed	3 402 669	–	–	–	–	–	–	3 402 669	2 768 888	1 859 336
Reserves to be backed by cash/investments	4 915 091	–	–	–	–	(211 099)	(211 099)	4 703 992	4 606 360	5 042 530
<b>Total Application of cash and investments:</b>	<b>7 857 547</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(178 240)</b>	<b>(178 240)</b>	<b>7 679 307</b>	<b>7 119 456</b>	<b>6 119 563</b>
<b>Surplus(shortfall)</b>	<b>5 211 470</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 387 637</b>	<b>3 387 637</b>	<b>8 599 107</b>	<b>10 019 162</b>	<b>11 886 432</b>

**Table 20: MBRR Table B9 - Consolidated Asset Management**

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets to be adjusted</b>	<b>4 216 995</b>	<b>223 211</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 267</b>	<b>226 478</b>	<b>4 443 473</b>	<b>4 467 897</b>	<b>5 081 047</b>
Roads Infrastructure	1 847 380	15 719	-	-	-	-	15 719	1 863 099	1 674 660	1 169 715
Storm water Infrastructure	155 165	3 681	-	-	-	-	3 681	158 846	161 169	190 398
Electrical Infrastructure	317 389	12 031	-	-	-	-	12 031	329 420	373 320	302 669
Water Supply Infrastructure	446 177	66 349	-	-	-	-	66 349	512 526	398 961	770 527
Sanitation Infrastructure	276 400	25 020	-	-	-	-	25 020	301 420	570 736	1 029 304
Solid Waste Infrastructure	376 760	42 713	-	-	-	-	42 713	419 474	228 702	367 442
Coastal Infrastructure	2 000	31	-	-	-	-	31	2 031	8 644	-
Information and Communication Infrastructure	58 749	-	-	-	-	-	-	58 749	69 667	155 163
Infrastructure	3 480 021	165 543	-	-	-	-	165 543	3 645 564	3 485 860	3 985 217
Community Facilities	252 504	11 995	-	-	-	-	11 995	264 499	304 820	316 242
Sport and Recreation Facilities	4 000	1 000	-	-	-	-	1 000	5 000	-	-
Community Assets	256 504	12 995	-	-	-	-	12 995	269 499	304 820	316 242
Operational Buildings	105 055	16 667	-	-	-	202	16 869	121 924	107 068	199 686
Housing	11 566	-	-	-	-	-	-	11 566	57 615	65 692
Other Assets	116 621	16 667	-	-	-	202	16 869	133 490	164 684	265 378
Licences and Rights	22 648	100	-	-	-	-	100	22 749	222 704	168 292
Intangible Assets	22 648	100	-	-	-	-	100	22 749	222 704	168 292
Computer Equipment	93 245	8 243	-	-	-	2 365	10 608	103 853	93 952	96 891
Furniture and Office Equipment	26 218	1 702	-	-	-	700	2 402	28 619	14 566	14 976
Machinery and Equipment	158 138	11 323	-	-	-	-	11 323	169 461	123 687	134 326
Transport Assets	42 600	3 307	-	-	-	-	3 307	45 907	41 725	86 060
Land	21 000	3 330	-	-	-	-	3 330	24 330	15 900	13 664
<b>Total Renewal of Existing Assets to be adjusted</b>	<b>1 958 797</b>	<b>140 243</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(700)</b>	<b>139 543</b>	<b>2 098 340</b>	<b>2 314 415</b>	<b>3 185 894</b>
Roads Infrastructure	178 832	25 861	-	-	-	(2 968)	22 893	201 725	167 638	175 749
Storm water Infrastructure	22 047	1 519	-	-	-	2 968	4 487	26 534	29 304	30 861
Electrical Infrastructure	434 796	16 209	-	-	-	(5 000)	11 209	446 005	506 092	792 750
Water Supply Infrastructure	369 820	2 782	-	-	-	-	2 782	372 602	446 100	444 267
Sanitation Infrastructure	282 966	9 639	-	-	-	-	9 639	292 605	539 743	1 075 449
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	10 000
Information and Communication Infrastructure	6 375	439	-	-	-	-	439	6 815	39 248	57 173
Infrastructure	1 294 835	56 450	-	-	-	(5 000)	51 450	1 346 285	1 728 125	2 586 249
Community Facilities	22 200	5 075	-	-	-	-	5 075	27 275	23 447	16 825
Sport and Recreation Facilities	6 500	-	-	-	-	-	-	6 500	-	-
Community Assets	28 700	5 075	-	-	-	-	5 075	33 775	23 447	16 825
Heritage Assets	744	161	-	-	-	-	161	905	1 550	-
Operational Buildings	30 972	5 251	-	-	-	-	5 251	36 223	20 906	15 160
Housing	57 129	7 530	-	-	-	-	7 530	64 659	69 795	69 795
Other Assets	88 101	12 781	-	-	-	-	12 781	100 882	90 701	84 955
Licences and Rights	12 000	158	-	-	-	-	158	12 158	12 000	11 000
Intangible Assets	12 000	158	-	-	-	-	158	12 158	12 000	11 000
Computer Equipment	64 603	2 527	-	-	-	4 322	6 848	71 451	49 222	46 933
Furniture and Office Equipment	9 882	998	-	-	-	(22)	977	10 859	8 487	10 549
Machinery and Equipment	96 139	5 427	-	-	-	-	5 427	101 565	69 293	71 593
Transport Assets	363 793	56 666	-	-	-	-	56 666	420 458	331 591	357 791

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City of Cape Town - 2021/22 Adjustments Budget - 19 August 2021 (including additional recommendation)

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Total Upgrading of Existing Assets to be adjusted</b>	<b>2 150 147</b>	<b>150 461</b>	-	-	-	-	-	<b>150 461</b>	<b>2 300 608</b>	<b>2 348 708</b>
Roads Infrastructure	204 496	26 584	-	-	-	-	-	26 584	231 080	293 780
Storm water Infrastructure	114 453	-	-	-	-	-	-	-	114 453	183 850
Electrical Infrastructure	124 430	581	-	-	-	-	-	581	125 011	176 140
Water Supply Infrastructure	51 972	-	-	-	-	-	-	-	51 972	82 310
Sanitation Infrastructure	898 995	50 046	-	-	-	-	-	50 046	949 041	759 003
Solid Waste Infrastructure	50 949	6 612	-	-	-	3 467	10 079	61 027	62 227	13 674
Coastal Infrastructure	42 421	2 107	-	-	-	-	2 107	44 527	100 701	92 600
Information and Communication Infrastructure	66 043	490	-	-	-	-	490	66 533	36 807	49 701
Infrastructure	1 553 759	86 419	-	-	-	3 467	89 886	1 643 645	1 684 819	2 340 072
Community Facilities	196 835	21 034	-	-	-	-	21 034	217 869	225 973	330 971
Sport and Recreation Facilities	74 766	5 300	-	-	-	-	5 300	80 066	44 986	40 689
Community Assets	271 600	26 334	-	-	-	-	26 334	297 935	270 958	371 660
Operational Buildings	265 561	26 444	-	-	-	(3 467)	22 977	288 538	348 562	473 462
Housing	1 203	370	-	-	-	-	370	1 573	-	-
Other Assets	266 764	26 814	-	-	-	(3 467)	23 347	290 112	348 562	473 462
Licences and Rights	6 912	3 995	-	-	-	-	3 995	10 907	8 750	7 350
Intangible Assets	6 912	3 995	-	-	-	-	3 995	10 907	8 750	7 350
Computer Equipment	49 811	6 317	-	-	-	-	6 317	56 128	22 318	36 380
Furniture and Office Equipment	300	522	-	-	-	-	522	822	300	300
Machinery and Equipment	1 000	60	-	-	-	-	60	1 060	3 000	5 690
<b>Total Capital Expenditure to be adjusted</b>	<b>8 325 939</b>	<b>513 915</b>	-	-	-	2 567	516 482	<b>8 842 420</b>	<b>9 131 020</b>	<b>11 501 856</b>
Roads Infrastructure	2 230 708	68 164	-	-	-	(2 968)	65 196	2 295 903	2 136 079	1 744 423
Storm water Infrastructure	291 665	5 200	-	-	-	2 968	8 168	299 833	374 324	375 198
Electrical Infrastructure	876 615	28 821	-	-	-	(5 000)	23 821	900 436	1 055 552	1 348 087
Water Supply Infrastructure	867 969	69 131	-	-	-	-	69 131	937 100	927 372	1 326 958
Sanitation Infrastructure	1 458 361	84 705	-	-	-	-	84 705	1 543 066	1 869 482	3 371 120
Solid Waste Infrastructure	427 709	49 325	-	-	-	3 467	52 792	480 501	290 929	391 116
Coastal Infrastructure	44 421	2 137	-	-	-	-	2 137	46 558	109 345	92 600
Information and Communication Infrastructure	131 168	929	-	-	-	-	929	132 097	145 721	262 038
Infrastructure	6 328 616	308 412	-	-	-	(1 533)	306 878	6 635 494	6 908 803	8 911 539
Community Facilities	471 539	38 105	-	-	-	-	38 105	509 644	554 239	664 038
Sport and Recreation Facilities	85 266	6 300	-	-	-	-	6 300	91 566	44 986	40 689
Community Assets	556 804	44 405	-	-	-	-	44 405	601 209	599 225	704 727
Heritage Assets	744	161	-	-	-	-	161	905	1 550	-
Operational Buildings	401 588	48 362	-	-	-	(3 265)	45 097	446 685	476 537	688 308
Housing	69 898	7 901	-	-	-	-	7 901	77 799	127 410	135 487
Other Assets	471 487	56 262	-	-	-	(3 265)	52 997	524 484	603 947	823 795
Licences and Rights	41 560	4 253	-	-	-	-	4 253	45 814	243 454	186 642
Intangible Assets	41 560	4 253	-	-	-	-	4 253	45 814	243 454	186 642
Computer Equipment	207 659	17 087	-	-	-	6 687	23 773	231 432	165 492	180 204
Furniture and Office Equipment	36 400	3 222	-	-	-	678	3 900	40 300	23 354	25 825
Machinery and Equipment	255 277	16 810	-	-	-	-	16 810	272 086	195 980	211 609
Transport Assets	406 393	59 973	-	-	-	-	59 973	466 365	373 316	443 851
Land	21 000	3 330	-	-	-	-	3 330	24 330	15 900	13 664
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>8 325 939</b>	<b>513 915</b>	-	-	-	2 567	516 482	<b>8 842 420</b>	<b>9 131 020</b>	<b>11 501 856</b>

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City of Cape Town - 2021/22 Adjustments Budget - 19 August 2021 (including additional recommendation)

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>60 099 326</b>	<b>513 900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 605)</b>	<b>505 295</b>	<b>60 604 621</b>	<b>66 678 575</b>	<b>74 981 329</b>
Roads Infrastructure	12 084 118	65 196	-	-	-	-	65 196	12 149 314	13 789 283	15 017 082
Storm water Infrastructure	1 326 664	8 168	-	-	-	-	8 168	1 334 832	1 650 216	1 963 506
Electrical Infrastructure	8 867 626	23 821	-	-	-	-	23 821	8 891 447	9 669 375	10 733 770
Water Supply Infrastructure	6 269 908	69 116	-	-	-	-	69 116	6 339 024	7 066 066	8 175 635
Sanitation Infrastructure	5 974 736	84 705	-	-	-	-	84 705	6 059 441	7 746 667	10 931 621
Solid Waste Infrastructure	1 202 467	52 792	-	-	-	-	52 792	1 255 259	1 508 155	1 843 655
Coastal Infrastructure	186 089	2 137	-	-	-	-	2 137	188 226	291 263	375 190
Information and Communication Infrastructure	4 781 956	929	-	-	-	-	929	4 782 885	4 840 395	5 012 402
Infrastructure	40 693 563	306 864	-	-	-	-	306 864	41 000 427	46 561 420	54 052 863
Community Assets	6 816 275	62 153	-	-	-	202	62 355	6 878 630	7 087 568	7 390 040
Heritage Assets	10 269	-	-	-	-	-	-	10 269	10 269	10 269
Investment properties	577 820	-	-	-	-	-	-	577 820	576 106	574 392
Other Assets	5 245 928	28 209	-	-	-	(6 950)	21 259	5 267 187	5 558 548	6 013 947
Intangible Assets	401 091	4 253	-	-	-	-	4 253	405 344	543 562	635 359
Computer Equipment	633 916	21 408	-	-	-	(1 235)	20 173	654 089	618 162	601 578
Furniture and Office Equipment	532 357	(134 339)	-	-	-	(600)	(134 939)	397 418	312 269	221 547
Machinery and Equipment	479 284	142 050	-	-	-	(22)	142 028	621 312	685 799	768 490
Transport Assets	3 592 371	79 973	-	-	-	-	79 973	3 672 343	3 612 387	3 609 894
Land	1 116 453	3 330	-	-	-	-	3 330	1 119 783	1 112 485	1 102 951
Zoo's, Marine and Non-biological Animals	<b>60 099 326</b>	<b>513 900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 605)</b>	<b>505 295</b>	<b>60 604 621</b>	<b>66 678 575</b>	<b>74 981 329</b>
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation &amp; asset impairment</b>	<b>3 064 593</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 064 593</b>	<b>3 112 631</b>	<b>3 225 949</b>
<b>Repairs and Maintenance by asset class</b>	<b>4 291 523</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10)</b>	<b>(10)</b>	<b>4 291 513</b>	<b>4 421 396</b>	<b>4 607 792</b>
Roads Infrastructure	637 154	-	-	-	-	-	-	637 154	666 464	696 456
Storm water Infrastructure	140 345	-	-	-	-	-	-	140 345	146 801	153 408
Electrical Infrastructure	542 654	-	-	-	-	-	-	542 654	567 553	593 043
Water Supply Infrastructure	411 499	-	-	-	-	-	-	411 499	430 425	449 789
Sanitation Infrastructure	334 708	-	-	-	-	-	-	334 708	350 104	365 854
Solid Waste Infrastructure	8 653	-	-	-	-	-	-	8 653	9 051	9 458
Coastal Infrastructure	3 994	-	-	-	-	-	-	3 994	3 994	3 994
Infrastructure	2 079 007	-	-	-	-	-	-	2 079 007	2 174 391	2 272 002
Community Facilities	228 329	-	-	-	-	-	-	228 329	236 351	244 524
Sport and Recreation Facilities	95 972	-	-	-	-	0	0	95 972	70 715	73 890
Community Assets	324 301	-	-	-	-	0	0	324 301	307 066	318 414
Heritage Assets	1 912	-	-	-	-	-	-	1 912	1 941	1 971
Revenue Generating	20 375	-	-	-	-	-	-	20 375	10 550	11 014
Non-revenue Generating	11	-	-	-	-	-	-	11	11	11
Investment properties	20 386	-	-	-	-	-	-	20 386	10 561	11 025
Operational Buildings	189 833	-	-	-	-	-	-	189 833	194 580	200 475
Housing	14 990	-	-	-	-	-	-	14 990	14 990	14 990
Other Assets	204 823	-	-	-	-	-	-	204 823	209 570	215 466
Computer Equipment	427 869	-	-	-	-	-	-	427 869	432 191	449 123
Furniture and Office Equipment	361 515	-	-	-	-	14	14	361 529	801 511	834 041
Machinery and Equipment	410 604	-	-	-	-	(24)	(24)	410 579	2 159	2 252
Transport Assets	461 107	-	-	-	-	-	-	461 107	482 006	503 500
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>	<b>7 356 117</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10)</b>	<b>(10)</b>	<b>7 356 106</b>	<b>7 534 026</b>	<b>7 833 741</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>	<b>49.4%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49.7%</b>	<b>51.1%</b>	<b>55.8%</b>
<b>Renewal and upgrading of Existing Assets as % of deprecn"</b>	<b>134.1%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143.5%</b>	<b>149.8%</b>	<b>199.0%</b>
<b>R&amp;M as a % of PPE</b>	<b>7.1%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7.1%</b>	<b>6.6%</b>	<b>6.1%</b>
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>	<b>14.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14.3%</b>	<b>13.6%</b>	<b>14.7%</b>

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

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Household service targets</b>										
<b><u>Water:</u></b>										
Piped water inside dwelling	1 310 286	-	-	-	-	-	-	1 310 286	1 334 999	1 359 469
Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	181 663	-	-	-	-	-	-	181 663	185 090	188 482
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	1 491 949	-	-	-	-	-	-	1 491 949	1 520 089	1 547 951
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>1 491 949</b>	-	-	-	-	-	-	<b>1 491 949</b>	<b>1 520 089</b>	<b>1 547 951</b>
<b><u>Sanitation/sewerage:</u></b>										
Flush toilet (connected to sewerage)	1 384 841	-	-	-	-	-	-	1 384 841	1 409 654	1 434 124
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-
Chemical toilet	62 330	-	-	-	-	-	-	62 330	62 330	62 330
Pit toilet (ventilated)	197	-	-	-	-	-	-	197	197	197
Other toilet provisions (> min.service level)	44 581	-	-	-	-	-	-	44 581	47 908	51 300
<i>Minimum Service Level and Above sub-total</i>	1 491 949	-	-	-	-	-	-	1 491 949	1 520 089	1 547 951
Bucket toilet	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>1 491 949</b>	-	-	-	-	-	-	<b>1 491 949</b>	<b>1 520 089</b>	<b>1 547 951</b>
<b><u>Energy:</u></b>										
Electricity (at least min. service level)	883 767	-	-	-	-	-	-	883 767	883 767	883 767
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	883 767	-	-	-	-	-	-	883 767	883 767	883 767
Electricity (< min.service level)	26 130	-	-	-	-	-	-	26 130	24 630	23 130
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	26 130	-	-	-	-	-	-	26 130	24 630	23 130
<b>Total number of households</b>	<b>909 897</b>	-	-	-	-	-	-	<b>909 897</b>	<b>908 397</b>	<b>906 897</b>
<b><u>Refuse:</u></b>										
Removed at least once a week (min.service)	954 156	-	-	-	-	-	-	954 156	973 239	992 704
<i>Minimum Service Level and Above sub-total</i>	954 156	-	-	-	-	-	-	954 156	973 239	992 704
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>	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>954 156</b>	-	-	-	-	-	-	<b>954 156</b>	<b>973 239</b>	<b>992 704</b>

Table continues on next page.

**City of Cape Town - 2021/22 Adjustments Budget - 19 August 2021 (including additional recommendation)**

Description	Budget Year 2021/22								Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Households receiving Free Basic Service</b>										
Water (6 kilolitres per household per month)	250 413	-	-	-	-	-	-	250 413	250 413	250 413
Sanitation (free minimum level service)	250 413	-	-	-	-	-	-	250 413	250 413	250 413
Electricity/other energy (50kwh per household per month)	184 570	-	-	-	-	-	-	184 570	186 070	187 570
Refuse (removed at least once a week)	270 056	-	-	-	-	-	-	270 056	275 457	280 966
<b>Cost of Free Basic Services provided (R'000)</b>										
Water (6 kilolitres per indigent household per month)	441 368	-	-	-	-	-	-	441 368	463 436	486 608
Sanitation (free sanitation service to indigent households)	295 201	-	-	-	-	-	-	295 201	309 961	325 459
Electricity/other energy (50kwh per indigent household per month)	119 430	-	-	-	-	-	-	119 430	137 344	157 946
Refuse (removed once a week for indigent households)	311 132	-	-	-	-	-	-	311 132	317 354	323 701
Cost of Free Basic Services provided - Informal Formal Settlements	1 186 904	-	-	-	-	-	-	1 186 904	1 256 954	1 332 408
<b>Total cost of FBS provided</b>	<b>2 354 034</b>	-	-	-	-	-	-	<b>2 354 034</b>	<b>2 485 049</b>	<b>2 626 123</b>
<b>Highest level of free service provided</b>										
Property rates (R'000 value threshold)	285	-	-	-	-	-	-	285	285	285
Water (kilolitres per household per month)	11	-	-	-	-	-	-	11	11	11
Sanitation (kilolitres per household per month)	7	-	-	-	-	-	-	7	7	7
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
<b>Revenue cost of free services provided (R'000)</b>										
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)	1 358 195	-	-	-	-	-	-	1 358 195	1 426 105	1 527 786
Water (in excess of 6 kilolitres per indigent household per month)	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates	31 679	-	-	-	-	-	-	31 679	33 137	34 628
Housing - top structure subsidies	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	<b>1 389 874</b>	-	-	-	-	-	-	<b>1 389 874</b>	<b>1 459 241</b>	<b>1 562 414</b>

## 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.

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

Description	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	225	-	-	-	-	-	225	233	271
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Other own revenue	25 766	-	-	-	-	-	25 766	203 318	216 059
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>25 991</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25 991</b>	<b>203 551</b>	<b>216 329</b>
Employee costs	54 470	-	-	-	-	-	54 470	60 165	64 315
Remuneration of Board Members	697	-	-	-	-	-	697	732	776
Depreciation and debt impairment	50 738	-	-	-	-	-	51 098	47 320	47 679
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	3 775	-	-	-	-	-	3 775	31 695	33 790
Transfers and grants	2 124	-	-	-	-	-	2 124	2 124	2 124
Other expenditure	85 819	-	-	-	-	-	83 335	95 641	101 779
<b>Total Expenditure</b>	<b>195 498</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>195 498</b>	<b>237 676</b>	<b>250 464</b>
<b>Surplus/(Deficit)</b>	<b>(169 507)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(169 507)</b>	<b>(34 125)</b>	<b>(34 134)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(169 507)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(169 507)</b>	<b>(34 125)</b>	<b>(34 134)</b>
Taxation	(43 779)	-	-	-	-	-	(43 779)	(8 762)	(8 764)
<b>Surplus/ (Deficit) for the year</b>	<b>(125 728)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(125 728)</b>	<b>(25 363)</b>	<b>(25 370)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	11 172	-	-	-	2 567	2 567	13 739	20 472	25 737
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11 172	-	-	-	2 567	2 567	13 739	20 472	25 737
<b>Total sources of capital funds</b>	<b>11 172</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 567</b>	<b>2 567</b>	<b>13 739</b>	<b>20 472</b>	<b>25 737</b>
<b>Financial position</b>									
Total current assets	28 386	-	-	-	(2 567)	(2 567)	25 819	71 151	63 475
Total non current assets	727 764	-	-	-	2 567	2 567	730 330	710 481	695 539
Total current liabilities	54 979	-	-	-	-	-	54 979	64 683	67 349
Total non current liabilities	231	-	-	-	-	-	231	374	459
Community wealth/Equity	700 939	-	-	-	-	-	700 939	716 576	691 206
<b>Cash flows</b>									
Net cash from (used) operating	(121 713)	-	-	-	-	-	(121 713)	11 202	16 096
Net cash from (used) investing	111 828	-	-	-	(2 567)	(2 567)	109 261	20 528	(25 737)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>7 227</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 660</b>	<b>36 390</b>	<b>26 749</b>



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

Description	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>									
<b><u>Revenue By Source</u></b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 398	-	-	-	-	-	8 398	96 698	102 799
Interest earned - external investments	225	-	-	-	-	-	225	233	271
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other revenue	17 368	-	-	-	-	-	17 368	106 620	113 259
Gains	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>25 991</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25 991</b>	<b>203 551</b>	<b>216 329</b>
<b><u>Expenditure By Type</u></b>									
Employee related costs	54 470	-	-	-	-	-	54 470	60 165	64 315
Remuneration of Directors	697	-	-	-	-	-	697	732	776
Debt impairment	360	-	-	-	-	-	360	360	360
Depreciation & asset impairment	50 738	-	-	-	-	-	50 738	46 960	47 319
Finance charges	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	3 775	-	-	-	-	-	3 775	31 695	33 790
Contracted services	33 218	-	-	-	-	-	33 218	42 434	44 986
Transfers and subsidies	2 124	-	-	-	-	-	2 124	2 124	2 124
Other expenditure	50 117	-	-	-	-	-	50 117	53 207	56 793
Losses	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>195 498</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>195 498</b>	<b>237 676</b>	<b>250 464</b>
<b>Surplus/(Deficit)</b>	<b>(169 507)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(169 507)</b>	<b>(34 125)</b>	<b>(34 134)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>	<b>(169 507)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(169 507)</b>	<b>(34 125)</b>	<b>(34 134)</b>
Taxation	(43 779)	-	-	-	-	-	(43 779)	(8 762)	(8 764)
<b>Surplus/ (Deficit) for the year</b>	<b>(125 728)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(125 728)</b>	<b>(25 363)</b>	<b>(25 370)</b>

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

Description	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>									
<b><u>Capital expenditure by Asset Class/Sub-class</u></b>									
<b><u>Other assets</u></b>	6 950	–	–	–	202	202	7 152	13 530	15 855
Operational Buildings	6 950	–	–	–	202	202	7 152	13 530	15 855
Municipal Offices	6 950	–	–	–	202	202	7 152	13 530	15 855
<b><u>Computer Equipment</u></b>	3 600	–	–	–	2 365	2 365	5 965	5 000	2 550
Computer Equipment	3 600	–	–	–	2 365	2 365	5 965	5 000	2 550
<b><u>Furniture and Office Equipment</u></b>	600	–	–	–	–	–	600	1 600	5 405
Furniture and Office Equipment	600	–	–	–	–	–	600	1 600	5 405
<b><u>Machinery and Equipment</u></b>	22	–	–	–	–	–	22	342	1 927
Machinery and Equipment	22	–	–	–	–	–	22	342	1 927
<b>Total Capital Expenditure to be adjusted</b>	<b>11 172</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 567</b>	<b>2 567</b>	<b>13 739</b>	<b>20 472</b>	<b>25 737</b>
<b><u>Funded by:</u></b>									
National Government	–	–	–	–	–	–	–	–	–
Provincial Government	–	–	–	–	–	–	–	–	–
Parent Municipality	–	–	–	–	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Borrowing</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Internally generated funds</b>	<b>11 172</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 567</b>	<b>2 567</b>	<b>13 739</b>	<b>20 472</b>	<b>25 737</b>
<b>Total Capital Funding</b>	<b>11 172</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 567</b>	<b>2 567</b>	<b>13 739</b>	<b>20 472</b>	<b>25 737</b>

**Explanatory notes to MBRR Table E3 – Capital Expenditure Budget by asset class and funding - CTICC**

1. The majority of the roll-over requests relate to IT projects, which could not be completed in the 2021/22 financial year.

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

Description	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>									
<b>ASSETS</b>									
<b>Current assets</b>									
Cash	-	-	-	-	-	-	-	-	-
Call investment deposits	7 227	-	-	-	(2 567)	(2 567)	4 660	36 390	26 749
Consumer debtors	-	-	-	-	-	-	-	-	-
Other debtors	17 252	-	-	-	-	-	17 252	30 498	32 409
Current portion of long-term receivables	2 124	-	-	-	-	-	2 124	2 124	2 124
Inventory	1 783	-	-	-	-	-	1 783	2 140	2 193
<b>Total current assets</b>	<b>28 386</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 567)</b>	<b>(2 567)</b>	<b>25 819</b>	<b>71 151</b>	<b>63 475</b>
<b>Non current assets</b>									
Long-term receivables	168 679	-	-	-	-	-	168 679	166 555	164 431
Investments	0	-	-	-	-	-	0	0	0
Investment property	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-
Property, plant and equipment	252 728	-	-	-	2 567	2 567	255 295	228 807	207 225
Biological	-	-	-	-	-	-	-	-	-
Intangible	-	-	-	-	-	-	-	-	-
Other non-current assets	306 356	-	-	-	-	-	306 356	315 118	323 882
<b>Total non current assets</b>	<b>727 764</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 567</b>	<b>2 567</b>	<b>730 330</b>	<b>710 481</b>	<b>695 539</b>
<b>TOTAL ASSETS</b>	<b>756 149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>756 149</b>	<b>781 632</b>	<b>759 014</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Consumer deposits	25 935	-	-	-	-	-	25 935	30 344	31 861
Trade and other payables	29 044	-	-	-	-	-	29 044	31 368	32 309
Provisions	-	-	-	-	-	-	-	2 971	3 179
<b>Total current liabilities</b>	<b>54 979</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54 979</b>	<b>64 683</b>	<b>67 349</b>
<b>Non current liabilities</b>									
Borrowing	-	-	-	-	-	-	-	-	-
Provisions	231	-	-	-	-	-	231	374	459
<b>Total non current liabilities</b>	<b>231</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>231</b>	<b>374</b>	<b>459</b>
<b>TOTAL LIABILITIES</b>	<b>55 210</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 210</b>	<b>65 056</b>	<b>67 808</b>
<b>NET ASSETS</b>	<b>700 939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700 939</b>	<b>716 576</b>	<b>691 206</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)	(735 489)	-	-	-	-	-	(735 489)	(760 852)	(786 222)
Reserves	1 436 428	-	-	-	-	-	1 436 428	1 477 428	1 477 428
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>700 939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700 939</b>	<b>716 576</b>	<b>691 206</b>

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

Description	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Other revenue	25 766	-	-	-	-	-	25 766	203 318	216 059
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-
Interest	225	-	-	-	-	-	225	233	271
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(147 704)	-	-	-	-	-	(147 704)	(192 349)	(200 234)
Finance charges	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>(121 713)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(121 713)</b>	<b>11 202</b>	<b>16 096</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	123 000	-	-	-	-	-	123 000	41 000	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(11 172)	-	-	-	(2 567)	(2 567)	(13 739)	(20 472)	(25 737)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>111 828</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 567)</b>	<b>(2 567)</b>	<b>109 261</b>	<b>20 528</b>	<b>(25 737)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(9 885)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 567)</b>	<b>(2 567)</b>	<b>(12 452)</b>	<b>31 730</b>	<b>(9 641)</b>
Cash/cash equivalents at the year begin:	17 112	-	-	-	-	-	17 112	4 660	36 390
Cash/cash equivalents at the year end:	7 227	-	-	-	-	-	4 660	36 390	26 749

**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 2021/22 budget.

**Table 27: MBRR Table E1 Adjustments Budget Summary - CTS**

Description	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>									
<b><u>Financial Performance</u></b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	60 484	-	-	-	-	-	60 484	26 410	24 707
Other own revenue	42 603	-	-	-	-	-	42 603	94 000	97 902
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>103 087</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>103 087</b>	<b>120 410</b>	<b>122 608</b>
Employee costs	1 409	-	-	-	-	-	1 409	1 465	1 523
Remuneration of Board Members	460	-	-	-	-	-	460	479	498
Depreciation and debt impairment	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	636	-	-	-	-	-	636	661	688
Transfers and grants	6 734	-	-	-	-	-	6 734	6 897	7 069
Other expenditure	91 838	-	-	-	-	-	91 838	108 898	110 820
<b>Total Expenditure</b>	<b>101 077</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101 077</b>	<b>118 400</b>	<b>120 598</b>
<b>Surplus/(Deficit)</b>	<b>2 010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 010</b>	<b>2 010</b>	<b>2 010</b>
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)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 010</b>	<b>2 010</b>	<b>2 010</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>2 010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 010</b>	<b>2 010</b>	<b>2 010</b>
<b><u>Financial position</u></b>									
Total current assets	5 540	-	-	-	-	-	5 540	5 597	5 655
Total non current assets	-	-	-	-	-	-	-	-	-
Total current liabilities	3 530	-	-	-	-	-	3 530	3 587	3 645
Total non current liabilities	-	-	-	-	-	-	-	-	-
Community wealth/Equity	2 010	-	-	-	-	-	2 010	2 010	2 010
<b><u>Cash flows</u></b>									
Net cash from (used) operating	(0)	-	-	-	-	-	(0)	0	0
Net cash from (used) investing	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>

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

Description	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	26 972	-	-	-	-	-	26 972	74 528	77 522
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Transfers and subsidies	60 484	-	-	-	-	-	60 484	26 410	24 707
Other revenue	15 631	-	-	-	-	-	15 631	19 471	20 379
Gains	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>103 087</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>103 087</b>	<b>120 410</b>	<b>122 608</b>
<b>Expenditure By Type</b>									
Employee related costs	1 409	-	-	-	-	-	1 409	1 465	1 523
Remuneration of Directors	460	-	-	-	-	-	460	479	498
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	636	-	-	-	-	-	636	661	688
Contracted services	71 808	-	-	-	-	-	71 808	87 234	87 944
Transfers and subsidies	6 734	-	-	-	-	-	6 734	6 897	7 069
Other expenditure	20 031	-	-	-	-	-	20 031	21 664	22 876
Losses	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>101 077</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101 077</b>	<b>118 400</b>	<b>120 598</b>
<b>Surplus/(Deficit)</b>									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>	<b>2 010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 010</b>	<b>2 010</b>	<b>2 010</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>2 010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 010</b>	<b>2 010</b>	<b>2 010</b>

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

Description	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>									
<b>ASSETS</b>									
<b>Current assets</b>									
Cash	-	-	-	-	-	-	-	-	-
Call investment deposits	-	-	-	-	-	-	-	-	-
Consumer debtors	-	-	-	-	-	-	-	-	-
Other debtors	3 530	-	-	-	-	-	3 530	3 587	3 645
Current portion of long-term receivables	2 010	-	-	-	-	-	2 010	2 010	2 010
Inventory	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>	<b>5 540</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 540</b>	<b>5 597</b>	<b>5 655</b>
<b>Non current assets</b>									
Long-term receivables	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Investment property	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-
Property, plant and equipment	-	-	-	-	-	-	-	-	-
Biological	-	-	-	-	-	-	-	-	-
Intangible	-	-	-	-	-	-	-	-	-
Other non-current assets	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>	<b>5 540</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 540</b>	<b>5 597</b>	<b>5 655</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Consumer deposits	-	-	-	-	-	-	-	-	-
Trade and other payables	3 530	-	-	-	-	-	3 530	3 587	3 645
Provisions	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>3 530</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 530</b>	<b>3 587</b>	<b>3 645</b>
<b>Non current liabilities</b>									
Borrowing	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>3 530</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 530</b>	<b>3 587</b>	<b>3 645</b>
<b>NET ASSETS</b>	<b>2 010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 010</b>	<b>2 010</b>	<b>2 010</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)	2 010	-	-	-	-	-	2 010	2 010	2 010
Reserves	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2 010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 010</b>	<b>2 010</b>	<b>2 010</b>

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

Description	Budget Year 2021/22							Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Other revenue	33 859	-	-	-	-	-	33 859	85 093	88 823
Government - operating	60 484	-	-	-	-	-	60 484	26 410	24 707
Government - capital	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(94 343)	-	-	-	-	-	(94 343)	(111 504)	(113 529)
Finance charges	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
Cash/cash equivalents at the year begin:	0						0	-	0
Cash/cash equivalents at the year end:	-						-	0	0



## MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, **Lungelo Mbandazayo**, municipal manager of the **City of Cape Town**, hereby certify that the 2020/21 adjustments budget (**August 2021**) 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 \_\_\_\_\_

## ADDITIONAL RECOMMENDATIONS EXTRACTED FROM COUNCIL MINUTES

### RESOLVED that:

“...(e) the Adjustment Budget be further adjusted by:

A roll-over of R26.3 million funded from the HSDG for the People's Housing Process (PHP) project and other top structure projects within the Human Settlements directorate as indicated in the tables below be incorporated in the 2021/22 Operating Budget.

Cost Element	Element Description	Cost Centre	Amount
653510	G&D Housing PHP Payment	19040000	26 030 198
653051	G&D Contracted Services	19040025	285 118
Total Operating budget: Expenditure amendment			26 315 316

Profit or Loss Element	Profit or Loss Description	Profit Centre	Amount
856300	Grants: Provincial Cond	P19040000	26 030 198
856300	Grants: Provincial Cond	P19040025	285 118
Total Operating budget: Revenue amendment			26 315 316

(f) The relevant legislated MBRR Schedule B tables be amended after Council approval but before the submission of the Adjustment Budget to National Treasury.