CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

2018/19 ADJUSTMENTS BUDGET

25 OCTOBER 2018

LIST OF TABLES

LIST OF ANNEXURES

GLOSSARY OF TERMS AND ABBREVIATIONS

Adjustments Budget – 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

DoRA – Division of Revenue Act. Annual legislation which shows the allocations from national to local government.

DoRb – Division of Revenue Bill. Annual legislation tabled in parliament, but not enacted, which shows the allocations from national to local government.

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 recommendation to adopt an October 2018 adjustments budget result primarily from the Municipal Disaster Recovery Grant (MDRG) allocation for the current drought.

Further adjustment details are listed in the paragraphs below.

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

The reasons for multi-year shifting are inter alia:

- An allocation from the MDRG for the current drought, as promulgated in Government Gazette No. 41958, dated 4 October 2018; and
- 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 until 4 October 2018.

b. Allocations and grant adjustments

Capital grants

The main reason for the adjustments to capital grants and donations is listed below.

- MDRG (national funding) (Water & Sanitation department) increases by R553.05 million in 2018/19. The purpose of this allocation is solely to provide drought emergency relief through implementation of the Cape Flats Aquifer project and the Table Mountain Group Aquifer project.

Recommendations to the municipal 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 adjustment budget for the 2018/19 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 4 on page 6.
   ii. Operating revenue and expenditure by municipal vote reflected in Table 5 on page 7.
   iii. Operating revenue by source and expenditure by type reflected in Table 6 on page 8.
   iv. Multi-year capital appropriations by vote reflected in Table 7 on page 9 and Annexure 2.1 and Annexure 2.2.
   v. Capital expenditure by standard classification reflected in Table 7 on page 9.
   vi. Capital funding by source reflected in Table 7 on page 9.
   vii. Budgeted Cash Flow statement as reflected in Table 9 on page 12.

b. That Council notes the impact of the 2018/19 adjustments budget (October 2018) on the 2019/20 and 2020/21 financial years.

c. That the amended MTREF IDP chapter for 2018/19, as set out in annexure 3, be used to update the current chapter in the approved Integrated Development Plan (IDP).

3. Executive Summary

3.1. General

Matters proposed for incorporation into an 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 2018/19 operating budget are reflected in Annexure 1 to this report.

3.3.2. Adjustments to the capital budget

Submissions received for budgetary inclusion totalled R553.05 million with funding source split as shown in the table below.

Table 1 Fund shifts in relation to the capital programme for 2018/19

Major Fund Source R Thousand	Original Budget	Proposed Budget	Increase/Decrease
CGD	2,274,620	2,827,670	553,050
CRR	1,196,899	1,196,899	0
EFF	5,289,885	4,736,835	-553,050
REVENUE	89,518	89,518	0
TOTAL	**8,850,922**	**8,850,922**	**0**

The additional grant allocation will be utilised on existing projects which was originally funded from borrowings (EFF). The change from borrowings to grant funding will result in a decrease in external interest and depreciation, which will be incorporated in the January 2019 adjustments budget.

The increases to the various fund sources are explained in detail below.

- **CGD amendments**
  MDRG (national funding) (Water & Sanitation department) increases by R553.05 million in 2018/19. The purpose of this allocation is solely to provide drought emergency relief through implementation of the Cape Flats Aquifer project and the Table Mountain Group Aquifer project.

- **EFF amendments**
  EFF will decrease as the existing projects originally funded from EFF will now be funded from grant funding. The table below shows the projects that have been impacted by this change.

Table 2 Impact of additional grant allocation on EFF

Project Description R Thousand	Approved Budget 2018/19	Proposed Budget 2018/19	Increase/ Decrease
Atlantis Aquifer	270,000	230,000	-40,000
Cape Flats Aquifer	330,000	35,950	-294,050
Table Mountain Group Aquifer	350,000	131,000	-219,000
Total reduction			**-553,050**

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 4 to page 17.

The tables reflect the City's 2018/19 adjustments budget and MTREF to be approved by Council. Each table is accompanied by explanatory notes.

Table 3 MBRR Table B1 – Adjustments Budget Summary

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	9,361,952	9,361,952	–	–	–	–	–	–	9,361,952	10,248,287	11,131,713
Service charges	19,179,838	19,179,838	–	–	–	–	–	–	19,179,838	22,414,325	25,204,467
Investment revenue	936,513	936,513	–	–	–	–	–	–	936,513	989,834	1,020,077
Transfers recognised - operational	6,803,608	7,057,030	–	–	–	–	–	–	7,057,030	7,101,185	7,464,469
Other own revenue	3,067,907	3,067,907	–	–	–	–	–	–	3,067,907	3,239,489	3,422,266
Total Revenue (excluding capital transfers and contributions)	**39,349,818**	**39,603,240**	**–**	**–**	**–**	**–**	**–**	**–**	**39,603,240**	**43,993,121**	**48,242,992**
Employee costs	12,920,115	12,927,126	–	–	–	–	3,960	3,960	12,931,086	13,804,026	14,883,272
Remuneration of councillors	169,640	169,640	–	–	–	–	0	–	169,640	180,666	192,500
Depreciation & asset impairment	2,814,336	2,814,336	–	–	–	–	–	–	2,814,336	3,092,708	3,279,697
Finance charges	1,089,285	1,089,285	–	–	–	–	0	–	1,089,285	1,564,844	1,885,513
Materials and bulk purchases	10,742,417	10,748,545	–	–	–	–	676	676	10,749,221	12,296,188	13,204,976
Transfers and grants	333,807	400,535	–	–	–	–	(1,677)	(1,677)	398,858	356,864	365,224
Other expenditure	11,194,339	11,367,895	–	–	–	–	(2,960)	(2,960)	11,364,934	12,133,147	12,998,004
Total Expenditure	**39,263,938**	**39,517,360**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**39,517,360**	**43,428,443**	**46,809,187**
Surplus/(Deficit)	85,879	85,879	–	–	–	–	0	0	85,879	564,677	1,433,805
Transfers recognised - capital	2,067,896	2,196,830	–	–	–	553,050	–	553,050	2,749,880	2,118,842	2,296,333
Contributions recognised - capital & contributed assets	76,200	77,790	–	–	–	–	–	–	77,790	78,600	112,100
Surplus/(Deficit) after capital transfers & contributions	**2,229,975**	**2,360,499**	**–**	**–**	**–**	**553,050**	**0**	**553,050**	**2,913,549**	**2,762,119**	**3,842,238**
Surplus/ (Deficit) for the year	**2,229,975**	**2,360,499**	**–**	**–**	**–**	**553,050**	**0**	**553,050**	**2,913,549**	**2,762,119**	**3,842,238**
Capital expenditure & funds sources											
Capital expenditure	8,407,556	8,850,922	–	–	–	553,050	(553,050)	–	8,850,922	9,815,321	10,106,785
Transfers recognised - capital	2,067,896	2,196,830	–	–	–	553,050	–	553,050	2,749,880	2,118,842	2,296,333
Public contributions & donations	76,200	77,790	–	–	–	–	–	–	77,790	78,600	112,100
Borrowing	4,000,000	4,000,000	–	–	–	–	(553,050)	(553,050)	3,446,950	5,700,000	6,000,000
Internally generated funds	2,263,460	2,576,302	–	–	–	–	–	–	2,576,302	1,917,880	1,698,351
Total sources of capital funds	**8,407,556**	**8,850,922**	**–**	**–**	**–**	**553,050**	**(553,050)**	**–**	**8,850,922**	**9,815,321**	**10,106,785**
Financial position											
Total current assets	15,622,361	15,711,895	–	–	–	–	–	–	15,711,895	17,723,397	20,913,421
Total non current assets	56,541,886	56,963,084	–	–	–	–	–	–	56,963,084	63,460,941	70,079,409
Total current liabilities	12,459,589	12,839,797	–	–	–	–	–	–	12,839,797	13,364,730	13,928,426
Total non current liabilities	16,872,693	16,872,693	–	–	–	–	–	–	16,872,693	22,095,001	27,497,559
Community wealth/Equity	**42,831,965**	**42,962,488**	**–**	**–**	**–**	**–**	**–**	**–**	**42,962,488**	**45,724,607**	**49,566,845**
Cash flows											
Net cash from (used) operating	4,809,613	4,938,548	–	–	–	553,050	–	553,050	5,491,598	5,641,198	6,930,576
Net cash from (used) investing	(7,683,492)	(8,080,932)	–	–	–	–	–	–	(8,080,932)	(8,974,917)	(9,231,873)
Net cash from (used) financing	3,556,102	3,556,102	–	–	–	(553,050)	–	(553,050)	3,003,052	4,996,879	5,114,518
Cash/cash equivalents at the year end	**5,810,803**	**5,900,337**	**–**	**–**	**–**	**–**	**–**	**–**	**5,900,337**	**7,563,497**	**10,376,717**
Cash backing/surplus reconciliation											
Cash and investments available	12,342,580	12,432,114	–	–	–	–	–	–	12,432,114	14,095,274	16,908,493
Application of cash and investments	8,952,229	9,237,501	–	–	–	–	–	–	9,237,501	9,912,939	11,159,649
Balance - surplus (shortfall)	**3,390,351**	**3,194,613**	**–**	**–**	**–**	**–**	**–**	**–**	**3,194,613**	**4,182,335**	**5,748,844**
Asset Management											
Asset register summary (WDV)	51,601,445	52,022,643	–	–	–	–	0	0	52,022,643	58,254,490	64,576,238
Depreciation & asset impairment	2,814,293	2,814,293	–	–	–	–	–	–	2,814,293	3,092,663	3,279,649
Renewal of Existing Assets	1,884,394	1,929,269	–	–	–	–	67,373	67,373	1,996,642	2,291,973	2,551,781
Repairs and Maintenance	3,974,465	3,974,465	–	–	–	–	258	258	3,974,722	4,281,247	4,619,102
Free services											
Cost of Free Basic Services provided	1,829,048	1,829,048	–	–	–	–	–	–	1,829,048	2,272,892	2,627,201
Revenue cost of free services provided	1,886,058	1,886,058	–	–	–	–	–	–	1,886,058	2,211,167	2,488,740
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	149	149	–	–	–	–	–	–	149	100	–
Energy:	29,341	29,341	-	-	-	-	-	-	29,341	27,841	26,341
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 importance of ensuring that a municipal budget is fully funded is stressed in the financial management reforms. The MFMA through section 18 requires that a budget only be funded by realistically anticipated revenue to be collected and cash-backed accumulated funds from previous years, not committed for other purposes.

4. To test whether the City's budget is funded it is required therefore to collectively assess the financial performance, capital budget, financial position and cash flow budgets.

5. The City's key outcomes in this regard are as follows:
   a. The City's Financial Performance section of the prescribed pro forma Table B1 shows a balanced budget position over the 2018/19 MTREF.
   b. The Financial Performance does not show a surplus, due to appropriations, which are included in the Financial Position (Table B6 – Adjustments Budget Financial Position) and not in the financial performance budget. The appropriations include the depreciation reserves (for capital grants), Housing Development Fund, Insurance Fund and contributions to the Capital Replacement Reserve (CRR).
   c. The cash flow budget outcome shows that budget is funded from uncommitted, previous years' surpluses.
   d. 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 are financed from previous years' accumulated surpluses, previous years' contributions to CRR and bulk infrastructure levies already collected. The affordability and sustainability of these funds are confirmed by the positive cash flow outcome over the 2018/19 MTREF.

6. The City's cash backing/surplus reconciliation over the 2018/19 MTREF shows a positive outcome, which is an indication that the City will be able to afford its commitments over the next three years.

7. 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 4 MBRR Table B2 – Adjustments Budget Financial Performance (standard classification)

Standard Description R thousands	Budget Year 2018/19 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2019/20 Adjusted Budget	Budget Year +2 2020/21 Adjusted Budget
Revenue - Functional											
Governance and administration	**14,763,272**	**14,764,363**	**–**	**–**	**–**	**–**	**–**	**–**	**14,764,363**	**15,859,595**	**17,092,197**
Executive and council	3,240	4,252	–	–	–	–	–	–	4,252	3,362	3,491
Finance and administration	14,760,024	14,760,103	–	–	–	–	–	–	14,760,103	15,856,224	17,088,697
Internal audit	8	8	–	–	–	–	–	–	8	9	9
Community and public safety	**1,861,831**	**2,106,645**	**–**	**–**	**–**	**–**	**–**	**–**	**2,106,645**	**2,095,524**	**2,164,035**
Community and social services	130,825	130,825	–	–	–	–	–	–	130,825	157,880	133,134
Sport and recreation	91,320	91,320	–	–	–	–	–	–	91,320	58,867	68,270
Public safety	11,726	11,726	–	–	–	–	–	–	11,726	12,371	13,057
Housing	1,211,961	1,456,775	–	–	–	–	–	–	1,456,775	1,416,120	1,454,192
Health	415,999	415,999	–	–	–	–	–	–	415,999	450,285	495,382
Economic and environmental services	**3,188,342**	**3,324,872**	**–**	**–**	**–**	**–**	**–**	**–**	**3,324,872**	**3,146,271**	**3,355,662**
Planning and development	369,522	369,522	–	–	–	–	–	–	369,522	425,592	444,155
Road transport	2,805,489	2,942,019	–	–	–	–	–	–	2,942,019	2,717,202	2,907,837
Environmental protection	13,331	13,331	–	–	–	–	–	–	13,331	3,477	3,670
Trading services	**21,673,945**	**21,675,455**	**–**	**–**	**–**	**553,050**	**–**	**553,050**	**22,228,505**	**25,084,399**	**28,034,494**
Energy sources	13,086,625	13,086,625	–	–	–	–	–	–	13,086,625	14,128,383	15,609,846
Water management	4,650,411	4,651,921	–	–	–	553,050	–	553,050	5,204,971	6,209,664	7,055,121
Waste water management	2,311,354	2,311,354	–	–	–	–	–	–	2,311,354	2,953,561	3,381,843
Waste management	1,625,554	1,625,554	–	–	–	–	–	–	1,625,554	1,792,791	1,987,684
Other	**6,524**	**6,524**	**–**	**–**	**–**	**–**	**–**	**–**	**6,524**	**4,773**	**5,037**
Total Revenue - Functional	**41,493,914**	**41,877,860**	**–**	**–**	**–**	**553,050**	**–**	**553,050**	**42,430,910**	**46,190,562**	**50,651,425**
Expenditure - Functional											
Governance and administration	**8,518,224**	**8,518,376**	**–**	**–**	**–**	**–**	**(20,495)**	**(20,495)**	**8,497,880**	**9,511,725**	**10,359,133**
Executive and council	450,141	451,249	–	–	–	–	(378)	(378)	450,871	493,578	526,864
Finance and administration	8,016,966	8,016,010	–	–	–	–	(20,118)	(20,118)	7,995,893	8,962,807	9,772,393
Internal audit	51,116	51,116	–	–	–	–	–	–	51,116	55,340	59,876
Community and public safety	**5,101,875**	**5,347,489**	**–**	**–**	**–**	**–**	**9,599**	**9,599**	**5,357,088**	**5,588,351**	**5,910,967**
Community and social services	894,025	894,825	–	–	–	–	2,780	2,780	897,605	953,313	1,021,370
Sport and recreation	1,174,156	1,174,156	–	–	–	–	(2)	(2)	1,174,154	1,228,640	1,278,714
Public safety	615,325	615,325	–	–	–	–	(150)	(150)	615,175	661,420	709,746
Housing	1,239,650	1,484,464	–	–	–	–	7	7	1,484,471	1,463,475	1,509,754
Health	1,178,718	1,178,718	–	–	–	–	6,964	6,964	1,185,682	1,281,503	1,391,383
Economic and environmental services	**6,551,208**	**6,558,864**	**–**	**–**	**–**	**–**	**7,795**	**7,795**	**6,566,660**	**6,937,927**	**7,341,687**
Planning and development	1,060,433	1,060,433	–	–	–	–	3,344	3,344	1,063,778	1,212,459	1,297,413
Road transport	5,353,664	5,361,319	–	–	–	–	4,451	4,451	5,365,771	5,598,973	5,908,428
Environmental protection	137,111	137,111	–	–	–	–	–	–	137,111	126,495	135,846
Trading services	**18,995,590**	**18,995,590**	**–**	**–**	**–**	**–**	**1,456**	**1,456**	**18,997,045**	**21,292,141**	**23,092,626**
Energy sources	10,321,587	10,321,587	–	–	–	–	1,456	1,456	10,323,042	11,164,578	12,017,986
Water management	4,823,188	4,823,188	–	–	–	–	175	175	4,823,363	5,956,992	6,416,993
Waste water management	1,935,220	1,935,220	–	–	–	–	(175)	(175)	1,935,045	2,137,441	2,497,902
Waste management	1,915,595	1,915,595	–	–	–	–	–	–	1,915,595	2,033,130	2,159,745
Other	**97,042**	**97,042**	**–**	**–**	**–**	**–**	**1,645**	**1,645**	**98,687**	**98,301**	**104,774**
Total Expenditure - Functional	**39,263,938**	**39,517,360**	**–**	**–**	**–**	**–**	**0**	**0**	**39,517,360**	**43,428,443**	**46,809,187**
Surplus/ (Deficit) for the year	**2,229,975**	**2,360,499**	**–**	**–**	**–**	**553,050**	**(0)**	**553,050**	**2,913,549**	**2,762,119**	**3,842,238**

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 15 functional areas.

2. A surplus of R2 914 million is reflected in this table and includes Capital Grants and Transfers (Capital Grants & Donations) received. The expenditure category excludes these transfers.

3. This table highlights that the revenue for Electricity, Water and Waste Water Management (excluding Waste Management) exceeds its expenditure (it excludes Internal Charges). The deficit in Waste Management is absorbed within Rates Revenue.

4. Other functions within Rates show a deficit when comparing revenue and expenditure, which is financed from Rates Revenue.

Table 5 MBRR Table B3 – Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote											
Vote 1 - Area-Based Service Delivery	219,073	220,084	–	–	–	–	–	–	220,084	266,265	279,031
Vote 2 - Assets & Facilities Management	420,518	429,941	–	–	–	–	–	–	429,941	457,115	504,872
Vote 3 - City Manager	11	11	–	–	–	–	–	–	11	11	12
Vote 4 - Corporate Services	84,187	84,267	–	–	–	–	–	–	84,267	86,551	77,781
Vote 5 - Energy	12,884,959	12,884,959	–	–	–	–	–	–	12,884,959	13,870,807	15,329,083
Vote 6 - Finance	15,352,286	15,352,286	–	–	–	–	–	–	15,352,286	16,591,587	17,872,725
Vote 7 - Informal Settlements, Water & Waste Services	7,905,464	7,915,151	–	–	–	553,050	–	553,050	8,468,201	10,215,863	11,657,882
Vote 8 - Safety & Security	1,358,899	1,361,700	–	–	–	–	–	–	1,361,700	1,424,492	1,491,649
Vote 9 - Social Services	918,952	918,952	–	–	–	–	–	–	918,952	957,304	1,058,109
Vote 10 - Transport & Urban Development Authority	2,349,564	2,710,510	–	–	–	–	–	–	2,710,510	2,320,567	2,380,282
Total Revenue by Vote	**41,493,914**	**41,877,860**	**–**	**–**	**–**	**553,050**	**–**	**553,050**	**42,430,910**	**46,190,562**	**50,651,425**
Expenditure by Vote											
Vote 1 - Area-Based Service Delivery	576,498	577,450	–	–	–	–	–	–	577,450	621,100	662,085
Vote 2 - Assets & Facilities Management	1,657,547	1,666,970	–	–	–	–	–	–	1,666,970	1,809,419	1,944,357
Vote 3 - City Manager	160,619	160,619	–	–	–	–	–	–	160,619	173,444	187,114
Vote 4 - Corporate Services	2,184,462	2,184,462	–	–	–	–	–	–	2,184,462	2,338,830	2,483,400
Vote 5 - Energy	10,673,982	10,673,982	–	–	–	–	0	0	10,673,982	11,539,870	12,415,273
Vote 6 - Finance	3,146,896	3,146,896	–	–	–	–	–	–	3,146,896	3,756,426	4,212,187
Vote 7 - Informal Settlements, Water & Waste Services	9,521,764	9,529,940	–	–	–	–	0	0	9,529,940	11,037,059	12,060,950
Vote 8 - Safety & Security	3,316,731	3,319,531	–	–	–	–	–	–	3,319,531	3,570,156	3,796,417
Vote 9 - Social Services	3,617,408	3,617,408	–	–	–	–	–	–	3,617,408	4,003,640	4,305,882
Vote 10 - Transport & Urban Development Authority	4,408,030	4,640,101	–	–	–	–	(0)	(0)	4,640,101	4,578,499	4,741,522
Total Expenditure by Vote	**39,263,938**	**39,517,360**	**–**	**–**	**–**	**–**	**0**	**0**	**39,517,360**	**43,428,443**	**46,809,187**
Surplus/ (Deficit) for the year	**2,229,975**	**2,360,499**	**–**	**–**	**–**	**553,050**	**(0)**	**553,050**	**2,913,549**	**2,762,119**	**3,842,238**

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

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

Table 6 MBRR Table B4 – Adjustments Budget Financial Performance (revenue and expenditure)

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source											
Property rates	9,361,952	9,361,952	–	–	–	–	–	–	9,361,952	10,248,287	11,131,713
Service charges - electricity revenue	12,591,403	12,591,403	–	–	–	–	–	–	12,591,403	13,519,095	14,865,239
Service charges - water revenue	3,574,755	3,574,755	–	–	–	–	–	–	3,574,755	5,037,616	5,904,860
Service charges - sanitation revenue	1,811,048	1,811,048	–	–	–	–	–	–	1,811,048	2,524,979	2,947,422
Service charges - refuse revenue	1,202,059	1,202,059	–	–	–	–	–	–	1,202,059	1,331,897	1,486,051
Service charges - other	573	573	–	–	–	–	–	–	573	738	896
Rental of facilities and equipment	381,262	381,262	–	–	–	–	–	–	381,262	402,231	424,570
Interest earned - external investments	936,513	936,513	–	–	–	–	–	–	936,513	989,834	1,020,077
Interest earned - outstanding debtors	340,970	340,970	–	–	–	–	–	–	340,970	362,409	385,462
Dividends received	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1,280,160	1,280,160	–	–	–	–	–	–	1,280,160	1,350,569	1,425,526
Licences and permits	46,050	46,050	–	–	–	–	–	–	46,050	48,432	51,120
Agency services	201,723	201,723	–	–	–	–	–	–	201,723	212,818	224,629
Transfers and subsidies	6,803,608	7,057,030	–	–	–	–	–	–	7,057,030	7,101,185	7,464,469
Other revenue	773,871	773,871	–	–	–	–	–	–	773,871	816,747	862,106
Gains on disposal of PPE	43,870	43,870	–	–	–	–	–	–	43,870	46,283	48,852
Total Revenue (excluding capital transfers and contributions)	**39,349,818**	**39,603,240**	**–**	**–**	**–**	**–**	**–**	**–**	**39,603,240**	**43,993,121**	**48,242,992**
Expenditure By Type											
Employee related costs	12,920,115	12,927,126	–	–	–	–	3,960	3,960	12,931,086	13,804,026	14,883,272
Remuneration of councillors	169,640	169,640	–	–	–	–	0	–	169,640	180,666	192,500
Debt impairment	2,988,951	2,988,951	–	–	–	–	0	–	2,988,951	3,346,843	3,644,602
Depreciation & asset impairment	2,814,336	2,814,336	–	–	–	–	–	–	2,814,336	3,092,708	3,279,697
Finance charges	1,089,285	1,089,285	–	–	–	–	0	–	1,089,285	1,564,844	1,885,513
Bulk purchases	9,487,132	9,487,132	–	–	–	–	–	–	9,487,132	10,896,898	11,739,035
Other materials	1,255,285	1,261,413	–	–	–	–	676	676	1,262,089	1,399,291	1,465,941
Contracted services	6,004,687	6,157,552	–	–	–	–	513	513	6,158,064	6,363,514	6,790,937
Transfers and subsidies	333,807	400,535	–	–	–	–	(1,677)	(1,677)	398,858	356,864	365,224
Other expenditure	2,200,213	2,220,904	–	–	–	–	(3,473)	(3,473)	2,217,431	2,422,275	2,561,922
Loss on disposal of PPE	488	488	–	–	–	–	0	–	488	515	543
Total Expenditure	**39,263,938**	**39,517,360**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**39,517,360**	**43,428,443**	**46,809,187**
Surplus/(Deficit)	**85,879**	**85,879**	**–**	**–**	**–**	**–**	**0**	**0**	**85,879**	**564,677**	**1,433,805**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,067,896	2,196,830	–	–	–	553,050	–	553,050	2,749,880	2,118,842	2,296,333
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	76,200	77,790	–	–	–	–	–	–	77,790	78,600	112,100
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	**2,229,975**	**2,360,499**	**–**	**–**	**–**	**553,050**	**0**	**553,050**	**2,913,549**	**2,762,119**	**3,842,238**
Taxation	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	**2,229,975**	**2,360,499**	**–**	**–**	**–**	**553,050**	**0**	**553,050**	**2,913,549**	**2,762,119**	**3,842,238**
Attributable to minorities	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**2,229,975**	**2,360,499**	**–**	**–**	**–**	**553,050**	**0**	**553,050**	**2,913,549**	**2,762,119**	**3,842,238**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**2,229,975**	**2,360,499**	**–**	**–**	**–**	**553,050**	**0**	**553,050**	**2,913,549**	**2,762,119**	**3,842,238**

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

1. Table B4 is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type. Total revenue is R39 603 million (this includes the budgeted surplus, which is set aside for the replacement of externally-funded capital assets) in 2018/19 and escalates to R48 243 million in 2020/21. Total expenditure is R39 517 million in 2018/19 and escalates to R46 809 million in 2020/21.

2. The increase reflected in Table B4 are as a result of the additional National Government grant allocation for the Municipal Disaster Recovery Grant (MDRG).

Table 7 MBRR Table B5 – Adjustments Budget Capital Expenditure by vote, standard classification and funding source

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure - Vote											
Multi-year expenditure to be adjusted											
Vote 1 - Area-Based Service Delivery	13,110	14,991	–	–	–	–	–	–	14,991	82,870	74,870
Vote 2 - Assets & Facilities Management	413,287	429,349	–	–	–	–	–	–	429,349	301,701	91,372
Vote 3 - City Manager	735	1,004	–	–	–	–	–	–	1,004	735	760
Vote 4 - Corporate Services	354,597	356,417	–	–	–	–	–	–	356,417	342,571	336,546
Vote 5 - Energy	1,113,506	1,153,232	–	–	–	–	–	–	1,153,232	1,427,000	1,741,137
Vote 6 - Finance	20,549	21,011	–	–	–	–	–	–	21,011	65,419	35,411
Vote 7 - Informal Settlements, Water & Waste Services	4,206,581	4,344,089	–	–	–	553,050	(553,050)	–	4,344,089	5,681,026	5,968,036
Vote 8 - Safety & Security	196,078	196,155	–	–	–	–	–	–	196,155	79,515	42,115
Vote 9 - Social Services	315,508	321,135	–	–	–	–	–	–	321,135	238,127	215,704
Vote 10 - Transport & Urban Development Authority	1,773,606	2,013,539	–	–	–	–	–	–	2,013,539	1,596,358	1,600,833
Total Capital Expenditure - Vote	**8,407,556**	**8,850,922**	**–**	**–**	**–**	**553,050**	**(553,050)**	**–**	**8,850,922**	**9,815,321**	**10,106,785**
Capital Expenditure - Functional											
Governance and administration	**986,516**	**1,003,319**	**–**	**–**	**–**	**–**	**76,498**	**76,498**	**1,079,817**	**827,799**	**856,764**
Executive and council	4,380	6,043	–	–	–	–	(1)	(1)	6,041	5,180	3,480
Finance and administration	982,005	996,937	–	–	–	–	76,500	76,500	1,073,437	822,487	853,224
Internal audit	131	339	–	–	–	–	–	–	339	131	60
Community and public safety	**1,082,792**	**1,105,374**	**–**	**–**	**–**	**–**	**(755)**	**(755)**	**1,104,618**	**1,006,810**	**880,569**
Community and social services	97,129	98,177	–	–	–	–	(7,910)	(7,910)	90,268	107,017	66,323
Sport and recreation	84,261	87,726	–	–	–	–	7,154	7,154	94,881	23,766	26,178
Public safety	35,064	35,064	–	–	–	–	–	–	35,064	7,659	7,659
Housing	794,497	811,454	–	–	–	–	–	–	811,454	817,971	732,913
Health	71,841	72,952	–	–	–	–	–	–	72,952	50,396	47,496
Economic and environmental services	**1,389,642**	**1,622,359**	**–**	**–**	**–**	**–**	**1,994**	**1,994**	**1,624,353**	**1,211,925**	**1,197,686**
Planning and development	39,904	41,972	–	–	–	–	34	34	42,006	76,795	96,723
Road transport	1,331,443	1,561,935	–	–	–	–	1,960	1,960	1,563,895	1,120,251	1,094,021
Environmental protection	18,294	18,452	–	–	–	–	–	–	18,452	14,880	6,942
Trading services	**4,939,787**	**5,111,030**	**–**	**–**	**–**	**553,050**	**(630,793)**	**(77,743)**	**5,033,288**	**6,761,392**	**7,166,070**
Energy sources	1,071,737	1,111,463	–	–	–	–	(243)	(243)	1,111,220	1,422,800	1,643,542
Water management	2,366,730	2,412,427	–	–	–	553,050	(548,150)	4,900	2,417,327	3,097,400	3,297,047
Waste water management	1,135,113	1,161,585	–	–	–	–	(4,900)	(4,900)	1,156,685	1,673,849	1,716,148
Waste management	366,207	425,555	–	–	–	–	(77,500)	(77,500)	348,055	567,344	509,333
Other	8,818	8,840	–	–	–	–	6	6	8,846	7,395	5,695
Total Capital Expenditure - Functional	**8,407,556**	**8,850,922**	**–**	**–**	**–**	**553,050**	**(553,050)**	**–**	**8,850,922**	**9,815,321**	**10,106,785**
Funded by:											
National Government	2,015,146	2,144,021	–	–	–	553,050	–	553,050	2,697,071	1,993,692	2,138,633
Provincial Government	52,750	52,809	–	–	–	–	–	–	52,809	125,150	157,700
District Municipality	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	**2,067,896**	**2,196,830**	**–**	**–**	**–**	**553,050**	**–**	**553,050**	**2,749,880**	**2,118,842**	**2,296,333**
Public contributions & donations	76,200	77,790	–	–	–	–	–	–	77,790	78,600	112,100
Borrowing	4,000,000	4,000,000	–	–	–	–	(553,050)	(553,050)	3,446,950	5,700,000	6,000,000
Internally generated funds	2,263,460	2,576,302	–	–	–	–	–	–	2,576,302	1,917,880	1,698,351
Total Capital Funding	**8,407,556**	**8,850,922**	**–**	**–**	**–**	**553,050**	**(553,050)**	**–**	**8,850,922**	**9,815,321**	**10,106,785**

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's 2018/19 appropriation remains at R8 851 million as a result of the funding source change, while the 2019/20 and 2020/21 appropriations remain unchanged.

3. The capital budget is funded from allocations in the form of grants, public contributions, donations, borrowings and internally-generated funds. Capital transfers from National Government, Provincial Government Western Cape (PGWC), and other transfers and grants and public contributions amount to R2 828 million in 2018/19, R2 197 million and R2 408 million in 2019/20 and 2020/21 respectively. Borrowings amount to R3 447 million, R5 700 million and R6 000 million for each of the respective financial years. Internally generated funds amounting to R 2 576 million, R1 918 million and R1 698 million for each of the respective financial years have been provided for in the MTREF.

Table 8 MBRR Table B6 – Adjustments Budget Financial Position

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS											
Current assets											
Cash	103,918	103,918	–	–	–	–	–	–	103,918	146,904	146,396
Call investment deposits	7,335,199	7,424,733	–	–	–	–	–	–	7,424,733	8,777,048	11,292,299
Consumer debtors	6,349,964	6,349,964	–	–	–	–	–	–	6,349,964	6,712,373	7,097,836
Other debtors	1,424,934	1,424,934	–	–	–	–	–	–	1,424,934	1,638,674	1,884,476
Current portion of long-term receivables	15,657	15,657	–	–	–	–	–	–	15,657	16,439	17,261
Inventory	392,689	392,689	–	–	–	–	–	–	392,689	431,957	475,153
Total current assets	**15,622,361**	**15,711,895**	**–**	**–**	**–**	**–**	**–**	**–**	**15,711,895**	**17,723,397**	**20,913,421**
Non current assets											
Long-term receivables	36,978	36,978	–	–	–	–	–	–	36,978	35,129	33,373
Investments	4,903,463	4,903,463	–	–	–	–	–	–	4,903,463	5,171,322	5,469,798
Investment property	582,999	582,999	–	–	–	–	–	–	582,999	581,285	579,571
Investment in Associate	–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	50,601,468	51,022,666	–	–	–	–	–	–	51,022,666	57,372,229	63,811,233
Agricultural	–	–	–	–	–	–	–	–	–	–	–
Biological	–	–	–	–	–	–	–	–	–	–	–
Intangible	408,074	408,074	–	–	–	–	–	–	408,074	292,072	176,530
Other non-current assets	8,904	8,904	–	–	–	–	–	–	8,904	8,904	8,904
Total non current assets	**56,541,886**	**56,963,084**	**–**	**–**	**–**	**–**	**–**	**–**	**56,963,084**	**63,460,941**	**70,079,409**
TOTAL ASSETS	**72,164,247**	**72,674,979**	**–**	**–**	**–**	**–**	**–**	**–**	**72,674,979**	**81,184,338**	**90,992,830**
LIABILITIES											
Current liabilities											
Bank overdraft	–	–	–	–	–	–	–	–	–	–	–
Borrowing	619,342	619,342	–	–	–	–	–	–	619,342	993,842	1,405,990
Consumer deposits	425,569	425,569	–	–	–	–	–	–	425,569	468,126	514,939
Trade and other payables	10,346,153	10,726,362	–	–	–	–	–	–	10,726,362	10,731,743	10,755,874
Provisions	1,068,525	1,068,525	–	–	–	–	–	–	1,068,525	1,171,019	1,251,623
Total current liabilities	**12,459,589**	**12,839,797**	**–**	**–**	**–**	**–**	**–**	**–**	**12,839,797**	**13,364,730**	**13,928,426**
Non current liabilities											
Borrowing	9,772,937	9,772,937	–	–	–	–	–	–	9,772,937	14,457,083	19,290,056
Provisions	7,099,756	7,099,756	–	–	–	–	–	–	7,099,756	7,637,918	8,207,503
Total non current liabilities	**16,872,693**	**16,872,693**	**–**	**–**	**–**	**–**	**–**	**–**	**16,872,693**	**22,095,001**	**27,497,559**
TOTAL LIABILITIES	**29,332,282**	**29,712,490**	**–**	**–**	**–**	**–**	**–**	**–**	**29,712,490**	**35,459,731**	**41,425,984**
NET ASSETS	**42,831,965**	**42,962,488**	**–**	**–**	**–**	**–**	**–**	**–**	**42,962,488**	**45,724,607**	**49,566,845**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	39,405,832	39,631,293	–	–	–	–	–	–	39,631,293	41,470,931	43,795,455
Reserves	3,426,132	3,331,196	–	–	–	–	–	–	3,331,196	4,253,676	5,771,390
Minorities' interests	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**42,831,965**	**42,962,488**	**–**	**–**	**–**	**–**	**–**	**–**	**42,962,488**	**45,724,607**	**49,566,845**

Explanatory notes to Table B6 – Adjustment 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 9 MBRR Table B7 – Adjustments Budget Cash Flow Statement

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	8,968,987	8,968,987	–	–	–	–	–	–	8,968,987	9,795,009	10,630,877
Service charges	17,623,043	17,623,043	–	–	–	–	–	–	17,623,043	20,622,691	23,212,475
Other revenue	4,202,011	4,202,011	–	–	–	–	–	–	4,202,011	4,368,516	4,582,480
Government - operating	4,245,472	4,498,894	–	–	–	–	–	–	4,498,894	4,461,535	4,718,167
Government - capital	2,067,896	2,196,830	–	–	–	553,050	–	553,050	2,749,880	2,118,842	2,296,333
Interest	936,513	936,513	–	–	–	–	–	–	936,513	989,834	1,020,077
Dividends	–	–	–	–	–	–	–	–	–	–	–
Payments	–	–	–	–	–	–	–	–	–	–	–
Suppliers and employees	(31,919,625)	(32,106,319)	–	–	–	–	–	–	(32,106,319)	(34,940,308)	(37,497,781)
Finance charges	(980,877)	(980,877)	–	–	–	–	–	–	(980,877)	(1,418,058)	(1,666,828)
Transfers and Grants	(333,807)	(400,535)	–	–	–	–	–	–	(400,535)	(356,864)	(365,224)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**4,809,613**	**4,938,548**	**–**	**–**	**–**	**553,050**	**–**	**553,050**	**5,491,598**	**5,641,198**	**6,930,576**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	120,070	121,660	–	–	–	–	–	–	121,660	124,883	160,952
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	1,946	1,946	–	–	–	–	–	–	1,946	1,849	1,756
Decrease (increase) in non-current investments	(238,708)	(238,708)	–	–	–	–	–	–	(238,708)	(267,859)	(298,475)
Payments											
Capital assets	(7,566,800)	(7,965,830)	–	–	–	–	–	–	(7,965,830)	(8,833,789)	(9,096,106)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(7,683,492)**	**(8,080,932)**	**–**	**–**	**–**	**–**	**–**	**–**	**(8,080,932)**	**(8,974,917)**	**(9,231,873)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	4,000,000	4,000,000	–	–	–	(553,050)	–	(553,050)	3,446,950	5,700,000	6,000,000
Increase (decrease) in consumer deposits	38,688	38,688	–	–	–	–	–	–	38,688	42,557	46,813
Payments											
Repayment of borrowing	(482,586)	(482,586)	–	–	–	–	–	–	(482,586)	(745,678)	(932,295)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**3,556,102**	**3,556,102**	**–**	**–**	**–**	**(553,050)**	**–**	**(553,050)**	**3,003,052**	**4,996,879**	**5,114,518**
NET INCREASE/ (DECREASE) IN CASH HELD	**682,224**	**413,718**	**–**	**–**	**–**	**–**	**–**	**–**	**413,718**	**1,663,160**	**2,813,220**
Cash/cash equivalents at the year begin:	5,128,579	5,486,619	–	–	–	–	–	–	5,486,619	5,900,337	7,563,497
Cash/cash equivalents at the year end:	5,810,803	5,900,337	–	–	–	–	–	–	5,900,337	7,563,497	10,376,717

Explanatory notes to Table B7 – Adjustments budget Cash Flow Statement

1. The table shows the cash and cash equivalents of the City for the 2018/19 MTREF.

2. For the MTREF, the budget has been prepared to ensure sufficient levels of cash and cash equivalents over the medium-term with cash levels anticipated to reach R5 900 million in 2018/19, R7 563 million in 2019/20 and R10 377 million by 2020/21.

Table 10 MBRR Table B8 - Cash Backed Reserves / Accumulated Surplus Reconciliation

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash and investments available											
Cash/cash equivalents at the year end	5,810,803	5,900,337	–	–	–	–	–	–	5,900,337	7,563,497	10,376,717
Other current investments > 90 days	1,628,314	1,628,314	–	–	–	–	–	–	1,628,314	1,360,455	1,061,978
Non current assets - Investments	4,903,463	4,903,463	–	–	–	–	–	–	4,903,463	5,171,322	5,469,798
Cash and investments available:	**12,342,580**	**12,432,114**	**–**	**–**	**–**	**–**	**–**	**–**	**12,432,114**	**14,095,274**	**16,908,493**
Applications of cash and investments											
Unspent conditional transfers	1,460,147	1,461,147	–	–	–	–	–	–	1,461,147	1,772,337	2,112,983
Unspent borrowing	–	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	1,162,194	1,541,403	–	–	–	–	–	–	1,541,403	715,311	(194,814)
Other provisions	400,000	400,000	–	–	–	–	–	–	400,000	400,000	400,000
Long term investments committed	2,503,755	2,503,755	–	–	–	–	–	–	2,503,755	2,771,615	3,070,090
Reserves to be backed by cash/investments	3,426,132	3,331,196	–	–	–	–	–	–	3,331,196	4,253,676	5,771,390
Total Application of cash and investments:	**8,952,229**	**9,237,501**	**–**	**–**	**–**	**–**	**–**	**–**	**9,237,501**	**9,912,939**	**11,159,649**
Surplus(shortfall)	**3,390,351**	**3,194,613**	**–**	**–**	**–**	**–**	**–**	**–**	**3,194,613**	**4,182,335**	**5,748,844**

Explanatory notes to 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 2018/19 MTREF.

5. Considering the requirements of section 18 of the MFMA, it can be concluded that the 2018/19 MTREF is fully funded.

6. As part of the budgeting and planning guidelines that informed the compilation of the 2018/19 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 a surplus of R3 195 million in 2018/19 increasing to R5 749 million by 2020/21.

Table 11 MBRR Table B9 - Asset Management

Description R thousands	Budget Year 2018/19 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2019/20 Adjusted Budget	Budget Year +2 2020/21 Adjusted Budget
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	**4,552,669**	**4,762,265**	**–**	**–**	**–**	**553,050**	**(584,592)**	**(31,542)**	**4,730,723**	**5,153,334**	**5,253,856**
Roads Infrastructure	*643,094*	*655,413*	–	–	–	–	–	–	*655,413*	*705,135*	*717,212*
Storm water Infrastructure	*94,818*	*95,382*	–	–	–	–	–	–	*95,382*	*121,371*	*133,515*
Electrical Infrastructure	*410,532*	*410,632*	–	–	–	–	*5,397*	*5,397*	*416,029*	*568,545*	*658,971*
Water Supply Infrastructure	*1,291,185*	*1,333,605*	–	–	–	*553,050*	*(573,050)*	*(20,000)*	*1,313,605*	*1,677,325*	*2,041,734*
Sanitation Infrastructure	*749,890*	*712,139*	–	–	–	–	–	–	*712,139*	*1,100,724*	*895,080*
Solid Waste Infrastructure	*2,500*	*3,060*	–	–	–	–	–	–	*3,060*	–	*1,600*
Information and Communication Infrastructure	*240,406*	*241,128*	–	–	–	–	*(27,496)*	*(27,496)*	*213,632*	*200,427*	*197,980*
Infrastructure	3,432,426	3,451,359	–	–	–	553,050	(595,150)	(42,100)	3,409,260	4,373,527	4,646,093
Community Facilities	302,827	304,937	–	–	–	–	(11,559)	(11,559)	293,378	208,624	164,952
Sport and Recreation Facilities	180	180	–	–	–	–	–	–	180	–	–
Community Assets	303,007	305,117	–	–	–	–	(11,559)	(11,559)	293,558	208,624	164,952
Operational Buildings	166,287	170,356	–	–	–	–	(9,639)	(9,639)	160,717	68,007	51,250
Housing	54,240	59,625	–	–	–	–	–	–	59,625	128,060	120,040
Other Assets	220,527	229,981	–	–	–	–	(9,639)	(9,639)	220,342	196,066	171,290
Licences and Rights	16,765	13,402	–	–	–	–	–	–	13,402	60,635	33,525
Intangible Assets	16,765	13,402	–	–	–	–	–	–	13,402	60,635	33,525
Computer Equipment	105,987	108,607	–	–	–	–	33,168	33,168	141,776	134,346	92,234
Furniture and Office Equipment	122,505	134,844	–	–	–	–	295	295	135,139	87,691	72,637
Machinery and Equipment	34,547	73,162	–	–	–	–	243	243	73,405	30,900	35,841
Transport Assets	108,906	237,791	–	–	–	–	(1,950)	(1,950)	235,841	51,544	37,284
Land	208,000	208,000	–	–	–	–	–	–	208,000	10,000	–
Total Renewal of Existing Assets to be adjusted	**1,884,394**	**1,929,269**	**–**	**–**	**–**	**–**	**67,373**	**67,373**	**1,996,642**	**2,291,973**	**2,551,781**
Roads Infrastructure	*220,181*	*248,969*	–	–	–	–	*(3,000)*	*(3,000)*	*245,969*	*213,908*	*254,748*
Storm water Infrastructure	*30,275*	*32,224*	–	–	–	–	*1,000*	*1,000*	*33,224*	*22,400*	*24,000*
Electrical Infrastructure	*425,796*	*446,084*	–	–	–	–	–	–	*446,084*	*669,300*	*673,200*
Water Supply Infrastructure	*433,000*	*433,000*	–	–	–	–	*4,900*	*4,900*	*437,900*	*475,000*	*561,000*
Sanitation Infrastructure	*339,750*	*339,750*	–	–	–	–	*(11,143)*	*(11,143)*	*328,607*	*564,500*	*653,250*
Solid Waste Infrastructure	*5,280*	*5,437*	–	–	–	–	–	–	*5,437*	–	–
Information and Communication Infrastructure	*1,560*	*1,560*	–	–	–	–	–	–	*1,560*	*1,500*	*2,650*
Infrastructure	1,455,842	1,507,024	–	–	–	–	(8,243)	(8,243)	1,498,781	1,946,608	2,168,848
Community Facilities	5,522	5,546	–	–	–	–	–	–	5,546	800	100
Community Assets	5,522	5,546	–	–	–	–	–	–	5,546	800	100
Heritage Assets	1,800	1,977	–	–	–	–	–	–	1,977	1,800	2,000
Operational Buildings	16,017	16,096	–	–	–	–	(2)	(2)	16,095	14,567	101,267
Housing	76,583	68,506	–	–	–	–	(1,372)	(1,372)	67,134	42,134	–
Other Assets	92,601	84,603	–	–	–	–	(1,374)	(1,374)	83,229	56,701	101,267
Licences and Rights	7,000	2,547	–	–	–	–	–	–	2,547	2,500	2,500
Intangible Assets	7,000	2,547	–	–	–	–	–	–	2,547	2,500	2,500
Computer Equipment	62,240	67,257	–	–	–	–	2,827	2,827	70,084	69,160	59,062
Furniture and Office Equipment	18,589	18,703	–	–	–	–	(340)	(340)	18,363	21,462	16,174
Machinery and Equipment	29,100	28,959	–	–	–	–	4	4	28,962	11,604	9,350
Transport Assets	211,700	212,653	–	–	–	–	74,500	74,500	287,153	181,337	192,479
Total Upgrading of Existing Assets to be adjusted	**1,970,492**	**2,159,388**	**–**	**–**	**–**	**–**	**(35,831)**	**(35,831)**	**2,123,557**	**2,370,014**	**2,301,147**
Roads Infrastructure	*303,053*	*361,879*	–	–	–	–	*2,000*	*2,000*	*363,879*	*210,632*	*239,813*
Storm water Infrastructure	*9,200*	*24,970*	–	–	–	–	–	–	*24,970*	*122,000*	*47,400*
Electrical Infrastructure	*142,738*	*151,991*	–	–	–	–	–	–	*151,991*	*145,693*	*232,196*
Water Supply Infrastructure	*36,575*	*37,800*	–	–	–	–	*20,000*	*20,000*	*57,800*	*37,500*	*25,000*
Sanitation Infrastructure	*674,202*	*674,202*	–	–	–	–	*6,243*	*6,243*	*680,446*	*846,750*	*875,905*
Solid Waste Infrastructure	*247,676*	*261,102*	–	–	–	–	*(77,500)*	*(77,500)*	*183,602*	*381,728*	*458,282*
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	*351*
Infrastructure	1,413,444	1,511,945	–	–	–	–	(49,257)	(49,257)	1,462,688	1,744,302	1,878,948
Community Facilities	198,803	203,491	–	–	–	–	3,244	3,244	206,734	173,022	110,185
Sport and Recreation Facilities	39,427	39,953	–	–	–	–	7,560	7,560	47,513	20,731	70,269
Community Assets	238,230	243,444	–	–	–	–	10,803	10,803	254,247	193,753	180,453
Heritage Assets	–	–	–	–	–	–	450	450	450	–	–
Operational Buildings	244,422	317,015	–	–	–	–	1,000	1,000	318,015	253,443	184,546
Housing	24,822	33,376	–	–	–	–	1,372	1,372	34,748	55,866	22,150
Other Assets	269,245	350,392	–	–	–	–	2,372	2,372	352,764	309,309	206,696
Licences and Rights	21,402	13,788	–	–	–	–	–	–	13,788	11,450	6,250
Intangible Assets	21,402	13,788	–	–	–	–	–	–	13,788	11,450	6,250
Computer Equipment	–	9,349	–	–	–	–	–	–	9,349	–	–
Furniture and Office Equipment	17,176	17,176	–	–	–	–	(200)	(200)	16,976	5,200	19,050
Machinery and Equipment	10,995	13,295	–	–	–	–	–	–	13,295	6,000	9,750

Table continues on next page.

City of Cape Town 2018/19 Adjustments Budget – 25 October 2018

Description R thousands	Budget Year 2018/19 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2019/20 Adjusted Budget	Budget Year +2 2020/21 Adjusted Budget
Total Capital Expenditure to be adjusted											
Roads Infrastructure	*1,166,328*	*1,266,261*	–	–	–	–	*(1,000)*	*(1,000)*	*1,265,261*	*1,129,675*	*1,211,774*
Storm water Infrastructure	*134,293*	*152,576*	–	–	–	–	*1,000*	*1,000*	*153,576*	*265,771*	*204,915*
Electrical Infrastructure	*979,066*	*1,008,708*	–	–	–	–	*5,397*	*5,397*	*1,014,105*	*1,383,538*	*1,564,367*
Water Supply Infrastructure	*1,760,760*	*1,804,406*	–	–	–	*553,050*	*(548,150)*	*4,900*	*1,809,306*	*2,189,825*	*2,627,734*
Sanitation Infrastructure	*1,763,843*	*1,726,091*	–	–	–	–	*(4,900)*	*(4,900)*	*1,721,191*	*2,511,974*	*2,424,235*
Solid Waste Infrastructure	*255,456*	*269,599*	–	–	–	–	*(77,500)*	*(77,500)*	*192,099*	*381,728*	*459,882*
Information and Communication Infrastructure	*241,966*	*242,688*	–	–	–	–	*(27,496)*	*(27,496)*	*215,192*	*201,927*	*200,981*
Infrastructure	6,301,712	6,470,328	–	–	–	553,050	(652,650)	(99,600)	6,370,729	8,064,438	8,693,889
Community Facilities	507,152	513,973	–	–	–	–	(8,315)	(8,315)	505,658	382,446	275,237
Sport and Recreation Facilities	39,607	40,133	–	–	–	–	7,560	7,560	47,693	20,731	70,269
Community Assets	546,759	554,107	–	–	–	–	(755)	(755)	553,351	403,177	345,506
Heritage Assets	1,800	1,977	–	–	–	–	450	450	2,427	1,800	2,000
Operational Buildings	426,727	503,468	–	–	–	–	(8,641)	(8,641)	494,827	336,017	337,063
Housing	155,646	161,508	–	–	–	–	–	–	161,508	226,060	142,190
Other Assets	582,372	664,975	–	–	–	–	(8,641)	(8,641)	656,335	562,076	479,253
Licences and Rights	45,167	29,738	–	–	–	–	–	–	29,738	74,585	42,275
Intangible Assets	45,167	29,738	–	–	–	–	–	–	29,738	74,585	42,275
Computer Equipment	168,228	185,214	–	–	–	–	35,995	35,995	221,209	203,507	151,297
Furniture and Office Equipment	158,269	170,723	–	–	–	–	(246)	(246)	170,477	114,353	107,861
Machinery and Equipment	74,642	115,416	–	–	–	–	246	246	115,662	48,504	54,941
Transport Assets	320,606	450,444	–	–	–	–	72,550	72,550	522,994	232,881	229,762
Land	208,000	208,000	–	–	–	–	–	–	208,000	110,000	–
TOTAL CAPITAL EXPENDITURE to be adjusted	**8,407,556**	**8,850,922**	**–**	**–**	**–**	**553,050**	**(553,050)**	**–**	**8,850,922**	**9,815,321**	**10,106,785**
ASSET REGISTER SUMMARY - PPE (WDV)											
Roads Infrastructure	*9,415,671*	*9,510,606*	–	–	–	–	*(950)*	*(950)*	*9,509,656*	*10,190,555*	*10,912,623*
Storm water Infrastructure	*944,325*	*961,693*	–	–	–	–	*950*	*950*	*962,643*	*1,162,332*	*1,303,381*
Electrical Infrastructure	*8,328,033*	*8,356,192*	–	–	–	–	*5,127*	*5,127*	*8,361,319*	*9,398,317*	*10,579,239*
Water Supply Infrastructure	*5,942,405*	*5,983,868*	–	–	–	–	*4,655*	*4,655*	*5,988,523*	*7,679,623*	*9,734,995*
Sanitation Infrastructure	*4,624,837*	*4,625,073*	–	–	–	–	*(40,755)*	*(40,755)*	*4,584,318*	*6,705,482*	*8,675,207*
Solid Waste Infrastructure	*974,112*	*987,548*	–	–	–	–	*(73,625)*	*(73,625)*	*913,923*	*1,226,324*	*1,613,116*
Information and Communication Infrastructure	*4,133,382*	*4,134,068*	–	–	–	–	*(26,121)*	*(26,121)*	*4,107,947*	*4,255,469*	*4,401,293*
Infrastructure	34,362,764	34,559,049	–	–	–	–	(130,720)	(130,720)	34,428,329	40,618,103	47,219,854
Community Facilities	4,843,527	4,850,175	–	–	–	–	(7,472)	(7,472)	4,842,703	5,093,988	5,233,090
Sport and Recreation Facilities	3,437,004	3,437,504	–	–	–	–	7,182	7,182	3,444,686	3,250,432	3,110,107
Community Assets	8,280,531	8,287,679	–	–	–	–	(290)	(290)	8,287,389	8,344,420	8,343,197
Heritage Assets	8,904	8,904	–	–	–	–	–	–	8,904	8,904	8,904
Revenue Generating	64,819	64,819	–	–	–	–	–	–	64,819	63,106	61,392
Non-revenue Generating	518,180	518,180	–	–	–	–	–	–	518,180	518,180	518,180
Investment properties	582,999	582,999	–	–	–	–	–	–	582,999	581,286	579,572
Operational Buildings	1,284,020	1,365,079	–	–	–	–	(16,363)	(16,363)	1,348,716	1,501,179	1,657,474
Housing	2,192,123	2,197,691	–	–	–	–	–	–	2,197,691	2,308,713	2,334,296
Other Assets	3,476,143	3,562,770	–	–	–	–	(16,363)	(16,363)	3,546,407	3,809,892	3,991,770
Licences and Rights	450,982	452,372	–	–	–	–	(16,047)	(16,047)	436,324	391,178	315,797
Intangible Assets	450,982	452,372	–	–	–	–	(16,047)	(16,047)	436,324	391,178	315,797
Computer Equipment	603,172	605,162	–	–	–	–	48,343	48,343	653,505	615,703	533,083
Furniture and Office Equipment	441,147	442,923	–	–	–	–	9,821	9,821	452,744	434,102	422,302
Machinery and Equipment	846,578	849,214	–	–	–	–	36,334	36,334	885,548	809,218	737,204
Transport Assets	1,420,343	1,543,689	–	–	–	–	68,923	68,923	1,612,612	1,479,461	1,336,383
Land	1,127,881	1,127,881	–	–	–	–	–	–	1,127,881	1,162,223	1,088,172
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**51,601,445**	**52,022,643**	**–**	**–**	**–**	**–**	**0**	**0**	**52,022,643**	**58,254,490**	**64,576,238**

Table continues on next page.

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment	2,814,293	2,814,293	–	–	–	–	–	–	2,814,293	3,092,663	3,279,649
Repairs and Maintenance by asset class	**3,974,465**	**3,974,465**	**–**	**–**	**–**	**–**	**258**	**258**	**3,974,722**	**4,281,247**	**4,619,102**
Roads Infrastructure	*671,164*	*671,164*	–	–	–	–	–	–	*671,164*	*700,536*	*746,421*
Storm water Infrastructure	–	–	–	–	–	–	*(0)*	*(0)*	*(0)*	–	–
Electrical Infrastructure	*536,787*	*536,787*	–	–	–	–	*(0)*	*(0)*	*536,787*	*571,679*	*609,122*
Water Supply Infrastructure	*548,620*	*548,620*	–	–	–	–	*(0)*	*(0)*	*548,620*	*621,440*	*698,473*
Sanitation Infrastructure	*401,043*	*401,043*	–	–	–	–	*(0)*	*(0)*	*401,043*	*465,225*	*515,041*
Solid Waste Infrastructure	*4,104*	*4,104*	–	–	–	–	*(0)*	*(0)*	*4,104*	*4,371*	*4,657*
Infrastructure	2,161,718	2,161,718	–	–	–	–	(0)	(0)	2,161,718	2,363,252	2,573,715
Community Facilities	100,533	100,533	–	–	–	–	(0)	(0)	100,533	106,908	113,912
Sport and Recreation Facilities	244,273	244,273	–	–	–	–	–	–	244,273	260,160	277,215
Community Assets	344,806	344,806	–	–	–	–	(0)	(0)	344,806	367,068	391,126
Heritage Assets	1,928	1,928	–	–	–	–	–	–	1,928	2,053	2,188
Non-revenue Generating	20,694	20,694	–	–	–	–	–	–	20,694	22,040	23,483
Investment properties	20,710	20,710	–	–	–	–	25	25	20,735	22,057	23,501
Operational Buildings	177,353	177,353	–	–	–	–	50	50	177,403	185,650	199,609
Housing	–	–	–	–	–	–	–	–	–	–	–
Other Assets	177,353	177,353	–	–	–	–	50	50	177,403	185,650	199,609
Computer Equipment	269,549	269,549	–	–	–	–	155	155	269,705	277,899	296,120
Furniture and Office Equipment	551,321	551,321	–	–	–	–	17	17	551,338	587,095	625,455
Machinery and Equipment	–	–	–	–	–	–	–	–	–	–	–
Transport Assets	447,079	447,079	–	–	–	–	10	10	447,089	476,172	507,387
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	**6,788,758**	**6,788,758**	**–**	**–**	**–**	**–**	**258**	**258**	**6,789,015**	**7,373,909**	**7,898,751**
Renewal and upgrading of Existing Assets as % of total capex	***45.9%***	*46.2%*	–	–	–	–	–	–	***46.6%***	***47.5%***	***48.0%***
Renewal and upgrading of Existing Assets as % of deprecn"	***137.0%***	*145.3%*	–	–	–	–	–	–	***146.4%***	***150.7%***	***148.0%***
R&M as a % of PPE	***7.7%***	*7.6%*	–	–	–	–	–	–	***7.6%***	***7.3%***	***7.2%***
Renewal and upgrading and R&M as a % of PPE	***15.2%***	*15.5%*	–	–	–	–	–	–	***15.6%***	***15.4%***	***14.7%***

Explanatory notes to Table B9 – Asset Management

1. 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.

2. At this stage spending on repairs and maintenance cannot be reflected by asset class due to the misalignment of the existing asset classes with the plant maintenance asset classes on the financial system. To ensure compliance the City will embark on an asset creation project which will be finalised over a couple of years.

3. The budgeted depreciation used is calculated on a cost centre level and not per asset type as the detail of asset types is not known at the time of calculation.

Table 12 MBRR Table B10 - Basic Service Delivery Measurement

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets											
Water:											
Piped water inside dwelling	1,190,854	1,190,854	-	-	-	-	-	-	1,190,854	1,214,760	1,239,353
Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	165,105	165,105	-	-	-	-	-	-	165,105	168,419	171,829
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total	1,355,959	1,355,959	-	-	-	-	-	-	1,355,959	1,383,179	1,411,182
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-	-	-
Below Minimum Servic Level sub-total	-	-	-	-	-	-	-	-	-	-	-
Total number of households	**1,355,959**	**1,355,959**	**-**	**-**	**-**	**-**	**-**	**-**	**1,355,959**	**1,383,179**	**1,411,182**
Sanitation/sewerage:											
Flush toilet (connected to sewerage)	1,275,391	1,275,391	-	-	-	-	-	-	1,275,391	1,303,497	1,332,490
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-	-
Chemical toilet	26,392	26,392	-	-	-	-	-	-	26,392	26,392	26,392
Pit toilet (ventilated)	197	197	-	-	-	-	-	-	197	197	-
Other toilet provisions (> min.service level)	53,830	53,830	-	-	-	-	-	-	53,830	52,993	52,300
Minimum Service Level and Above sub-total	1,355,810	1,355,810	-	-	-	-	-	-	1,355,810	1,383,079	1,411,182
Bucket toilet	149	149	-	-	-	-	-	-	149	100	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-	-	-
Below Minimum Servic Level sub-total	149	149	-	-	-	-	-	-	149	100	-
Total number of households	**1,355,959**	**1,355,959**	**-**	**-**	**-**	**-**	**-**	**-**	**1,355,959**	**1,383,179**	**1,411,182**
Energy:											
Electricity (at least min. service level)	818,813	818,813	-	-	-	-	-	-	818,813	820,313	821,813
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total	818,813	818,813	-	-	-	-	-	-	818,813	820,313	821,813
Electricity (< min.service level)	29,341	29,341	-	-	-	-	-	-	29,341	27,841	26,341
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-	-	-
Below Minimum Servic Level sub-total	29,341	29,341	-	-	-	-	-	-	29,341	27,841	26,341
Total number of households	**848,154**	**848,154**	**-**	**-**	**-**	**-**	**-**	**-**	**848,154**	**848,154**	**848,154**
Refuse:											
Removed at least once a week (min.service)	939,739	939,739	-	-	-	-	-	-	939,739	958,534	977,704
Minimum Service Level and Above sub-total	939,739	939,739	-	-	-	-	-	-	939,739	958,534	977,704
Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-	-	-
Below Minimum Servic Level sub-total	-	-	-	-	-	-	-	-	-	-	-
Total number of households	**939,739**	**939,739**	**-**	**-**	**-**	**-**	**-**	**-**	**939,739**	**958,534**	**977,704**
Households receiving Free Basic Service											
Water (6 kilolitres per household per month)	267,325	267,325	-	-	-	-	-	-	267,325	267,325	267,325
Sanitation (free minimum level service)	267,325	267,325	-	-	-	-	-	-	267,325	267,325	267,325
Electricity/other energy (50kwh per household per month)	194,597	194,597	-	-	-	-	-	-	194,597	194,597	194,597
Refuse (removed at least once a week)	324,018	324,018	-	-	-	-	-	-	324,018	330,499	337,109
Cost of Free Basic Services provided (R'000)	–	–	–	–	–	–	–	–	–	–	–
Water (6 kilolitres per indigent household per month)	368,203	368,203	–	–	–	–	–	–	368,203	538,572	657,273
Sanitation (free sanitation service to indigent households)	233,221	233,221	–	–	–	–	–	–	233,221	314,079	383,302
Electricity/other energy (50kwh per indigent household per month)	160,638	160,638	–	–	–	–	–	–	160,638	160,638	160,638
Refuse (removed once a week for indigent households)	291,928	291,928	–	–	–	–	–	–	291,928	307,984	324,924
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	**775,058**	**775,058**	**–**	**–**	**–**	**–**	**–**	**–**	**775,058**	**951,619**	**1,101,065**
Total cost of FBS provided	**1,829,048**	**1,829,048**	**–**	**–**	**–**	**–**	**–**	**–**	**1,829,048**	**2,272,892**	**2,627,201**

Table continues on next page.

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Highest level of free service provided											
Property rates (R'000 value threshold)											
Water (kilolitres per household per month)	10.50	10.50	–	–	–	–	–	–	10.50	10.50	10.50
Sanitation (kilolitres per household per month)	7.35	7.35	–	–	–	–	–	–	7.35	7.35	7.35
Sanitation (Rand per household per month)											
Electricity (kw per household per month)	60	60	–	–	–	–	–	–	60	60	60
Refuse (average litres per week)	240	240	–	–	–	–	–	–	240	240	240
Revenue cost of free services provided (R'000)											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	1,403,930	1,403,930	–	–	–	–	–	–	1,403,930	1,539,066	1,674,064
Water (in excess of 6 kilolitres per indigent household per month)	276,152	276,152	–	–	–	–	–	–	276,152	403,929	492,955
Sanitation (in excess of free sanitation service to indigent households)	174,916	174,916	–	–	–	–	–	–	174,916	235,559	287,476
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	31,060	31,060	–	–	–	–	–	–	31,060	32,614	34,245
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provi	**1,886,058**	**1,886,058**	**–**	**–**	**–**	**–**	**–**	**–**	**1,886,058**	**2,211,167**	**2,488,740**

The following should be noted in respect of the highest level of free services provided for Water & Sanitation, Electricity and Solid Waste:

Water & Sanitation

- 10.5 kℓ of water per month per indigent household, free of charge.
- 7.35 kℓ of sanitation per month per indigent household, free of charge.

Electricity

Each household 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.

Solid Waste - Waste removal

- Waste removal – Consumers whose properties are valued below R500 000 receive rebates between 0% and 100% on the first 240 ℓ container.
- Consumers who earn below R6 000 and who are registered on the Indigent Register will qualify for a rebate between 0% and 100% on the first 240 ℓ container.

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 in respect of water and sanitation, electricity and refuse services is as follows:

   a) Water services – 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 services – 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. Initiatives to remove the remaining bucket toilets are ongoing, which includes a settlement upgrade as part of a new housing development project. Through this process the number of bucket toilets already decreased from 217 in the past financial year to 149 in the current financial year.

   c) Electricity services – The electrification strategy is to reduce the backlog by 1 500 annually over the 2018/19 MTREF.

   d) Refuse services does not have any backlogs.

5. Adjustments to budget assumptions

The budget assumptions underpinning the 2018/19 budget 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

a. Narrative summary of the impact of the adjustments budget on:

- **Funding of operating and capital expenditure**
  The 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.

b. Reconciliation showing that operating- and capital expenditure remain funded in accordance with MFMA section 18

See **Table 3** on page 4.

7. Adjustments related to allocations and grants to the City of Cape Town

Refer to **Allocations and grant adjustments** on page 1.

8. Adjustments to transfers and grants made by the City of Cape Town

No adjustments were made.

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

No adjustments were made.

10. Adjustments to service delivery and budget implementation plan

No adjustments were made.

11. Adjustments to capital expenditure

Full disclosure on adjustments to the capital budget is provided in Annexure 1.2.

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 21 to page 33.

Table 13 MBRR Table B1 Consolidated Adjustments Budget – Statement Summary

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	9,361,952	9,361,952	–	–	–	–	–	–	9,361,952	10,248,287	11,131,713
Service charges	19,179,838	19,179,838	–	–	–	–	–	–	19,179,838	22,414,325	25,204,467
Investment revenue	941,028	941,028	–	–	–	–	–	–	941,028	994,620	1,025,150
Transfers recognised - operational	6,803,608	7,057,030	–	–	–	–	–	–	7,057,030	7,101,185	7,464,469
Other own revenue	3,373,252	3,373,252	–	–	–	–	–	–	3,373,252	3,566,221	3,768,829
Total Revenue (excluding capital transfers and contributions)	**39,659,677**	**39,913,100**	**–**	**–**	**–**	**–**	**–**	**–**	**39,913,100**	**44,324,639**	**48,594,629**
Employee costs	13,014,073	13,021,084	–	–	–	–	3,960	3,960	13,025,044	13,904,490	14,989,774
Remuneration of councillors	169,640	169,640	–	–	–	–	0	–	169,640	180,666	192,500
Depreciation & asset impairment	2,856,987	2,856,987	–	–	–	–	–	–	2,856,987	3,137,918	3,327,621
Finance charges	1,089,285	1,089,285	–	–	–	–	0	–	1,089,285	1,564,844	1,885,513
Materials and bulk purchases	10,783,733	10,789,861	–	–	–	–	676	676	10,790,538	12,340,129	13,251,553
Transfers and grants	263,704	330,432	–	–	–	–	(1,677)	(1,677)	328,755	288,228	298,126
Other expenditure	11,427,087	11,600,643	–	–	–	–	(2,960)	(2,960)	11,597,683	12,377,712	13,251,807
Total Expenditure	**39,604,509**	**39,857,931**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**39,857,931**	**43,793,988**	**47,196,893**
Surplus/(Deficit)	55,168	55,168	–	–	–	–	0	0	55,168	530,650	1,397,736
Transfers recognised - capital	2,067,896	2,196,830	–	–	–	553,050	–	553,050	2,749,880	2,118,842	2,296,333
Contributions recognised - capital & contributed assets	76,200	77,790	–	–	–	–	–	–	77,790	78,600	112,100
Surplus/(Deficit) after capital transfers & contributions	**2,199,264**	**2,329,788**	**–**	**–**	**–**	**553,050**	**0**	**553,050**	**2,882,838**	**2,728,092**	**3,806,169**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**2,199,264**	**2,329,788**	**–**	**–**	**–**	**553,050**	**0**	**553,050**	**2,882,838**	**2,728,092**	**3,806,169**
Capital expenditure & funds sources											
Capital expenditure	8,456,748	8,900,115	–	–	–	553,050	(553,050)	–	8,900,115	9,855,952	10,149,854
Transfers recognised - capital	2,067,896	2,196,830	–	–	–	553,050	–	553,050	2,749,880	2,118,842	2,296,333
Public contributions & donations	76,200	77,790	–	–	–	–	–	–	77,790	78,600	112,100
Borrowing	4,000,000	4,000,000	–	–	–	–	(553,050)	(553,050)	3,446,950	5,700,000	6,000,000
Internally generated funds	2,312,652	2,625,495	–	–	–	–	–	–	2,625,495	1,958,511	1,741,420
Total sources of capital funds	**8,456,748**	**8,900,115**	**–**	**–**	**–**	**553,050**	**(553,050)**	**–**	**8,900,115**	**9,855,952**	**10,149,854**
Financial position											
Total current assets	15,760,893	15,850,427	–	–	–	–	–	–	15,850,427	17,694,178	20,853,212
Total non current assets	56,313,484	56,734,682	–	–	–	–	–	–	56,734,682	63,267,415	69,881,028
Total current liabilities	12,583,978	12,964,186	–	–	–	–	–	–	12,964,186	13,348,739	13,912,659
Total non current liabilities	16,872,693	16,872,693	–	–	–	–	–	–	16,872,693	22,095,001	27,497,559
Community wealth/Equity	**42,617,706**	**42,748,230**	**–**	**–**	**–**	**–**	**–**	**–**	**42,748,230**	**45,517,853**	**49,324,023**

Table continues on next page.

City of Cape Town 2018/19 Adjustments Budget – 25 October 2018

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash flows											
Net cash from (used) operating	4,844,958	4,973,892	–	–	–	553,050	–	553,050	5,526,942	5,664,014	6,941,247
Net cash from (used) investing	(7,732,684)	(8,130,125)	–	–	–	–	–	–	(8,130,125)	(9,015,548)	(9,274,942)
Net cash from (used) financing	3,556,102	3,556,102	–	–	–	(553,050)	–	(553,050)	3,003,052	4,996,879	5,114,518
Cash/cash equivalents at the year end	**5,923,649**	**6,013,183**	**–**	**–**	**–**	**–**	**–**	**–**	**6,013,183**	**7,658,528**	**10,439,350**
Cash backing/surplus reconciliation											
Cash and investments available	11,788,575	11,878,109	–	–	–	–	–	–	11,878,109	13,372,192	16,153,014
Application of cash and investments	9,019,958	9,305,229	–	–	–	–	–	–	9,305,229	9,836,374	11,079,658
Balance - surplus (shortfall)	**2,768,617**	**2,572,879**	**–**	**–**	**–**	**–**	**–**	**–**	**2,572,879**	**3,535,818**	**5,073,356**
Asset Management											
Asset register summary (WDV)	52,039,895	52,461,093	–	–	–	–	0	0	52,461,093	58,272,338	64,595,025
Depreciation & asset impairment	2,856,987	2,856,987	–	–	–	–	–	–	2,856,987	3,137,918	3,327,621
Renewal of Existing Assets	1,907,188	1,952,062	–	–	–	–	67,373	67,373	2,019,435	2,314,757	2,576,064
Repairs and Maintenance	4,012,578	4,012,578	–	–	–	–	258	258	4,012,835	4,281,247	4,619,102
Free services											
Cost of Free Basic Services provided	1,829,048	1,829,048	–	–	–	–	–	–	1,829,048	2,272,892	2,627,201
Revenue cost of free services provided	1,886,058	1,886,058	–	–	–	–	–	–	1,886,058	2,211,167	2,488,740
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	149	149	-	-	-	-	-	-	149	100	-
Energy:	29,341	29,341	-	-	-	-	-	-	29,341	27,841	26,341
Refuse:	–	–	–	–	–	–	–	–	–	–	–

Table 14 MBRR Table B2 Consolidated Adjustments Budget - Financial Performance (standard classification)

Standard Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional											
Governance and administration	**14,763,272**	**14,764,363**	**–**	**–**	**–**	**–**	**–**	**–**	**14,764,363**	**15,859,595**	**17,092,197**
Executive and council	3,240	4,252	–	–	–	–	–	–	4,252	3,362	3,491
Finance and administration	14,760,024	14,760,103	–	–	–	–	–	–	14,760,103	15,856,224	17,088,697
Internal audit	8	8	–	–	–	–	–	–	8	9	9
Community and public safety	**1,880,561**	**2,125,376**	**–**	**–**	**–**	**–**	**–**	**–**	**2,125,376**	**2,118,445**	**2,188,559**
Community and social services	130,825	130,825	–	–	–	–	–	–	130,825	157,880	133,134
Sport and recreation	110,050	110,050	–	–	–	–	–	–	110,050	81,788	92,794
Public safety	11,726	11,726	–	–	–	–	–	–	11,726	12,371	13,057
Housing	1,211,961	1,456,775	–	–	–	–	–	–	1,456,775	1,416,120	1,454,192
Health	415,999	415,999	–	–	–	–	–	–	415,999	450,285	495,382
Economic and environmental services	**3,188,342**	**3,324,872**	**–**	**–**	**–**	**–**	**–**	**–**	**3,324,872**	**3,146,271**	**3,355,662**
Planning and development	369,522	369,522	–	–	–	–	–	–	369,522	425,592	444,155
Road transport	2,805,489	2,942,019	–	–	–	–	–	–	2,942,019	2,717,202	2,907,837
Environmental protection	13,331	13,331	–	–	–	–	–	–	13,331	3,477	3,670
Trading services	**21,673,945**	**21,675,455**	**–**	**–**	**–**	**553,050**	**–**	**553,050**	**22,228,505**	**25,084,399**	**28,034,494**
Energy sources	13,086,625	13,086,625	–	–	–	–	–	–	13,086,625	14,128,383	15,609,846
Water management	4,650,411	4,651,921	–	–	–	553,050	–	553,050	5,204,971	6,209,664	7,055,121
Waste water management	2,311,354	2,311,354	–	–	–	–	–	–	2,311,354	2,953,561	3,381,843
Waste management	1,625,554	1,625,554	–	–	–	–	–	–	1,625,554	1,792,791	1,987,684
Other	**297,653**	**297,653**	**–**	**–**	**–**	**–**	**–**	**–**	**297,653**	**313,370**	**332,150**
Total Revenue - Functional	**41,803,773**	**42,187,719**	**–**	**–**	**–**	**553,050**	**–**	**553,050**	**42,740,769**	**46,522,080**	**51,003,062**
Expenditure - Functional											
Governance and administration	**8,518,224**	**8,518,376**	**–**	**–**	**–**	**–**	**(20,495)**	**(20,495)**	**8,497,880**	**9,511,725**	**10,359,133**
Executive and council	450,141	451,249	–	–	–	–	(378)	(378)	450,871	493,578	526,864
Finance and administration	8,016,966	8,016,010	–	–	–	–	(20,118)	(20,118)	7,995,893	8,962,807	9,772,393
Internal audit	51,116	51,116	–	–	–	–	–	–	51,116	55,340	59,876
Community and public safety	**5,120,605**	**5,366,220**	**–**	**–**	**–**	**–**	**9,599**	**9,599**	**5,375,819**	**5,611,271**	**5,935,491**
Community and social services	894,025	894,825	–	–	–	–	2,780	2,780	897,605	953,313	1,021,370
Sport and recreation	1,192,887	1,192,887	–	–	–	–	(2)	(2)	1,192,885	1,251,561	1,303,238
Public safety	615,325	615,325	–	–	–	–	(150)	(150)	615,175	661,420	709,746
Housing	1,239,650	1,484,464	–	–	–	–	7	7	1,484,471	1,463,475	1,509,754
Health	1,178,718	1,178,718	–	–	–	–	6,964	6,964	1,185,682	1,281,503	1,391,383
Economic and environmental services	**6,551,208**	**6,558,864**	**–**	**–**	**–**	**–**	**7,795**	**7,795**	**6,566,660**	**6,937,927**	**7,341,687**
Planning and development	1,060,433	1,060,433	–	–	–	–	3,344	3,344	1,063,778	1,212,459	1,297,413
Road transport	5,353,664	5,361,319	–	–	–	–	4,451	4,451	5,365,771	5,598,973	5,908,428
Environmental protection	137,111	137,111	–	–	–	–	–	–	137,111	126,495	135,846
Trading services	**18,995,590**	**18,995,590**	**–**	**–**	**–**	**–**	**1,456**	**1,456**	**18,997,045**	**21,292,141**	**23,092,626**
Energy sources	10,321,587	10,321,587	–	–	–	–	1,456	1,456	10,323,042	11,164,578	12,017,986
Water management	4,823,188	4,823,188	–	–	–	–	175	175	4,823,363	5,956,992	6,416,993
Waste water management	1,935,220	1,935,220	–	–	–	–	(175)	(175)	1,935,045	2,137,441	2,497,902
Waste management	1,915,595	1,915,595	–	–	–	–	–	–	1,915,595	2,033,130	2,159,745
Other	**418,882**	**418,882**	**–**	**–**	**–**	**–**	**1,645**	**1,645**	**420,527**	**440,925**	**467,956**
Total Expenditure - Functional	**39,604,509**	**39,857,931**	**–**	**–**	**–**	**–**	**0**	**0**	**39,857,931**	**43,793,988**	**47,196,893**
Surplus/ (Deficit) for the year	**2,199,264**	**2,329,788**	**–**	**–**	**–**	**553,050**	**(0)**	**553,050**	**2,882,838**	**2,728,092**	**3,806,169**

Table 15 Table B3 Consolidated Adjustments Budget - Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote											
Vote 1 - Area-Based Service Delivery	219,073	220,084	–	–	–	–	–	–	220,084	266,265	279,031
Vote 2 - Assets & Facilities Management	420,518	429,941	–	–	–	–	–	–	429,941	457,115	504,872
Vote 3 - City Manager	11	11	–	–	–	–	–	–	11	11	12
Vote 4 - Corporate Services	84,187	84,267	–	–	–	–	–	–	84,267	86,551	77,781
Vote 5 - Energy	12,884,959	12,884,959	–	–	–	–	–	–	12,884,959	13,870,807	15,329,083
Vote 6 - Finance	15,352,286	15,352,286	–	–	–	–	–	–	15,352,286	16,591,587	17,872,725
Vote 7 - Informal Settlements, Water & Waste Services	7,905,464	7,915,151	–	–	–	553,050	–	553,050	8,468,201	10,215,863	11,657,882
Vote 8 - Safety & Security	1,358,899	1,361,700	–	–	–	–	–	–	1,361,700	1,424,492	1,491,649
Vote 9 - Social Services	918,952	918,952	–	–	–	–	–	–	918,952	957,304	1,058,109
Vote 10 - Transport & Urban Development Authority	2,349,564	2,710,510	–	–	–	–	–	–	2,710,510	2,320,567	2,380,282
Vote 11 - Cape Town International Convention Centre	291,129	291,129	–	–	–	–	–	–	291,129	308,597	327,113
Vote 12 - Cape Town Stadium Entity	18,731	18,731	–	–	–	–	–	–	18,731	22,921	24,524
Total Revenue by Vote	**41,803,773**	**42,187,719**	**–**	**–**	**–**	**553,050**	**–**	**553,050**	**42,740,769**	**46,522,080**	**51,003,062**
Expenditure by Vote											
Vote 1 - Area-Based Service Delivery	576,498	577,450	–	–	–	–	–	–	577,450	621,100	662,085
Vote 2 - Assets & Facilities Management	1,657,547	1,666,970	–	–	–	–	–	–	1,666,970	1,809,419	1,944,357
Vote 3 - City Manager	160,619	160,619	–	–	–	–	–	–	160,619	173,444	187,114
Vote 4 - Corporate Services	2,184,462	2,184,462	–	–	–	–	–	–	2,184,462	2,338,830	2,483,400
Vote 5 - Energy	10,673,982	10,673,982	–	–	–	–	0	0	10,673,982	11,539,870	12,415,273
Vote 6 - Finance	3,146,896	3,146,896	–	–	–	–	–	–	3,146,896	3,756,426	4,212,187
Vote 7 - Informal Settlements, Water & Waste Services	9,521,764	9,529,940	–	–	–	–	0	0	9,529,940	11,037,059	12,060,950
Vote 8 - Safety & Security	3,316,731	3,319,531	–	–	–	–	–	–	3,319,531	3,570,156	3,796,417
Vote 9 - Social Services	3,617,408	3,617,408	–	–	–	–	–	–	3,617,408	4,003,640	4,305,882
Vote 10 - Transport & Urban Development Authority	4,408,030	4,640,101	–	–	–	–	(0)	(0)	4,640,101	4,578,499	4,741,522
Vote 11 - Cape Town International Convention Centre	321,840	321,840	–	–	–	–	–	–	321,840	342,624	363,182
Vote 12 - Cape Town Stadium Entity	18,731	18,731	–	–	–	–	–	–	18,731	22,921	24,524
Total Expenditure by Vote	**39,604,509**	**39,857,931**	**–**	**–**	**–**	**–**	**0**	**0**	**39,857,931**	**43,793,989**	**47,196,893**
Surplus/ (Deficit) for the year	**2,199,264**	**2,329,788**	**–**	**–**	**–**	**553,050**	**(0)**	**553,050**	**2,882,838**	**2,728,092**	**3,806,169**

Table 16 Table B4 Consolidated Adjustments Budget - Financial Performance (revenue and expenditure)

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source											
Property rates	9,361,952	9,361,952	–	–	–	–	–	–	9,361,952	10,248,287	11,131,713
Service charges - electricity revenue	12,591,403	12,591,403	–	–	–	–	–	–	12,591,403	13,519,095	14,865,239
Service charges - water revenue	3,574,755	3,574,755	–	–	–	–	–	–	3,574,755	5,037,616	5,904,860
Service charges - sanitation revenue	1,811,048	1,811,048	–	–	–	–	–	–	1,811,048	2,524,979	2,947,422
Service charges - refuse revenue	1,202,059	1,202,059	–	–	–	–	–	–	1,202,059	1,331,897	1,486,051
Service charges - other	573	573	–	–	–	–	–	–	573	738	896
Rental of facilities and equipment	534,195	534,195	–	–	–	–	–	–	534,195	565,944	598,111
Interest earned - external investments	941,028	941,028	–	–	–	–	–	–	941,028	994,620	1,025,150
Interest earned - outstanding debtors	340,970	340,970	–	–	–	–	–	–	340,970	362,409	385,462
Dividends received	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1,280,160	1,280,160	–	–	–	–	–	–	1,280,160	1,350,569	1,425,526
Licences and permits	46,050	46,050	–	–	–	–	–	–	46,050	48,432	51,120
Agency services	201,723	201,723	–	–	–	–	–	–	201,723	212,818	224,629
Transfers and subsidies	6,803,608	7,057,030	–	–	–	–	–	–	7,057,030	7,101,185	7,464,469
Other revenue	926,283	926,283	–	–	–	–	–	–	926,283	979,766	1,035,129
Gains on disposal of PPE	43,870	43,870	–	–	–	–	–	–	43,870	46,283	48,852
Total Revenue (excluding capital transfers and contributions)	**39,659,677**	**39,913,100**	**–**	**–**	**–**	**–**	**–**	**–**	**39,913,100**	**44,324,639**	**48,594,629**
Expenditure By Type											
Employee related costs	13,014,073	13,021,084	–	–	–	–	3,960	3,960	13,025,044	13,904,490	14,989,774
Remuneration of councillors	169,640	169,640	–	–	–	–	0	–	169,640	180,666	192,500
Debt impairment	2,989,251	2,989,251	–	–	–	–	0	–	2,989,251	3,347,155	3,644,917
Depreciation & asset impairment	2,856,987	2,856,987	–	–	–	–	–	–	2,856,987	3,137,918	3,327,621
Finance charges	1,089,285	1,089,285	–	–	–	–	0	–	1,089,285	1,564,844	1,885,513
Bulk purchases	9,487,132	9,487,132	–	–	–	–	–	–	9,487,132	10,896,898	11,739,035
Other materials	1,296,601	1,302,729	–	–	–	–	676	676	1,303,406	1,443,231	1,512,517
Contracted services	6,119,111	6,271,976	–	–	–	–	513	513	6,272,488	6,483,478	6,914,933
Transfers and subsidies	263,704	330,432	–	–	–	–	(1,677)	(1,677)	328,755	288,228	298,126
Other expenditure	2,318,237	2,338,928	–	–	–	–	(3,473)	(3,473)	2,335,455	2,546,565	2,691,414
Loss on disposal of PPE	488	488	–	–	–	–	0	–	488	515	543
Total Expenditure	**39,604,509**	**39,857,931**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**39,857,931**	**43,793,988**	**47,196,893**
Surplus/(Deficit)	**55,168**	**55,168**	**–**	**–**	**–**	**–**	**0**	**0**	**55,168**	**530,650**	**1,397,736**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,067,896	2,196,830	–	–	–	553,050	–	553,050	2,749,880	2,118,842	2,296,333
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	76,200	77,790	–	–	–	–	–	–	77,790	78,600	112,100
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	**2,199,264**	**2,329,788**	**–**	**–**	**–**	**553,050**	**0**	**553,050**	**2,882,838**	**2,728,092**	**3,806,169**
Taxation	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	**2,199,264**	**2,329,788**	**–**	**–**	**–**	**553,050**	**0**	**553,050**	**2,882,838**	**2,728,092**	**3,806,169**
Attributable to minorities	(8,783)	(8,783)	–	–	–	–	–	–	(8,783)	(9,732)	(10,316)
Surplus/(Deficit) attributable to municipality	**2,190,481**	**2,321,005**	**–**	**–**	**–**	**553,050**	**0**	**553,050**	**2,874,055**	**2,718,360**	**3,795,854**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**2,190,481**	**2,321,005**	**–**	**–**	**–**	**553,050**	**0**	**553,050**	**2,874,055**	**2,718,360**	**3,795,854**

Table 17 Table B5 Consolidated Adjustments Capital Expenditure - Budget by vote and funding

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure - Vote											
Multi-year expenditure to be adjusted											
Vote 1 - Area-Based Service Delivery	13,110	14,991	–	–	–	–	–	–	14,991	82,870	74,870
Vote 2 - Assets & Facilities Management	413,287	429,349	–	–	–	–	–	–	429,349	301,701	91,372
Vote 3 - City Manager	735	1,004	–	–	–	–	–	–	1,004	735	760
Vote 4 - Corporate Services	354,597	356,417	–	–	–	–	–	–	356,417	342,571	336,546
Vote 5 - Energy	1,113,506	1,153,232	–	–	–	–	–	–	1,153,232	1,427,000	1,741,137
Vote 6 - Finance	20,549	21,011	–	–	–	–	–	–	21,011	65,419	35,411
Vote 7 - Informal Settlements, Water & Waste Services	4,206,581	4,344,089	–	–	–	553,050	(553,050)	–	4,344,089	5,681,026	5,968,036
Vote 8 - Safety & Security	196,078	196,155	–	–	–	–	–	–	196,155	79,515	42,115
Vote 9 - Social Services	315,508	321,135	–	–	–	–	–	–	321,135	238,127	215,704
Vote 10 - Transport & Urban Development Authority	1,773,606	2,013,539	–	–	–	–	–	–	2,013,539	1,596,358	1,600,833
Vote 11 - Cape Town International Convention Centre	49,193	49,193	–	–	–	–	–	–	49,193	40,631	43,069
Capital multi-year expenditure sub-total	**8,456,748**	**8,900,115**	**–**	**–**	**–**	**553,050**	**(553,050)**	**–**	**8,900,115**	**9,855,952**	**10,149,854**
Total Capital Expenditure - Vote	**8,456,748**	**8,900,115**	**–**	**–**	**–**	**553,050**	**(553,050)**	**–**	**8,900,115**	**9,855,952**	**10,149,854**
Capital Expenditure - Functional											
Governance and administration	**986,516**	**1,003,319**	**–**	**–**	**–**	**–**	**76,498**	**76,498**	**1,079,817**	**827,799**	**856,764**
Executive and council	4,380	6,043	–	–	–	–	(1)	(1)	6,041	5,180	3,480
Finance and administration	982,005	996,937	–	–	–	–	76,500	76,500	1,073,437	822,487	853,224
Internal audit	131	339	–	–	–	–	–	–	339	131	60
Community and public safety	**1,082,792**	**1,105,374**	**–**	**–**	**–**	**–**	**(755)**	**(755)**	**1,104,618**	**1,006,810**	**880,569**
Community and social services	97,129	98,177	–	–	–	–	(7,910)	(7,910)	90,268	107,017	66,323
Sport and recreation	84,261	87,726	–	–	–	–	7,154	7,154	94,881	23,766	26,178
Public safety	35,064	35,064	–	–	–	–	–	–	35,064	7,659	7,659
Housing	794,497	811,454	–	–	–	–	–	–	811,454	817,971	732,913
Health	71,841	72,952	–	–	–	–	–	–	72,952	50,396	47,496
Economic and environmental services	**1,389,642**	**1,622,359**	**–**	**–**	**–**	**–**	**1,994**	**1,994**	**1,624,353**	**1,211,925**	**1,197,686**
Planning and development	39,904	41,972	–	–	–	–	34	34	42,006	76,795	96,723
Road transport	1,331,443	1,561,935	–	–	–	–	1,960	1,960	1,563,895	1,120,251	1,094,021
Environmental protection	18,294	18,452	–	–	–	–	–	–	18,452	14,880	6,942
Trading services	**4,939,787**	**5,111,030**	**–**	**–**	**–**	**553,050**	**(630,793)**	**(77,743)**	**5,033,288**	**6,761,392**	**7,166,070**
Energy sources	1,071,737	1,111,463	–	–	–	–	(243)	(243)	1,111,220	1,422,800	1,643,542
Water management	2,366,730	2,412,427	–	–	–	553,050	(548,150)	4,900	2,417,327	3,097,400	3,297,047
Waste water management	1,135,113	1,161,585	–	–	–	–	(4,900)	(4,900)	1,156,685	1,673,849	1,716,148
Waste management	366,207	425,555	–	–	–	–	(77,500)	(77,500)	348,055	567,344	509,333
Other	58,011	58,032	–	–	–	–	6	6	58,038	48,026	48,764
Total Capital Expenditure - Functional	**8,456,748**	**8,900,115**	**–**	**–**	**–**	**553,050**	**(553,050)**	**–**	**8,900,115**	**9,855,952**	**10,149,854**
Funded by:											
National Government	2,015,146	2,144,021	–	–	–	553,050	–	553,050	2,697,071	1,993,692	2,138,633
Provincial Government	52,750	52,809	–	–	–	–	–	–	52,809	125,150	157,700
District Municipality	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	**2,067,896**	**2,196,830**	**–**	**–**	**–**	**553,050**	**–**	**553,050**	**2,749,880**	**2,118,842**	**2,296,333**
Public contributions & donations	76,200	77,790	–	–	–	–	–	–	77,790	78,600	112,100
Borrowing	4,000,000	4,000,000	–	–	–	–	(553,050)	(553,050)	3,446,950	5,700,000	6,000,000
Internally generated funds	2,312,652	2,625,495	–	–	–	–	–	–	2,625,495	1,958,511	1,741,420
Total Capital Funding	**8,456,748**	**8,900,115**	**–**	**–**	**–**	**553,050**	**(553,050)**	**–**	**8,900,115**	**9,855,952**	**10,149,854**

Table 18 Table B6 Consolidated Adjustments Budget Statement – Financial Position

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS											
Current assets											
Cash	109,764	109,764	–	–	–	–	–	–	109,764	158,000	149,988
Call investment deposits	7,442,199	7,531,733	–	–	–	–	–	–	7,531,733	8,709,721	11,200,079
Consumer debtors	6,349,964	6,349,964	–	–	–	–	–	–	6,349,964	6,712,373	7,097,836
Other debtors	1,448,962	1,448,962	–	–	–	–	–	–	1,448,962	1,663,929	1,911,030
Current portion of long-term receivables	15,657	15,657	–	–	–	–	–	–	15,657	16,439	17,261
Inventory	394,347	394,347	–	–	–	–	–	–	394,347	433,716	477,017
Total current assets	**15,760,893**	**15,850,427**	**–**	**–**	**–**	**–**	**–**	**–**	**15,850,427**	**17,694,178**	**20,853,212**
Non current assets											
Long-term receivables	36,978	36,978	–	–	–	–	–	–	36,978	35,129	33,373
Investments	4,236,612	4,236,612	–	–	–	–	–	–	4,236,612	4,504,471	4,802,947
Investment property	582,999	582,999	–	–	–	–	–	–	582,999	581,285	579,571
Investment in Associate	–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	51,039,918	51,461,116	–	–	–	–	–	–	51,461,116	57,845,554	64,279,704
Agricultural	–	–	–	–	–	–	–	–	–	–	–
Biological	–	–	–	–	–	–	–	–	–	–	–
Intangible	408,074	408,074	–	–	–	–	–	–	408,074	292,072	176,530
Other non-current assets	8,904	8,904	–	–	–	–	–	–	8,904	8,904	8,904
Total non current assets	**56,313,484**	**56,734,682**	**–**	**–**	**–**	**–**	**–**	**–**	**56,734,682**	**63,267,415**	**69,881,028**
TOTAL ASSETS	**72,074,377**	**72,585,109**	**–**	**–**	**–**	**–**	**–**	**–**	**72,585,109**	**80,961,593**	**90,734,240**
LIABILITIES											
Current liabilities											
Bank overdraft	–	–	–	–	–	–	–	–	–	–	–
Borrowing	619,342	619,342	–	–	–	–	–	–	619,342	993,842	1,405,990
Consumer deposits	451,735	451,735	–	–	–	–	–	–	451,735	495,862	544,339
Trade and other payables	10,438,548	10,818,756	–	–	–	–	–	–	10,818,756	10,681,699	10,703,858
Provisions	1,074,353	1,074,353	–	–	–	–	–	–	1,074,353	1,177,337	1,258,471
Total current liabilities	**12,583,978**	**12,964,186**	**–**	**–**	**–**	**–**	**–**	**–**	**12,964,186**	**13,348,739**	**13,912,659**
Non current liabilities											
Borrowing	9,772,937	9,772,937	–	–	–	–	–	–	9,772,937	14,457,083	19,290,056
Provisions	7,099,756	7,099,756	–	–	–	–	–	–	7,099,756	7,637,918	8,207,503
Total non current liabilities	**16,872,693**	**16,872,693**	**–**	**–**	**–**	**–**	**–**	**–**	**16,872,693**	**22,095,001**	**27,497,559**
TOTAL LIABILITIES	**29,456,671**	**29,836,879**	**–**	**–**	**–**	**–**	**–**	**–**	**29,836,879**	**35,443,740**	**41,410,217**
NET ASSETS	**42,617,706**	**42,748,230**	**–**	**–**	**–**	**–**	**–**	**–**	**42,748,230**	**45,517,853**	**49,324,023**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	39,191,574	39,417,034	–	–	–	–	–	–	39,417,034	41,264,177	43,552,632
Reserves	3,426,132	3,331,196	–	–	–	–	–	–	3,331,196	4,253,676	5,771,390
Minorities' interests	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**42,617,706**	**42,748,230**	**–**	**–**	**–**	**–**	**–**	**–**	**42,748,230**	**45,517,853**	**49,324,023**

Table 19 Table B7 Consolidated Adjustments Budget Statement – Cash Flow

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	8,968,987	8,968,987	–	–	–	–	–	–	8,968,987	9,795,009	10,630,877
Service charges	17,623,043	17,623,043	–	–	–	–	–	–	17,623,043	20,622,691	23,212,475
Other revenue	4,504,876	4,504,876	–	–	–	–	–	–	4,504,876	4,694,192	4,927,937
Government - operating	4,315,632	4,569,054	–	–	–	–	–	–	4,569,054	4,530,231	4,785,329
Government - capital	2,067,896	2,196,830	–	–	–	553,050	–	553,050	2,749,880	2,118,842	2,296,333
Interest	941,028	941,028	–	–	–	–	–	–	941,028	994,620	1,025,150
Dividends	–	–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees	(32,261,821)	(32,448,515)	–	–	–	–	–	–	(32,448,515)	(35,316,650)	(37,893,706)
Finance charges	(980,877)	(980,877)	–	–	–	–	–	–	(980,877)	(1,418,058)	(1,666,828)
Transfers and Grants	(333,807)	(400,535)	–	–	–	–	–	–	(400,535)	(356,864)	(376,320)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**4,844,958**	**4,973,892**	**–**	**–**	**–**	**553,050**	**–**	**553,050**	**5,526,942**	**5,664,014**	**6,941,247**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	120,070	121,660	–	–	–	–	–	–	121,660	124,883	160,952
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	1,946	1,946	–	–	–	–	–	–	1,946	1,849	1,756
Decrease (increase) in non-current investments	(238,708)	(238,708)	–	–	–	–	–	–	(238,708)	(267,859)	(298,475)
Payments											
Capital assets	(7,615,993)	(8,015,022)	–	–	–	–	–	–	(8,015,022)	(8,874,420)	(9,139,175)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(7,732,684)**	**(8,130,125)**	**–**	**–**	**–**	**–**	**–**	**–**	**(8,130,125)**	**(9,015,548)**	**(9,274,942)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	4,000,000	4,000,000	–	–	–	(553,050)	–	(553,050)	3,446,950	5,700,000	6,000,000
Increase (decrease) in consumer deposits	38,688	38,688	–	–	–	–	–	–	38,688	42,557	46,813
Payments											
Repayment of borrowing	(482,586)	(482,586)	–	–	–	–	–	–	(482,586)	(745,678)	(932,295)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**3,556,102**	**3,556,102**	**–**	**–**	**–**	**(553,050)**	**–**	**(553,050)**	**3,003,052**	**4,996,879**	**5,114,518**
NET INCREASE/ (DECREASE) IN CASH HELD	**668,375**	**399,869**	**–**	**–**	**–**	**–**	**–**	**–**	**399,869**	**1,645,345**	**2,780,822**
Cash/cash equivalents at the year begin:	5,255,273	5,613,313	–	–	–	–	–	–	5,613,313	6,013,183	7,658,528
Cash/cash equivalents at the year end:	5,923,649	6,013,183	–	–	–	–	–	–	6,013,183	7,658,528	10,439,350

Table 20 Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash and investments available											
Cash/cash equivalents at the year end	5,923,649	6,013,183	–	–	–	–	–	–	6,013,183	7,658,528	10,439,350
Other current investments > 90 days	1,628,314	1,628,315	–	–	–	–	–	–	1,628,315	1,209,194	910,718
Non current assets - Investments	4,236,612	4,236,612	–	–	–	–	–	–	4,236,612	4,504,471	4,802,947
Cash and investments available:	**11,788,575**	**11,878,109**	**–**	**–**	**–**	**–**	**–**	**–**	**11,878,109**	**13,372,192**	**16,153,014**
Applications of cash and investments											
Unspent conditional transfers	1,460,147	1,461,147	–	–	–	–	–	–	1,461,147	2,112,983	2,205,517
Unspent borrowing	–	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	1,229,923	1,609,131	–	–	–	–	–	–	1,609,131	298,100	(367,339)
Other provisions	400,000	400,000	–	–	–	–	–	–	400,000	400,000	400,000
Long term investments committed	2,503,755	2,503,755	–	–	–	–	–	–	2,503,755	2,771,615	3,070,090
Reserves to be backed by cash/investments	3,426,132	3,331,196	–	–	–	–	–	–	3,331,196	4,253,676	5,771,390
Total Application of cash and investments:	**9,019,958**	**9,305,229**	**–**	**–**	**–**	**–**	**–**	**–**	**9,305,229**	**9,836,374**	**11,079,658**
Surplus(shortfall)	**2,768,617**	**2,572,879**	**–**	**–**	**–**	**–**	**–**	**–**	**2,572,879**	**3,535,818**	**5,073,356**

Table 21 Table B9 Consolidated Asset Management

Description R thousands	Budget Year 2018/19 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2019/20 Adjusted Budget	Budget Year +2 2020/21 Adjusted Budget
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	**4,579,068**	**4,788,664**	**–**	**–**	**–**	**553,050**	**(584,592)**	**(31,542)**	**4,757,122**	**5,171,181**	**5,272,643**
Roads Infrastructure	*643,094*	*655,413*	–	–	–	–	–	–	*655,413*	*705,135*	*717,212*
Storm water Infrastructure	*94,818*	*95,382*	–	–	–	–	–	–	*95,382*	*121,371*	*133,515*
Electrical Infrastructure	*410,532*	*410,632*	–	–	–	–	*5,397*	*5,397*	*416,029*	*568,545*	*658,971*
Water Supply Infrastructure	*1,291,185*	*1,333,605*	–	–	–	*553,050*	*(573,050)*	*(20,000)*	*1,313,605*	*1,677,325*	*2,041,734*
Sanitation Infrastructure	*749,890*	*712,139*	–	–	–	–	–	–	*712,139*	*1,100,724*	*895,080*
Solid Waste Infrastructure	*2,500*	*3,060*	–	–	–	–	–	–	*3,060*	–	*1,600*
Information and Communication Infrastructure	*240,406*	*241,128*	–	–	–	–	*(27,496)*	*(27,496)*	*213,632*	*200,427*	*197,980*
Infrastructure	3,432,426	3,451,359	–	–	–	553,050	(595,150)	(42,100)	3,409,260	4,373,527	4,646,093
Community Facilities	*302,827*	*304,937*	–	–	–	–	*(11,559)*	*(11,559)*	*293,378*	*208,624*	*164,952*
Sport and Recreation Facilities	*180*	*180*	–	–	–	–	–	–	*180*	–	–
Community Assets	303,007	305,117	–	–	–	–	(11,559)	(11,559)	293,558	208,624	164,952
Operational Buildings	*185,554*	*189,623*	–	–	–	–	*(9,639)*	*(9,639)*	*179,984*	*80,207*	*64,100*
Housing	*54,240*	*59,625*	–	–	–	–	–	–	*59,625*	*128,060*	*120,040*
Other Assets	239,794	249,248	–	–	–	–	(9,639)	(9,639)	239,609	208,266	184,141
Licences and Rights	*16,765*	*13,402*	–	–	–	–	–	–	*13,402*	*60,635*	*33,525*
Intangible Assets	16,765	13,402	–	–	–	–	–	–	13,402	60,635	33,525
Computer Equipment	109,622	112,242	–	–	–	–	33,168	33,168	145,411	138,496	96,590
Furniture and Office Equipment	124,960	137,299	–	–	–	–	295	295	137,594	88,146	73,117
Machinery and Equipment	35,589	74,205	–	–	–	–	243	243	74,447	31,942	36,942
Transport Assets	108,906	237,791	–	–	–	–	(1,950)	(1,950)	235,841	51,544	37,284
Land	208,000	208,000	–	–	–	–	–	–	208,000	10,000	–
Total Renewal of Existing Assets to be adjusted	**1,907,188**	**1,952,062**	**–**	**–**	**–**	**–**	**67,373**	**67,373**	**2,019,435**	**2,314,757**	**2,576,064**
Roads Infrastructure	*220,181*	*248,969*	–	–	–	–	*(3,000)*	*(3,000)*	*245,969*	*213,908*	*254,748*
Storm water Infrastructure	*30,275*	*32,224*	–	–	–	–	*1,000*	*1,000*	*33,224*	*22,400*	*24,000*
Electrical Infrastructure	*425,796*	*446,084*	–	–	–	–	–	–	*446,084*	*669,300*	*673,200*
Water Supply Infrastructure	*433,000*	*433,000*	–	–	–	–	*4,900*	*4,900*	*437,900*	*475,000*	*561,000*
Sanitation Infrastructure	*339,750*	*339,750*	–	–	–	–	*(11,143)*	*(11,143)*	*328,607*	*564,500*	*653,250*
Solid Waste Infrastructure	*5,280*	*5,437*	–	–	–	–	–	–	*5,437*	–	–
Information and Communication Infrastructure	*1,560*	*1,560*	–	–	–	–	–	–	*1,560*	*1,500*	*2,650*
Infrastructure	1,455,842	1,507,024	–	–	–	–	(8,243)	(8,243)	1,498,781	1,946,608	2,168,848
Community Facilities	*5,522*	*5,546*	–	–	–	–	–	–	*5,546*	*800*	*100*
Community Assets	5,522	5,546	–	–	–	–	–	–	5,546	800	100
Heritage Assets	1,800	1,977	–	–	–	–	–	–	1,977	1,800	2,000
Operational Buildings	*23,997*	*24,076*	–	–	–	–	*(2)*	*(2)*	*24,075*	*24,817*	*112,214*
Housing	*76,583*	*68,506*	–	–	–	–	*(1,372)*	*(1,372)*	*67,134*	*42,134*	–
Other Assets	100,581	92,583	–	–	–	–	(1,374)	(1,374)	91,209	66,951	112,214
Licences and Rights	*7,000*	*2,547*	–	–	–	–	–	–	*2,547*	*2,500*	*2,500*
Intangible Assets	7,000	2,547	–	–	–	–	–	–	2,547	2,500	2,500
Computer Equipment	73,823	78,840	–	–	–	–	2,827	2,827	81,667	80,813	71,458
Furniture and Office Equipment	21,514	21,628	–	–	–	–	(340)	(340)	21,288	22,037	16,786
Machinery and Equipment	29,406	29,265	–	–	–	–	4	4	29,268	11,910	9,679
Transport Assets	211,700	212,653	–	–	–	–	74,500	74,500	287,153	181,337	192,479

Table continues on next page.

Description R thousands	Budget Year 2018/19 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2019/20 Adjusted Budget	Budget Year +2 2020/21 Adjusted Budget
CAPITAL EXPENDITURE											
Total Upgrading of Existing Assets to be adjusted	**1,970,492**	**2,159,388**	**–**	**–**	**–**	**–**	**(35,831)**	**(35,831)**	**2,123,557**	**2,370,014**	**2,301,147**
Roads Infrastructure	*303,053*	*361,879*	–	–	–	–	*2,000*	*2,000*	*363,879*	*210,632*	*239,813*
Storm water Infrastructure	*9,200*	*24,970*	–	–	–	–	–	–	*24,970*	*122,000*	*47,400*
Electrical Infrastructure	*142,738*	*151,991*	–	–	–	–	–	–	*151,991*	*145,693*	*232,196*
Water Supply Infrastructure	*36,575*	*37,800*	–	–	–	–	*20,000*	*20,000*	*57,800*	*37,500*	*25,000*
Sanitation Infrastructure	*674,202*	*674,202*	–	–	–	–	*6,243*	*6,243*	*680,446*	*846,750*	*875,905*
Solid Waste Infrastructure	247,676	261,102	–	–	–	–	(77,500)	(77,500)	183,602	381,728	458,282
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	351
Infrastructure	1,413,444	1,511,945	–	–	–	–	(49,257)	(49,257)	1,462,688	1,744,302	1,878,948
Community Facilities	*198,803*	*203,491*	–	–	–	–	*3,244*	*3,244*	*206,734*	*173,022*	*110,185*
Sport and Recreation Facilities	*39,427*	*39,953*	–	–	–	–	*7,560*	*7,560*	*47,513*	*20,731*	*70,269*
Community Assets	238,230	243,444	–	–	–	–	10,803	10,803	254,247	193,753	180,453
Heritage Assets	–	–	–	–	–	–	450	450	450	–	–
Operational Buildings	*244,422*	*317,015*	–	–	–	–	*1,000*	*1,000*	*318,015*	*253,443*	*184,546*
Housing	*24,822*	*33,376*	–	–	–	–	*1,372*	*1,372*	*34,748*	*55,866*	*22,150*
Other Assets	269,245	350,392	–	–	–	–	2,372	2,372	352,764	309,309	206,696
Licences and Rights	*21,402*	*13,788*	–	–	–	–	–	–	*13,788*	*11,450*	*6,250*
Intangible Assets	21,402	13,788	–	–	–	–	–	–	13,788	11,450	6,250
Computer Equipment	–	9,349	–	–	–	–	–	–	9,349	–	–
Furniture and Office Equipment	17,176	17,176	–	–	–	–	(200)	(200)	16,976	5,200	19,050
Machinery and Equipment	10,995	13,295	–	–	–	–	–	–	13,295	6,000	9,750
Land	–	–	–	–	–	–	–	–	–	100,000	–
Total Capital Expenditure to be adjusted											
Roads Infrastructure	*1,166,328*	*1,266,261*	–	–	–	–	*(1,000)*	*(1,000)*	*1,265,261*	*1,129,675*	*1,211,774*
Storm water Infrastructure	*134,293*	*152,576*	–	–	–	–	*1,000*	*1,000*	*153,576*	*265,771*	*204,915*
Electrical Infrastructure	*979,066*	*1,008,708*	–	–	–	–	*5,397*	*5,397*	*1,014,105*	*1,383,538*	*1,564,367*
Water Supply Infrastructure	*1,760,760*	*1,804,406*	–	–	–	*553,050*	*(548,150)*	*4,900*	*1,809,306*	*2,189,825*	*2,627,734*
Sanitation Infrastructure	*1,763,843*	*1,726,091*	–	–	–	–	*(4,900)*	*(4,900)*	*1,721,191*	*2,511,974*	*2,424,235*
Solid Waste Infrastructure	*255,456*	*269,599*	–	–	–	–	*(77,500)*	*(77,500)*	*192,099*	*381,728*	*459,882*
Information and Communication Infrastructure	*241,966*	*242,688*	–	–	–	–	*(27,496)*	*(27,496)*	*215,192*	*201,927*	*200,981*
Infrastructure	6,301,712	6,470,328	–	–	–	553,050	(652,650)	(99,600)	6,370,729	8,064,438	8,693,889
Community Facilities	*507,152*	*513,973*	–	–	–	–	*(8,315)*	*(8,315)*	*505,658*	*382,446*	*275,237*
Sport and Recreation Facilities	*39,607*	*40,133*	–	–	–	–	*7,560*	*7,560*	*47,693*	*20,731*	*70,269*
Community Assets	546,759	554,107	–	–	–	–	(755)	(755)	553,351	403,177	345,506
Heritage Assets	1,800	1,977	–	–	–	–	450	450	2,427	1,800	2,000
Operational Buildings	*453,973*	*530,715*	–	–	–	–	*(8,641)*	*(8,641)*	*522,074*	*358,467*	*360,860*
Housing	*155,646*	*161,508*	–	–	–	–	–	–	*161,508*	*226,060*	*142,190*
Other Assets	609,619	692,222	–	–	–	–	(8,641)	(8,641)	683,582	584,526	503,050
Licences and Rights	45,167	29,738	–	–	–	–	–	–	29,738	74,585	42,275
Intangible Assets	45,167	29,738	–	–	–	–	–	–	29,738	74,585	42,275
Computer Equipment	183,445	200,432	–	–	–	–	35,995	35,995	236,427	219,310	168,048
Furniture and Office Equipment	163,649	176,103	–	–	–	–	(246)	(246)	175,857	115,383	108,953
Machinery and Equipment	75,990	116,764	–	–	–	–	246	246	117,010	49,852	56,370
Transport Assets	320,606	450,444	–	–	–	–	72,550	72,550	522,994	232,881	229,762
Land	208,000	208,000	–	–	–	–	–	–	208,000	110,000	–
TOTAL CAPITAL EXPENDITURE to be adjusted	**8,456,748**	**8,900,115**	**–**	**–**	**–**	**553,050**	**(553,050)**	**–**	**8,900,115**	**9,855,952**	**10,149,854**

Table continues on next page.

Description R thousands	Budget Year 2018/19 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2019/20 Adjusted Budget	Budget Year +2 2020/21 Adjusted Budget
ASSET REGISTER SUMMARY - PPE (WDV)											
Roads Infrastructure	*9,415,671*	*9,510,606*	–	–	–	–	*(950)*	*(950)*	*9,509,656*	*10,190,555*	*10,912,623*
Storm water Infrastructure	*944,325*	*961,693*	–	–	–	–	*950*	*950*	*962,643*	*1,162,332*	*1,303,381*
Electrical Infrastructure	*8,328,033*	*8,356,192*	–	–	–	–	*5,127*	*5,127*	*8,361,319*	*9,398,317*	*10,579,239*
Water Supply Infrastructure	*5,942,405*	*5,983,868*	–	–	–	–	*4,655*	*4,655*	*5,988,523*	*7,679,623*	*9,734,995*
Sanitation Infrastructure	*4,624,837*	*4,625,073*	–	–	–	–	*(40,755)*	*(40,755)*	*4,584,318*	*6,705,482*	*8,675,207*
Solid Waste Infrastructure	*974,112*	*987,548*	–	–	–	–	*(73,625)*	*(73,625)*	*913,923*	*1,226,324*	*1,613,116*
Information and Communication Infrastructure	*4,133,382*	*4,134,068*	–	–	–	–	*(26,121)*	*(26,121)*	*4,107,947*	*4,255,469*	*4,401,293*
Infrastructure	34,362,764	34,559,049	–	–	–	–	(130,720)	(130,720)	34,428,329	40,618,103	47,219,854
Community Facilities	*4,843,527*	*4,850,175*	–	–	–	–	*(7,472)*	*(7,472)*	*4,842,703*	*5,093,988*	*5,233,090*
Sport and Recreation Facilities	*3,437,004*	*3,437,504*	–	–	–	–	*7,182*	*7,182*	*3,444,686*	*3,250,432*	*3,110,107*
Community Assets	8,280,531	8,287,679	–	–	–	–	(290)	(290)	8,287,389	8,344,420	8,343,197
Heritage Assets	8,904	8,904	–	–	–	–	–	–	8,904	8,904	8,904
Revenue Generating	*64,819*	*64,819*	–	–	–	–	–	–	*64,819*	*63,106*	*61,392*
Non-revenue Generating	*518,180*	*518,180*	–	–	–	–	–	–	*518,180*	*518,180*	*518,180*
Investment properties	582,999	582,999	–	–	–	–	–	–	582,999	581,286	579,572
Operational Buildings	*1,700,524*	*1,781,583*	–	–	–	–	*(16,363)*	*(16,363)*	*1,765,220*	*1,513,379*	*1,670,325*
Housing	*2,192,123*	*2,197,691*	–	–	–	–	–	–	*2,197,691*	*2,308,713*	*2,334,296*
Other Assets	3,892,647	3,979,274	–	–	–	–	(16,363)	(16,363)	3,962,912	3,822,092	4,004,620
Licences and Rights	*450,982*	*452,372*	–	–	–	–	*(16,047)*	*(16,047)*	*436,324*	*391,178*	*315,797*
Intangible Assets	450,982	452,372	–	–	–	–	(16,047)	(16,047)	436,324	391,178	315,797
Computer Equipment	618,390	620,380	–	–	–	–	48,343	48,343	668,723	619,853	537,438
Furniture and Office Equipment	446,527	448,303	–	–	–	–	9,821	9,821	458,124	434,557	422,782
Machinery and Equipment	847,927	850,562	–	–	–	–	36,334	36,334	886,896	810,261	738,305
Transport Assets	1,420,343	1,543,689	–	–	–	–	68,923	68,923	1,612,612	1,479,461	1,336,383
Land	1,127,881	1,127,881	–	–	–	–	–	–	1,127,881	1,162,223	1,088,172
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**52,039,895**	**52,461,093**	**–**	**–**	**–**	**–**	**0**	**0**	**52,461,093**	**58,272,338**	**64,595,025**
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment	**2,856,987**	**2,856,987**	**–**	**–**	**–**	**–**	**–**	**–**	**2,856,987**	**3,137,918**	**3,327,621**
Repairs and Maintenance by asset class	**4,012,578**	**4,012,578**	**–**	**–**	**–**	**–**	**258**	**258**	**4,012,835**	**4,281,247**	**4,619,102**
Roads Infrastructure	*671,164*	*671,164*	–	–	–	–	–	–	*671,164*	*700,536*	*746,421*
Storm water Infrastructure	–	–	–	–	–	–	*(0)*	*(0)*	*(0)*	–	–
Electrical Infrastructure	*536,787*	*536,787*	–	–	–	–	*(0)*	*(0)*	*536,787*	*571,679*	*609,122*
Water Supply Infrastructure	*548,620*	*548,620*	–	–	–	–	*(0)*	*(0)*	*548,620*	*621,440*	*698,473*
Sanitation Infrastructure	*401,043*	*401,043*	–	–	–	–	*(0)*	*(0)*	*401,043*	*465,225*	*515,041*
Solid Waste Infrastructure	*4,104*	*4,104*	–	–	–	–	*(0)*	*(0)*	*4,104*	*4,371*	*4,657*
Infrastructure	2,161,718	2,161,718	–	–	–	–	(0)	(0)	2,161,718	2,363,252	2,573,715
Community Facilities	*100,533*	*100,533*	–	–	–	–	*(0)*	*(0)*	*100,533*	*106,908*	*113,912*
Sport and Recreation Facilities	*264,926*	*264,926*	–	–	–	–	–	–	*264,926*	*260,160*	*277,215*
Community Assets	365,459	365,459	–	–	–	–	(0)	(0)	365,459	367,068	391,126
Heritage Assets	1,928	1,928	–	–	–	–	–	–	1,928	2,053	2,188
Revenue Generating	16	16	–	–	–	–	25	25	41	17	18
Non-revenue Generating	*20,694*	*20,694*	–	–	–	–	–	–	*20,694*	*22,040*	*23,483*
Investment properties	20,710	20,710	–	–	–	–	25	25	20,735	22,057	23,501
Operational Buildings	*194,813*	*194,813*	–	–	–	–	*50*	*50*	*194,863*	*185,650*	*199,609*
Other Assets	194,813	194,813	–	–	–	–	50	50	194,863	185,650	199,609
Computer Equipment	269,549	269,549	–	–	–	–	155	155	269,705	277,899	296,120
Furniture and Office Equipment	551,321	551,321	–	–	–	–	17	17	551,338	587,095	625,455
Transport Assets	447,079	447,079	–	–	–	–	10	10	447,089	476,172	507,387
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	**6,869,565**	**6,869,565**	**–**	**–**	**–**	**–**	**258**	**258**	**6,869,822**	**7,419,165**	**7,946,722**
Renewal and upgrading of Existing Assets as % of total capex	*45.9%*	*46.2%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*46.5%*	*47.5%*	*48.1%*
Renewal and upgrading of Existing Assets as % of deprecn"	*135.7%*	*143.9%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*145.0%*	*149.3%*	*146.6%*
R&M as a % of PPE	*7.7%*	*7.6%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*7.6%*	*7.3%*	*7.2%*
Renewal and upgrading and R&M as a % of PPE	*15.2%*	*15.5%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*15.5%*	*15.4%*	*14.7%*

Table 22 Table B10 Consolidated Basic service delivery measurement

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets											
Water:											
Piped water inside dwelling	1,190,854	1,190,854	–	–	–	–	–	–	1,190,854	1,214,760	1,239,353
Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	165,105	165,105	–	–	–	–	–	–	165,105	168,419	171,829
Other water supply (at least min.service level)	–	0	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	1,355,959	1,355,959	–	–	–	–	–	–	1,355,959	1,383,179	1,411,182
Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–	–	–
No water supply	–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total	–	–	–	–	–	–	–	–	–	–	–
Total number of households	**1,355,959**	**1,355,959**	**–**	**–**	**–**	**–**	**–**	**–**	**1,355,959**	**1,383,179**	**1,411,182**
Sanitation/sewerage:											
Flush toilet (connected to sewerage)	1,275,391	1,275,391	–	–	–	–	–	–	1,275,391	1,303,497	1,332,490
Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–	–	–
Chemical toilet	26,392	26,392	–	–	–	–	–	–	26,392	26,392	26,392
Pit toilet (ventilated)	197	197	–	–	–	–	–	–	197	197	–
Other toilet provisions (> min.service level)	53,830	53,830	–	–	–	–	–	–	53,830	52,993	52,300
Minimum Service Level and Above sub-total	1,355,810	1,355,810	–	–	–	–	–	–	1,355,810	1,383,079	1,411,182
Bucket toilet	149	149	–	–	–	–	–	–	149	100	–
Other toilet provisions (< min.service level)	–	0	–	–	–	–	–	–	–	–	–
No toilet provisions	–	0	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total	149	149	–	–	–	–	–	–	149	100	–
Total number of households	**1,355,959**	**1,355,959**	**–**	**–**	**–**	**–**	**–**	**–**	**1,355,959**	**1,383,179**	**1,411,182**
Energy:											
Electricity (at least min. service level)	818,813	818,813	0	–	–	–	–	–	818,813	820,313	821,813
Electricity - prepaid (> min.service level)	–	–	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	818,813	818,813	–	–	–	–	–	–	818,813	820,313	821,813
Electricity (< min.service level)	29,341	29,341	–	–	–	–	–	–	29,341	27,841	26,341
Electricity - prepaid (< min. service level)	–	0	–	–	–	–	–	–	–	–	–
Other energy sources	–	0	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total	29,341	29,341	–	–	–	–	–	–	29,341	27,841	26,341
Total number of households	848,154	848,154	–	–	–	–	–	–	848,154	848,154	848,154
Refuse:											
Removed at least once a week (min.service)	939,739	939,739	–	–	–	–	–	–	939,739	958,534	977,704
Minimum Service Level and Above sub-total	939,739	939,739	–	–	–	–	–	–	939,739	958,534	977,704
Removed less frequently than once a week	–	–	–	–	–	–	–	–	–	–	–
Using communal refuse dump	–	–	–	–	–	–	–	–	–	–	–
Using own refuse dump	–	–	–	–	–	–	–	–	–	–	–
Other rubbish disposal	–	–	–	–	–	–	–	–	–	–	–
No rubbish disposal	–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total	–	–	–	–	–	–	–	–	–	–	–
Total number of households	**939,739**	**939,739**	**–**	**–**	**–**	**–**	**–**	**–**	**939,739**	**958,534**	**977,704**

Table continues on next page.

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Households receiving Free Basic Service											
Water (6 kilolitres per household per month)	267,325	267,325	–	–	–	–	–	–	267,325	267,325	267,325
Sanitation (free minimum level service)	267,325	267,325	–	–	–	–	–	–	267,325	267,325	267,325
Electricity/other energy (50kwh per household per month)	194,597	194,597	–	–	–	–	–	–	194,597	194,597	194,597
Refuse (removed at least once a week)	324,018	324018.3	–	–	–	–	–	–	324,018	330,499	337,109
Cost of Free Basic Services provided (R'000)											
Water (6 kilolitres per indigent household per month)	368,203	368,203	–	–	–	–	–	–	368,203	538,572	657,273
Sanitation (free sanitation service to indigent households)	233,221	233,221	–	–	–	–	–	–	233,221	314,079	383,302
Electricity/other energy (50kwh per indigent household per month)	160,638	160,638	–	–	–	–	–	–	160,638	160,638	160,638
Refuse (removed once a week for indigent households)	291,928	291,928	–	–	–	–	–	–	291,928	307,984	324,924
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	775,058	775,058	–	–	–	–	–	–	775,058	951,619	1,101,065
Total cost of FBS provided	**1,829,048**	**1,829,048**	**–**	**–**	**–**	**–**	**–**	**–**	**1,829,048**	**2,272,892**	**2,627,201**
Highest level of free service provided	–	–	–	–	–	–	–	–	–	–	–
Property rates (R'000 value threshold)	–	–	–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)	11	11	–	–	–	–	–	–	11	11	11
Sanitation (kilolitres per household per month)	7	7.35	–	–	–	–	–	–	7	7	7
Sanitation (Rand per household per month)	–	–	–	–	–	–	–	–	–	–	–
Electricity (kw per household per month)	60	60	–	–	–	–	–	–	60	60	60
Refuse (average litres per week)	240	240	–	–	–	–	–	–	240	240	240
Revenue cost of free services provided (R'000)											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	1,403,930	1,403,930	–	–	–	–	–	–	1,403,930	1,539,066	1,674,064
Water (in excess of 6 kilolitres per indigent household per month)	276,152	276,152	–	–	–	–	–	–	276,152	403,929	492,955
Sanitation (in excess of free sanitation service to indigent households)	174,916	174,916	–	–	–	–	–	–	174,916	235,559	287,476
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	31,060	31,060	–	–	–	–	–	–	31,060	32,614	34,245
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	**1,886,058**	**1,886,058**	**–**	**–**	**–**	**–**	**–**	**–**	**1,886,058**	**2,211,167**	**2,488,740**

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 35 to page 39.

As the entity is not proposing any adjustments to its approved 2018/19 budget, the tables below reflect the 2018/19 budget adopted at Council in May 2018.

Table 23 MBRR Table E1 - Adjustments Budget Summary - CTICC

Description	Budget Year 2018/19								Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Investment revenue	4,515	–	–	–	–	–	–	4,515	4,786	5,073
Transfers recognised - operational	–	–	–	–	–	–	–	–	–	–
Other own revenue	286,614	–	–	–	–	–	–	286,614	303,811	322,040
Total Revenue (excluding capital transfers and contributions)	**291,129**	**–**	**–**	**–**	**–**	**–**	**–**	**291,129**	**308,597**	**327,113**
Employee costs	92,542	–	–	–	–	–	–	92,542	98,909	104,843
Remuneration of Board Members	756	–	–	–	–	–	–	756	816	882
Depreciation and debt impairment	42,951	–	–	–	–	–	–	42,951	45,523	48,238
Finance charges	–	–	–	–	–	–	–	–	–	–
Materials and bulk purchases	41,317	–	–	–	–	–	–	41,317	43,940	46,577
Transfers and grants	57	–	–	–	–	–	–	57	61	64
Other expenditure	144,217	–	–	–	–	–	–	144,217	153,375	162,578
Total Expenditure	**321,840**	**–**	**–**	**–**	**–**	**–**	**–**	**321,840**	**342,624**	**363,182**
Surplus/(Deficit)	**(30,711)**	**–**	**–**	**–**	**–**	**–**	**–**	**(30,711)**	**(34,027)**	**(36,069)**
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**(30,711)**	**–**	**–**	**–**	**–**	**–**	**–**	**(30,711)**	**(34,027)**	**(36,069)**
Taxation	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**(30,711)**	**–**	**–**	**–**	**–**	**–**	**–**	**(30,711)**	**(34,027)**	**(36,069)**
Capital expenditure & funds sources										
Capital expenditure	49,193	–	–	–	–	–	–	49,193	49,193	40,631
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	49,193	–	–	–	–	–	–	49,193	–	40,631
Total sources of capital funds	**49,193**	**–**	**–**	**–**	**–**	**–**	**–**	49,193	**–**	**40,631**
Financial position										
Total current assets	132,686	–	–	–	–	–	–	132,686	110,948	87,460
Total non current assets	438,450	–	–	–	–	–	–	438,450	433,870	429,016
Total current liabilities	118,543	–	–	–	–	–	–	118,543	126,252	133,979
Total non current liabilities	–	–	–	–	–	–	–	–	–	–
Community wealth/Equity	452,593	–	–	–	–	–	–	452,593	418,566	382,498
Cash flows			–	–	–	–	–	–	–	–
Net cash from (used) operating	29,498	–	–	–	–	–	–	29,498	17,566	18,175
Net cash from (used) investing	(49,193)	–	–	–	–	–	–	(49,193)	(40,631)	(43,069)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**107,000**	**–**	**–**	**–**	**–**	**–**	**–**	**107,000**	**83,935**	**59,041**

Table 24 MBRR Table E2 Adjustments Budget - Financial Performance (revenue and expenditure) - CTICC

Description	Budget Year 2018/19								Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–	–	–
Service charges - other	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	138,802	–	–	–	–	–	–	138,802	147,131	155,958
Interest earned - external investments	4,515	–	–	–	–	–	–	4,515	4,786	5,073
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–
Other revenue	147,812	–	–	–	–	–	–	147,812	156,680	166,081
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and	**291,129**	**–**	**–**	**–**	**–**	**–**	**–**	**291,129**	**308,597**	**327,113**
Expenditure By Type										
Employee related costs	92,542	–	–	–	–	–	–	92,542	98,909	104,843
Remuneration of Directors	756	–	–	–	–	–	–	756	816	882
Debt impairment	300	–	–	–	–	–	–	300	312	315
Depreciation & asset impairment	42,651	–	–	–	–	–	–	42,651	45,211	47,923
Finance charges	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–
Other materials	41,317	–	–	–	–	–	–	41,317	43,940	46,577
Contracted services	62,884	–	–	–	–	–	–	62,884	66,877	70,889
Transfers and subsidies	57	–	–	–	–	–	–	57	61	64
Other expenditure	81,334	–	–	–	–	–	–	81,334	86,498	91,688
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–
Total Expenditure	**321,840**	**–**	**–**	**–**	**–**	**–**	**–**	**321,840**	**342,624**	**363,182**
Surplus/(Deficit)	**(30,711)**	**–**	**–**	**–**	**–**	**–**	**–**	**(30,711)**	**(34,027)**	**(36,069)**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	**(30,711)**	**–**	**–**	**–**	**–**	**–**	**–**	**(30,711)**	**(34,027)**	**(36,069)**
Taxation	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**(30,711)**	**–**	**–**	**–**	**–**	**–**	**–**	**(30,711)**	**(34,027)**	**(36,069)**

Table 25 MBRR Table E3 Adjustments Capital Expenditure Budget by asset class and funding - CTICC

Description	Budget Year 2018/19									Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure by Asset Class/Sub-class											
Other assets	**27,247**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**27,247**	**22,450**	**23,797**
Operational Buildings	27,247	–	–	–	–	–	–	–	27,247	22,450	23,797
Municipal Offices	*27,247*	–	–	–	–	–	–	–	*27,247*	*22,450*	*23,797*
Computer Equipment	**15,218**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**15,218**	**15,803**	**16,751**
Computer Equipment	15,218	–	–	–	–	–	–	–	15,218	15,803	16,751
Furniture and Office Equipment	**5,380**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**5,380**	**1,030**	**1,092**
Furniture and Office Equipment	5,380	–	–	–	–	–	–	–	5,380	1,030	1,092
Machinery and Equipment	**1,348**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1,348**	**1,348**	**1,429**
Machinery and Equipment	1,348	–	–	–	–	–	–	–	1,348	1,348	1,429
Total Capital Expenditure to be adjusted	**49,193**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**49,193**	**40,631**	**43,069**
Funded by:											
National Government	–	–	–	–	–	–	–	–	–	–	–
Provincial Government	–	–	–	–	–	–	–	–	–	–	–
Parent Municipality	–	–	–	–	–	–	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	49,193	–	–	–	–	–	–	–	**49,193**	40,631	43,069
Total Capital Funding	**49,193**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**49,193**	**40,631**	**43,069**

Table 26 MBRR Table E4 Adjustments Budget - Financial Position - CTICC

Description	Budget Year 2018/19								Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS										
Current assets										
Cash	–	–	–	–	–	–	–	–	–	–
Call investment deposits	107,000	–	–	–	–	–	–	107,000	83,935	59,041
Consumer debtors	–	–	–	–	–	–	–	–	–	–
Other debtors	24,027	–	–	–	–	–	–	24,027	25,254	26,555
Current portion of long-term receivables	–	–	–	–	–	–	–	–	–	–
Inventory	1,659	–	–	–	–	–	–	1,659	1,758	1,864
Total current assets	**132,686**	**–**	**–**	**–**	**–**	**–**	**–**	**132,686**	**110,948**	**87,460**
Non current assets										
Long-term receivables	–	–	–	–	–	–	–	–	–	–
Investments	–	–	–	–	–	–	–	–	–	–
Investment property	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	438,450	–	–	–	–	–	–	438,450	433,870	429,016
Agricultural	–	–	–	–	–	–	–	–	–	–
Biological	–	–	–	–	–	–	–	–	–	–
Intangible	–	–	–	–	–	–	–	–	–	–
Other non-current assets	–	–	–	–	–	–	–	–	–	–
Total non current assets	**438,450**	**–**	**–**	**–**	**–**	**–**	**–**	**438,450**	**433,870**	**429,016**
TOTAL ASSETS	**571,136**	**–**	**–**	**–**	**–**	**–**	**–**	**571,136**	**544,818**	**516,476**
LIABILITIES										
Current liabilities										
Bank overdraft	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Consumer deposits	26,166	–	–	–	–	–	–	26,166	27,736	29,400
Trade and other payables	86,549	–	–	–	–	–	–	86,549	92,198	97,730
Provisions	5,828	–	–	–	–	–	–	5,828	6,318	6,848
Total current liabilities	**118,543**	**–**	**–**	**–**	**–**	**–**	**–**	**118,543**	**126,252**	**133,979**
Non current liabilities										
Borrowing	–	–	–	–	–	–	–	–	–	–
Provisions	–	–	–	–	–	–	–	–	–	–
Total non current liabilities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES	**118,543**	**–**	**–**	**–**	**–**	**–**	**–**	**118,543**	**126,252**	**133,979**
NET ASSETS	**452,593**	**–**	**–**	**–**	**–**	**–**	**–**	**452,593**	**418,566**	**382,498**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	(824,834)	–	–	–	–	–	–	(824,834)	(858,861)	(894,930)
Reserves	–	–	–	–	–	–	–	–	–	–
Share capital	1,277,428	–	–	–	–	–	–	1,277,428	1,277,428	1,277,428
TOTAL COMMUNITY WEALTH/EQUITY	**452,593**	**–**	**–**	**–**	**–**	**–**	**–**	**452,593**	**418,566**	**382,498**

Table 27 MBRR Table E5 Adjustments Budget - Cash Flows - CTICC

Description	Budget Year 2018/19								Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Other revenue	284,135	–	–	–	–	–	–	284,135	302,755	320,933
Government - operating	–	–	–	–	–	–	–	–	–	–
Government - capital	–	–	–	–	–	–	–	–	–	–
Interest	4,515	–	–	–	–	–	–	4,515	4,786	5,073
Dividends	–	–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees	(259,151)	–	–	–	–	–	–	(259,151)	(289,975)	(307,831)
Finance charges	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–
Transfers and Grants	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**29,498**	**–**	**–**	**–**	**–**	**–**	**–**	**29,498**	**17,566**	**18,175**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–
Payments										
Capital assets	(49,193)	–	–	–	–	–	–	(49,193)	(40,631)	(43,069)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(49,193)**	**–**	**–**	**–**	**–**	**–**	**–**	**(49,193)**	**(40,631)**	**(43,069)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–
Payments										
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD	**(19,694)**	**–**	**–**	**–**	**–**	**–**	**–**	**(19,694)**	**(23,065)**	**(24,894)**
Cash/cash equivalents at the year begin:	126,694	–	–	–	–	–	–	126,694	107,000	83,935
Cash/cash equivalents at the year end:	107,000	–	–	–	–	–	–	107,000	83,935	59,041

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

The Cape Town Stadium's (CTS) five primary budget tables, as required in terms of Part 4 of the MBRR, are presented on page 40 to page 43.

As the entity is not proposing any adjustments to its approved 2018/19 budget, the tables below reflect the 2018/19 budget adopted at Council in May 2018.

Table 28 MBRR Table E1 - Adjustments Budget Summary - CTS

Description	Budget Year 2018/19								Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Investment revenue	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	70,160	–	–	–	–	–	–	70,160	68,696	67,162
Other own revenue	18,731	–	–	–	–	–	–	18,731	22,921	24,524
Total Revenue (excluding capital transfers and contributions)	**88,891**	**–**	**–**	**–**	**–**	**–**	**–**	**88,891**	**91,617**	**91,686**
Employee costs	–	–	–	–	–	–	–	–	–	–
Remuneration of Board Members	660	–	–	–	–	–	–	660	739	776
Depreciation and debt impairment	–	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–	–
Materials and bulk purchases	–	–	–	–	–	–	–	–	–	–
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	88,231	–	–	–	–	–	–	88,231	90,878	90,910
Total Expenditure	**88,891**	**–**	**–**	**–**	**–**	**–**	**–**	**88,891**	**91,617**	**91,686**
Surplus/(Deficit)	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**0**	**(0)**
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**0**	**(0)**
Taxation	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**0**	**(0)**
Financial position										
Total current assets	5,846	–	–	–	–	–	–	5,846	11,096	3,592
Total non current assets	–	–	–	–	–	–	–	–	–	–
Total current liabilities	5,846	–	–	–	–	–	–	5,846	11,096	3,592
Total non current liabilities	–	–	–	–	–	–	–	–	–	–
Community wealth/Equity	–	–	–	–	–	–	–	–	–	–
Cash flows										
Net cash from (used) operating	5,846	–	–	–	–	–	–	5,846	5,250	(7,504)
Net cash from (used) investing	–	–	–	–	–	–	–	–	–	–
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**5,846**	**–**	**–**	**–**	**–**	**–**	**–**	**5,846**	**11,096**	**3,592**

Table 29 MBRR Table E2 Adjustments Budget - Financial Performance (revenue and expenditure) - CTS

Description	Budget Year 2018/19								Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–	–	–
Service charges - other	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	14,131	–	–	–	–	–	–	14,131	16,582	17,582
Interest earned - external investments	–	–	–	–	–	–	–	–	–	–
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies	70,160	–	–	–	–	–	–	70,160	68,696	67,162
Other revenue	4,600	–	–	–	–	–	–	4,600	6,339	6,942
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**88,891**	**–**	**–**	**–**	**–**	**–**	**–**	**88,891**	**91,617**	**91,686**
Expenditure By Type										
Employee related costs	–	–	–	–	–	–	–	–	–	–
Remuneration of Directors	660	–	–	–	–	–	–	660	739	776
Debt impairment	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–
Other materials	–	–	–	–	–	–	–	–	–	–
Contracted services	51,540	–	–	–	–	–	–	51,540	53,087	53,106
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–
Other expenditure	36,690	–	–	–	–	–	–	36,690	37,791	37,804
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–
Total Expenditure	**88,891**	**–**	**–**	**–**	**–**	**–**	**–**	**88,891**	**91,617**	**91,686**
Surplus/(Deficit)										
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 Corporatons, Higher Educational Institutions)	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**0**	**(0)**
Taxation	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**0**	**(0)**

Table 30 MBRR Table E4 Adjustments Budget - Financial Position - CTS

Description	Budget Year 2018/19								Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS										
Current assets										
Cash	5,846	–	–	–	–	–	–	5,846	11,096	3,592
Call investment deposits	–	–	–	–	–	–	–	–	–	–
Consumer debtors	–	–	–	–	–	–	–	–	–	–
Other debtors	–	–	–	–	–	–	–	–	–	–
Current portion of long-term receivables	–	–	–	–	–	–	–	–	–	–
Inventory	–	–	–	–	–	–	–	–	–	–
Total current assets	**5,846**	**–**	**–**	**–**	**–**	**–**	**–**	**5,846**	**11,096**	**3,592**
Non current assets										
Long-term receivables	–	–	–	–	–	–	–	–	–	–
Investments	–	–	–	–	–	–	–	–	–	–
Investment property	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	–	–	–	–	–	–	–	–	–	–
Agricultural	–	–	–	–	–	–	–	–	–	–
Biological	–	–	–	–	–	–	–	–	–	–
Intangible	–	–	–	–	–	–	–	–	–	–
Other non-current assets	–	–	–	–	–	–	–	–	–	–
Total non current assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL ASSETS	**5,846**	**–**	**–**	**–**	**–**	**–**	**–**	**5,846**	**11,096**	**3,592**
LIABILITIES										
Current liabilities										
Bank overdraft	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Consumer deposits	–	–	–	–	–	–	–	–	–	–
Trade and other payables	5,846	–	–	–	–	–	–	5,846	11,096	3,592
Provisions	–	–	–	–	–	–	–	–	–	–
Total current liabilities	**5,846**	**–**	**–**	**–**	**–**	**–**	**–**	**5,846**	**11,096**	**3,592**
Non current liabilities										
Borrowing	–	–	–	–	–	–	–	–	–	–
Provisions	–	–	–	–	–	–	–	–	–	–
Total non current liabilities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES	**5,846**	**–**	**–**	**–**	**–**	**–**	**–**	**5,846**	**11,096**	**3,592**
NET ASSETS	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	–	–	–	–	–	–	–	–	–	–
Reserves	–	–	–	–	–	–	–	–	–	–
Share capital	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Table 31 MBRR Table E5 Adjustments Budget - Cash Flows - CTS

Description	Budget Year 2018/19								Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Other revenue	18,731	–	–	–	–	–	–	18,731	22,921	24,524
Government - operating	70,160	–	–	–	–	–	–	70,160	68,696	67,162
Government - capital	–	–	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–	–	–
Dividends	–	–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees	(83,045)	–	–	–	–	–	–	(83,045)	(86,367)	(88,094)
Finance charges	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–
Transfers and Grants	–	–	–	–	–	–	–	–	–	(11,096)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**5,846**	**–**	**–**	**–**	**–**	**–**	**–**	**5,846**	**5,250**	**(7,504)**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–
Payments										
Capital assets	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–
Payments										
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD	**5,846**	**–**	**–**	**–**	**–**	**–**	**–**	**5,846**	**5,250**	**(7,504)**
Cash/cash equivalents at the year begin:	0	–						0	5,846	11,096
Cash/cash equivalents at the year end:	5,846	–						5,846	11,096	3,592

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, **Lungelo Mbandazayo**, Municipal Manager of the **City of Cape Town** hereby certify, that the **2018/19 adjustments budget (October 2018)** 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 ________________________________