

| JANUARY 2020 - 2019/20 OPERATING ADJUSTMENTS BUDGET                                                                     |                           |                          |
|-------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------|
|                                                                                                                         | REVENUE                   | EXPENDITURE              |
| <b>Opening Balance</b>                                                                                                  | <b>-54 730 165 184.51</b> | <b>54 730 165 184.51</b> |
| Revenue Estimates - Downward Adjustment                                                                                 |                           |                          |
| Safety & Security directorate - Traffic Fine Revenue Reduction                                                          | 45 000 000.00             |                          |
| Corporate Services directorate - Service Charges Reductions                                                             | 3 614 156.00              |                          |
| Finance directorate - Internal Interest Charges Reductions                                                              | 59 037 993.55             |                          |
| Water & Sanitation Services department - Internal Service Charges Reduction                                             | 152 118 587.21            |                          |
| Energy & Climate Change directorate - Internal Service Charges Reduction                                                | 14 113 720.41             |                          |
| Corporate Services directorate - Operating Grants and Donations Reduction                                               | 1 679 000.00              |                          |
| Energy & Climate Change directorate - Operating Grants and Donations Reduction                                          | 610 536.00                |                          |
| Finance directorate - Operating Grants and Donations Reduction                                                          | 2 374 670.38              |                          |
| Urban Management directorate - Operating Grants and Donations Reduction                                                 | 32 343 000.00             |                          |
| Spatial & Economic Development directorate - Reduction on Various Service Charges related to Building Developments      | 15 000 000.00             |                          |
| Finance directorate - Budgetary Realignment on Various Revenue Elements                                                 | 6 742 432.00              |                          |
| Solid Waste Management department - Refuse Revenue Reduction                                                            | 27 555 446.00             |                          |
| Human Settlements directorate - Rental Revenue Reduction due to Rental Subsidy Adjustment                               | 20 000 000.00             |                          |
| Human Settlements directorate - Budgetary Realignment on Various Revenue Elements                                       | 8 084 060.24              |                          |
| Transport directorate - Reduction on MyCiTi Related Revenue                                                             | 25 150 612.00             |                          |
| Community Services & Health directorate - Reduction of Various Miscellaneous Revenue Provisions                         | 365 144.00                |                          |
| Community Services & Health directorate - Budgetary Realignment on Various Revenue Elements                             | 453 384.00                |                          |
| Water & Sanitation Services department - Reduction Water Sales Revenue                                                  | 328 770 884.00            |                          |
| Water & Sanitation Services department - Reduction of Contribution from Rates                                           | 109 817 019.00            |                          |
| Solid Waste Management department - Reduction of Contribution from Rates                                                | 12 180 157.18             |                          |
|                                                                                                                         | <b>865 010 801.97</b>     |                          |
| <b>Revenue Estimates - Upward Adjustment</b>                                                                            |                           |                          |
| Various directorates - Revised Capital Grants and Donations Provisions                                                  | -351 734 664.00           |                          |
| Community Services and Health directorate - Operating Grants and Donations Additions                                    | -4 270 146.76             |                          |
| Economic Opportunities & Asset Management directorate - Operating Grants and Donations Increases                        | -12 121 636.00            |                          |
| Human Settlements directorate - Operating Grants and Donations Increases                                                | -108 742 729.03           |                          |
| Safety & Security directorate - Operating Grants and Donations Increases                                                | -117 001 344.45           |                          |
| Spatial Planning & Environment directorate - Operating Grants and Donations Increases                                   | -17 866 794.26            |                          |
| Transport directorate - Operating Grants and Donations Increases                                                        | -5 345 091.31             |                          |
| Water & Waste directorate - Operating Grants and Donations Increases                                                    | -865 055.91               |                          |
| Transport directorate - Additional Funding from SANRAL for R44 Upgrade as per agreement                                 | -36 870 000.00            |                          |
| Rates - Adjustment of Contribution from Energy to Rates                                                                 | -100 000 000.00           |                          |
| Economic Opportunities & Asset Management directorate - Additional revenue from Rental: Fixed Assets and Sale of Assets | -29 173 412.63            |                          |
| Finance directorate - Adjustment of Rates Rebate - Income Forgone Provisions                                            | -30 942 275.00            |                          |
| Solid Waste Management department - Additional Internal Service Charges                                                 | -36 104 046.46            |                          |
| Urban Management directorate - Additional allocation - new established CIDs                                             | -2 552 375.00             |                          |
| Energy & Climate Change directorate - Increased Electricity Sales Revenue                                               | -763 184 894.07           |                          |
| Safety & Security directorate - Additional Penalties and Other Fines                                                    | -3 065 595.95             |                          |
| Finance Services directorate - Budgetary Realignment on Various Revenue Elements                                        | -6 742 432.00             |                          |
| Human Settlements directorate - Budgetary realignment on Various Revenue Elements                                       | -8 084 060.24             |                          |
| Community Services & Health directorate - Budgetary Realignment on Various Revenue Elements                             | -453 384.00               |                          |
|                                                                                                                         | <b>-1 635 119 937.07</b>  |                          |
| <b>Expenditure Estimates - Downward Adjustment</b>                                                                      |                           |                          |
| Rates - Adjustment Capital Replacement Reserve                                                                          |                           | -127 729 540.63          |
| Various directorate - Internal Interest Charges Reductions                                                              |                           | -59 037 993.55           |
| Finance directorate - Provision from Transport Fund Interest                                                            |                           | -2 121 000.00            |
| Transport directorate - Provision from Transport Fund Interest                                                          |                           | -5 000 000.00            |
| Rates Services - Staff Mapping Adjustments                                                                              |                           | -13 258 388.00           |
| Various directorates - Reduction Water Internal Service Charges                                                         |                           | -152 118 587.21          |
| Various directorates - Reduction Electricity Internal Service Charges                                                   |                           | -14 113 720.41           |
| Corporate Services directorate - Operating Grants and Donations Reduction                                               |                           | -1 679 000.00            |
| Energy & Climate Change directorate - Operating Grants and Donations Reduction                                          |                           | -610 536.00              |
| Finance directorate - Operating Grants and Donations Reduction                                                          |                           | -2 374 670.38            |
| Urban Management directorate - Operating Grants and Donations Reduction                                                 |                           | -32 343 000.00           |
| Energy & Climate Change directorate - Funds transferred to Human Settlements for MURP Related Projects                  |                           | -100 000 000.00          |
| Various departments - Budget Provision Adjustments for PRMA Provisions                                                  |                           | -390 265 502.90          |

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|-----------------------------------------------------------------------------------------------------------------------------------|---------|--------------------------|
|                                                                                                                                   | REVENUE | EXPENDITURE              |
| Various departments - Budget Provision Adjustments for Sector Plan Provisions                                                     |         | -5 000 000.00            |
| Corporate Services department - Budget Provision Transferred to Human Settlements for Project Management Office capacity          |         | -2 500 000.00            |
| Human Settlements directorate - Reduction on Repairs and Maintenance                                                              |         | -20 000 000.00           |
| Solid Waste Management department - Reduction on Expenditure Provisions linked to Reduction on Revenue Estimates                  |         | -27 555 446.00           |
| Urban Management - Budget transferred to Economic Opportunities & Asset Management for Training Initiative (EPWP)                 |         | -10 000 000.00           |
| Community Services & Health directorate - Budget transferred to Corporate services for fleet vehicles                             |         | -78 090.00               |
| Safety & Security directorate - Budget transferred to Corporate Services (IS&T) for EPIC Positions                                |         | -1 756 937.00            |
| Spatial Planning & Environment directorate - Reduction on expenditure provision due to revenue reduction                          |         | -15 000 000.00           |
| Office of City Manager - Budgetary realignments on various expenditure elements                                                   |         | -9 604 618.00            |
| Urban Management directorate - Budgetary realignments on various expenditure elements                                             |         | -13 329 856.00           |
| Human Settlements directorate - Budgetary realignments on various expenditure elements                                            |         | -3 483 220.83            |
| Solid Waste Management department - Budgetary realignments on various expenditure elements                                        |         | -278 580 414.48          |
| Water & Sanitation Services department - Budgetary realignment on various expenditure elements                                    |         | -91 100 000.00           |
| Community Services & Health directorate - Budgetary realignment on various expenditure elements                                   |         | -39 765 363.62           |
| Energy & Climate Change directorate - Budgetary Realignments on various expenditure elements                                      |         | -1 650 000.00            |
| Economic Opportunities & Asset Management directorate - Budgetary realignments on various expenditure elements                    |         | -29 876 447.00           |
| Corporate Services directorate - Budgetary realignments on various expenditure elements                                           |         | -30 843 714.41           |
| Spatial Planning & Environment directorate - Budgetary realignment on various expenditure elements                                |         | -36 701 293.00           |
| Safety & Security directorate - Budgetary realignment on various expenditure elements                                             |         | -14 894 676.00           |
| Finance directorate - Budgetary realignment on various expenditure elements                                                       |         | -2 208 479.00            |
| Transport directorate - Reduction on expenditure provisions due to reduction on revenue                                           |         | -25 150 612.00           |
| Water & Sanitation Services department - Budget reduction due to reduction of revenue                                             |         | -433 377 000.00          |
| Rates Services - Reduction of Contribution to Water and Sanitation                                                                |         | -109 817 019.00          |
| Rates Services - Reduction of Contribution to Solid Waste Management                                                              |         | -12 180 157.18           |
|                                                                                                                                   |         | <b>-2 115 105 282.60</b> |
| <b><u>Expenditure Estimates - Upward Adjustment</u></b>                                                                           |         |                          |
| Various directorates - Revised Capital Grants and Donations Provisions                                                            |         | 351 734 664.00           |
| Various directorates - Depreciation Adjustments                                                                                   |         | 4 086 633.55             |
| Finance directorate - External Interest Adjustment                                                                                |         | 9 895 853.00             |
| Rates Services - Staff Mapping Adjustments                                                                                        |         | 13 258 388.00            |
| Various Directorates - Ward Allocations Adjustments                                                                               |         | 6 270 429.00             |
| Community Services & Health directorate - Operating Grants and Donations Additions                                                |         | 4 270 146.76             |
| Economic Opportunities & Asset Management directorate - Operating Grants and Donations Additions                                  |         | 12 121 636.00            |
| Human Settlements directorate - Operating Grants and Donations Additions                                                          |         | 108 742 729.03           |
| Safety & Security directorate - Operating Grants and Donations Additions                                                          |         | 117 001 344.45           |
| Spatial Planning & Environment directorate - Operating Grants and Donations Additions                                             |         | 17 866 794.26            |
| Transport directorate - Operating Grants and Donations Additions                                                                  |         | 5 345 091.31             |
| Water & Waste directorate - Operating Grants and Donations Additions                                                              |         | 865 055.91               |
| Transport directorate - Additional funding from SANRAL for R44 Upgrade as per agreement                                           |         | 36 870 000.00            |
| Urban Management directorate - Additional operating expenditure requirements                                                      |         | 1 513 830.00             |
| Office of City Manager - Additional operating expenditure requirements                                                            |         | 6 405 000.00             |
| Finance Services - Additional Operating Expenditure Requirements                                                                  |         | 9 498 897.00             |
| Corporate directorate - Additional operating expenditure requirements                                                             |         | 69 760 587.00            |
| Safety & Security directorate - Additional operating expenditure requirements                                                     |         | 68 404 000.00            |
| Economic Opportunities & Asset Management - Additional operating expenditure requirements                                         |         | 10 755 930.00            |
| Community Services & Health directorate - Additional operating expenditure requirements                                           |         | 20 500 000.00            |
| Transport directorate - Additional operating expenditure requirements                                                             |         | 5 000 000.00             |
| Human Settlements directorate - Additional operating expenditure requirements                                                     |         | 3 752 397.00             |
| Various directorates - HR Business Model provisions                                                                               |         | 20 587 820.00            |
| Energy & Climate Change directorate - Adjustment of Contribution to Rates                                                         |         | 100 000 000.00           |
| Energy & Climate Change directorate - Adjustment of CRR and Bulk Purchases due to revenue adjustments                             |         | 716 124 175.33           |
| Various directorates - Increased Solid Waste Internal Service Charges                                                             |         | 36 104 046.46            |
| Various directorates - Provisions for Post Retirement Medical Aid                                                                 |         | 390 265 502.90           |
| Water & Sanitation department - Provision for Post Retirement Medical Aid                                                         |         | 51 861 497.10            |
| Human Settlements directorate - Budget provision transferred from Corporate Services for Project Management Office Staff Capacity |         | 2 500 000.00             |
| Urban Management directorate - Additional Allocation - New Established CIDs                                                       |         | 2 552 375.00             |
| Economic Opportunities & Asset Management directorate - Budget transferred from Urban Management for Training Initiative (EPWP)   |         | 10 000 000.00            |

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|                                                                                                                | REVENUE                   | EXPENDITURE              |
| Corporate Services directorate - Budget transferred from Community Services for fleet vehicles                 |                           | 78 090.00                |
| Corporate Services directorate - Budget transferred from Safety and Security for EPIC Positions                |                           | 1 756 937.00             |
| Finance directorate - Additional provisions for staff related expenditure requirements                         |                           | 5 884 052.00             |
| Office of City Manager - Budgetary realignments on various expenditure elements                                |                           | 9 604 618.00             |
| Urban Management directorate - Budgetary realignments on various expenditure elements                          |                           | 13 329 856.00            |
| Human Settlements directorate - Budgetary realignments on various expenditure elements                         |                           | 3 483 220.83             |
| Solid Waste Management department - Budgetary realignments on various expenditure elements                     |                           | 278 580 414.48           |
| Water & Sanitation Services department - Budgetary realignment on various expenditure elements                 |                           | 91 100 000.00            |
| Community Services & Health directorate - Budgetary realignment on various expenditure elements                |                           | 39 765 363.62            |
| Energy & Climate Change directorate - Budgetary Realignments on various expenditure elements                   |                           | 1 650 000.00             |
| Economic Opportunities & Asset Management directorate - Budgetary realignments on various expenditure elements |                           | 29 876 447.00            |
| Corporate Services directorate - Budgetary realignments on various expenditure elements                        |                           | 30 843 714.41            |
| Spatial Planning & Environment directorate - Budgetary realignment on various expenditure elements             |                           | 36 701 293.00            |
| Safety & Security directorate - Budgetary realignment on various expenditure elements                          |                           | 14 894 676.00            |
| Finance directorate Services - Budgetary realignment on various expenditure elements                           |                           | 2 208 479.00             |
| Finance directorate - Increased Contribution to Insurance Fund                                                 |                           | 1 055 406.36             |
| Solid Waste department - Collections-Increase of Capital Replacement Reserve provision                         |                           | 7 872 412.63             |
| Solid Waste department - Disposal-Increase of Capital Replacement Reserve provision                            |                           | 2 614 614.31             |
|                                                                                                                |                           | <b>2 785 214 417.70</b>  |
| Accumulated Surplus Provision Adjustment                                                                       | 100 000 000.00            |                          |
| <b>2018/2019 Total Budget Including Adjustments</b>                                                            | <b>-55 400 274 319.61</b> | <b>55 400 274 319.61</b> |