CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

2020/21 ADJUSTMENTS BUDGET

20 August 2020

[Including additional recommendations approved at the Council meeting]

LIST OF TABLES

LIST OF ANNEXURES

GLOSSARY OF TERMS AND ABBREVIATIONS

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

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

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

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

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

CCT – City of Cape Town

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

CTICC - Cape Town International Convention Centre

CTS – Cape Town Stadium

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

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

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

MBRR – Municipal Budget Reporting Regulations

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

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

NT – National Treasury

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

PT – Provincial Treasury

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

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

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

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

1. Mayor's Report

1.1. Summary of reasons for the adjustments budget

Primary reasons for the recommendation to adopt an August 2020 adjustments budget result from:

- Roll-over of carry-over commitments from the 2019/20 financial year;
- Amendments to national funding in terms of the Division of Revenue Amendment Bill, gazette number 43450, dated 24 June 2020; and
- Amendments to provincial funding in terms of the Western Cape Amendment Appropriations gazette dated 23 July 2020.

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:

- Carry-over commitments from the 2019/20 financial year
  Section 28(2)(e) of the Municipal Finance Management Act (MFMA) states that an adjustments budget "*may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council*".

  The following matters were considered when formulating proposals for roll-over funding allocations:
  - Those contractual components or works awarded/commenced during the 2019/20 financial year, but not yet implemented and settled by 30 June 2020 – in other words the monetary value of commitments – and for which no budgetary provision was made in the 2020/21 capital budget.
  - As per the '*not reasonably have been foreseen*' definition and interpretation of the relevant MFMA stipulations, departments must have had a reasonable expectation that work would have been completed by 30 June 2020.
  - Proposals for roll-over provisions catered for both internally- and externally- funded budgetary provisions.
  - Roll-over proposals were taken in context of affordability constraints and funding certainty for the period, as informed by the adopted MTREF, and implementation capacity for the period.

- Amendments to national funding in terms of the Division of Revenue Amendment Bill, gazette number 43450, dated 24 June 2020.

- Amendments to provincial funding in terms of the Western Cape Amendment Appropriations gazette dated 23 July 2020.

- National- and Provincial Treasury require municipalities to apply for committed unspent conditional grants roll-overs of the previous financial year by 31 August each year. Notification letters from National- and Provincial Treasury, to inform municipalities of the outcome of such roll-over applications, are normally received by November each year. These approved roll-overs are subsequently appropriated into the annual budget via the adjustments budget following the mid-year review and performance assessment. In order to assist directorates to continue with implementation of ongoing contractually-let projects in the 2020/21 financial year, an amount of R357.7 million, funded from a specially created internal resource i.e. Capital Replacement Reserve: Capital Grants & Donations Roll-overs (CRR: CGD Roll-overs), is proposed as an interim funding source. Should specific conditional grant-funded projects' roll-overs not be approved by National- or Provincial Treasury, the City will continue funding such projects from the Capital Replacement Reserve: Capital Grants & Donations Roll-overs.

- 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 29 July 2020.

b. Allocations and grant adjustments

Capital grants

- Amendments in line with the Division of Revenue Amendment Bill, gazette number 43450, dated 24 June 2020
    - Energy Efficiency & Demand Side Management (EE&DSM) grant - R1 million reduction
    - Informal Settlements Upgrading Partnership Grant (ISUPG) - R32.8 million reduction
    - Urban Settlements Development Grant (USDG) - R102.6 million reduction
    - USDG - R196.7 million reduction (decrease on the capital budget with a corresponding increase on the operating budget as a result of COVID-19 reprioritisation)
    - Neighbourhood Development Partnership Grant (NDPG) - R31.5 million reduction
    - Public Transport Network Grant (PTNG) - R70 million reduction
    - Public Transport Network Grant - Budget Facility Infrastructure (PTNG-BFI) - R1 045 million reduction

- Amendments in line with the Western Cape Amendment Appropriations gazette dated 23 July 2020
  - Tourism Safety Law Enforcement grant (WCG-TSLE) - R0.4 million addition

- Amendments in line with approved roll-overs of provincial grant funding
  - Human Settlements Development Grant (HSDG) - increase of R0.7 million

Operating grants and donations

Roll-over of approved 2019/20 private donations (R13.2 million), unspent grant allocations from Provincial Treasury (unconditional grants) (R62 million), and adjustments on various grant funding from National Treasury (R104.6 million) and Provincial Treasury (R23 million), are proposed in the 2020/21 financial year and are mainly attributed to the directorates below.

- Community Services and Health directorate
  - A reduction of R7.9 million on the Libraries Conditional Grant as per the adjustment in the Western Cape Government gazette published on 23 July 2020.
  - A rollover of R70 594 on the Gugulethu Clinic Repairs project (funded ex University of Connecticut), as the work planned for 2019/20 could not be completed.

- Economic Opportunities and Asset Management directorate
  - A roll-over of R94 594 on the Tourism Development Framework project (funded ex Tourism Development Grant), where implementation of the project was negatively affected by the COVID-19 lockdown restrictions. The roll-over funding is required to complete the project under the relaxed lockdown restrictions.
  - A roll-over of R12.1 million on the Cape Skills and Employment Accelerator project (funded ex National Skills Fund) for training and placement of unemployed youth in the Business Process Outsourcing (BPO) and Clothing & Textile sectors. The project could not commence in the latter part of the 2019/20 financial year as planned, due to the COVID-19 lockdown restrictions as well as compliance to conditions imposed by the National Skills Fund that the City needed to adhere to before expenditure could be incurred.

- Finance directorate
  - A reduction of R34.1 million on VAT CLAWBACK (reclaimed VAT amount on expenditure funded from conditional grants, which a municipality can provide for as own revenue), due to reductions on the following grant funding sources:
    - Urban Settlement Development Grant (USDG) - R8.3 million
    - Informal Settlements Upgrading Partnership Grant (ISUPG) - R4 million
    - Public Transport Network Grant (PTNG) - R18.7 million
    - Neighbourhood Development Partnership Grant (NDPG) - R3.1 million

- Human Settlements Directorate
  - A roll-over of R10.9 million on the Eradication of Registration Backlog project (funded ex Human Settlement Development Grant). This funding is linked to the eradication of registration backlogs of various historical housing projects identified within the City. The nature of the project involves a lengthy process as it entails conducting surveys to identify beneficiaries occupying houses without title deeds, tracing missing/deceased beneficiaries and the completion of title deed transfers. The implementation of the overall project was impacted by the COVID-19 lockdown resulting in survey work and title deed registrations being halted for almost two months.
  - A roll-over of R51 million (funded from the HSDG) for the People's Housing Process (PHP) project and other top structure projects.

- Safety and Security directorate
  - A reduction of R9.1 million on the Resources for Tourism Safety Law Enforcement grant as per the adjustment in the Western Cape Government gazette published on 23 July 2020.
  - A roll-over of R850 342 on the Transport Enforcement Unit Officers project (funded ex Interest on Public Transport Infrastructure and Systems Grant), due to delays in the staff recruitment process as a result of the COVID-19 lockdown regulations.

- Spatial Planning and Environment directorate
  - A roll-over of R213 361 on the Fish Catching and Tagging project (funded ex Department of Environmental Affairs – DEAT) for the continued management of the Helderberg Marine Protected Area. Commencement of this project in 2019/20 was hampered by the COVID-19 lockdown restrictions. The funding is required to reinitiate the project in 2020/21 as the project may commence in lockdown level 3.

- Transport directorate
  - A reduction of R61.2 million on Public Transport Network grant as per the adjustment in the Division of Revenue Amendment Bill, gazette number 43450 dated 24 June 2020.
  - A reduction of R6 million on Rail Safety grant as per the adjustment in the Western Cape Government gazette published on the 23 July 2020.

- Water and Waste directorate
  - Shifting of USDG funds amounting to R196.7 million from the capital budget to the operating budget. The funding will be utilised for the continuation of the provision of basic services to informal settlements as part of COVID-19 interventions. These interventions include additional chemical toilets, new water infrastructure for the supply of water to water tanks, emergency provision of temporary services to unserviced areas as well as procurement of protective clothing and cleansing material.

c. Revenue and expenditure estimates adjustments

- The Division of Revenue Amendment Bill, gazette number 43450 dated 24 June 2020, provided additional funding to municipalities to address the immediate health, social and economic implications of the COVID-19 pandemic, as reflected in national government's relief package.

  The City received an Equitable Share funding allocation of R428 million to ease pressure stemming from the COVID-19 requirements, which include improved access to water and sanitation in informal settlements, the provision of temporary shelters for homeless people, and sanitisation of public transport facilities. The allocation will be appropriated into the City's budget as follows:

  - R14 million, within the Water & Sanitation department, for the continuation of the Hygiene Awareness Campaign and roll-out of basic services to informal settlements.
  - R247.3 million, within the Community Services & Health directorate, to address staff capacity constraints, health clinic preparedness for the COVID-19 pandemic, procurement of additional medical supplies and personal protective equipment (PPE) for frontline staff.
  - R66.6 million, within the Safety & Security directorate, to address overtime and standby costs related to safety and security, emergency staff, procurement of PPE, hire of tents, security at to refugee sites, and fuel.
  - R100 million, within the Transport directorate, for access control at PTI sites, provision of fencing at PTI sites for better access control, deep cleaning of MyCiTi buses, MyCiTi stations and PTI sites, procurement of thermometers/disinfectant/hand sanitisers and PPE for bus drivers as well as additional security guards required to safeguard passengers and enforce social distancing.

- A reduction in employee related costs as a result of the executive decision by the City's delegated authority, post finalisation of the 2020/21 Budget in May 2020, that no salary increases are to be approved to senior staff members as defined by the MFMA (Section 77) in the 2020/21 financial year.

Recommendations to the Council regarding the budget

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

2. Resolutions

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

a. That the City's adjustment budget for the 2020/21 financial year be approved and adopted, as set out in the following tables and annexures:

i. Operating revenue and expenditure by standard classification reflected in Table 3 on page 18.
ii. Operating revenue and expenditure by municipal vote reflected in Table 4 on page 20.
iii. Operating revenue by source and expenditure by type reflected in Table 5 on page 21.
iv. Capital appropriations by vote reflected in Table 6 on page 22 and Annexure 2.1 and Annexure 2.2.
v. Capital expenditure by standard classification reflected in Table 6 on page 22.
vi. Capital funding by source reflected in Table 6 on page 22.
vii. Budgeted Cash Flow statement as reflected in Table 8 on page 25.

b. That the amended MTREF IDP chapter for 2020/21, as set out in annexure 3, be used to update the current chapter in the approved Integrated Development Plan (IDP).

c. That adjustments to transfers and grants made by the City, as set out in Annexure 4, be approved.

3. Executive Summary

3.1. General

Matters proposed for incorporation into an adjustment operating and capital 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 2020/21 operating budget are reflected in Annexure 1 to this report.

3.3.2. Adjustments to the capital budget

Directorate and departmental submissions received for budgetary inclusion totalled R942 million, with funding sources split as shown in Table 1 below.

Table 1 Fund shifts in relation to the capital programme for 2020/21

Major Fund Source **R Thousand**	2020/21 Original Budget	2020/21 Proposed Budget	Increase/ Decrease
Capital Grants and Donations (CGD)	2 883 814	1 405 335	-1 478 479
Capital Replacement Reserve (CRR)	1 439 208	1 842 867	403 659
External Financing Fund (EFF)	5 231 245	5 345 642	114 398
Revenue	51 607	70 722	19 115
TOTAL	**9 605 874**	**8 664 567**	**-941 307**

The major increases and decreases in the 2020/21 financial year, as reflected in the table above, are explained below.

CGD amendments

- Amendments in line with the Division of Revenue Amendment Bill, gazette number 43450, dated 24 June 2020
  - Energy Efficiency & Demand Side Management (EE&DSM) grant - R1 million reduction
  - Informal Settlements Upgrading Partnership Grant (ISUPG) - R32.8 million reduction
  - Urban Settlements Development Grant (USDG) - R102.6 million reduction

- USDG - R196.7 million reduction (decrease on the capital budget with a corresponding increase on the operating budget as a result of COVID-19 reprioritisation)
- Neighbourhood Development Partnership Grant (NDPG) - R31.5 million reduction
- Public Transport Network Grant (PTNG) - R70 million reduction
- Public Transport Network Grant - Budget Facility Infrastructure (PTNG-BFI) - R1 045 million reduction

- Amendments in line with the Western Cape Amendment Appropriations gazette dated 23 July 2020
  - Tourism Safety Law Enforcement grant (WCG-TSLE) - R0.4 million addition

- Amendments in line with approved roll-overs of provincial grant funding
  - Human Settlements Development Grant (HSDG) - increase of R0.7 million

CRR amendments

In order to assist directorates to continue with implementation of ongoing contractually-let projects in 2020/21, R357.7 million funded from a specially created internal resource i.e. Capital Replacement Reserve: Capital Grants & Donations Roll-overs, is proposed as an interim funding source. Should specific conditional grant-funded projects' roll-overs not be approved by National- or Provincial Treasury, the City will continue funding such projects from the Capital Replacement Reserve: Capital Grants & Donations Roll-overs.

The roll-overs amount to R403.7 million, which includes the R357.7 million conditional grant-funded contractually-let projects, are mainly attributed to the following directorates/ departments:

- Community Services & Health directorate: R27.5 million

Project/Programme Description	Roll-over Amount R Thousand
Ward Allocations	8 046
Cemetery Developments	1 530
Cemetery Upgrades	963
Maitland Crematorium Programme	45
Mamre Sports Complex Upgrade	88
Manenberg Integrated Project	5 000
Hout Bay Recreation Facility Upgrade	177
Khaya Integrated Recreation Facility	1 116
Bellville Integrated Recreation Facility	335
Library Upgrades and Extensions	45
Furniture, Tools & Equipment: Additional	285
Tafelsig Clinic - Extension and Upgrade	682
Upgrade of substance abuse clinics	164
National Core Standards Compliance	458
Ideal Clinics	3 362
Upgrade Clinics for Diabetic Service	721
Construct ECD Centre: Heideveld	367
Nyanga Integrated Facility	2 233
Community Services & Health: Facility Upgrade	1 862
Total	**27 479**

- Energy & Climate Change directorate: R17.4 million

Project/Programme Description	Roll-over Amount R Thousand
Blue Downs Streetlighting Depot	2 640
Hout Bay LV Depot	5 236
Electrification Area S FY21	1 341
Electrification - Imizamo Yethu	3 681
Electrification - Nomzamo	4 500
Total	**17 398**

- Finance directorate: R21.4 million

Project/Programme Description	Roll-over Amount R Thousand
Computer Equipment	33
Suites Cape Town Stadium	21 400
Total	**21 433**

- Human Settlements directorate - R10.2 million

Project/Programme Description	Roll-over Amount R Thousand
Informal Settlements Upgrade: Enkanini	531
Informal Settlements Upgrade: Imizamo Yethu	39
Informal Settlements Upgrade: Kosovo	76
Urbanisation: Backyards/ Informal Settlements Upgrade	2 390
Deep Freeze: Services Formal Area-Macassar	54
Major Upgrades - Old Flats Langa	40
Nyanga Housing Project (PLF&UISP)	115
Witsand Housing Project Phase 2 Atlantis	11
Kanonkop Phase 2 Housing Project	2
Belhar/Pentech Housing Project: 350 Units	300
10 Ha Somerset West Housing Project	818
Manenberg The Downs: Housing Project	147
Plan & Detail Design: Housing Projects	6
Morkel's Cottage Strand Housing Project	169
Ilitha Park Infill Internal Services	250
Macassar BNG Housing Project	1 500
Masiphumelele Housing Project Phase 4	290
COVID-19: IS Upgrade: Du Noon - Erf 786-7	192
Maroela Housing Project - South	19
Maroela Housing Project - North	29
Pooke se Bos Housing Project	5
Retreat Housing Project	237
Electrification - Housing Projects	298
Kensington Infill Housing Project	799
Hangberg Phase 2 Housing project	348
Pelican Park Phase 2 Housing Project	264
Land Acquisition (USDG)	1 271
Total	**10 199**

- Spatial Planning & Environment directorate: R156 718

Project/Programme Description	Roll-over Amount R Thousand
Helderberg Nature Reserve Development	17
High Mast Solar Lights - Ward 23	140
Total	**157**

- Transport directorate: R284.9 million

Project/Programme Description	Roll-over Amount R Thousand
Informal Settlements Upgrading	327
Road Reserve Fencing - Belhar	100
Traffic Calming - Ward 39	100
Pedestrianisation - Low Income Areas	105
Stormwater Rehabilitation/Improvements	1 000
Roads: Rehabilitation	2 160
Public Transport Systems management project	13 000
IRT Phase 2A	200 605
Non-Motorised Transport Programme	3 161
Rehab: Gugulethu Concrete Roads Phase 5B	1 258
Road Upgrade: Amandel Road: Bottelary River to Church Street	39
Road Upgrade: Langverwacht Road: Amandel - Zevenwacht	246
Congestion Relief - Erica Drive	156
Road Construction:Belhar Main Road: Highbury Road	295
Kommetjie Road Dualling (Phase 3)	1 100
Road Upgrade: Voortrekker Road: Salt River Canal - Jakes Gerwel Drive	63
Road Dualling:Berkley Road: M5 - Ryger Street	104
Congestion Relief Projects	1 099
Wynberg: Public Transport Hub	600
Smart Technologies at Public Transport Interchange sites	55 000
Public Transport Interchange Programme	2 250
R44 Road Upgrade: North & South Bound Lanes	2 094
Total	**284 862**

- Urban Management directorate: R11.1 million

Project/Programme Description	Roll-over Amount R Thousand
Ward Allocations - Area North	408
Heritage/Flea Market - Ward 32	120
Ward Allocations - Area East	124
Ward Allocations - Area Central	39
Ward Allocations - Area South	203
Upgrading Vuyiseka Multi-Purpose Centre	10 053
Computers & Equipment	136
Total	**11 082**

- Water & Waste directorate: R31.0 million

    - Solid Waste Management department: R2.1 million

Project/Programme Description	Roll-over Amount R Thousand
Upgrading of drop-off facilities	2 100
Total	**2 100**

    - Water & Sanitation Management department: R28.9 million

Project/Programme Description	Roll-over Amount R Thousand
Borchards Quarry Waste Water Treatment Works	3 184
Bellville Waste Water Treatment Works	5 000
Informal Settlements Sanitation Installation	1 814
Infrastructure Replace/Refurbish - Waste Water Treatment Works	4 767
Cape Flats Waste Water Treatment Works - Refurbish various structures	5 163
Zandvliet Waste Water Treatment Works - Extension	28
Water Supply at Baden Powell Drive to Khayelitsha	5 360
Atlantis Aquifer	3 330
Paardevlei Project - Stormwater	288
Total	**28 933**

EFF amendments

Roll-overs amounting to R114.4 million are attributed to the following directorates/ departments.

- Community Services & Health directorate - R12.0 million
    - COVID-19 lockdown restrictions delayed completion of projects as local and imported goods could not be delivered, site visits were not allowed, hiring of additional resources for projects could not proceed, and work had to be reprioritised when restrictions levels changed.

- Corporate Services directorate - R7.8 million
    - Delays in delivery of equipment and goods, due to COVID-19 lockdown restrictions.
    - Resourcing through Tender 44S presented a number of challenges, which was further exacerbated by the COVID-19 lockdown restrictions.
    - Delivery of equipment delayed, due to closure of warehouse as staff contracted the COVID-19 virus.
    - Discrepancies in pricing of laptops coupled with the COVID-19 lockdown restrictions resulted in equipment not being delivered by 30 June 2020.
    - Unavailability of IT resource resulted in work not being completed by 30 June 2020.

- Economic Opportunities & Asset Management directorate - R5.4 million
  - Uncertainties around the COVID-19 pandemic as well as challenges experienced due to the lockdown restrictions resulted in vendors/service providers not being able to deliver goods and services as planned.
  - Construction of the CTICC's B-1 basement facility was delayed resulting in only half of the project being completed. The remaining interface area, comprising a portion of the ground floor marshalling yard and a portion of the basement parking facility will be completed in the 2020/21 financial year.

- Energy & Climate Change directorate - R585 571
  - Delays in the import of specific parts from Europe before 30 June 2020 as a result of the COVID-19 lockdown restrictions.
  - Project implementation not completed as originally anticipated, due to delays in structural assessment as a result of the COVID-19 lockdown restrictions as well as delays in obtaining the required work permit.

- Finance directorate - R5.4 million
  - COVID-19 lockdown restrictions resulted in some projects not being completed/ items not delivered by 30 June 2020.
  - Incorrect hardware was sent from overseas therefore installations at the Promenade Mall office could not be completed.

- Human Settlements directorate - R25.0 million
  - COVID-19 lockdown restrictions resulted in some projects not being completed/ items not delivered by 30 June 2020.

- Office of the City Manager directorate - R45 609
  - COVID-19 lockdown restrictions impacted on the suppliers' ability to deliver items by 30 June 2020.
  - Furniture ordered on approved furniture tender in June 2020 after unsatisfactory RFQ process in April 2020, resulting in the supplier not being able to deliver the items by 30 June 2020.

- Safety & Security directorate - R5.3 million
  - Supplier constraints as well as delivery delays, due to the COVID-19 lockdown restrictions resulted in some orders not being delivered by 30 June 2020.
  - The tender for new printers is currently in refresh. The required printers will be ordered once the tender is refreshed.
  - Vendor advised that items were confiscated at Customs and could therefore not be delivered by 30 June 2020.

- Spatial Planning & Environment directorate - R1.1 million
  - Orders delayed, due to COVID-19 lockdown restrictions resulting in a project not being completed by 30 June 2020.
  - Site handover on the Green Point Park Environmental Education project was delayed, due to the COVID-19 lockdown resulting in planned work not being completed by 30 June 2020. The extended lockdown also affected the Asanda Village Wetland Rehabilitation project as engagements with the public and other external stakeholders (ESKOM, provincial and national departments) as well as regulatory applications were affected resulting in the consultant's planned deliverables being delayed by almost two months.
  - Occupational Health and Safety services for the Big Bay/Small Bay Revetment project could not be completed as a result of the COVID-19 lockdown restrictions.
  - Funds required to complete the DAMS System project, which could not be completed in the 2019/20 financial year.

- Transport directorate - R14.9 million
  - COVID-19 lockdown restrictions created delays in manufacturing and delivery of certain items as well as delays in completion of projects before 30 June 2020.
  - Funds required to complete the implementation of Transport Registry System project, which could not be completed in the 2019/20 financial year.
  - Project not supported by deviation report requiring a tender process in the 2020/21 financial year.
  - Funds required for various property acquisitions not concluded in the 2019/20 financial year, due to various ongoing property negotiations some of which were impacted by the COVID-19 pandemic.
  - Funds required for professional services for the ongoing detail design development of the Buttskop Road upgrading project, which was delayed due to slower than anticipated progress.
  - Funds required for construction contract, which could not commence in the 2019/20 financial year.
  - Funds required for construction not completed in the 2019/20 financial year, due to slower than anticipated progress.

- Urban Management directorate - R1.7 million
  - The COVID-19 national lockdown impacted on the suppliers' ability and capacity to deliver items as well as complete work by 30 June 2020.
  - Unspent funds relate to the professional services for the planning and engineering works required to be undertaken before and during the construction work of the three components of the Bonteheuwel Town Centre Upgrade i.e. perimeter fencing design and construction, double-storey upgrading and structural improvements, and hard landscaping of public square (Freedom Square). All of the construction elements were originally scheduled to commence in March/April 2020, but were delayed due to the COVID-19 lockdown restrictions.

- Water & Waste directorate - R34.9 million
  - Management: Water & Waste department - R7 102
    - COVID-19 lockdown restrictions impacted on the suppliers' ability to deliver items by 30 June 2020.
  - Solid Waste Management department - R25.9 million
    - COVID-19 lockdown restrictions caused delays in completion of projects as well as delays in delivery of goods by 30 June 2020.
    - The new professional services tender awarded in the middle of the 2019/20 financial year resulted in delays as the new consultants had to review all projects being handed over, prioritise projects already in the construction stage and defer projects that only required design work to later in the 2019/20 financial year. These delays as well as the COVID-19 lockdown restrictions, which prohibited site visits resulted in the project being further delayed.
    - Contractor behind schedule resulting in the project not being implemented by 30 June 2020.
    - Contractor behind schedule resulting in the project not reaching practical completion by 30 June 2020.
    - Vendor unable to deliver the last container to the informal settlement by 30 June 2020, due to resource constraints.
    - Delays in the Environmental Impact Assessment application (relating to the waste management license), due to the need for an additional engineering services report. The number of specialist reports has exceeded the initially anticipated allocation, which has resulted in the Environmental Assessment Practitioner not being able to proceed pending the appointment of consultants for the engineering services report.
    - Construction delayed as the contractors were unable to obtain approval of the revised Health & Safety plan for COVID-19 compliancy.
    - Delays by the Department of Labour in issuing construction work permit as their offices were closed longer than anticipated during the COVID-19 lockdown.
  - Water & Sanitation Services department – R9.1 million
    - The COVID-19 national lockdown impacted on the suppliers' ability and capacity to deliver items as well as complete work by 30 June 2020.
    - Challenges experienced by vendor in delivering vehicles by 30 June 2020.

Revenue amendments

Roll-overs amounting to R19.1 million are proposed and is attributed to:

- Settled insurance claims of R1.1 million, where replacement items will be procured in the 2020/21 financial year.

- An additional R18 million for fencing at twenty-one public transport interchange (PTI) sites city-wide in order to:
  - Promote effective crowd control as most PTIs have many vehicular and passenger entry and exit points. Fencing at strategic entry and exit points will provide the City with an opportunity to have managed points of crowd control;
  - Aid in the administration of COVID-19 related activities i.e. screening, awareness campaigns, dissemination of educational material etc.;
  - Aid in the delivery of sanitisation efforts;
  - Aid in the reduction of criminal and illegal activities at PTIs with assistance from security forces and law enforcement; and
  - Limit the opportunities for illegal structures to be erected at PTIs.

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 16 to page 30. These tables reflect the City's 2020/21 adjustments budget and MTREF to be approved by Council. Each table is accompanied by explanatory notes.

Table 2: MBRR Table B1 – Adjustments Budget Summary

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	10 511 519	–	–	–	–	–	–	10 511 519	11 555 663	12 624 126
Service charges	19 885 709	–	–	–	–	–	–	19 885 709	22 553 509	24 407 148
Investment revenue	847 535	–	–	–	–	–	–	847 535	879 286	911 609
Transfers recognised - operational	5 608 724	–	–	–	561 039	24 258	585 297	6 194 021	5 573 928	6 020 849
Other own revenue	5 371 631	–	–	–	–	–	–	5 371 631	5 675 976	5 923 873
Total Revenue (excluding capital transfers and contributions)	**42 225 117**	**–**	**–**	**–**	**561 039**	**24 258**	**585 297**	**42 810 414**	**46 238 363**	**49 887 604**
Employee costs	15 203 365	–	–	–	(3 500)	(17 544)	(21 044)	15 182 321	16 596 339	17 968 950
Remuneration of councillors	189 675	–	–	–	–	–	–	189 675	201 018	213 099
Depreciation & asset impairment	3 300 067	–	–	–	–	–	–	3 300 067	3 379 989	3 558 839
Finance charges	828 460	–	–	–	–	0	0	828 460	1 239 002	1 445 614
Materials and bulk purchases	11 590 007	–	–	–	(21 032)	21 338	306	11 590 312	12 762 025	13 816 309
Transfers and grants	498 081	–	–	–	38 612	12 216	50 829	548 910	435 905	383 811
Other expenditure	13 220 438	–	–	–	(47 260)	106 059	58 799	13 279 237	12 115 765	12 838 698
Total Expenditure	**44 830 094**	**–**	**–**	**–**	**(33 179)**	**122 069**	**88 889**	**44 918 983**	**46 730 044**	**50 225 320**
Surplus/(Deficit)	(2 604 976)	–	–	–	594 218	(97 811)	496 408	(2 108 569)	(491 681)	(337 716)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 815 828	–	–	–	(1 479 191)	712	(1 478 479)	1 337 349	3 245 568	3 332 526
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)	189 226	–	–	–	–	–	–	189 226	194 439	226 003
Surplus/(Deficit) after capital transfers & contributions	**400 078**	**–**	**–**	**–**	**(884 973)**	**(97 098)**	**(982 071)**	**(581 994)**	**2 948 326**	**3 220 814**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**400 078**	**–**	**–**	**–**	**(884 973)**	**(97 098)**	**(982 071)**	**(581 994)**	**2 948 326**	**3 220 814**
Capital expenditure & funds sources										
Capital expenditure	9 605 874	519 884	–	–	(1 479 191)	18 000	(941 307)	8 664 567	9 605 834	10 641 101
Transfers recognised - capital	2 883 814	712	–	–	(1 479 191)	–	(1 478 479)	1 405 335	3 312 729	3 424 875
Borrowing	2 500 000	–	–	–	–	–	–	2 500 000	5 000 000	5 000 000
Internally generated funds	4 222 060	519 171	–	–	–	18 000	537 171	4 759 231	1 293 105	2 216 225
Total sources of capital funds	**9 605 874**	**519 884**	**–**	**–**	**(1 479 191)**	**18 000**	**(941 307)**	**8 664 567**	**9 605 834**	**10 641 101**
Financial position										
Total current assets	15 462 550	–	–	–	–	1 735 992	1 735 992	17 198 543	19 379 145	19 863 009
Total non current assets	62 552 759	–	–	–	–	(941 307)	(941 307)	61 611 451	68 167 078	75 613 251
Total current liabilities	9 025 173	–	–	–	–	1 776 756	1 776 756	10 801 929	13 027 044	14 659 626
Total non current liabilities	17 684 925	–	–	–	–	–	–	17 684 925	21 247 714	24 324 355
Community wealth/Equity	**51 305 210**	**–**	**–**	**–**	**(884 973)**	**(97 098)**	**(982 071)**	**50 323 139**	**53 271 465**	**56 492 279**
Cash flows										
Net cash from (used) operating	3 778 849	–	–	–	–	(962 218)	(962 218)	2 816 631	6 383 324	6 570 844
Net cash from (used) investing	(8 822 386)	–	–	–	–	847 177	847 177	(7 975 209)	(8 855 381)	(9 793 434)
Net cash from (used) financing	2 173 711	–	–	–	–	–	–	2 173 711	4 328 232	3 346 538
Cash/cash equivalents at the year end	**4 660 933**	**–**	**–**	**–**	**–**	**1 720 769**	**1 720 769**	**6 381 702**	**8 237 876**	**8 361 824**
Cash backing/surplus reconciliation										
Cash and investments available	12 535 822	–	–	–	–	1 720 769	1 720 769	14 256 591	16 112 766	16 236 713
Application of cash and investments	7 895 162	–	–	–	–	1 319 484	1 319 484	9 214 646	10 009 575	10 990 025
Balance - surplus (shortfall)	**4 640 660**	**–**	**–**	**–**	**–**	**401 285**	**401 285**	**5 041 945**	**6 103 191**	**5 246 688**
Asset Management										
Asset register summary (WDV)	56 627 881	–	–	–	–	(941 307)	(941 307)	55 686 574	61 912 419	68 994 681
Depreciation & asset impairment	3 300 067	–	–	–	–	–	–	3 300 067	3 379 989	3 558 839
Renewal and Upgrading of Existing Assets	4 931 606	180 492	–	–	(211 906)	(3 415)	(34 828)	4 896 778	4 659 733	5 721 924
Repairs and Maintenance	4 575 398	–	–	–	–	(2 940)	(2 940)	4 572 458	5 092 316	5 336 823
Free services										
Cost of Free Basic Services provided	1 712 590	–	–	–	–	–	–	1 712 590	1 888 530	2 051 279
Revenue cost of free services provided	1 272 116	–	–	–	–	–	–	1 272 116	1 322 907	1 376 114
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	28 126	-	-	-	-	-	-	28 126	26 626	25 126
Refuse:	–	–	–	–	–	–	–	–	–	–

Explanatory notes to MBRR Table B1 – Adjustments Budget Summary

1. Table B1 represents a high-level summation of the City's budget, providing a view that includes all major components, i.e. operating, capital, financial position, cash flow and MFMA funding compliance.

2. In essence it provides a synopsis of the amounts to be approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance and the City's commitment to eliminate basic service delivery backlogs.

3. The MFMA, through Section 18, requires that a budget is funded by realistically anticipated revenue to be collected and cash-backed accumulated funds from previous years, not committed for other purposes. To test whether the City's budget is funded it is required therefore to collectively assess the financial performance, capital budget, financial position and cash flow budgets. 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 deficit position for 2020/21 and surplus position for the remaining years of the 2020/21 MTREF.
   b. The cash flow budget outcome shows that the deficit for 2020/21, shown in the Financial Performance, is funded from uncommitted, previous years' surpluses.
   c. The capital budget is funded from the following sources:
      i. Transfers recognised - capital and public contributions & donations, which are shown on the financial performance budget;
      ii. Borrowing, which is shown in the cash flow budget as part of the net cash from financing activities; and
      iii. Internally generated funds financed from previous years' accumulated surpluses, previous years' contributions to CRR and bulk infrastructure levies already collected. The affordability and sustainability of these funds are confirmed by the positive cash flow outcome over the 2020/21 MTREF.

4. The City's cash backing/surplus reconciliation over the 2020/21 MTREF shows a positive outcome, which is an indication that the City's budget is funded and that the City will be able to afford its commitments over the next three years.

5. The City's persistent strive to eradicate infrastructure backlogs is evident in the annual increase of investment in the Cost of Free Basic Services and the Revenue Cost of Free Basic Services provided. Backlogs still exist for Electricity Services but are projected to reduce annually.

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

Standard Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	**16 142 580**	**–**	**–**	**–**	**262 738**	**(0)**	**262 738**	**16 405 318**	**17 530 149**	**18 944 093**
Executive and council	1 348	–	–	–	–	(0)	(0)	1 348	1 363	1 380
Finance and administration	16 141 229	–	–	–	262 738	–	262 738	16 403 968	17 528 782	18 942 709
Internal audit	3	–	–	–	–	–	–	3	3	3
Community and public safety	**3 207 693**	**–**	**–**	**–**	**(123 051)**	**12 541**	**(110 510)**	**3 097 183**	**3 364 892**	**3 512 123**
Community and social services	134 928	–	–	–	(19 205)	–	(19 205)	115 723	131 785	155 514
Sport and recreation	54 043	–	–	–	(8 883)	–	(8 883)	45 160	60 700	60 529
Public safety	1 132 243	–	–	–	(15 420)	850	(14 570)	1 117 673	1 115 661	1 189 292
Housing	1 384 590	–	–	–	(67 043)	11 620	(55 423)	1 329 167	1 529 763	1 562 310
Health	501 889	–	–	–	(12 500)	71	(12 429)	489 459	526 983	544 478
Economic and environmental services	**3 358 490**	**–**	**–**	**–**	**(1 119 857)**	**12 335**	**(1 107 522)**	**2 250 968**	**3 618 854**	**3 817 563**
Planning and development	483 906	–	–	–	(10 000)	12 335	2 335	486 241	505 497	527 786
Road transport	2 836 039	–	–	–	(1 109 857)	–	(1 109 857)	1 726 182	3 108 979	3 285 180
Environmental protection	38 545	–	–	–	–	–	–	38 545	4 378	4 597
Trading services	**22 516 457**	**–**	**–**	**–**	**62 018**	**–**	**62 018**	**22 578 475**	**25 159 277**	**27 166 896**
Energy sources	14 252 289	–	–	–	(18 794)	–	(18 794)	14 233 495	15 961 972	17 244 787
Water management	4 473 233	–	–	–	13 952	–	13 952	4 487 185	5 128 166	5 484 538
Waste water management	2 015 133	–	–	–	66 860	–	66 860	2 081 993	2 172 698	2 403 201
Waste management	1 775 801	–	–	–	–	–	–	1 775 801	1 896 441	2 034 370
Other	**4 951**	**–**	**–**	**–**	**–**	**95**	**95**	**5 046**	**5 198**	**5 458**
Total Revenue - Functional	**45 230 171**	**–**	**–**	**–**	**(918 152)**	**24 971**	**(893 182)**	**44 336 989**	**49 678 370**	**53 446 134**
Expenditure - Functional										
Governance and administration	**10 228 608**	**–**	**–**	**–**	**–**	**58 831**	**58 831**	**10 287 439**	**10 482 435**	**11 313 297**
Executive and council	616 260	–	–	–	–	(786)	(786)	615 474	652 372	693 089
Finance and administration	9 558 956	–	–	–	–	59 617	59 617	9 618 573	9 770 807	10 555 988
Internal audit	53 392	–	–	–	–	0	0	53 392	59 257	64 221
Community and public safety	**8 127 027**	**–**	**–**	**–**	**43 172**	**14 040**	**57 212**	**8 184 239**	**8 259 648**	**8 792 820**
Community and social services	1 013 228	–	–	–	(7 905)	6 438	(1 467)	1 011 761	1 063 255	1 142 130
Sport and recreation	1 159 069	–	–	–	–	(130)	(130)	1 158 939	1 223 217	1 281 242
Public safety	3 162 129	–	–	–	–	2 220	2 220	3 164 350	2 993 541	3 136 145
Housing	1 391 023	–	–	–	51 077	5 441	56 517	1 447 540	1 477 770	1 614 654
Health	1 401 579	–	–	–	–	71	71	1 401 649	1 501 866	1 618 649
Economic and environmental services	**5 707 789**	**–**	**–**	**–**	**(76 351)**	**19 265**	**(57 086)**	**5 650 703**	**6 213 302**	**6 646 946**
Planning and development	1 375 526	–	–	–	–	4 807	4 807	1 380 333	1 479 673	1 539 262
Road transport	4 117 236	–	–	–	(76 351)	14 575	(61 776)	4 055 460	4 526 489	4 884 730
Environmental protection	215 027	–	–	–	–	(118)	(118)	214 909	207 141	222 953
Trading services	**20 581 635**	**–**	**–**	**–**	**–**	**31 376**	**31 376**	**20 613 011**	**21 579 633**	**23 266 579**
Energy sources	11 992 018	–	–	–	–	38 397	38 397	12 030 416	12 923 299	13 972 159
Water management	3 570 275	–	–	–	–	(23 003)	(23 003)	3 547 272	3 822 349	4 132 449
Waste water management	2 530 258	–	–	–	–	15 981	15 981	2 546 239	2 363 170	2 531 919
Waste management	2 489 084	–	–	–	–	(0)	(0)	2 489 084	2 470 815	2 630 052
Other	**185 034**	**–**	**–**	**–**	**–**	**(1 443)**	**(1 443)**	**183 591**	**195 025**	**205 678**
Total Expenditure - Functional	**44 830 094**	**–**	**–**	**–**	**(33 179)**	**122 069**	**88 889**	**44 918 983**	**46 730 044**	**50 225 320**
Surplus/ (Deficit) for the year	**400 078**	**–**	**–**	**–**	**(884 973)**	**(97 098)**	**(982 071)**	**(581 994)**	**2 948 326**	**3 220 814**

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. The R581.9 million deficit in the 2020/21 adjusted budget is due to the reduction on the revenue component of Capital Grants and Transfers (Capital Grants & Donations) while excluded from the expenditure component.

3. This table shows that the revenue for Trading services (excluding Waste Management and Waste Water Management) exceeds its expenditure (it excludes Internal Charges). The deficit in Waste Management and Waste Water 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 4: MBRR Table B3 – Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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 - Community service & Health	1 066 078	–	–	–	189 691	71	189 761	1 255 839	1 067 318	1 088 145
Vote 2 - Corporate Services	57 780	–	–	–	–	–	–	57 780	60 207	63 178
Vote 3 - Economic Opportunities & Asset Managemnt	283 469	–	–	–	–	12 216	12 216	295 686	257 142	246 642
Vote 4 - Energy & Climate Change	14 028 935	–	–	–	(18 794)	–	(18 794)	14 010 141	15 727 450	16 998 539
Vote 5 - Finance	16 939 234	–	–	–	(34 177)	–	(34 177)	16 905 057	18 446 200	19 929 141
Vote 6 - Human Settlements	1 253 326	–	–	–	(67 043)	11 620	(55 423)	1 197 903	1 391 936	1 417 592
Vote 7 - Office of the City Manager	6	–	–	–	–	–	–	6	7	7
Vote 8 - Safety & Security	1 616 047	–	–	–	41 472	850	42 322	1 658 369	1 532 506	1 659 463
Vote 9 - Spatial Planning & Environment	187 521	–	–	–	–	213	213	187 734	162 619	194 909
Vote 10 - Transport	2 369 495	–	–	–	(1 100 112)	–	(1 100 112)	1 269 383	2 705 656	2 830 807
Vote 11 - Urban Management	275 239	–	–	–	(10 000)	–	(10 000)	265 239	312 431	338 663
Vote 12 - Water & Waste	7 153 041	–	–	–	80 812	–	80 812	7 233 852	8 014 900	8 679 048
Total Revenue by Vote	**45 230 171**	**–**	**–**	**–**	**(918 152)**	**24 971**	**(893 182)**	**44 336 989**	**49 678 370**	**53 446 134**
Expenditure by Vote										
Vote 1 - Community service & Health	4 403 961	–	–	–	(7 905)	(121)	(8 026)	4 395 935	4 394 063	4 709 258
Vote 2 - Corporate Services	2 061 829	–	–	–	–	(191)	(191)	2 061 638	2 373 825	2 510 379
Vote 3 - Economic Opportunities & Asset Managemnt	1 414 649	–	–	–	–	12 045	12 045	1 426 694	1 542 111	1 590 421
Vote 4 - Energy & Climate Change	12 412 445	–	–	–	–	(172)	(172)	12 412 274	13 375 675	14 457 309
Vote 5 - Finance	3 686 308	–	–	–	–	(191)	(191)	3 686 116	3 580 180	3 965 057
Vote 6 - Human Settlements	1 394 457	–	–	–	51 077	10 736	61 813	1 456 270	1 481 554	1 618 774
Vote 7 - Office of the City Manager	258 605	–	–	–	–	(219)	(219)	258 386	271 017	291 190
Vote 8 - Safety & Security	4 293 174	–	–	–	(9 099)	659	(8 440)	4 284 734	4 467 978	4 744 033
Vote 9 - Spatial Planning & Environment	789 228	–	–	–	–	42	42	789 270	820 513	883 828
Vote 10 - Transport	3 640 210	–	–	–	(67 252)	99 836	32 584	3 672 794	3 720 093	3 991 263
Vote 11 - Urban Management	1 127 346	–	–	–	–	(191)	(191)	1 127 155	1 246 474	1 325 043
Vote 12 - Water & Waste	9 347 882	–	–	–	–	(163)	(163)	9 347 719	9 456 562	10 138 765
Total Expenditure by Vote	**44 830 094**	**–**	**–**	**–**	**(33 179)**	**122 069**	**88 889**	**44 918 983**	**46 730 044**	**50 225 320**
Surplus/ (Deficit) for the year	**400 077**	**–**	**–**	**–**	**(884 973)**	**(97 098)**	**(982 071)**	**(581 994)**	**2 948 326**	**3 220 814**

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

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	10 511 519	–	–	–	–	–	–	10 511 519	11 555 663	12 624 126
Service charges - electricity revenue	13 789 334	–	–	–	–	–	–	13 789 334	15 484 526	16 740 057
Service charges - water revenue	3 194 459	–	–	–	–	–	–	3 194 459	3 770 788	4 098 172
Service charges - sanitation revenue	1 616 486	–	–	–	–	–	–	1 616 486	1 909 418	2 068 297
Service charges - refuse revenue	1 285 431	–	–	–	–	–	–	1 285 431	1 388 777	1 500 622
Rental of facilities and equipment	359 559	–	–	–	–	–	–	359 559	379 441	412 383
Interest earned - external investments	847 535	–	–	–	–	–	–	847 535	879 286	911 609
Interest earned - outstanding debtors	389 137	–	–	–	–	–	–	389 137	409 790	444 159
Dividends received	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1 063 333	–	–	–	–	–	–	1 063 333	1 050 664	1 077 403
Licences and permits	76 875	–	–	–	–	–	–	76 875	88 002	92 411
Agency services	242 236	–	–	–	–	–	–	242 236	266 808	286 557
Transfers and subsidies	5 608 724	–	–	–	561 039	24 258	585 297	6 194 021	5 573 928	6 020 849
Other revenue	3 190 491	–	–	–	–	–	–	3 190 491	3 428 780	3 555 840
Gains	50 000	–	–	–	–	–	–	50 000	52 490	55 120
Total Revenue (excluding capital transfers and contributions)	**42 225 117**	**–**	**–**	**–**	**561 039**	**24 258**	**585 297**	**42 810 414**	**46 238 363**	**49 887 604**
Expenditure By Type										
Employee related costs	15 203 365	–	–	–	(3 500)	(17 544)	(21 044)	15 182 321	16 596 339	17 968 950
Remuneration of councillors	189 675	–	–	–	–	–	–	189 675	201 018	213 099
Debt impairment	3 640 353	–	–	–	–	–	–	3 640 353	2 251 087	2 360 388
Depreciation & asset impairment	3 300 067	–	–	–	–	–	–	3 300 067	3 379 989	3 558 839
Finance charges	828 460	–	–	–	–	0	0	828 460	1 239 002	1 445 614
Bulk purchases	9 990 881	–	–	–	–	–	–	9 990 881	11 092 084	12 044 044
Other materials	1 599 125	–	–	–	(21 032)	21 338	306	1 599 431	1 669 941	1 772 265
Contracted services	7 215 975	–	–	–	(46 830)	58 027	11 197	7 227 172	7 285 392	7 681 470
Transfers and subsidies	498 081	–	–	–	38 612	12 216	50 829	548 910	435 905	383 811
Other expenditure	2 362 108	–	–	–	(430)	48 032	47 602	2 409 710	2 577 204	2 794 675
Losses	2 002	–	–	–	–	–	–	2 002	2 082	2 166
Total Expenditure	**44 830 094**	**–**	**–**	**–**	**(33 179)**	**122 069**	**88 889**	**44 918 983**	**46 730 044**	**50 225 320**
Surplus/(Deficit)	**(2 604 976)**	**–**	**–**	**–**	**594 218**	**(97 811)**	**496 408**	**(2 108 569)**	**(491 681)**	**(337 716)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 815 828	–	–	–	(1 479 191)	712	(1 478 479)	1 337 349	3 245 568	3 332 526
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	189 226	–	–	–	–	–	–	189 226	194 439	226 003
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	**400 078**	**–**	**–**	**–**	**(884 973)**	**(97 098)**	**(982 071)**	**(581 994)**	**2 948 326**	**3 220 814**
Taxation	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	**400 078**	**–**	**–**	**–**	**(884 973)**	**(97 098)**	**(982 071)**	**(581 994)**	**2 948 326**	**3 220 814**
Attributable to minorities	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**400 078**	**–**	**–**	**–**	**(884 973)**	**(97 098)**	**(982 071)**	**(581 994)**	**2 948 326**	**3 220 814**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**400 078**	**–**	**–**	**–**	**(884 973)**	**(97 098)**	**(982 071)**	**(581 994)**	**2 948 326**	**3 220 814**

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 R42 810 million (excluding appropriations, which are disclosed in the Statement of Financial Position) in 2020/21 and escalates to R49 888 million in 2022/23. Total expenditure amounts to R44 919 million in 2020/21 and escalates to R50 225 million in 2022/23.

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

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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 - Community service & Health	453 758	39 569	–	–	(49 711)	–	(10 142)	443 616	314 863	250 706
Vote 2 - Corporate Services	242 020	7 948	–	–	–	–	7 948	249 968	446 781	296 694
Vote 3 - Economic Opportunities & Asset Managemnt	580 321	5 433	–	–	–	–	5 433	585 754	159 660	611 040
Vote 4 - Energy & Climate Change	1 049 131	18 883	–	–	(18 794)	–	90	1 049 221	1 043 350	1 156 061
Vote 5 - Finance	268 787	26 796	–	–	–	–	26 796	295 583	96 371	25 191
Vote 6 - Human Settlements	894 903	35 959	–	–	(118 120)	–	(82 161)	812 741	1 010 098	1 065 805
Vote 7 - Office of the City Manager	2 130	46	–	–	–	–	46	2 176	960	960
Vote 8 - Safety & Security	438 954	5 307	–	–	(16 066)	–	(10 759)	428 195	95 332	172 660
Vote 9 - Spatial Planning & Environment	157 205	1 283	–	–	–	–	1 283	158 489	209 463	330 155
Vote 10 - Transport	1 793 342	299 855	–	–	(1 132 860)	18 000	(815 005)	978 338	2 262 536	2 320 196
Vote 11 - Urban Management	81 503	12 758	–	–	(10 000)	–	2 758	84 261	128 830	141 230
Vote 12 - Water & Waste	3 643 819	66 045	–	–	(133 640)	–	(67 595)	3 576 224	3 837 590	4 270 403
Total Capital Expenditure - Vote	**9 605 874**	**519 884**	**–**	**–**	**(1 479 191)**	**18 000**	**(941 307)**	**8 664 567**	**9 605 834**	**10 641 101**
Capital Expenditure - Functional										
Governance and administration	**1 396 272**	**41 876**	**–**	**–**	**(17 028)**	**(1 680)**	**23 168**	**1 419 440**	**1 089 251**	**1 092 579**
Executive and council	19 414	1 072	–	–	–	–	1 072	20 487	5 327	5 402
Finance and administration	1 376 447	40 762	–	–	(17 028)	(1 680)	22 054	1 398 502	1 083 814	1 087 067
Internal audit	411	41	–	–	–	–	41	452	110	110
Community and public safety	**1 745 862**	**87 098**	**–**	**–**	**(166 223)**	**1 685**	**(77 441)**	**1 668 421**	**1 303 424**	**1 593 921**
Community and social services	121 397	4 710	–	–	(11 300)	–	(6 590)	114 807	66 552	310 275
Sport and recreation	357 122	34 039	–	–	(8 883)	1 685	26 841	383 963	56 300	9 109
Public safety	279 623	5 010	–	–	(15 420)	–	(10 410)	269 213	71 075	162 232
Housing	894 903	35 959	–	–	(118 120)	–	(82 161)	812 741	1 010 098	1 065 805
Health	92 816	7 380	–	–	(12 500)	–	(5 120)	87 696	99 400	46 500
Economic and environmental services	**2 106 139**	**311 554**	**–**	**–**	**(1 143 506)**	**18 000**	**(813 953)**	**1 292 187**	**2 561 250**	**2 761 678**
Planning and development	112 992	12 658	–	–	(10 000)	–	2 658	115 650	143 462	190 395
Road transport	1 879 199	298 690	–	–	(1 133 506)	18 000	(816 816)	1 062 382	2 261 097	2 318 733
Environmental protection	113 949	205	–	–	–	–	205	114 154	156 691	252 550
Trading services	**4 338 922**	**79 259**	**–**	**–**	**(152 434)**	**(5)**	**(73 181)**	**4 265 741**	**4 645 214**	**5 190 723**
Energy sources	1 027 660	13 647	–	–	(18 794)	–	(5 147)	1 022 513	1 040 850	1 151 561
Water management	1 287 888	10 054	–	–	(500)	–	9 554	1 297 442	1 299 514	1 286 743
Waste water management	1 465 161	27 672	–	–	(133 140)	(5)	(105 474)	1 359 687	1 716 822	2 166 179
Waste management	558 214	27 886	–	–	–	–	27 886	586 099	588 028	586 240
Other	18 679	98	–	–	–	–	98	18 777	6 695	2 200
Total Capital Expenditure - Functional	**9 605 874**	**519 884**	**–**	**–**	**(1 479 191)**	**18 000**	**(941 307)**	**8 664 567**	**9 605 834**	**10 641 101**
Funded by:										
National Government	2 803 382	–	–	–	(1 479 625)	–	(1 479 625)	1 323 757	3 234 438	3 320 861
Provincial Government	12 446	712	–	–	434	–	1 146	13 592	11 130	11 665
District Municipality	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	67 986	–	–	–	–	–	–	67 986	67 161	92 349
Transfers recognised - capital	**2 883 814**	**712**	**–**	**–**	**(1 479 191)**	**–**	**(1 478 479)**	**1 405 335**	**3 312 729**	**3 424 875**
Borrowing	2 500 000	–	–	–	–	–	–	2 500 000	5 000 000	5 000 000
Internally generated funds	4 222 060	519 171	–	–	–	18 000	537 171	4 759 231	1 293 105	2 216 225
Total Capital Funding	**9 605 874**	**519 884**	**–**	**–**	**(1 479 191)**	**18 000**	**(941 307)**	**8 664 567**	**9 605 834**	**10 641 101**

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

1. Table B5 reflects the City's capital programme in relation to capital expenditure by municipal vote (directorate); capital expenditure by standard classification; and funding sources required to fund the Capital budget, including information on capital transfers from National and Provincial Departments.

2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. The City has revised its multi-year appropriations to R8 664 million for 2020/21, while the two outer years' appropriations remain unchanged.

3. The capital budget is funded from allocations in the form of grants, public contributions, donations, borrowings and internally-generated funds. Capital transfers from National Government, Provincial Government Western Cape (PGWC), and other transfers and grants and public contributions amount to R1 405 million in 2020/21, R3 313 million and R3 425 million in 2021/22 and 2022/23 respectively. Borrowings amount to R2 500 million in 2020/21 and R5 000 million in each of the two outer years. Internally generated funds amounting to R4 759 million, R1 293 million and R2 216 million for each of the respective financial years have been provided for in the MTREF.

Table 7: MBRR Table B6 – Adjustments Budget Financial Position

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	121 758	–	–	–	–	–	–	121 758	134 904	96 396
Call investment deposits	6 505 170	–	–	–	–	1 720 769	1 720 769	8 225 939	9 736 390	9 532 625
Consumer debtors	6 999 547	–	–	–	–	15 223	15 223	7 014 770	7 424 560	7 868 718
Other debtors	1 302 932	–	–	–	–	–	–	1 302 932	1 498 372	1 723 128
Current portion of long-term receivables	5 594	–	–	–	–	–	–	5 594	4 615	3 808
Inventory	527 549	–	–	–	–	–	–	527 549	580 304	638 334
Total current assets	**15 462 550**	**–**	**–**	**–**	**–**	**1 735 992**	**1 735 992**	**17 198 543**	**19 379 145**	**19 863 009**
Non current assets										
Long-term receivables	15 984	–	–	–	–	–	–	15 984	13 186	10 879
Investments	5 908 894	–	–	–	–	–	–	5 908 894	6 241 472	6 607 692
Investment property	579 534	–	–	–	–	–	–	579 534	577 820	576 106
Investment in Associate	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	55 655 771	–	–	–	–	(941 307)	(941 307)	54 714 464	61 080 048	68 332 124
Biological	–	–	–	–	–	–	–	–	–	–
Intangible	382 296	–	–	–	–	–	–	382 296	244 271	76 170
Other non-current assets	10 280	–	–	–	–	–	–	10 280	10 280	10 280
Total non current assets	**62 552 759**	**–**	**–**	**–**	**–**	**(941 307)**	**(941 307)**	**61 611 451**	**68 167 078**	**75 613 251**
TOTAL ASSETS	**78 015 309**	**–**	**–**	**–**	**–**	**794 685**	**794 685**	**78 809 994**	**87 546 223**	**95 476 261**
LIABILITIES										
Current liabilities										
Bank overdraft	–	–	–	–	–	–	–	–	–	–
Borrowing	628 487	–	–	–	–	–	–	628 487	1 967 270	2 488 247
Consumer deposits	497 264	–	–	–	–	–	–	497 264	546 990	601 689
Trade and other payables	6 602 127	–	–	–	–	1 776 756	1 776 756	8 378 883	9 166 892	10 167 041
Provisions	1 297 295	–	–	–	–	–	–	1 297 295	1 345 891	1 402 649
Total current liabilities	**9 025 173**	**–**	**–**	**–**	**–**	**1 776 756**	**1 776 756**	**10 801 929**	**13 027 044**	**14 659 626**
Non current liabilities										
Borrowing	9 784 054	–	–	–	–	–	–	9 784 054	12 723 321	15 141 147
Provisions	7 900 871	–	–	–	–	–	–	7 900 871	8 524 393	9 183 208
Total non current liabilities	**17 684 925**	**–**	**–**	**–**	**–**	**–**	**–**	**17 684 925**	**21 247 714**	**24 324 355**
TOTAL LIABILITIES	**26 710 099**	**–**	**–**	**–**	**–**	**1 776 756**	**1 776 756**	**28 486 855**	**34 274 757**	**38 983 982**
NET ASSETS	**51 305 210**	**–**	**–**	**–**	**–**	**(982 071)**	**(982 071)**	**50 323 139**	**53 271 465**	**56 492 279**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	46 737 031	–	–	–	(884 973)	374 737	(510 236)	46 226 796	49 068 538	52 102 543
Reserves	4 568 179	–	–	–	–	(471 835)	(471 835)	4 096 344	4 202 927	4 389 736
TOTAL COMMUNITY WEALTH/EQUITY	**51 305 210**	**–**	**–**	**–**	**(884 973)**	**(97 098)**	**(982 071)**	**50 323 139**	**53 271 465**	**56 492 279**

Explanatory notes to MBRR B6 – Adjustments Budget Financial Position

1. The budgeted Statement of Financial Position of the City has been prepared on a basis consistent with GRAP 1 and international accounting standards and as such makes it comparable with the present Statement of Financial Position and those of previous years, to enable all stakeholders to interpret the impact of the budget as such on the Statement of Financial Position.

2. The assets are in the order of relative liquidity and liabilities according to their priority of being met with cash.

3. Movements on the Budgeted Statement of Financial Performance will impact on the Budgeted Statement of Financial Position. Assumptions made on the collection rate for instance, will affect the budgeted cash position of the City and the budgeted impairment of debtors. As such the assumptions form a critical link in determining the applicability and relevance of the budget, the determination of financial indicators, the assessment of funding compliance and the general viability of the municipality.

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

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	10 031 409	–	–	–	–	–	–	10 031 409	11 355 510	12 413 264
Service charges	18 045 505	–	–	–	–	–	–	18 045 505	21 666 906	23 453 709
Other revenue	4 122 832	–	–	–	–	(121 240)	(121 240)	4 001 592	4 459 156	4 672 666
Transfers and Subsidies - Operational	5 608 724	–	–	–	–	585 297	585 297	6 194 021	5 573 928	6 020 849
Transfers and Subsidies - Capital	2 815 828	–	–	–	–	(1 357 239)	(1 357 239)	1 458 589	3 372 845	3 466 180
Interest	847 535	–	–	–	–	–	–	847 535	879 286	911 609
Dividends	–	–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees	(36 939 655)	–	–	–	–	(69 036)	(69 036)	(37 008 691)	(39 676 546)	(42 644 492)
Finance charges	(753 329)	–	–	–	–	–	–	(753 329)	(1 247 762)	(1 722 941)
Transfers and Grants	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**3 778 849**	**–**	**–**	**–**	**–**	**(962 218)**	**(962 218)**	**2 816 631**	**6 383 324**	**6 570 844**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	117 986	–	–	–	–	–	–	117 986	119 651	147 469
Decrease (increase) in non-current receivables	3 390	–	–	–	–	–	–	3 390	2 797	2 308
Decrease (increase) in non-current investments	(298 475)	–	–	–	–	–	–	(298 475)	(332 578)	(366 220)
Payments										
Capital assets	(8 645 287)	–	–	–	–	847 177	847 177	(7 798 110)	(8 645 251)	(9 576 991)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(8 822 386)**	**–**	**–**	**–**	**–**	**847 177**	**847 177**	**(7 975 209)**	**(8 855 381)**	**(9 793 434)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	2 500 000	–	–	–	–	–	–	2 500 000	5 000 000	5 000 000
Increase (decrease) in consumer deposits	45 206	–	–	–	–	–	–	45 206	49 726	54 699
Payments										
Repayment of borrowing	(371 495)	–	–	–	–	–	–	(371 495)	(721 495)	(1 708 161)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**2 173 711**	**–**	**–**	**–**	**–**	**–**	**–**	**2 173 711**	**4 328 232**	**3 346 538**
NET INCREASE/ (DECREASE) IN CASH HELD	**(2 869 825)**	**–**	**–**	**–**	**–**	**(115 041)**	**(115 041)**	**(2 984 867)**	**1 856 175**	**123 948**
Cash/cash equivalents at the year begin:	7 530 759	–	–	–	–	1 835 810	1 835 810	9 366 569	6 381 702	8 237 876
Cash/cash equivalents at the year end:	4 660 933	–	–	–	–	1 720 769	1 720 769	6 381 702	8 237 876	8 361 824

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

1. The table shows the cash and cash equivalents of the City for the 2020/21 MTREF.

2. The budget has been prepared to ensure sufficient levels of cash and cash equivalents over the medium-term with cash levels anticipated to reach R6 382 million in 2020/21, R8 238 million in 2021/22 and R8 362 million by 2022/23.

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

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	4 660 933	–	–	–	–	1 720 769	1 720 769	6 381 702	8 237 876	8 361 824
Other current investments > 90 days	1 965 995	–	–	–	–	0	0	1 965 995	1 633 418	1 267 197
Non current assets - Investments	5 908 894	–	–	–	–	–	–	5 908 894	6 241 472	6 607 692
Cash and investments available:	**12 535 822**	**–**	**–**	**–**	**–**	**1 720 769**	**1 720 769**	**14 256 591**	**16 112 766**	**16 236 713**
Applications of cash and investments										
Unspent conditional transfers	1 740 833	–	–	–	–	–	–	1 740 833	2 238 437	2 771 211
Unspent borrowing	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	(2 781 235)	–	–	–	–	1 791 320	1 791 320	(989 915)	(1 652 183)	(1 836 891)
Other provisions	1 297 295	–	–	–	–	–	–	1 297 295	1 345 891	1 402 649
Long term investments committed	3 070 090	–	–	–	–	–	–	3 070 090	3 402 669	3 768 888
Reserves to be backed by cash/investments	4 568 179	–	–	–	–	(471 835)	(471 835)	4 096 344	4 674 762	4 884 167
Total Application of cash and investments:	**7 895 162**	**–**	**–**	**–**	**–**	**1 319 484**	**1 319 484**	**9 214 646**	**10 009 575**	**10 990 025**
Surplus(shortfall)	**4 640 660**	**–**	**–**	**–**	**–**	**401 285**	**401 285**	**5 041 945**	**6 103 191**	**5 246 688**

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

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".

4. From the table it can be seen that for the City remains in a surplus net cash flow position for 2020/21 MTREF.

5. Considering the requirements of section 18 of the MFMA, it can be concluded that the 2020/21 MTREF is fully funded.

6. As part of the budgeting and planning guidelines that informed the compilation of the 2020/21 MTREF, the end objective of the medium-term framework was to ensure the budget is funded / aligned to section 18 of the MFMA.

7. Table B8 reflects surpluses of R5 260 million in 2020/21, R6 347 million in 2021/22 and R5 509 million in 2022/23.

Table 10: MBRR Table B9 - Asset Management

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE										
Total New Assets to be adjusted	**4 674 268**	**339 392**	**–**	**–**	**(1 267 286)**	**21 415**	**(906 479)**	**3 767 789**	**4 946 101**	**4 919 176**
Roads Infrastructure	*1 427 001*	*199 447*	–	–	*(1 088 342)*	*18 000*	*(870 895)*	*556 106*	*1 878 738*	*1 907 827*
Storm water Infrastructure	*152 103*	*2 241*	–	–	*(29 543)*	–	*(27 302)*	*124 801*	*202 658*	*200 511*
Electrical Infrastructure	*463 936*	*9 820*	–	–	*(17 794)*	–	*(7 973)*	*455 963*	*327 850*	*302 800*
Water Supply Infrastructure	*672 113*	*11 114*	–	–	*(15 168)*	*5*	*(4 049)*	*668 064*	*629 081*	*606 177*
Sanitation Infrastructure	*402 774*	*2 994*	–	–	*(15 168)*	–	*(12 174)*	*390 600*	*437 477*	*291 493*
Solid Waste Infrastructure	*400 302*	*8 099*	–	–	–	–	*8 099*	*408 401*	*346 378*	*481 520*
Coastal Infrastructure	*764*	–	–	–	–	–	–	*764*	*9 102*	*10 034*
Information and Communication Infrastructure	*49 363*	–	–	–	–	–	–	*49 363*	*69 783*	*46 147*
Infrastructure	3 568 355	233 716	–	–	(1 166 015)	18 005	(914 294)	2 654 061	3 901 066	3 846 509
Community Facilities	226 754	76 194	–	–	(61 705)	3 410	17 899	244 653	384 754	394 124
Sport and Recreation Facilities	1 035	1 437	–	–	–	–	1 437	2 472	4 000	–
Community Assets	227 789	77 630	–	–	(61 705)	3 410	19 335	247 125	388 754	394 124
Heritage Assets	30	–	–	–	–	–	–	30	–	–
Operational Buildings	312 591	10 750	–	–	(25 000)	–	(14 250)	298 341	161 285	311 176
Housing	27 414	1 136	–	–	–	–	1 136	28 550	25 466	43 715
Other Assets	340 005	11 886	–	–	(25 000)	–	(13 114)	326 891	186 751	354 891
Licences and Rights	27 513	62	–	–	–	–	62	27 576	80 900	6 900
Intangible Assets	27 513	62	–	–	–	–	62	27 576	80 900	6 900
Computer Equipment	142 907	5 192	–	–	–	–	5 192	148 099	214 107	184 160
Furniture and Office Equipment	159 597	1 654	–	–	434	–	2 088	161 685	77 173	46 942
Machinery and Equipment	50 358	2 468	–	–	–	–	2 468	52 826	41 900	33 400
Transport Assets	124 713	5 512	–	–	–	–	5 512	130 225	29 450	32 850
Land	33 000	1 271	–	–	(15 000)	–	(13 729)	19 271	26 000	19 400
Total Renewal of Existing Assets to be adjusted	**2 376 858**	**39 282**	**–**	**–**	**(93 564)**	**1 680**	**(52 602)**	**2 324 256**	**2 193 429**	**2 781 410**
Roads Infrastructure	*172 641*	*9 670*	–	–	*(17 860)*	–	*(8 191)*	*164 450*	*206 000*	*161 576*
Storm water Infrastructure	*54 608*	*1 288*	–	–	–	–	*1 288*	*55 895*	*20 852*	*20 683*
Electrical Infrastructure	*430 377*	*1 130*	–	–	–	–	*1 130*	*431 507*	*457 858*	*707 731*
Water Supply Infrastructure	*297 000*	–	–	–	*(500)*	–	*(500)*	*296 500*	*398 000*	*518 000*
Sanitation Infrastructure	*383 301*	*17 358*	–	–	*(73 204)*	*(5)*	*(55 850)*	*327 451*	*476 691*	*727 000*
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	*10 000*	–
Information and Communication Infrastructure	*7 569*	–	–	–	–	–	–	*7 569*	*47 938*	*6 500*
Infrastructure	1 345 496	29 446	–	–	(91 564)	(5)	(62 123)	1 283 373	1 617 340	2 141 490
Community Facilities	31 748	–	–	–	(2 000)	–	(2 000)	29 748	24 032	5 115
Sport and Recreation Facilities	1 900	–	–	–	–	1 685	1 685	3 585	–	–
Community Assets	33 648	–	–	–	(2 000)	1 685	(315)	33 332	24 032	5 115
Heritage Assets	1 257	–	–	–	–	–	–	1 257	1 200	1 750
Operational Buildings	53 389	19	–	–	–	–	19	53 408	24 290	23 460
Housing	125 261	27	–	–	–	–	27	125 289	98 461	79 877
Other Assets	178 651	46	–	–	–	–	46	178 697	122 751	103 337
Licences and Rights	7 000	524	–	–	–	–	524	7 524	7 000	7 000
Intangible Assets	7 000	524	–	–	–	–	524	7 524	7 000	7 000
Computer Equipment	113 499	3 343	–	–	–	45	3 388	116 886	66 334	72 246
Furniture and Office Equipment	27 356	1 662	–	–	–	(1)	1 661	29 017	19 432	18 381
Machinery and Equipment	67 398	4 126	–	–	–	(44)	4 082	71 481	61 250	57 250
Transport Assets	602 555	135	–	–	–	–	135	602 689	274 091	374 841

Table continues on next page.

City of Cape Town - 2020/21 Adjustments Budget - 20 August 2020 (Including additional recommendations)

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Total Upgrading of Existing Assets to be adjusted	**2 554 748**	**141 210**	**–**	**–**	**(118 342)**	**(5 094)**	**17 774**	**2 572 522**	**2 466 305**	**2 940 515**
Roads Infrastructure	*196 913*	*3 911*	–	–	*(500)*	–	*3 411*	*200 324*	*182 090*	*285 477*
Storm water Infrastructure	*108 747*	*67*	–	–	–	–	*67*	*108 814*	*128 632*	*173 975*
Electrical Infrastructure	*25 578*	–	–	–	–	–	–	*25 578*	*138 100*	–
Water Supply Infrastructure	*64 846*	*4 922*	–	–	–	–	*4 922*	*69 768*	*49 399*	*73 292*
Sanitation Infrastructure	*929 249*	*8 252*	–	–	*(55 861)*	–	*(47 609)*	*881 641*	*1 081 762*	*1 252 835*
Solid Waste Infrastructure	*61 724*	*9 878*	–	–	–	–	*9 878*	*71 602*	*122 992*	*41 114*
Coastal Infrastructure	*28 430*	*48*	–	–	–	*(2 997)*	*(2 950)*	*25 481*	*72 040*	*196 840*
Information and Communication Infrastructure	*15 954*	–	–	–	–	–	–	*15 954*	*43 009*	*30 404*
Infrastructure	1 431 442	27 079	–	–	(56 361)	(2 997)	(32 280)	1 399 162	1 818 024	2 053 936
Community Facilities	278 183	25 510	–	–	(31 000)	63	(5 427)	272 756	203 474	368 313
Sport and Recreation Facilities	343 091	27 788	–	–	(17 511)	(1 685)	8 593	351 683	65 899	51 578
Community Assets	621 273	53 299	–	–	(48 511)	(1 622)	3 166	624 439	269 373	419 891
Heritage Assets	17 466	–	–	–	–	–	–	17 466	4 100	–
Operational Buildings	382 205	38 116	–	–	(13 470)	(475)	24 171	406 376	319 973	406 734
Housing	14 410	19 708	–	–	–	–	19 708	34 118	–	40 073
Other Assets	396 615	57 824	–	–	(13 470)	(475)	43 879	440 493	319 973	446 807
Licences and Rights	37 351	249	–	–	–	–	249	37 600	2 500	9 750
Intangible Assets	37 351	249	–	–	–	–	249	37 600	2 500	9 750
Computer Equipment	34 200	2 244	–	–	–	–	2 244	36 444	45 984	629
Furniture and Office Equipment	6 778	367	–	–	–	–	367	7 145	5 351	6 501
Machinery and Equipment	9 623	149	–	–	–	–	149	9 772	1 000	3 000
Total Capital Expenditure to be adjusted	**9 605 874**	**519 884**	**–**	**–**	**(1 479 191)**	**18 000**	**(941 307)**	**8 664 567**	**9 605 834**	**10 641 101**
Roads Infrastructure	*1 796 556*	*213 028*	–	–	*(1 106 703)*	*18 000*	*(875 675)*	*920 881*	*2 266 828*	*2 354 880*
Storm water Infrastructure	*315 457*	*3 596*	–	–	*(29 543)*	–	*(25 947)*	*289 510*	*352 142*	*395 168*
Electrical Infrastructure	*919 891*	*10 951*	–	–	*(17 794)*	–	*(6 843)*	*913 048*	*923 808*	*1 010 531*
Water Supply Infrastructure	*1 033 958*	*16 036*	–	–	*(15 668)*	*5*	*373*	*1 034 332*	*1 076 480*	*1 197 469*
Sanitation Infrastructure	*1 715 325*	*28 605*	–	–	*(144 233)*	*(5)*	*(115 632)*	*1 599 692*	*1 995 930*	*2 271 328*
Solid Waste Infrastructure	*462 025*	*17 978*	–	–	–	–	*17 978*	*480 003*	*479 370*	*522 634*
Coastal Infrastructure	*29 194*	*48*	–	–	–	*(2 997)*	*(2 950)*	*26 245*	*81 142*	*206 874*
Information and Communication Infrastructure	*72 886*	–	–	–	–	–	–	*72 886*	*160 731*	*83 050*
Infrastructure	6 345 292	290 241	–	–	(1 313 940)	15 003	(1 008 696)	5 336 596	7 336 430	8 041 936
Community Facilities	*536 685*	*101 704*	–	–	*(94 705)*	*3 472*	*10 472*	*547 156*	*612 259*	*767 553*
Sport and Recreation Facilities	*346 026*	*29 225*	–	–	*(17 511)*	–	*11 714*	*357 740*	*69 899*	*51 578*
Community Assets	882 710	130 929	–	–	(112 216)	3 472	22 186	904 896	682 158	819 130
Heritage Assets	18 753	–	–	–	–	–	–	18 753	5 300	1 750
Operational Buildings	*748 185*	*48 885*	–	–	*(38 470)*	*(475)*	*9 940*	*758 125*	*505 548*	*741 370*
Housing	*167 085*	*20 871*	–	–	–	–	*20 871*	*187 956*	*123 927*	*163 665*
Other Assets	915 270	69 756	–	–	(38 470)	(475)	30 811	946 081	629 475	905 035
Licences and Rights	*71 865*	*835*	–	–	–	–	*835*	*72 700*	*90 400*	*23 650*
Intangible Assets	71 865	835	–	–	–	–	835	72 700	90 400	23 650
Computer Equipment	290 606	10 779	–	–	–	45	10 824	301 430	326 425	257 035
Furniture and Office Equipment	193 731	3 683	–	–	434	(1)	4 116	197 848	101 956	71 824
Machinery and Equipment	127 379	6 743	–	–	–	(44)	6 699	134 078	104 150	93 650
Transport Assets	727 267	5 646	–	–	–	–	5 646	732 914	303 541	407 691
Land	33 000	1 271	–	–	(15 000)	–	(13 729)	19 271	26 000	19 400
TOTAL CAPITAL EXPENDITURE to be adjusted	**9 605 874**	**519 884**	**–**	**–**	**(1 479 191)**	**18 000**	**(941 307)**	**8 664 567**	**9 605 834**	**10 641 101**

Table continues on next page.

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSET REGISTER SUMMARY - PPE (WDV)	**56 627 881**	**–**	**–**	**–**	**–**	**(941 307)**	**(941 307)**	**55 686 574**	**61 912 419**	**68 994 681**
Roads Infrastructure	11 637 380	–	–	–	–	(881 525)	(881 525)	10 755 855	12 559 113	14 416 016
Storm water Infrastructure	1 226 717	–	–	–	–	(1 897)	(1 897)	1 224 820	1 520 865	1 856 037
Electrical Infrastructure	8 335 223	–	–	–	–	(8 598)	(8 598)	8 326 625	8 970 870	9 678 809
Water Supply Infrastructure	5 259 875	–	–	–	–	(28 877)	(28 877)	5 230 998	5 975 271	6 794 380
Sanitation Infrastructure	5 564 635	–	–	–	–	(117 582)	(117 582)	5 447 052	7 130 838	9 037 787
Solid Waste Infrastructure	1 067 505	–	–	–	–	17 978	17 978	1 085 483	1 530 026	1 997 844
Coastal Infrastructure	168 029	–	–	–	–	(2 950)	(2 950)	165 079	240 105	440 342
Information and Communication Infrastructure	3 979 070	–	–	–	–	–	–	3 979 070	4 067 328	4 075 465
Infrastructure	37 238 434	–	–	–	–	(1 023 451)	(1 023 451)	36 214 982	41 994 415	48 296 681
Community Assets	6 859 610	–	–	–	–	30 186	30 186	6 889 795	7 184 454	7 601 539
Heritage Assets	10 280	–	–	–	–	–	–	10 280	10 280	10 280
Investment properties	579 534	–	–	–	–	–	–	579 534	577 820	576 107
Other Assets	6 147 824	–	–	–	–	43 311	43 311	6 191 135	6 535 183	7 154 818
Intangible Assets	506 711	–	–	–	–	(14 540)	(14 540)	492 171	444 545	352 845
Computer Equipment	635 029	–	–	–	–	19 054	19 054	654 083	764 389	799 685
Furniture and Office Equipment	469 108	–	–	–	–	5 516	5 516	474 624	483 244	450 302
Machinery and Equipment	495 671	–	–	–	–	6 699	6 699	502 370	482 844	455 780
Transport Assets	2 661 097	–	–	–	–	5 646	5 646	2 666 743	2 470 396	2 387 294
Land	1 024 585	–	–	–	–	(13 729)	(13 729)	1 010 856	964 847	909 350
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**56 627 881**	**–**	**–**	**–**	**–**	**(941 307)**	**(941 307)**	**55 686 574**	**61 912 419**	**68 994 681**
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	3 300 067	–	–	–	–	–	–	3 300 067	3 379 989	3 558 839
Repairs and Maintenance by asset class	**4 575 398**	**–**	**–**	**–**	**–**	**(2 940)**	**(2 940)**	**4 572 458**	**5 092 316**	**5 336 823**
Roads Infrastructure	*756 245*	–	–	–	–	–	–	*756 245*	*925 224*	*971 577*
Storm water Infrastructure	*126 779*	–	–	–	–	–	–	*126 779*	*141 528*	*148 618*
Electrical Infrastructure	*518 758*	–	–	–	–	–	–	*518 758*	*544 439*	*571 712*
Water Supply Infrastructure	*346 775*	–	–	–	–	*(2 691)*	*(2 691)*	*344 084*	*361 041*	*378 879*
Sanitation Infrastructure	*316 303*	–	–	–	–	–	–	*316 303*	*331 682*	*348 299*
Solid Waste Infrastructure	*7 281*	–	–	–	–	–	–	*7 281*	*7 639*	*8 022*
Infrastructure	2 072 140	–	–	–	–	(2 691)	(2 691)	2 069 449	2 311 553	2 427 108
Community Facilities	701 876	–	–	–	–	–	–	701 876	765 788	801 656
Sport and Recreation Facilities	60 013	–	–	–	–	–	–	60 013	29 272	30 738
Community Assets	761 889	–	–	–	–	–	–	761 889	795 059	832 394
Heritage Assets	2 666	–	–	–	–	–	–	2 666	3 480	3 616
Revenue Generating	338	–	–	–	–	–	–	338	355	373
Non-revenue Generating	17	–	–	–	–	–	–	17	18	18
Investment properties	355	–	–	–	–	–	–	355	373	391
Operational Buildings	225 448	–	–	–	–	–	–	225 448	283 789	295 325
Housing	2 937	–	–	–	–	–	–	2 937	2 956	2 976
Other Assets	228 385	–	–	–	–	–	–	228 385	286 745	298 301
Computer Equipment	458 940	–	–	–	–	(129)	(129)	458 811	509 520	532 044
Furniture and Office Equipment	568 616	–	–	–	–	–	–	568 616	653 666	684 663
Machinery and Equipment	2 512	–	–	–	–	–	–	2 512	2 632	2 758
Transport Assets	479 895	–	–	–	–	(120)	(120)	479 775	529 287	555 548
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	**7 875 466**	**–**	**–**	**–**	**–**	**(2 940)**	**(2 940)**	**7 872 526**	**8 472 306**	**8 895 662**
Renewal and upgrading of Existing Assets as % of total capex	***51.3%***	–	–	–	–	–	–	***56.5%***	***48.5%***	***53.8%***
Renewal and upgrading of Existing Assets as % of deprecn"	***149.4%***	–	–	–	–	–	–	***148.4%***	***137.9%***	***160.8%***
R&M as a % of PPE	***8.1%***	–	–	–	–	–	–	***8.2%***	***8.2%***	***7.7%***
Renewal and upgrading and R&M as a % of PPE	***16.8%***	–	–	–	–	–	–	***17.0%***	***15.8%***	***16.0%***

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.

Table 11: MBRR Table B10 - Basic Service Delivery Measurement

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets										
Water:										
Piped water inside dwelling	1 256 146	-	-	-	-	-	-	1 256 146	1 280 054	1 304 676
Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	174 157	-	-	-	-	-	-	174 157	177 472	180 886
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total	1 430 303	-	-	-	-	-	-	1 430 303	1 457 526	1 485 562
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	**1 430 303**	**-**	**-**	**-**	**-**	**-**	**-**	**1 430 303**	**1 457 526**	**1 485 562**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)	1 331 819	-	-	-	-	-	-	1 331 819	1 353 699	1 378 322
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-
Chemical toilet	34 020	-	-	-	-	-	-	34 020	34 020	34 020
Pit toilet (ventilated)	197	-	-	-	-	-	-	197	197	197
Other toilet provisions (> min.service level)	64 267	-	-	-	-	-	-	64 267	69 610	73 024
Minimum Service Level and Above sub-total	1 430 303	-	-	-	-	-	-	1 430 303	1 457 526	1 485 562
Bucket toilet	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-	-
Below Minimum Servic Level sub-total	-	-	-	-	-	-	-	-	-	-
Total number of households	**1 430 303**	**-**	**-**	**-**	**-**	**-**	**-**	**1 430 303**	**1 457 526**	**1 485 562**
Energy:										
Electricity (at least min. service level)	844 791	-	-	-	-	-	-	844 791	846 291	847 791
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total	844 791	-	-	-	-	-	-	844 791	846 291	847 791
Electricity (< min.service level)	28 126	-	-	-	-	-	-	28 126	26 626	25 126
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-	-
Below Minimum Servic Level sub-total	28 126	-	-	-	-	-	-	28 126	26 626	25 126
Total number of households	**872 917**	**-**	**-**	**-**	**-**	**-**	**-**	**872 917**	**872 917**	**872 917**
Refuse:										
Removed at least once a week (min.service)	935 447	-	-	-	-	-	-	935 447	954 156	973 239
Minimum Service Level and Above sub-total	935 447	-	-	-	-	-	-	935 447	954 156	973 239
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	**935 447**	**-**	**-**	**-**	**-**	**-**	**-**	**935 447**	**954 156**	**973 239**
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	253 851	-	-	-	-	-	-	253 851	253 851	253 851
Sanitation (free minimum level service)	253 851	-	-	-	-	-	-	253 851	253 851	253 851
Electricity/other energy (50kwh per household per month)	183 070	-	-	-	-	-	-	183 070	183 070	183 070
Refuse (removed at least once a week)	257 328	-	-	-	-	-	-	257 328	262 475	267 724
Cost of Free Basic Services provided (R'000)										
Water (6 kilolitres per indigent household per month)	408 131	–	–	–	–	–	–	408 131	462 331	509 767
Sanitation (free sanitation service to indigent households)	251 148	–	–	–	–	–	–	251 148	284 500	313 690
Electricity/other energy (50kwh per indigent household per month)	133 559	–	–	–	–	–	–	133 559	141 572	150 067
Refuse (removed once a week for indigent households)	220 282	–	–	–	–	–	–	220 282	227 992	235 971
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	**699 470**	**–**	**–**	**–**	**–**	**–**	**–**	**699 470**	**772 134**	**841 784**
Total cost of FBS provided	**1 712 590**	**–**	**–**	**–**	**–**	**–**	**–**	**1 712 590**	**1 888 530**	**2 051 279**

Table continues on next page.

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Highest level of free service provided										
Property rates (R'000 value threshold)										
Water (kilolitres per household per month)	11	–	–	–	–	–	–	11	11	11
Sanitation (kilolitres per household per month)	7	–	–	–	–	–	–	7	7	7
Sanitation (Rand per household per month)										
Electricity (kw per household per month)	60	–	–	–	–	–	–	60	60	60
Refuse (average litres per week)	240	–	–	–	–	–	–	240	240	240
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	1 241 212	–	–	–	–	–	–	1 241 212	1 290 613	1 342 366
Water (in excess of 6 kilolitres per indigent household per month)	–	–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)	–	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	30 904	–	–	–	–	–	–	30 904	32 294	33 748
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	**1 272 116**	**–**	**–**	**–**	**–**	**–**	**–**	**1 272 116**	**1 322 907**	**1 376 114**

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

- **Water**
  10.5 kℓ of water per month per indigent household, free of charge.

- **Sanitation**
  7.35 kℓ of sanitation per month per indigent household, free of charge.

- **Electricity**
  Each connection supplied by the City to properties with a municipal property value of less than and equal to R400 000 and a prepaid meter receives a monthly 60 kWh free electricity if they normally buy less than 250 kWh per month on average over a 12-month period; or 25 kWh free electricity if they normally buy between 250 and 450 kWh per month on average over a 12-month period.

- **Waste removal**
  Consumers whose properties are valued between R1 and R500 000 receive rebates between 0% and 100% on the first 240 ℓ container. Consumers who earn below R7 000 and who are registered on the Indigent Register will qualify for a rebate between 0% and 100% on the first 240 ℓ container. Customers living in Council-owned housing rental and selling schemes earning R4 500 and below will receive 100% rebate.

Explanatory notes to Table B10 – Basic Service Delivery Measurement

1. Table B10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

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

5. Adjustments to budget assumptions

The budget assumptions underpinning the 2020/21 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 2** on page 16.

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

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

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

A roll-over of R12.1 million (within the Economic Opportunities & Asset Management directorate) on the Cape Skills and Employment Accelerator project (funded ex National Skills Fund) for training and placement of unemployed youth in the Business Process Outsourcing (BPO) and Clothing & Textile sectors.

Annexure 4 provides further details on the adjustment made.

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

No adjustments were made.

10. Adjustments to service delivery and budget implementation plan

No adjustments were made.

11. Adjustments to capital expenditure

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

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

The consolidated tables of the City and its entities, Cape Town International Convention Centre (CTICC) and Cape Town Stadium (CTS), are presented on page 33 to page 44.

Table 12: MBRR Table B1 - Consolidated Adjustments Budget Summary

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	10 511 519	–	–	–	–	–	–	10 511 519	11 555 663	12 624 126
Service charges	19 885 709	–	–	–	–	–	–	19 885 709	22 553 509	24 407 148
Investment revenue	855 610	–	–	–	–	–	–	855 610	887 846	920 683
Transfers recognised - operational	5 608 724	–	–	–	561 039	24 258	585 297	6 194 021	5 573 928	6 020 849
Other own revenue	5 581 541	–	–	–	–	–	–	5 581 541	5 991 604	6 264 934
Total Revenue (excluding capital transfers and contributions)	**42 443 103**	**–**	**–**	**–**	**561 039**	**24 258**	**585 297**	**43 028 400**	**46 562 551**	**50 237 739**
Employee costs	15 296 104	–	–	–	(3 500)	(17 544)	(21 044)	15 275 060	16 695 358	18 073 834
Remuneration of councillors	189 675	–	–	–	–	–	–	189 675	201 018	213 099
Depreciation & asset impairment	3 354 567	–	–	–	–	(0)	(0)	3 354 567	3 432 308	3 609 589
Finance charges	828 460	–	–	–	–	–	–	828 460	1 239 002	1 445 614
Materials and bulk purchases	11 618 742	–	–	–	(21 032)	21 338	306	11 619 048	12 802 381	13 859 228
Transfers and grants	432 364	–	–	–	38 612	12 216	50 829	483 192	405 986	354 515
Other expenditure	13 424 593	–	–	–	(47 260)	106 059	58 799	13 483 392	12 347 127	13 088 081
Total Expenditure	**45 144 504**	**–**	**–**	**–**	**(33 179)**	**122 069**	**88 889**	**45 233 393**	**47 123 180**	**50 643 959**
Surplus/(Deficit)	(2 701 402)	–	–	–	594 218	(97 810)	496 408	(2 204 994)	(560 630)	(406 220)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 815 828	–	–	–	(1 479 191)	712	(1 478 479)	1 337 349	3 245 568	3 332 526
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)	189 226	–	–	–	–	–	–	189 226	194 439	226 003
Surplus/(Deficit) after capital transfers & contributions	**303 652**	**–**	**–**	**–**	**(884 973)**	**(97 098)**	**(982 071)**	**(678 419)**	**2 879 377**	**3 152 310**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**303 652**	**–**	**–**	**–**	**(884 973)**	**(97 098)**	**(982 071)**	**(678 419)**	**2 879 377**	**3 152 310**
Capital expenditure & funds sources										
Capital expenditure	9 681 357	519 884	–	–	(1 479 191)	28 580	(930 727)	8 750 630	9 680 728	10 704 494
Transfers recognised - capital	2 883 814	712	–	–	(1 479 191)	–	(1 478 479)	1 405 335	3 312 729	3 424 875
Borrowing	2 500 000	–	–	–	–	–	–	2 500 000	5 000 000	5 000 000
Internally generated funds	4 297 543	519 171	–	–	–	28 580	547 752	4 845 294	1 367 999	2 279 619
Total sources of capital funds	**9 681 357**	**519 884**	**–**	**–**	**(1 479 191)**	**28 580**	**(930 727)**	**8 750 630**	**9 680 728**	**10 704 494**
Financial position										
Total current assets	15 631 864	–	–	–	–	1 723 151	1 723 151	17 355 015	18 734 610	19 133 037
Total non current assets	62 770 615	–	–	–	–	(930 727)	(930 727)	61 839 888	68 695 151	76 157 745
Total current liabilities	9 124 334	–	–	–	–	1 776 756	1 776 756	10 901 090	13 109 314	14 745 812
Total non current liabilities	17 684 925	–	–	–	–	–	–	17 684 925	21 247 828	24 324 584
Community wealth/Equity	**51 593 220**	**–**	**–**	**–**	**(884 973)**	**(99 359)**	**(984 332)**	**50 608 888**	**53 072 619**	**56 220 386**

Table continues on next page.

Description R thousands	Budget Year 2020/21 Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2021/22 Adjusted Budget	Budget Year +2 2022/23 Adjusted Budget
Cash flows										
Net cash from (used) operating	3 639 662	–	–	–	–	(962 218)	(962 218)	2 677 444	6 632 982	6 834 264
Net cash from (used) investing	(8 897 868)	–	–	–	–	836 597	836 597	(8 061 272)	(8 930 274)	(9 856 828)
Net cash from (used) financing	2 173 711	–	–	–	–	–	–	2 173 711	4 328 232	3 346 538
Cash/cash equivalents at the year end	**4 620 298**	**–**	**–**	**–**	**–**	**1 710 188**	**1 710 188**	**6 330 487**	**8 361 426**	**8 685 400**
Cash backing/surplus reconciliation										
Cash and investments available	12 003 334	–	–	–	–	1 707 928	1 707 928	13 711 262	15 444 567	15 483 966
Application of cash and investments	7 764 660	–	–	–	–	1 319 979	1 319 979	9 084 638	9 864 626	10 846 833
Balance - surplus (shortfall)	**4 238 675**	**–**	**–**	**–**	**–**	**387 949**	**387 949**	**4 626 624**	**5 579 941**	**4 637 133**
Asset Management										
Asset register summary (WDV)	56 627 881	–	–	–	–	(931 842)	(931 842)	55 696 039	61 912 419	68 994 681
Depreciation & asset impairment	3 354 567	–	–	–	–	–	–	3 354 567	3 432 308	3 609 588
Renewal and Upgrading of Existing Assets	4 953 105	180 492	–	–	(211 906)	6 050	(25 363)	4 927 741	4 684 778	5 739 612
Repairs and Maintenance	4 619 237	–	–	–	–	(2 940)	(2 940)	4 616 297	5 139 829	5 388 333
Free services										
Cost of Free Basic Services provided	1 712 590	–	–	–	–	–	–	1 712 590	1 888 530	2 051 279
Revenue cost of free services provided	1 272 116	–	–	–	–	–	–	1 272 116	1 322 907	1 376 114
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	28 126	-	-	-	-	-	-	28 126	26 626	25 126
Refuse:	–	–	–	–	–	–	–	–	–	–

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

Standard Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	**16 142 580**	**–**	**–**	**–**	**262 738**	**(0)**	**262 738**	**16 405 318**	**17 530 149**	**18 944 093**
Executive and council	1 348	–	–	–	–	(0)	(0)	1 348	1 363	1 380
Finance and administration	16 141 229	–	–	–	262 738	–	262 738	16 403 968	17 528 782	18 942 709
Internal audit	3	–	–	–	–	–	–	3	3	3
Community and public safety	**3 209 696**	**–**	**–**	**–**	**(123 051)**	**12 541**	**(110 510)**	**3 099 186**	**3 420 790**	**3 576 920**
Community and social services	134 928	–	–	–	(19 205)	–	(19 205)	115 723	131 785	155 514
Sport and recreation	56 046	–	–	–	(8 883)	–	(8 883)	47 163	116 597	125 326
Public safety	1 132 243	–	–	–	(15 420)	850	(14 570)	1 117 673	1 115 661	1 189 292
Housing	1 384 590	–	–	–	(67 043)	11 620	(55 423)	1 329 167	1 529 763	1 562 310
Health	501 889	–	–	–	(12 500)	71	(12 429)	489 459	526 983	544 478
Economic and environmental services	**3 358 490**	**–**	**–**	**–**	**(1 119 857)**	**12 335**	**(1 107 522)**	**2 250 968**	**3 618 854**	**3 817 563**
Planning and development	483 906	–	–	–	(10 000)	12 335	2 335	486 241	505 497	527 786
Road transport	2 836 039	–	–	–	(1 109 857)	–	(1 109 857)	1 726 182	3 108 979	3 285 180
Environmental protection	38 545	–	–	–	–	–	–	38 545	4 378	4 597
Trading services	**22 516 457**	**–**	**–**	**–**	**62 018**	**–**	**62 018**	**22 578 475**	**25 159 277**	**27 166 896**
Energy sources	14 252 289	–	–	–	(18 794)	–	(18 794)	14 233 495	15 961 972	17 244 787
Water management	4 473 233	–	–	–	13 952	–	13 952	4 487 185	5 128 166	5 484 538
Waste water management	2 015 133	–	–	–	66 860	–	66 860	2 081 993	2 172 698	2 403 201
Waste management	1 775 801	–	–	–	–	–	–	1 775 801	1 896 441	2 034 370
Other	**220 934**	**–**	**–**	**–**	**–**	**95**	**95**	**221 028**	**273 488**	**290 797**
Total Revenue - Functional	**45 448 157**	**–**	**–**	**–**	**(918 152)**	**24 971**	**(893 182)**	**44 554 975**	**50 002 558**	**53 796 269**
Expenditure - Functional										
Governance and administration	**10 228 608**	**–**	**–**	**–**	**–**	**58 831**	**58 831**	**10 287 439**	**10 482 435**	**11 313 298**
Executive and council	616 260	–	–	–	–	(786)	(786)	615 474	652 372	693 089
Finance and administration	9 558 956	–	–	–	–	59 617	59 617	9 618 573	9 770 807	10 555 988
Internal audit	53 392	–	–	–	–	0	0	53 392	59 257	64 221
Community and public safety	**8 129 031**	**–**	**–**	**–**	**43 172**	**14 040**	**57 212**	**8 186 242**	**8 315 545**	**8 857 617**
Community and social services	1 013 228	–	–	–	(7 905)	6 438	(1 467)	1 011 761	1 063 255	1 142 130
Sport and recreation	1 161 072	–	–	–	–	(130)	(130)	1 160 942	1 279 114	1 346 039
Public safety	3 162 129	–	–	–	–	2 220	2 220	3 164 350	2 993 541	3 136 145
Housing	1 391 023	–	–	–	51 077	5 441	56 517	1 447 540	1 477 770	1 614 654
Health	1 401 579	–	–	–	–	71	71	1 401 649	1 501 866	1 618 649
Economic and environmental services	**5 707 789**	**–**	**–**	**–**	**(76 351)**	**19 265**	**(57 086)**	**5 650 703**	**6 213 302**	**6 646 946**
Planning and development	1 375 526	–	–	–	–	4 807	4 807	1 380 333	1 479 673	1 539 262
Road transport	4 117 236	–	–	–	(76 351)	14 575	(61 776)	4 055 460	4 526 489	4 884 730
Environmental protection	215 027	–	–	–	–	(118)	(118)	214 909	207 141	222 953
Trading services	**20 581 635**	**–**	**–**	**–**	**–**	**31 376**	**31 376**	**20 613 011**	**21 579 633**	**23 266 579**
Energy sources	11 992 018	–	–	–	–	38 397	38 397	12 030 416	12 923 299	13 972 159
Water management	3 570 275	–	–	–	–	(23 003)	(23 003)	3 547 272	3 822 349	4 132 449
Waste water management	2 530 258	–	–	–	–	15 981	15 981	2 546 239	2 363 170	2 531 919
Waste management	2 489 084	–	–	–	–	(0)	(0)	2 489 084	2 470 815	2 630 052
Other	**471 922**	**–**	**–**	**–**	**–**	**24 076**	**24 076**	**495 999**	**511 463**	**538 852**
Total Expenditure - Functional	**45 118 985**	**–**	**–**	**–**	**(33 179)**	**147 588**	**114 409**	**45 233 393**	**47 102 378**	**50 623 291**
Surplus/ (Deficit) for the year	**329 172**	**–**	**–**	**–**	**(884 973)**	**(122 618)**	**(1 007 591)**	**(678 419)**	**2 900 179**	**3 172 978**

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

Vote Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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 - Community service & Health	1 066 078	–	–	–	189 691	71	189 761	1 255 839	1 067 318	1 088 145
Vote 2 - Corporate Services	57 780	–	–	–	–	–	–	57 780	60 207	63 178
Vote 3 - Economic Opportunities & Asset Managemnt	283 469	–	–	–	–	12 216	12 216	295 686	257 142	246 642
Vote 4 - Energy & Climate Change	14 028 935	–	–	–	(18 794)	–	(18 794)	14 010 141	15 727 450	16 998 539
Vote 5 - Finance	16 916 402	–	–	–	(34 177)	22 833	(11 344)	16 905 057	18 420 797	19 902 465
Vote 6 - Human Settlements	1 253 326	–	–	–	(67 043)	11 620	(55 423)	1 197 903	1 391 936	1 417 592
Vote 7 - Office of the City Manager	6	–	–	–	–	–	–	6	7	7
Vote 8 - Safety & Security	1 616 047	–	–	–	41 472	850	42 322	1 658 369	1 532 506	1 659 463
Vote 9 - Spatial Planning & Environment	187 521	–	–	–	–	213	213	187 734	162 619	194 909
Vote 10 - Transport	2 369 495	–	–	–	(1 100 112)	–	(1 100 112)	1 269 383	2 705 656	2 830 807
Vote 11 - Urban Management	275 239	–	–	–	(10 000)	–	(10 000)	265 239	312 431	338 663
Vote 12 - Water & Waste	7 153 041	–	–	–	80 812	–	80 812	7 233 852	8 014 900	8 679 048
Vote 13 - Cape Town International Convention Centre	215 982	–	–	–	–	0	0	215 982	268 290	285 338
Vote 14 - Cape Town Stadium	24 836	–	–	–	–	(22 833)	(22 833)	2 003	81 301	91 473
Total Revenue by Vote	**45 448 157**	**–**	**–**	**–**	**(918 152)**	**24 971**	**(893 182)**	**44 554 975**	**50 002 558**	**53 796 269**
Expenditure by Vote										
Vote 1 - Community service & Health	4 403 961	–	–	–	(7 905)	(121)	(8 026)	4 395 935	4 394 063	4 709 258
Vote 2 - Corporate Services	2 061 829	–	–	–	–	(191)	(191)	2 061 638	2 373 825	2 510 379
Vote 3 - Economic Opportunities & Asset Managemnt	1 414 649	–	–	–	–	12 045	12 045	1 426 694	1 542 111	1 590 421
Vote 4 - Energy & Climate Change	12 412 445	–	–	–	–	(172)	(172)	12 412 274	13 375 675	14 457 309
Vote 5 - Finance	3 620 590	–	–	–	–	65 526	65 526	3 686 116	3 550 262	3 935 760
Vote 6 - Human Settlements	1 394 457	–	–	–	51 077	10 736	61 813	1 456 270	1 481 554	1 618 774
Vote 7 - Office of the City Manager	258 605	–	–	–	–	(219)	(219)	258 386	271 017	291 190
Vote 8 - Safety & Security	4 293 174	–	–	–	(9 099)	659	(8 440)	4 284 734	4 467 978	4 744 033
Vote 9 - Spatial Planning & Environment	789 228	–	–	–	–	42	42	789 270	820 513	883 828
Vote 10 - Transport	3 640 210	–	–	–	(67 252)	99 836	32 584	3 672 794	3 720 093	3 991 263
Vote 11 - Urban Management	1 127 346	–	–	–	–	(191)	(191)	1 127 155	1 246 474	1 325 043
Vote 12 - Water & Waste	9 347 882	–	–	–	–	(163)	(163)	9 347 719	9 456 562	10 138 765
Vote 13 - Cape Town International Convention Centre	286 888	–	–	–	–	25 520	25 520	312 407	316 438	333 174
Vote 14 - Cape Town Stadium	67 721	–	–	–	–	(65 718)	(65 718)	2 003	85 815	94 093
Total Expenditure by Vote	**45 118 985**	**–**	**–**	**–**	**(33 179)**	**147 588**	**114 409**	**45 233 394**	**47 102 378**	**50 623 291**
Surplus/ (Deficit) for the year	**329 172**	**–**	**–**	**–**	**(884 973)**	**(122 617)**	**(1 007 591)**	**(678 419)**	**2 900 179**	**3 172 978**

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

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	10 511 519	–	–	–	–	–	–	10 511 519	11 555 663	12 624 126
Service charges - electricity revenue	13 789 334	–	–	–	–	–	–	13 789 334	15 484 526	16 740 057
Service charges - water revenue	3 194 459	–	–	–	–	–	–	3 194 459	3 770 788	4 098 172
Service charges - sanitation revenue	1 616 486	–	–	–	–	–	–	1 616 486	1 909 418	2 068 297
Service charges - refuse revenue	1 285 431	–	–	–	–	–	–	1 285 431	1 388 777	1 500 622
Rental of facilities and equipment	496 894	–	–	–	–	–	–	496 894	567 355	613 565
Interest earned - external investments	855 610	–	–	–	–	–	–	855 610	887 846	920 683
Interest earned - outstanding debtors	389 137	–	–	–	–	–	–	389 137	409 790	444 159
Dividends received	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1 063 333	–	–	–	–	–	–	1 063 333	1 050 664	1 077 403
Licences and permits	76 875	–	–	–	–	–	–	76 875	88 002	92 411
Agency services	242 236	–	–	–	–	–	–	242 236	266 808	286 557
Transfers and subsidies	5 608 724	–	–	–	561 039	24 258	585 297	6 194 021	5 573 928	6 020 849
Other revenue	3 263 066	–	–	–	–	–	–	3 263 066	3 556 495	3 695 719
Gains	50 000	–	–	–	–	–	–	50 000	52 490	55 120
Total Revenue (excluding capital transfers and contributions)	**42 443 103**	**–**	**–**	**–**	**561 039**	**24 258**	**585 297**	**43 028 400**	**46 562 551**	**50 237 739**
Expenditure By Type										
Employee related costs	15 296 104	–	–	–	(3 500)	(17 544)	(21 044)	15 275 060	16 695 358	18 073 834
Remuneration of councillors	189 675	–	–	–	–	–	–	189 675	201 018	213 099
Debt impairment	3 640 803	–	–	–	–	–	–	3 640 803	2 251 537	2 360 838
Depreciation & asset impairment	3 354 567	–	–	–	–	(0)	(0)	3 354 567	3 432 308	3 609 589
Finance charges	828 460	–	–	–	–	–	–	828 460	1 239 002	1 445 614
Bulk purchases	9 990 881	–	–	–	–	–	–	9 990 881	11 092 084	12 044 044
Other materials	1 627 861	–	–	–	(21 032)	21 338	306	1 628 166	1 710 296	1 815 184
Contracted services	7 321 891	–	–	–	(46 830)	58 027	11 197	7 333 088	7 409 157	7 815 773
Transfers and subsidies	432 364	–	–	–	38 612	12 216	50 829	483 192	405 986	354 515
Other expenditure	2 459 862	–	–	–	(430)	48 032	47 602	2 507 464	2 684 314	2 909 265
Losses	2 037	–	–	–	–	–	–	2 037	2 119	2 206
Total Expenditure	**45 144 504**	**–**	**–**	**–**	**(33 179)**	**122 069**	**88 889**	**45 233 393**	**47 123 180**	**50 643 959**
Surplus/(Deficit)	**(2 701 402)**	**–**	**–**	**–**	**594 218**	**(97 810)**	**496 408**	**(2 204 994)**	**(560 630)**	**(406 220)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 815 828	–	–	–	(1 479 191)	712	(1 478 479)	1 337 349	3 245 568	3 332 526
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	189 226	–	–	–	–	–	–	189 226	194 439	226 003
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	**303 652**	**–**	**–**	**–**	**(884 973)**	**(97 098)**	**(982 071)**	**(678 419)**	**2 879 377**	**3 152 310**
Taxation	(25 520)	–	–	–	–	–	–	(25 520)	(20 802)	(20 668)
Surplus/(Deficit) after taxation	**329 172**	**–**	**–**	**–**	**(884 973)**	**(97 098)**	**(982 071)**	**(652 899)**	**2 900 180**	**3 172 978**
Attributable to minorities	(20 279)	–	–	–	–	–	–	(20 279)	(13 770)	(13 681)
Surplus/(Deficit) attributable to municipality	**308 893**	**–**	**–**	**–**	**(884 973)**	**(97 098)**	**(982 071)**	**(673 178)**	**2 886 410**	**3 159 297**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**308 893**	**–**	**–**	**–**	**(884 973)**	**(97 098)**	**(982 071)**	**(673 178)**	**2 886 410**	**3 159 297**

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

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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 - Community service & Health	453 758	39 569	–	–	(49 711)	–	(10 142)	443 616	314 863	250 706
Vote 2 - Corporate Services	242 020	7 948	–	–	–	–	7 948	249 968	446 781	296 694
Vote 3 - Economic Opportunities & Asset Managemnt	580 321	5 433	–	–	–	–	5 433	585 754	159 660	611 040
Vote 4 - Energy & Climate Change	1 049 131	18 883	–	–	(18 794)	–	90	1 049 221	1 043 350	1 156 061
Vote 5 - Finance	268 787	26 796	–	–	–	–	26 796	295 583	96 371	25 191
Vote 6 - Human Settlements	894 903	35 959	–	–	(118 120)	–	(82 161)	812 741	1 010 098	1 065 805
Vote 7 - Office of the City Manager	2 130	46	–	–	–	–	46	2 176	960	960
Vote 8 - Safety & Security	438 954	5 307	–	–	(16 066)	–	(10 759)	428 195	95 332	172 660
Vote 9 - Spatial Planning & Environment	157 205	1 283	–	–	–	–	1 283	158 489	209 463	330 155
Vote 10 - Transport	1 793 342	299 855	–	–	(1 132 860)	18 000	(815 005)	978 338	2 262 536	2 320 196
Vote 11 - Urban Management	81 503	12 758	–	–	(10 000)	–	2 758	84 261	128 830	141 230
Vote 12 - Water & Waste	3 643 819	66 045	–	–	(133 640)	–	(67 595)	3 576 224	3 837 590	4 270 403
Vote 13 - Cape Town International Convention Centre	75 483	–	–	–	–	10 580	10 580	86 063	74 894	63 394
Vote 14 - Cape Town Stadium	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**9 681 357**	**519 884**	**–**	**–**	**(1 479 191)**	**28 580**	**(930 727)**	**8 750 630**	**9 680 728**	**10 704 494**
Single-year expenditure to be adjusted	–	–	–	–	–	–	–	–	–	–
Vote 1 - Community service & Health	–	–	–	–	–	–	–	–	–	–
Vote 2 - Corporate Services	–	–	–	–	–	–	–	–	–	–
Vote 3 - Economic Opportunities & Asset Managemnt	–	–	–	–	–	–	–	–	–	–
Vote 4 - Energy & Climate Change	–	–	–	–	–	–	–	–	–	–
Vote 5 - Finance	–	–	–	–	–	–	–	–	–	–
Vote 6 - Human Settlements	–	–	–	–	–	–	–	–	–	–
Vote 7 - Office of the City Manager	–	–	–	–	–	–	–	–	–	–
Vote 8 - Safety & Security	–	–	–	–	–	–	–	–	–	–
Vote 9 - Spatial Planning & Environment	–	–	–	–	–	–	–	–	–	–
Vote 10 - Transport	–	–	–	–	–	–	–	–	–	–
Vote 11 - Urban Management	–	–	–	–	–	–	–	–	–	–
Vote 12 - Water & Waste	–	–	–	–	–	–	–	–	–	–
Vote 13 - Cape Town International Convention Centre	–	–	–	–	–	–	–	–	–	–
Vote 14 - Cape Town Stadium	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Vote	**9 681 357**	**519 884**	**–**	**–**	**(1 479 191)**	**28 580**	**(930 727)**	**8 750 630**	**9 680 728**	**10 704 494**
Capital Expenditure - Functional										
Governance and administration	**1 396 272**	**41 876**	**–**	**–**	**(17 028)**	**(1 680)**	**23 168**	**1 419 440**	**1 089 251**	**1 092 579**
Executive and council	19 414	1 072	–	–	–	–	1 072	20 487	5 327	5 402
Finance and administration	1 376 447	40 762	–	–	(17 028)	(1 680)	22 054	1 398 502	1 083 814	1 087 067
Internal audit	411	41	–	–	–	–	41	452	110	110
Community and public safety	**1 745 862**	**87 098**	**–**	**–**	**(166 223)**	**1 685**	**(77 441)**	**1 668 421**	**1 303 424**	**1 593 921**
Community and social services	121 397	4 710	–	–	(11 300)	–	(6 590)	114 807	66 552	310 275
Sport and recreation	357 122	34 039	–	–	(8 883)	1 685	26 841	383 963	56 300	9 109
Public safety	279 623	5 010	–	–	(15 420)	–	(10 410)	269 213	71 075	162 232
Housing	894 903	35 959	–	–	(118 120)	–	(82 161)	812 741	1 010 098	1 065 805
Health	92 816	7 380	–	–	(12 500)	–	(5 120)	87 696	99 400	46 500
Economic and environmental services	**2 106 139**	**311 554**	**–**	**–**	**(1 143 506)**	**18 000**	**(813 953)**	**1 292 187**	**2 561 250**	**2 761 678**
Planning and development	112 992	12 658	–	–	(10 000)	–	2 658	115 650	143 462	190 395
Road transport	1 879 199	298 690	–	–	(1 133 506)	18 000	(816 816)	1 062 382	2 261 097	2 318 733
Environmental protection	113 949	205	–	–	–	–	205	114 154	156 691	252 550
Trading services	**4 338 922**	**79 259**	**–**	**–**	**(152 434)**	**(5)**	**(73 181)**	**4 265 741**	**4 645 214**	**5 190 723**
Energy sources	1 027 660	13 647	–	–	(18 794)	–	(5 147)	1 022 513	1 040 850	1 151 561
Water management	1 287 888	10 054	–	–	(500)	–	9 554	1 297 442	1 299 514	1 286 743
Waste water management	1 465 161	27 672	–	–	(133 140)	(5)	(105 474)	1 359 687	1 716 822	2 166 179
Waste management	558 214	27 886	–	–	–	–	27 886	586 099	588 028	586 240
Other	94 162	98	–	–	–	10 580	10 679	104 840	81 589	65 594
Total Capital Expenditure - Functional	**9 681 357**	**519 884**	**–**	**–**	**(1 479 191)**	**28 580**	**(930 727)**	**8 750 630**	**9 680 728**	**10 704 494**
Funded by:										
National Government	2 803 382	–	–	–	(1 479 625)	–	(1 479 625)	1 323 757	3 234 438	3 320 861
Provincial Government	12 446	712	–	–	434	–	1 146	13 592	11 130	11 665
District Municipality	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	67 986	–	–	–	–	–	–	67 986	67 161	92 349
Transfers recognised - capital	**2 883 814**	**712**	**–**	**–**	**(1 479 191)**	**–**	**(1 478 479)**	**1 405 335**	**3 312 729**	**3 424 875**
Borrowing	2 500 000	–	–	–	–	–	–	2 500 000	5 000 000	5 000 000
Internally generated funds	4 297 543	519 171	–	–	–	28 580	547 752	4 845 294	1 367 999	2 279 619
Total Capital Funding	**9 681 357**	**519 884**	**–**	**–**	**(1 479 191)**	**28 580**	**(930 727)**	**8 750 630**	**9 680 728**	**10 704 494**

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

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	121 768	–	–	–	–	–	–	121 768	134 914	96 406
Call investment deposits	6 639 523	–	–	–	–	1 707 928	1 707 928	8 347 451	9 068 180	8 779 868
Consumer debtors	6 999 547	–	–	–	–	15 223	15 223	7 014 770	7 424 560	7 868 718
Other debtors	1 333 391	–	–	–	–	–	–	1 333 391	1 517 486	1 743 291
Current portion of long-term receivables	7 718	–	–	–	–	–	–	7 718	6 739	3 932
Inventory	529 916	–	–	–	–	–	–	529 916	582 730	640 822
Total current assets	**15 631 864**	**–**	**–**	**–**	**–**	**1 723 151**	**1 723 151**	**17 355 015**	**18 734 610**	**19 133 037**
Non current assets										
Long-term receivables	186 787	–	–	–	–	–	–	186 787	181 866	177 434
Investments	5 242 043	–	–	–	–	–	–	5 242 043	6 241 472	6 607 692
Investment property	579 534	–	–	–	–	–	–	579 534	577 820	576 106
Investment in Associate	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	56 199 764	–	–	–	–	(930 727)	(930 727)	55 269 037	61 248 728	68 498 679
Biological	–	–	–	–	–	–	–	–	–	–
Intangible	382 296	–	–	–	–	–	–	382 296	244 271	76 170
Other non-current assets	180 192	–	–	–	–	–	–	180 192	200 995	221 663
Total non current assets	**62 770 615**	**–**	**–**	**–**	**–**	**(930 727)**	**(930 727)**	**61 839 888**	**68 695 151**	**76 157 745**
TOTAL ASSETS	**78 402 479**	**–**	**–**	**–**	**–**	**792 424**	**792 424**	**79 194 903**	**87 429 761**	**95 290 781**
LIABILITIES										
Current liabilities										
Bank overdraft	–	–	–	–	–	–	–	–	–	–
Borrowing	628 487	–	–	–	–	–	–	628 487	1 967 270	2 488 247
Consumer deposits	529 964	–	–	–	–	–	–	529 964	581 326	637 741
Trade and other payables	6 663 992	–	–	–	–	1 776 756	1 776 756	8 440 748	9 209 770	10 211 634
Provisions	1 301 891	–	–	–	–	–	–	1 301 891	1 350 948	1 408 189
Total current liabilities	**9 124 334**	**–**	**–**	**–**	**–**	**1 776 756**	**1 776 756**	**10 901 090**	**13 109 314**	**14 745 812**
Non current liabilities										
Borrowing	9 784 054	–	–	–	–	–	–	9 784 054	12 723 321	15 141 147
Provisions	7 900 871	–	–	–	–	–	–	7 900 871	8 524 507	9 183 437
Total non current liabilities	**17 684 925**	**–**	**–**	**–**	**–**	**–**	**–**	**17 684 925**	**21 247 828**	**24 324 584**
TOTAL LIABILITIES	**26 809 259**	**–**	**–**	**–**	**–**	**1 776 756**	**1 776 756**	**28 586 015**	**34 357 142**	**39 070 395**
NET ASSETS	**51 593 220**	**–**	**–**	**–**	**–**	**(984 332)**	**(984 332)**	**50 608 888**	**53 072 619**	**56 220 386**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	45 747 613	–	–	–	(884 973)	372 476	(512 497)	45 235 117	47 592 265	50 553 223
Reserves	5 845 607	–	–	–	–	(471 835)	(471 835)	5 373 771	5 480 354	5 667 163
TOTAL COMMUNITY WEALTH/EQUITY	**51 593 220**	**–**	**–**	**–**	**(884 973)**	**(99 359)**	**(984 332)**	**50 608 888**	**53 072 619**	**56 220 386**

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

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	10 031 409	–	–	–	–	–	–	10 031 409	11 355 510	12 413 264
Service charges	18 045 505	–	–	–	–	–	–	18 045 505	21 666 906	23 453 709
Other revenue	4 358 171	–	–	–	–	(121 240)	(121 240)	4 236 931	4 803 752	5 045 050
Transfers and Subsidies - Operational	5 608 724	–	–	–	–	585 297	585 297	6 194 021	5 603 846	6 050 145
Transfers and Subsidies - Capital	2 815 828	–	–	–	–	(1 357 239)	(1 357 239)	1 458 589	3 372 845	3 466 180
Interest	855 610	–	–	–	–	–	–	855 610	896 406	929 757
Dividends	–	–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees	(37 322 256)	–	–	–	–	(69 036)	(69 036)	(37 391 293)	(39 818 522)	(42 800 900)
Finance charges	(753 329)	–	–	–	–	–	–	(753 329)	(1 247 762)	(1 722 941)
Transfers and Grants	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**3 639 662**	**–**	**–**	**–**	**–**	**(962 218)**	**(962 218)**	**2 677 444**	**6 632 982**	**6 834 264**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	117 986	–	–	–	–	–	–	117 986	119 651	147 469
Decrease (increase) in non-current receivables	3 390	–	–	–	–	–	–	3 390	2 797	2 308
Decrease (increase) in non-current investments	(298 475)	–	–	–	–	–	–	(298 475)	(332 578)	(366 220)
Payments										
Capital assets	(8 720 769)	–	–	–	–	836 597	836 597	(7 884 173)	(8 720 145)	(9 640 384)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(8 897 868)**	**–**	**–**	**–**	**–**	**836 597**	**836 597**	**(8 061 272)**	**(8 930 274)**	**(9 856 828)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	2 500 000	–	–	–	–	–	–	2 500 000	5 000 000	5 000 000
Increase (decrease) in consumer deposits	45 206	–	–	–	–	–	–	45 206	49 726	54 699
Payments										
Repayment of borrowing	(371 495)	–	–	–	–	–	–	(371 495)	(721 495)	(1 708 161)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**2 173 711**	**–**	**–**	**–**	**–**	**–**	**–**	**2 173 711**	**4 328 232**	**3 346 538**
NET INCREASE/ (DECREASE) IN CASH HELD	**(3 084 495)**	**–**	**–**	**–**	**–**	**(125 621)**	**(125 621)**	**(3 210 117)**	**2 030 939**	**323 974**
Cash/cash equivalents at the year begin:	7 704 794	–	–	–	–	1 835 810	1 835 810	9 540 603	6 330 487	8 361 426
Cash/cash equivalents at the year end:	4 620 298	–	–	–	–	1 710 188	1 710 188	6 330 487	8 361 426	8 685 400

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

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	4 620 298	–	–	–	–	1 710 188	1 710 188	6 330 487	8 361 426	8 685 400
Other current investments > 90 days	2 140 993	–	–	–	–	(2 261)	(2 261)	2 138 732	841 669	190 874
Non current assets - Investments	5 242 043	–	–	–	–	–	–	5 242 043	6 241 472	6 607 692
Cash and investments available:	**12 003 334**	**–**	**–**	**–**	**–**	**1 707 928**	**1 707 928**	**13 711 262**	**15 444 567**	**15 483 966**
Applications of cash and investments										
Unspent conditional transfers	1 740 833	–	–	–	–	–	–	1 740 833	2 238 437	2 771 211
Unspent borrowing	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	(2 911 737)	–	–	–	–	1 791 814	1 791 814	(1 119 923)	(1 797 133)	(1 980 082)
Other provisions	1 297 295	–	–	–	–	–	–	1 297 295	1 345 891	1 402 649
Long term investments committed	3 070 090	–	–	–	–	–	–	3 070 090	3 402 669	3 768 888
Reserves to be backed by cash/investments	4 568 179	–	–	–	–	(471 835)	(471 835)	4 096 344	4 674 762	4 884 167
Total Application of cash and investments:	**7 764 660**	**–**	**–**	**–**	**–**	**1 319 979**	**1 319 979**	**9 084 638**	**9 864 626**	**10 846 833**
Surplus(shortfall)	**4 238 675**	**–**	**–**	**–**	**–**	**387 949**	**387 949**	**4 626 624**	**5 579 941**	**4 637 133**

Table 20: MBRR Table B9 - Consolidated Asset Management

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE										
Total New Assets to be adjusted	**4 728 252**	**339 392**	**–**	**–**	**(1 267 286)**	**22 530**	**(905 364)**	**3 822 888**	**4 995 950**	**4 964 882**
Roads Infrastructure	*1 427 001*	*199 447*	–	–	*(1 088 342)*	*18 000*	*(870 895)*	*556 106*	*1 878 738*	*1 907 827*
Storm water Infrastructure	*152 103*	*2 241*	–	–	*(29 543)*	–	*(27 302)*	*124 801*	*202 658*	*200 511*
Electrical Infrastructure	*463 936*	*9 820*	–	–	*(17 794)*	–	*(7 973)*	*455 963*	*327 850*	*302 800*
Water Supply Infrastructure	*672 113*	*11 114*	–	–	*(15 168)*	*5*	*(4 049)*	*668 064*	*629 081*	*606 177*
Sanitation Infrastructure	*402 774*	*2 994*	–	–	*(15 168)*	–	*(12 174)*	*390 600*	*437 477*	*291 493*
Solid Waste Infrastructure	*400 302*	*8 099*	–	–	–	–	*8 099*	*408 401*	*346 378*	*481 520*
Coastal Infrastructure	*764*	–	–	–	–	–	–	*764*	*9 102*	*10 034*
Information and Communication Infrastructure	*49 363*	–	–	–	–	–	–	*49 363*	*69 783*	*46 147*
Infrastructure	3 568 355	233 716	–	–	(1 166 015)	18 005	(914 294)	2 654 061	3 901 066	3 846 509
Community Facilities	*226 754*	*76 194*	–	–	*(61 705)*	*3 410*	*17 899*	*244 653*	*384 754*	*394 124*
Sport and Recreation Facilities	*1 035*	*1 437*	–	–	–	–	*1 437*	*2 472*	*4 000*	–
Community Assets	227 789	77 630	–	–	(61 705)	3 410	19 335	247 125	388 754	394 124
Heritage Assets	30	–	–	–	–	–	–	30	–	–
Operational Buildings	*350 448*	*10 750*	–	–	*(25 000)*	–	*(14 250)*	*336 198*	*202 985*	*351 074*
Housing	*27 414*	*1 136*	–	–	–	–	*1 136*	*28 550*	*25 466*	*43 715*
Other Assets	377 862	11 886	–	–	(25 000)	–	(13 114)	364 748	228 451	394 789
Licences and Rights	*27 513*	*62*	–	–	–	–	*62*	*27 576*	*80 900*	*6 900*
Intangible Assets	27 513	62	–	–	–	–	62	27 576	80 900	6 900
Computer Equipment	156 497	5 192	–	–	–	–	5 192	161 689	220 431	187 670
Furniture and Office Equipment	161 215	1 654	–	–	434	501	2 589	163 805	78 510	48 542
Machinery and Equipment	51 277	2 468	–	–	–	614	3 082	54 359	42 388	34 097
Transport Assets	124 713	5 512	–	–	–	–	5 512	130 225	29 450	32 850
Land	33 000	1 271	–	–	(15 000)	–	(13 729)	19 271	26 000	19 400
Total Renewal of Existing Assets to be adjusted	**2 398 357**	**39 282**	**–**	**–**	**(93 564)**	**11 145**	**(43 137)**	**2 355 219**	**2 218 473**	**2 799 097**
Roads Infrastructure	*172 641*	*9 670*	–	–	*(17 860)*	–	*(8 191)*	*164 450*	*206 000*	*161 576*
Storm water Infrastructure	*54 608*	*1 288*	–	–	–	–	*1 288*	*55 895*	*20 852*	*20 683*
Electrical Infrastructure	*430 377*	*1 130*	–	–	–	–	*1 130*	*431 507*	*457 858*	*707 731*
Water Supply Infrastructure	*297 000*	–	–	–	*(500)*	–	*(500)*	*296 500*	*398 000*	*518 000*
Sanitation Infrastructure	*383 301*	*17 358*	–	–	*(73 204)*	*(5)*	*(55 850)*	*327 451*	*476 691*	*727 000*
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	*10 000*	–
Information and Communication Infrastructure	*7 569*	–	–	–	–	–	–	*7 569*	*47 938*	*6 500*
Infrastructure	1 345 496	29 446	–	–	(91 564)	(5)	(62 123)	1 283 373	1 617 340	2 141 490
Community Facilities	*31 748*	–	–	–	*(2 000)*	–	*(2 000)*	*29 748*	*24 032*	*5 115*
Sport and Recreation Facilities	1 900	–	–	–	–	1 685	1 685	3 585	–	–
Community Assets	33 648	–	–	–	(2 000)	1 685	(315)	33 332	24 032	5 115
Heritage Assets	1 257	–	–	–	–	–	–	1 257	1 200	1 750
Operational Buildings	*57 245*	*19*	–	–	–	*6 894*	*6 913*	*64 157*	*26 536*	*26 363*
Housing	*125 261*	*27*	–	–	–	–	*27*	*125 289*	*98 461*	*79 877*
Other Assets	182 506	46	–	–	–	6 894	6 940	189 446	124 996	106 240
Licences and Rights	*7 000*	*524*	–	–	–	–	*524*	*7 524*	*7 000*	*7 000*
Intangible Assets	7 000	524	–	–	–	–	524	7 524	7 000	7 000
Computer Equipment	126 494	3 343	–	–	–	2 616	5 959	132 453	83 359	81 425
Furniture and Office Equipment	30 256	1 662	–	–	–	(1)	1 661	31 917	23 115	21 551
Machinery and Equipment	69 146	4 126	–	–	–	(44)	4 082	73 228	63 340	59 686
Transport Assets	602 555	135	–	–	–	–	135	602 689	274 091	374 841

Table continues on next page.

City of Cape Town - 2020/21 Adjustments Budget - 20 August 2020 (Including additional recommendations)

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Total Upgrading of Existing Assets to be adjusted	**2 554 748**	**141 210**	**–**	**–**	**(118 342)**	**(5 094)**	**17 774**	**2 572 522**	**2 466 305**	**2 940 515**
Roads Infrastructure	196 913	3 911	–	–	(500)	–	3 411	200 324	182 090	285 477
Storm water Infrastructure	108 747	67	–	–	–	–	67	108 814	128 632	173 975
Electrical Infrastructure	25 578	–	–	–	–	–	–	25 578	138 100	–
Water Supply Infrastructure	64 846	4 922	–	–	–	–	4 922	69 768	49 399	73 292
Sanitation Infrastructure	929 249	8 252	–	–	(55 861)	–	(47 609)	881 641	1 081 762	1 252 835
Solid Waste Infrastructure	61 724	9 878	–	–	–	–	9 878	71 602	122 992	41 114
Coastal Infrastructure	28 430	48	–	–	–	(2 997)	(2 950)	25 481	72 040	196 840
Information and Communication Infrastructure	15 954	–	–	–	–	–	–	15 954	43 009	30 404
Infrastructure	1 431 442	27 079	–	–	(56 361)	(2 997)	(32 280)	1 399 162	1 818 024	2 053 936
Community Facilities	278 183	25 510	–	–	(31 000)	63	(5 427)	272 756	203 474	368 313
Sport and Recreation Facilities	343 091	27 788	–	–	(17 511)	(1 685)	8 593	351 683	65 899	51 578
Community Assets	621 273	53 299	–	–	(48 511)	(1 622)	3 166	624 439	269 373	419 891
Heritage Assets	17 466	–	–	–	–	–	–	17 466	4 100	–
Operational Buildings	382 205	38 116	–	–	(13 470)	(475)	24 171	406 376	319 973	406 734
Housing	14 410	19 708	–	–	–	–	19 708	34 118	–	40 073
Other Assets	396 615	57 824	–	–	(13 470)	(475)	43 879	440 493	319 973	446 807
Licences and Rights	37 351	249	–	–	–	–	249	37 600	2 500	9 750
Intangible Assets	37 351	249	–	–	–	–	249	37 600	2 500	9 750
Computer Equipment	34 200	2 244	–	–	–	–	2 244	36 444	45 984	629
Furniture and Office Equipment	6 778	367	–	–	–	–	367	7 145	5 351	6 501
Machinery and Equipment	9 623	149	–	–	–	–	149	9 772	1 000	3 000
Total Capital Expenditure to be adjusted	9 681 357	519 884	–	–	(1 479 191)	28 580	(930 727)	8 750 630	9 680 728	10 704 494
Roads Infrastructure	1 796 556	213 028	–	–	(1 106 703)	18 000	(875 675)	920 881	2 266 828	2 354 880
Storm water Infrastructure	315 457	3 596	–	–	(29 543)	–	(25 947)	289 510	352 142	395 168
Electrical Infrastructure	919 891	10 951	–	–	(17 794)	–	(6 843)	913 048	923 808	1 010 531
Water Supply Infrastructure	1 033 958	16 036	–	–	(15 668)	5	373	1 034 332	1 076 480	1 197 469
Sanitation Infrastructure	1 715 325	28 605	–	–	(144 233)	(5)	(115 632)	1 599 692	1 995 930	2 271 328
Solid Waste Infrastructure	462 025	17 978	–	–	–	–	17 978	480 003	479 370	522 634
Coastal Infrastructure	29 194	48	–	–	–	(2 997)	(2 950)	26 245	81 142	206 874
Information and Communication Infrastructure	72 886	–	–	–	–	–	–	72 886	160 731	83 050
Infrastructure	6 345 292	290 241	–	–	(1 313 940)	15 003	(1 008 696)	5 336 596	7 336 430	8 041 936
Community Facilities	536 685	101 704	–	–	(94 705)	3 472	10 472	547 156	612 259	767 553
Sport and Recreation Facilities	346 026	29 225	–	–	(17 511)	–	11 714	357 740	69 899	51 578
Community Assets	882 710	130 929	–	–	(112 216)	3 472	22 186	904 896	682 158	819 130
Heritage Assets	18 753	–	–	–	–	–	–	18 753	5 300	1 750
Operational Buildings	789 897	48 885	–	–	(38 470)	6 419	16 834	806 731	549 494	784 171
Housing	167 085	20 871	–	–	–	–	20 871	187 956	123 927	163 665
Other Assets	956 982	69 756	–	–	(38 470)	6 419	37 705	994 687	673 421	947 836
Licences and Rights	71 865	835	–	–	–	–	835	72 700	90 400	23 650
Intangible Assets	71 865	835	–	–	–	–	835	72 700	90 400	23 650
Computer Equipment	317 192	10 779	–	–	–	2 616	13 395	330 587	349 774	269 725
Furniture and Office Equipment	198 249	3 683	–	–	434	500	4 618	202 867	106 976	76 594
Machinery and Equipment	130 046	6 743	–	–	–	570	7 313	137 359	106 728	96 783
Transport Assets	727 267	5 646	–	–	–	–	5 646	732 914	303 541	407 691
Land	33 000	1 271	–	–	(15 000)	–	(13 729)	19 271	26 000	19 400
TOTAL CAPITAL EXPENDITURE to be adjusted	**9 681 357**	**519 884**	**–**	**–**	**(1 479 191)**	**28 580**	**(930 727)**	**8 750 630**	**9 680 728**	**10 704 494**

Table continues on next page.

City of Cape Town - 2020/21 Adjustments Budget - 20 August 2020 (Including additional recommendations)

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSET REGISTER SUMMARY - PPE (WDV)	**56 627 881**	**–**	**–**	**–**	**–**	**(931 842)**	**(931 842)**	**55 696 039**	**61 912 419**	**68 994 681**
Roads Infrastructure	11 637 380	–	–	–	–	(881 525)	(881 525)	10 755 855	12 559 113	14 416 016
Storm water Infrastructure	1 226 717	–	–	–	–	(1 897)	(1 897)	1 224 820	1 520 865	1 856 037
Electrical Infrastructure	8 335 223	–	–	–	–	(8 598)	(8 598)	8 326 625	8 970 870	9 678 809
Water Supply Infrastructure	5 259 875	–	–	–	–	(28 877)	(28 877)	5 230 998	5 975 271	6 794 380
Sanitation Infrastructure	5 564 635	–	–	–	–	(117 582)	(117 582)	5 447 052	7 130 838	9 037 787
Solid Waste Infrastructure	1 067 505	–	–	–	–	17 978	17 978	1 085 483	1 530 026	1 997 844
Coastal Infrastructure	168 029	–	–	–	–	(2 950)	(2 950)	165 079	240 105	440 342
Information and Communication Infrastructure	3 979 070	–	–	–	–	–	–	3 979 070	4 067 328	4 075 465
Infrastructure	37 238 434	–	–	–	–	(1 023 451)	(1 023 451)	36 214 982	41 994 415	48 296 681
Community Assets	6 859 610	–	–	–	–	30 186	30 186	6 889 795	7 184 454	7 601 539
Heritage Assets	10 280	–	–	–	–	–	–	10 280	10 280	10 280
Investment properties	579 534	–	–	–	–	–	–	579 534	577 820	576 107
Other Assets	6 147 824	–	–	–	–	50 205	50 205	6 198 029	6 535 183	7 154 818
Intangible Assets	506 711	–	–	–	–	(14 540)	(14 540)	492 171	444 545	352 845
Computer Equipment	635 029	–	–	–	–	21 625	21 625	656 654	764 389	799 685
Furniture and Office Equipment	469 108	–	–	–	–	5 516	5 516	474 624	483 244	450 302
Machinery and Equipment	495 671	–	–	–	–	6 699	6 699	502 370	482 844	455 780
Transport Assets	2 661 097	–	–	–	–	5 646	5 646	2 666 743	2 470 396	2 387 294
Land	1 024 585	–	–	–	–	(13 729)	(13 729)	1 010 856	964 847	909 350
Zoo's, Marine and Non-biological Animals	**56 627 881**	**–**	**–**	**–**	**–**	**(931 842)**	**(931 842)**	**55 696 039**	**61 912 419**	**68 994 681**
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	3 354 567	–	–	–	–	–	–	3 354 567	3 432 308	3 609 588
Repairs and Maintenance by asset class	**4 619 237**	**–**	**–**	**–**	**–**	**(2 940)**	**(2 940)**	**4 616 297**	**5 139 829**	**5 388 333**
Roads Infrastructure	*756 245*	–	–	–	–	–	–	*756 245*	*925 224*	*971 577*
Storm water Infrastructure	*126 779*	–	–	–	–	–	–	*126 779*	*141 528*	*148 618*
Electrical Infrastructure	*518 758*	–	–	–	–	–	–	*518 758*	*544 439*	*571 712*
Water Supply Infrastructure	*346 775*	–	–	–	–	*(2 691)*	*(2 691)*	*344 084*	*361 041*	*378 879*
Sanitation Infrastructure	*316 303*	–	–	–	–	–	–	*316 303*	*331 682*	*348 299*
Solid Waste Infrastructure	*7 281*	–	–	–	–	–	–	*7 281*	*7 639*	*8 022*
Infrastructure	2 072 140	–	–	–	–	(2 691)	(2 691)	2 069 449	2 311 553	2 427 108
Community Facilities	*701 876*	–	–	–	–	–	–	*701 876*	*765 788*	*801 656*
Sport and Recreation Facilities	*86 081*	–	–	–	–	–	–	*86 081*	*57 946*	*62 280*
Community Assets	787 956	–	–	–	–	–	–	787 956	823 734	863 936
Heritage Assets	2 666	–	–	–	–	–	–	2 666	3 480	3 616
Revenue Generating	*18 110*	–	–	–	–	–	–	*18 110*	*19 193*	*20 341*
Non-revenue Generating	*17*	–	–	–	–	–	–	*17*	*18*	*18*
Investment properties	18 127	–	–	–	–	–	–	18 127	19 211	20 359
Operational Buildings	225 448	–	–	–	–	–	–	225 448	283 789	295 325
Housing	*2 937*	–	–	–	–	–	–	*2 937*	*2 956*	*2 976*
Other Assets	228 385	–	–	–	–	–	–	228 385	286 745	298 301
Computer Equipment	459 060	–	–	–	–	(129)	(129)	458 931	509 520	532 044
Furniture and Office Equipment	568 616	–	–	–	–	–	–	568 616	653 666	684 663
Machinery and Equipment	2 512	–	–	–	–	–	–	2 512	2 632	2 758
Transport Assets	479 775	–	–	–	–	(120)	(120)	479 655	529 287	555 548
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	**7 973 804**	**–**	**–**	**–**	**–**	**(2 940)**	**(2 940)**	**7 970 864**	**8 572 137**	**8 997 922**
Renewal and upgrading of Existing Assets as % of total capex	***51.2%***	-	-	-	-	-	-	***56.3%***	***48.4%***	***53.6%***
Renewal and upgrading of Existing Assets as % of deprecn"	***147.7%***	-	-	-	-	-	-	***146.9%***	***136.5%***	***159.0%***
R&M as a % of PPE	***8.2%***	-	-	-	-	-	-	***8.3%***	***8.3%***	***7.8%***
Renewal and upgrading and R&M as a % of PPE	***16.9%***	-	-	-	-	-	-	***17.1%***	***15.9%***	***16.1%***

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

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets										
Water:										
Piped water inside dwelling	1 256 146	–	–	–	–	–	–	1 256 146	1 280 054	1 304 676
Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	174 157	–	–	–	–	–	–	174 157	177 472	180 886
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	1 430 303	–	–	–	–	–	–	1 430 303	1 457 526	1 485 562
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	**1 430 303**	**–**	**–**	**–**	**–**	**–**	**–**	**1 430 303**	**1 457 526**	**1 485 562**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)	1 331 819	–	–	–	–	–	–	1 331 819	1 353 699	1 378 322
Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–	–
Chemical toilet	34 020	–	–	–	–	–	–	34 020	34 020	34 020
Pit toilet (ventilated)	197	–	–	–	–	–	–	197	197	0
Other toilet provisions (> min.service level)	64 267	–	–	–	–	–	–	64 267	69 610	73 024
Minimum Service Level and Above sub-total	1 430 303	–	–	–	–	–	–	1 430 303	1 457 526	1 485 562
Bucket toilet	0	–	–	–	–	–	–	–	0	–
Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–	–
No toilet provisions	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total	–	–	–	–	–	–	–	–	–	–
Total number of households	**1 430 303**	**–**	**–**	**–**	**–**	**–**	**–**	**1 430 303**	**1 457 526**	**1 485 562**
Energy:										
Electricity (at least min. service level)	844 791	0	–	–	–	–	–	844 791	846 291	847 791
Electricity - prepaid (> min.service level)	–	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	844 791	–	–	–	–	–	–	844 791	846 291	847 791
Electricity (< min.service level)	28 126	–	–	–	–	–	–	28 126	26 626	25 126
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total	28 126	–	–	–	–	–	–	28 126	26 626	25 126
Total number of households	872 917	–	–	–	–	–	–	872 917	872 917	872 917
Refuse:										
Removed at least once a week (min.service)	935 447	–	–	–	–	–	–	935 447	954 156	973 239
Minimum Service Level and Above sub-total	935 447	–	–	–	–	–	–	935 447	954 156	973 239
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	**935 447**	**–**	**–**	**–**	**–**	**–**	**–**	**935 447**	**954 156**	**973 239**

Table continues on next page.

City of Cape Town - 2020/21 Adjustments Budget - 20 August 2020 (Including additional recommendations)

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	253 851	–	–	–	–	–	–	253 851	253 851	253 851
Sanitation (free minimum level service)	253 851	–	–	–	–	–	–	253 851	253 851	253 851
Electricity/other energy (50kwh per household per month)	183 070	–	–	–	–	–	–	183 070	183 070	183 070
Refuse (removed at least once a week)	257 328	–	–	–	–	–	–	257 328	262 475	267 724
Cost of Free Basic Services provided (R'000)										
Water (6 kilolitres per indigent household per month)	408 131	–	–	–	–	–	–	408 131	462 331	509 767
Sanitation (free sanitation service to indigent households)	251 148	–	–	–	–	–	–	251 148	284 500	313 690
Electricity/other energy (50kwh per indigent household per month)	133 559	–	–	–	–	–	–	133 559	141 572	150 067
Refuse (removed once a week for indigent households)	220 282	–	–	–	–	–	–	220 282	227 992	235 971
Cost of Free Basic Services provided - Informal Formal Settlements	699 470	–	–	–	–	–	–	699 470	772 134	841 784
Total cost of FBS provided	**1 712 590**	**–**	**–**	**–**	**–**	**–**	**–**	**1 712 590**	**1 888 530**	**2 051 279**
Highest level of free service provided	–	–	–	–	–	–	–	–	–	–
Property rates (R'000 value threshold)	–	–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)	11	–	–	–	–	–	–	11	11	11
Sanitation (kilolitres per household per month)	7	–	–	–	–	–	–	7	7	7
Sanitation (Rand per household per month)	–	–	–	–	–	–	–	–	–	–
Electricity (kw per household per month)	60	–	–	–	–	–	–	60	60	60
Refuse (average litres per week)	240	–	–	–	–	–	–	240	240	240
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)	1 241 212	–	–	–	–	–	–	1 241 212	1 290 613	1 342 366
Water (in excess of 6 kilolitres per indigent household per month)	–	–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)	–	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	30 904	–	–	–	–	–	–	30 904	32 294	33 748
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	**1 272 116**	**–**	**–**	**–**	**–**	**–**	**–**	**1 272 116**	**1 322 907**	**1 376 114**

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 46 to page 50.

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

Description	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–
Investment revenue	8 075	–	–	–	–	–	8 075	8 560	9 074
Transfers recognised - operational	–	–	–	–	–	–	–	–	–
Other own revenue	207 907	–	–	–	–	–	207 907	259 730	276 265
Total Revenue (excluding capital transfers and contributions)	**215 982**	**–**	**–**	**–**	**–**	**–**	**215 982**	**268 290**	**285 338**
Employee costs	90 325	–	–	–	–	–	90 325	96 419	102 085
Remuneration of Board Members	581	–	–	–	–	–	581	610	641
Depreciation and debt impairment	54 499	–	–	–	–	–	54 949	52 769	51 200
Finance charges	–	–	–	–	–	–	–	–	–
Materials and bulk purchases	28 061	–	–	–	–	–	28 061	39 651	42 183
Transfers and grants	–	–	–	–	–	–	–	–	–
Other expenditure	138 941	–	–	–	–	–	138 491	147 790	157 734
Total Expenditure	**312 407**	**–**	**–**	**–**	**–**	**–**	**312 407**	**337 240**	**353 842**
Surplus/(Deficit)	**(96 425)**	**–**	**–**	**–**	**–**	**–**	**(96 425)**	**(68 950)**	**(68 504)**
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) after capital transfers & contributions	**(96 425)**	**–**	**–**	**–**	**–**	**–**	**(96 425)**	**(68 950)**	**(68 504)**
Taxation	**(25 520)**	**–**	**–**	**–**	**–**	**–**	**(25 520)**	**(20 802)**	**(20 668)**
Surplus/ (Deficit) for the year	**(70 906)**	**–**	**–**	**–**	**–**	**–**	**(70 906)**	**(48 147)**	**(47 836)**
Capital expenditure & funds sources									
Capital expenditure	75 483	–	–	–	10 580	10 580	86 063	74 894	63 394
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	75 483	–	–	–	10 580	10 580	86 063	74 894	63 394
Total sources of capital funds	**75 483**	**–**	**–**	**–**	**10 580**	**10 580**	**86 063**	**74 894**	**63 394**
Financial position									
Total current assets	110 167	–	–	–	(10 580)	(10 580)	99 586	24 037	(62 458)
Total non current assets	884 708	–	–	–	10 580	10 580	895 288	926 550	969 238
Total current liabilities	78 525	–	–	–	–	–	78 525	82 270	86 185
Total non current liabilities	–	–	–	–	–	–	–	114	228
Community wealth/Equity	916 350	–	–	–	–	–	916 350	868 203	820 367
Cash flows									
Net cash from (used) operating	(16 944)	–	–	–	–	–	(16 944)	(2 802)	(24 154)
Net cash from (used) investing	(75 483)	–	–	–	(10 580)	(10 580)	(86 063)	(74 894)	(63 394)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**81 598**	**–**	**–**	**–**	**–**	**–**	**71 018**	**(6 677)**	**(94 225)**

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

Description	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	115 960	–	–	–	–	–	115 960	118 138	125 692
Interest earned - external investments	8 075	–	–	–	–	–	8 075	8 560	9 074
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other revenue	91 947	–	–	–	–	–	91 947	141 593	150 573
Gains	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**215 982**	**–**	**–**	**–**	**–**	**–**	**215 982**	**268 290**	**285 338**
Expenditure By Type									
Employee related costs	90 325	–	–	–	–	–	90 325	96 419	102 085
Remuneration of Directors	581	–	–	–	–	–	581	610	641
Debt impairment	450	–	–	–	–	–	450	450	450
Depreciation & asset impairment	54 499	–	–	–	–	–	54 499	52 319	50 750
Finance charges	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–
Other materials	28 061	–	–	–	–	–	28 061	39 651	42 183
Contracted services	60 033	–	–	–	–	–	60 033	63 641	67 473
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	78 458	–	–	–	–	–	78 458	84 149	90 261
Losses	–	–	–	–	–	–	–	–	–
Total Expenditure	**312 407**	**–**	**–**	**–**	**–**	**–**	**312 407**	**337 240**	**353 842**
Surplus/(Deficit)	**(96 425)**	**–**	**–**	**–**	**–**	**–**	**(96 425)**	**(68 950)**	**(68 504)**
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	**(96 425)**	**–**	**–**	**–**	**–**	**–**	**(96 425)**	**(68 950)**	**(68 504)**
Taxation	(25 520)	–	–	–	–	–	(25 520)	(20 802)	(20 668)
Surplus/ (Deficit) for the year	**(70 906)**	**–**	**–**	**–**	**–**	**–**	**(70 906)**	**(48 147)**	**(47 836)**

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

Description	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure by Asset Class/Sub-class									
Other assets	**41 713**	**–**	**–**	**–**	**6 894**	**6 894**	**48 606**	**43 946**	**42 801**
Operational Buildings	**41 713**	**–**	**–**	**–**	**6 894**	**6 894**	**48 606**	**43 946**	**42 801**
Municipal Offices	**41 713**	**–**	**–**	**–**	**6 894**	**6 894**	**48 606**	**43 946**	**42 801**
Computer Equipment	**26 586**	**–**	**–**	**–**	**2 571**	**2 571**	**29 157**	**23 349**	**12 690**
Computer Equipment	26 586	–	–	–	2 571	2 571	29 157	23 349	12 690
Furniture and Office Equipment	**4 518**	**–**	**–**	**–**	**501**	**501**	**5 019**	**5 021**	**4 770**
Furniture and Office Equipment	4 518	–	–	–	501	501	5 019	5 021	4 770
Machinery and Equipment	**2 667**	**–**	**–**	**–**	**614**	**614**	**3 280**	**2 578**	**3 133**
Machinery and Equipment	2 667	–	–	–	614	614	3 280	2 578	3 133
Total Capital Expenditure to be adjusted	**75 483**	**–**	**–**	**–**	**10 580**	**10 580**	**86 063**	**74 894**	**63 394**
Funded by:									
National Government	–	–	–	–	–	–	–	–	–
Provincial Government	–	–	–	–	–	–	–	–	–
Parent Municipality	–	–	–	–	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	75 483	–	–	–	10 580	10 580	86 063	74 894	63 394
Total Capital Funding	**75 483**	**–**	**–**	**–**	**10 580**	**10 580**	**86 063**	**74 894**	**63 394**

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

1. The roll-over of R10.6 million is due to delays caused by the COVID-19 pandemic as contractors could not be on site during the lockdown and suppliers, both locally and internationally, could not deliver the items ordered, e.g. computers and laptops.

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

Description	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS									
Current assets									
Cash	–	–	–	–	–	–	–	–	–
Call investment deposits	81 598	–	–	–	(10 580)	(10 580)	71 018	3 903	(83 645)
Consumer debtors	–	–	–	–	–	–	–	–	–
Other debtors	24 077	–	–	–	–	–	24 077	15 584	16 576
Current portion of long-term receivables	2 124	–	–	–	–	–	2 124	2 124	2 124
Inventory	2 367	–	–	–	–	–	2 367	2 426	2 487
Total current assets	**110 167**	**–**	**–**	**–**	**(10 580)**	**(10 580)**	**99 586**	**24 037**	**(62 458)**
Non current assets									
Long-term receivables	170 803	–	–	–	–	–	170 803	168 679	166 555
Investments	0	–	–	–	–	–	0	0	0
Investment property	–	–	–	–	–	–	–	–	–
Investment in Associate	–	–	–	–	–	–	–	–	–
Property, plant and equipment	543 992	–	–	–	10 580	10 580	554 572	567 156	591 300
Biological	–	–	–	–	–	–	–	–	–
Intangible	–	–	–	–	–	–	–	–	–
Other non-current assets	169 912	–	–	–	–	–	169 912	190 715	211 383
Total non current assets	**884 708**	**–**	**–**	**–**	**10 580**	**10 580**	**895 288**	**926 550**	**969 238**
TOTAL ASSETS	**994 875**	**–**	**–**	**–**	**–**	**–**	**994 875**	**950 587**	**906 780**
LIABILITIES									
Current liabilities									
Bank overdraft	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Consumer deposits	32 700	–	–	–	–	–	32 700	34 335	36 052
Trade and other payables	41 229	–	–	–	–	–	41 229	42 878	44 593
Provisions	4 596	–	–	–	–	–	4 596	5 057	5 540
Total current liabilities	**78 525**	**–**	**–**	**–**	**–**	**–**	**78 525**	**82 270**	**86 185**
Non current liabilities									
Borrowing	–	–	–	–	–	–	–	–	–
Provisions	–	–	–	–	–	–	–	114	228
Total non current liabilities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**114**	**228**
TOTAL LIABILITIES	**78 525**	**–**	**–**	**–**	**–**	**–**	**78 525**	**82 384**	**86 413**
NET ASSETS	**916 350**	**–**	**–**	**–**	**–**	**–**	**916 350**	**868 203**	**820 367**
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	(361 078)	–	–	–	–	–	(361 078)	(409 225)	(457 061)
Reserves	1 277 428	–	–	–	–	–	1 277 428	1 277 428	1 277 428
TOTAL COMMUNITY WEALTH/EQUITY	**916 350**	**–**	**–**	**–**	**–**	**–**	**916 350**	**868 203**	**820 367**

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

Description	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	207 907	–	–	–	–	–	207 907	259 730	276 265
Transfers and Subsidies - Operational	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Capital	–	–	–	–	–	–	–	–	–
Interest	8 075	–	–	–	–	–	8 075	8 560	9 074
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(232 926)	–	–	–	–	–	(232 926)	(271 092)	(309 492)
Finance charges	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–
Transfers and Grants	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(16 944)**	**–**	**–**	**–**	**–**	**–**	**(16 944)**	**(2 802)**	**(24 154)**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–
Payments									
Capital assets	(75 483)	–	–	–	(10 580)	(10 580)	(86 063)	(74 894)	(63 394)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(75 483)**	**–**	**–**	**–**	**(10 580)**	**(10 580)**	**(86 063)**	**(74 894)**	**(63 394)**
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	**(92 426)**	**–**	**–**	**–**	**(10 580)**	**(10 580)**	**(103 007)**	**(77 695)**	**(87 547)**
Cash/cash equivalents at the year begin:	174 025	–	–	–	–	–	174 025	71 018	(6 677)
Cash/cash equivalents at the year end:	81 598	–	–	–	–	–	71 018	(6 677)	(94 225)

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

The Cape Town Stadium's (CTS) primary budget tables, as required in terms of Part 4 of the MBRR, are presented on page 51 to page 54.

The entity is not proposing any adjustments to the approved 2020/21 budget.

Table 27: MBRR Table E1 Adjustments Budget Summary - CTS

Description	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	65 718	–	–	–	–	–	65 718	29 918	29 296
Other own revenue	27 433	–	–	–	–	–	27 433	84 866	96 119
Total Revenue (excluding capital transfers and contributions)	**93 150**	**–**	**–**	**–**	**–**	**–**	**93 150**	**114 784**	**125 416**
Employee costs	1 409	–	–	–	–	–	1 409	1 528	1 658
Remuneration of Board Members	424	–	–	–	–	–	424	460	500
Depreciation and debt impairment	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–
Materials and bulk purchases	674	–	–	–	–	–	674	704	736
Transfers and grants	–	–	–	–	–	–	–	–	–
Other expenditure	90 643	–	–	–	–	–	90 643	112 091	122 522
Total Expenditure	**93 150**	**–**	**–**	**–**	**–**	**–**	**93 150**	**114 784**	**125 416**
Surplus/(Deficit)	**(0)**	**–**	**–**	**–**	**–**	**–**	**(0)**	**0**	**(0)**
Transfers and subsidies - capital (monetary alloca	–	–	–	–	–	–	–	–	–
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) after capital transfers & contributions	**(0)**	**–**	**–**	**–**	**–**	**–**	**(0)**	**0**	**(0)**
Taxation	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**(0)**	**–**	**–**	**–**	**–**	**–**	**(0)**	**0**	**(0)**
Financial position									
Total current assets	6 392	–	–	–	–	–	6 392	3 541	3 597
Total non current assets	–	–	–	–	–	–	–	–	–
Total current liabilities	6 392	–	–	–	–	–	6 392	3 541	3 597
Total non current liabilities	–	–	–	–	–	–	–	–	–
Community wealth/Equity	–	–	–	–	–	–	–	–	–
Cash flows									
Net cash from (used) operating	(3 771)	–	–	–	–	–	(3 771)	0	0
Net cash from (used) investing	–	–	–	–	–	–	–	–	–
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**10**	**–**	**–**	**–**	**–**	**–**	**10**	**10**	**10**

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

Description	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	21 376	–	–	–	–	–	21 376	63 076	69 743
Interest earned - external investments	–	–	–	–	–	–	–	–	–
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–
Transfers and subsidies	65 718	–	–	–	–	–	65 718	29 918	29 296
Other revenue	6 057	–	–	–	–	–	6 057	21 790	26 377
Gains	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**93 150**	**–**	**–**	**–**	**–**	**–**	**93 150**	**114 784**	**125 416**
Expenditure By Type									
Employee related costs	1 409	–	–	–	–	–	1 409	1 528	1 658
Remuneration of Directors	424	–	–	–	–	–	424	460	500
Debt impairment	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–
Other materials	674	–	–	–	–	–	674	704	736
Contracted services	68 715	–	–	–	–	–	68 715	84 635	92 039
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	21 928	–	–	–	–	–	21 928	27 456	30 482
Losses	–	–	–	–	–	–	–	–	–
Total Expenditure	**93 150**	**–**	**–**	**–**	**–**	**–**	**93 150**	**114 784**	**125 416**
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)**	**0**	**(0)**
Taxation	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**(0)**	**–**	**–**	**–**	**–**	**–**	**(0)**	**0**	**(0)**

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

Description	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS									
Current assets									
Cash	10	–	–	–	–	–	10	10	10
Call investment deposits	–	–	–	–	–	–	–	–	–
Consumer debtors	–	–	–	–	–	–	–	–	–
Other debtors	6 382	–	–	–	–	–	6 382	3 530	3 587
Current portion of long-term receivables	–	–	–	–	–	–	–	–	–
Inventory	–	–	–	–	–	–	–	–	–
Total current assets	**6 392**	**–**	**–**	**–**	**–**	**–**	**6 392**	**3 541**	**3 597**
Non current assets									
Long-term receivables	–	–	–	–	–	–	–	–	–
Investments	–	–	–	–	–	–	–	–	–
Investment property	–	–	–	–	–	–	–	–	–
Investment in Associate	–	–	–	–	–	–	–	–	–
Property, plant and equipment	–	–	–	–	–	–	–	–	–
Biological	–	–	–	–	–	–	–	–	–
Intangible	–	–	–	–	–	–	–	–	–
Other non-current assets	–	–	–	–	–	–	–	–	–
Total non current assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL ASSETS	**6 392**	**–**	**–**	**–**	**–**	**–**	**6 392**	**3 541**	**3 597**
LIABILITIES									
Current liabilities									
Bank overdraft	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Consumer deposits	–	–	–	–	–	–	–	–	–
Trade and other payables	6 392	–	–	–	–	–	6 392	3 541	3 597
Provisions	–	–	–	–	–	–	–	–	–
Total current liabilities	**6 392**	**–**	**–**	**–**	**–**	**–**	**6 392**	**3 541**	**3 597**
Non current liabilities									
Borrowing	–	–	–	–	–	–	–	–	–
Provisions	–	–	–	–	–	–	–	–	–
Total non current liabilities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES	**6 392**	**–**	**–**	**–**	**–**	**–**	**6 392**	**3 541**	**3 597**
NET ASSETS	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	–	–	–	–	–	–	–	–	–
Reserves	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

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

Description	Budget Year 2020/21							Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	Original Budget	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	27 433	–	–	–	–	–	27 433	84 866	96 119
Government - operating	65 718	–	–	–	–	–	65 718	29 918	29 296
Government - capital	–	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–	–
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(96 921)	–	–	–	–	–	(96 921)	(114 784)	(125 416)
Finance charges	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–
Transfers and Grants	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(3 771)**	**–**	**–**	**–**	**–**	**–**	**(3 771)**	**0**	**0**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–
Payments									
Capital assets	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–
Payments									
Repayment of borrowing	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD	**(3 771)**	**–**	**–**	**–**	**–**	**–**	**(3 771)**	**0**	**0**
Cash/cash equivalents at the year begin:	3 781						3 781	10	10
Cash/cash equivalents at the year end:	10						10	10	10

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, **Lungelo Mbandazayo**, municipal manager of the **City of Cape Town**, hereby certify that the 2020/21 adjustments budget (**August 2020**) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name ________________________________

Municipal Manager of City of Cape Town (CPT)

Signature ________________________________

Date ________________________________

ADDITIONAL RECOMMENDATIONS - COUNCIL MINUTES

RESOLVED that:

(e) following an executive decision by the City's delegated authority post finalisation of the 2020/21 Budget in May 2020, no salary increases were approved to senior staff members as defined by the MFMA (Section 77), in the 2020/21 financial year. This decision is to be effected in the Adjustments Budget via amendments to relevant tables in Annexure A to the report on the agenda

1. That the Adjustment Budget be further adjusted by:

a. A roll-over of R51 million funded from the HSDG for the People's Housing Process (PHP) project and other top structure projects within the Human Settlements directorate as indicated in the table below be incorporated in the 2020/21 Operating Budget:

Cost Element	*Element Description*	*Cost Centre*	*Amount*	*Motivation*
653510	*G&D Housing PHP Payment*	*19040068*	*42 757 384*	*People's Housing Process (PHP) projects: The projects are ongoing in nature. The City receives the full subsidy in advance while the beneficiaries are still in different stages of construction. The projects were initially delayed due to contractors receiving the Housing Subsidy System (HSS) payment notification later than anticipated from the Western Cape Government. Construction of the top structures could therefore not commence until the HSS payment notification were received. The initial delays in the PHP projects' implementation were then further exacerbated due to the impact of the COVID-19 lockdown. Unspent funds will be allocated to active PHP groups, who are currently performing and where support organisations (community elected committees to oversee and support projects) are in place.*
653051	*G&D Contracted Services*	*19040000*	*8 319 170*	*The implementation of the Somerset West 10 HA Site, Morkel's Cottage Strand, Heideveld Infill - Top Structures and Hazendal Infill - Top Structures housing projects were impacted by the COVID-19 lockdown. The unspent funds are required to continue with these projects.*
Total Operating budget amendment			***51 076 554***	

b. Incorporating the following roll-overs amounting to R712 385 funded from the HSDG within the Human Settlements directorate, as part of the 2020/21 budgetary provisions as indicated below:

Approval Object	**Approval Object Description**	**Approved Budget 2020/21**	**Proposed Budget 2020/21**	***Increase/ Decrease***
CPX.0010624	Langa Hostels CRU Prj: Special Quarters	0	**478 391**	478 391
CPX.0010625	Langa Hostels CRU Project: New Flats	0	**200 747**	200 747
CPX.0010626	Langa Hostels CRU Project: Siyahlala	0	**33 247**	33 247