



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

2020/21 ADJUSTMENTS BUDGET

29 April 2021

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GLOSSARY OF TERMS AND ABBREVIATIONS

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

Allocations – Funding received from Provincial/National Treasury.

Budget – The annual financial plan of a municipality.

Capital expenditure – Spending on municipal assets such as land, buildings and vehicles. 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 comprising mainly 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

DoRb – Division of Revenue bill.

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

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.

WCG – Western Cape Government

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

1. Mayor's Report

1.1. Summary of reasons for the adjustments budget

The primary reason for the recommendation to adopt an adjustments budget in April 2021 result from additional grant funding allocations from National- and Provincial Treasury as well as revised grant conditions.

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:

- Amendments to national funding and grant conditions in terms of Government Gazette number 44349, dated 29 March 2021;
- Amendments on provincial funding in terms of the Provincial Gazette Extraordinary number 8400, dated 16 March 2021; and
- Administrative transfers/virements of budgetary provisions as approved in terms of Council's System of Delegations of Powers and the Virement Policy.

b. Allocations and grant adjustments

The main reasons for adjustments to capital- and operating grants and donations are listed below.

Capital grants

- Neighbourhood Development Partnership Grant (NDPG) (national funding) decreases by R3 million in line with revised conditions as per Government Gazette number 44349, dated 29 March 2021. The revised conditions allow for technical support which is operational in nature.

Operating grants and donations

- Community Library Services Grant increases by R4.6 million as per Provincial Gazette Extraordinary number 8400, dated 16 March 2021. Funding will be utilised for personnel expenditure, maintenance and other expenditure related to libraries.
- NDPG increases by R4.8 million as per Government Gazette number 44349, dated 29 March 2021. Funding will be utilised for the Philippi Catalytic Precinct Technical study i.e. Philippi Fresh Produce Market Precinct Plan, Philippi Opportunity Area Housing Framework, Stock Road Housing Strategic Development Plan and Storm Water Study.

- VAT CLAWBACK increases by R1.1 million, which was not previously included.
- Human Settlement Development Grant (HSDG) decreases by R32 million. Funding for the Masiphumelele Fire Disaster was approved by the Western Cape Government in January 2021 (letter dated 5 January 2021) and included in the January 2021 adjustments budget. This increase was, however, not gazetted and a reduction to align the funding to the original total HSDG allocation is proposed.

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 6.
 - ii. Operating revenue and expenditure by municipal vote reflected in Table 4 on page 8.
 - iii. Operating revenue by source and expenditure by type reflected in Table 5 on page 9.
 - iv. Capital appropriations by vote reflected in Table 6 on page 10 and Annexure 2.1 and Annexure 2.2.
 - v. Capital expenditure by standard classification reflected in Table 6 on page 10.
 - vi. Capital funding by source reflected in Table 6 on page 10.
 - vii. Budgeted Cash Flow statement as reflected in Table 8 on page 13.
- 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).

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

Directorates indicated that the budgetary 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

Details of amendments to the 2020/21 capital budget are outlined in Annexure 2.2 to this report.

Fund shifts in relation to the capital programme for 2020/21 are proposed as follows:

Major Fund Source R Thousands	Approved Budget (January 2021)	Proposed Budget	Increase/ Decrease
CGD	1 812 397	1 809 393	-3 004
CRR	1 334 372	1 334 372	0
EFF	4 124 207	4 124 207	0
REVENUE	107 926	107 926	0
TOTAL	7 378 901	7 375 897	-3 004

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

The decrease in the 2020/21 financial year, as reflected in the table above, is explained below.

CGD amendments

Neighbourhood Development Partnership Grant (NDPG) (national funding) decreases by R3 million in line with revised conditions as per Government Gazette number 44349, dated 29 March 2021. The revised conditions allow for technical support which is operational in nature.

4. Adjustments Budget Tables – City of Cape Town

The ten main budget tables, as required in terms of Part 4 of the Municipal Budget and Reporting Regulations (MBRR), are presented on page 4 to page 18.

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
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Financial Performance											
Property rates	10 511 519	10 525 121	–	–	–	–	–	–	10 525 121	11 555 663	12 624 126
Service charges	19 885 709	19 872 799	–	–	–	–	–	–	19 872 799	22 553 509	24 407 148
Investment revenue	847 535	976 104	–	–	–	–	–	–	976 104	879 286	911 609
Transfers recognised - operational	5 608 724	6 159 552	–	–	–	10 539	(32 000)	(21 461)	6 138 091	5 573 928	6 020 849
Other own revenue	5 371 631	5 336 202	–	–	–	–	–	–	5 336 202	5 675 976	5 923 873
Total Revenue (excluding capital transfers and	42 225 117	42 869 777	–	–	–	10 539	(32 000)	(21 461)	42 848 316	46 238 363	49 887 604
Employee costs	15 203 365	14 875 460	–	–	–	–	(23)	(23)	14 875 438	16 596 339	17 968 950
Remuneration of councillors	189 675	189 675	–	–	–	–	–	–	189 675	201 018	213 099
Depreciation & asset impairment	3 300 067	2 850 866	–	–	–	–	0	0	2 850 866	3 379 989	3 558 839
Finance charges	828 460	851 450	–	–	–	–	–	–	851 450	1 239 002	1 445 614
Materials and bulk purchases	11 590 007	11 563 490	–	–	–	321	(1 961)	(1 640)	11 561 850	12 762 025	13 816 309
Transfers and grants	498 081	552 688	–	–	–	–	3 794	3 794	556 482	435 905	383 811
Other expenditure	13 220 438	13 451 280	–	–	–	6 379	(33 810)	(27 431)	13 423 848	12 115 765	12 838 698
Total Expenditure	44 830 094	44 334 910	–	–	–	6 700	(32 000)	(25 300)	44 309 610	46 730 044	50 225 320
Surplus/(Deficit)	(2 604 976)	(1 465 133)	–	–	–	3 839	(0)	3 839	(1 461 294)	(491 681)	(337 716)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 815 828	1 746 911	–	–	–	(3 004)	–	(3 004)	1 743 907	3 245 568	3 332 526
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	189 226	195 569	–	–	–	–	–	–	195 569	194 439	226 003
Surplus/(Deficit) after capital transfers & contributions	400 078	477 347	–	–	–	835	(0)	835	478 182	2 948 326	3 220 814
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	400 078	477 347	–	–	–	835	(0)	835	478 182	2 948 326	3 220 814
Capital expenditure & funds sources											
Capital expenditure	9 605 874	7 378 901	–	–	–	(3 004)	–	(3 004)	7 375 897	8 657 460	9 532 492
Transfers recognised - capital	2 883 814	1 812 397	–	–	–	(3 004)	–	(3 004)	1 809 393	3 198 691	3 428 035
Borrowing	2 500 000	0	–	–	–	–	–	–	0	4 528 192	5 000 000
Internally generated funds	4 222 060	5 566 504	–	–	–	–	–	–	5 566 504	930 577	1 104 457
Total sources of capital funds	9 605 874	7 378 901	–	–	–	(3 004)	–	(3 004)	7 375 897	8 657 460	9 532 492
Financial position											
Total current assets	15 462 550	17 168 216	–	–	–	–	(481)	(481)	17 167 735	20 113 915	21 626 625
Total non current assets	62 552 759	60 711 261	–	–	–	–	(3 004)	(3 004)	60 708 257	66 317 650	72 657 523
Total current liabilities	9 025 173	10 505 785	–	–	–	–	(4 320)	(4 320)	10 501 465	12 300 877	13 529 353
Total non current liabilities	17 684 925	13 835 686	–	–	–	–	0	0	13 835 686	17 619 058	21 022 350
Community wealth/Equity	51 305 210	53 538 005	–	–	–	835	(0)	835	53 538 840	56 511 631	59 732 445
Cash flows											
Net cash from (used) operating	3 778 849	3 632 952	–	–	–	(3 004)	–	(3 004)	3 629 948	6 653 740	6 822 927
Net cash from (used) investing	(8 822 386)	(6 818 857)	–	–	–	2 524	–	2 524	(6 816 334)	(8 004 334)	(8 797 687)
Net cash from (used) financing	2 173 711	(384 839)	–	–	–	–	–	–	(384 839)	4 010 212	3 162 948
Cash/cash equivalents at the year end	4 660 933	5 795 825	–	–	–	(480)	–	(480)	5 795 344	8 454 963	9 643 151
Cash backing/surplus reconciliation											
Cash and investments available	12 535 822	13 670 714	–	–	–	–	–	–	13 670 233	16 329 852	17 518 040
Application of cash and investments	7 895 162	10 993 612	–	–	–	–	(1 778 441)	(1 778 441)	9 215 171	9 202 538	9 703 721
Balance - surplus (shortfall)	4 640 660	2 677 102	–	–	–	–	1 778 441	1 778 441	4 455 062	7 127 314	7 814 319
Asset Management											
Asset register summary (WDV)	56 627 881	54 801 404	–	–	–	–	(3 004)	(3 004)	54 798 400	60 075 871	66 049 525
Depreciation & asset impairment	3 300 067	2 850 866	–	–	–	–	–	–	2 850 866	3 379 989	3 558 839
Renewal and Upgrading of Existing Assets	4 931 606	4 049 673	–	–	–	(3 004)	3 381	377	4 050 049	4 182 873	4 536 687
Repairs and Maintenance	4 575 398	4 049 619	–	–	–	–	16 439	16 439	4 066 058	5 092 316	5 336 823
Free services											
Cost of Free Basic Services provided	1 712 590	1 825 037	–	–	–	–	–	–	1 825 037	1 888 530	2 051 279
Revenue cost of free services provided	1 272 116	1 267 500	–	–	–	–	–	–	1 272 116	1 322 907	1 376 114
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	28	–	–	–	–	–	–	–	28	27	25
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 surplus position over the 2020/21 MTREF.
 - b. The cash flow budget outcome shows that budget is funded from uncommitted, previous years' surpluses.
 - c. The capital budget is funded from the following sources:
 - i. Transfers recognised - capital and public contributions & donations, which are shown on the financial performance budget;
 - ii. Borrowing, which is shown in the cash flow budget as part of the net cash from financing activities; and
 - iii. Internally generated funds financed from previous years' accumulated surpluses, previous years' contributions to CRR and 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
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Revenue - Functional											
Governance and administration	16 142 580	16 543 829	–	–	–	1 134	–	1 134	16 544 963	17 530 149	18 944 093
Executive and council	1 348	2 932	–	–	–	–	–	–	2 932	1 363	1 380
Finance and administration	16 141 229	16 540 894	–	–	–	1 134	–	1 134	16 542 028	17 528 782	18 942 709
Internal audit	3	3	–	–	–	–	–	–	3	3	3
Community and public safety	3 207 693	3 120 151	–	–	–	4 605	(32 000)	(27 395)	3 092 756	3 364 892	3 512 123
Community and social services	134 928	121 085	–	–	–	4 605	–	4 605	125 690	131 785	155 514
Sport and recreation	54 043	48 237	–	–	–	–	–	–	48 237	60 700	60 529
Public safety	1 132 243	1 142 418	–	–	–	–	–	–	1 142 418	1 115 661	1 189 292
Housing	1 384 590	1 348 312	–	–	–	–	(32 000)	(32 000)	1 316 312	1 529 763	1 562 310
Health	501 889	460 100	–	–	–	–	–	–	460 100	526 983	544 478
Economic and environmental services	3 358 490	2 477 666	–	–	–	1 796	–	1 796	2 479 462	3 618 854	3 817 563
Planning and development	483 906	469 677	–	–	–	1 796	–	1 796	471 473	505 497	527 786
Road transport	2 836 039	1 959 448	–	–	–	–	–	–	1 959 448	3 108 979	3 285 180
Environmental protection	38 545	48 541	–	–	–	–	–	–	48 541	4 378	4 597
Trading services	22 516 457	22 665 564	–	–	–	–	–	–	22 665 564	25 159 277	27 166 896
Energy sources	14 252 289	14 278 183	–	–	–	–	–	–	14 278 183	15 961 972	17 244 787
Water management	4 473 233	4 673 556	–	–	–	–	–	–	4 673 556	5 128 166	5 484 538
Waste water management	2 015 133	1 996 689	–	–	–	–	–	–	1 996 689	2 172 698	2 403 201
Waste management	1 775 801	1 717 136	–	–	–	–	–	–	1 717 136	1 896 441	2 034 370
Other	4 951	5 046	–	–	–	–	–	–	5 046	5 198	5 458
Total Revenue - Functional	45 230 171	44 812 257	–	–	–	7 535	(32 000)	(24 465)	44 787 792	49 678 370	53 446 134
Expenditure - Functional											
Governance and administration	10 228 608	10 176 099	–	–	–	–	(7 584)	(7 584)	10 168 515	10 482 435	11 313 297
Executive and council	616 260	617 575	–	–	–	–	(116)	(116)	617 459	652 372	693 089
Finance and administration	9 558 956	9 506 089	–	–	–	–	(7 468)	(7 468)	9 498 621	9 770 807	10 555 988
Internal audit	53 392	52 434	–	–	–	–	–	–	52 434	59 257	64 221
Community and public safety	8 127 027	8 322 600	–	–	–	1 900	(24 573)	(22 673)	8 299 927	8 259 648	8 792 820
Community and social services	1 013 228	1 022 478	–	–	–	1 900	5 829	7 729	1 030 207	1 063 255	1 142 130
Sport and recreation	1 159 069	1 195 399	–	–	–	–	1 487	1 487	1 196 887	1 223 217	1 281 242
Public safety	3 162 129	3 144 413	–	–	–	–	0	0	3 144 413	2 993 541	3 136 145
Housing	1 391 023	1 526 794	–	–	–	–	(31 947)	(31 947)	1 494 848	1 477 770	1 614 654
Health	1 401 579	1 433 516	–	–	–	–	57	57	1 433 573	1 501 866	1 618 649
Economic and environmental services	5 707 789	5 581 404	–	–	–	4 800	(280)	4 520	5 585 924	6 213 302	6 646 946
Planning and development	1 375 526	1 418 344	–	–	–	4 800	(280)	4 520	1 422 864	1 479 673	1 539 262
Road transport	4 117 236	3 919 972	–	–	–	–	0	0	3 919 972	4 526 489	4 884 730
Environmental protection	215 027	243 088	–	–	–	–	(0)	(0)	243 088	207 141	222 953
Trading services	20 581 635	20 053 490	–	–	–	–	437	437	20 053 926	21 579 633	23 266 579
Energy sources	11 992 018	11 904 764	–	–	–	–	282	282	11 905 046	12 923 299	13 972 159
Water management	3 570 275	3 340 103	–	–	–	–	33	33	3 340 136	3 822 349	4 132 449
Waste water management	2 530 258	2 423 646	–	–	–	–	121	121	2 423 768	2 363 170	2 531 919
Waste management	2 489 084	2 384 976	–	–	–	–	–	–	2 384 976	2 470 815	2 630 052
Other	185 034	201 317	–	–	–	–	–	–	201 317	195 025	205 678
Total Expenditure - Functional	44 830 094	44 334 910	–	–	–	6 700	(32 000)	(25 300)	44 309 610	46 730 044	50 225 320
Surplus/ (Deficit) for the year	400 078	477 347	–	–	–	835	(0)	835	478 182	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 fifteen functional areas.
2. The surplus of R478.2 million for 2020/21 is due to the revenue category including Capital Grants and Transfers (Capital Grants & Donations) while the expenditure category excludes these transfers.
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
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Revenue by Vote											
Vote 1 - Community service & Health	1 066 078	1 230 326	–	–	–	4 605	–	4 605	1 234 931	1 067 318	1 088 145
Vote 2 - Corporate Services	57 780	56 762	–	–	–	–	–	–	56 762	60 207	63 178
Vote 3 - Economic Opportunities & Asset Managemnt	283 469	248 704	–	–	–	–	–	–	248 704	257 142	246 642
Vote 4 - Energy & Climate Change	14 028 935	14 066 385	–	–	–	–	–	–	14 066 385	15 727 450	16 998 539
Vote 5 - Finance	16 939 234	17 039 101	–	–	–	1 134	(0)	1 134	17 040 235	18 446 200	19 929 141
Vote 6 - Human Settlements	1 253 326	1 217 048	–	–	–	–	(32 000)	(32 000)	1 185 048	1 391 936	1 417 592
Vote 7 - Office of the City Manager	6	6	–	–	–	–	–	–	6	7	7
Vote 8 - Safety & Security	1 616 047	1 710 815	–	–	–	–	–	–	1 710 815	1 532 506	1 659 463
Vote 9 - Spatial Planning & Environment	187 521	215 360	–	–	–	1 796	–	1 796	217 156	162 619	194 909
Vote 10 - Transport	2 369 495	1 488 620	–	–	–	–	–	–	1 488 620	2 705 656	2 830 807
Vote 11 - Urban Management	275 239	278 562	–	–	–	–	–	–	278 562	312 431	338 663
Vote 12 - Water & Waste	7 153 041	7 260 569	–	–	–	–	–	–	7 260 569	8 014 900	8 679 048
Total Revenue by Vote	45 230 171	44 812 257	–	–	–	7 535	(32 000)	(24 465)	44 787 792	49 678 370	53 446 134
Expenditure by Vote											
Vote 1 - Community service & Health	4 403 961	4 379 918	–	–	–	1 900	8 265	10 165	4 390 083	4 394 063	4 709 257
Vote 2 - Corporate Services	2 061 829	2 131 156	–	–	–	–	0	0	2 131 156	2 373 825	2 510 379
Vote 3 - Economic Opportunities & Asset Managemnt	1 414 649	1 422 877	–	–	–	–	(8 265)	(8 265)	1 414 612	1 541 755	1 590 049
Vote 4 - Energy & Climate Change	12 412 445	12 254 004	–	–	–	–	0	0	12 254 004	13 375 675	14 457 309
Vote 5 - Finance	3 686 308	3 798 693	–	–	–	–	0	0	3 798 693	3 580 180	3 965 057
Vote 6 - Human Settlements	1 394 457	1 536 048	–	–	–	–	(32 000)	(32 000)	1 504 048	1 481 554	1 618 774
Vote 7 - Office of the City Manager	258 605	259 447	–	–	–	–	(0)	(0)	259 447	271 017	291 190
Vote 8 - Safety & Security	4 293 174	4 177 054	–	–	–	–	0	0	4 177 054	4 467 978	4 744 033
Vote 9 - Spatial Planning & Environment	789 228	827 966	–	–	–	4 800	0	4 800	832 766	820 513	883 828
Vote 10 - Transport	3 640 210	3 515 767	–	–	–	–	0	0	3 515 767	3 720 093	3 991 263
Vote 11 - Urban Management	1 127 346	1 149 482	–	–	–	–	0	0	1 149 482	1 246 830	1 325 415
Vote 12 - Water & Waste	9 347 882	8 882 498	–	–	–	–	0	0	8 882 498	9 456 561	10 138 765
Total Expenditure by Vote	44 830 094	44 334 910	–	–	–	6 700	(32 000)	(25 300)	44 309 610	46 730 044	50 225 320
Surplus/ (Deficit) for the year	400 077	477 347	–	–	–	835	(0)	835	478 182	2 948 326	3 220 814

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

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

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

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Revenue By Source											
Property rates	10 511 519	10 525 121	–	–	–	–	–	–	10 525 121	11 555 663	12 624 126
Service charges - electricity revenue	13 789 334	13 829 694	–	–	–	–	–	–	13 829 694	15 484 526	16 740 057
Service charges - water revenue	3 194 459	3 212 865	–	–	–	–	–	–	3 212 865	3 770 788	4 098 172
Service charges - sanitation revenue	1 616 486	1 616 883	–	–	–	–	–	–	1 616 883	1 909 418	2 068 297
Service charges - refuse revenue	1 285 431	1 213 356	–	–	–	–	–	–	1 213 356	1 388 777	1 500 622
Rental of facilities and equipment	359 559	355 765	–	–	–	–	–	–	355 765	379 441	412 383
Interest earned - external investments	847 535	976 104	–	–	–	–	–	–	976 104	879 286	911 609
Interest earned - outstanding debtors	389 137	416 982	–	–	–	–	–	–	416 982	409 790	444 159
Dividends received	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1 063 333	1 063 333	–	–	–	–	–	–	1 063 333	1 050 664	1 077 403
Licences and permits	76 875	65 092	–	–	–	–	–	–	65 092	88 002	92 411
Agency services	242 236	242 236	–	–	–	–	–	–	242 236	266 808	286 557
Transfers and subsidies	5 608 724	6 159 552	–	–	–	10 539	(32 000)	(21 461)	6 138 091	5 573 928	6 020 849
Other revenue	3 190 491	3 138 795	–	–	–	–	–	–	3 138 795	3 428 780	3 555 840
Gains	50 000	54 000	–	–	–	–	–	–	54 000	52 490	55 120
Total Revenue (excluding capital transfers and contributions)	42 225 117	42 869 777	–	–	–	10 539	(32 000)	(21 461)	42 848 316	46 238 363	49 887 604
Expenditure By Type											
Employee related costs	15 203 365	14 875 460	–	–	–	–	(23)	(23)	14 875 438	16 596 339	17 968 950
Remuneration of councillors	189 675	189 675	–	–	–	–	–	–	189 675	201 018	213 099
Debt impairment	3 640 353	3 210 936	–	–	–	–	–	–	3 210 936	2 251 087	2 360 388
Depreciation & asset impairment	3 300 067	2 850 866	–	–	–	–	0	0	2 850 866	3 379 989	3 558 839
Finance charges	828 460	851 450	–	–	–	–	–	–	851 450	1 239 002	1 445 614
Bulk purchases	9 990 881	9 993 531	–	–	–	–	(0)	(0)	9 993 531	11 092 084	12 044 044
Other materials	1 599 125	1 569 958	–	–	–	321	(1 961)	(1 640)	1 568 318	1 669 941	1 772 265
Contracted services	7 215 975	7 718 327	–	–	–	6 346	(34 203)	(27 857)	7 690 470	7 285 392	7 681 470
Transfers and subsidies	498 081	552 688	–	–	–	–	3 794	3 794	556 482	435 905	383 811
Other expenditure	2 362 108	2 519 883	–	–	–	33	374	407	2 520 290	2 577 204	2 794 675
Losses	2 002	2 134	–	–	–	–	19	19	2 153	2 082	2 166
Total Expenditure	44 830 094	44 334 910	–	–	–	6 700	(32 000)	(25 300)	44 309 610	46 730 044	50 225 320
Surplus/(Deficit)	(2 604 976)	(1 465 133)	–	–	–	3 839	(0)	3 839	(1 461 294)	(491 681)	(337 716)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 815 828	1 746 911	–	–	–	(3 004)	–	(3 004)	1 743 907	3 245 568	3 332 526
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	189 226	195 569	–	–	–	–	–	–	195 569	194 439	226 003
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	400 078	477 347	–	–	–	835	(0)	835	478 182	2 948 326	3 220 814
Taxation	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	400 078	477 347	–	–	–	835	(0)	835	478 182	2 948 326	3 220 814
Attributable to minorities	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	400 078	477 347	–	–	–	835	(0)	835	478 182	2 948 326	3 220 814
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	400 078	477 347	–	–	–	835	(0)	835	478 182	2 948 326	3 220 814

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

- Table B4 is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type. Total revenue is R42 848 million (excluding appropriations, which are disclosed in the Statement of Financial Position) in 2020/21, escalating to R49 888 million in 2022/23. Total expenditure amounts to R44 310 million in 2020/21, escalating 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
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Capital expenditure - Vote											
Multi-year expenditure to be adjusted											
Vote 1 - Community service & Health	453 758	327 256	—	—	—	—	—	—	327 256	322 320	188 796
Vote 2 - Corporate Services	242 020	225 143	—	—	—	—	—	—	225 143	432 287	266 973
Vote 3 - Economic Opportunities & Asset M	580 321	359 072	—	—	—	—	—	—	359 072	188 206	364 210
Vote 4 - Energy & Climate Change	1 049 131	852 722	—	—	—	—	—	—	852 722	968 343	921 061
Vote 5 - Finance	268 787	274 033	—	—	—	—	—	—	274 033	24 676	90 240
Vote 6 - Human Settlements	894 903	781 009	—	—	—	—	—	—	781 009	959 685	1 009 350
Vote 7 - Office of the City Manager	2 130	1 585	—	—	—	—	—	—	1 585	705	705
Vote 8 - Safety & Security	438 954	385 688	—	—	—	—	—	—	385 688	196 634	183 836
Vote 9 - Spatial Planning & Environment	157 205	136 452	—	—	—	(3 004)	—	(3 004)	133 448	125 172	212 157
Vote 10 - Transport	1 793 342	917 980	—	—	—	—	—	—	917 980	2 089 715	2 475 741
Vote 11 - Urban Management	81 503	66 978	—	—	—	—	—	—	66 978	110 879	123 277
Vote 12 - Water & Waste	3 643 819	3 050 982	—	—	—	—	—	—	3 050 982	3 238 837	3 696 147
Total Capital Expenditure - Vote	9 605 874	7 378 901	—	—	—	(3 004)	—	(3 004)	7 375 897	8 657 460	9 532 492
Capital Expenditure - Functional											
Governance and administration	1 396 272	1 127 337	—	—	—	—	(530)	(530)	1 126 808	1 086 508	1 081 058
Executive and council	19 414	18 882	—	—	—	—	293	293	19 176	3 907	3 957
Finance and administration	1 376 447	1 108 195	—	—	—	—	(737)	(737)	1 107 458	1 082 521	1 077 022
Internal audit	411	260	—	—	—	—	(86)	(86)	173	79	79
Community and public safety	1 745 862	1 497 036	—	—	—	—	(185)	(185)	1 496 852	1 247 638	1 259 578
Community and social services	121 397	99 760	—	—	—	—	—	—	99 760	48 882	80 091
Sport and recreation	357 122	335 724	—	—	—	—	423	423	336 147	78 710	2 000
Public safety	279 623	223 944	—	—	—	—	(670)	(670)	223 275	74 711	128 836
Housing	894 903	781 009	—	—	—	—	—	—	781 009	959 685	1 009 350
Health	92 816	56 600	—	—	—	—	62	62	56 662	85 650	39 300
Economic and environmental services	2 106 139	1 176 923	—	—	—	(3 004)	(0)	(3 004)	1 173 919	2 325 676	2 781 492
Planning and development	112 992	119 076	—	—	—	(3 004)	(5)	(3 009)	116 067	110 103	142 301
Road transport	1 879 199	974 368	—	—	—	—	—	—	974 368	2 132 194	2 475 425
Environmental protection	113 949	83 479	—	—	—	—	5	5	83 485	83 378	163 766
Trading services	4 338 922	3 565 041	—	—	—	—	714	714	3 565 756	3 987 194	4 407 814
Energy sources	1 027 660	829 841	—	—	—	—	—	—	829 841	965 843	916 561
Water management	1 287 888	1 290 857	—	—	—	—	0	0	1 290 857	970 022	1 318 192
Waste water management	1 465 161	1 023 217	—	—	—	—	714	714	1 023 931	1 545 405	1 697 728
Waste management	558 214	421 126	—	—	—	—	—	—	421 126	505 924	475 334
Other	18 679	12 563	—	—	—	—	—	—	12 563	10 445	2 550
Total Capital Expenditure - Functional	9 605 874	7 378 901	—	—	—	(3 004)	—	(3 004)	7 375 897	8 657 460	9 532 492
Funded by:											
National Government	2 803 382	1 733 295	—	—	—	(3 004)	—	(3 004)	1 730 291	3 120 399	3 324 021
Provincial Government	12 446	13 616	—	—	—	—	—	—	13 616	11 130	11 665
District Municipality	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	67 986	65 486	—	—	—	—	—	—	65 486	67 161	92 349
Transfers recognised - capital	2 883 814	1 812 397	—	—	—	(3 004)	—	(3 004)	1 809 393	3 198 691	3 428 035
Borrowing	2 500 000	0	—	—	—	—	—	—	0	4 528 192	5 000 000
Internally generated funds	4 222 060	5 566 504	—	—	—	—	—	—	5 566 504	930 577	1 104 457
Total Capital Funding	9 605 874	7 378 901	—	—	—	(3 004)	—	(3 004)	7 375 897	8 657 460	9 532 492

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 appropriation for 2020/21 to R7 376 million; the appropriations for 2021/22 and 2022/23 remain at R8 657 million and R9 532 million respectively.
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, the Western Cape Government, and other transfers and grants and public contributions amount to R1 809 million in 2020/21, R3 199 million in 2021/22 and R3 428 million in 2022/23. Borrowings amount to zero in 2020/21, R4 528 million in 2021/22 and R5 000 million in 2022/23. Internally generated funds amounting to R5 566 million, R931 million and R1 104 million have been provided for in each of the respective financial years over 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
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
ASSETS											
Current assets											
Cash	121 758	121 758	–	–	–	–	–	–	121 758	134 904	96 396
Call investment deposits	6 505 170	7 640 062	–	–	–	–	(481)	(481)	7 639 581	9 953 476	10 813 952
Consumer debtors	6 999 547	7 677 462	–	–	–	–	–	–	7 677 462	8 087 251	8 531 410
Other debtors	1 302 932	1 265 569	–	–	–	–	–	–	1 265 569	1 455 405	1 673 715
Current portion of long-term receivables	5 594	8 526	–	–	–	–	(0)	(0)	8 526	749	94
Inventory	527 549	454 840	–	–	–	–	–	–	454 840	482 130	511 058
Total current assets	15 462 550	17 168 216	–	–	–	–	(481)	(481)	17 167 735	20 113 915	21 626 625
Non current assets											
Long-term receivables	15 984	963	–	–	–	–	–	–	963	307	307
Investments	5 908 894	5 908 894	–	–	–	–	–	–	5 908 894	6 241 472	6 607 692
Investment property	579 534	579 534	–	–	–	–	(0)	(0)	579 533	577 820	576 106
Investment in Associate	–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	55 655 771	53 775 249	–	–	–	–	(3 004)	(3 004)	53 772 245	59 189 455	65 332 923
Biological	–	–	–	–	–	–	–	–	–	–	–
Intangible	382 296	436 352	–	–	–	–	–	–	436 352	298 327	130 226
Other non-current assets	10 280	10 269	–	–	–	–	–	–	10 269	10 269	10 269
Total non current assets	62 552 759	60 711 261	–	–	–	–	(3 004)	(3 004)	60 708 257	66 317 650	72 657 523
TOTAL ASSETS	78 015 309	77 879 477	–	–	–	–	(3 485)	(3 485)	77 875 992	86 431 566	94 284 148
LIABILITIES											
Current liabilities											
Bank overdraft	–	–	–	–	–	–	–	–	–	–	–
Borrowing	628 487	407 221	–	–	–	–	–	–	407 221	1 732 095	2 253 626
Consumer deposits	497 264	438 715	–	–	–	–	–	–	438 715	458 895	480 005
Trade and other payables	6 602 127	8 239 071	–	–	–	–	(4 320)	(4 320)	8 234 751	8 581 428	9 123 171
Provisions	1 297 295	1 420 779	–	–	–	–	(0)	(0)	1 420 779	1 528 458	1 672 551
Total current liabilities	9 025 173	10 505 785	–	–	–	–	(4 320)	(4 320)	10 501 465	12 300 877	13 529 353
Non current liabilities											
Borrowing	9 784 054	6 580 592	–	–	–	–	–	–	6 580 592	9 755 034	12 407 481
Provisions	7 900 871	7 255 094	–	–	–	–	0	0	7 255 094	7 864 024	8 614 869
Total non current liabilities	17 684 925	13 835 686	–	–	–	–	0	0	13 835 686	17 619 058	21 022 350
TOTAL LIABILITIES	26 710 099	24 341 472	–	–	–	–	(4 320)	(4 320)	24 337 152	29 919 934	34 551 703
NET ASSETS	51 305 210	53 538 005	–	–	–	–	835	835	53 538 840	56 511 631	59 732 445
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	46 737 031	48 583 971	–	–	–	835	(3 839)	(3 004)	48 580 967	51 447 175	54 481 180
Reserves	4 568 179	4 954 034	–	–	–	–	3 839	3 839	4 957 873	5 064 456	5 251 265
TOTAL COMMUNITY WEALTH/EQUITY	51 305 210	53 538 005	–	–	–	835	(0)	835	53 538 840	56 511 631	59 732 445

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
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	10 031 409	10 136 463	–	–	–	–	–	–	10 136 463	11 355 510	12 413 264
Service charges	18 045 505	18 364 553	–	–	–	–	–	–	18 364 553	21 666 906	23 453 709
Other revenue	4 122 832	3 968 169	–	–	–	–	–	–	3 968 169	4 459 156	4 672 666
Transfers and Subsidies - Operational	5 608 724	6 159 552	–	–	–	(21 461)	–	(21 461)	6 138 091	5 573 928	6 020 849
Transfers and Subsidies - Capital	2 815 828	1 876 994	–	–	–	(3 004)	–	(3 004)	1 873 990	3 372 845	3 466 180
Interest	847 535	976 104	–	–	–	–	–	–	976 104	879 286	911 609
Dividends	–	–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees	(36 939 655)	(37 095 555)	–	–	–	21 461	–	21 461	(37 074 094)	(39 676 546)	(42 644 492)
Finance charges	(753 329)	(753 329)	–	–	–	–	–	–	(753 329)	(977 345)	(1 470 857)
Transfers and Grants	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	3 778 849	3 632 952	–	–	–	(3 004)	–	(3 004)	3 629 948	6 653 740	6 822 927
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	117 986	119 486	–	–	–	–	–	–	119 486	119 651	147 469
Decrease (increase) in non-current receivables	3 390	963	–	–	–	–	–	–	963	307	307
Decrease (increase) in non-current investments	(298 475)	(298 475)	–	–	–	–	–	–	(298 475)	(332 578)	(366 220)
Payments											
Capital assets	(8 645 287)	(6 640 831)	–	–	–	2 524	–	2 524	(6 638 307)	(7 791 714)	(8 579 243)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(8 822 386)	(6 818 857)	–	–	–	2 524	–	2 524	(6 816 334)	(8 004 334)	(8 797 687)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	2 500 000	–	–	–	–	–	–	–	–	4 528 192	5 000 000
Increase (decrease) in consumer deposits	45 206	(13 344)	–	–	–	–	–	–	(13 344)	20 181	21 109
Payments											
Repayment of borrowing	(371 495)	(371 495)	–	–	–	–	–	–	(371 495)	(538 161)	(1 858 161)
NET CASH FROM/(USED) FINANCING ACTIVITIES	2 173 711	(384 839)	–	–	–	–	–	–	(384 839)	4 010 212	3 162 948
NET INCREASE/ (DECREASE) IN CASH HELD	(2 869 825)	(3 570 744)	–	–	–	(480)	–	(480)	(3 571 224)	2 659 618	1 188 188
Cash/cash equivalents at the year begin:	7 530 759	9 366 569	–	–	–	–	–	–	9 366 569	5 795 344	8 454 963
Cash/cash equivalents at the year end:	4 660 933	5 795 825	–	–	–	(480)	–	(480)	5 795 344	8 454 963	9 643 151

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 R5 795 million in 2020/21, R8 455 million in 2021/22 and R9 643 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
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Cash and investments available											
Cash/cash equivalents at the year end	4 660 933	5 795 825	–	–	–	(480)	–	(480)	3 295 344	8 454 963	9 643 151
Other current investments > 90 days	1 965 995	1 965 995	–	–	–	480	–	480	4 465 995	1 633 417	1 267 197
Non current assets - Investments	5 908 894	5 908 894	–	–	–	–	–	–	5 908 894	6 241 472	6 607 692
Cash and investments available:	12 535 822	13 670 714	–	–	–	–	–	–	13 670 233	16 329 852	17 518 040
Applications of cash and investments											
Unspent conditional transfers	1 740 833	1 499 161	–	–	–	–	–	–	1 499 161	1 565 079	1 632 569
Unspent borrowing	–	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	(2 781 235)	173 032	–	–	–	–	(1 782 280)	(1 782 280)	(1 609 248)	(2 175 557)	(2 351 651)
Other provisions	1 297 295	1 297 295	–	–	–	–	–	–	1 297 295	1 345 891	1 402 649
Long term investments committed	3 070 090	3 070 090	–	–	–	–	–	–	3 070 090	3 402 669	3 768 888
Reserves to be backed by cash/investments	4 568 179	4 954 034	–	–	–	–	3 839	3 839	4 957 873	5 064 456	5 251 265
Total Application of cash and investments:	7 895 162	10 993 612	–	–	–	–	(1 778 441)	(1 778 441)	9 215 171	9 202 538	9 703 721
Surplus(shortfall)	4 640 660	2 677 102	–	–	–	–	1 778 441	1 778 441	4 455 062	7 127 314	7 814 319

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. 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".
3. 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.
4. Table B8 reflects surpluses of R4 455 million in 2020/21, R7 127 million in 2021/22 and R7 814 million in 2022/23.
5. From the table it can be seen that for the City remains in a surplus net cash flow position over the 2020/21 MTREF.
6. Considering the requirements of section 18 of the MFMA, it can be concluded that the 2020/21 MTREF is fully funded.

Table 10: MBRR Table B9 - Asset Management

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
CAPITAL EXPENDITURE											
<u>Total New Assets to be adjusted</u>	4 674 268	3 329 228	-	-	-	-	(3 381)	(3 381)	3 325 848	4 474 588	4 995 806
Roads Infrastructure	1 427 001	566 295	-	-	-	-	-	-	566 295	1 865 127	2 102 733
Storm water Infrastructure	152 103	121 265	-	-	-	-	-	-	121 265	194 415	174 792
Electrical Infrastructure	463 936	426 664	-	-	-	-	-	-	426 664	335 744	302 800
Water Supply Infrastructure	672 113	749 752	-	-	-	-	-	-	749 752	455 948	401 579
Sanitation Infrastructure	402 774	301 349	-	-	-	-	-	-	301 349	318 166	584 910
Solid Waste Infrastructure	400 302	259 391	-	-	-	-	-	-	259 391	369 260	368 102
Coastal Infrastructure	764	336	-	-	-	-	-	-	336	2 000	8 644
Information and Communication Infrastructure	49 363	33 775	-	-	-	-	-	-	33 775	69 945	49 921
Infrastructure	3 568 355	2 458 827	-	-	-	-	-	-	2 458 827	3 610 604	3 993 481
Community Facilities	226 754	212 906	-	-	-	-	(3 310)	(3 310)	209 596	259 517	320 825
Sport and Recreation Facilities	1 035	2 472	-	-	-	-	-	-	2 472	4 000	-
Community Assets	227 789	215 378	-	-	-	-	(3 310)	(3 310)	212 068	263 517	320 825
Heritage Assets	30	30	-	-	-	-	-	-	30	-	-
Operational Buildings	312 591	102 218	-	-	-	-	(0)	(0)	102 218	139 625	218 406
Housing	27 414	34 582	-	-	-	-	-	-	34 582	25 466	43 715
Other Assets	340 005	136 800	-	-	-	-	(0)	(0)	136 800	165 092	262 121
Licences and Rights	27 513	14 733	-	-	-	-	(585)	(585)	14 148	89 146	79 900
Intangible Assets	27 513	14 733	-	-	-	-	(585)	(585)	14 148	89 146	79 900
Computer Equipment	142 907	138 262	-	-	-	-	4 525	4 525	142 787	113 632	171 969
Furniture and Office Equipment	159 597	196 999	-	-	-	-	(1 972)	(1 972)	195 028	146 418	96 737
Machinery and Equipment	50 358	52 764	-	-	-	-	(400)	(400)	52 364	44 078	43 748
Transport Assets	124 713	94 274	-	-	-	-	(1 639)	(1 639)	92 635	21 100	11 125
Land	33 000	21 162	-	-	-	-	-	-	21 162	21 000	15 900
<u>Total Renewal of Existing Assets to be adjusted</u>	2 376 858	2 045 616	-	-	-	(3 004)	5 192	2 188	2 047 805	2 022 125	2 440 333
Roads Infrastructure	172 641	137 838	-	-	-	-	-	-	137 838	175 732	165 313
Storm water Infrastructure	54 608	20 488	-	-	-	-	-	-	20 488	22 047	29 304
Electrical Infrastructure	430 377	296 610	-	-	-	-	90	90	296 700	391 857	432 731
Water Supply Infrastructure	297 000	299 000	-	-	-	-	-	-	299 000	366 500	457 100
Sanitation Infrastructure	383 301	284 906	-	-	-	-	-	-	284 906	495 459	778 732
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	7 569	5 671	-	-	-	-	-	-	5 671	38 382	7 241
Infrastructure	1 345 496	1 044 513	-	-	-	-	90	90	1 044 603	1 489 978	1 870 420
Community Facilities	31 748	42 967	-	-	-	(3 004)	-	(3 004)	39 963	26 832	6 715
Sport and Recreation Facilities	1 900	9 785	-	-	-	-	-	-	9 785	-	-
Community Assets	33 648	52 752	-	-	-	(3 004)	-	(3 004)	49 748	26 832	6 715
Heritage Assets	1 257	902	-	-	-	-	-	-	902	744	1 050
Operational Buildings	53 389	38 566	-	-	-	-	(938)	(938)	37 628	36 301	26 086
Housing	125 261	109 781	-	-	-	-	1 915	1 915	111 696	59 177	55 914
Other Assets	178 651	148 347	-	-	-	-	977	977	149 324	95 478	82 000
Licences and Rights	7 000	9 524	-	-	-	-	(45)	(45)	9 478	12 000	12 000
Intangible Assets	7 000	9 524	-	-	-	-	(45)	(45)	9 478	12 000	12 000
Computer Equipment	113 499	133 285	-	-	-	-	7 595	7 595	140 881	53 726	43 863
Furniture and Office Equipment	27 356	25 754	-	-	-	-	(649)	(649)	25 105	12 757	12 319
Machinery and Equipment	67 398	35 638	-	-	-	-	(6 197)	(6 197)	29 442	54 812	56 675
Transport Assets	602 555	594 902	-	-	-	-	3 421	3 421	598 323	275 798	355 291

Table continues on next page.

City of Cape Town - 2020/21 Adjustments Budget – 29 April 2021

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Total Upgrading of Existing Assets to be adjusted	2 554 748	2 004 056	-	-	-	-	(1 812)	(1 812)	2 002 245	2 160 748	2 096 354
Roads Infrastructure	196 913	156 351	-	-	-	-	-	-	156 351	173 448	270 727
Storm water Infrastructure	108 747	24 579	-	-	-	-	-	-	24 579	106 082	173 821
Electrical Infrastructure	25 578	6 580	-	-	-	-	-	-	6 580	107 380	40 000
Water Supply Infrastructure	64 846	62 714	-	-	-	-	-	-	62 714	46 949	77 292
Sanitation Infrastructure	929 249	712 555	-	-	-	-	-	-	712 555	891 973	752 985
Solid Waste Infrastructure	61 724	64 225	-	-	-	-	-	-	64 225	61 530	26 230
Coastal Infrastructure	28 430	8 973	-	-	-	-	0	0	8 973	42 311	100 701
Information and Communication Infrastructure	15 954	14 835	-	-	-	-	-	-	14 835	76 068	26 782
Infrastructure	1 431 442	1 050 812	-	-	-	-	0	0	1 050 812	1 505 741	1 468 539
Community Facilities	278 183	207 726	-	-	-	-	2 197	2 197	209 923	207 411	140 245
Sport and Recreation Facilities	343 091	333 342	-	-	-	-	-	-	333 342	69 885	43 361
Community Assets	621 273	541 068	-	-	-	-	2 197	2 197	543 265	277 296	183 606
Heritage Assets	17 466	32 038	-	-	-	-	-	-	32 038	-	-
Operational Buildings	382 205	283 180	-	-	-	-	(1 264)	(1 264)	281 917	292 459	416 819
Housing	14 410	18 419	-	-	-	-	(1 915)	(1 915)	16 504	-	13 911
Other Assets	396 615	301 600	-	-	-	-	(3 179)	(3 179)	298 421	292 459	430 730
Licences and Rights	37 351	41 178	-	-	-	-	-	-	41 178	6 152	8 850
Intangible Assets	37 351	41 178	-	-	-	-	-	-	41 178	6 152	8 850
Computer Equipment	34 200	23 624	-	-	-	-	-	-	23 624	76 549	1 329
Furniture and Office Equipment	6 778	6 902	-	-	-	-	-	-	6 902	300	300
Machinery and Equipment	9 623	6 834	-	-	-	-	(830)	(830)	6 004	2 250	3 000
Total Capital Expenditure to be adjusted	9 605 874	7 378 901	-	-	-	(3 004)	-	(3 004)	7 375 897	8 657 460	9 532 492
Roads Infrastructure	1 796 556	860 485	-	-	-	-	-	-	860 485	2 214 307	2 538 773
Storm water Infrastructure	315 457	166 332	-	-	-	-	-	-	166 332	322 543	377 916
Electrical Infrastructure	919 891	729 853	-	-	-	-	90	90	729 943	834 981	775 531
Water Supply Infrastructure	1 033 958	1 111 466	-	-	-	-	-	-	1 111 466	869 397	935 971
Sanitation Infrastructure	1 715 325	1 298 810	-	-	-	-	-	-	1 298 810	1 705 598	2 116 627
Solid Waste Infrastructure	462 025	323 616	-	-	-	-	-	-	323 616	430 790	394 332
Coastal Infrastructure	29 194	9 309	-	-	-	-	0	0	9 309	44 311	109 345
Information and Communication Infrastructure	72 886	54 281	-	-	-	-	-	-	54 281	184 395	83 944
Infrastructure	6 345 292	4 554 152	-	-	-	-	90	90	4 554 241	6 606 323	7 332 440
Community Facilities	536 685	463 599	-	-	-	(3 004)	(1 113)	(4 117)	459 482	493 759	467 784
Sport and Recreation Facilities	346 026	345 598	-	-	-	-	-	-	345 598	73 885	43 361
Community Assets	882 710	809 198	-	-	-	(3 004)	(1 113)	(4 117)	805 081	567 645	511 145
Heritage Assets	18 753	32 970	-	-	-	-	-	-	32 970	744	1 050
Operational Buildings	748 185	423 964	-	-	-	-	(2 202)	(2 202)	421 762	468 385	661 311
Housing	167 085	162 782	-	-	-	-	-	-	162 782	84 644	113 540
Other Assets	915 270	586 747	-	-	-	-	(2 202)	(2 202)	584 545	553 029	774 850
Licences and Rights	71 865	65 435	-	-	-	-	(630)	(630)	64 805	107 299	100 750
Intangible Assets	71 865	65 435	-	-	-	-	(630)	(630)	64 805	107 299	100 750
Computer Equipment	290 606	295 171	-	-	-	-	12 120	12 120	307 291	243 908	217 161
Furniture and Office Equipment	193 731	229 655	-	-	-	-	(2 621)	(2 621)	227 034	159 476	109 356
Machinery and Equipment	127 379	95 236	-	-	-	-	(7 426)	(7 426)	87 810	101 140	103 423
Transport Assets	727 267	689 175	-	-	-	-	1 782	1 782	690 958	296 898	366 416
Land	33 000	21 162	-	-	-	-	-	-	21 162	21 000	15 900
TOTAL CAPITAL EXPENDITURE to be adjusted	9 605 874	7 378 901	-	-	-	(3 004)	-	(3 004)	7 375 897	8 657 460	9 532 492

Table continues on next page.

City of Cape Town - 2020/21 Adjustments Budget – 29 April 2021

Description	Budget Year 2020/21										Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands												
ASSET REGISTER SUMMARY - PPE (WDV)	56 627 881	54 801 404	-	-	-	-	(3 004)	(3 004)	54 798 400	60 075 871	66 049 525	
Roads Infrastructure	11 637 380	10 321 308	-	-	-	-	2 700	2 700	10 324 008	12 074 745	14 115 541	
Storm water Infrastructure	1 226 717	1 096 225	-	-	-	-	(2 616)	(2 616)	1 093 609	1 360 055	1 677 975	
Electrical Infrastructure	8 335 223	8 254 032	-	-	-	-	90	90	8 254 122	8 809 541	9 282 479	
Water Supply Infrastructure	5 259 875	5 583 751	-	-	-	-	2 958	2 958	5 586 709	6 123 899	6 681 510	
Sanitation Infrastructure	5 564 635	4 678 198	-	-	-	-	2 958	2 958	4 681 156	6 074 610	7 826 858	
Solid Waste Infrastructure	1 067 505	808 888	-	-	-	-	(0)	(0)	808 888	1 204 851	1 544 368	
Coastal Infrastructure	168 029	147 398	-	-	-	-	-	-	147 398	185 593	288 301	
Information and Communication Infrastructure	3 979 070	4 736 403	-	-	-	-	-	-	4 736 403	4 848 323	4 857 355	
Infrastructure	37 238 434	35 626 201	-	-	-	-	6 090	6 090	35 632 291	40 681 617	46 274 387	
Community Assets	6 859 610	6 661 603	-	-	-	-	(4 117)	(4 117)	6 657 486	6 833 076	6 941 476	
Heritage Assets	10 280	10 269	-	-	-	-	-	-	10 269	10 269	10 269	
Investment properties	579 534	579 533	-	-	-	-	-	-	579 533	577 820	576 106	
Other Assets	6 147 824	5 059 434	-	-	-	-	(8 202)	(8 202)	5 051 232	5 318 835	5 808 285	
Intangible Assets	506 711	499 787	-	-	-	-	1 370	1 370	501 157	470 430	455 830	
Computer Equipment	635 029	641 710	-	-	-	-	10 120	10 120	651 830	679 619	675 041	
Furniture and Office Equipment	469 108	476 616	-	-	-	-	(2 421)	(2 421)	474 195	540 334	544 926	
Machinery and Equipment	495 671	509 531	-	-	-	-	(25 426)	(25 426)	484 105	461 569	444 277	
Transport Assets	2 661 097	3 618 068	-	-	-	-	19 582	19 582	3 637 651	3 434 661	3 310 284	
Land	1 024 585	1 118 650	-	-	-	-	-	-	1 118 650	1 067 641	1 008 644	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	56 627 881	54 801 404	-	-	-	-	(3 004)	(3 004)	54 798 400	60 075 871	66 049 525	
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	3 300 067	2 850 866	-	-	-	-	-	-	2 850 866	3 379 989	3 558 839	
Repairs and Maintenance by asset class	4 575 398	4 049 619	-	-	-	-	16 439	16 439	4 066 058	5 092 316	5 336 823	
Roads Infrastructure	756 245	572 879	-	-	-	-	11 781	11 781	584 660	925 224	971 577	
Storm water Infrastructure	126 779	92 428	-	-	-	-	-	-	92 428	141 528	148 618	
Electrical Infrastructure	518 758	519 720	-	-	-	-	-	-	519 720	544 439	571 712	
Water Supply Infrastructure	346 775	340 308	-	-	-	-	2	2	340 310	361 041	378 879	
Sanitation Infrastructure	316 303	329 770	-	-	-	-	(23)	(23)	329 747	331 682	348 299	
Solid Waste Infrastructure	7 281	9 119	-	-	-	-	-	-	9 119	7 639	8 022	
Infrastructure	2 072 140	1 864 224	-	-	-	-	11 760	11 760	1 875 984	2 311 553	2 427 108	
Community Facilities	701 876	358 822	-	-	-	-	2 000	2 000	360 822	765 788	801 656	
Sport and Recreation Facilities	60 013	71 392	-	-	-	-	-	-	71 392	29 272	30 738	
Community Assets	761 889	430 214	-	-	-	-	2 000	2 000	432 214	795 059	832 394	
Heritage Assets	2 666	1 689	-	-	-	-	3 540	3 540	5 229	3 480	3 616	
Revenue Generating	338	271	-	-	-	-	-	-	271	355	373	
Non-revenue Generating	17	9	-	-	-	-	-	-	9	18	18	
Investment properties	355	280	-	-	-	-	-	-	280	373	391	
Operational Buildings	225 448	277 379	-	-	-	-	41	41	277 420	283 789	295 325	
Housing	2 937	12 907	-	-	-	-	-	-	12 907	2 956	2 976	
Other Assets	228 385	290 286	-	-	-	-	41	41	290 327	286 745	298 301	
Computer Equipment	458 940	377 323	-	-	-	-	609	609	377 932	509 520	532 044	
Furniture and Office Equipment	568 616	680 252	-	-	-	-	488	488	680 740	653 666	684 663	
Machinery and Equipment	2 512	2 665	-	-	-	-	-	-	2 665	2 632	2 758	
Transport Assets	479 895	402 686	-	-	-	-	(1 999)	(1 999)	400 687	529 287	555 548	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	7 875 466	6 900 485	-	-	-	-	16 439	16 439	6 916 924	8 472 306	8 895 662	
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	51.3%	54.9%	-	-	-	-	-	-	54.9%	48.3%	47.6%	
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>	149.4%	142.1%	-	-	-	-	-	-	142.1%	123.8%	127.5%	
<i>R&M as a % of PPE</i>	8.1%	7.4%	-	-	-	-	-	-	7.4%	8.5%	8.1%	
<i>Renewal and upgrading and R&M as a % of PPE</i>	16.8%	14.8%	-	-	-	-	-	-	14.8%	15.4%	14.9%	

Explanatory notes to Table B9 – Asset Management

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

Table 11: MBRR Table B10 - Basic Service Delivery Measurement

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets											
Water:											
Piped water inside dwelling	1 256 146	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	-	-	-	-	-	-	174 157	177 472	180 886
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	1 430 303	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	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
Total number of households	1 430 303	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	-	-	-	-	-	-	1 331 819	1 353 699	1 378 322
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-	-
Chemical toilet	34 020	34 020	-	-	-	-	-	-	34 020	34 020	34 020
Pit toilet (ventilated)	197	197	-	-	-	-	-	-	197	197	197
Other toilet provisions (> min.service level)	64 267	64 267	-	-	-	-	-	-	64 267	69 610	73 024
<i>Minimum Service Level and Above sub-total</i>	1 430 303	1 430 303	-	-	-	-	-	-	1 430 303	1 457 526	1 485 562
Bucket toilet	-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
Total number of households	1 430 303	1 430 303	-	-	-	-	-	-	1 430 303	1 457 526	1 485 562
Energy:											
Electricity (at least min. service level)	844 791	844 791	-	-	-	-	-	-	844 791	846 291	847 791
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	844 791	844 791	-	-	-	-	-	-	844 791	846 291	847 791
Electricity (< min.service level)	28 126	28 126	-	-	-	-	-	-	28 126	26 626	25 126
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	28 126	28 126	-	-	-	-	-	-	28 126	26 626	25 126
Total number of households	872 917	872 917	-	-	-	-	-	-	872 917	872 917	872 917
Refuse:											
Removed at least once a week (min.service)	935 447	935 447	-	-	-	-	-	-	935 447	954 156	973 239
<i>Minimum Service Level and Above sub-total</i>	935 447	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	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
Total number of households	935 447	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	253 851
Sanitation (free minimum level service)	253 851	253 851	-	-	-	-	-	-	253 851	253 851	253 851
Electricity/other energy (50kwh per household per month)	183 070	183 070	-	-	-	-	-	-	183 070	183 070	183 070
Refuse (removed at least once a week)	257 328	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	-	-	-	-	-	-	408 131	462 331	509 767
Sanitation (free sanitation service to indigent households)	251 148	251 148	-	-	-	-	-	-	251 148	284 500	313 690
Electricity/other energy (50kwh per indigent household per month)	133 559	106 000	-	-	-	-	-	-	106 000	141 572	150 067
Refuse (removed once a week for indigent households)	220 282	313 332	-	-	-	-	-	-	313 332	227 992	235 971
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	699 470	746 425	-	-	-	-	-	-	746 425	772 134	841 784
Total cost of FBS provided	1 712 590	1 825 037	-	-	-	-	-	-	1 825 037	1 888 530	2 051 279

Table continues on next page.

City of Cape Town - 2020/21 Adjustments Budget – 29 April 2021

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Highest level of free service provided											
Property rates (R'000 value threshold)	–	–	–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)	11	11	–	–	–	–	–	–	11	11	11
Sanitation (kilolitres per household per month)	7	7	–	–	–	–	–	–	7	7	7
Sanitation (Rand per household per month)	–	–	–	–	–	–	–	–	–	–	–
Electricity (kw per household per month)	60	60	–	–	–	–	–	–	60	60	60
Refuse (average litres per week)	240	240	–	–	–	–	–	–	240	240	240
Revenue cost of free services provided (R'000)											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	1 241 212	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	–	–	–	–	–	–	30 904	32 294	33 748
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	1 272 116	1 272 116	–	–	–	–	–	–	1 272 116	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

- Table B10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
- The City is persistently striving to eradicate backlogs. The City's backlog status is as follows:
 - 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).
 - 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.
 - Energy – The electrification strategy is to reduce the backlog by 1 500 annually.
 - Refuse – There are no backlogs for refuse.

5. *Adjustments to budget assumptions*

The budget assumptions underpinning the 2020/21 budget do not require any changes during this adjustment budget process. In this regard, primary variables such as CPI, collection ratios, interest levels and wage awards remain unchanged as per the January 2021 adjustments budget.

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 budget.

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

Refer table 2 on page 4.

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

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

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

No adjustments were made.

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

No adjustments were made.

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

No revisions to service delivery targets and performance indicators are planned.

11. *Adjustments to capital expenditure*

Full disclosure on adjustments to the capital budget is provided in Annexures 2.1 and 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 21 to page 32.

Table 12: MBRR Table B1 - Consolidated Adjustments Budget Summary

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Financial Performance											
Property rates	10 511 519	10 525 121	–	–	–	–	–	–	10 525 121	11 555 663	12 624 126
Service charges	19 885 709	19 872 799	–	–	–	–	–	–	19 872 799	22 553 509	24 407 148
Investment revenue	855 610	979 768	–	–	–	–	0	0	979 768	887 846	920 683
Transfers recognised - operational	5 608 724	6 159 552	–	–	–	10 539	(32 000)	(21 461)	6 138 091	5 573 928	6 020 849
Other own revenue	5 581 541	5 357 791	–	–	–	–	(0)	(0)	5 357 791	5 991 604	6 264 934
Total Revenue (excluding capital transfers and contributions)	42 443 103	42 895 031	–	–	–	10 539	(32 000)	(21 461)	42 873 570	46 562 551	50 237 739
Employee costs	15 296 104	14 954 405	–	–	–	–	(23)	(23)	14 954 382	16 695 358	18 073 834
Remuneration of councillors	189 675	189 675	–	–	–	–	–	–	189 675	201 018	213 099
Depreciation & asset impairment	3 354 567	3 088 084	–	–	–	–	0	0	3 088 084	3 432 308	3 609 589
Finance charges	828 460	851 450	–	–	–	–	–	–	851 450	1 239 002	1 445 614
Materials and bulk purchases	11 618 742	11 567 848	–	–	–	321	(1 961)	(1 640)	11 566 208	12 802 381	13 859 228
Transfers and grants	432 364	489 094	–	–	–	–	3 794	3 794	492 889	405 986	354 515
Other expenditure	13 424 593	13 591 076	–	–	–	6 379	(33 810)	(27 431)	13 563 645	12 347 127	13 088 081
Total Expenditure	45 144 504	44 731 633	–	–	–	6 700	(32 000)	(25 300)	44 706 334	47 123 180	50 643 959
Surplus/(Deficit)	(2 701 402)	(1 836 603)	–	–	–	3 839	(0)	3 839	(1 832 764)	(560 630)	(406 220)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 815 828	1 746 911	–	–	–	(3 004)	–	(3 004)	1 743 907	3 245 568	3 332 526
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	189 226	195 569	–	–	–	–	–	–	195 569	194 439	226 003
Surplus/(Deficit) after capital transfers & contributions	303 652	105 877	–	–	–	835	(0)	835	106 712	2 879 377	3 152 310
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	303 652	105 877	–	–	–	835	(0)	835	106 712	2 879 377	3 152 310
Capital expenditure & funds sources											
Capital expenditure	9 681 357	7 402 432	–	–	–	(3 004)	–	(3 004)	7 399 428	8 684 054	9 604 132
Transfers recognised - capital	2 883 814	1 812 397	–	–	–	(3 004)	–	(3 004)	1 809 393	3 198 691	3 428 035
Borrowing	2 500 000	0	–	–	–	–	–	–	0	4 528 192	5 000 000
Internally generated funds	4 297 543	5 590 035	–	–	–	–	–	–	5 590 035	957 171	1 176 096
Total sources of capital funds	9 681 357	7 402 432	–	–	–	(3 004)	–	(3 004)	7 399 428	8 684 054	9 604 132
Financial position											
Total current assets	15 631 864	17 303 316	–	–	–	–	(481)	(481)	17 302 835	20 196 266	21 691 399
Total non current assets	62 770 615	62 665 084	–	–	–	–	(3 004)	(3 004)	62 662 080	68 115 753	74 450 795
Total current liabilities	9 124 334	10 586 642	–	–	–	–	(28 785)	(28 785)	10 557 857	12 384 677	13 689 795
Total non current liabilities	17 684 925	13 835 686	–	–	–	–	0	0	13 835 686	17 619 172	21 022 578
Community wealth/Equity	51 593 220	55 546 071	–	–	–	835	24 465	25 300	55 571 371	58 308 171	61 429 821

Table continues on next page.

City of Cape Town - 2020/21 Adjustments Budget – 29 April 2021

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Cash flows											
Net cash from (used) operating	3 639 662	3 341 316	–	–	–	(3 004)	–	(3 004)	3 338 312	6 513 909	6 809 211
Net cash from (used) investing	(8 897 868)	(6 806 388)	–	–	–	2 524	–	2 524	(6 803 865)	(7 866 928)	(8 869 326)
Net cash from (used) financing	2 173 711	(384 839)	–	–	–	–	–	–	(384 839)	4 010 212	3 162 948
Cash/cash equivalents at the year end	4 620 298	5 690 693	–	–	–	(480)	–	(480)	5 690 213	8 347 406	9 450 238
Cash backing/surplus reconciliation											
Cash and investments available	12 003 334	13 071 468	–	–	–	–	–	–	13 070 987	15 534 887	16 637 719
Application of cash and investments	7 764 660	10 881 433	–	–	–	–	(479 258)	(479 258)	10 402 175	10 590 428	11 055 048
Balance - surplus (shortfall)	4 238 675	2 190 036	–	–	–	–	479 258	479 258	2 668 812	4 944 459	5 582 671
Asset Management											
Asset register summary (WDV)	56 627 881	54 801 404	–	–	–	–	(3 004)	(3 004)	54 798 400	60 075 871	66 049 525
Depreciation & asset impairment	3 354 567	2 886 273	–	–	–	–	–	–	2 886 273	3 432 308	3 609 589
Renewal and Upgrading of Existing Assets	4 953 105	4 062 726	–	–	–	(3 004)	3 381	377	4 063 102	4 192 584	4 553 374
Repairs and Maintenance	4 619 237	4 080 800	–	–	–	–	16 439	16 439	4 097 239	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	1 267 500	–	–	–	–	–	–	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
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Revenue - Functional											
Governance and administration	16 142 580	16 522 130	–	–	–	1 134	–	1 134	16 523 264	17 530 149	18 944 093
Executive and council	1 348	2 932	–	–	–	–	–	–	2 932	1 363	1 380
Finance and administration	16 141 229	16 519 195	–	–	–	1 134	–	1 134	16 520 329	17 528 782	18 942 709
Internal audit	3	3	–	–	–	–	–	–	3	3	3
Community and public safety	3 209 696	3 126 451	–	–	–	4 605	(32 000)	(27 395)	3 099 056	3 420 790	3 576 920
Community and social services	134 928	121 085	–	–	–	4 605	–	4 605	125 690	131 785	155 514
Sport and recreation	56 046	54 537	–	–	–	–	–	–	54 537	116 597	125 326
Public safety	1 132 243	1 142 418	–	–	–	–	–	–	1 142 418	1 115 661	1 189 292
Housing	1 384 590	1 348 312	–	–	–	–	(32 000)	(32 000)	1 316 312	1 529 763	1 562 310
Health	501 889	460 100	–	–	–	–	–	–	460 100	526 983	544 478
Economic and environmental services	3 358 490	2 477 666	–	–	–	1 796	–	1 796	2 479 462	3 618 854	3 817 563
Planning and development	483 906	469 677	–	–	–	1 796	–	1 796	471 473	505 497	527 786
Road transport	2 836 039	1 959 448	–	–	–	–	–	–	1 959 448	3 108 979	3 285 180
Environmental protection	38 545	48 541	–	–	–	–	–	–	48 541	4 378	4 597
Trading services	22 516 457	22 665 564	–	–	–	–	–	–	22 665 564	25 159 277	27 166 896
Energy sources	14 252 289	14 278 183	–	–	–	–	–	–	14 278 183	15 961 972	17 244 787
Water management	4 473 233	4 673 556	–	–	–	–	–	–	4 673 556	5 128 166	5 484 538
Waste water management	2 015 133	1 996 689	–	–	–	–	–	–	1 996 689	2 172 698	2 403 201
Waste management	1 775 801	1 717 136	–	–	–	–	–	–	1 717 136	1 896 441	2 034 370
Other	220 934	45 699	–	–	–	–	–	–	45 699	273 488	290 797
Total Revenue - Functional	45 448 157	44 837 511	–	–	–	7 535	(32 000)	(24 465)	44 813 046	50 002 558	53 796 269
Expenditure - Functional											
Governance and administration	10 228 608	10 176 099	–	–	–	–	(7 584)	(7 584)	10 168 515	10 482 435	11 313 298
Executive and council	616 260	617 575	–	–	–	–	(116)	(116)	617 459	652 372	693 089
Finance and administration	9 558 956	9 506 089	–	–	–	–	(7 468)	(7 468)	9 498 621	9 770 807	10 555 988
Internal audit	53 392	52 434	–	–	–	–	–	–	52 434	59 257	64 221
Community and public safety	8 129 031	8 307 201	–	–	–	1 900	(24 573)	(22 673)	8 284 528	8 315 545	8 857 617
Community and social services	1 013 228	1 022 478	–	–	–	1 900	5 829	7 729	1 030 207	1 063 255	1 142 130
Sport and recreation	1 161 072	1 180 001	–	–	–	–	1 487	1 487	1 181 488	1 279 114	1 346 039
Public safety	3 162 129	3 144 413	–	–	–	–	0	0	3 144 413	2 993 541	3 136 145
Housing	1 391 023	1 526 794	–	–	–	–	(31 947)	(31 947)	1 494 848	1 477 770	1 614 654
Health	1 401 579	1 433 516	–	–	–	–	57	57	1 433 573	1 501 866	1 618 649
Economic and environmental services	5 707 789	5 581 404	–	–	–	4 800	(280)	4 520	5 585 924	6 213 302	6 646 946
Planning and development	1 375 526	1 418 344	–	–	–	4 800	(280)	4 520	1 422 864	1 479 673	1 539 262
Road transport	4 117 236	3 919 972	–	–	–	–	0	0	3 919 972	4 526 489	4 884 730
Environmental protection	215 027	243 088	–	–	–	–	(0)	(0)	243 088	207 141	222 953
Trading services	20 581 635	20 053 490	–	–	–	–	437	437	20 053 926	21 579 633	23 266 579
Energy sources	11 992 018	11 904 764	–	–	–	–	282	282	11 905 046	12 923 299	13 972 159
Water management	3 570 275	3 340 103	–	–	–	–	33	33	3 340 136	3 822 349	4 132 449
Waste water management	2 530 258	2 423 646	–	–	–	–	121	121	2 423 768	2 363 170	2 531 919
Waste management	2 489 084	2 384 976	–	–	–	–	–	–	2 384 976	2 470 815	2 630 052
Other	471 922	613 440	–	–	–	–	–	–	613 440	511 463	538 852
Total Expenditure - Functional	45 118 985	44 731 633	–	–	–	6 700	(32 000)	(25 300)	44 706 333	47 102 378	50 623 291
Surplus/ (Deficit) for the year	329 172	105 877	–	–	–	835	(0)	835	106 712	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
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Revenue by Vote											
Vote 1 - Community service & Health	1 066 078	1 230 326	–	–	–	4 605	–	4 605	1 234 931	1 067 318	1 088 145
Vote 2 - Corporate Services	57 780	56 762	–	–	–	–	–	–	56 762	60 207	63 178
Vote 3 - Economic Opportunities & Asset Managemnt	283 469	248 704	–	–	–	–	–	–	248 704	257 142	246 642
Vote 4 - Energy & Climate Change	14 028 935	14 066 385	–	–	–	–	–	–	14 066 385	15 727 450	16 998 539
Vote 5 - Finance	16 916 402	17 017 402	–	–	–	1 134	–	1 134	17 018 536	18 420 797	19 902 465
Vote 6 - Human Settlements	1 253 326	1 217 048	–	–	–	–	(32 000)	(32 000)	1 185 048	1 391 936	1 417 592
Vote 7 - Office of the City Manager	6	6	–	–	–	–	–	–	6	7	7
Vote 8 - Safety & Security	1 616 047	1 710 815	–	–	–	–	–	–	1 710 815	1 532 506	1 659 463
Vote 9 - Spatial Planning & Environment	187 521	215 360	–	–	–	1 796	–	1 796	217 156	162 619	194 909
Vote 10 - Transport	2 369 495	1 488 620	–	–	–	–	–	–	1 488 620	2 705 656	2 830 807
Vote 11 - Urban Management	275 239	278 562	–	–	–	–	–	–	278 562	312 431	338 663
Vote 12 - Water & Waste	7 153 041	7 260 569	–	–	–	–	–	–	7 260 569	8 014 900	8 679 048
Vote 13 - Cape Town International Convention Centre	215 982	40 653	–	–	–	–	–	–	40 653	268 290	285 338
Vote 14 - Cape Town Stadium	24 836	6 300	–	–	–	–	–	–	6 300	81 301	91 473
Total Revenue by Vote	45 448 157	44 837 511	–	–	–	7 535	(32 000)	(24 465)	44 813 046	50 002 558	53 796 269
Expenditure by Vote											
Vote 1 - Community service & Health	4 403 961	4 379 918	–	–	–	1 900	8 265	10 165	4 390 083	4 394 063	4 709 257
Vote 2 - Corporate Services	2 061 829	2 131 156	–	–	–	–	0	0	2 131 156	2 373 825	2 510 379
Vote 3 - Economic Opportunities & Asset Managemnt	1 414 649	1 422 877	–	–	–	–	(8 265)	(8 265)	1 414 612	1 542 111	1 590 421
Vote 4 - Energy & Climate Change	12 412 445	12 254 004	–	–	–	–	0	0	12 254 004	13 375 675	14 457 309
Vote 5 - Finance	3 620 590	3 732 975	–	–	–	–	0	0	3 732 975	3 550 262	3 935 760
Vote 6 - Human Settlements	1 394 457	1 536 048	–	–	–	–	(32 000)	(32 000)	1 504 048	1 481 554	1 618 774
Vote 7 - Office of the City Manager	258 605	259 447	–	–	–	–	(0)	(0)	259 447	271 017	291 190
Vote 8 - Safety & Security	4 293 174	4 177 054	–	–	–	–	0	0	4 177 054	4 467 978	4 744 033
Vote 9 - Spatial Planning & Environment	789 228	827 966	–	–	–	4 800	0	4 800	832 766	820 513	883 828
Vote 10 - Transport	3 640 210	3 515 767	–	–	–	–	0	0	3 515 767	3 720 093	3 991 263
Vote 11 - Urban Management	1 127 346	1 149 482	–	–	–	–	0	0	1 149 482	1 246 474	1 325 043
Vote 12 - Water & Waste	9 347 882	8 882 498	–	–	–	–	0	0	8 882 498	9 456 561	10 138 765
Vote 13 - Cape Town International Convention Centre	286 888	412 123	–	–	–	–	–	–	412 123	316 438	333 174
Vote 14 - Cape Town Stadium	67 721	50 319	–	–	–	–	–	–	50 319	85 815	94 093
Total Expenditure by Vote	45 118 985	44 731 633	–	–	–	6 700	(32 000)	(25 300)	44 706 334	47 102 378	50 623 290
Surplus/ (Deficit) for the year	329 172	105 877	–	–	–	835	(0)	835	106 712	2 900 179	3 172 979

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
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Revenue By Source											
Property rates	10 511 519	10 525 121	–	–	–	–	–	–	10 525 121	11 555 663	12 624 126
Service charges - electricity revenue	13 789 334	13 829 694	–	–	–	–	–	–	13 829 694	15 484 526	16 740 057
Service charges - water revenue	3 194 459	3 212 865	–	–	–	–	–	–	3 212 865	3 770 788	4 098 172
Service charges - sanitation revenue	1 616 486	1 616 883	–	–	–	–	–	–	1 616 883	1 909 418	2 068 297
Service charges - refuse revenue	1 285 431	1 213 356	–	–	–	–	–	–	1 213 356	1 388 777	1 500 622
Rental of facilities and equipment	496 894	380 475	–	–	–	–	(0)	(0)	380 475	567 355	613 565
Interest earned - external investments	855 610	979 768	–	–	–	–	0	0	979 768	887 846	920 683
Interest earned - outstanding debtors	389 137	416 982	–	–	–	–	(0)	(0)	416 982	409 790	444 159
Dividends received	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1 063 333	1 063 333	–	–	–	–	(0)	(0)	1 063 333	1 050 664	1 077 403
Licences and permits	76 875	65 092	–	–	–	–	–	–	65 092	88 002	92 411
Agency services	242 236	242 236	–	–	–	–	0	0	242 236	266 808	286 557
Transfers and subsidies	5 608 724	6 159 552	–	–	–	10 539	(32 000)	(21 461)	6 138 091	5 573 928	6 020 849
Other revenue	3 263 066	3 135 617	–	–	–	–	–	–	3 135 617	3 556 495	3 695 719
Gains	50 000	54 057	–	–	–	–	0	0	54 057	52 490	55 120
Total Revenue (excluding capital transfers)	42 443 103	42 895 031	–	–	–	10 539	(32 000)	(21 461)	42 873 570	46 562 551	50 237 739
Expenditure By Type											
Employee related costs	15 296 104	14 954 405	–	–	–	–	(23)	(23)	14 954 382	16 695 358	18 073 834
Remuneration of councillors	189 675	189 675	–	–	–	–	–	–	189 675	201 018	213 099
Debt impairment	3 640 803	3 211 296	–	–	–	–	–	–	3 211 296	2 251 537	2 360 838
Depreciation & asset impairment	3 354 567	3 088 084	–	–	–	–	0	0	3 088 084	3 432 308	3 609 589
Finance charges	828 460	851 450	–	–	–	–	–	–	851 450	1 239 002	1 445 614
Bulk purchases	9 990 881	9 993 531	–	–	–	–	(0)	(0)	9 993 531	11 092 084	12 044 044
Other materials	1 627 861	1 574 317	–	–	–	321	(1 961)	(1 640)	1 572 677	1 710 296	1 815 184
Contracted services	7 321 891	7 788 775	–	–	–	6 346	(34 203)	(27 857)	7 760 918	7 409 157	7 815 773
Transfers and subsidies	432 364	489 094	–	–	–	–	3 794	3 794	492 889	405 986	354 515
Other expenditure	2 459 862	2 588 871	–	–	–	33	374	407	2 589 278	2 684 314	2 909 265
Losses	2 037	2 134	–	–	–	–	19	19	2 153	2 119	2 206
Total Expenditure	45 144 504	44 731 633	–	–	–	6 700	(32 000)	(25 300)	44 706 334	47 123 180	50 643 959
Surplus/(Deficit)	(2 701 402)	(1 836 603)	–	–	–	3 839	(0)	3 839	(1 832 764)	(560 630)	(406 220)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 815 828	1 746 911	–	–	–	(3 004)	–	(3 004)	1 743 907	3 245 568	3 332 526
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	189 226	195 569	–	–	–	–	–	–	195 569	194 439	226 003
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	303 652	105 877	–	–	–	835	(0)	835	106 712	2 879 377	3 152 310
Taxation	(25 520)	(104 011)	–	–	–	–	–	–	(104 011)	(20 802)	(20 668)
Surplus/(Deficit) after taxation	329 172	209 889	–	–	–	835	(0)	835	210 723	2 900 180	3 172 978
Attributable to minorities	(20 279)	(96 772)	–	–	–	–	20 279	20 279	(76 493)	(13 770)	(13 681)
Surplus/(Deficit) attributable to municipality	308 893	113 116	–	–	–	835	20 279	21 114	134 230	2 886 410	3 159 297
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	308 893	113 116	–	–	–	835	20 279	21 114	134 230	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
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Capital expenditure - Vote											
Multi-year expenditure to be adjusted											
Vote 1 - Community service & Health	453 758	327 256	–	–	–	–	–	–	327 256	322 320	188 796
Vote 2 - Corporate Services	242 020	225 143	–	–	–	–	–	–	225 143	432 287	266 973
Vote 3 - Economic Opportunities & Asset Managemnt	580 321	359 072	–	–	–	–	–	–	359 072	188 206	364 210
Vote 4 - Energy & Climate Change	1 049 131	852 722	–	–	–	–	–	–	852 722	968 343	921 061
Vote 5 - Finance	268 787	274 033	–	–	–	–	–	–	274 033	24 676	90 240
Vote 6 - Human Settlements	894 903	781 009	–	–	–	–	–	–	781 009	959 685	1 009 350
Vote 7 - Office of the City Manager	2 130	1 585	–	–	–	–	–	–	1 585	705	705
Vote 8 - Safety & Security	438 954	385 688	–	–	–	–	–	–	385 688	196 634	183 836
Vote 9 - Spatial Planning & Environment	157 205	136 452	–	–	–	(3 004)	–	(3 004)	133 448	125 172	212 157
Vote 10 - Transport	1 793 342	917 980	–	–	–	–	–	–	917 980	2 089 715	2 475 741
Vote 11 - Urban Management	81 503	66 978	–	–	–	–	–	–	66 978	110 879	123 277
Vote 12 - Water & Waste	3 643 819	3 050 982	–	–	–	–	–	–	3 050 982	3 238 837	3 696 147
Vote 13 - Cape Town International Convention Centre	75 483	23 531	–	–	–	–	–	–	23 531	26 594	71 639
Vote 14 - Cape Town Stadium	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Vote	9 681 357	7 402 432	–	–	–	(3 004)	–	(3 004)	7 399 428	8 684 054	9 604 132
Capital Expenditure - Functional											
Governance and administration	1 396 272	1 127 337	–	–	–	–	(530)	(530)	1 126 808	1 086 508	1 081 058
Executive and council	19 414	18 882	–	–	–	–	293	293	19 176	3 907	3 957
Finance and administration	1 376 447	1 108 195	–	–	–	–	(737)	(737)	1 107 458	1 082 521	1 077 022
Internal audit	411	260	–	–	–	–	(86)	(86)	173	79	79
Community and public safety	1 745 862	1 497 036	–	–	–	–	(185)	(185)	1 496 852	1 247 638	1 259 578
Community and social services	121 397	99 760	–	–	–	–	–	–	99 760	48 882	80 091
Sport and recreation	357 122	335 724	–	–	–	–	423	423	336 147	78 710	2 000
Public safety	279 623	223 944	–	–	–	–	(670)	(670)	223 275	74 711	128 836
Housing	894 903	781 009	–	–	–	–	–	–	781 009	959 685	1 009 350
Health	92 816	56 600	–	–	–	–	62	62	56 662	85 650	39 300
Economic and environmental services	2 106 139	1 176 923	–	–	–	(3 004)	(0)	(3 004)	1 173 919	2 325 676	2 781 492
Planning and development	112 992	119 076	–	–	–	(3 004)	(5)	(3 009)	116 067	110 103	142 301
Road transport	1 879 199	974 368	–	–	–	–	–	–	974 368	2 132 194	2 475 425
Environmental protection	113 949	83 479	–	–	–	–	5	5	83 485	83 378	163 766
Trading services	4 338 922	3 565 041	–	–	–	–	714	714	3 565 756	3 987 194	4 407 814
Energy sources	1 027 660	829 841	–	–	–	–	–	–	829 841	965 843	916 561
Water management	1 287 888	1 290 857	–	–	–	–	0	0	1 290 857	970 022	1 318 192
Waste water management	1 465 161	1 023 217	–	–	–	–	714	714	1 023 931	1 545 405	1 697 728
Waste management	558 214	421 126	–	–	–	–	–	–	421 126	505 924	475 334
Other	94 162	36 094	–	–	–	–	–	–	36 094	37 039	74 189
Total Capital Expenditure - Functional	9 681 357	7 402 432	–	–	–	(3 004)	–	(3 004)	7 399 428	8 684 054	9 604 132
Funded by:											
National Government	2 803 382	1 733 295	–	–	–	(3 004)	–	(3 004)	1 730 291	3 120 399	3 324 021
Provincial Government	12 446	13 616	–	–	–	–	–	–	13 616	11 130	11 665
District Municipality	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	67 986	65 486	–	–	–	–	–	–	65 486	67 161	92 349
Transfers recognised - capital	2 883 814	1 812 397	–	–	–	(3 004)	–	(3 004)	1 809 393	3 198 691	3 428 035
Borrowing	2 500 000	0	–	–	–	–	–	–	0	4 528 192	5 000 000
Internally generated funds	4 297 543	5 590 035	–	–	–	–	–	–	5 590 035	957 171	1 176 096
Total Capital Funding	9 681 357	7 402 432	–	–	–	(3 004)	–	(3 004)	7 399 428	8 684 054	9 604 132

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
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
ASSETS											
Current assets											
Cash	121 768	121 758	–	–	–	–	–	–	121 758	134 904	96 396
Call investment deposits	6 639 523	7 707 668	–	–	–	–	(481)	(481)	7 707 187	9 968 162	10 813 952
Consumer debtors	6 999 547	7 677 462	–	–	–	–	–	–	7 677 462	8 087 251	8 531 410
Other debtors	1 333 391	1 289 010	–	–	–	–	–	–	1 289 010	1 478 519	1 693 878
Current portion of long-term receivables	7 718	50 650	–	–	–	–	(0)	(0)	50 650	42 873	42 218
Inventory	529 916	456 769	–	–	–	–	–	–	456 769	484 557	513 545
Total current assets	15 631 864	17 303 316	–	–	–	–	(481)	(481)	17 302 835	20 196 266	21 691 399
Non current assets											
Long-term receivables	186 787	171 766	–	–	–	–	–	–	171 766	168 986	166 862
Investments	5 242 043	5 242 043	–	–	–	–	–	–	5 242 043	5 431 821	5 798 041
Investment property	579 534	579 534	–	–	–	–	(0)	(0)	579 533	577 820	576 106
Investment in Associate	–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	56 199 764	54 067 544	–	–	–	–	(3 004)	(3 004)	54 064 540	59 450 102	65 607 854
Biological	–	–	–	–	–	–	–	–	–	–	–
Intangible	382 296	436 352	–	–	–	–	–	–	436 352	298 327	130 226
Other non-current assets	180 192	2 167 846	–	–	–	–	–	–	2 167 846	2 188 698	2 171 706
Total non current assets	62 770 615	62 665 084	–	–	–	–	(3 004)	(3 004)	62 662 080	68 115 753	74 450 795
TOTAL ASSETS	78 402 479	79 968 400	–	–	–	–	(3 485)	(3 485)	79 964 915	88 312 020	96 142 195
LIABILITIES											
Current liabilities											
Bank overdraft	–	–	–	–	–	–	–	–	–	–	70 670
Borrowing	628 487	407 221	–	–	–	–	–	–	407 221	1 732 095	2 253 626
Consumer deposits	529 964	463 181	–	–	–	–	–	–	463 181	493 231	516 057
Trade and other payables	6 663 992	8 295 460	–	–	–	–	(28 785)	(28 785)	8 266 675	8 625 837	9 171 352
Provisions	1 301 891	1 420 779	–	–	–	–	(0)	(0)	1 420 779	1 533 515	1 678 091
Total current liabilities	9 124 334	10 586 642	–	–	–	–	(28 785)	(28 785)	10 557 857	12 384 677	13 689 795
Non current liabilities											
Borrowing	9 784 054	6 580 592	–	–	–	–	–	–	6 580 592	9 755 148	12 407 709
Provisions	7 900 871	7 255 094	–	–	–	–	0	0	7 255 094	7 864 024	8 614 869
Total non current liabilities	17 684 925	13 835 686	–	–	–	–	0	0	13 835 686	17 619 172	21 022 578
TOTAL LIABILITIES	26 809 259	24 422 329	–	–	–	–	(28 785)	(28 785)	24 393 544	30 003 849	34 712 374
NET ASSETS	51 593 220	55 546 071	–	–	–	–	25 300	25 300	55 571 371	58 308 171	61 429 821
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	45 747 613	49 278 610	–	–	–	835	20 626	21 461	49 300 070	51 766 287	54 701 128
Reserves	5 845 607	6 267 462	–	–	–	–	3 839	3 839	6 271 301	6 541 884	6 728 693
TOTAL COMMUNITY WEALTH/EQUITY	51 593 220	55 546 071	–	–	–	835	24 465	25 300	55 571 371	58 308 171	61 429 821

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
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjsts.	Total Adjsts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	10 031 409	10 136 463	–	–	–	–	–	–	10 136 463	11 355 510	12 413 264
Service charges	18 045 505	18 364 553	–	–	–	–	–	–	18 364 553	21 666 906	23 453 709
Other revenue	4 358 171	4 011 400	–	–	–	–	–	–	4 011 400	4 563 621	4 985 959
Transfers and Subsidies - Operational	5 608 724	6 159 552	–	–	–	(21 461)	–	(21 461)	6 138 091	5 603 846	6 050 145
Transfers and Subsidies - Capital	2 815 828	1 876 994	–	–	–	(3 004)	–	(3 004)	1 873 990	3 372 845	3 466 180
Interest	855 610	979 768	–	–	–	–	–	–	979 768	879 886	912 359
Dividends	–	–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees	(37 322 256)	(37 434 085)	–	–	–	21 461	–	21 461	(37 412 624)	(39 951 360)	(43 001 549)
Finance charges	(753 329)	(753 329)	–	–	–	–	–	–	(753 329)	(977 345)	(1 470 857)
Transfers and Grants	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	3 639 662	3 341 316	–	–	–	(3 004)	–	(3 004)	3 338 312	6 513 909	6 809 211
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	117 986	119 486	–	–	–	–	–	–	119 486	119 651	147 469
Decrease (increase) in non-current receivables	3 390	963	–	–	–	–	–	–	963	164 307	307
Decrease (increase) in non-current investments	(298 475)	(262 475)	–	–	–	–	–	–	(262 475)	(332 578)	(366 220)
Payments											
Capital assets	(8 720 769)	(6 664 362)	–	–	–	2 524	–	2 524	(6 661 838)	(7 818 308)	(8 650 883)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(8 897 868)	(6 806 388)	–	–	–	2 524	–	2 524	(6 803 865)	(7 866 928)	(8 869 326)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	2 500 000	–	–	–	–	–	–	–	–	4 528 192	5 000 000
Increase (decrease) in consumer deposits	45 206	(13 344)	–	–	–	–	–	–	(13 344)	20 181	21 109
Payments											
Repayment of borrowing	(371 495)	(371 495)	–	–	–	–	–	–	(371 495)	(538 161)	(1 858 161)
NET CASH FROM/(USED) FINANCING ACTIVITIES	2 173 711	(384 839)	–	–	–	–	–	–	(384 839)	4 010 212	3 162 948
NET INCREASE/ (DECREASE) IN CASH HELD	(3 084 495)	(3 849 910)	–	–	–	(480)	–	(480)	(3 850 391)	2 657 193	1 102 832
Cash/cash equivalents at the year begin:	7 704 794	9 540 603	–	–	–	–	–	–	9 540 603	5 690 213	8 347 406
Cash/cash equivalents at the year end:	4 620 298	5 690 693	–	–	–	(480)	–	(480)	5 690 213	8 347 406	9 450 238

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
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjsts.	Total Adjsts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Cash and investments available											
Cash/cash equivalents at the year end	4 620 298	5 690 693	–	–	–	(480)	–	(480)	3 190 213	8 347 406	9 450 238
Other current investments > 90 days	2 140 993	2 138 733	–	–	–	480	–	480	4 638 732	1 755 661	1 389 440
Non current assets - Investments	5 242 043	5 242 043	–	–	–	–	–	–	5 242 043	5 431 821	5 798 041
Cash and investments available:	12 003 334	13 071 468	–	–	–	–	–	–	13 070 987	15 534 887	16 637 719
Applications of cash and investments											
Unspent conditional transfers	1 740 833	1 499 161	–	–	–	–	–	–	1 499 161	1 565 079	1 632 569
Unspent borrowing	–	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	(2 911 737)	60 853	–	–	–	–	(1 796 524)	(1 796 524)	(1 735 672)	(2 265 094)	(2 477 752)
Other provisions	1 297 295	1 297 295	–	–	–	–	–	–	1 297 295	1 345 891	1 402 649
Long term investments committed	3 070 090	3 070 090	–	–	–	–	–	–	3 070 090	3 402 669	3 768 888
Reserves to be backed by cash/investments	4 568 179	4 954 034	–	–	–	–	1 317 267	1 317 267	6 271 301	6 541 884	6 728 693
Total Application of cash and investments:	7 764 660	10 881 433	–	–	–	–	(479 258)	(479 258)	10 402 175	10 590 428	11 055 048
Surplus(shortfall)	4 238 675	2 190 036	–	–	–	–	479 258	479 258	2 668 812	4 944 459	5 582 671

Table 20: MBRR Table B9 - Consolidated Asset Management

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	4 728 252	3 339 706	-	-	-	-	(3 381)	(3 381)	3 336 326	4 491 470	5 050 757
Roads Infrastructure	1 427 001	566 295	-	-	-	-	-	-	566 295	1 865 127	2 102 733
Storm water Infrastructure	152 103	121 265	-	-	-	-	-	-	121 265	194 415	174 792
Electrical Infrastructure	463 936	426 664	-	-	-	-	-	-	426 664	335 744	302 800
Water Supply Infrastructure	672 113	749 752	-	-	-	-	-	-	749 752	455 948	401 579
Sanitation Infrastructure	402 774	301 349	-	-	-	-	-	-	301 349	318 166	584 910
Solid Waste Infrastructure	400 302	259 391	-	-	-	-	-	-	259 391	369 260	368 102
Coastal Infrastructure	764	336	-	-	-	-	-	-	336	2 000	8 644
Information and Communication Infrastructure	49 363	33 775	-	-	-	-	-	-	33 775	69 945	49 921
Infrastructure	3 568 355	2 458 827	-	-	-	-	-	-	2 458 827	3 610 604	3 993 481
Community Facilities	226 754	212 906	-	-	-	-	(3 310)	(3 310)	209 596	259 517	320 825
Sport and Recreation Facilities	1 035	2 472	-	-	-	-	-	-	2 472	4 000	-
Community Assets	227 789	215 378	-	-	-	-	(3 310)	(3 310)	212 068	263 517	320 825
Heritage Assets	30	30	-	-	-	-	-	-	30	-	-
Operational Buildings	350 448	103 631	-	-	-	-	(0)	(0)	103 630	150 325	261 896
Housing	27 414	34 582	-	-	-	-	-	-	34 582	25 466	43 715
Other Assets	377 862	138 213	-	-	-	-	(0)	(0)	138 213	175 792	305 611
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	27 513	14 733	-	-	-	-	(585)	(585)	14 148	89 146	79 900
Intangible Assets	27 513	14 733	-	-	-	-	(585)	(585)	14 148	89 146	79 900
Computer Equipment	156 497	146 539	-	-	-	-	4 525	4 525	151 064	117 990	179 883
Furniture and Office Equipment	161 215	197 613	-	-	-	-	(1 972)	(1 972)	195 641	147 755	97 700
Machinery and Equipment	51 277	52 938	-	-	-	-	(400)	(400)	52 538	44 566	46 332
Transport Assets	124 713	94 274	-	-	-	-	(1 639)	(1 639)	92 635	21 100	11 125
Land	33 000	21 162	-	-	-	-	-	-	21 162	21 000	15 900
Total Renewal of Existing Assets to be adjusted	2 398 357	2 058 669	-	-	-	(3 004)	5 192	2 188	2 060 858	2 031 837	2 457 021
Roads Infrastructure	172 641	137 838	-	-	-	-	-	-	137 838	175 732	165 313
Storm water Infrastructure	54 608	20 488	-	-	-	-	-	-	20 488	22 047	29 304
Electrical Infrastructure	430 377	296 610	-	-	-	-	90	90	296 700	391 857	432 731
Water Supply Infrastructure	297 000	299 000	-	-	-	-	-	-	299 000	366 500	457 100
Sanitation Infrastructure	383 301	284 906	-	-	-	-	-	-	284 906	495 459	778 732
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	7 569	5 671	-	-	-	-	-	-	5 671	38 382	7 241
Infrastructure	1 345 496	1 044 513	-	-	-	-	90	90	1 044 603	1 489 978	1 870 420
Community Facilities	31 748	42 967	-	-	-	(3 004)	-	(3 004)	39 963	26 832	6 715
Sport and Recreation Facilities	1 900	9 785	-	-	-	-	-	-	9 785	-	-
Community Assets	33 648	52 752	-	-	-	(3 004)	-	(3 004)	49 748	26 832	6 715
Heritage Assets	1 257	902	-	-	-	-	-	-	902	744	1 050
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	57 245	49 315	-	-	-	-	(938)	(938)	48 377	38 547	28 989
Housing	125 261	109 781	-	-	-	-	1 915	1 915	111 696	59 177	55 914
Other Assets	182 506	159 096	-	-	-	-	977	977	160 073	97 724	84 903
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	7 000	9 524	-	-	-	-	(45)	(45)	9 478	12 000	12 000
Intangible Assets	7 000	9 524	-	-	-	-	(45)	(45)	9 478	12 000	12 000
Computer Equipment	126 494	135 262	-	-	-	-	7 595	7 595	142 857	59 189	53 042
Furniture and Office Equipment	30 256	25 754	-	-	-	-	(649)	(649)	25 105	13 998	14 489
Machinery and Equipment	69 146	35 965	-	-	-	-	(6 197)	(6 197)	29 769	55 574	59 111
Transport Assets	602 555	594 902	-	-	-	-	3 421	3 421	598 323	275 798	355 291

Table continues on next page.

City of Cape Town - 2020/21 Adjustments Budget – 29 April 2021

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Total Upgrading of Existing Assets to be adjusted	2 554 748	2 004 056	-	-	-	-	(1 812)	(1 812)	2 002 245	2 160 748	2 096 354
Roads Infrastructure	196 913	156 351	-	-	-	-	-	-	156 351	173 448	270 727
Storm water Infrastructure	108 747	24 579	-	-	-	-	-	-	24 579	106 082	173 821
Electrical Infrastructure	25 578	6 580	-	-	-	-	-	-	6 580	107 380	40 000
Water Supply Infrastructure	64 846	62 714	-	-	-	-	-	-	62 714	46 949	77 292
Sanitation Infrastructure	929 249	712 555	-	-	-	-	-	-	712 555	891 973	752 985
Solid Waste Infrastructure	61 724	64 225	-	-	-	-	-	-	64 225	61 530	26 230
Coastal Infrastructure	28 430	8 973	-	-	-	-	0	0	8 973	42 311	100 701
Information and Communication Infrastructure	15 954	14 835	-	-	-	-	-	-	14 835	76 068	26 782
Infrastructure	1 431 442	1 050 812	-	-	-	-	0	0	1 050 812	1 505 741	1 468 539
Community Facilities	278 183	207 726	-	-	-	-	2 197	2 197	209 923	207 411	140 245
Sport and Recreation Facilities	343 091	333 342	-	-	-	-	-	-	333 342	69 885	43 361
Community Assets	621 273	541 068	-	-	-	-	2 197	2 197	543 265	277 296	183 606
Heritage Assets	17 466	32 038	-	-	-	-	-	-	32 038	-	-
Operational Buildings	382 205	283 180	-	-	-	-	(1 264)	(1 264)	281 917	292 459	416 819
Housing	14 410	18 419	-	-	-	-	(1 915)	(1 915)	16 504	-	13 911
Other Assets	396 615	301 600	-	-	-	-	(3 179)	(3 179)	298 421	292 459	430 730
Licences and Rights	37 351	41 178	-	-	-	-	-	-	41 178	6 152	8 850
Intangible Assets	37 351	41 178	-	-	-	-	-	-	41 178	6 152	8 850
Computer Equipment	34 200	23 624	-	-	-	-	-	-	23 624	76 549	1 329
Furniture and Office Equipment	6 778	6 902	-	-	-	-	-	-	6 902	300	300
Machinery and Equipment	9 623	6 834	-	-	-	-	(830)	(830)	6 004	2 250	3 000
Total Capital Expenditure to be adjusted	9 681 357	7 402 432	-	-	-	(3 004)	-	(3 004)	7 399 428	8 684 054	9 604 132
Roads Infrastructure	1 796 556	860 485	-	-	-	-	-	-	860 485	2 214 307	2 538 773
Storm water Infrastructure	315 457	166 332	-	-	-	-	-	-	166 332	322 543	377 916
Electrical Infrastructure	919 891	729 853	-	-	-	-	90	90	729 943	834 981	775 531
Water Supply Infrastructure	1 033 958	1 111 466	-	-	-	-	-	-	1 111 466	869 397	935 971
Sanitation Infrastructure	1 715 325	1 298 810	-	-	-	-	-	-	1 298 810	1 705 598	2 116 627
Solid Waste Infrastructure	462 025	323 616	-	-	-	-	-	-	323 616	430 790	394 332
Coastal Infrastructure	29 194	9 309	-	-	-	-	0	0	9 309	44 311	109 345
Information and Communication Infrastructure	72 886	54 281	-	-	-	-	-	-	54 281	184 395	83 944
Infrastructure	6 345 292	4 554 152	-	-	-	-	90	90	4 554 241	6 606 323	7 332 440
Community Facilities	536 685	463 599	-	-	-	(3 004)	(1 113)	(4 117)	459 482	493 759	467 784
Sport and Recreation Facilities	346 026	345 598	-	-	-	-	-	-	345 598	73 885	43 361
Community Assets	882 710	809 198	-	-	-	(3 004)	(1 113)	(4 117)	805 081	567 645	511 145
Heritage Assets	18 753	32 970	-	-	-	-	-	-	32 970	744	1 050
Operational Buildings	789 897	436 126	-	-	-	-	(2 202)	(2 202)	433 924	481 331	707 703
Housing	167 085	162 782	-	-	-	-	-	-	162 782	84 644	113 540
Other Assets	956 982	598 909	-	-	-	-	(2 202)	(2 202)	596 707	565 975	821 243
Licences and Rights	71 865	65 435	-	-	-	-	(630)	(630)	64 805	107 299	100 750
Intangible Assets	71 865	65 435	-	-	-	-	(630)	(630)	64 805	107 299	100 750
Computer Equipment	317 192	305 426	-	-	-	-	12 120	12 120	317 546	253 728	234 255
Furniture and Office Equipment	198 249	230 269	-	-	-	-	(2 621)	(2 621)	227 648	162 053	112 489
Machinery and Equipment	130 046	95 737	-	-	-	-	(7 426)	(7 426)	88 311	102 390	108 443
Transport Assets	727 267	689 175	-	-	-	-	1 782	1 782	690 958	296 898	366 416
Land	33 000	21 162	-	-	-	-	-	-	21 162	21 000	15 900
TOTAL CAPITAL EXPENDITURE to be adjusted	9 681 357	7 402 432	-	-	-	(3 004)	-	(3 004)	7 399 428	8 684 054	9 604 132

Table continues on next page.

City of Cape Town - 2020/21 Adjustments Budget – 29 April 2021

Description	Budget Year 2020/21										Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands												
ASSET REGISTER SUMMARY - PPE (WDV)	56 627 881	54 801 404	-	-	-	-	(3 004)	(3 004)	54 798 400	60 075 871	66 049 525	
Roads Infrastructure	11 637 380	10 321 308	-	-	-	-	2 700	2 700	10 324 008	12 074 745	14 115 541	
Storm water Infrastructure	1 226 717	1 096 225	-	-	-	-	(2 616)	(2 616)	1 093 609	1 360 055	1 677 975	
Electrical Infrastructure	8 335 223	8 254 032	-	-	-	-	90	90	8 254 122	8 809 541	9 282 479	
Water Supply Infrastructure	5 259 875	5 583 751	-	-	-	-	2 958	2 958	5 586 709	6 123 899	6 681 510	
Sanitation Infrastructure	5 564 635	4 678 198	-	-	-	-	2 958	2 958	4 681 156	6 074 610	7 826 858	
Solid Waste Infrastructure	1 067 505	808 888	-	-	-	-	(0)	(0)	808 888	1 204 851	1 544 368	
Coastal Infrastructure	168 029	147 398	-	-	-	-	-	-	147 398	185 593	288 301	
Information and Communication Infrastructure	3 979 070	4 736 403	-	-	-	-	-	-	4 736 403	4 848 323	4 857 355	
Infrastructure	37 238 434	35 626 201	-	-	-	-	6 090	6 090	35 632 291	40 681 617	46 274 387	
Community Assets	6 859 610	6 661 603	-	-	-	-	(4 117)	(4 117)	6 657 486	6 833 076	6 941 476	
Heritage Assets	10 280	10 269	-	-	-	-	-	-	10 269	10 269	10 269	
Investment properties	579 534	579 533	-	-	-	-	-	-	579 533	577 820	576 106	
Other Assets	6 147 824	5 059 434	-	-	-	-	(8 202)	(8 202)	5 051 232	5 318 835	5 808 285	
Intangible Assets	506 711	499 787	-	-	-	-	1 370	1 370	501 157	470 430	455 830	
Computer Equipment	635 029	641 710	-	-	-	-	10 120	10 120	651 830	679 619	675 041	
Furniture and Office Equipment	469 108	476 616	-	-	-	-	(2 421)	(2 421)	474 195	540 334	544 926	
Machinery and Equipment	495 671	509 531	-	-	-	-	(25 426)	(25 426)	484 105	461 569	444 277	
Transport Assets	2 661 097	3 618 068	-	-	-	-	19 582	19 582	3 637 651	3 434 661	3 310 284	
Land	1 024 585	1 118 650	-	-	-	-	-	-	1 118 650	1 067 641	1 008 644	
Zoo's, Marine and Non-biological Animals	56 627 881	54 801 404	-	-	-	-	(3 004)	(3 004)	54 798 400	60 075 871	66 049 525	
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	3 354 567	2 886 273	-	-	-	-	-	-	2 886 273	3 432 308	3 609 589	
Repairs and Maintenance by asset class	4 619 237	4 080 800	-	-	-	-	16 439	16 439	4 097 239	5 139 829	5 388 333	
Roads Infrastructure	756 245	572 879	-	-	-	-	11 781	11 781	584 660	925 224	971 577	
Storm water Infrastructure	126 779	92 428	-	-	-	-	-	-	92 428	141 528	148 618	
Electrical Infrastructure	518 758	519 720	-	-	-	-	-	-	519 720	544 439	571 712	
Water Supply Infrastructure	346 775	340 308	-	-	-	-	2	2	340 310	361 041	378 879	
Sanitation Infrastructure	316 303	329 770	-	-	-	-	(23)	(23)	329 747	331 682	348 299	
Solid Waste Infrastructure	7 281	9 119	-	-	-	-	-	-	9 119	7 639	8 022	
Infrastructure	2 072 140	1 864 224	-	-	-	-	11 760	11 760	1 875 984	2 311 553	2 427 108	
Community Facilities	701 876	358 822	-	-	-	-	2 000	2 000	360 822	765 788	801 656	
Sport and Recreation Facilities	86 081	91 790	-	-	-	-	-	-	91 790	57 946	62 280	
Community Assets	787 956	450 612	-	-	-	-	2 000	2 000	452 612	823 734	863 936	
Heritage Assets	2 666	1 689	-	-	-	-	3 540	3 540	5 229	3 480	3 616	
Revenue Generating	18 110	11 054	-	-	-	-	-	-	11 054	19 193	20 341	
Non-revenue Generating	17	9	-	-	-	-	-	-	9	18	18	
Investment properties	18 127	11 063	-	-	-	-	-	-	11 063	19 211	20 359	
Operational Buildings	225 448	277 379	-	-	-	-	41	41	277 420	283 789	295 325	
Housing	2 937	12 907	-	-	-	-	-	-	12 907	2 956	2 976	
Other Assets	228 385	290 286	-	-	-	-	41	41	290 327	286 745	298 301	
Computer Equipment	458 940	377 323	-	-	-	-	609	609	377 932	509 520	532 044	
Furniture and Office Equipment	568 616	680 252	-	-	-	-	488	488	680 740	653 666	684 663	
Machinery and Equipment	2 512	2 665	-	-	-	-	-	-	2 665	2 632	2 758	
Transport Assets	479 895	402 686	-	-	-	-	(1 999)	(1 999)	400 687	529 287	555 548	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	7 973 804	6 967 073	-	-	-	-	16 439	16 439	6 983 512	8 572 137	8 997 923	
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	51.2%	54.9%	-	-	-	-	-	-	54.9%	48.3%	47.4%	
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>	147.7%	140.8%	-	-	-	-	-	-	140.8%	122.2%	126.1%	
<i>R&M as a % of PPE</i>	8.2%	7.4%	-	-	-	-	-	-	7.5%	8.6%	8.2%	
<i>Renewal and upgrading and R&M as a % of PPE</i>	16.9%	14.9%	-	-	-	-	-	-	14.9%	15.5%	15.1%	

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	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets											
Water:											
Piped water inside dwelling	1 256 146	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	–	–	–	–	–	–	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	–	–	–	–	–	–	1 430 303	1 457 526	1 485 562
Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–	–	–
No water supply	–	–	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–	–	–
Total number of households	1 430 303	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	–	–	–	–	–	–	1 331 819	1 353 699	1 378 322
Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–	–	–
Chemical toilet	34 020	34 020	–	–	–	–	–	–	34 020	34 020	34 020
Pit toilet (ventilated)	197	197	–	–	–	–	–	–	197	197	197
Other toilet provisions (> min.service level)	64 267	64 267	–	–	–	–	–	–	64 267	69 610	73 024
Minimum Service Level and Above sub-total	1 430 303	1 430 303	–	–	–	–	–	–	1 430 303	1 457 526	1 485 562
Bucket toilet	0	0	–	–	–	–	–	–	–	0	–
Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–	–	–
No toilet provisions	–	–	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–	–	–
Total number of households	1 430 303	1 430 303	–	–	–	–	–	–	1 430 303	1 457 526	1 485 562
Energy:											
Electricity (at least min. service level)	844 791	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	–	–	–	–	–	–	844 791	846 291	847 791
Electricity (< min.service level)	28 126	28 126	–	–	–	–	–	–	28 126	26 626	25 126
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	28 126	28 126	–	–	–	–	–	–	28 126	26 626	25 126
Total number of households	872 917	872 917	–	–	–	–	–	–	872 917	872 917	872 917
Refuse:											
Removed at least once a week (min.service)	935 447	935 447	–	–	–	–	–	–	935 447	954 156	973 239
Minimum Service Level and Above sub-total	935 447	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 Service Level sub-total	–	–	–	–	–	–	–	–	–	–	–
Total number of households	935 447	935 447	–	–	–	–	–	–	935 447	954 156	973 239

Table continues on next page.

City of Cape Town - 2020/21 Adjustments Budget – 29 April 2021

Description	Budget Year 2020/21										Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Households receiving Free Basic Service												
Water (6 kilolitres per household per month)	253 851	253 851	–	–	–	–	–	–	253 851	253 851	253 851	253 851
Sanitation (free minimum level service)	253 851	253 851	–	–	–	–	–	–	253 851	253 851	253 851	253 851
Electricity/other energy (50kwh per household per month)	183 070	183 070	–	–	–	–	–	–	183 070	183 070	183 070	183 070
Refuse (removed at least once a week)	257 328	257 328	–	–	–	–	–	–	257 328	262 475	267 724	267 724
Cost of Free Basic Services provided (R'000)												
Water (6 kilolitres per indigent household per month)	408 131	408 131	–	–	–	–	–	–	408 131	462 331	509 767	509 767
Sanitation (free sanitation service to indigent households)	251 148	251 148	–	–	–	–	–	–	251 148	284 500	313 690	313 690
Electricity/other energy (50kwh per indigent household per month)	133 559	133 559	–	–	–	–	–	–	133 559	141 572	150 067	150 067
Refuse (removed once a week for indigent households)	220 282	220 282	–	–	–	–	–	–	220 282	227 992	235 971	235 971
Cost of Free Basic Services provided - Informal Formal Settlements	699 470	699 470	–	–	–	–	–	–	699 470	772 134	841 784	841 784
Total cost of FBS provided	1 712 590	1 712 590	–	–	–	–	–	–	1 712 590	1 888 530	2 051 279	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	11	11
Sanitation (kilolitres per household per month)	7	7	–	–	–	–	–	–	7	7	7	7
Sanitation (Rand per household per month)	–	–	–	–	–	–	–	–	–	–	–	–
Electricity (kw per household per month)	60	60	–	–	–	–	–	–	60	60	60	60
Refuse (average litres per week)	240	240	–	–	–	–	–	–	240	240	240	240
Revenue cost of free services provided (R'000)												
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	1 241 212	1 241 212	–	–	–	–	–	–	1 241 212	1 290 613	1 342 366	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	–	–	–	–	–	–	30 904	32 294	33 748	33 748
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	1 272 116	1 272 116	–	–	–	–	–	–	1 272 116	1 322 907	1 376 114	1 376 114

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

The Cape Town International Convention Centre's (CTICC) is not proposing any adjustments.

The main budget tables, as required in terms of Part 4 of the MBRR, and as approved in the January 2021 adjustments budget are presented on page 34 to page 38.

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

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Investment revenue	8 075	3 665	–	–	–	–	–	3 665	600	750
Transfers recognised - operational	–	–	–	–	–	–	–	–	–	–
Other own revenue	207 907	36 988	–	–	–	–	–	36 988	20 176	220 050
Total Revenue (excluding capital transfers and contributions)	215 982	40 653	–	–	–	–	–	40 653	20 776	220 800
Employee costs	90 325	76 461	–	–	–	–	–	76 461	84 881	89 278
Remuneration of Board Members	581	651	–	–	–	–	–	651	656	675
Depreciation and debt impairment	54 949	237 578	–	–	–	–	–	237 578	58 602	57 714
Finance charges	–	–	–	–	–	–	–	–	–	–
Materials and bulk purchases	28 061	3 743	–	–	–	–	–	3 743	3 638	37 831
Transfers and grants	–	2 124	–	–	–	–	–	2 124	2 124	2 124
Other expenditure	138 491	91 566	–	–	–	–	–	91 566	88 203	115 348
Total Expenditure	312 407	412 123	–	–	–	–	–	412 123	238 104	302 971
Surplus/(Deficit)	(96 425)	(371 470)	–	–	–	–	–	(371 470)	(217 328)	(82 171)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(96 425)	(371 470)	–	–	–	–	–	(371 470)	(217 328)	(82 171)
Taxation	(25 520)	(104 011)	–	–	–	–	–	(104 011)	(60 852)	(23 008)
Surplus/ (Deficit) for the year	(70 906)	(267 459)	–	–	–	–	–	(267 459)	(156 476)	(59 163)
Capital expenditure & funds sources										
Capital expenditure	75 483	23 531	–	–	–	–	–	23 531	26 594	71 639
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	75 483	23 531	–	–	–	–	–	23 531	26 594	71 639
Total sources of capital funds	75 483	23 531	–	–	–	–	–	23 531	26 594	71 639
Financial position										
Total current assets	110 167	38 223	–	–	–	–	–	38 223	38 821	21 187
Total non current assets	884 708	725 675	–	–	–	–	–	725 675	752 755	787 924
Total current liabilities	78 525	60 231	–	–	–	–	–	60 231	80 270	156 855
Total non current liabilities	–	–	–	–	–	–	–	–	114	228
Community wealth/Equity	916 350	703 667	–	–	–	–	–	703 667	711 191	652 027
Cash flows										
Net cash from (used) operating	(16 944)	(169 382)	–	–	–	–	–	(169 382)	(139 831)	(13 717)
Net cash from (used) investing	(75 483)	12 469	–	–	–	–	–	12 469	137 406	(71 639)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	81 598	17 112	–	–	–	–	–	17 112	14 686	(70 670)

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
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
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	19 909	-	-	-	-	-	19 909	8 748	103 524
Interest earned - external investments	8 075	3 665	-	-	-	-	-	3 665	600	750
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other revenue	91 947	17 022	-	-	-	-	-	17 022	11 428	116 525
Gains	-	57	-	-	-	-	-	57	-	-
Total Revenue (excluding capital transfers and contributions)	215 982	40 653	-	-	-	-	-	40 653	20 776	220 800
Expenditure By Type										
Employee related costs	90 325	76 461	-	-	-	-	-	76 461	84 881	89 278
Remuneration of Directors	581	651	-	-	-	-	-	651	656	675
Debt impairment	450	360	-	-	-	-	-	360	360	360
Depreciation & asset impairment	54 499	237 218	-	-	-	-	-	237 218	58 242	57 354
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other materials	28 061	3 743	-	-	-	-	-	3 743	3 638	37 831
Contracted services	60 033	35 503	-	-	-	-	-	35 503	37 082	48 565
Transfers and subsidies	-	2 124	-	-	-	-	-	2 124	2 124	2 124
Other expenditure	78 458	56 063	-	-	-	-	-	56 063	51 121	66 783
Losses	-	-	-	-	-	-	-	-	-	-
Total Expenditure	312 407	412 123	-	-	-	-	-	412 123	238 104	302 971
Surplus/(Deficit)	(96 425)	(371 470)	-	-	-	-	-	(371 470)	(217 328)	(82 171)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	(96 425)	(371 470)	-	-	-	-	-	(371 470)	(217 328)	(82 171)
Taxation	(25 520)	(104 011)	-	-	-	-	-	(104 011)	(60 852)	(23 008)
Surplus/ (Deficit) for the year	(70 906)	(267 459)	-	-	-	-	-	(267 459)	(156 476)	(59 163)

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
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
<u>Capital expenditure by Asset Class/Sub-class</u>										
<u>Other assets</u>	41 713	12 162	–	–	–	–	–	12 162	12 946	46 393
Operational Buildings	41 713	12 162	–	–	–	–	–	12 162	12 946	46 393
Municipal Offices	41 713	12 162	–	–	–	–	–	12 162	12 946	46 393
<u>Computer Equipment</u>	26 586	10 254	–	–	–	–	–	10 254	9 821	17 093
Computer Equipment	26 586	10 254	–	–	–	–	–	10 254	9 821	17 093
<u>Furniture and Office Equipment</u>	4 518	614	–	–	–	–	–	3 513	2 578	3 133
Furniture and Office Equipment	4 518	614	–	–	–	–	–	3 513	2 578	3 133
<u>Machinery and Equipment</u>	2 667	501	–	–	–	–	–	501	1 250	5 021
Machinery and Equipment	2 667	501	–	–	–	–	–	501	1 250	5 021
Total Capital Expenditure to be adjusted	75 483	23 531	–	–	–	–	–	23 531	26 594	71 639
<u>Funded by:</u>										
National Government	–	–	–	–	–	–	–	–	–	–
Provincial Government	–	–	–	–	–	–	–	–	–	–
Parent Municipality	–	–	–	–	–	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	75 483	23 531	–	–	–	–	–	23 531	26 594	71 639
Total Capital Funding	75 483	23 531	–	–	–	–	–	23 531	26 594	71 639

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
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
ASSETS										
Current assets										
Cash	–	–	–	–	–	–	–	–	–	–
Call investment deposits	81 598	17 112	–	–	–	–	–	17 112	14 686	–
Consumer debtors	–	–	–	–	–	–	–	–	–	–
Other debtors	24 077	17 059	–	–	–	–	–	17 059	19 584	16 576
Current portion of long-term receivables	2 124	2 124	–	–	–	–	–	2 124	2 124	2 124
Inventory	2 367	1 929	–	–	–	–	–	1 929	2 426	2 487
Total current assets	110 167	38 223	–	–	–	–	–	38 223	38 821	21 187
Non current assets										
Long-term receivables	170 803	170 803	–	–	–	–	–	170 803	168 679	166 555
Investments	0	0	–	–	–	–	–	0	0	0
Investment property	–	–	–	–	–	–	–	–	–	–
Investment in Associates	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	543 992	292 294	–	–	–	–	–	292 294	260 646	274 932
Biological	–	–	–	–	–	–	–	–	–	–
Intangible	–	–	–	–	–	–	–	–	–	–
Other non-current assets	169 912	262 577	–	–	–	–	–	262 577	323 429	346 437
Total non current assets	884 708	725 675	–	–	–	–	–	725 675	752 755	787 924
TOTAL ASSETS	994 875	763 898	–	–	–	–	–	763 898	791 575	809 111
LIABILITIES										
Current liabilities										
Bank overdraft	–	–	–	–	–	–	–	–	–	70 670
Borrowing	–	–	–	–	–	–	–	–	–	–
Consumer deposits	32 700	24 467	–	–	–	–	–	24 467	34 335	36 052
Trade and other payables	41 229	35 764	–	–	–	–	–	35 764	40 878	44 593
Provisions	4 596	–	–	–	–	–	–	4 596	5 057	5 540
Total current liabilities	78 525	60 231	–	–	–	–	–	64 827	80 270	156 855
Non current liabilities										
Borrowing	–	–	–	–	–	–	–	–	–	–
Provisions	–	–	–	–	–	–	–	–	114	228
Total non current liabilities	–	–	–	–	–	–	–	–	114	228
TOTAL LIABILITIES	78 525	60 231	–	–	–	–	–	64 827	80 384	157 083
NET ASSETS	916 350	703 667	–	–	–	–	–	699 071	711 191	652 027
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	(361 078)	(609 761)	–	–	–	–	–	(609 761)	(766 237)	(825 400)
Reserves	1 277 428	1 313 428	–	–	–	–	–	1 313 428	1 477 428	1 477 428
TOTAL COMMUNITY WEALTH/EQUITY	916 350	703 667	–	–	–	–	–	703 667	711 191	652 027

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
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Other revenue	207 907	36 931	-	-	-	-	-	36 931	20 176
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-
Interest	8 075	3 665	-	-	-	-	-	3 665	600
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(232 926)	(209 977)	-	-	-	-	-	(209 977)	(160 607)
Finance charges	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(16 944)	(169 382)	-	-	-	-	-	(169 382)	(139 831)
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	36 000	-	-	-	-	-	36 000	164 000
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(75 483)	(23 531)	-	-	-	-	-	(23 531)	(26 594)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(75 483)	12 469	-	-	-	-	-	12 469	137 406
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)	(156 913)	-	-	-	-	-	(156 913)	(2 425)
Cash/cash equivalents at the year begin:	174 025	174 025	-	-	-	-	-	174 025	17 112
Cash/cash equivalents at the year end:	81 598	17 112	-	-	-	-	-	17 112	14 686

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

The Cape Town Stadium's (CTS) is not proposing any adjustments.

The main budget tables, as required in terms of Part 4 of the MBRR, and as approved in the January 2021 adjustments budget are presented on page 39 to page 42.

Table 27: MBRR Table E1 Adjustments Budget Summary - CTS

Description	Budget Year 2020/21								Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
<u>Financial Performance</u>										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	65 718	65 718	-	-	-	-	-	65 718	29 918	29 296
Other own revenue	27 433	8 897	-	-	-	-	-	8 897	87 003	96 119
Total Revenue (excluding capital transfers and contributions)	93 150	74 615	-	-	-	-	-	74 615	116 921	125 416
Employee costs	1 409	1 409	-	-	-	-	-	1 409	1 528	1 658
Remuneration of Board Members	424	424	-	-	-	-	-	424	460	500
Depreciation and debt impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	674	615	-	-	-	-	-	615	704	736
Transfers and grants	2 597	42 597	-	-	-	-	-	42 597	42 714	42 931
Other expenditure	88 046	69 570	-	-	-	-	-	69 570	111 514	119 590
Total Expenditure	93 150	114 615	-	-	-	-	-	114 615	156 921	165 416
Surplus/(Deficit)	(0)	(40 000)	-	-	-	-	-	(40 000)	(40 000)	(40 000)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	(40 000)	(40 000)	(40 000)
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	-	-	-	-	-	-	(40 000)	(40 000)	(40 000)
<u>Financial position</u>										
Total current assets	6 392	46 382	-	-	-	-	-	46 382	43 530	43 587
Total non current assets	-	1 895 000	-	-	-	-	-	1 895 000	1 855 000	1 815 000
Total current liabilities	6 392	6 382	-	-	-	-	-	6 382	3 530	3 587
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	-	1 935 000	-	-	-	-	-	1 935 000	1 895 000	1 855 000
<u>Cash flows</u>										
Net cash from (used) operating	(3 771)	(3 781)	-	-	-	-	-	(3 781)	0	(0)
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	10	-	-	-	-	-	-	-	0	(0)

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
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
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	4 800	-	-	-	-	-	4 800	82 376	85 721
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	-	-	-	-	-	65 718	29 918	29 296
Other revenue	6 057	4 097	-	-	-	-	-	4 097	4 627	10 399
Gains	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	93 150	74 615	-	-	-	-	-	74 615	116 921	125 416
Expenditure By Type										
Employee related costs	1 409	1 409	-	-	-	-	-	1 409	1 528	1 658
Remuneration of Directors	424	424	-	-	-	-	-	424	460	500
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other materials	674	615	-	-	-	-	-	615	704	736
Contracted services	68 715	56 644	-	-	-	-	-	56 644	87 054	87 348
Transfers and subsidies	2 597	42 597	-	-	-	-	-	42 597	42 714	42 931
Other expenditure	19 331	12 926	-	-	-	-	-	12 926	24 460	32 242
Losses	-	-	-	-	-	-	-	-	-	-
Total Expenditure	93 150	114 615	-	-	-	-	-	114 615	156 921	165 416
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 Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	(0)	(40 000)	-	-	-	-	-	(40 000)	(40 000)	(40 000)
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(0)	(40 000)	-	-	-	-	-	(40 000)	(40 000)	(40 000)

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
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
ASSETS										
Current assets										
Cash	10	-	-	-	-	-	-	10	-	-
Call investment deposits	-	-	-	-	-	-	-	-	-	-
Consumer debtors	-	-	-	-	-	-	-	-	-	-
Other debtors	6 382	6 382	-	-	-	-	-	6 382	3 530	3 587
Current portion of long-term receivables	-	40 000	-	-	-	-	-	40 000	40 000	40 000
Inventory	-	-	-	-	-	-	-	-	-	-
Total current assets	6 392	46 382	-	-	-	-	-	46 392	43 530	43 587
Non current assets										
Long-term receivables	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Investment property	-	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	-	-	-	-	-	-	-	-	-	-
Biological	-	-	-	-	-	-	-	-	-	-
Intangible	-	-	-	-	-	-	-	-	-	-
Other non-current assets	-	1 895 000	-	-	-	-	-	1 895 000	1 855 000	1 815 000
Total non current assets	-	1 895 000	-	-	-	-	-	1 895 000	1 855 000	1 815 000
TOTAL ASSETS	6 392	1 941 382	-	-	-	-	-	1 941 392	1 898 530	1 858 587
LIABILITIES										
Current liabilities										
Bank overdraft	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Consumer deposits	-	-	-	-	-	-	-	-	-	-
Trade and other payables	6 392	6 382	-	-	-	-	-	6 382	3 530	3 587
Provisions	-	-	-	-	-	-	-	-	-	-
Total current liabilities	6 392	6 382	-	-	-	-	-	6 382	3 530	3 587
Non current liabilities										
Borrowing	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	6 392	6 382	-	-	-	-	-	6 382	3 530	3 587
NET ASSETS	-	1 935 000	-	-	-	-	-	1 935 010	1 895 000	1 855 000
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	-	1 935 000	-	-	-	-	-	1 935 000	1 895 000	1 855 000
#N/A	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	-	1 935 000	-	-	-	-	-	1 935 000	1 895 000	1 855 000

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
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	27 433	6 300	-	-	-	-	-	6 300	84 289	93 244
Government - operating	65 718	65 718	-	-	-	-	-	65 718	29 918	29 296
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees	(96 921)	(75 799)	-	-	-	-	-	(75 799)	(114 207)	(122 540)
Finance charges	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(3 771)	(3 781)	-	-	-	-	-	(3 781)	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)	(3 781)	-	-	-	-	-	(3 781)	0	(0)
Cash/cash equivalents at the year begin:	3 781	3 781					-	3 781	-	0
Cash/cash equivalents at the year end:	10	-				-	-	-	0	(0)