



ANNUAL BUDGET OF BUFFALO CITY METROPOLITAN MUNICIPALITY

2024/2025 to 2026/2027

**DRAFT MEDIUM TERM REVENUE AND
EXPENDITURE FRAMEWORK (MTREF) BUDGET**



27 MARCH 2024

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ABBREVIATIONS AND ACRONYMS

AMR	Automated Meter Reading	KPI	Key Performance Indicator
ASGISA	Accelerated and Shared Growth Initiative South Africa	KWh	Kilowatt per hour
BCMM	Buffalo City Metropolitan Municipality	ℓ	Litre
BCDA	Buffalo City Development Agency	LED	Local Economic Development
BSC	Budget Steering Committee	MBRR	Municipal Budgeting and Reporting Regulations
CBD	Central Business District	MDGS	Metro Growth and Development Strategy
CFO	Chief Financial Officer	MEC	Member of the Executive Committee
CM	City Manager	MFMA	Municipal Finance Management Act
CoGTA	Cooperative Government & Traditional Affairs	MIG	Municipal Infrastructure Grant
CPI	Consumer Price Index	MMC	Member of Mayoral Committee
CRRF	Capital Replacement Reserve Fund	MPRA	Municipal Property Rates Act
DBSA	Development Bank South Africa	MSA	Municipal Systems Act
DoRA	Division of Revenue Act	MTEF	Medium-term Expenditure Framework
DWA	Department of Water Affairs	MTREF	Medium-term Revenue and Expenditure Framework
EE	Employment Equity	NDPG	Neighbourhood Development Partnership Grant
EEDSM	Energy Efficiency Demand Side Management	NERSA	National Electricity Regulator South Africa
EM	Executive Mayor	NGO	Non-Governmental Organisations
EPWP	Expanded Public Works Programme	NKPIs	National Key Performance Indicators
FBS	Free Basic Services	OP	Operational Plan
FMG	Finance Management Grant	PMS	Performance Management System
GAMAP	Generally Accepted Municipal Accounting Practice	PPE	Property, Plant and Equipment
GDP	Gross Domestic Product	PPP	Public Private Partnership
GFS	Government Financial Statistics	PTIS	Public Transport Infrastructure System
GRAP	Generally Recognized Accounting Practice	SALGA	South African Local Government Association
HR	Human Resources	SANS	South African National Standard
HSDG	Human Settlement Development Grant	SDBIP	Service Delivery Budget Implementation Plan
HSRC	Human Science Research Council	SMME	Small Micro and Medium Enterprises
IDP	Integrated Development Plan	ISUPG	Informal Settlement Upgrading & Partnership Grant
ELIDZ	East London Industrial Development Zone	USDG	Urban Settlement Development Grant
IT	Information Technology	VAT	Value Added Tax
kℓ	Kilolitre	WSA	Waster Services Authority
Km	Kilometre	WSDP	Water Services Development Plan
KPA	Key Performance Area		

PART 1 – ANNUAL BUDGET

1.1 EXECUTIVE MAYOR’S REPORT

Section 21 of the MFMA provides that the mayor of a municipality must: -

- (a) Co-ordinate the process for preparing the annual budget and for reviewing the municipality’s integrated development plan and budget related policies to ensure that the tabled budget and any revisions of the Integrated development plan and budget related policies are mutually consistent and credible.

The City is tabling a budget under subdued economic times that are characterized by an uneven recovery, resulting to high levels of unemployment, high cost of living and constrained business environment. This time requires the City to be agile, responsive and efficient in order for it to rescue the City’s economy from the international fluctuations affecting food and related prices, the energy crisis and other attendant matters.

Taking into account the current state of financial affairs of the City, Council adopted a Financial Recovery plan in December 2023. This financial Recovery plan is based on three phases: -

- Rescue stage
- Stability
- Sustainability

In implementing the above, the City seeks to ensure that financial controls are in place to promote Cost containment and funding choices made by the City in line with MFMA section 128. This circular provides for capital prioritization model and how we fund our projects. The City on this budget has considered that all social projects be funded from grants, Internal funding to be used for economic and environmental projects. The City at this point has a high gearing ratio to take on additional loans to complement economic projects however due to the latest downgrading of the City by the ratings agencies results in high cost of borrowing, thus not feasible to engage in such at this time.

The credit rating triggers that lead to a downgrade is our low collection rate, declining liquidity indicators and slow capital expenditure. The rating agency based on the above reflect that the short- and long-term outlook will be negative if the above is not addressed. It is against this background that we table a total budget of R11.26 billion consisting of the operating expenditure budget of R10.020 billion and the capital budget of R1.240 billion for 2024/2025 budget year. This budget increases to R12.062 billion in the 2025/2026 financial year, made up of R10.790 billion for operating expenditure budget and R1.272 billion for capital budget. It further increases to R12.892 billion in 2026/2027 financial year made up of R10.594 billion for operating expenditure and R1.320 billion for capital budget.

The proposed annual budget for 2024/2025 to 2026/2027 outlines the funded commitments of the City to deliver on its Integrated Development Plan priorities' (IDP) and set strategies whilst effectively improving and supporting our communities.

In the context of this bleak reality of continued darkness, Eskom tabled a 12.7 percent tariff increase, a reality that will surely pit us against consumers and new guideline proposed by NERSA on the Multi Year Price Determination formula (MYPD). Considering that MYPD formula was set aside by the high Court, NERSA has said that no tariff application will be considered if licensees have not submitted their revenue requirement and cost of supply. The City Has complied with the above and determined that as per our cost of supply, the City will increase electricity tariffs by 15.81%

The rising unemployment rates and economic contraction has affected business and residents' ability to pay their accounts, including municipal accounts. The City had to eliminate nice to have items by enforcing cost containment measures to be able to keep the rates and tariff increases as low as possible so as to not over burden the consumer.

The Honourable MEC for Finance in our Province tabled the provincial budget speech premised upon the following principles:

- Resourcing economic development initiatives whilst protecting social services.
- Strengthening government capacity to implement infrastructure projects and deliver services; and
- Encouraging good governance and transparency to realise value.

The above principles as set up by our Honourable MEC for Finance in our province are equally applicable to our City. The City remains committed in being the engine of economic growth within the province through:

- a) Proper planning and infrastructural development;
- b) Spreading of funds across social and economic infrastructure to ensure that the poor and the vulnerable remain a priority whilst also focussing on stimulating economic growth;
- c) Review of structures, processes, technology and skill development to improve revenue management;
- d) Evaluation of all our functions' effectiveness, efficiency and implementation of cost containment measures;
- e) Review of compliance and efficiencies across supply chain management in support of service delivery;
- f) Real and sustainable service delivery through improved implementation and productivity of performance management; and
- g) Improved execution of anti-fraud and corruption strategies, frameworks, policies, procedures and whistle blowing.
- h) Exploring innovative and sustainable alternative revenue sources by unlocking the potential in existing assets.

This budget is compiled underpinning our **key priorities of Water and Sanitation, Roads and Storm Water, Human Settlements Development, Transport Planning, Electricity** and related **critical infrastructure and maintenance**. Our City will continue to increase capacity to **water supply infrastructure whilst also attending to aging infrastructure** for the service. We will continue with the roll-out of our **sanitation**

programme in rural areas and informal settlements, as well as expanding the capacity of infrastructure **in our urban area to accommodate and open opportunities for further developments.**

BCMM continues to investigate potential alternative sources of energy to ensure a more sustainable energy mix by 2030. Several sustainable energy initiatives have been planned for implementation by the municipality with recent engagement with the Ministry of electricity and MBSA. Energy-efficient municipal operations will provide a way to cut running costs while reducing negative impact on the natural capital.

As part of the long-term plan on human capital development, the City continues to allocate funding for internship programmes and internal capacity building and bursaries for BCMM communities. The Directorate of Economic Development & Agencies is running various programmes in a bid to reduce unemployment and indigent rate in our City, e.g LGSETA funding and PEP.

BCMM is focused on re-prioritising the budget, projects and resources where they are needed most and where they will have the most significant impact. The presented budget attests that BCMM is a City hard at work and will continue to build a stronger social compact with business, labour and communities to accelerate development in the 2024/2025 MTREF period.

Yours in Public Service,

Cllr Princess Faku

BCMM Executive Mayor

1.2 COUNCIL RESOLUTIONS

On 27 March 2024 the Council of Buffalo City Metropolitan Municipality convenes to consider the Draft Revised 2024/2025 Integrated Development Plan (IDP), Draft 2024/2025 Medium Term Revenue and Expenditure Framework (MTREF) and Draft Built Environment Performance Plan (BEPP): BCMM Catalytic Land Development Programmes. It is recommended that the Council approves and adopts the following resolutions:

1. The Council of Buffalo City Metropolitan Municipality, acting in terms of Section 34 of the Municipal Systems Act, 32 of 2000 **approves** and **adopts** the Draft Revised 2024/2025 Integrated Development Plan (IDP).
2. The Council of Buffalo City Metropolitan Municipality **approves** and **adopts** the Draft Revised Buffalo City Metropolitan One Plan, a summary of which is captured in Section D of the Revised 2024/2025 IDP.
3. The Council of Buffalo City Metropolitan Municipality, acting in terms of Division of Revenue Act (DoRA), **approves** and **adopts** the Draft 2024/2025 Built Environment Performance Plan (BEPP): BCMM Catalytic Land Development Programmes.
4. The Council of Buffalo City Metropolitan Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) **approves** and **adopts**:
 - 4.1. The Consolidated Draft Annual Budget of the municipality for the 2024/2025 MTREF and the multi-year and single-year capital appropriations as set out in the following tables:
 - 4.1.1. Budgeted Financial Performance (revenue and expenditure by functional classification) as contained on **{Table 19}**;
 - 4.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained on **{Table 20}**;

- 4.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 21}**; and
- 4.1.4. Multi-year and single-year capital appropriations by municipal vote and functional classification and associated funding by source as contained on **{Table 22}**.
- 4.1.5. Financial Position as contained on **{Table 23}**;
- 4.1.6. Budgeted Cash Flows as contained on **{Table 24}**;
- 4.1.7. Reserves and accumulated surplus reconciliation as contained on **{Table 25}**;
- 4.1.8. Asset management as contained on **{Table 26}**; and
- 4.1.9. Basic service delivery measurement as contained on **{Table 27}**.

4.2. The Draft Annual Budget of the parent municipality for the 2024/2025 MTREF and the multi-year and single-year capital appropriations as set out in the following tables:

- 4.2.1. Budgeted Financial Performance (revenue and expenditure by functional classification) as contained on **{Table 96}**;
- 4.2.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained on **{Table 97}**;
- 4.2.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 98}**; and
- 4.2.4. Multi-year and single-year capital appropriations by municipal vote and functional classification and associated funding by source as contained on **{Table 99}**.
- 4.2.5. Budgeted Financial Position as contained on **{Table 100}**;
- 4.2.6. Budgeted Cash Flows as contained on **{Table 101}**;
- 4.2.7. Reserves and accumulated surplus reconciliation as contained on **{Table 102}**;
- 4.2.8. Asset management as contained on **{Table 103}**; and
- 4.2.9. Basic service delivery measurement as contained on **{Table 104}**.

4.3. The Draft Annual Budget of the municipal entity (BCMDA) for the 2024/2025 MTREF as set out in the following tables:

4.3.1. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 72}**;

4.3.2. Budgeted Financial Position as contained on **{Table 74}**;

4.3.3. Budgeted Cash Flows as contained on **{Table 75}**;

4.3.4. Budgeted Capital by asset class and Funding as contained on **{Table 73}**

5. The Council of Buffalo City Metropolitan Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) **approves** and **adopts** tariffs (percentage increase) contained on **{Table 39}** effective from 1 July 2024:

5.1. Property rates – as set out in Annexure F

5.2. Electricity charges– as set out in Annexure F

5.3. Water charges – as set out in Annexure F

5.4. Sanitation services – as set out in Annexure F

5.5. Solid waste services – as set out in Annexure F

5.6. Other services as set out in Annexure F

6. To give proper effect to the Consolidated Draft Annual Budget, the Council of Buffalo City Metropolitan Municipality **approves**:

6.1. That an indigent subsidy be granted to registered indigents in terms of Council's Indigent Policy.

6.2. That an indigent consumer be given an average social subsidy package on his/her account per month, which includes a maximum of 50kwh for electricity and 6kl for water as contained on table 15.

7. The Buffalo City Metropolitan Municipality Council, **approves** and **adopts** the revised budget related policy:

7.1. Indigent Policy – as set out in Annexure N

8. The Buffalo City Metropolitan Municipality Council, **approves** and **adopts** the new budget related policy:
 - 8.1. Receipting Policy – as set out in Annexure U
9. That Council **notes** the budget-related policies adopted in the previous financial years and where no amendments have been made after review, as listed in Section 2.4.1 of this report and are available on BCMM’s website at www.buffalocity.gov.za .
10. That in terms of Section 24(2)(c)(iii) of the Municipal Finance Management Act, 56 of 2003, the measurable performance objectives for capital and operating expenditure by vote for each year of the medium-term revenue and expenditure framework as set out in Supporting Table SA7 **{Table 34}** be **approved**.
11. That in terms of Section 24(2)(c)(iv) of the Municipal Finance Management Act, 56 of 2003, the Draft Revised 2024/2025 Integrated Development Plan be **approved**.
12. Council **notes** that the Consolidated Draft 2024/2025 MTREF Budget tabled for adoption is structured in terms of the Buffalo City Metropolitan Municipality votes and functions.
13. MFMA Circular 126 and 128 for the Draft 2024/2025 MTREF attached as Annexure W be **noted** by Council.

P. FAKU
EXECUTIVE MAYOR
BUFFALO CITY METROPOLITAN MUNICIPALITY

1.3 EXECUTIVE SUMMARY

Our priorities as a City are framed by our 2030 Metro Growth and Development Plan. The coronavirus continues to place restrictions and uncertainty on our plans for economic recovery. Financial stability and sustainability remain a key focus for our 2024/2025 MTREF together with looking after the needs and inclusivity of all our residents.

The City has seen itself through two extremes of climate change. Whereas three years ago the region was facing a relentless drought, in January 2022 it witnessed a flash flood along its coastal region which saw unprecedented volumes of water infiltrating the City's infrastructure, causing damages to infrastructure and fatalities to the City's dwellers along the way. This resulted into dams filling up from 25 per cent total storage to above 50 per cent within a short space of time. The City saw itself finally able to completely lift water restrictions and punitive tariffs to consumers as from the 1st of November 2022, which was a welcome relief to the pockets of consumers. The dams that supply raw water to the City are all between 99% and 103% full, which is good for the security of water supply.

The increasing unemployment rate in rural communities leave those communities with no option but to look for employment in urban centres; Buffalo City is not immune from this. Electricity theft has increased over the past years and the areas that contribute mostly in electricity theft are the informal settlements. In order to address the above challenge, informal settlements are being electrified in suitable areas, to offer those living in these areas' legal connections.

Our economic recovery and investment plan include:

- Automotive consolidation and value chain localization (retain MBSA, build on ELIDZ supplier park, establish automotive incubator, shift to auto digital hub)
- Diversification towards a future fit economy (digital, green, agro-industry, creative economy, tourism)
- Inclusivity (township economy, small enterprise support, local procurement, incubator programmes, public employment programmes, future skills hub)

- Enabling infrastructure (port, roads, water and sanitation, digital)
- Investment retention and promotion (red-tape reduction, becoming the cheapest metro to do business by 2026, investment centre with automated property application process)
- Eco-system co-ordination and partnerships (leveraging rest of government and state through DDM, partnerships with Border Kei Business Chamber around Invest Buffalo City, Business Intelligence Desk)

The Revenue base has remained stagnant only increasing by the increase in the annual tariffs. In order for the City to grow there needs to be growth in the Revenue base from new investments and expansion of current investments. Revenue enhancement strategies to enhance the revenue base of the City include:

- Optimisation of investment property usage;
- Introduction of new revenue streams;
- Centralisation and automation of cash collection points;
- Densification of our City through development of vacant land parcels in line with the City's SDF.

In order to achieve the long-term financial stability, stronger controls within BCMM is critical and several interventions have already been implemented in a bid to achieve more accurate billing, revenue collection as well as reducing the backlog of queries. Increased review and reconciliation are some of the internal control measures that are underway in order to provide reasonable steps to prevent or significantly reduce these instances. The City is strengthening financial management, driving operational efficiency and enforcing good governance and financial accountability.

The consolidated draft budget for the 2024/2025 MTREF period is R11.26 billion, (2025/2026) R12.06 billion; (2026/2027) R12.89 billion, with the table below summarising the consolidated overview of the draft 2024/2025 MTREF Budget.

Table 1: Consolidated Overview of the Draft 2024/2025 MTREF Budget

DESCRIPTION	2023/2024 ADJUSTMENT BUDGET	2024/2025 DRAFT BUDGET	INCREASE OR (DECREASE) %	2025/2026 DRAFT BUDGET	2026/2027 DRAFT BUDGET
Total Operating Revenue	9 386 529 847	10 021 711 608	6,77	10 804 718 216	11 594 763 973
Total Operating Expenditure	9 386 293 434	10 020 490 972	6,76	10 790 237 163	11 572 027 048
Surplus/(Deficit) for the year	236 413	1 220 636		14 481 053	22 736 925
Total Capital Expenditure	1 293 895 163	1 240 528 480	(4,12)	1 272 682 926	1 320 073 663
Total Opex and Capex Budget	10 680 188 597	11 261 019 452		12 062 920 089	12 892 100 711

The following budget principles informed the compilation of the draft 2024/2025 MTREF:

- a) Consumer Price Inflation (CPI), 4.9% in 2024/2025, 4.6% in 2025/2026 and 4.6% in 2026/2027 financial year;
- b) High unemployment rate resulting in high bad debts, the revenue collection rate has been projected at 78% in 2024/25, 80% in 2025/2026 and 82% in 2026/2027 financial year;
- c) The National Energy Regulator of South Africa (NERSA) has approved an increase of 12.7% in Electricity Bulk purchases, in turn the City will use the NERSA Multi Year Price determination (MYPD) formula as per revenue requirement to determine the tariff increase. The basis for this methodology is that the initial (MYPD) was set aside by the high court and municipalities to use their revenue requirement to determine tariff increases. Taking the above into cognisance and the Cost of supply, the municipality will increase its electricity tariff by 15.81%. For the outer years, electricity tariffs are projected to increase by 15.7%;
- d) The guidance provided on MFMA Circular No. 128 has been followed in projecting salary and wage increases of 5.9% in 2024/2025, 5.6% in 2025/2026 and 5.6% in 2026/2027. The basis for using the MFMA circular is that the Current wage agreement expires 30 June 2024.
- e) Amatola Water Board has approved an increase in bulk water tariffs of 6.54% from 01 July 2024. Therefore, in pursuit for full cost of recovery for the Metro, the water

service tariff increase is projected at 8.54% throughout the 2024/2025 MTREF and take into account the cost of repairs and maintenance

Considering the above indicators, the City's consolidated operating revenue increased by 6.77% for the 2024/2025 financial year when compared to the 2023/2024 adjustment budget. The operating revenue increase is mainly attributable to tariff increases and the implementation of the new general valuation roll. For the two outer years, operational revenue will increase by 7.81% and 7.31% respectively.

The consolidated operating expenditure increase is 6.76% from 2023/2024 adjustment budget to the 2024/2025 budget year. The operating expenditure increase is mainly attributable to employee costs, electricity bulk purchases, debt impairment and inventory consumed.

BCMM is striving to budget for a surplus over the MTREF, with the intention of building cash reserves to increase investment in economic and social capital expenditure, thereby reducing reliance on grant funding.

1.4 OPERATING REVENUE FRAMEWORK

In these tough economic times strong revenue management is fundamental to the financial sustainability of the municipality which is critical in terms of achieving the City's service delivery and economic objectives. The reality is that the City is faced with development backlogs that emanate from the historical background. Furthermore, economic circumstances, such as increasing rates of unemployment and poverty impact the ability of households to pay their accounts.

The City will focus on ensuring that all billable revenue is correctly charged and adequately collected. Improved revenue generation allows for the City to deliver quality services and thereby improving quality of life of communities.

Cost containment measures are being implemented by the City in an effort to achieve operational efficiency and avoid budget deficit. The implementation of these initiatives over the MTREF period will ensure the financial sustainability of the municipality.

The City's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the City and continued economic development;
- Efficient revenue management, which aims to ensure an annual collection rate for property rates and other key service charges for the 2024/2025 financial year that is within the National Treasury acceptable norms;
- Implement electricity tariff increases that are in line with the National Electricity Regulator of South Africa (NERSA) Guidelines and approval;
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- Perform regular Supplementary Valuations;
- Implementation of a General Valuation every four years in terms of the Municipal Property Rates Act;
- Implementation of an automated meter reading as opposed to a manual process where feasible;
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services;
- Creating a conducive environment to attract potential investors; and
- Review of the Spatial Development Framework to allow proper use and densification of land parcels.

The following table is a summary of the draft 2024/2025 MTREF (classified by main revenue source):

Table 2: Summary revenue classified by revenue source

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue									
Exchange Revenue									
Service charges - Electricity	1 948 603	2 199 541	2 147 071	2 614 161	2 459 296	2 459 296	2 848 110	3 295 264	3 812 620
Service charges - Water	1 214 597	1 255 133	738 617	933 423	845 689	845 689	917 910	977 942	1 041 899
Service charges - Waste Water Management	420 119	470 773	482 231	493 351	573 555	573 555	603 379	631 135	660 167
Service charges - Waste Management	354 026	387 546	398 396	406 053	509 293	509 293	535 777	560 422	586 202
Sale of Goods and Rendering of Services	103 397	109 848	109 051	145 958	145 958	145 958	153 110	160 153	167 520
Agency services	31 910	30 536	23 879	27 261	27 933	27 933	28 177	29 473	30 829
Interest earned from Receivables	119 421	176 561	300 755	211 915	211 915	211 915	222 299	232 525	243 221
Interest earned from Current and Non Current Assets	41 289	33 086	47 660	24 054	38 553	38 553	14 474	15 639	16 898
Rental from Fixed Assets	24 222	21 116	24 501	23 129	23 129	23 129	24 263	25 379	26 546
Operational Revenue	644 933	690 424	48 442	84 138	84 153	84 153	88 261	92 321	96 568
Non-Exchange Revenue									
Property rates	1 589 415	1 733 914	1 791 370	2 208 577	2 208 577	2 208 577	2 272 580	2 377 119	2 486 466
Surcharges and Taxes									
Fines, penalties and forfeits	16 659	12 408	6 974	20 080	9 239	9 239	9 691	10 137	10 603
Licences or permits	12 411	12 128	12 216	17 667	13 367	13 367	14 022	14 667	15 342
Transfer and subsidies - Operational	1 328 218	1 099 255	1 192 815	1 463 862	1 493 946	1 493 946	1 512 526	1 573 328	1 556 453
Fuel Levy	-	-	719 203	741 926	741 926	741 926	777 132	809 215	843 430
Gains on disposal of Assets	4 832	1 362	409	-	-	-	-	-	-
Other Gains	29 576	15 354	9 131	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)	7 883 628	8 248 985	8 052 721	9 415 557	9 386 530	9 386 530	10 021 712	10 804 718	11 594 764

Table 3 below reflect the percentage growth for each revenue source over the MTREF period.

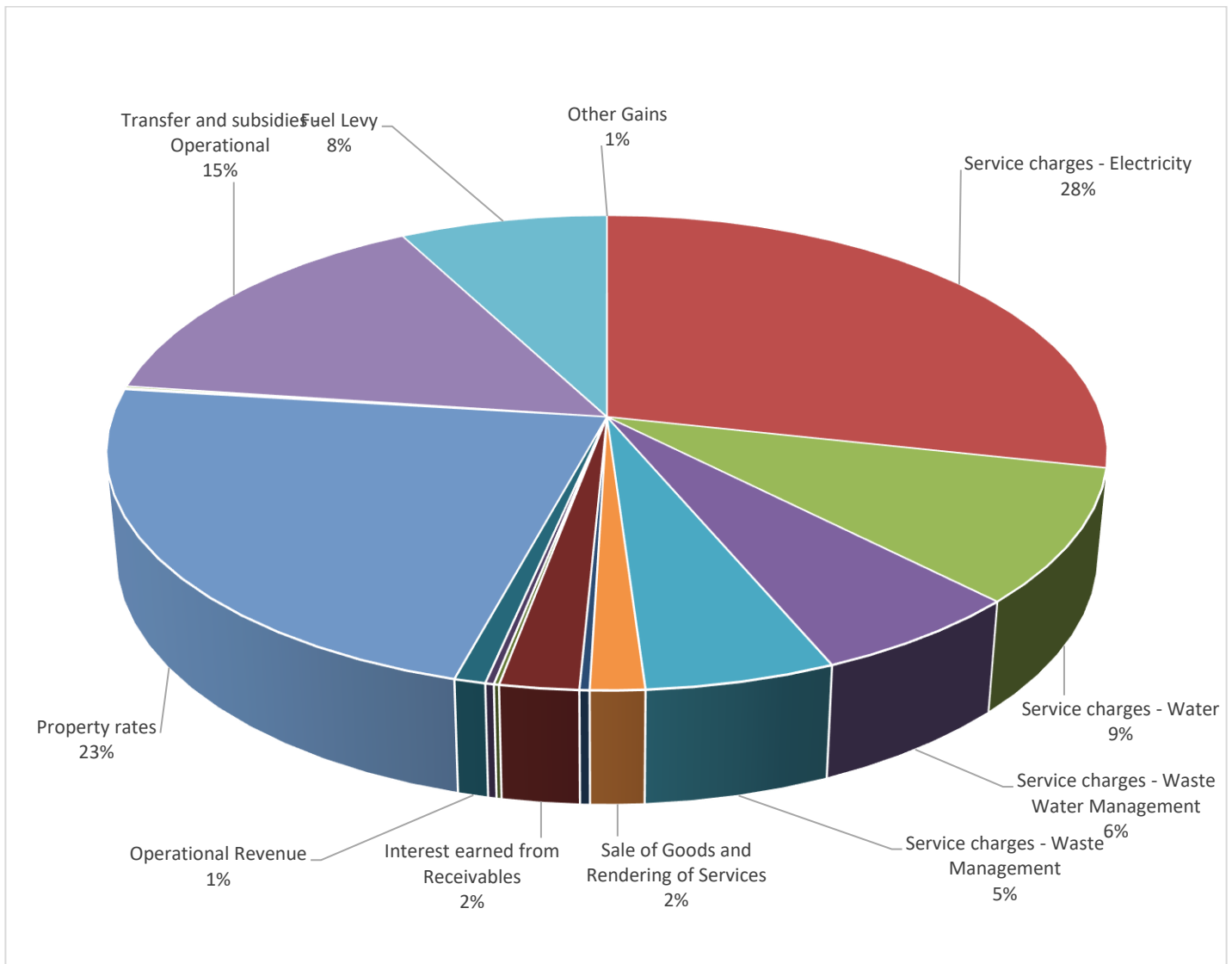
Table 3: Percentage growth in revenue by main revenue source

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework								
	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	%	%	Budget Year	%	%	Budget Year	%	%
Revenue															
Exchange Revenue															
Service charges - Electricity	1,948,603	2,199,541	2,147,071	2,614,161	2,459,296	2,459,296	2,848,110	15.81	28%	3,295,264	15.70	30%	3,812,620	15.70	33%
Service charges - Water	1,214,597	1,255,133	738,617	933,423	845,689	845,689	917,910	8.54	9%	977,942	6.54	9%	1,041,899	6.54	9%
Service charges - Waste Water Management	420,119	470,773	482,231	493,351	573,555	573,555	603,379	5.20	6%	631,135	4.60	6%	660,167	4.60	6%
Service charges - Waste Management	354,026	387,546	398,396	406,053	509,293	509,293	535,777	5.20	5%	560,422	4.60	5%	586,202	4.60	5%
Sale of Goods and Rendering of Services	103,397	109,848	109,051	145,958	145,958	145,958	153,110	4.90	2%	160,153	4.60	1%	167,520	4.60	1%
Agency services	31,910	30,536	23,879	27,261	27,933	27,933	28,177	0.87	0%	29,473	4.60	0%	30,829	4.60	0%
Interest earned from Receivables	119,421	176,561	300,755	211,915	211,915	211,915	222,299	4.90	2%	232,525	4.60	2%	243,221	4.60	2%
Interest earned from Current and Non Current Assets	41,289	33,086	47,660	24,054	38,553	38,553	14,474	-62.46	0%	15,639	8.05	0%	16,898	8.05	0%
Rental from Fixed Assets	24,222	21,116	24,501	23,129	23,129	23,129	24,263	4.90	0%	25,379	4.60	0%	26,546	4.60	0%
Operational Revenue	644,933	690,424	48,442	84,138	84,153	84,153	88,261	4.88	1%	92,321	4.60	1%	96,568	4.60	1%
Non-Exchange Revenue															
Property rates	1,589,415	1,733,914	1,791,370	2,208,577	2,208,577	2,208,577	2,272,580	2.90	23%	2,377,119	4.60	22%	2,486,466	4.60	21%
Fines, penalties and forfeits	16,659	12,408	6,974	20,080	9,239	9,239	9,691	4.90	0%	10,137	4.60	0%	10,603	4.60	0%
Licences or permits	12,411	12,128	12,216	17,667	13,367	13,367	14,022	4.90	0%	14,667	4.60	0%	15,342	4.60	0%
Transfer and subsidies - Operational	1,328,218	1,099,255	1,192,815	1,463,862	1,493,946	1,493,946	1,512,526	1.24	15%	1,573,328	4.02	15%	1,556,453	-1.07	13%
Fuel Levy	-	-	719,203	741,926	741,926	741,926	777,132	4.75	8%	809,215	4.13	7%	843,430	4.23	7%
Gains on disposal of Assets	4,832	1,362	409	-	-	-	-	-	0%	-	-	0%	-	-	0%
Other Gains	29,576	15,354	9,131	-	-	-	-	#DIV/0!	0%	-	#DIV/0!	0%	-	#DIV/0!	0%
Total Revenue (excluding capital transfers and contributions)	7,883,628	8,248,985	8,052,721	9,415,557	9,386,530	9,386,530	10,021,712	6.77	100%	10,804,718	7.81	100%	11,594,764	7.31	100%

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement.

The following graph gives a breakdown of the main revenue categories for the 2024/2025 financial year:

Figure 1: Main Operating Revenue categories for the 2024/2025 financial year



In 2024/2025 the City's own revenue generated property rates and service charges is 72% of the total revenue totalling to R7.17 billion, slightly increases to 73% (R7.84 billion) in 2025/2026 and further increases at 74% (R8.58 billion) in 2026/2027 financial year.

Electricity service remains the largest contributor to the total revenue mix as it contributes 28% of revenue in the 2024/2025 financial year. Electricity revenue increases from R2.84 billion in 2024/2025 to R3.29 billion and R3.81 billion respectively in the two outer years of the 2024/2025 MTREF period.

Property rates are the second largest own revenue source with 23% contribution in the 2024/2025 financial year. Property rates increases from R2.27 billion in 2024/2025 to R2.37 billion and R2.48 billion respectively in the two outer years of the 2024/2025 MTREF period.

The revenue for water services contributes 9% to the operating revenue in the 2024/2025 financial year. Water services revenue increases from R0.917 billion in 2024/2025 to R0.977 billion in 2025/2026 and further increases to R1.04 billion in 2026/2027 financial year.

Transfers and subsidies (Transfers recognised - operational) contribute 15% to the operating revenue in the 2024/2025 financial year. Transfers and subsidies totals R1.51 billion in the 2024/2025 financial year and increases to R1.55 billion by 2026/2027. This revenue component reflects a slight increase over the MTREF as a result of reduction in allocations by Provincial and National Government.

The following table gives a breakdown of the various operating grants and subsidies allocated to the Metro over the draft 2024/2025 MTREF period.

Table 4: Table SA18 - Operating Transfers and Grant Receipts

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	1 080 171	1 034 896	1 167 234	1 268 758	1 259 839	1 259 839	1 354 802	1 403 879	1 495 651
Local Government Equitable Share	1 053 614	936 811	1 045 448	1 138 058	1 138 058	1 138 058	1 218 324	1 298 635	1 381 886
Energy Efficiency And Demand Side Management Grant	6 300	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant	8 449	7 300	10 728	6 093	5 753	5 753	2 314	–	–
Infrastructure Skills Development Grant	10 808	10 350	11 578	10 850	10 620	10 620	10 800	10 800	12 300
Local Government Financial Management Grant	1 000	1 000	1 000	1 000	1 000	1 000	885	885	1 085
Metro Informal Settlements Partnership Grant	–	5 172	18 166	27 408	23 208	23 208	24 768	23 992	16 000
Neighbourhood Development Partnership Grant	–	20 581	22 354	21 000	25 759	25 759	36 000	–	–
Programme And Project Preparation Support Grant	–	8 941	13 776	18 908	10 000	10 000	15 000	20 000	25 000
Urban Settlement Development Grant	–	44 741	44 185	45 441	45 441	45 441	46 711	49 567	59 380
Provincial Government:	–	15 870	15 870	128 570	124 981	124 981	116 470	126 370	15 870
Dsrac	–	15 870	15 870	15 870	15 870	15 870	15 870	15 870	15 870
Infrastructure Grant	–	–	–	112 700	105 663	105 663	100 600	110 500	–
Transitional Grant	–	–	–	–	3 447	3 447	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	475	15 688	2 766	66 534	112 453	112 453	41 254	43 079	44 932
Eastern Cape Arts Council	–	–	–	–	–	–	–	–	–
European Union	–	15 685	2 618	–	–	–	–	–	–
Local Government Water And Related Service Seta	–	–	–	66 534	112 419	112 419	41 254	43 079	44 932
Parent Municipality	–	3	–	–	–	–	–	–	–
Unsp. City Of Oldenburg	475	–	149	–	–	–	–	–	–
Unsp. Glasgow Partnshp	–	–	–	–	–	–	–	–	–
Unsp. Salaida/Galve	–	–	–	–	34	34	–	–	–
Total Operating Transfers and Grants	1 080 646	1 066 454	1 185 870	1 463 862	1 497 273	1 497 273	1 512 526	1 573 328	1 556 453
Capital Transfers and Grants									
National Government:	905 339	710 200	730 691	760 580	759 480	759 480	788 563	829 357	949 230
Energy Efficiency and Demand Side Management Grant	–	9 000	–	–	–	–	–	–	–
Infrastructure Skills Development Grant	–	150	173	150	150	150	200	200	200
Integrated City Development Grant	8 218	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant	–	233 086	263 956	267 148	271 348	271 348	279 939	294 365	316 943
Neighbourhood Development Partnership Grant	10 000	13 000	14 581	19 581	14 581	14 581	19 655	25 000	28 700
Rural Road Asset Management Systems Grant	–	–	–	1 108	808	808	–	–	–
Urban Settlement Development Grant	887 121	454 964	451 981	472 593	472 593	472 593	488 654	509 677	603 272
Finance Management Grant	–	–	–	–	–	–	115	115	115
Provincial Government:	–	–	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	(149)	149	–	–	–	–	–	–
Parent Municipality	–	(149)	149	–	–	–	–	–	–
Total Capital Transfers and Grants	905 339	710 051	730 840	760 580	759 480	759 480	788 563	829 357	949 230
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1 985 985	1 776 505	1 916 710	2 224 443	2 256 753	2 256 753	2 301 089	2 402 685	2 505 683

Breakdown of major components for the 2024/2025 Revenue Sources:

1.4.1 Property Rates

Property rates are a major source of revenue income for the City and contribute to cover the cost of the provision of general services. The property rates are to be levied in accordance with Council policies, the Local Government Municipal Property Rates Act 2004 (MPRA), the MPRA Regulations, the Local Government: Municipal Finance Management Act (MFMA) 56 of 2003.

The City has successfully undertaken a General Valuation exercise in terms of the Municipal Property Rates Act and the new values will be implemented from 01 July 2024. The compilation of the valuation roll is completed, and the Appeals committee is to sit before the 2024/25 Financial year end. The valuation roll is open for appeals. The ratepayers are required to inspect and object to any particulars appearing on the valuation roll. The rates levied per individual property will depend on that property's value compared with the valuation of all the rate-able properties in the municipal area. Rebates and concessions are granted to certain categories of property usage and/or property owner.

The Local Government: Municipal Property Rates Amendment Act 29 of 2014 amended the principal Act (MPRA 6 of 2004). In terms of Section 8(2) of the amendment Act, a municipality must determine the following categories of rateable property, provided that such property category exists within the municipal jurisdiction:

- a. Residential properties
- b. Industrial properties
- c. Business and Commercial properties
- d. Agricultural properties
- e. Mining properties
- f. Properties owned by an organ of state and used for public service purpose
- g. Public service infrastructure properties

- h. Properties owned by public benefit organisations and used for specified public benefit activities
- i. Any other category of property, including vacant land as may be determined by the Minister, with the concurrence of the Minister of Finance, by notice in the Gazette.

The following stipulations in the Property Rates Policy are highlighted:

- i. The first R15 000 of the market value of a property used for residential purposes is excluded from the rateable value (Section 17(h) of the MPRA).
- ii. For pensioners and/or senior citizens, there is a proposal in the Draft Property Rates Policy to grant rebate to all senior citizens within BCMM according to age bracket and disregard income bracket of R15,000 per month in terms of the current policy.

The proposal in the draft Property Rates Policy is as follows:

Senior citizens will be categorized into three age groups and a percentage rebate will be applied according to age category as follows:

AGE GROUP	% REBATE
60 – 64 Years	40%
65 – 74 years	62.5%
75 years and over	85%

- iii. The Municipality may award a 100% rebate on the assessment rates of rateable properties of certain classes of Public benefit organisations and not for gain institutions such as registered welfare organizations, institutions or organizations performing charitable work, sports grounds used for purposes of amateur sport. The owner of such a property must apply annually to the Chief Financial Officer in the prescribed format for such a rebate.

The rates tariff will be increased by CPI less 1% in the 2024/2025 financial year due to implementation of the new general valuation roll and to attract business in the City, an

increase of 4.6% is proposed for 2025/2026 financial year and it is then stagnant at 4.6% in the 2026/2027 financial year as indicated by the table below:

Table 5: Comparison of proposed rates to be levied for the 2024/2025 financial year

CATEGORY	Existing tariff (from 1 July 2023)	New tariff (from 1 July 2024)
	Cents	Cents
Residential Property (incl. farms or smallholdings used for Residential purposes)	0.014269	0.014825
Agricultural Property (used for Bona-fide Farming)	0.003567	0.003706
Public Service Infrastructure	0.003567	0.003706
Business, Commercial & Industrial Property (incl. farms used for Game- / Eco Tourism)	0.035672	0.037063
Mining / Quarry Property	0.035672	0.037063
Vacant Land	0.042806	0.044476
Public Benefit Organisations	0.003567	0.003706
Public Service Purposes	0.022831	0.023721

1.4.2 Sale of Water and Impact of Tariff Increases

An analysis was undertaken to determine what tariff requirements would be needed to achieve a break-even position. The affordability of consumers' needs to be taken into consideration in order to limit a significant annual impact. The analysis should also assess if the tariff is cost reflective. This analysis suggests an impact of 8.54% increase in 2024/2025 financial year, and the main cost driver is above the CPI increase that is charged by Amatola Water Board on bulk purchases. The Bulk Water increase as per the Water Board is than proposed at 6.54% is proposed for the two outer years (2025/2026 and 2026/2027). It needs to further be recognised that the institution purchases most of its water from the Amatola Water Board. The tariff increases address essential operational requirements, maintenance of existing infrastructure, new infrastructure provision and to ensure the financial sustainability of the service.

The water tariff structure of the 2024/2025 financial year has not been changed. The tariff structure is designed to charge higher levels of consumption at a higher rate, steadily

increasing to a rate of R54.37 per kilolitre for consumption in excess of 30kl per 30-day period from a rate of R23.60 for the consumption that does not exceed 6kl per 30-day period (refer to table 6 below). Amatola Water has proposed an increase of 6.54% in its bulk water tariffs from 01 July 2024. The 6 kl water per 30-day period will again be granted free of charge to all indigent residents.

There continues to be ongoing concerns with regard to water:

- i. The City's water quality was at the helm of the local papers and radio shortly after the flash floods. The City was able to adequately address the challenge of water turbidity and was able to assure its citizens as soon as the water became SANS 241 compliant again and is safe to drink.
- ii. Water losses continue to be high. The primary reason for this is vandalism of infrastructure by criminals looking for copper to sell, and secondarily, a combination of the ageing infrastructure, illegal connections, illegal car washes across all informal areas, indigent consumers using water in excess of that allowed for in the Indigent Policy.
- iii. An analysis of the Amatola Water Board costs suggests the majority are salary related which the Municipality is funding in duplicate through direct costs of individuals employed by the City and then through the tariff paid to Amatola Water Board.
- iv. The fact that BCMM is having a high number of rural areas has a negative impact to the water service as no revenue is generated on water supplied to rural areas and informal settlements.

South Africa faces similar challenges with regard to water supply as it does with electricity, since demand growth outstrips supply. The drought that is currently experienced by the country is negatively affecting the cost of providing water service. National Treasury has always been encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- i. Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- ii. Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- iii. Water tariffs are designed to encourage efficient and sustainable consumption.

The City is implementing the following projects to reduce water losses:

- i. Pipe and water meter replacement programme is implemented to reduce water losses that are due to ageing infrastructure, which frequently bursts.
- ii. Installation of bulk water meters on communal standpipes, ablution blocks, reservoir supply zone, flat rated areas to account for all the water that is provided free of charge, non-metering of this water is often construed as physical water losses.
- iii. Installation of pressure reducing valves helps to reduce the number of pipe bursts and the volume of water lost when there is a break down
- v. Conducting feasibility studies aimed at digitising its water network from uMzonyana Water Treatment Plant by installing the latest available technologies in telemetry. This will extend to other areas of the Metro on advice of this study.
- iv. Installation of data loggers is used for monitor night flows, which is an indicator of water leaks in a particular supply zone.
- v. Indigent leak repair programme, indigent consumers with high consumptions are identified and assisted with internal repairs to reduce water losses. Consumers are also encouraged to use low volume toilet or waterless and composting toilets.
- vi. Water loss awareness campaigns is done in order to educate communities about water saving and helps to reduce vandalism of water infrastructure.

A summary of the proposed tariffs for households (residential) and non-residential are as follows:

Table 6: Proposed water tariffs

CATEGORY	CURRENT TARIFFS 2023/2024 Rand per kℓ	NEW TARIFFS 2024/2025 Rand per kℓ
RESIDENTIAL		
0 to 6 kℓ per 30-day period (Indigent)	0.0000	0.0000
0 to 6 kℓ per 30-day period (Non-Indigent)	21.7481	23.6054
7 to 10 kℓ per 30-day period	22.1746	24.0683
11 to 20 kℓ per 30-day period	30.7976	33.4278
21 to 30 kℓ per 30-day period	39.9229	43.3323
More than 30 kℓ per 30-day period:	50.1010	54.3796
NON-RESIDENTIAL		
From the 1 st kℓ per 30-day period	35.0668	38.0615

The following table shows the impact of the proposed increases in water tariffs on the water charges for a single dwelling-house:

Table 7: Comparison between current water charges and increases (Domestic)

Monthly Consumption kℓ	Current amount Payable R	New amount payable R	Difference (Increase) R	% change
10	219.19	237.91	18.72	8.54%
20	527.16	572.18	45.02	8.54%
30	926.39	1 005.51	79.11	8.54%
50	1 928.41	2 093.10	164.69	8.54%
75	3 180.94	3 452.59	271.65	8.54%
100	4 433.46	4 812.08	378.62	8.54%

1.4.3 Sale of Electricity and Impact of Tariff Increases

For purposes of the MTREF Budget, the electricity tariff structure has been left unchanged. During the 2023/2024 financial year BCMM conducted a cost of service (COS) exercise. This was concluded by a National Treasury appointed consultant, VIZ Ricardo Consulting, and the analysis outcome report recommendations has already been

issued to NERSA for approval and acceptance thereof. It will be a requirement that BCMM implements changes to the current tariffs as the existing tariffs are not cost reflective and BCMM is running the electricity business at a loss. Once NERSA has evaluated the COS report recommendations and changes, these will have to be submitted to the BCMM Executive Council for approval prior to implementation. Further to the COS study inputs being considered, the impact on electricity sales, as a direct result of the National Load Shedding crisis will also have to be considered, as Electricity sales have decreased as a direct result of high-end customers introducing SSEG business solutions at their business premises. SALGA has also voiced concern on anticipated National municipal reduced electricity sales income as a direct result of this.

The inadequate electricity bulk capacity and the impact on service delivery and development remains a challenge for the City. Most of the suburbs and inner-city reticulation network was designed or strengthened in the early 1980's with an expected 20-25-year life-expectancy. The upgrading of the City's electricity network has therefore become a strategic priority, especially the substations and transmission lines. NERSA issued a guideline to all municipalities detailing the increase of bulk purchases and approved tariff increase that the municipalities must apply which is to be effective from 1 July 2024.

The approved increase as communicated in the NERSA guideline is 12.7% for bulk purchases and the Metro is using the MYPD revenue requirement to increase the electricity tariff in the 2024/2025 financial year. Registered indigents will again in the 2024/2025 MTREF be subsidized for the first 50 kWh per 30-day period free of charge, while the discounted Life-Line tariff for the second 50 kWh per 30-day period is available to all registered indigents and pensioners. The budget for the Electricity Division can only be utilised for certain committed upgrading projects and to strengthen critical infrastructure (e.g. substations without back-up supply).

Table 8: Comparison between current electricity charges and increases (Domestic)

Monthly Consumption kWh	Current amount Payable R	New amount payable R	Difference (Increase) R	% change
100	288.89	334.57	45.67	15.81%
250	722.23	836.41	114.18	15.81%
500	1 444.46	1 672.83	228.37	15.81%
750	2 166.69	2 509.24	342.55	15.81%
1 000	2 888.92	3 345.65	456.74	15.81%
2 000	5 777.83	6 691.31	913.47	15.81%

1.4.4 Sanitation and Impact of Tariff Increases

The tariff will increase by 5.2% for sanitation from 1 July 2024. The sanitation charges are calculated according to the relative size of the erf on which the property is located for domestic consumers, for business consumers the tariff also consider the number of pans that are in the property structure. Buffalo City in the year under review (2023/2024) has undergone an exercise to review the pans tariff to water consumption-based tariff because all metros are on the same tariff structure and when consumers erect building plan changes, they do not update the Council, thus a qualification paragraph with the Auditor-General.

The expansion of the City through continued investment in new infrastructure for future demand places additional pressure on the existing customer base in order to allow for the replacement of the infrastructure in the future. It is imperative that expansion be adequately planned to allow for maximum connection of new customers and reduced impact on tariffs in the long run.

The following table shows the impact of the proposed increases in annual tariffs on the sanitation charges for a single dwelling residence:

Table 9: Comparison between current annual sanitation charges and increases, single dwelling- houses

Category	Current amount Payable	New amount Payable	Difference (Increase)	% change
	R	R	R	
Erf: 0 – 300m ²	1,351.30	1,421.74	70.43	5.20%
Erf: 301 – 400m ²	2,146.29	2,257.39	111.10	5.20%
Flat: Complex	3,403.48	3,580.87	177.39	5.20%
Flat: Ordinary	3,760.87	3,956.52	195.65	5.20%
Flat: Semi	3,760.87	3,956.52	195.65	5.20%
Cluster/Town Houses	4,654.78	4,896.52	241.74	5.20%
Erf: 401 – 800m ²	5,593.91	5,885.22	291.30	5.20%
Erf: 801 – 1200m ²	6,034.78	6,348.70	313.91	5.20%
Erf: > 1200m ²	6,576.52	6,918.26	341.74	5.20%

1.4.5 Refuse Removal and Impact of Tariff Increases

It is widely accepted that the rendering of this service should be cost reflective and generate sufficient revenue to finance support services. The performance of the service continues to be difficult to support secondary cost drivers through increased overtime costs. The other contributing factor to limited revenue generation is that the tariffs are greater than consumer affordability and influx of indigents in the City.

Efficiencies of staff performing the function continue to be a contributing factor as there is an increase in the cost of remuneration however this does not appear to be converting to refuse collection efficiencies. There has been a greater focus by management in an attempt to improve staff management and create efficiencies in this process. An increase of 5.2% in the refuse removal tariff is proposed from 1 July 2024. For the two outer years, the proposed increase is 4.6% and 4.6% respectively. The following table compares current and proposed amounts payable from 1 July 2024:

Table 10: Comparison between current refuse removal fees and increases

Category	Current amount Payable R	New amount Payable R	Difference (Increase) R	% Change
85ℓ Bins – Twice weekly	715.12	752.31	37.19	5.20%
240ℓ Bins – Once weekly	1,007.22	1,059.59	43.48	5.20%
240ℓ Bins – Twice weekly	2,012.60	2,117.26	87.83	5.20%
420ℓ Bins – Once weekly	1,759.88	1,851.40	76.52	5.20%
420ℓ Bins – Twice weekly	3,515.19	3,697.98	153.04	5.20%
1.1m ³ Sprico – Once weekly	1,206.83	1,269.58	52.17	5.20%
1.1m ³ Sprico – Twice weekly	2,404.50	2,529.54	104.35	5.20%
1.1m ³ Sprico – Three x a week	3,613.16	3,801.05	157.39	5.20%
1.1m ³ Sprico – Four x a week	4,809.01	5,059.07	209.57	5.20%
1.1m ³ Sprico – Five x a week	6,011.26	6,323.84	261.74	5.20%

1.4.6 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services. The categories of rateable properties for purposes of levying rates and the proposed rates for the 2024/2025 financial year is based on the market value, the impact of increase in market value is contained below:

Table 11: SA14 – Household bills

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25 % incr.	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Rand/cent										
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	735,41	794,24	–	832,36	832,36	832,36	3,9%	864,82	904,60	946,22
Electricity : Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity : Consumption	2 106,33	2 335,46	–	2 888,92	2 888,92	2 888,92	15,8%	3 345,37	3 867,25	4 474,40
Water: Basic levy	–	–	–	–	–	–	–	–	–	–
Water: Consumption	723,84	789,71	–	926,38	926,38	926,38	8,5%	1 005,49	1 071,25	114 131,20
Sanitation	385,37	422,39	–	466,12	466,12	466,12	5,2%	490,36	512,91	536,51
Refuse removal	264,35	286,96	–	316,82	316,82	316,82	5,2%	333,29	347,96	366,05
Other	55,65	60,00	–	65,93	65,93	65,93	4,9%	69,16	72,34	75,67
sub-total	4 270,95	4 688,76	–	5 496,53	5 496,53	5 496,53	11,1%	6 108,49	6 776,31	120 530,05
VAT on Services	530,33	584,18	–	699,63	699,63	699,63	14,3%	786,59	880,91	988,94
Total large household bill:	4 801,28	5 272,94	–	6 196,16	6 196,16	6 196,16	11,3%	6 895,08	7 657,22	121 518,99
% increase/-decrease	–	9,8%	(100,0%)	–	–	–	–	11,3%	11,1%	1 487,0%
Monthly Account for Household - 'Affordable Range'										
Rates and services charges:										
Property rates	525,29	567,29	–	594,52	594,52	594,52	3,9%	617,71	646,12	675,84
Electricity : Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity : Consumption	1 053,16	1 167,73	–	1 444,46	1 444,46	1 444,46	15,8%	1 672,68	1 933,62	2 237,20
Water: Basic levy	–	–	–	–	–	–	–	–	–	–
Water: Consumption	567,87	619,54	–	726,77	726,77	726,77	8,5%	788,84	840,43	895,39
Sanitation	137,13	162,10	–	178,88	178,88	178,88	5,2%	188,18	196,84	205,89
Refuse removal	264,35	286,96	–	316,82	316,82	316,82	5,2%	333,29	348,63	364,66
Other	55,65	60,00	–	65,93	65,93	65,93	4,9%	69,16	72,34	75,67
sub-total	2 603,45	2 863,62	–	3 327,38	3 327,38	3 327,38	10,3%	3 669,86	4 037,98	4 454,65
VAT on Services	311,72	344,45	–	409,93	409,93	409,93	13,6%	457,85	508,80	566,85
Total small household bill:	2 915,17	3 208,07	–	3 737,31	3 737,31	3 737,31	10,4%	4 127,71	4 546,78	5 021,50
% increase/-decrease	–	10,0%	(100,0%)	–	–	–	–	10,4%	10,2%	10,4%
Monthly Account for Household - 'Indigent' Household receiving free basic services										
Rates and services charges:										
Property rates	315,18	135,89	–	142,41	142,41	142,41	3,9%	147,96	154,77	161,89
Electricity : Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity : Consumption	76,50	86,14	–	106,55	106,55	106,55	15,8%	123,40	142,65	165,03
Water: Basic levy	–	–	–	–	–	–	–	–	–	–
Water: Consumption	101,96	111,24	–	130,49	130,49	130,49	8,5%	141,63	150,90	160,77
Sanitation	86,16	102,03	–	112,59	112,59	112,59	5,2%	118,44	123,89	129,59
Refuse removal	264,35	286,96	–	316,82	316,82	316,82	5,2%	333,29	348,63	364,66
Other	55,65	60,00	–	65,93	65,93	65,93	4,9%	69,16	72,34	75,67
sub-total	899,80	782,26	–	874,79	874,79	874,79	6,8%	933,88	993,18	1 057,61
VAT on Services	87,69	96,95	–	109,86	109,86	109,86	8,1%	117,89	125,76	134,36
Total small household bill:	987,49	879,21	–	984,65	984,65	984,65	6,8%	1 051,77	1 118,94	1 191,97
% increase/-decrease	–	(11,0%)	(100,0%)	–	–	–	–	6,8%	6,4%	6,5%

1.5 OPERATING EXPENDITURE FRAMEWORK

The City's expenditure framework for the draft 2024/2025 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Funding allocation made for depreciation renewal and upgrading of existing assets;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- Financial Recovery Plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of no project plan no budget. If there is no business plan no funding allocation can be made.

The draft 2024/2025 MTREF has also been developed along with the following principles namely cost containment, wasteful expenditure elimination, and reprioritised spending. The operating expenditure equates to R10.02 billion in the 2024/2025 financial year and escalates to R10.79 billion in the 2025/2026 financial year. Total operating expenditure has increased by 6.76% against the 2023/2024 Adjustments Budget.

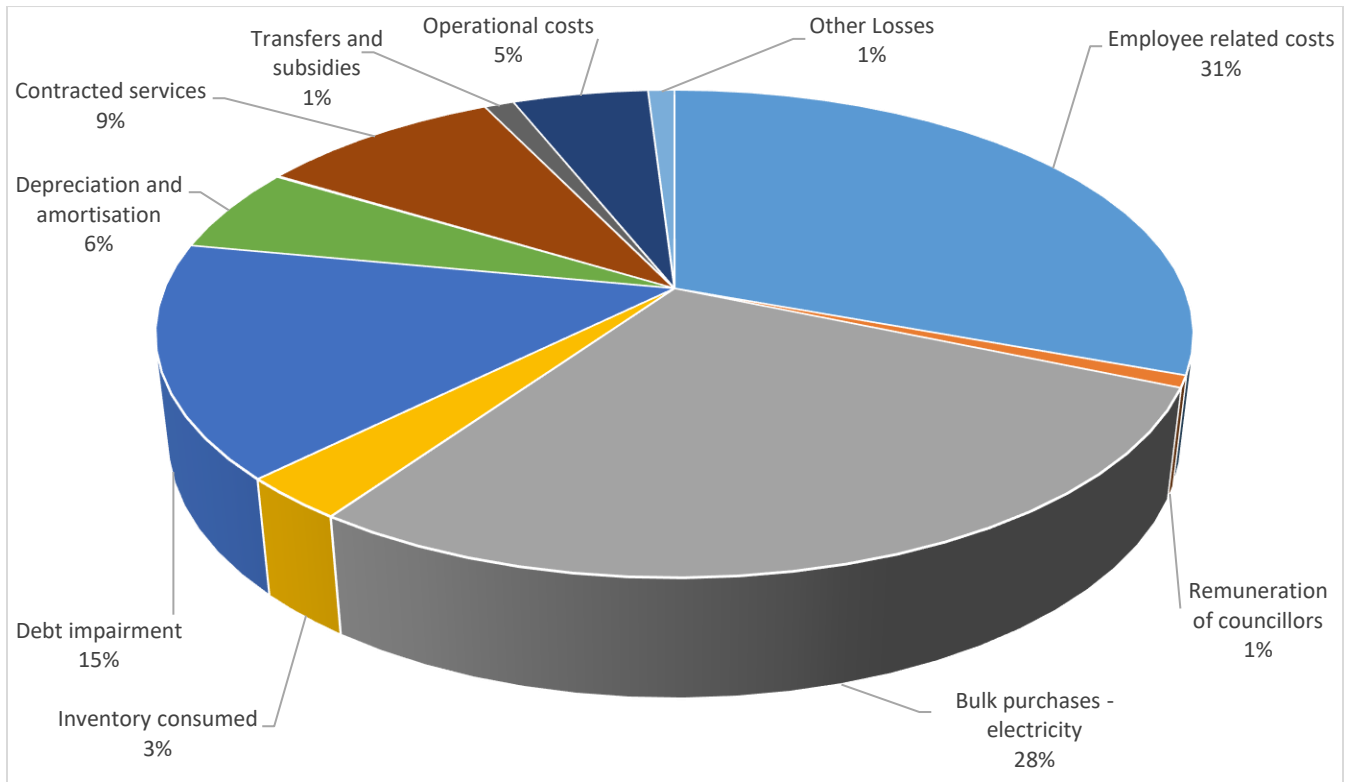
The following table is a high-level summary of the operating expenditure budget of the draft 2024/2025 MTREF (classified per main type of operating expenditure):

Table 12: Table A4 - Summary of operating expenditure classification by type

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure									
Employee related costs	2 501 193	2 536 403	2 475 613	2 884 448	2 692 162	2 692 162	3 069 114	3 239 086	3 420 758
Remuneration of councillors	63 813	64 683	66 749	74 057	74 057	74 057	78 426	82 818	87 456
Bulk purchases - electricity	1 631 905	1 922 255	1 936 963	2 512 494	2 512 494	2 512 494	2 831 581	3 276 139	3 790 493
Inventory consumed	284 440	286 508	216 587	286 314	279 053	279 053	289 925	308 055	328 040
Debt impairment	-	1 385 422	897 828	1 328 917	1 483 891	1 483 891	1 549 088	1 539 832	1 518 879
Depreciation and amortisation	1 401 969	1 569 797	1 846 054	609 619	609 619	609 619	568 038	611 935	685 044
Interest	25 757	20 684	16 075	13 567	13 567	13 567	8 966	6 554	4 672
Contracted services	721 453	595 097	698 631	903 924	923 609	923 609	909 536	996 721	967 753
Transfers and subsidies	104 912	127 299	137 495	154 110	143 960	143 960	110 905	92 197	98 200
Irrecoverable debts written off	926 950	-	-	-	-	-	-	-	-
Operational costs	548 907	607 177	629 635	545 352	561 341	561 341	506 320	531 860	558 822
Losses on disposal of Assets	21 457	816	26	-	-	-	-	-	-
Other Losses	755	508	86 326	92 540	92 540	92 540	98 592	105 040	111 910
Total Expenditure	8 233 511	9 116 649	9 007 981	9 405 342	9 386 293	9 386 293	10 020 491	10 790 237	11 572 027

The following figure gives a breakdown of the main expenditure categories for the 2024/2025 financial year:

Figure 2: Main operational expenditure categories for the 2024/2025 financial year



Employee Costs equates to 31% of the total operating expenditure. Though this percentage is within the norm of 25% to 40% as per MFMA Circular 71 guideline, the budget allocation to fund unfunded posts has been put on hold up until the City's revenue base can reflect improvement. The existing Salary and Wage Collective Agreement has come to an end in June 2024 and MFMA Circular 128 was followed to budget for employee related costs.

Remuneration of councillors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the City's budget.

The **provision of debt impairment** has been determined based on an annual collection rate of 78% over the MTREF. For the 2024/2025 financial year this amounts to R1.54 billion, it slightly decreases to R1.53 billion in 2025/2026 and further decreases to R1.51 billion in the 2026/2027 financial year. While this expenditure is considered to be a non-cash flow item, it informs the total cost associated with non-payment of municipal bills by consumers as informed by past trends and current economic conditions. Municipalities have been impacted negatively due to a loss of revenue streams as businesses.

Provision for depreciation and asset impairment is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R568 million for the 2024/2025 financial year and equates to 6% of the total operating expenditure. Infrastructure assets are by far the most significant value of the Statement of Financial Position of the institution and is where the most significant amount of the institutions resources is expended. All new infrastructure commitments are made in line with the Metro Growth and Development Strategy.

The City has adopted the revaluation accounting approach for all infrastructure assets to ensure the future viability of the institution by allowing for the future replacement of these significant long-term assets. The above figure relates to the cost component of the

depreciation. Inclusion of the revaluation component cost would result to high and unaffordable tariffs and or deficit budget. The depreciation resulting from the revaluation of PPE is budgeted against the Revaluation reserve account in the Statement of Financial Position.

Interest consist primarily of the repayment of interest on long-term borrowing (cost of capital). Interest makes up 0.1% (R8.9million) of operating expenditure excluding annual redemption for 2024/2025.

Electricity bulk purchases equate to 28% of total operating expenditure and is directly informed by the purchase of electricity from Eskom and from consumer behaviour. The annual price increase has been factored into the budget appropriations and directly inform the revenue provisions. The expenditure includes distribution losses.

Inventory consumed equates to 3% of total operating expenditure, this includes water inventory consumed.

Contracted services equate to 9% of the total operating budget, this includes provisions for repairs and maintenance. Additional information on repairs and maintenance is detailed under section 1.5.1 below.

Other expenditure comprises of various line items relating to the daily operations of the municipality. In order to comply with the provisions of MFMA Circular 126 and 128 guiding principles as issued by National Treasury, the institution undertook a line by line analysis of expenditure in an attempt to improve efficiencies and cut non-essential expenditure by implementing cost containment measures.

1.5.1 Repairs and Maintenance

Aligned to the priority being given to preserving and maintaining the City's current infrastructure, the draft 2024/2025 MTREF provides for extensive growth in the asset maintenance area as informed by the City's asset renewal strategy and repairs & maintenance plan.

Repairs and maintenance budget is currently 5.2% of the total Operating Expenditure Budget. The City is striving towards a 10% repairs and maintenance of its total operating budget owing to the ageing of the City's infrastructure and historic deferred maintenance. The City has embarked on a programme to replace existing infrastructure assets which have almost reached and/or exceeded their useful lives and will be funded from own funds.

An amount of R0.522 billion has been provided for repairs and maintenance over the draft 2024/2025 MTREF. Expenditure levels are projected at R0.579 billion in 2025/2026 escalating to R0.655 billion by 2026/2027. It should however be noted that this figure is mainly a contracted component of the repairs and maintenance work. The salaries component of the repairs and maintenance work that is undertaken by internal staff is not included under this expenditure type but under employee related costs. This should also be noted that the City is complementing its repairs and maintenance program with the capital expenditure program of renewing existing assets. Table 14 below breaks down repairs and maintenance by asset type.

In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

Table 13: Operational repairs and maintenance

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
Repairs and Maintenance by Expenditure Item									
Employee related costs									
Inventory Consumed (Project Maintenance)									
Contracted Services	385 869	382 104	424 850	484 485	493 217	493 217	509 117	565 100	639 224
Operational Costs	-	19 295	20 458	13 135	13 135	13 135	13 135	14 580	16 476
Total Repairs and Maintenance Expenditure	385 869	401 399	445 308	497 620	506 352	506 352	522 252	579 680	655 700

The table below provides a breakdown of the repairs and maintenance in relation to asset class:

Table 14: Table SA34c – Repairs and Maintenance expenditure by asset type

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	180 719	182 189	200 641	212 773	228 070	228 070	222 770	247 275	279 421
Roads Infrastructure	105 276	101 197	107 002	116 986	116 985	116 985	116 985	129 853	146 734
<i>Roads</i>	98 553	96 174	102 854	111 577	111 576	111 576	111 576	123 849	139 950
<i>Road Structures</i>	6 724	5 023	4 148	5 409	5 409	5 409	5 409	6 004	6 785
Storm water Infrastructure	10 047	11 846	13 233	11 681	11 681	11 681	11 681	12 966	14 652
<i>Drainage Collection</i>	10 047	11 846	13 233	11 681	11 681	11 681	11 681	12 966	14 652
Electrical Infrastructure	35 299	39 245	41 929	45 122	50 422	50 422	45 122	50 086	56 597
<i>HV Transmission Conductors</i>	5 468	7 228	8 439	7 142	8 842	8 842	7 142	7 928	8 959
<i>MV Substations</i>	9 642	11 488	12 512	15 824	15 824	15 824	15 824	17 565	19 848
<i>MV Networks</i>	869	999	970	1 267	1 267	1 267	1 267	1 406	1 589
<i>LV Networks</i>	19 319	19 531	20 008	20 889	24 489	24 489	20 889	23 186	26 201
Water Supply Infrastructure	2 911	2 998	3 313	3 541	3 541	3 541	3 541	3 931	4 442
<i>Reservoirs</i>	1 293	1 174	1 680	1 518	1 518	1 518	1 518	1 685	1 904
<i>Water Treatment Works</i>	-	190	152	253	253	253	253	280	317
<i>Bulk Mains</i>	1 618	1 634	1 480	1 771	1 771	1 771	1 771	1 966	2 221
Sanitation Infrastructure	25 986	25 619	33 915	34 139	44 137	44 137	44 137	48 992	55 361
<i>Reticulation</i>	25 986	25 619	33 915	34 139	44 137	44 137	44 137	48 992	55 361
Solid Waste Infrastructure	1 201	1 285	1 250	1 303	1 303	1 303	1 303	1 446	1 634
<i>Landfill Sites</i>	1 201	1 285	1 250	1 303	1 303	1 303	1 303	1 446	1 634
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	8 938	12 571	11 247	7 266	5 733	5 733	5 733	6 364	7 191
Community Facilities	6 857	10 207	9 168	5 479	4 303	4 303	4 303	4 777	5 398
<i>Halls</i>	1 791	2 502	3 492	1 808	1 446	1 446	1 446	1 605	1 814
<i>Libraries</i>	453	559	542	488	390	390	390	433	489
<i>Cemeteries/Crematoria</i>	3 204	5 305	3 328	1 284	1 027	1 027	1 027	1 140	1 288
<i>Parks</i>	1 408	1 841	1 805	1 900	1 440	1 440	1 440	1 598	1 806
Sport and Recreation Facilities	2 081	2 364	2 080	1 787	1 430	1 430	1 430	1 587	1 793
<i>Outdoor Facilities</i>	2 081	2 364	2 080	1 787	1 430	1 430	1 430	1 587	1 793

**MBRR Table 14: SA34c – Repairs and maintenance expenditure by asset class
(Continued)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Repairs and maintenance expenditure by Asset Class/Sub-class									
Heritage assets	9	8	8	10	8	8	8	9	10
Other Heritage	9	8	8	10	8	8	8	9	10
Investment properties	-	9	15	10	5 020	5 020	16	16	16
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	9	15	10	5 020	5 020	16	16	16
Improved Property	-	9	15	10	5 020	5 020	16	16	16
Other assets	27 300	27 957	33 394	39 622	38 446	38 446	38 446	42 675	48 223
Operational Buildings	27 300	27 957	33 394	39 622	38 446	38 446	38 446	42 675	48 223
Municipal Offices	23 419	23 957	25 775	30 287	29 200	29 200	29 200	32 412	36 626
Pay/Enquiry Points	3 650	3 702	7 355	8 954	8 941	8 941	8 941	9 924	11 214
Workshops	231	298	264	381	305	305	305	338	382
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	604	425	847	1 262	1 010	1 010	1 010	1 121	1 266
Computer Equipment	604	425	847	1 262	1 010	1 010	1 010	1 121	1 266
Furniture and Office Equipment	6 831	4 161	7 067	9 167	7 213	7 213	7 213	8 006	9 047
Furniture and Office Equipment	6 831	4 161	7 067	9 167	7 213	7 213	7 213	8 006	9 047
Machinery and Equipment	134 745	149 865	162 539	193 523	187 101	187 101	207 105	229 870	260 419
Machinery and Equipment	134 745	149 865	162 539	193 523	187 101	187 101	207 105	229 870	260 419
Transport Assets	26 724	24 215	29 551	33 987	33 752	33 752	39 952	44 345	50 107
Transport Assets	26 724	24 215	29 551	33 987	33 752	33 752	39 952	44 345	50 107
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	385 869	401 399	445 308	497 620	506 352	506 352	522 252	579 680	655 700

1.5.2 Free Basic Services: Basic Social Services Package

The social welfare package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services, the households are required to register in terms of the City's Indigent Policy. The cost of the social package of the registered indigent households is largely financed by National Government through the Local Government Equitable Share received in terms of the annual Division of Revenue Act.

With regards to rural water, the communities are already catered for as there is no registration required at present. The register fluctuates due to new registrations and those who no longer qualify for the indigent subsidy.

Although these targets are driven from a social perspective, the institution is attempting to steer in the direction of economic growth and job creation. The following table provides a breakdown of the average current and proposed total poor relief package per indigent household:

Table 15: Basic social services package per indigent household

	Total Per Household 2023/2024	Total Per Household 2024/2025	Total Per Household 2025/2026	Total Per Household 2026/2027
Rates	142,41	147,97	154,77	161,89
Refuse	316,82	333,29	348,62	364,66
Sewerage	112,59	118,45	123,90	129,60
Fire Levy	65,93	69,16	72,34	75,67
Total Monthly Subsidy	637,75	668,86	699,63	731,81
Electricity - 50kwh p.m	106,55	123,40	142,77	165,19
Water - 6kl p.m.	130,49	141,63	150,89	160,76
Total Poor Relief	874,79	933,89	993,30	1 057,77

1.6 CAPITAL EXPENDITURE FRAMEWORK

The total consolidated draft capital budget amounts to R1.24 billion for the 2024/2025 financial year, R1.27 billion and R1.327 billion for 2025/2026 and for 2026/2027 respectively. The detailed capital budget indicating projects per directorate is attached as Annexure C.

The following table provides a breakdown of budgeted capital expenditure per funding source:

Table 16: Consolidated Draft 2024/2025 Medium-Term Capital Budget Per Funding Source

CAPITAL BUDGET PER FUNDING	2024/2025 PROPOSED CAPITAL BUDGET	2025/2026 PROPOSED CAPITAL BUDGET	2026/2027 PROPOSED CAPITAL BUDGET
OWN FUNDING	451 965 229	443 326 302	370 843 223
TOTAL OWN FUNDING	451 965 229	443 326 302	370 843 223
URBAN SETTLEMENT DEVELOPMENT GRANT	488 654 050	509 676 699	603 272 440
FINANCE MANAGEMENT GRANT	115 000	115 000	115 000
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT	279 939 201	294 364 926	316 943 000
NEIGHBOURHOOD DEVELOPMENT PARTNERSHIP GRANT	19 655 000	25 000 000	28 700 000
TOTAL GRANTS	788 563 251	829 356 624	949 230 440
TOTAL DRAFT CAPITAL BUDGET	1 240 528 480	1 272 682 926	1 320 073 663

Own Funding (Internally Generated Funds)

Funding from internally generated funds represents 36% of the 2024/2025 capital funding. The City will continue to make funding available in support of priorities in 2024/2025, which are not limited to the following:

- Smart Metering Water Solutions amounting
- Employee Performance Management System
- Bridge Designs & Implementation
- Construction of New Disaster Management Centre
- Construction on New Fire Station at Berlin

- Upgrading of Bulk Electricity Infrastructure
- Roads Provision Programme
- Pipe and Water Meter Replacement Programme
- Procurement of Fleet
- Development, Upgrade & Refurbishment of Community Halls & Facilities
- Development, Upgrade and Refurbishment of Sports Fields and Stadiums
- Fleet for Solid Waste and Environmental Management
- Esplanade Beachfront Upgrade

Furthermore, Annexure C contains a detailed breakdown of the capital budget over the MTREF.

Borrowings

No new loans are projected to be taken during the 2024/2025 MTREF. The City is in a process of appointing a panel of transactional advisers with sole responsibility of sourcing funds for economically viable Capital projects. With the assistance of National Treasury, BCMM has also developed a Long-Term Financial Model (LTFM) to assist in the financial sustainability of the City. The LTFM is a tool that the municipality may apply to determine an affordable future infrastructure investment programme. The LTFM's processing logic has also been developed with a cash flow management theory in mind, to determine, inter alia, a sustainable capital investment envelope that can be sustainably financed over the longer term.

The municipality has capacity to take on additional financing from borrowing to invest in infrastructure projects. However, due to weak economic performance as well as a weak collection rate, the process for additional loans is undertaken with caution.

Grants Funding

Grant funding represents 64% of the 2024/2025 capital funding and consists of National Government allocations. For purposes of the 2024/2025 budget compilation, National Allocations are based on the 2024 Division of Revenue Bill (DoRB).

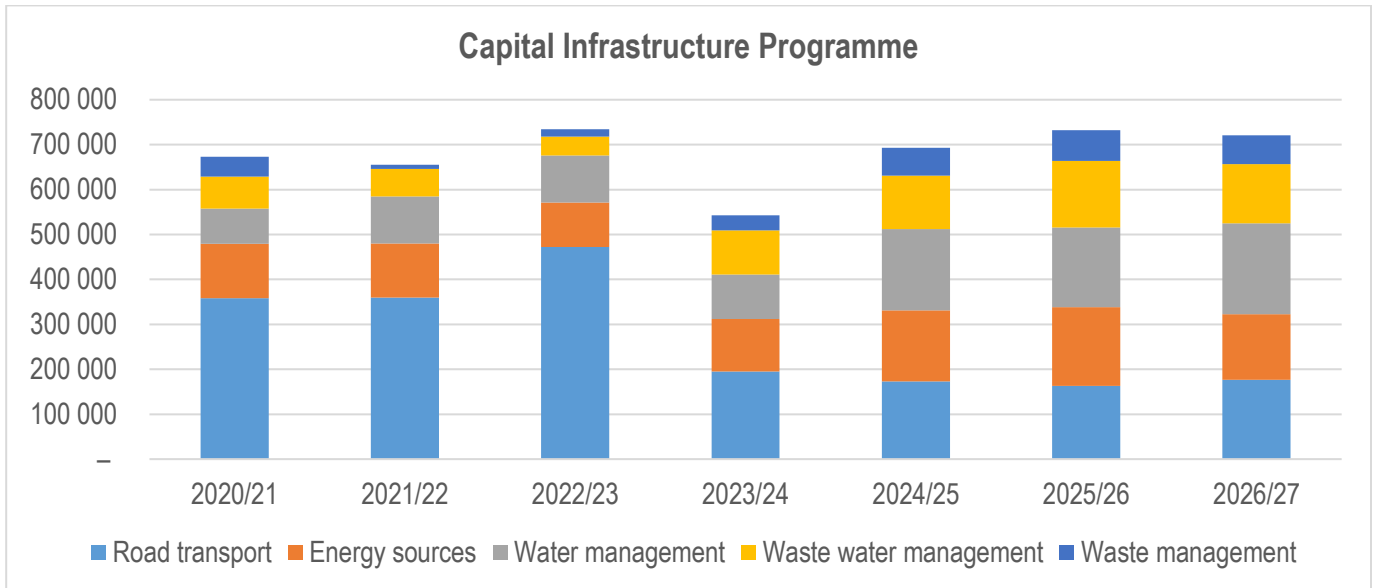
The following table indicates the 2024/2025 Medium-Term Capital Budget per function. It depicts that for 2024/2025 financial year an amount of R158 million has been appropriated for Electricity, R231 million for Human Settlements, R69 million for Local Economic Development, R173 million for Roads and Storm Water, R119 million for Waste Water Infrastructure, R180 million for Water Infrastructure and balance on all the other functions.

Table 17: Consolidated Capital Budget Per Function

CAPITAL BUDGET PER FUNCTION	2024/2025 PROPOSED CAPITAL BUDGET	2025/2026 PROPOSED CAPITAL BUDGET	2026/2027 PROPOSED CAPITAL BUDGET
<i>Governance and administration</i>	123 552 004	72 736 963	53 137 049
Executive and council	1 150 000	1 250 000	1 500 000
Finance and administration	122 402 004	71 486 963	51 637 049
<i>Community and public safety</i>	311 196 643	333 803 192	368 114 962
Community and social services	24 950 000	16 673 998	25 723 998
Sport and recreation	30 320 000	21 082 380	77 800 000
Public safety	16 500 000	40 500 000	16 500 000
Human Settlements	231 926 643	245 046 814	240 090 964
Health	7 500 000	10 500 000	8 000 000
<i>Economic and environmental services</i>	242 394 491	235 216 578	261 247 124
Planning and development	69 307 810	72 375 299	84 304 000
Road transport	173 086 681	162 841 279	176 943 124
<i>Trading services</i>	519 576 758	568 996 564	543 574 528
Energy sources	158 388 195	175 557 457	145 843 223
Water management	180 527 604	177 440 414	201 962 507
Waste water management	119 360 959	147 804 299	132 268 798
Waste management	61 300 000	68 194 394	63 500 000
<i>Other</i>	43 808 584	61 929 629	94 000 000
Total Capital Expenditure - Functional	1 240 528 480	1 272 682 926	1 320 073 663

The following graph provides a breakdown of the capital budget to be spent on infrastructure related projects over the MTREF.

Figure 3: Capital Infrastructure Programme



1.7 ANNUAL BUDGET TABLES – CONSOLIDATED MUNICIPALITY

The following pages present the ten main budget tables as required in terms of section 9 of the Municipal Budget and Reporting Regulations. The consolidated tables include the City and entity's MTREF.

Table 18: MBRR Table A1 – Consolidated Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Financial Performance									
Property rates	1 589 415	1 733 914	1 791 370	2 208 577	2 208 577	2 208 577	2 272 580	2 377 119	2 486 466
Service charges	3 937 345	4 312 993	3 766 315	4 446 988	4 387 832	4 387 832	4 905 177	5 464 762	6 100 888
Investment revenue	41 289	33 086	47 660	24 054	38 553	38 553	14 474	15 639	16 898
Transfer and subsidies - Operational	1 328 218	1 099 255	1 192 815	1 463 862	1 493 946	1 493 946	1 512 526	1 573 328	1 556 453
Other own revenue	987 361	1 069 737	1 254 561	1 272 075	1 257 620	1 257 620	1 316 955	1 373 870	1 434 059
Total Revenue (excluding capital transfers and contributions)	7 883 628	8 248 985	8 052 721	9 415 557	9 386 530	9 386 530	10 021 712	10 804 718	11 594 764
Employee costs	2 501 193	2 536 403	2 475 613	2 884 448	2 692 162	2 692 162	3 069 114	3 239 086	3 420 758
Remuneration of councillors	63 813	64 683	66 749	74 057	74 057	74 057	78 426	82 818	87 456
Depreciation and amortisation	1 401 969	1 569 797	1 846 054	609 619	609 619	609 619	568 038	611 935	685 044
Interest	25 757	20 684	16 075	13 567	13 567	13 567	8 966	6 554	4 672
Inventory consumed and bulk purchases	1 916 345	2 208 763	2 153 549	2 798 808	2 791 547	2 791 547	3 121 505	3 584 194	4 118 533
Transfers and subsidies	104 912	127 299	137 495	154 110	143 960	143 960	110 905	92 197	98 200
Other expenditure	2 219 522	2 589 020	2 312 445	2 870 733	3 061 381	3 061 381	3 063 536	3 173 453	3 157 364
Total Expenditure	8 233 511	9 116 649	9 007 981	9 405 342	9 386 293	9 386 293	10 020 491	10 790 237	11 572 027
Surplus/(Deficit)	(349 882)	(867 664)	(955 261)	10 215	236	236	1 221	14 481	22 737
Transfers and subsidies - capital (monetary allocations)	1 072 152	687 267	744 644	760 580	759 480	759 480	789 913	830 842	950 864
Transfers and subsidies - capital (in-kind)	10 036	2 294	4 160	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	732 305	(178 103)	(206 456)	770 796	759 717	759 717	791 134	845 323	973 601
Share of Surplus/Deficit attributable to Associate	26 628	(29 869)	20 143	-	-	-	-	-	-
Surplus/(Deficit) for the year	758 933	(207 972)	(186 313)	770 796	759 717	759 717	791 134	845 323	973 601
Capital expenditure & funds sources									
Capital expenditure	1 591 352	1 408 515	1 425 946	1 219 326	1 293 895	1 293 895	1 240 528	1 272 683	1 320 074
Transfers recognised - capital	970 986	624 464	696 267	759 472	758 672	758 672	788 563	829 357	949 230
Borrowing	3 079	11 727	-	-	-	-	-	-	-
Internally generated funds	617 287	772 324	729 679	459 854	535 223	535 223	451 965	443 326	370 843
Total sources of capital funds	1 591 352	1 408 515	1 425 946	1 219 326	1 293 895	1 293 895	1 240 528	1 272 683	1 320 074

MBRR Table A1 – Consolidated Budget Summary (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands									
Financial position									
Total current assets	9 662 966	10 217 212	11 194 274	3 599 446	5 455 961	5 455 961	5 876 407	6 390 322	7 008 406
Total non current assets	22 692 272	25 670 881	26 076 176	25 874 155	26 083 554	26 083 554	26 007 475	25 997 182	25 971 634
Total current liabilities	8 137 338	8 865 399	10 171 137	2 204 107	4 367 893	4 367 893	4 455 343	4 343 831	4 198 613
Total non current liabilities	1 012 870	1 084 628	893 792	1 061 163	958 103	958 103	930 721	909 363	892 790
Community wealth/Equity	23 235 998	25 933 494	26 224 957	26 201 708	26 213 519	26 213 519	26 497 818	27 134 309	27 888 637
Cash flows									
Net cash from (used) operating	4 359 133	4 248 326	4 889 472	1 146 286	1 373 831	1 373 831	1 319 654	1 417 289	1 485 686
Net cash from (used) investing	(1 586 520)	(1 407 168)	(1 425 944)	(1 219 326)	(1 293 895)	(1 293 895)	(1 240 358)	(1 272 578)	(1 321 708)
Net cash from (used) financing	(54 396)	(45 191)	(52 529)	(43 136)	(25 082)	(25 082)	(25 540)	(21 746)	(17 323)
Cash/cash equivalents at the year end	4 091 928	3 941 375	4 108 456	692 472	734 829	734 829	788 585	911 551	1 058 206
Cash backing/surplus reconciliation									
Cash and investments available	1 145 407	697 457	679 975	692 472	734 829	734 829	788 585	911 551	1 058 206
Application of cash and investments	(2 103 473)	(1 648 622)	(2 708 063)	(525 234)	29 062	29 062	(243 181)	(861 042)	(1 230 697)
Balance - surplus (shortfall)	3 248 880	2 346 078	3 388 038	1 217 706	705 767	705 767	1 031 766	1 772 592	2 288 903
Asset management									
Asset register summary (WDV)	17 450 359	20 299 294	20 720 002	19 341 130	19 822 651	19 822 651	18 897 136	18 043 133	17 114 180
Depreciation	1 401 969	1 569 797	1 846 054	609 619	609 619	609 619	568 038	611 935	685 044
Renewal and Upgrading of Existing Assets	706 277	797 993	819 730	644 073	658 703	658 703	636 391	668 974	736 501
Repairs and Maintenance	385 869	401 399	445 308	497 620	506 352	506 352	522 252	579 680	655 700
Free services									
Cost of Free Basic Services provided	645 381	480 841	501 825	893 966	893 966	893 966	966 188	1 044 413	1 126 988
Revenue cost of free services provided	110 082	127 530	144 333	281 155	281 155	281 155	289 304	302 612	316 474
Households below minimum service level									
Water:	5	2	–	2	2	2	4	3	1
Sanitation/sew erage:	11	9	–	4	4	4	4	4	4
Energy :	38	40	73	37	37	37	71	70	–
Refuse:	45	66	–	30	30	30	66	66	66

Explanatory notes to MBRR Table A1 – Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the City's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF. The 2024/2025 financial year indicates an operating surplus excluding capital transfers of R1.2 million, it also reflects a surplus of R14.4 million and R22.7 million for the two outer years respectively.
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the Financial Performance Budget;
 - ii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses and depreciation from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive indicates that the necessary cash resources are available to fund the Capital Budget.
4. The municipality's budget is fully funded and cash-backed and will be generating a surplus in the two outer years of the MTREF period to ensure a more balanced funding mix for capital projects.

Table 19: MBRR Table A2 – Consolidated Budgeted Financial Performance (revenue and expenditure by function classification)

Functional Classification Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	R thousand Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional									
<i>Governance and administration</i>	3 016 488	3 130 086	3 391 704	3 809 862	3 820 326	3 820 326	3 952 668	4 141 888	4 341 343
Executive and council	31 399	27 407	17 681	19 918	16 578	16 578	20 375	19 581	25 880
Finance and administration	2 985 088	3 102 680	3 374 023	3 789 944	3 803 748	3 803 748	3 932 293	4 122 307	4 315 464
Internal audit	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	679 485	450 333	476 459	704 913	683 779	683 779	614 483	647 640	577 655
Community and social services	26 858	25 320	36 199	60 942	60 942	60 942	40 877	42 021	47 984
Sport and recreation	1 100	8 435	30 490	27 466	28 390	28 390	25 473	26 629	55 647
Public safety	182 627	179 714	175 322	205 616	190 474	190 474	199 114	208 074	218 625
Housing	468 827	236 851	234 412	410 850	403 935	403 935	348 980	370 874	255 356
Health	73	13	36	38	38	38	40	42	44
<i>Economic and environmental services</i>	553 660	288 637	308 502	275 093	299 821	299 821	264 617	282 314	296 058
Planning and development	287 160	140 658	103 482	177 392	208 020	208 020	142 948	149 299	158 837
Road transport	266 257	147 979	205 021	97 701	91 801	91 801	121 669	133 015	137 221
Environmental protection	243	–	–	–	–	–	–	–	–
<i>Trading services</i>	4 664 916	4 990 728	4 561 481	5 293 190	5 233 031	5 233 031	5 881 995	6 474 809	7 206 938
Energy sources	2 039 214	2 248 953	2 270 135	2 707 089	2 547 216	2 547 216	2 955 874	3 410 914	3 930 039
Water management	1 457 580	1 541 833	1 041 864	1 240 971	1 151 236	1 151 236	1 306 812	1 396 399	1 510 331
Waste water management	654 124	650 803	654 251	723 711	803 915	803 915	853 194	891 337	934 196
Waste management	513 998	549 140	595 231	621 419	730 664	730 664	766 115	776 160	832 372
<i>Other</i>	51 266	78 761	63 379	93 080	109 053	109 053	97 861	88 908	123 634
Total Revenue - Functional	8 965 816	8 938 545	8 801 525	10 176 137	10 146 010	10 146 010	10 811 625	11 635 560	12 545 628
Expenditure - Functional									
<i>Governance and administration</i>	1 570 294	1 671 206	1 619 984	1 881 909	1 842 279	1 842 279	1 942 908	2 011 210	2 086 465
Executive and council	343 353	346 987	343 206	368 376	334 421	334 421	346 927	357 159	380 980
Finance and administration	1 217 360	1 313 220	1 266 032	1 498 577	1 492 978	1 492 978	1 579 867	1 637 082	1 687 614
Internal audit	9 580	10 998	10 747	14 957	14 880	14 880	16 114	16 969	17 871
<i>Community and public safety</i>	1 097 119	1 211 276	1 272 478	1 416 010	1 314 022	1 314 022	1 379 253	1 460 580	1 431 462
Community and social services	171 679	178 875	182 051	221 363	199 071	199 071	175 719	184 992	195 385
Sport and recreation	362 721	435 689	463 698	444 515	393 726	393 726	416 164	441 931	481 072
Public safety	470 259	496 627	512 818	513 143	496 960	496 960	555 653	582 416	612 827
Housing	45 918	48 631	62 493	187 830	175 960	175 960	173 166	186 315	71 918
Health	46 542	51 454	51 418	49 160	48 305	48 305	58 551	64 927	70 258
<i>Economic and environmental services</i>	1 203 061	1 151 812	1 353 266	774 512	786 023	786 023	743 101	807 408	865 999
Planning and development	365 425	257 688	324 339	271 806	294 831	294 831	243 295	267 835	270 232
Road transport	805 485	894 124	1 028 927	502 707	491 193	491 193	499 806	539 573	595 767
Environmental protection	32 152	–	–	–	–	–	–	–	–
<i>Trading services</i>	4 322 093	4 999 525	4 755 593	5 173 555	5 274 679	5 274 679	5 809 436	6 362 136	7 026 631
Energy sources	2 194 432	2 708 470	2 632 649	3 432 312	3 453 914	3 453 914	3 890 052	4 370 948	4 927 490
Water management	1 222 202	1 230 632	1 092 492	852 332	848 671	848 671	899 964	944 944	998 487
Waste water management	434 035	526 763	484 560	393 769	417 861	417 861	451 931	472 587	501 185
Waste management	471 423	533 661	545 891	495 141	554 233	554 233	567 489	573 657	599 470
<i>Other</i>	113 237	137 726	129 459	159 355	169 290	169 290	145 792	148 903	161 470
Total Expenditure - Functional	8 305 804	9 171 545	9 130 779	9 405 342	9 386 293	9 386 293	10 020 491	10 790 237	11 572 027
Surplus/(Deficit) for the year	660 012	(232 999)	(329 254)	770 796	759 717	759 717	791 134	845 323	973 601

Explanatory notes to MBRR Table A2 – Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification)

1. Table A2 above is an overview of the budgeted financial performance in relation to revenue and expenditure per functional classification.
2. Total Revenue on this table includes capital revenues (Transfers recognised – capital).
3. The surplus of R791 million reflected in the 2024/2025 financial year includes Transfers recognised - capital (Capital Grants and Donations received), while the expenditure category excludes these transfers.
4. As a general principle the revenues for the Trading Services should exceed their expenditures. The City is undertaking a detailed study of the functions that are operating at a deficit to explore ways of improving efficiencies and provide a basis for re-evaluating the function's tariff structure.

Table 20: MBRR Table A3 – Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote									
Vote 01 - Directorate - Executive Support Services	442	191	976	377	411	411	-	-	-
Vote 02 - Directorate - Municipal Manager	31 520	27 415	16 861	19 541	16 201	16 201	20 375	19 581	25 880
Vote 03 - Directorate - Human Settlement	468 827	236 851	234 412	410 850	403 935	403 935	348 980	370 874	255 356
Vote 04 - Directorate - Chief Financial Officer	2 915 858	3 035 621	3 318 304	3 750 743	3 764 743	3 764 743	3 893 019	4 081 752	4 285 712
Vote 05 - Directorate - Corporate Services	11 216	12 451	15 857	11 778	11 548	11 548	11 816	11 853	13 393
Vote 06 - Directorate - Infrastructure Services	4 417 176	4 589 568	4 171 271	4 769 472	4 594 168	4 594 168	5 237 549	5 831 665	6 511 787
Vote 07 - Directorate - Spatial Planning And Development	210 464	140 429	127 597	135 746	135 746	135 746	127 802	133 437	128 629
Vote 08 - Directorate - Health / Public Safety & Emergency Services	182 700	179 714	175 322	205 616	190 474	190 474	199 114	208 074	218 625
Vote 09 - Directorate - Municipal Services	542 199	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	185 414	133 397	123 224	162 150	208 751	208 751	140 466	133 472	170 201
Vote 11 - Directorate - Solid Waste And Environmental Management	-	549 405	608 930	627 167	736 413	736 413	771 876	782 179	839 658
Vote 12 - Directorate - Sport, Recreation & Community Development	-	33 503	53 025	82 698	83 622	83 622	60 629	62 673	96 389
Total Revenue by Vote	8 965 816	8 938 545	8 845 779	10 176 137	10 146 010	10 146 010	10 811 625	11 635 560	12 545 628
Expenditure by Vote to be appropriated									
Vote 01 - Directorate - Executive Support Services	281 388	278 459	298 497	304 739	277 614	277 614	285 478	300 042	315 609
Vote 02 - Directorate - Municipal Manager	136 201	148 509	140 606	153 112	142 745	142 745	159 695	160 451	174 067
Vote 03 - Directorate - Human Settlement	45 592	48 283	62 157	187 439	175 569	175 569	173 166	186 315	71 918
Vote 04 - Directorate - Chief Financial Officer	679 917	752 638	687 709	1 012 840	1 042 706	1 042 706	1 077 680	1 107 622	1 125 587
Vote 05 - Directorate - Corporate Services	245 516	243 555	249 145	240 909	221 664	221 664	247 221	258 054	273 366
Vote 06 - Directorate - Infrastructure Services	4 790 750	5 493 492	5 368 171	5 291 826	5 312 873	5 312 873	5 822 077	6 414 062	7 113 878
Vote 07 - Directorate - Spatial Planning And Development	361 243	356 036	400 339	297 599	286 458	286 458	294 552	323 787	332 186
Vote 08 - Directorate - Health / Public Safety & Emergency Services	517 919	501 899	517 102	516 559	500 376	500 376	564 597	591 228	621 771
Vote 09 - Directorate - Municipal Services	1 006 724	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	238 365	184 357	198 964	220 691	261 554	261 554	187 047	191 982	206 402
Vote 11 - Directorate - Solid Waste And Environmental Management	-	695 442	697 797	659 806	704 275	704 275	760 776	782 458	823 123
Vote 12 - Directorate - Sport, Recreation & Community Development	-	468 558	510 292	519 821	460 459	460 459	448 203	474 236	514 118
Total Expenditure by Vote	8 303 616	9 171 227	9 130 779	9 405 342	9 386 293	9 386 293	10 020 491	10 790 237	11 572 027
Surplus/(Deficit) for the year	662 200	(232 682)	(285 000)	770 796	759 717	759 717	791 134	845 323	973 601

Explanatory notes to MBRR Table A3 - Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 above is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the City. This indicates the operating surplus or deficit of a vote.

Table 21: MBRR Table A4 – Consolidated Budgeted Financial Performance (revenue and expenditure by source and type)

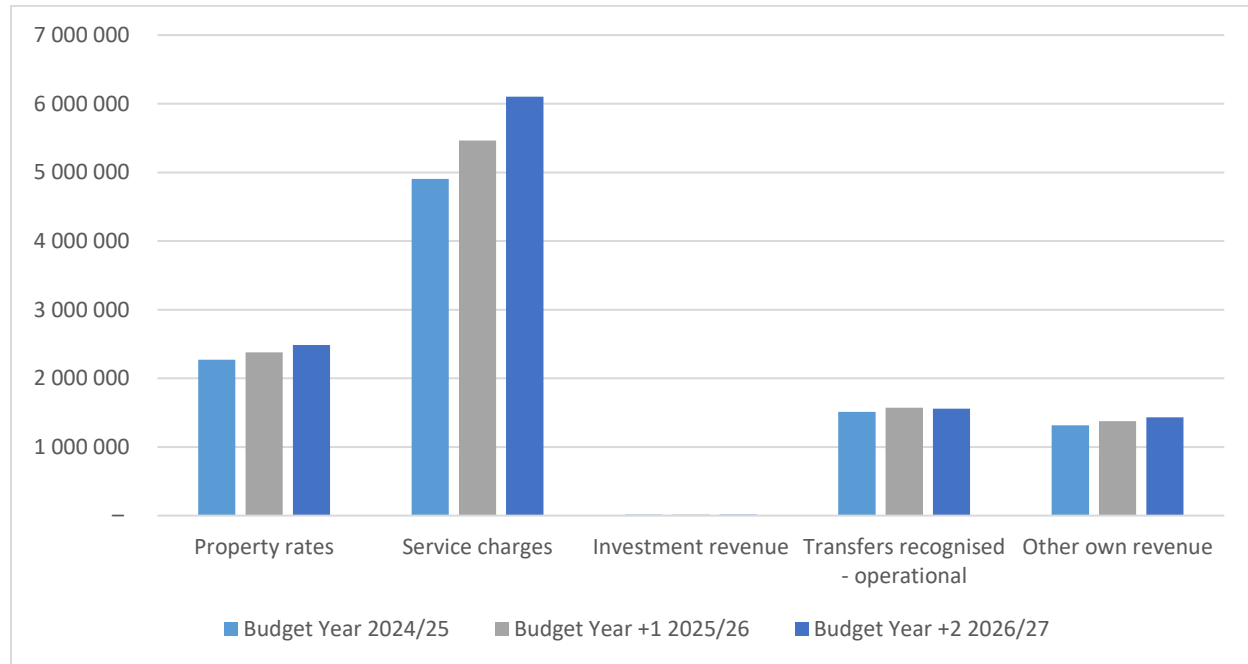
Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
Revenue									
Exchange Revenue									
Service charges - Electricity	1 948 603	2 199 541	2 147 071	2 614 161	2 459 296	2 459 296	2 848 110	3 295 264	3 812 620
Service charges - Water	1 214 597	1 255 133	738 617	933 423	845 689	845 689	917 910	977 942	1 041 899
Service charges - Waste Water Management	420 119	470 773	482 231	493 351	573 555	573 555	603 379	631 135	660 167
Service charges - Waste Management	354 026	387 546	398 396	406 053	509 293	509 293	535 777	560 422	586 202
Sale of Goods and Rendering of Services	103 397	109 848	109 051	145 958	145 958	145 958	153 110	160 153	167 520
Agency services	31 910	30 536	23 879	27 261	27 933	27 933	28 177	29 473	30 829
Interest earned from Receivables	119 421	176 561	300 755	211 915	211 915	211 915	222 299	232 525	243 221
Interest earned from Current and Non Current Assets	41 289	33 086	47 660	24 054	38 553	38 553	14 474	15 639	16 898
Rental from Fixed Assets	24 222	21 116	24 501	23 129	23 129	23 129	24 263	25 379	26 546
Operational Revenue	644 933	690 424	48 442	84 138	84 153	84 153	88 261	92 321	96 568
Non-Exchange Revenue									
Property rates	1 589 415	1 733 914	1 791 370	2 208 577	2 208 577	2 208 577	2 272 580	2 377 119	2 486 466
Surcharges and Taxes									
Fines, penalties and forfeits	16 659	12 408	6 974	20 080	9 239	9 239	9 691	10 137	10 603
Licences or permits	12 411	12 128	12 216	17 667	13 367	13 367	14 022	14 667	15 342
Transfer and subsidies - Operational	1 328 218	1 099 255	1 192 815	1 463 862	1 493 946	1 493 946	1 512 526	1 573 328	1 556 453
Interest									
Fuel Levy	-	-	719 203	741 926	741 926	741 926	777 132	809 215	843 430
Operational Revenue									
Gains on disposal of Assets	4 832	1 362	409	-	-	-	-	-	-
Other Gains	29 576	15 354	9 131	-	-	-	-	-	-
Discontinued Operations									
Total Revenue (excluding capital transfers and contribution)	7 883 628	8 248 985	8 052 721	9 415 557	9 386 530	9 386 530	10 021 712	10 804 718	11 594 764
Expenditure									
Employee related costs	2 501 193	2 536 403	2 475 613	2 884 448	2 692 162	2 692 162	3 069 114	3 239 086	3 420 758
Remuneration of councillors	63 813	64 683	66 749	74 057	74 057	74 057	78 426	82 818	87 456
Bulk purchases - electricity	1 631 905	1 922 255	1 936 963	2 512 494	2 512 494	2 512 494	2 831 581	3 276 139	3 790 493
Inventory consumed	284 440	286 508	216 587	286 314	279 053	279 053	289 925	308 055	328 040
Debt impairment	-	1 385 422	897 828	1 328 917	1 483 891	1 483 891	1 549 088	1 539 832	1 518 879
Depreciation and amortisation	1 401 969	1 569 797	1 846 054	609 619	609 619	609 619	568 038	611 935	685 044
Interest	25 757	20 684	16 075	13 567	13 567	13 567	8 966	6 554	4 672
Contracted services	721 453	595 097	698 631	903 924	923 609	923 609	909 536	996 721	967 753
Transfers and subsidies	104 912	127 299	137 495	154 110	143 960	143 960	110 905	92 197	98 200
Irrecoverable debts written off	926 950	-	-	-	-	-	-	-	-
Operational costs	548 907	607 177	629 635	545 352	561 341	561 341	506 320	531 860	558 822
Losses on disposal of Assets	21 457	816	26	-	-	-	-	-	-
Other Losses	755	508	86 326	92 540	92 540	92 540	98 592	105 040	111 910
Total Expenditure	8 233 511	9 116 649	9 007 981	9 405 342	9 386 293	9 386 293	10 020 491	10 790 237	11 572 027
Surplus/(Deficit)	(349 882)	(867 664)	(955 261)	10 215	236	236	1 221	14 481	22 737
Transfers and subsidies - capital (monetary allocations)	1 072 152	687 267	744 644	760 580	759 480	759 480	789 913	830 842	950 864
Transfers and subsidies - capital (in-kind)	10 036	2 294	4 160	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	732 305	(178 103)	(206 456)	770 796	759 717	759 717	791 134	845 323	973 601
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	732 305	(178 103)	(206 456)	770 796	759 717	759 717	791 134	845 323	973 601
Share of Surplus/Deficit attributable to Joint Venture									
Share of Surplus/Deficit attributable to Minorities									
Surplus/(Deficit) attributable to municipality	732 305	(178 103)	(206 456)	770 796	759 717	759 717	791 134	845 323	973 601
Share of Surplus/Deficit attributable to Associate	26 628	(29 869)	20 143	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	44 254	-	-	-	-	-	-
Surplus/(Deficit) for the year	758 933	(207 972)	(142 059)	770 796	759 717	759 717	791 134	845 323	973 601

Explanatory notes to MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure by source and type)

1. Total operating revenue is R10.02 billion in 2024/2025 and escalates to R10.80 billion and R11.59 billion by 2025/2026 and 2026/2027 respectively. This represents a year-on-year increase of 6.77% for 2024/2025 financial year, 7.81% for 2025/2026 financial year and declines at 7.31% for the 2026/2027 financial year.
2. Revenue to be generated from property rates is R2.27 billion in the 2024/2025 financial year and increases to R2.37 billion in 2025/2026 and further increases to R2.48 billion in 2026/2027. The property rates represent 23% of the operating revenue base of the City and therefore remains a significant funding source for the municipality. It remains relatively constant over the medium-term. Property Rates tariff is increased by 3.9% in the 2024/2025 financial year due to implementation of the new general valuation roll, an increase of 4.6% is proposed for 2025/2026 and 2026/2027 financial year.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the City totalling R4.90 billion for the 2024/2025 financial year and increasing to R5.46 billion by 2025/2026. For the 2024/2025 financial year, service charges amount to 49% of the total revenue base and it slightly increases to 51% in 2026/2027.
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. Transfers & Subsidies slightly increases from R1.51 billion in 2024/2025 to R1.57 billion in 2025/2026.

The graph below provides a view of the main sources of revenue over the MTREF.

Figure 4: Revenue by source



5. Electricity Bulk Purchases have increased from 2024/2025 financial year as a result of an annual increase, escalating from R2.83 billion to R3.27 billion in 2025/2026.
6. Employee Related Costs are one of the main cost drivers within the City's operating expenditure budget increasing from R3.06 billion in 2024/2025 to R3.23 billion in 2025/2026. The existing Salary and Wage Collective Agreement is expiring in June 2024, hence MFMA Circular 128 has been used as a guidance in this budget reflecting CPI +1% over the MTREF
7. Employee Related Costs and Electricity Bulk Purchases are the main cost drivers within the municipality. Ongoing operational gains and efficiencies are continuously identified to lessen the impact of wage and bulk tariff increases in future years.

8. Depreciation & Asset Impairment totals R568 million for the 2024/2025 financial year. The calculation of depreciation on new capital expenditure is based on variables such as asset class and lifespan depending on the nature of the asset. This figure represents the cost component of the depreciation. The depreciation resulting from the revaluation of PPE is budgeted against the Revaluation reserve account in the Statement of Financial Position.

9. Contracted Services increases from R909 million in 2024/2025 to R996 million in 2025/2026 and includes budgetary provision for repairs and maintenance.

The graph below provides a view of the main expenditure types over the MTREF.

Figure 5: Expenditure by type

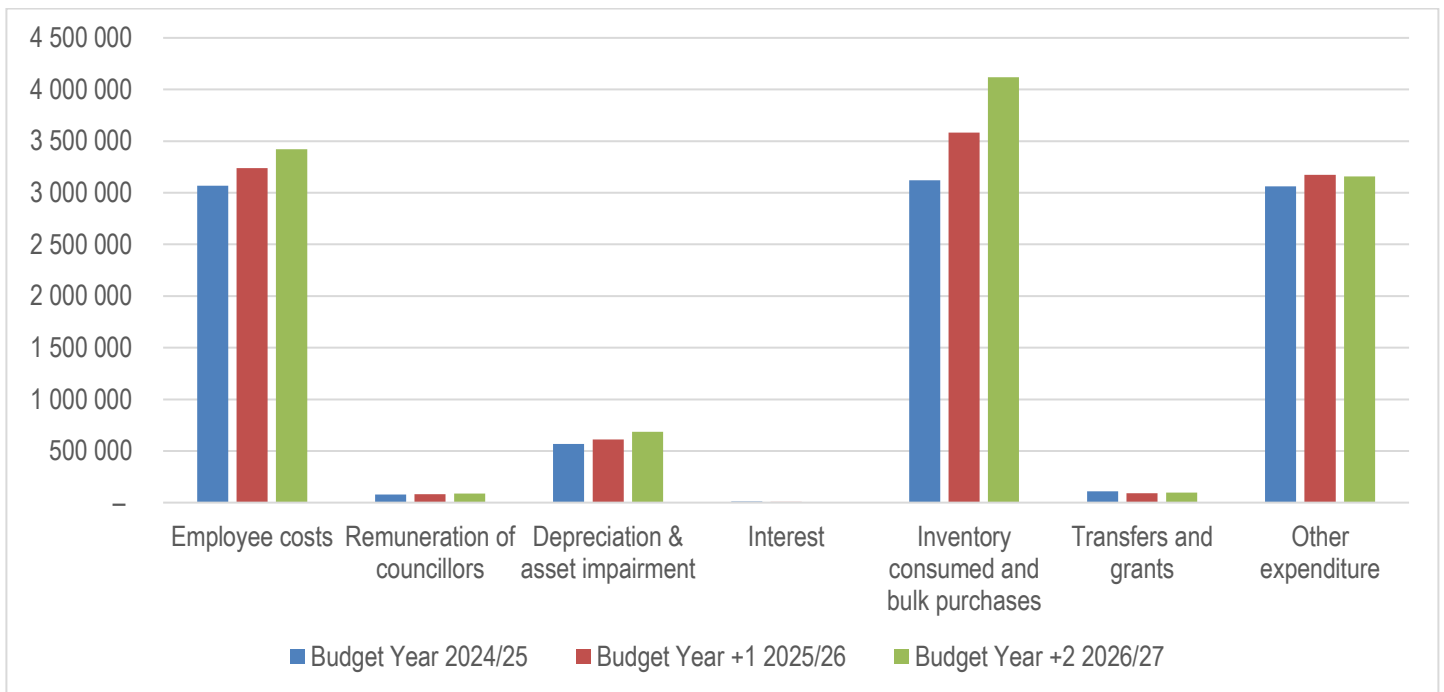


Table 22: MBRR Table A5 - Consolidated Budgeted Capital Expenditure by vote, functional classification and funding source

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote									
Multi-year expenditure to be appropriated									
Vote 01 - Directorate - Executive Support Services	480	5 369	934	500	500	500	500	500	500
Vote 02 - Directorate - Municipal Manager	89	2 946	221	600	600	600	650	750	1 000
Vote 03 - Directorate - Human Settlement	433 952	214 662	207 333	278 200	282 400	282 400	231 927	245 047	240 091
Vote 04 - Directorate - Chief Financial Officer	112 064	205 433	227 675	71 938	131 228	131 228	76 202	37 615	20 615
Vote 05 - Directorate - Corporate Services	10 638	4 494	10 216	10 640	10 218	10 218	20 700	17 700	17 200
Vote 06 - Directorate - Infrastructure Services	663 463	653 787	724 479	520 461	519 461	519 461	641 363	663 643	667 018
Vote 07 - Directorate - Spatial Planning And Development	143 363	115 477	91 858	136 617	114 819	114 819	83 458	87 062	86 492
Vote 08 - Directorate - Health / Public Safety & Emergency Services	22 932	8 836	16 833	32 188	42 725	42 725	25 500	43 500	20 500
Vote 09 - Directorate - Municipal Services	76 063	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	128 308	140 761	58 849	65 533	78 330	78 330	45 159	63 415	95 634
Vote 11 - Directorate - Solid Waste And Environmental Management	-	13 027	37 124	42 000	47 454	47 454	77 570	89 941	86 500
Vote 12 - Directorate - Sport, Recreation & Community Development	-	43 723	50 424	60 650	66 161	66 161	37 500	23 510	84 524
Capital multi-year expenditure sub-total	1 591 352	1 408 515	1 425 946	1 219 326	1 293 895	1 293 895	1 240 528	1 272 683	1 320 074
Single-year expenditure to be appropriated									
Vote 01 - Directorate - Executive Support Services	-	-	-	-	-	-	-	-	-
Vote 02 - Directorate - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 03 - Directorate - Human Settlement	-	-	-	-	-	-	-	-	-
Vote 04 - Directorate - Chief Financial Officer	-	-	-	-	-	-	-	-	-
Vote 05 - Directorate - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 06 - Directorate - Infrastructure Services	-	-	-	-	-	-	-	-	-
Vote 07 - Directorate - Spatial Planning And Development	-	-	-	-	-	-	-	-	-
Vote 08 - Directorate - Health / Public Safety & Emergency Services	-	-	-	-	-	-	-	-	-
Vote 09 - Directorate - Municipal Services	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	-	-	-	-	-	-	-	-	-
Vote 11 - Directorate - Solid Waste And Environmental Management	-	-	-	-	-	-	-	-	-
Vote 12 - Directorate - Sport, Recreation & Community Development	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote	1 591 352	1 408 515	1 425 946	1 219 326	1 293 895	1 293 895	1 240 528	1 272 683	1 320 074

MBRR Table A5 - Consolidated Budgeted Capital Expenditure by vote, functional classification and funding source (continued)

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional									
Governance and administration	170 418	260 451	265 933	118 178	172 246	172 246	123 552	72 737	53 137
Executive and council	9 500	7 969	1 498	1 100	1 100	1 100	1 150	1 250	1 500
Finance and administration	160 919	252 482	264 435	117 078	171 146	171 146	122 402	71 487	51 637
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	488 865	271 363	295 202	379 038	405 175	405 175	311 197	333 803	368 115
Community and social services	20 665	15 882	22 466	45 950	35 950	35 950	24 950	16 674	25 724
Sport and recreation	16 687	32 823	48 091	33 200	40 768	40 768	30 320	21 082	77 800
Public safety	17 180	6 033	16 015	20 688	41 225	41 225	16 500	40 500	16 500
Housing	433 952	214 662	207 333	278 200	282 400	282 400	231 927	245 047	240 091
Health	380	1 963	1 297	1 000	4 832	4 832	7 500	10 500	8 000
Economic and environmental services	490 251	440 972	544 000	287 386	291 267	291 267	242 394	235 217	261 247
Planning and development	131 920	81 611	71 833	113 550	95 927	95 927	69 308	72 375	84 304
Road transport	358 331	359 361	472 168	173 837	195 341	195 341	173 087	162 841	176 943
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	314 748	295 599	262 230	370 624	347 685	347 685	519 577	568 997	543 575
Energy sources	120 908	120 634	98 904	132 820	116 461	116 461	158 388	175 557	145 843
Water management	78 202	104 762	104 798	100 205	99 061	99 061	180 528	177 440	201 963
Waste water management	71 555	61 318	42 015	103 598	98 598	98 598	119 361	147 804	132 269
Waste management	44 082	8 886	16 513	34 000	33 565	33 565	61 300	68 194	63 500
Other	127 070	140 130	58 581	64 100	77 522	77 522	43 809	61 930	94 000
Total Capital Expenditure - Functional	1 591 352	1 408 515	1 425 946	1 219 326	1 293 895	1 293 895	1 240 528	1 272 683	1 320 074
Funded by:									
National Government	970 986	624 464	696 267	759 472	758 672	758 672	788 563	829 357	949 230
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	970 986	624 464	696 267	759 472	758 672	758 672	788 563	829 357	949 230
Borrowing	3 079	11 727	-	-	-	-	-	-	-
Internally generated funds	617 287	772 324	729 679	459 854	535 223	535 223	451 965	443 326	370 843
Total Capital Funding	1 591 352	1 408 515	1 425 946	1 219 326	1 293 895	1 293 895	1 240 528	1 272 683	1 320 074

Explanatory notes to MBRR Table A5 Budgeted Capital Expenditure by vote, functional classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by functional classification; and the funding sources necessary 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. In relation to multi-year appropriations, for 2024/2025 R1.24 billion has been allocated, R1.27 billion in 2025/2026 and R1.32 billion in 2026/2027.
3. The capital programme is funded from National Government Grants (Capital Transfers), Internally Generated Funds from prior and current year surpluses and depreciation. For 2024/2025, Capital transfers represent 64% of Capital Expenditure and increases to 65% by 2025/2026.
4. It needs to be noted that the institution has made a strategic decision to utilize own funds to mainly replace existing infrastructure assets in the urban core of the City. The total amount of own funding is R451 million in 2024/2025, it decreases to R 443 million and R370 million in 2025/2026 and 2026/2027 respectively.
5. No new borrowing has been provided for until there's improvement in the collection rate and sufficient operating surplus is available to allow for the repayments that will be required. The City is in a process of appointing a panel of transactional advisers with sole responsibility of sourcing funds for economically viable Capital projects.

Table 23: MBRR Table A6 - Consolidated Budgeted Financial Position

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
ASSETS									
Current assets									
Cash and cash equivalents	1 145 407	697 457	679 975	692 472	734 829	734 829	788 585	911 551	1 058 206
Trade and other receivables from exchange transactions	1 656 352	2 017 018	2 171 920	1 988 297	2 852 144	2 852 144	3 102 803	3 396 422	3 763 987
Receivables from non-exchange transactions	957 822	1 006 547	1 115 381	867 830	1 020 101	1 020 101	1 064 567	1 110 098	1 158 345
Current portion of non-current receivables	176	-	-	-	-	-	-	-	-
Inventory	37 026	44 210	50 846	50 846	56 499	56 499	61 766	67 091	73 909
VAT	5 857 937	6 445 717	7 164 225	-	774 741	774 741	835 148	875 554	917 981
Other current assets	8 244	6 263	11 926	-	17 646	17 646	23 538	29 606	35 978
Total current assets	9 662 966	10 217 212	11 194 274	3 599 446	5 455 961	5 455 961	5 876 407	6 390 322	7 008 406
Non current assets									
Investments									
Investment property	436 049	451 398	#####	467 196	468 465	468 465	474 865	482 065	489 625
Property, plant and equipment	21 532 669	24 467 626	24 886 002	24 613 967	24 876 298	24 876 298	24 793 769	24 776 168	24 742 923
Biological assets									
Living and non-living resources									
Heritage assets	50 513	50 513	50 513	50 513	50 513	50 513	50 513	50 513	50 513
Intangible assets	12 412	10 847	9 043	11 440	8 924	8 924	8 974	9 082	9 219
Trade and other receivables from exchange transactions									
Non-current receivables from non-exchange transactions									
Other non-current assets	660 628	690 497	670 354	731 038	679 354	679 354	679 354	679 354	679 354
Total non current assets	22 692 272	25 670 881	26 076 176	25 874 155	26 083 554	26 083 554	26 007 475	25 997 182	25 971 634
TOTAL ASSETS	32 355 238	35 888 093	37 270 450	29 473 601	31 539 515	31 539 515	31 883 882	32 387 503	32 980 040
LIABILITIES									
Current liabilities									
Bank overdraft									
Financial liabilities	45 191	49 141	50 158	30 246	30 246	30 246	28 814	25 086	20 829
Consumer deposits	82 216	88 247	90 336	83 793	93 546	93 546	96 820	100 160	103 667
Trade and other payables from exchange transactions	1 263 045	1 210 128	1 805 990	1 397 989	1 973 026	1 973 026	1 977 228	1 804 698	1 595 752
Trade and other payables from non-exchange transaction	262 146	283 485	255 179	282 535	253 792	253 792	253 792	253 792	253 792
Provision	348 905	349 529	388 358	409 544	449 220	449 220	423 465	423 465	423 465
VAT	6 135 835	6 884 868	7 581 118	-	1 568 063	1 568 063	1 652 969	1 717 976	1 786 233
Other current liabilities	-	-	-	-	-	-	22 255	18 655	14 875
Total current liabilities	8 137 338	8 865 399	10 171 137	2 204 107	4 367 893	4 367 893	4 455 343	4 343 831	4 198 613
Non current liabilities									
Financial liabilities	187 994	138 854	88 696	108 608	78 361	78 361	50 980	29 622	13 049
Provision	824 876	945 774	805 095	952 555	879 741	879 741	879 741	879 741	879 741
Long term portion of trade payables	-	-	-	-	-	-	-	-	-
Other non-current liabilities									
Total non current liabilities	1 012 870	1 084 628	893 792	1 061 163	958 103	958 103	930 721	909 363	892 790
TOTAL LIABILITIES	9 150 208	9 950 026	11 064 929	3 265 270	5 325 996	5 325 996	5 386 064	5 253 195	5 091 403
NET ASSETS	23 205 030	25 938 067	26 205 521	26 208 331	26 213 519	26 213 519	26 497 818	27 134 309	27 888 637
COMMUNITY WEALTH/EQUITY									
Accumulated surplus/(deficit)	11 673 355	11 302 001	10 702 331	13 123 267	10 090 824	10 090 824	9 715 045	9 658 455	9 685 049
Reserves and funds	11 562 643	14 631 492	15 522 625	13 078 441	16 122 695	16 122 695	16 782 772	17 475 853	18 203 588
Other									
TOTAL COMMUNITY WEALTH/EQUITY	23 235 998	25 933 494	26 224 957	26 201 708	26 213 519	26 213 519	26 497 818	27 134 309	27 888 637

Explanatory notes to MBRR Table A6 - Budgeted Financial Position

1. MBRR table A6 is consistent with international standards of good financial management practice and improves understandability for stakeholders of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets Less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. MBRR table A6 is supported by an extensive table of notes (MBRR table SA3) providing a detailed analysis of the major components of a number of items, including:
 - i. Call investments deposits;
 - ii. Consumer debtors;
 - iii. Property, plant and equipment;
 - iv. Trade and other payables;
 - v. Provisions non-current;
 - vi. Changes in net assets; and
 - vii. Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debts. These

budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 24: MBRR Table A7 - Consolidated Budgeted Cash Flow Statement

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	1 300 936	1 375 151	1 502 577	1 777 905	1 722 690	1 722 690	1 772 612	1 901 695	2 038 902
Service charges	2 809 851	3 019 329	3 223 821	3 579 825	3 422 509	3 422 509	3 826 038	4 371 810	5 002 728
Other revenue	6 202 652	4 579 088	5 038 219	1 006 865	964 726	964 726	1 054 936	1 280 974	847 706
Transfers and Subsidies - Operational	19 956	1 067 836	1 154 816	1 463 862	1 497 273	1 497 273	1 512 641	1 573 443	1 556 568
Transfers and Subsidies - Capital	899 285	704 365	752 565	760 580	759 480	759 480	789 798	830 727	950 749
Interest	41 289	29 764	52 353	24 054	38 553	38 553	14 474	15 639	16 898
Dividends							-	-	-
Payments									
Suppliers and employees	(6 800 300)	(6 387 312)	(6 690 930)	(7 299 129)	(6 873 777)	(6 873 777)	(7 526 034)	(8 450 547)	(8 814 699)
Interest	(26 193)	(21 160)	(16 581)	(13 567)	(13 567)	(13 567)	(13 906)	(14 254)	(14 967)
Transfers and Subsidies	(88 342)	(118 735)	(127 370)	(154 110)	(144 057)	(144 057)	(110 905)	(92 197)	(98 200)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4 359 133	4 248 326	4 889 472	1 146 286	1 373 831	1 373 831	1 319 654	1 417 289	1 485 686
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	4 832	1 347	2	-	-	-	-	-	-
Decrease (increase) in non-current receiv ables							-	-	-
Decrease (increase) in non-current investments							-	-	-
Payments									
Capital assets	(1 591 352)	(1 408 515)	(1 425 946)	(1 219 326)	(1 293 895)	(1 293 895)	(1 240 358)	(1 272 578)	(1 321 708)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1 586 520)	(1 407 168)	(1 425 944)	(1 219 326)	(1 293 895)	(1 293 895)	(1 240 358)	(1 272 578)	(1 321 708)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(3 389)	6 005	5 165	5 165	3 274	3 340	3 507
Payments									
Repayment of borrowing	(54 396)	(45 191)	(49 141)	(49 141)	(30 246)	(30 246)	(28 814)	(25 086)	(20 829)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(54 396)	(45 191)	(52 529)	(43 136)	(25 082)	(25 082)	(25 540)	(21 746)	(17 323)
NET INCREASE/ (DECREASE) IN CASH HELD	2 718 217	2 795 967	3 410 999	(116 176)	54 854	54 854	53 756	122 965	146 656
Cash/cash equivalents at the year begin:	1 373 711	1 145 407	697 457	808 648	679 975	679 975	734 829	788 585	911 551
Cash/cash equivalents at the year end:	4 091 928	3 941 375	4 108 456	692 472	734 829	734 829	788 585	911 551	1 058 206

Explanatory notes to MBRR Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. The cash and cash equivalents increase from R0.788 billion in the 2024/2025 period to R0.911 billion in the 2025/2026 financial year and further increase over the MTREF to R1.05 billion by 2026/2027 financial year. The increase can be attributed to the tariff increases and increase in the collection rate target over the MTREF period.
4. Provision has been made for the repayment of borrowing to the amount of R28 million for the 2024/2025 financial year, based on the capital repayment in terms of the loan agreement.

Table 25: MBRR Table A8 – Consolidated Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
Cash and investments available									
Cash/cash equivalents at the year end	4 091 928	3 941 375	4 108 456	692 472	734 829	734 829	788 585	911 551	1 058 206
Other current investments > 90 days	(2 946 521)	(3 243 918)	(3 428 481)	-	-	-	-	-	(0)
Non current investments	-	-	-	-	-	-	-	-	-
Cash and investments available:	1 145 407	697 457	679 975	692 472	734 829	734 829	788 585	911 551	1 058 206
Application of cash and investments									
Unspent conditional transfers	262 146	283 485	255 179	282 535	253 792	253 792	253 792	253 792	253 792
Unspent borrowing									
Statutory requirements	277 897	439 150	416 892	-	793 322	793 322	787 983	812 839	837 395
Other working capital requirements	(2 992 422)	(2 720 787)	(3 768 491)	(1 217 312)	(1 467 271)	(1 467 271)	(1 734 175)	(2 373 231)	(2 763 587)
Other provisions	348 905	349 529	388 358	409 544	449 220	449 220	449 220	445 559	441 703
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments									
Total Application of cash and investments:	(2 103 473)	(1 648 622)	(2 708 063)	(525 234)	29 062	29 062	(243 181)	(861 042)	(1 230 697)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	3 248 880	2 346 078	3 388 038	1 217 706	705 767	705 767	1 031 766	1 772 592	2 288 903
Creditors transferred to Debt Relief - Non-Current portion	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	3 248 880	2 346 078	3 388 038	1 217 706	705 767	705 767	1 031 766	1 772 592	2 288 903

Explanatory notes to MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table it can be seen that for the period 2024/2025 to 2025/2026 the surplus increases from R1.03 billion to R1.77 billion.
6. Considering the requirements of section 18 of the MFMA, it can be concluded that the 2024/2025 MTREF is funded with a surplus.
7. As part of the budgeting and planning guidelines that informed the compilation of the 2024/2025 MTREF the end objective of the medium-term framework was to ensure the budget is funded and aligned to section 18 of the MFMA.

MBRR Table A9 – Asset Management (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
CAPITAL EXPENDITURE									
<u>Total Renewal of Existing Assets</u>	212 978	306 156	270 244	301 272	323 222	323 222	337 236	340 388	349 496
<i>Roads Infrastructure</i>	176 406	156 757	134 897	122 256	151 479	151 479	120 500	103 191	121 713
<i>Storm water Infrastructure</i>	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>	-	91 684	66 789	104 566	90 446	90 446	117 888	132 907	98 343
<i>Water Supply Infrastructure</i>	23 143	44 305	43 916	54 650	53 791	53 791	84 028	84 543	88 440
Infrastructure	199 549	292 747	245 602	281 472	295 716	295 716	322 416	320 641	308 496
Community Facilities	8 796	1 433	215	7 800	11 800	11 800	5 000	9 000	19 000
Sport and Recreation Facilities	-	1 349	15 041	6 000	6 200	6 200	7 820	8 746	12 000
Community Assets	8 796	2 782	15 256	13 800	18 000	18 000	12 820	17 746	31 000
Heritage Assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	3 476	10 127	9 386	6 000	9 002	9 002	2 000	2 000	10 000
Housing	-	-	-	-	-	-	-	-	-
Other Assets	3 476	10 127	9 386	6 000	9 002	9 002	2 000	2 000	10 000
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Transport Assets	1 157	500	-	-	505	505	-	-	-
<u>Total Upgrading of Existing Assets</u>	493 299	491 837	549 485	342 801	335 481	335 481	299 155	328 586	387 005
<i>Roads Infrastructure</i>	232 087	280 638	402 125	150 198	137 954	137 954	108 544	116 003	114 200
<i>Electrical Infrastructure</i>	13 906	8 321	16 983	20 000	20 000	20 000	15 000	15 000	20 000
<i>Water Supply Infrastructure</i>	15 228	7 150	7 004	7 155	7 155	7 155	19 000	19 448	16 881
<i>Sanitation Infrastructure</i>	63 519	46 597	32 254	77 098	74 098	74 098	107 861	127 953	126 000
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-
Infrastructure	324 739	342 707	458 366	254 451	239 208	239 208	250 405	278 404	277 081
Community Facilities	36 612	35 502	44 619	50 450	52 927	52 927	30 950	35 846	66 724
Sport and Recreation Facilities	94 686	107 449	35 157	16 900	28 408	28 408	5 500	3 112	20 500
Community Assets	131 298	142 951	79 776	67 350	81 335	81 335	36 450	38 958	87 224
Heritage Assets	152	1 062	1 695	1 000	1 000	1 000	-	-	2 000
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	36 571	4 722	9 436	18 400	12 338	12 338	10 600	10 224	18 700
Housing	-	-	-	-	-	-	-	-	-
Other Assets	36 571	4 722	9 436	18 400	12 338	12 338	10 600	10 224	18 700
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	1 000	1 000	1 000	1 000	1 000	1 500
Zoo's, Marine and Non-biological Animals	539	396	212	600	600	600	700	-	500

MBRR Table A9 – Asset Management (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
CAPITAL EXPENDITURE									
Total Capital Expenditure	1 591 352	1 408 515	1 425 946	1 219 326	1 293 895	1 293 895	1 240 358	1 272 578	1 321 708
<i>Roads Infrastructure</i>	570 267	528 401	606 544	333 103	363 683	363 683	287 364	281 457	297 719
<i>Storm water Infrastructure</i>	27 334	29 943	35 206	45 975	57 500	57 500	26 625	27 804	30 804
<i>Electrical Infrastructure</i>	180 913	179 373	180 124	129 566	153 545	153 545	172 865	183 057	144 343
<i>Water Supply Infrastructure</i>	114 957	257 724	272 081	244 168	245 281	245 281	304 795	284 742	302 396
<i>Sanitation Infrastructure</i>	169 425	101 078	79 718	142 648	133 510	133 510	178 507	209 259	178 227
<i>Solid Waste Infrastructure</i>	3 434	38	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	2 987	1 136	6 127	2 000	2 426	2 426	4 500	2 000	5 000
Infrastructure	1 069 316	1 097 693	1 179 799	897 461	955 945	955 945	974 656	988 319	958 489
Community Facilities	51 396	51 686	61 750	102 538	107 435	107 435	68 369	84 255	133 224
Sport and Recreation Facilities	94 735	108 956	50 465	23 000	34 708	34 708	13 620	12 158	34 000
Community Assets	146 131	160 642	112 216	125 538	142 143	142 143	81 989	96 413	167 224
Heritage Assets	160	1 762	4 168	2 000	2 000	2 000	-	-	3 000
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	40 997	22 528	23 678	60 900	39 344	39 344	51 086	39 418	79 700
Housing	176 873	31 403	34 529	46 500	43 150	43 150	5 000	5 224	5 224
Other Assets	217 869	53 931	58 207	107 400	82 494	82 494	56 086	44 642	84 924
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	28 123	13 887	7 817	3 848	10 677	10 677	9 270	7 000	4 000
Intangible Assets	28 123	13 887	7 817	3 848	10 677	10 677	9 270	7 000	4 000
Computer Equipment	4 337	1 874	287	2 790	2 600	2 600	3 790	3 610	3 810
Furniture and Office Equipment	5 834	15 129	10 261	16 535	19 385	19 385	19 749	25 164	24 139
Machinery and Equipment	43 908	22 521	5 154	19 654	22 439	22 439	39 119	44 258	42 800
Transport Assets	75 135	16 963	35 132	28 500	40 612	40 612	40 000	47 500	29 000
Land	-	23 716	12 695	15 000	15 000	15 000	15 000	15 672	3 822
Zoo's, Marine and Non-biological Animals	539	396	212	600	600	600	700	-	500
<i>Mature</i>	-	-	-	-	-	-	-	-	-
<i>Immature</i>	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	1 591 352	1 408 515	1 425 946	1 219 326	1 293 895	1 293 895	1 240 358	1 272 578	1 321 708

MBRR Table A9 – Asset Management (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
CAPITAL EXPENDITURE									
ASSET REGISTER SUMMARY - PPE (WDV)	17 450 359	20 299 294	20 720 002	19 341 130	19 822 651	19 822 651	18 897 136	18 043 133	17 114 180
<i>Roads Infrastructure</i>	5 463 769	6 265 695	6 720 007	13 283 113	6 301 176	6 301 176	5 855 728	5 435 367	5 002 033
<i>Storm water Infrastructure</i>	(96 279)	(94 582)	(101 225)	250	(106 544)	(106 544)	(113 467)	(120 367)	(127 638)
<i>Electrical Infrastructure</i>	3 903 095	4 379 685	4 073 983	1 626 150	3 805 951	3 805 951	3 547 816	3 294 490	2 980 630
<i>Water Supply Infrastructure</i>	2 816 347	3 507 232	3 641 601	1 630 875	3 609 102	3 609 102	3 597 035	3 597 156	3 594 874
<i>Sanitation Infrastructure</i>	1 910 251	2 167 684	2 280 132	1 817 666	2 157 725	2 157 725	2 021 209	1 894 818	1 812 416
<i>Solid Waste Infrastructure</i>	4 839	252 818	255 751	–	252 304	252 304	248 884	245 684	242 323
<i>Rail Infrastructure</i>	(293)	(367)	(367)	–	(367)	(367)	(367)	(367)	(367)
<i>Information and Communication Infrastructure</i>	(141)	994	4 431	2 000	6 858	6 858	11 358	13 358	18 358
Infrastructure	14 001 587	16 479 158	16 874 313	18 360 053	16 026 204	16 026 204	15 168 196	14 360 137	13 522 629
Community Assets	1 272 318	1 447 950	1 478 381	39 330	1 429 553	1 429 553	1 337 753	1 246 163	1 165 165
Heritage Assets	50 513	50 513	50 513	50 513	50 513	50 513	50 513	50 513	50 513
Investment properties	436 049	451 398	460 265	467 196	468 465	468 465	474 865	482 065	489 625
Other Assets	1 101 231	1 304 490	1 323 696	366 482	1 262 170	1 262 170	1 208 526	1 159 863	1 081 878
Intangible Assets	12 412	10 847	9 043	11 440	8 924	8 924	11 974	12 082	12 219
Computer Equipment	(1 675)	9	(20)	7 338	1 177	1 177	4 477	6 959	11 322
Furniture and Office Equipment	126 346	114 734	98 184	(141 365)	87 772	87 772	74 840	66 600	55 281
Machinery and Equipment	45 833	54 526	45 628	40 908	67 767	67 767	110 887	159 144	198 944
Transport Assets	324 088	301 190	295 522	139 234	335 626	335 626	370 626	415 126	442 126
Land	81 658	84 479	84 479	–	84 479	84 479	84 479	84 479	84 479
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	17 450 359	20 299 294	20 720 002	19 341 130	19 822 651	19 822 651	18 897 136	18 043 133	17 114 180
EXPENDITURE OTHER ITEMS	1 787 838	1 971 196	2 291 363	1 107 240	1 115 972	1 115 972	1 090 290	1 191 615	1 340 744
<u>Depreciation</u>	1 401 969	1 569 797	1 846 054	609 619	609 619	609 619	568 038	611 935	685 044
<u>Repairs and Maintenance by Asset Class</u>	385 869	401 399	445 308	497 620	506 352	506 352	522 252	579 680	655 700
<i>Roads Infrastructure</i>	105 276	101 197	107 002	116 986	116 985	116 985	116 985	129 853	146 734
<i>Storm water Infrastructure</i>	10 047	11 846	13 233	11 681	11 681	11 681	11 681	12 966	14 652
<i>Electrical Infrastructure</i>	35 299	39 245	41 929	45 122	50 422	50 422	45 122	50 086	56 597
<i>Water Supply Infrastructure</i>	2 911	2 998	3 313	3 541	3 541	3 541	3 541	3 931	4 442
<i>Sanitation Infrastructure</i>	25 986	25 619	33 915	34 139	44 137	44 137	44 137	48 992	55 361
<i>Solid Waste Infrastructure</i>	1 201	1 285	1 250	1 303	1 303	1 303	1 303	1 446	1 634
Infrastructure	180 719	182 189	200 641	212 773	228 070	228 070	222 770	247 275	279 421
Community Facilities	6 857	10 207	9 168	5 479	4 303	4 303	4 303	4 777	5 398
Sport and Recreation Facilities	2 081	2 364	2 080	1 787	1 430	1 430	1 430	1 587	1 793
Community Assets	8 938	12 571	11 247	7 266	5 733	5 733	5 733	6 364	7 191
Heritage Assets	9	8	8	10	8	8	8	9	10
Non-revenue Generating	–	9	15	10	5 020	5 020	16	16	16
Investment properties	–	9	15	10	5 020	5 020	16	16	16
Operational Buildings	27 300	27 957	33 394	39 622	38 446	38 446	38 446	42 675	48 223
Housing	–	–	–	–	–	–	–	–	–
Other Assets	27 300	27 957	33 394	39 622	38 446	38 446	38 446	42 675	48 223
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	604	425	847	1 262	1 010	1 010	1 010	1 121	1 266
Furniture and Office Equipment	6 831	4 161	7 067	9 167	7 213	7 213	7 213	8 006	9 047
Machinery and Equipment	134 745	149 865	162 539	193 523	187 101	187 101	207 105	229 870	260 419
Transport Assets	26 724	24 215	29 551	33 987	33 752	33 752	39 952	44 345	50 107
TOTAL EXPENDITURE OTHER ITEMS	1 787 838	1 971 196	2 291 363	1 107 240	1 115 972	1 115 972	1 090 290	1 191 615	1 340 744

Explanatory notes to MBRR Table A9 – Asset Management

1. Table A9 provides an overview of municipal capital allocations to acquiring new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. In the 2024/2025 financial year BCMM has allocated 51.3% of its capital budget towards asset upgrading and renewal and 2.8% for Repairs and Maintenance as a percentage of PPE, which is at current replacement.
3. National Treasury has recommended that municipalities should allocate at least 40% of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8% of PPE. It should be borne in mind that Buffalo City Metropolitan Municipality has valued its infrastructural assets on the revaluation model and therefore the above percentage allocations should be adjusted accordingly to reflect the increase in asset values due to different valuation methodologies.

MBRR Table A10 – Consolidated Basic Service Delivery Measurement (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets									
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	40 321	–	–	45 321	45 321	45 321	47 821	50 321	52 821
Sanitation (free minimum level service)	38 219	–	–	37 576	37 576	37 576	40 076	42 576	45 076
Electricity/other energy (50kwh per household per month)	72 569	–	–	66 194	66 194	66 194	68 694	71 194	73 694
Refuse (removed at least once a week)	42 191	–	–	47 191	47 191	47 191	49 691	52 191	54 691
Informal Settlements	128	–	–	130	130	130	131	133	134
Cost of Free Basic Services provided - Formal Settlements (R'000)									
Water (6 kilolitres per indigent household per month)	218 559	223 324	235 622	227 056	227 056	227 056	246 447	262 564	279 736
Sanitation (free sanitation service to indigent households)	61 503	73 090	83 918	103 511	103 511	103 511	108 893	113 903	119 142
Electricity/other energy (50kwh per indigent household per month)	44 962	50 947	32 467	95 146	95 146	95 146	110 188	127 488	147 503
Refuse (removed once a week for indigent households)	110 803	133 479	149 818	175 414	175 414	175 414	184 535	193 024	201 903
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	209 553	–	–	292 840	292 840	292 840	316 125	347 435	378 704
Total cost of FBS provided	645 381	480 841	501 825	893 966	893 966	893 966	966 188	1 044 413	1 126 988
Highest level of free service provided per household									
Property rates (R value threshold)	–	120 000	–	120 000	120 000	120 000	120 000	120 000	–
Water (kilolitres per household per month)	–	6	–	6	6	6	6	6	–
Sanitation (kilolitres per household per month)	–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)	–	102	–	113	113	113	118	124	–
Electricity (kwh per household per month)	–	–	–	50	50	50	50	50	–
Refuse (average litres per week)	–	170	–	170	170	170	170	170	–
Revenue cost of subsidised services provided (R'000)									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	–	127	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	110 082	127 403	144 333	281 105	281 105	281 105	289 251	302 557	316 474
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	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–
Other	–	–	–	50	50	50	52	55	–
Total revenue cost of subsidised services provided	110 082	127 530	144 333	281 155	281 155	281 155	289 304	302 612	316 474

PART 2 – SUPPORTING DOCUMENTATION

2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS

The Budget Steering Committee has been established in terms Section 53 of the MFMA and Municipal Budget Reporting Regulations.

The Budget Steering Committee consists of the City Manager and senior officials of the municipality meeting under the chairpersonship of the Mayor. The Portfolio MMC for Infrastructure Services, MMC for Spatial Planning & Development, MMC for Finance and MMC for Human Settlements are also members of the Budget Steering Committee as appointed by the Executive Mayor.

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the City's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 IDP/Budget Process Overview

Following the adoption of the 2024/2025 IDP/Budget/PMS Process Plan and Time Schedule which was compiled in accordance with Section 28 and 29 of the Municipal Systems Act and Section 21(1) of the Municipal Finance Management Act, Buffalo City Metropolitan Municipality embarked on the Second IDP Review Process as required in term of Section 34 of the Municipal Systems Act.

The budget process is governed by the Municipal Finance Management Act 56 of 2003 and the Municipal Systems Act 32 of 2000. The objective process is to ensure good governance and accountability and enables the municipality to involve residents and other stakeholders in the budgeting process.

In terms of Section 16 of the Municipal Finance Management Act (MFMA) No 56, 2003:

- 1) "The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year".
- 2) "In order for a municipality to comply with subsection (1), the mayor of the municipality must table an annual budget at a council meeting at least 90 days before the start of the budget year".

In terms of Section 24 of the Municipal Finance Management Act (MFMA) No 56, 2003:

- 1) "The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget".

Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Executive Mayor has established a Budget Steering Committee, which consists of the Deputy Executive Mayor, Portfolio Head for Finance (Chairperson), Portfolio MMC for Infrastructure Services, MMC for Spatial Planning & Development and MMC for Human Settlements, City Manager and Senior Managers.

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. 30 August) a time schedule that sets out the process to revise the IDP and prepare the budget.

Section 28 (1) of the Municipal Systems Act requires each municipality to adopt a process in writing to guide the planning, drafting, adoption and review of its Integrated

Development Plan. In compliance with this requirement Buffalo City Metropolitan Municipality adopted the plan on 24 August 2023.

Table 28: Key activities in the compilation of the 2024/2025 MTREF Budget

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
JUL – AUG: Preparing for the IDP, Budget and Performance Management Process		
1.	Top Management, Strategic Development Portfolio Committee and Budget Steering Committee <ul style="list-style-type: none"> Consider and recommend that IDP/Budget/PMS Process Plan and Time Schedule be approved by Council (at least 10 months before the start of the budget year) 	10, 15 and 17 August 2023
2.	Top Management: <ul style="list-style-type: none"> Consider 2023/2024 First Adjustment Budget & the 2022/2023 Fourth Adjustment budget and recommend these being approved by Council 	22 August 2023
3.	Budget Steering Committee: <ul style="list-style-type: none"> Consider 2023/2024 First adjustment Budget & the 2022/2023 Fourth Adjustment budget and recommend these being approved by Council 	14 August 2023
4.	Council: <ul style="list-style-type: none"> <u>Approve</u> IDP/Budget/PMS Process Plan and Time Schedule (at least 10 months before the start of the budget year), the 2023/2024 First adjustment budget (to be tabled before 25 August 2023) and the 2022/2023 Fourth Adjustment budget. <p>AND</p> <ul style="list-style-type: none"> <u>Note</u> SDBIP approved by Executive Mayor and performance agreements signed by Municipal Manager and Managers directly accountable to the Municipal Manager to D for notification 	25 August 2023
5.	Submit 4 th Quarter Performance Report to Council within 30 days of the end of the quarter	26 July 2023
SEPT – OCT: PHASE 1: Research Information Collection and Analysis		
6.	Prepare a draft Situational Analysis Report to assess and identify information from adopted Sector Plans against the backdrop of the SITUATIONAL ANALYSIS, including the LSDFs for integration into the IDP Review document if possible	September – October 2023

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
7.	Consult Top Management to consider Ward Priorities and Mayoral Imbizo Progress Report as updated by Senior Management	October 2023
8.	Consult Councillors in order for them to verify content for the Ward Priorities and Mayoral Imbizo Progress Report as reviewed by Top Management	October – November 2023
9.	Ward-based Community Meetings to interact with ward communities, listen to needs and concerns and provide feedback on approved programmes and projects for 2024/2025	November – December 2023
10.	Three Spheres Joint Planning Session: <ul style="list-style-type: none"> All three spheres reflect on information available at all levels, joint metro spatial analysis, progress on previous commitments, confirm/change strategic direction of development in line with Provincial Growth and Development Strategy and National Spatial Development Plan REF: DISTRICT DEVELOPMENT MODEL- (DDM) / ONE PLAN	Yes, 9 – 10 November 2023
11.	Budget Preparation Sessions with all directorates	27 November to 01 December 2023
JAN – FEB:		
PHASE 3: Development of Programmes and Projects		
12.	Council: <ul style="list-style-type: none"> To table and adopt the Statement of Financial Performance and the Implementation of the 2023/2024 budget for the second quarter & Mid-year budget and Performance assessment report ended 31 December 2023 To consider Municipal entity's proposed budget, priorities and objectives for 2024/2025 and proposed budget adjustments for 2023/2024 To table the Draft Annual Report within 7 months after the end of the financial year to which the report relates 	26 January 2024
13.	IDP Technical Work Sessions (per directorate): <ul style="list-style-type: none"> Review 2023/2024 service delivery key performance indicators and targets after adjustments budget Set Key Performance Indicators and Targets for the draft Revised 2024/2025 IDP and SDBIP 	26 February – 4 March 2024

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
	<ul style="list-style-type: none"> Align IDP, Budget, Risk and performance indicators 	
FEB: PHASE 4: Integration and Consolidation		
14.	Top Management: <ul style="list-style-type: none"> Consider 2023/2024 Mid-year Adjustment Budget 	20 February 2024
15.	Budget Steering Committee: <ul style="list-style-type: none"> Consider 2023/2024 Mid-year Adjustment Budget for recommendation to Council 	23 February 2024
16.	Councillors and Traditional Leaders' Workshop: <ul style="list-style-type: none"> Deliberate on the proposed 2023/2024 Mid-year Adjustment Budget 	26 February 2024
17.	Council: <ul style="list-style-type: none"> Consider and adopt 2023/2024 Mid-year Adjustment Budget 	28 February 2024
18.	National Treasury Mid-year Budget and Performance Assessment Review	15 & 16 February 2024
MAR: PHASE 5: Approval, Adoption and Publication Approval of draft IDP		
19.	Top Management Technical Strategic Turnaround Session	19, 20 & 21 February 2024
20.	Top Management: <ul style="list-style-type: none"> Consider and recommend the draft IDP, MTREF Budget and SDBIP 	24 March 2024
21.	Budget Steering Committee: <ul style="list-style-type: none"> Consider and recommend the draft IDP, MTREF Budget and SDBIP 	14 & 15 March 2024
22.	Councillors and Traditional Leaders' Workshop: <ul style="list-style-type: none"> Consult draft IDP, MTREF Budget and budget-related policies with leadership 	19 March 2024
23.	Council: <ul style="list-style-type: none"> To approve the draft IDP, MTREF Budget and draft policies (at least 90 days before the start of the budget year) To consider the proposed budget of the entity and assess the entity's (BCMDA) priorities and objectives and make recommendations. Board of Directors to consider the recommendations and, if necessary, submit a revised budget. 	27 March 2024

2.1.2 Integrated Development Plan (IDP) and Service Delivery and Budget Implementation Plan (SDBIP)

Buffalo City's IDP Review and Budget development was undertaken through an inclusive, integrated and procedurally consistent manner in line with an approved IDP/Budget/PMS Process Plan and Time Schedule which was compiled in accordance with Section 28 and 29 of the Municipal Systems Act and Section 21(1) of the Municipal Finance Management Act.

The Metro's IDP is the principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is translated into clear objectives, key performance indicators and targets for implementation which directly informs the Service Delivery and Budget Implementation Plan. The Metro strives to, at all times, engage the intellectual capacity of the organisation, civil society and other government spheres to develop plans that are aligned with the shared vision for the City through the convergence of local priorities with those of the Provincial and National Government spheres, taking into account the socio-economic conditions prevalent at the time of planning.

With the compilation of the 2024/2025 MTREF, each function/directorate had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year performance against the 2023/2024 Service Delivery and Budget Implementation Plan. Business planning responds to the Metro's priority needs, reviewed strategic objectives and informs the detail operating budget appropriations and three-year capital programme.

The Final Service Delivery and Budget Implementation Plan (SDBIP) with Final Performance Agreements will be submitted to the Executive Mayor after the approval of the IDP and Budget; and the final SDBIP will be submitted to Council with the Performance Agreements within 28 days after the budget is tabled in Council.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2024/2025 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2024/2025 MTREF:

- City growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2023/2024 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Loan and investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery
- Financial Recovery plan
- Cost Containment Policy
- UIFW Reduction strategy

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 126 and 128 have been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation

In developing its Integrated Development Plan, Buffalo City Metropolitan Municipality takes its tune from residents and the broader public of the Metro who participate in a number of public consultation processes and programmes such as the annual Mayoral Imbizo and IDP/Budget Roadshow. It is through these engagements that residents are able to define and shape their needs and priorities which must be taken into consideration

during planning and budgeting. BCMM aims to address identified needs and priorities through the 2021/2026 Integrated Development Plan and Budget as revised annually.

The IDP process is an outcome of an intensive and detailed series of engagements with our communities through the following key participatory democracy instruments:

- a. IDP/Budget/PMS Workstreams where external stakeholders also participate in the deliberations;
- b. External IDP/Budget/PMS Representative Forum with external stakeholders to consult the Draft IDP, MTREF Budget and BEPP: Catalytic Land Development Programmes; and
- c. Ward-based Community Meetings and Ward Committee Meetings held by Ward Councillors from each of the three functional regions as part of the IDP Review Process.

Following the publication of the Draft IDP and Budget, members of the public will be awarded an opportunity to peruse the documentation at the municipal libraries and key offices of the Metro. Stakeholders will be invited to submit their inputs via a WhatsApp line created for this purpose, on live radio and social media comments options. Further to this an e-mail address was created through which the metro will invite submissions on the draft Revised IDP and Budget until the set deadline. Council will then consider all public inputs in the compilation of the final 2024/2025 Revised IDP, BEPP: BCMM Catalytic Land Development Programmes and MTREF Budget documents.

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

BCMM's IDP is the strategic framework that outlines the City's priority objectives over a 5-year period which guides the planning and budgeting within the City. During the development process an effort was made to ensure that the IDP is fully aligned with the Metro Growth and Development Strategy. Over the five-year term, the City will concentrate on the 5 strategic outcomes to be achieved by the year 2030. The following

table highlights the IDP's five strategic outcomes which have directly informed the compilation of the 2023/2024 MTREF budget:

Table 29: IDP'S Five Strategic Objectives

Strategic Objective 1:	An Innovative and Productive City
<i>To enhance the Quality of Life of the BCMM community with rapid and inclusive economic growth and falling unemployment</i>	
Strategic Objective 2:	A Green City
<i>To promote an environmentally sustainable city with optimal benefits from our natural assets.</i>	
Strategic Objective 3:	A Connected City
<i>To maintain a world class logistics network.</i>	
Strategic Objective 4:	A Spatially Transformed City
<i>To develop and maintain world class infrastructure and utilities.</i>	
Strategic Objective 5:	A Well-Governed City
<i>Promote sound financial and administrative capabilities.</i>	

The IDP process was undertaken within the framework of National, Provincial and District policies and legislation. Some of the key informants that guide the review and refinement of IDP objectives and strategies include the following:

- National Development Plan;
- Medium-Term Strategic Framework (MTSF) 2019/2024;
- Integrated Urban Development Framework (IUDF) policy levers;
- Eastern Cape Provincial Development Plan (PDP) 2030;
- Sustainable Development Goals (SDGs);
- 12 Outcomes adopted by National Cabinet in January 2010;
- BCMM Ward Priorities;
- Priorities from the Council Lekgotla held on 7 December 2023.

Table 30: Alignment of BCMM Strategic Objectives with National and Provincial Priorities

BCMM Strategic Outcomes	12 National Outcomes	Provincial Development Plan (EC Vision 2030)	National Development Plan	Sustainable Development Goals	National 10 Point Plan
An Innovative and Productive City	<ul style="list-style-type: none"> Decent employment through inclusive economic growth. A skilled and capable workforce to support inclusive growth. An efficient, competitive and responsive economic infrastructure network. 	<ul style="list-style-type: none"> A growing, inclusive and equitable economy. Vibrant and equitably enabled communities. 	<ul style="list-style-type: none"> Unemployment rate should fall from 27% in 2011 to 14% by 2020 and to 6% by 2030. Total employment should rise from 13 million to 24 million. 	<ul style="list-style-type: none"> Ensure access to affordable, reliable, sustainable economic growth, full and productive employment and decent work for all. 	<ul style="list-style-type: none"> Unlocking the potential of SMMEs, cooperatives, township and rural enterprises. Operation Phakisa aimed growing the ocean economy and other sectors. Encouraging private sector investment.
A Green City	<ul style="list-style-type: none"> Protection and enhancement of environmental assets and natural resources. 	<ul style="list-style-type: none"> A growing, inclusive and equitable economy. 	<ul style="list-style-type: none"> Achieve the peak, plateau and decline trajectory for greenhouse gas emissions, with the peak being achieved around 2025. By 2030, an economy-wide carbon price should be entrenched. 	<ul style="list-style-type: none"> Take urgent action to combat climate change and its impacts. 	<ul style="list-style-type: none"> Resolving the energy challenge. Revitalizing agriculture and the agro-processing value chain.
A Well-Governed City	<ul style="list-style-type: none"> Improve the quality of basic education. 	<ul style="list-style-type: none"> An educated, empowered, and innovative citizenry. 	<ul style="list-style-type: none"> All children should have at least two years of pre-school education. This implies about 2 million places. About 80% of schools and learners achieve 50% and above in literacy, mathematics and science in grades 3, 6, 9. 	<ul style="list-style-type: none"> Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. 	<ul style="list-style-type: none"> N/A

BCMM Strategic Outcomes	12 National Outcomes	Provincial Development Plan (EC Vision 2030)	National Development Plan	Sustainable Development Goals	National 10 Point Plan
			<ul style="list-style-type: none"> At least 80% of students should complete 12 years of schooling. 		
A Well-Governed City	<ul style="list-style-type: none"> A development-orientated public service and inclusive citizenship. 	<ul style="list-style-type: none"> An educated, empowered and innovative citizenry. 	<ul style="list-style-type: none"> A capable and effective state, able to enhance economic opportunities, support the development of capabilities and intervene to ensure a rising floor of social rights for the poor. 	<ul style="list-style-type: none"> Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. 	<ul style="list-style-type: none"> Moderating workplace conflict.
A Spatially Transformed City	<ul style="list-style-type: none"> Improve health and life expectancy. 	<ul style="list-style-type: none"> A healthy population. 	<ul style="list-style-type: none"> By 2030, life expectancy should reach at least 70 for both men and women Infant mortality rate should decline from 43 to 20 per 1000 live births and the under-five mortality rate should be less than 30 per 1000, from 104 today. 	<ul style="list-style-type: none"> Ensure healthy lives and promote well-being for all at all ages 	<ul style="list-style-type: none"> N/A
A Spatially Transformed City	<ul style="list-style-type: none"> Sustainable human settlements and improved quality of household life. 	<ul style="list-style-type: none"> Vibrant and equitably enabled communities (Universal access to social infrastructure). 	<ul style="list-style-type: none"> The proportion of people with access to electricity should rise from 70% in 2010 to 95% by 2030, with no grid options available for the rest. Ensure that all people have access to clean, potable water and that there is enough water for agriculture and industry. 	<ul style="list-style-type: none"> Ensure availability and sustainable management of water and sanitation for all. 	<ul style="list-style-type: none"> State reform and boosting the role of state-owned companies, ICT infrastructure or broadband roll out, water, sanitation and transport infrastructure.

The 2024/2025 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 31: MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Goal	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
A WELL GOVERNED CITY	Promote Sound financial and administrative capabilities	2 959 372	3 077 747	3 387 974	3 807 740	3 822 963	3 822 963	3 960 571	4 112 440	4 323 980
A SPATIALLY INTEGRATED /TRANSFORMED CITY	To develop and maintain world class infrastructure and utilities	2 051 817	2 108 722	1 627 409	1 987 792	1 967 145	1 967 145	2 093 299	2 224 862	2 240 067
A CONNECTED CITY	To maintain a world class logistics network	2 006 936	2 221 399	2 242 415	2 692 610	2 533 836	2 533 836	2 933 467	3 387 165	3 897 204
A GREEN CITY	To promote an environmental sustainable city with optimal benefits from our natural assets	513 692	549 405	567 387	589 996	693 236	693 236	727 476	760 238	798 658
AN INNOVATIVE AND PRODUCTIVE CITY	To Enhance the Quality of life of the BCMM community with rapid and inclusive economic growth and falling unemployment	351 812	291 711	227 535	337 420	369 350	369 350	306 898	320 013	334 855
Allocations to other priorities										
Total Revenue (excluding capital transfers and contributions)		7 883 628	8 248 985	8 052 721	9 415 557	9 386 530	9 386 530	10 021 712	10 804 718	11 594 764

Table 32: MBRR Table SA5 - Reconciliation between the IDP Strategic Objectives and budgeted operating expenditure

Strategic Objective	Goal	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
A WELL GOVERNED CITY	Promote Sound financial and administrative capabilities	1 409 976	1 590 955	1 508 051	1 838 126	1 836 911	1 836 911	1 903 660	1 930 586	1 998 092
A SPATIALLY INTEGRATED /TRANSFORMED CITY	To develop and maintain world class infrastructure and utilities	1 909 356	2 310 518	2 172 861	1 968 413	1 923 747	1 923 747	2 020 960	2 129 395	2 139 652
A CONNECTED CITY	To maintain a world class logistics network	3 228 985	3 816 611	3 905 102	4 144 313	4 144 674	4 144 674	4 528 853	5 068 155	5 677 920
A GREEN CITY	To promote an environmental sustainable city with optimal benefits from our natural assets	744 921	689 849	655 299	633 660	667 973	667 973	725 452	769 886	809 850
AN INNOVATIVE AND PRODUCTIVE CITY	To Enhance the Quality of life of the BCMM community with rapid and inclusive economic growth and falling unemployment	940 272	708 715	766 668	820 829	812 988	812 988	841 565	892 216	946 513
Allocations to other priorities										
Total Expenditure		8 233 511	9 116 649	9 007 981	9 405 342	9 386 293	9 386 293	10 020 491	10 790 237	11 572 027

Table 33: MBRR Table SA6 – Reconciliation between the IDP Strategic Objectives and budgeted Capital Expenditure

Strategic Objective	Goal	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
A GREEN CITY	To promote an environmental sustainable city with optimal benefits from our natural assets	57 797	3 307	3 544	25 000	25 325	25 325	40 500	48 494	59 000
A CONNECTED CITY	To maintain a world class logistics network	429 307	514 382	583 386	333 008	392 869	392 869	320 768	341 970	309 878
AN INNOVATIVE AND PRODUCTIVE CITY	To Enhance the Quality of life of the BCMM community with rapid and inclusive economic growth and falling unemployment	75 702	72 004	70 058	129 288	131 833	131 833	87 039	109 661	158 024
A SPATIALLY INTEGRATED /TRANSFORMED CITY	To develop and maintain world class infrastructure and utilities	438 826	741 889	692 298	673 537	658 577	658 577	702 258	694 888	696 291
A WELL GOVERNED CITY	Promote Sound financial and administrative capabilities	64 900	47 786	54 264	58 494	67 381	67 381	83 294	75 565	72 515
OWN MUNICIPAL STRATEGIC OBJECTIVE		524 821	29 147	22 398	-	17 909	17 909	6 500	2 000	26 000
Allocations to other priorities										
Total Capital Expenditure		1 591 352	1 408 515	1 425 946	1 219 326	1 293 895	1 293 895	1 240 358	1 272 578	1 321 708

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance, the City is developing a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 34: MBRR Table SA7 - Measurable performance objectives

Description	Unit of measurement	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year +1 2024/25	Budget Year +2 2025/26	Budget Year +2 2026/27
06 - Directorate - Infrastructure Services										
Energy Sources										
Electricity										
Address energy backlogs within BCMM	% of households with access to a basic level of electricity within BCMM area of supply	98,0%	98,0%	98,0%	98,0%	98,0%	98,0%	98,0%	99,0%	
Address energy backlogs within BCMM	Number of dwellings provided with connections to the mains electricity supply by the municipality	1 000	643	343	1 000	250	250	1 000	1 000	
Address energy backlogs within BCMM	Number of new highmast lights installed	12	12	6	11	6	6	8	8	
Waste Water Management										
Sewerage										
To ensure that households within BCMM have access to basic level of sanitation services	% of households with access to basic level of sanitation	95,8%	94,0%	97,0%	97,0%	97,0%	97,0%	1	1	
To ensure that households within BCMM have access to basic level of sanitation services	Number of ablution facilities constructed (seats)	67	97	127	60	60	60	60	60	
To ensure that households within BCMM have access to basic level of sanitation services	Number of new sewer connections meeting minimum standards.	300	312	364	300	300	300	300	300	
Water Management										
Water Distribution										
To ensure that households within BCMM have access to basic level of water	% of households with access to basic level of water supply	99,0%	99,0%	99,0%	99,0%	99,0%	99,0%	99,0%	99,0%	
To ensure that households within BCMM have access to basic level of water	Number of new water connections meeting minimum standards.	578	347	398	300	300	300	300	300	
To ensure that households within BCMM have access to basic level of water	Percentage of water connections metered	89,0%	92,0%	91,0%	93,0%	92,0%	92,0%	93,0%	93,0%	
Provision of high quality drinking water in BCMM	Percentage of industries with trade effluent inspected for compliance	20,0%	20,3%	20,0%	20,0%	20,0%	20,0%	20,0%	20,0%	
Implement the water demand and conservation projects	Number of kilo-litres reduced (physical water losses in terms of system losses)	14986425kl	1 083 743kl	1 091 067,84kl	850000 kl	850000 kl	850000 kl	850000 kl	850000 kl	
Function 3 - (Roads)										
Sub-function 1 - Roads & Stormwater										
Develop and maintain world class logistics infrastructure	Number of bridges rehabilitated	3	2	3	2	1	1	2	3	
Develop and maintain world class logistics infrastructure	Percentage of surfaced municipal road lanes which has been resurfaced and resealed	2,068% (33,089 km)	1,439% (23,024km)	1,325% (21,190km)	0,9%	0,9%	0,9%	0,9%	0,9%	
Develop and maintain world class logistics infrastructure	Percentage of unsurfaced road graded	4,25% (56,95km)	5,925% (79,99km)	5,33% (69,3km)	4,48%	4,48%	4,48%	4,48%	4,48%	
Develop and maintain world class logistics infrastructure	Km of gravel Roads upgraded to Surfaced Standard									
Develop and maintain world class logistics infrastructure	Km of new municipal road network	15km	5.930km	19.13km	15km	7km	7km	15km	15km	
Develop and maintain world class logistics infrastructure										
07 - Directorate - Spatial Planning And Development										
Finance And Administration										
Property Services										
To promote an integrated spatial form	Number of land parcels acquired by Council for Mixed Use Integration Zone and Densification (public and privately owned)	1	2	1	5	5	5	5	5	
To promote an integrated spatial form	Number of BCMM owned buildings upgraded	12	12	16	16	16	16	16	16	
09 - Directorate - Municipal Services										
Waste Management										
Solid Waste Disposal (Landfill Sites)										
To promote an environmental friendly city	Percentage of known informal settlements receiving integrated waste handling services	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	
03 - Directorate - Human Settlements										
Function 1 - Housing & Servicing of formal sites										
Sub-function 1 - Housing										
To promote an integrated spatial form	Number of subsidised housing units completed	468	213	363	440	750	750	750	750	
Sub-function 2 - Servicing of formal sites										
To promote an integrated spatial form	Number of formal sites serviced	414	322	378	378	700	700	700	700	
And so on for the rest of the Votes										

Table 35: MBRR Table SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Borrowing Management										
Credit Rating		A1-/A	A1-/A	0	A1-/A	A1-/A	A1-/A			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1,0%	0,7%	0,7%	0,7%	0,5%	0,5%	0,4%	0,3%	0,2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1,0%	0,8%	0,8%	0,7%	0,5%	0,5%	0,4%	0,3%	0,2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital										
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity										
Current Ratio	Current assets/current liabilities	1,2	1,2	1,1	1,6	1,2	1,2	1,3	1,5	1,7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0,8	1,2	1,1	(0,0)	0,4	0,4	1,3	1,5	1,7
Liquidity Ratio	Monetary Assets/Current Liabilities	0,3	0,3	0,3	1,2	0,8	0,8	0,9	1,0	1,1
Revenue Management										
Annual Debtors' Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	101,7%	99,4%	122,0%	116,7%	113,5%	100,3%	110,7%	111,5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		101,7%	99,4%	122,0%	116,7%	113,5%	113,5%	110,7%	111,5%	112,3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	92,5%	96,3%	109,2%	14,7%	24,7%	24,7%	24,3%	23,5%	22,8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	24,0%	0,0%	0,0%	26,0%	26,0%	26,0%	19,6%	21,6%	23,7%
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100,0%	0,0%	0,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Creditors to Cash and Investments		30,9%	30,7%	44,0%	201,9%	268,5%	268,5%	250,7%	198,0%	150,8%
Other Indicators										
	Total Volume Losses (kW) technical	141 521	142 584	130 213	124 955	124 955	124 955	124 955	124 955	124 955
	Total Volume Losses (kW) non technical	180 581	149 336	119 960	182 465	182 465	182 465	182 465	182 465	182 465
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	322 128	291 919	250 173	264 474	264 474	264 474	623 570	698 398	782 206
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	20,5%	19,2%	24,6%	24,6%	24,6%	24,6%	24,6%	24,6%
	Bulk Purchase	25 372	25 428	26 039	26 299	26 299	26 299	26 562	26 828	27 096
Water Volumes :System input	Water treatment works	34 785	35 440	39 127	39 519	39 519	39 519	39 914	40 313	40 716
	Natural sources	-	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
	Total Volume Losses (kℓ)	21 818	22 825	24 540	23 036	23 036	23 036	23 267	23 499	20 344
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	125	139	152	143	143	143	144	146	126
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	37,5%	37,7%	35,0%	35,0%	35,0%	35,0%	35,0%	30,0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	31,7%	30,7%	30,7%	30,6%	28,7%	28,7%	30,6%	30,0%	29,5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32,5%	31,5%	31,6%	31,4%	29,5%	29,5%	31,4%	30,7%	30,3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4,9%	4,9%	5,5%	5,3%	5,4%	5,4%	5,2%	5,4%	5,7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	18,1%	19,3%	23,1%	6,6%	6,6%	6,6%	5,8%	5,7%	5,9%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	105,1	81,3	110,0	136,9	136,4	175,1	246,1	286,4	307,3
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	168,3%	168,3%	213,6%	19,9%	40,6%	40,6%	38,6%	36,3%	34,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	8,7	6,8	7,6	1,0	1,1	1,1	1,1	1,1	1,2

2.3.1.1 Borrowing management

The ability of the City to raise long term borrowing is largely dependent on its creditworthiness and financial position. The City has a credit rating has been downgraded to A2_(za) (Short-Term) and A_{- (za)} (Long-Term) with a change in the short- and long-term outlook being negative in 2024. The negative outlook is triggered by the decline in liquidity indicators, cash and cash equivalent and decline in collection rate.

The municipality has capacity to take on additional financing from borrowing to invest in infrastructure projects. However, due to weak economic performance as well as a weak collection rate, the process for additional loans is will be costly or the City.

The following financial performance indicators have formed part of the compilation of the 2024/2025 MTREF budget:

- *Capital charges to operating expenditure* is a measure of the cost of borrowing in relation to the operating expenditure. It can be seen that the cost of borrowing is decreasing from 0.4% to 0.2% over the MTREF as we repay the capital portion. This decrease can be attributed to no additional loan funding being sourced during 2024/2025 MTREF period.
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing.

2.3.1.2 Safety of capital

The debt-to-equity ratio over the MTREF period is 0%; the ratio indicates the taking up of new loan funding.

2.3.1.3 Liquidity

Current ratio over the MTREF period is 1.3: 1. Included in the current assets is the City's debt book which has a collection ratio of 78% and the recoverability of this is considered to be obtainable.

The liquid ratio for the 2024/2025 financial year is 0.9:1 and slightly increases to 1.0: 1 in the 2025/2026 financial year.

2.3.1.4 Revenue Management

The City has adopted an aggressive Revenue Enhancement Strategy, which includes revenue generation, accuracy of meter reading, regular supplementary valuations, and ensuring all residents receive a correct bill that the City has rendered thereby contributing to the confidence of the consumers. The current collection rate of 66.2% as at 28 February 2024 is expected to improve to 78% over the MTREF period. A Revenue Management Rollout Programme is consistently being undertaken to encourage customers to pay their municipal accounts. A Debt Incentive Scheme has also been approved by Council to encourage customers to settle their accounts and keep them up to date.

2.3.1.5 Creditors Management

The City is managing its creditors in line with MFMA section 65(e) however the City is not in full compliance due to the current financial recovery plan. An exception is made for those invoices that are under dispute. By applying daily cash flow management, the municipality has managed to keep creditors day at 44 days.

2.3.1.6 Other Indicators

- i. Employee costs as a percentage of operating revenue is 31% in the 2024/2025 financial year and slightly decreases to 30% over the MTREF. Though this rate is still within the norm, the increasing trend would be a concern that require close monitoring.

- ii. The electricity distribution losses are 21% as at 28 February 2024 and is anticipated to be 16.74% by 2025/2026. This continues to be an area of focus to reduce electricity losses. There is a program that is undertaken by the City to electrify informal dwellings which would also assist in reducing illegal connects and smart metering.
- iii. The City has a Revenue Protection Unit, the main aim of this unit is to reduce the losses; however, due to the extent of illegal connections and tampering there is a limit to what can be done with the resources available in the short term and the extent to which losses can be reduced or limited.
- iv. Electricity losses mitigation strategy:
 - a. The inspection of all large power user installations on a yearly cycle.
 - b. The inspection of all domestic power user installations on a three-yearly cycle.
 - c. Priority inspection all identified non-purchasing prepayment customers monthly.
 - d. Inspect all disconnected domestic prepayment/credit metered services on a monthly cycle to identify further tampering and to take progressively more deterrent action against the transgressors.
 - e. Inspect existing “old” meters for possible calibration inaccuracies.
 - f. The enforcement of the Electricity Bylaws in terms of arresting illegal electricity connectors.
 - g. About 5.74% of total losses cannot be considered in NERSA’s Cost of Service calculation methodology and these losses are a total loss to BCMM as they cannot be recovered through applied tariff increases and need to be urgently addressed.
- v. The overall average of non-revenue water amounts to 37% as at 31 December 2023 and the City anticipates this to decrease to 30% by 2025/2026.
- vi. BCMM is currently reviewing its Water Conservation and Water Demand Management (WC/WDM) Strategy, which focuses primarily on reducing the

level of non-revenue water to enhance both the financial viability of and water supply sustainability to BCMM.

- vii. The goals set in terms of this Strategy, are the following:
 - a. Reduction of non-revenue water:
 - b. Increased billed metered consumption:
 - c. Reduction of raw water treatment losses:
 - d. Ability to undertake detailed water balances:
 - e. Promotion of water use efficiency
- viii. Repairs and maintenance as a percentage of total operating revenue is on average 5.3% over the 2024/2025 MTREF period.

2.3.2 Free Basic Services: Basic Social Services Package for Indigent Households

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the City. Only registered indigents qualify for the Free Basic Services.

In terms of the municipality's indigent Policy, registered households are entitled to 6kℓ free water (R141.63), and 50 kwh of electricity (R123.40). Registered indigents are also to receive the following monthly rebates in the 2024/2025 financial year:

- i. Property Rates – R147.97 (based on a property value of R150 000)
- ii. Refuse Removal – R333.29
- iii. Sewerage Charges – R118.45
- iv. Fire Levy – R69.16

2.3.3 Providing Clean Water and Managing Waste Water

The BCMM is the Water Services Authority and has the executive authority to provide water services within its area of jurisdiction in terms of the Municipal Structures Act 118 of 1998 or the ministerial authorisations made in terms of this Act. The primary responsibility for Water Services Authority includes:

- i. **Ensuring access:** To ensure the realisation of the right of access to water services, particularly basic water services (subject to available resources) by seeing that appropriate investments in water services infrastructure are made.
- ii. **Planning:** To prepare water services development plans to ensure effective, efficient, affordable, economical and sustainable access to water services that promote sustainable livelihoods and economic development.
- iii. **Regulation:** To regulate water services provision and Water Services Providers within the jurisdiction of the municipality and within the policy and regulatory frameworks set by DWAF through the enactment of by-laws and the regulation of contracts.
- iv. **Provision:** To ensure the provision of effective, efficient and sustainable water services (including water conservation and demand management) either by providing water services themselves or by selecting, procuring and contracting with external Water Services Providers.

BCMM provides approximately 60% of bulk potable water through Umzonyana Water Treatment Works and KWT Water Treatment Works, 40% is provided by Amatola Water as Water Services Provider.

2.3.3.1 Blue Drop Status

Buffalo City Metropolitan Municipality achieved 72.8% on Blue Drop Score as it was audited by Department of Water and Sanitation in 2014. The 2014 audit represents the last full audit carried out by the Department of Water and Sanitation. Subsequent audits have been in the form of Provisional Assessment Tools (PAT's) for which no scoring is allocated. The Department of Water and Sanitation has revived the biennial auditing of drinking water supply schemes, the full audit took place in January 2023.

2.3.3.2 Green Drop Status

BCMM had 15 of wastewater collector and treatment systems audited. From the 2013 Green Drop Audit BCMM obtained a Green Drop status for the East Bank WWTW and an overall Green Drop Score of 80.94%. The 2013 audit represents the last full audit

carried out by the Department of Water and Sanitation. Subsequent audits have been in the form of Provisional Assessment Tools (PAT's) for which no scoring is allocated. The Department of Water and Sanitation recently revived the biennial auditing of wastewater schemes. A full audit of BCMM wastewater schemes was held in September 2022, scoring on the municipal performance was 59% which was a decline as compared to 81% in 2013.

2.3.3.3 Generic Water Services Challenges

By its nature, provision, operation and maintenance of a service like water and wastewater will be faced with various challenges, some related to budgetary constraints, while the origin of other may be related to prevailing socioeconomically factors. Currently BCMM is faced with the following water service challenges:

i. **Ageing Infrastructure**

Our water and wastewater network have reached its remaining useful life in various parts of our city, requiring major upgrading, refurbishments, and renewal in some instances. The City is addressing this through its asset renewal programme which is part of its capital budget.

ii. **Provision of New Bulk Infrastructure**

There has been a constant growth in the need for provision of new bulk infrastructure and extension of existing services, due to population growth and historic backlog. The City is finalising designs to augment water supply in the Bhisho and Berlin areas through construction of a new Kei Road water treatment works. The City is also upgrading and refurbishing bulk wastewater infrastructure in King Williams Town, Reeston, and West bank areas.

iii. **Augmentation of Water Supply Resources**

While the City has pockets of areas where water is supplied from ground water resources bulk of municipal water supply is reliant of the Amatola Water Supply System, which is a system of interconnected dam system. The increasing water demand calls for a need to implement effective water conservation and water

demand management strategies. The City is also investigating various water supply augmentation strategies, that include implementing waste water effluent re-use strategy, and sea water desalination. Experts have already been appointed to look into the latter studies and advise on the most feasible options. The City is also evaluating various water supply augmentation strategies, that include implementing effluent re-use strategy, and consideration of sea water desalination. The City is also developing a hydrological modelling tool of the Amatole Water Supply System, through its partnership with its twinning arrangements with international municipalities and universities.

iv. **Provision of water services to informal settlements**

The City is mandated by the Constitution to ensure provision of water services to all our communities. The City initiated a programme of provision of water services to all our informal settlements; however, this is a shifting goal post due to constant increase in informal settlements as many City dwellers are rapidly moving out of the urban areas in favour of peri-urban or rural spaces so that they may benefit from services intended for the poor, unfairly.

v. **Vandalism of Infrastructure**

Water and wastewater services are faced with high levels of vandalism and illegal electricity connections, which result in disruption of provision of these services, and post health and safety hazards to our communities and the environment.

vi. **Reduction of Non-Revenue Water**

The City strives to reduce non-revenue water through various strategies, that include renewals of infrastructure, installation of new water meters, and improvements in billing and revenue collection.

vii. **Balancing Capital and Operational Expenditure**

Water and wastewater services are faced with high levels of vandalism and illegal electricity connections, which result in disruption of provision of these services, and post health and safety hazards to our communities and the environment.

Substantial funding is required to address the above challenges. To this end, the City has considered various infrastructure funding models, including loan funding and Public Private Partnerships. A Water Indaba is being planned by the City wherein all stakeholders will be taken into confidence with regards to the municipalities plans to ensure water security. This will also be a platform to share ideas with other Metros or municipalities. Private sector/business will also be allowed an opportunity to showcase technologies within the water business so that all stakeholders can be on par with current trends in the space of Water and Sanitation services management.

2.4 OVERVIEW OF BUDGET-RELATED POLICIES

The City's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Approved Policies

The following budget-related policies have been adopted and approved by Council and are available on the City's website at www.buffalocity.gov.za:

2.4.1.1 Tariff Policy

In terms of Section 74(1) of the Municipal Systems Act No 32 of 2000, Council adopted the Tariffs Policy on 31 May 2023. This policy helps and guides the Metro in funding services which is made possible by levying property taxes, charging for municipal services rendered and levy collection through business levies. No amendments have been made to the policy, the policy is attached as Annexure F.

2.4.1.2 Property Rates Policy

In terms of Section 3 of the Municipal Property Rates Act No. 6 of 2004, read in conjunction with Municipal Property Rates Amendment Act 29 of 2014, Council must adopt the revised Property Rates Policy. Council adopted the revised Property Rates Policy on 31 May 2023. No amendments have been made to the policy. This policy is attached as annexure G.

2.4.1.3 Supply Chain Management Policy

In terms of section 111 of the Municipal Finance and Management Act No. 56 of 2003 the municipality must adopt a Supply Chain Management Policy. Council adopted the revised Supply Chain Management Policy on 26 January 2024. No amendments have been made to the policy. This policy is attached as annexure H.

2.4.1.4 Immovable Asset Policy

The Immovable Asset Policy is for the management of immovable assets. The policy was revised and adopted by Council on 31 May 2023, no amendments have been made to the policy. This policy is attached as Annexure I.

2.4.1.5 Movable Asset Policy

The Movable Asset Policy is for the management of movable assets (Property, Plant and Equipment). The policy was revised and adopted by Council on 31 May 2023, no amendments have been made to the policy. This policy is attached as Annexure J.

2.4.1.6 Budget Virement Policy

The Budget Virement Policy is to effectively and efficiently manage the budget transfers and virements and ensure optimum service delivery. The policy was revised and adopted by Council on 31 May 2023, no amendments have been made to the policy. This policy is attached as Annexure K.

2.4.1.7 Funding and Reserves Policy

The Funding and Reserves policy is aimed at ensuring that the Municipality has sufficient and cost-effective funding in order to achieve its long-term objectives through the implementation of the medium-term operating and capital budgets. The policy was adopted by Council on 31 May 2023 and no amendments have been made to the policy. This policy is attached as Annexure L.

2.4.1.8 Credit Control Policy

The objective of the Credit Control Policy is to effectively collect all revenue due to the Metro. The policy was adopted by Council on 31 May 2023 and no amendments have been made to the policy. This policy is attached as Annexure M.

2.4.1.9 Long-Term Borrowings Policy

A Long-Term Borrowings Policy has been developed in compliance with the Municipal Finance and Management Act No. 56 of 2003 and the Municipal Budget and Reporting Regulations on Debt Disclosure. The policy was adopted by Council on 31 May 2023 and no amendments have been made to the policy. This policy is attached as Annexure O.

2.4.1.10 Capital Infrastructure Investment Policy

The objective of the Capital Infrastructure Investment Policy is adequate maintenance of assets so as to provide a return on the City's investments. The policy was adopted by Council on 31 May 2023 and no amendments have been made to the policy. This policy is attached as Annexure P.

2.4.1.11 Long-Term Financial Planning Policy

The policy on Long Term Financial Planning was adopted by Council on 31 May 2023 and encompasses the development, implementation and evaluation of a plan for the provision of basic municipal services and capital assets. No amendments have been made to the policy. This policy is attached as Annexure Q.

2.4.1.12 Budget Management & Oversight Policy

The Budget Management & Oversight Policy was adopted by Council on 31 May 2023 and is to provide the principles which the municipality will follow in preparing each medium-term revenue and expenditure framework budget, and adjustment budgets. No amendments have been made to the policy. This policy is attached as Annexure R.

2.4.1.13 Investment and Cash Management Policy

The purpose of the Investment and Cash Management Policy is to secure sound and sustainable management of the Metro's surplus cash and investments. The policy was adopted by Council on 31 May 2023 and no amendments have been made to the policy. This policy is attached as Annexure S.

2.4.1.14 Cost Containment Policy

The objective of the Cost Containment Policy is to prescribe cost containment measures for the Metro in line with Municipal Cost Containment Regulations. The policy was adopted by Council on 31 May 2023 and no amendments have been made to the policy. This policy is attached as Annexure T.

2.4.2 Policies reviewed and amended

The following budget-related policy has been reviewed by management and submitted together with the Draft Revised 2024/2025 IDP, Draft 2024/2025 MTREF Budget and Draft 2024/2025 BEPP: BCMM Catalytic Land Development Programmes.

2.4.2.1 Indigent Support Policy

The Indigent Support Policy is aimed at ensuring that the indigent get physical access to services in a sustainable manner. The proposed amendments to the policy are summarised below. The proposed amendments are also highlighted on the revised policy attached as Annexure N.

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
3		<p>New Stakeholders</p> <ul style="list-style-type: none"> •Buffalo City Metropolitan Municipality residents •Ward committees •All councillors •Municipal officials •Senior management •Council 	In line with CoGTA recommendation
5	<u>New</u>	The policy makes use of full words, phrases and abbreviations are stated in full.	Alignment with CoGTA requirements
5.6	ABBREVIATION:	For purposes of the policy, "household" includes any structures occupied by family members or tenants on the same property	Updated to address a gap in the policy
5.16	All the abbreviations used in the policy are written in full. Household: Threshold(definition):	Means the financial limit of property value or household income which is used by council to determine the indigency	Provides further clarity in the policy
12	TARGETING AND QUALIFICATION CRITERIA QUALIFYING CRITERIA: The policy lists the qualifying criteria for being approved in the indigent register.	<p>First qualification criteria</p> <p>12.1.1. Any property with a value which is less than or equal to the municipal value of a new RDP house as per the Valuation Roll (equal or less than R250 000)</p> <p>12.1.1.1 The property may only be used for residential purposes and the registered owner must reside on the property</p>	<p>Value updated</p> <p>Reduce ambiguity</p>
12	QUALIFYING CRITERIA: The policy lists the qualifying criteria for being approved in the indigent register.	<p>First qualification criteria</p> <p>Changed bullets to numbering: 12.1.1.6 and 12.1.1.7</p> <p>Updated</p> <p>This value referred to in the above paragraph 12.1.1 will be determined by Council from time to time. The municipality reserves the right to decline, withhold or cancel the subsidy should the household be earning an income above the below-mentioned threshold limit (12.1.2), regardless of the property value.</p>	<p>Removed bullet points</p> <p>Reduce ambiguity</p>
12.1.2.1	QUALIFYING CRITERIA: The policy lists the qualifying criteria for being approved in the indigent register.	Second qualification criteria	Reduce ambiguity
12.1..2.6		New	Numbering instead of bullet point
12.1.2.7	The property may only be used for residential purposes; •The owner must reside on the property •The owner may not be an owner, director or derive income from a business. 13 The owner may not be an owner, director or derive income from a business.	<p>The property may only be used for residential purposes and the registered owner must reside on the property</p> <p>The owner may not be an owner, director or derive income from a business</p> <p>12.1.2.7 The owner may not be an owner, director or derive income from a business</p>	Incorrect Numbering

2.4.3 New Budget Related Policies

The following budget-related policy is new:

2.4.3.1 Receipting Policy

The objective of the policy is to implement best-in-class revenue processing procedures that standardize revenue processing across the Metro. This policy is attached as Annexure U.

All the above policies are available and can be viewed on Buffalo City Metropolitan Municipality's Website: www.buffalocity.gov.za

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

Key factors that have been taken into consideration in the compilation of the Draft 2024/2025 MTREF include:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on City's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration.

2.5.1 General inflation outlook and its impact on the municipal activities

In terms of the Municipal Budget Circular No. 128, municipalities were advised to take the following macro-economic forecasts into consideration:

Table 36: Macroeconomic performance and projections, 2022 - 2026

Fiscal year	2023/2024	2024/2025	2025/2026	2026/2027
	Estimate	Forecast		
CPI Inflation	6.0%	4.9%	4.6%	4.6%
Real GDP growth	0.6%	1.3%	1.6%	1.8%

Source: 2023 Budget Review

- Real GDP is expected to grow by 0.7 per cent in real terms in 2023, compared with an estimate of 1.3 per cent at the time of the medium-term budget policy statement, recovering slowly to 1.6 per cent in 2025, as a result of persistent structural constraints especially power cuts, and a less supportive global environment.
- Although output has recovered to pre-pandemic levels, the persistent scarring impact of the pandemic on employment and investment decisions continues to weigh on the recovery.

2.5.2 Credit rating outlook

The City has a healthy financial position, and this is confirmed by the low gearing ratio coupled with “A” Long Term Rating (Global Credit Rating) thus allowing the City to obtain additional long-term borrowings.

Table 37: Credit rating outlook

Security class	Currency	Current Rating 2023/2024	Annual rating	Previous Rating 2022/2023
Short term	Rand	A2(za)	March 2024	A1(za)
Long-term	Rand	A-(za)	March 2024	A(za)
Outlook	Rand	Negative	March 2024	Negative

The Credit Rating for 2023/2024 and 2022/2023 has been downgraded with the Ratings Outlook regressing to Negative (2023/2024). The negative outlook is triggered by the ever-decreasing cash ratio (Liquidity ratio, collection ratio and cash coverage ratio) and increase in debtors’ days. This reflects the lack of effective credit control measures.

2.5.3 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The City engages in financing arrangements to minimise its interest rate costs and risk. The average interest rate for borrowings is currently 8.35%. No new borrowing has been provided for during the 2024/2025 MTREF until

there's improvement in the collection rate and sufficient operating surplus is available to allow for the repayments that will be required. An amount of R8.9 million has been projected in the 2024/2025 financial year, R6.5 million in the 2025/2026 financial year and R4.6 million in the 2026/2027 financial year for finance charges on external capital loan funding. Finance charges budgeted for relates to existing long-term borrowings.

The City is investing its cash reserves on various investing institution in line with the MFMA. The interest rate is currently 8.05% on primary bank account and 8.05% on investment call accounts.

2.5.4 Collection rate for revenue services

The rate of revenue collection is currently at 66.2% (28 February 2024) of annual billings and arrear debt. Stricter control measures of the Credit Control Policy are being enforced, the collection of arrear debt will be utilised as a source of additional cash in-flow for funding future capital infrastructure projects. An amount of R1.54 billion towards debt impairment has been provided for the 2024/2025 financial year and is based on projected average collection ratio of 78% set as a target in the SDBIP.

2.5.5 Growth in the tax base of the municipality

Revenue from own sources is assumed to increase at a rate that is influenced by the consumer debtors' collection rate, tariff/rate pricing, real growth rate of the City, household formation growth rate and the poor household change rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition, the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

2.5.6 Salary and Wage increases

The draft 2023/2024 MTREF has made a provision of 5.9% for salary increases, this increase is in line with MFMA Circular 128.

2.5.7 Impact of National, Provincial and Local Policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and, in this regard, various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Accelerate Public Infrastructure Investment;
- Support for special economic zones and manufacturing incentives;
- Further expansion of public works programmes;
- Investment in renewable energy;
- Overhaul procurement and supply chain management;
- Creating jobs and reduce poverty;
- Skill development;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

2.5.8 Ensuring maintenance of existing assets

Repairs and maintenance have been budgeted at 5.3% of the total operating expenditure. The City has recognised the target to be reached is 10%, however cognizance should be given to the impact on tariffs in this regard. Substantial budget allocation has been made for renewal of existing assets as detailed in the capital program section.

2.5.9 Ability of the municipality to spend and deliver on the programmes

The establishment of the Enterprise Project Management Office (EPMO) Office has assisted capital and operational spending and spending patterns of the City, and also its ability to deliver on programmes as the office provides, and has provided technical advisory support to drive the expenditure of the metro to the right direction, taking into considerations, the legislative pieces and DoRA that guide how the grant funding should be spent within the prescripts of the law.

It is estimated that a spending rate of at least 100% is achieved on operating expenditure and 100% on the capital programme for the 2024/2025 MTREF of which performance has been factored into the cash flow budget.

2.6 OVERVIEW OF BUDGET FUNDING

2.6.1 Medium-term outlook: operating revenue

The draft 2024/2025 MTREF budget is fully funded utilising receipts from the following funding sources:

- Own Funds (Internally Generated Funds)
- National Government Allocation
- Provincial Government Allocation
- Other transfers and grants

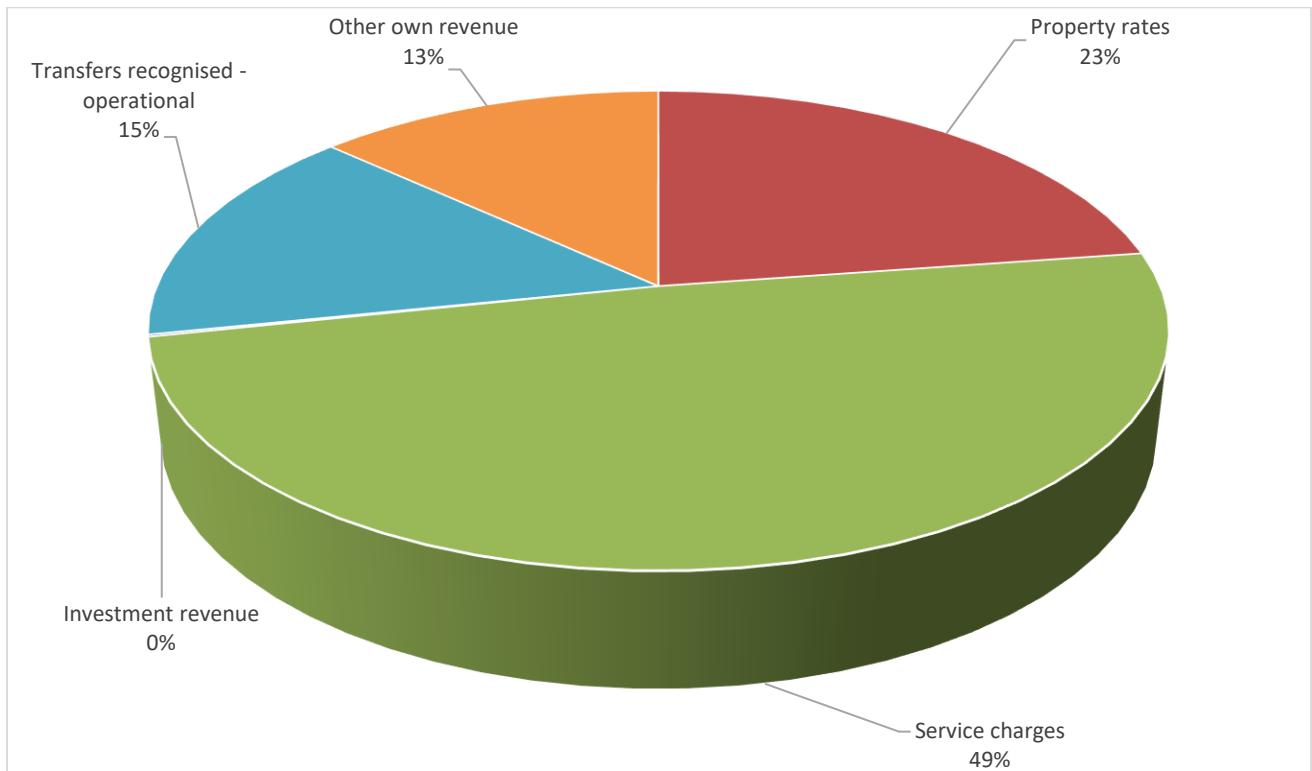
The following table is a breakdown of the operating revenue over the medium-term:

Table 38: Breakdown of the operating revenue over the medium-term

Description R thousands	2024/25 Medium Term Revenue & Expenditure Framework					
	Budget Year 2024/25	%	Budget Year +1 2025/26	%	Budget Year +2 2026/27	%
<u>Financial Performance</u>						
Property rates	2,272,580	23%	2,377,119	22%	2,486,466	21%
Service charges	4,905,177	49%	5,464,762	51%	6,100,888	53%
Investment revenue	14,474	0%	15,639	0%	16,898	0%
Transfers recognised - operational	1,512,526	15%	1,573,328	15%	1,556,453	13%
Other own revenue	1,316,955	13%	1,373,870	13%	1,434,059	12%
Total Revenue (excluding capital transfers and contributions)	10,021,712	100%	10,804,718	100%	11,594,764	100%

The following graph is a breakdown of the operational revenue per main category for the 2024/2025 financial year.

Figure 6: Breakdown of operating revenue for the 2024/2025 financial year



Tariff setting plays a major role in ensuring desired levels of revenue. The City derives most of its operational revenue from the provision of goods and services (49% of total revenue) such as water, electricity, sanitation and solid waste removal. Property rates (23%), transfers and subsidies (15%), Investment revenue (0%) and other minor charges (such as building plan fees, licenses and permits etc) (13%) forms part of the 2024/2025 revenue base.

The revenue strategy is a function of key components such as:

- Growth in the City and economic development;
- Revenue management and enhancement;
- Implementation of Credit Control and Debt Collection Policy;
- Achieve set target for collection ratio;
- Adhere to National Treasury guidelines;
- Plan in line with General Economic Climate (Nationally and Local);
- Budget Electricity tariff increases that are within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Economic Recovery Plan
- Implementation of Tariff Policy; and
- Implementation of the Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA)

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

Consideration of bad economic climate that is affecting the City's consumers was taken into consideration when determining the tariff increases. Ensuring that tariffs are fully recovering the costs of running the service was also given high consideration in determining the tariff increases.

The table below reflects the proposed tariffs for the 2024/2025 MTREF period.

Table 39: Tariff increases 2024/2025 to 2026/2027 MTREF

	Actual tariff increase	Proposed tariff increase			Budgeted revenue '000
Description	2023/2024	2024/2025	2025/2026	2026/2027	2024/2025
Property rates	0.00%	3.90%	4.60%	4.60%	2 272 580
Refuse	5.30%	5.20%	4.60%	4.60%	535 777
Sewerage	5.30%	5.20%	4.60%	4.60%	603 379
Electricity	15.10%	15.81%	15.70%	15.70%	2 848 110
Water	9.86%	8.54%	6.54%	6.54%	917 910
Fire Levy	5.30%	4.90%	4.60%	4.60%	93 862
Sundry Income	5.30%	4.90%	4.60%	4.60%	106 577
Total					7 378 196

Revenue to be generated from property rates is R2.27 billion in the 2024/2025 financial year, which represents 23% of the operating revenue base of the City and increases to R2.37 billion by 2025/2026.

Service charges related to electricity, water, sanitation, and refuse removal in total constitute the biggest component of the City's revenue basket, totalling R4.90 billion for the 2024/2025 financial year and increasing to R5.46 billion by 2025/2026. For the 2024/2025 financial year services charges amount to 49% of the total revenue base increase to an average of 52% over the medium-term.

Operational grants and subsidies amount to R1.51 billion, R1.57 billion and R1.55 billion for each of the respective financial years of the MTREF, or 15% of operating revenue. It needs to be noted that the grants receipts from national government are reducing over the MTREF.

Investment revenue contributes marginally to the revenue base of the City with a budget allocation of R14.4 million, R15.6 million and R16.8 million for the respective three

financial years of the 2024/2025 MTREF. The tables below provide detail investment information and investment particulars by maturity.

Table 40: MBRR Table SA15 – Detail Investment Information

Investment type	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
Parent municipality									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	894 632	579 757	543 289	602 478	511 584	511 584	511 584	438 263	363 276
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Municipal Bonds									
Municipality sub-total	894 632	579 757	543 289	602 478	511 584	511 584	511 584	438 263	363 276
Entities									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	-	-	3 200	9 823	-	-	-	-	-
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits	-	-	(155)	-	-	-	-	-	-
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Entities sub-total	-	-	3 045	9 823	-	-	-	-	-
Consolidated total:	894 632	579 757	546 334	612 300	511 584	511 584	511 584	438 263	363 276

Table 41: MBRR Table SA16 – Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Yrs/Months												
Parent municipality													
First National Bank - 62098719358	Call Account	Call Account	Yes	Variable	3,55	0		30 June 2022	319	-	-	-	319
First National Bank - 76200329912	15/08/2022	15/08/2022	Yes	Fixed	5,49	0	0	15 August 2022	65 699	-	-	-	65 699
Nedbank - 03/7881532939/000148	15/08/2022	15/08/2022	Yes	Fixed	5,35	0	0	15 August 2022	102 532	-	-	-	102 532
Standard - 76586/558782	15/08/2022	15/08/2022	Yes	Fixed	5,2	0	0	15 August 2022	53 796	-	-	-	53 796
Nedbank - 03/7881532939/000149	18/11/2022	18/11/2022	Yes	Fixed	6,35	0	0	18 November 2022	-	-	-	-	-
First National Bank- 76201063866	18/11/2022	18/11/2022	Yes	Fixed	6,27	0	0	18 November 2022	-	-	-	-	-
Standard- 76586/560948	18/11/2022	18/11/2022	Yes	Fixed	6,66	0	0	18 November 2022	-	-	-	-	-
Absa - 4094793455	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	281	-	-	-	281
Absa - 4094788949	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	3 114	-	-	-	3 114
Absa - 4094793968	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	201	-	-	-	201
First National Bank - 62938182285	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	20 611	-	-	-	20 611
Stanlib - 552200137	Call Account	Call Account	Yes	Variable	5,86	0	0	30 June 2023	12	-	-	-	12
Nedbank - 03/7881532939/000041	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	1 105	-	-	-	1 105
Nedbank - 03/7881532939/000108	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	95	-	-	-	95
Absa - 4094789157	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	944	-	-	-	944
Nedbank - 03/7881532939/000110	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	343	-	-	-	343
Absa - 4094790083	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	1 349	-	-	-	1 349
Stanlib - 552200133	Call Account	Call Account	Yes	Variable	5,86	0	0	30 June 2023	289	-	-	-	289
Stanlib - 700475605	Call Account	Call Account	Yes	Variable	5,86	0	0	30 June 2023	1	-	-	-	1
Nedbank - 03/7881532939/000128	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	10 144	-	-	-	10 144
First National Bank - 62938013572	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	45 593	-	-	-	45 593
Standard - 76586/442745	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	51 084	-	-	-	51 084
Absa - 4094790211	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	41 567	-	-	-	41 567
First National Bank - 62938181039	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	3 878	-	-	-	3 878
Stanlib - 552200140	Call Account	Call Account	Yes	Variable	5,86	0	0	30 June 2023	199	-	-	-	199
Absa - 4094793895	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	523	-	-	-	523
First National Bank - 62938179951	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	3	-	-	-	3
Nedbank - 03/7881532939/000133	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	892	-	-	-	892
Nedbank - 03/7881532939/000134	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	156	-	-	-	156

MBRR Table SA16 – Investment particulars by maturity (continued)

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	Yrs/Months												
Parent municipality													
First National Bank - 62938190080	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	26 021	-	-	-	26 021
Standard - 76586/524914	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	17	-	-	-	17
Nedbank - 03/7881532939/000136	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	3	-	-	-	3
Nedbank - 03/7881532939/000144	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	4 845	-	-	-	4 845
Nedbank - 03/7881532939/000145	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	8 959	-	-	-	8 959
Standard - 76586/553472	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	5 255	-	-	-	5 255
Standard - 76586/553471	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	10 499	-	-	-	10 499
Absa - 4101937017	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	83 022	-	-	-	83 022
Stanlib - 552200136	Call Account	Call Account	Yes	Variable	5,86	0	0	30 June 2023	5 586	-	-	-	5 586
Rand Merchant Bank - X021904910	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	23 994	-	-	-	23 994
Stanlib - 552200130	Call Account	Call Account	Yes	Variable	5,86	0	0	30 June 2023	22	-	-	-	22
Stanlib - 552200132	Call Account	Call Account	Yes	Variable	5,86	0	0	30 June 2023	13	-	-	-	13
Standard - 76586/442736	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	78	-	-	-	78
Stanlib - 552200131	Call Account	Call Account	Yes	Variable	5,86	0	0	30 June 2023	129	-	-	-	129
First National Bank - 62938189471	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	23	-	-	-	23
Nedbank - 03/7881532939/000101	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	98	-	-	-	98
Absa - 4094793536	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	12	-	-	-	12
Absa - 4094789872	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	6	-	-	-	6
Standard - 76586/442741	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	44	-	-	-	44
Standard - 76586/442744	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	107	-	-	-	107
First National Bank - 62938188887	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	42	-	-	-	42
Nedbank - 03/7881532939/000129	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	59	-	-	-	59
Standard - 76586/442738	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	3 315	-	-	-	3 315
Rmb	Various	Short Term / Call	Yes	Variable	0,04	0	0	30 June 2025	292 907	-	-	-	292 907
Standard Bank	Various	Short Term / Call	Yes	Variable	0,04	0	0	30 June 2025	146 453	-	-	-	146 453
Stanlib	Various	Short Term / Call	Yes	Variable	0,04	0	0	30 June 2025	146 453	-	-	-	146 453
Absa	Various	Short Term / Call	Yes	Variable	0,04	0	0	30 June 2025	292 907	-	-	-	292 907
Nedbank	Various	Short Term / Call	Yes	Variable	0,04	0	0	30 June 2025	292 907	-	-	-	292 907
Municipality sub-total									1 748 503				1 748 503
Entities													
First National Bank - 62098719358	1 year	fixed deposit	Yes	Fixed	0	0	0	30 June 2022	995	-	-	-	995
Entities sub-total									995				995
TOTAL INVESTMENTS AND INTEREST									1 749 498				1 749 498

2.6.2 Medium-term outlook: capital revenue

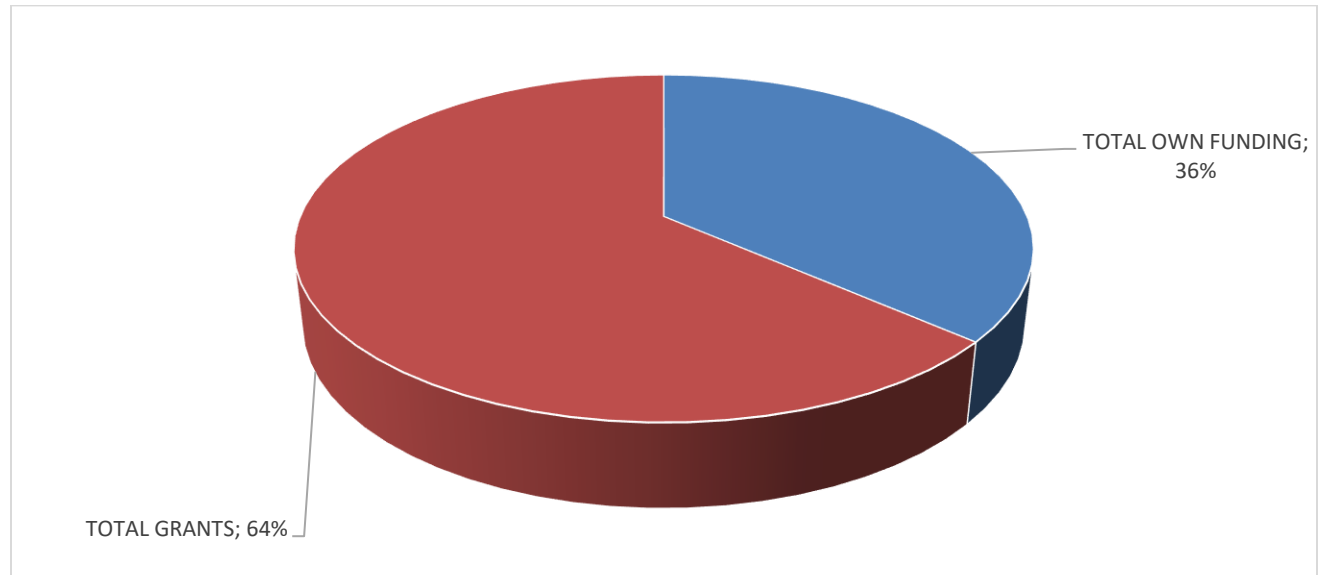
The following table is a breakdown of the funding composition of the 2024/2025 medium-term capital programme:

Table 42: MBRR Table A5 - Sources of capital revenue over the MTREF

Vote Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Funded by:									
National Government	970 986	624 464	696 267	759 472	758 672	758 672	788 563	829 357	949 230
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	970 986	624 464	696 267	759 472	758 672	758 672	788 563	829 357	949 230
Borrowing	3 079	11 727	-	-	-	-	-	-	-
Internally generated funds	617 287	772 324	729 679	459 854	535 223	535 223	451 965	443 326	370 843
Total Capital Funding	1 591 352	1 408 515	1 425 946	1 219 326	1 293 895	1 293 895	1 240 528	1 272 683	1 320 074

The above table is graphically represented as follows for the 2024/2025 financial year:

Figure 7: Sources of capital revenue for the 2024/2025 financial year



Capital grants equate to 64% or R788 million of the total funding sources for the 2024/2025 financial year.

The repayment of capital and interest (debt services costs) has decreased over the past three years. The City will not be acquiring new loan in the 2024/2025 MTREF period, instead, it is in a process of appointing a panel of transactional advisers with sole responsibility of sourcing funds for economically viable Capital projects.

The following table is a detailed analysis of the City's borrowing liability.

Table 43: MBRR Table SA17 - Details of borrowings

Borrowing - Categorised by type R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality									
Annuity and Bullet Loans	187 994	138 854	88 696	108 608	78 361	78 361	50 980	29 622	13 049
Municipality sub-total	187 994	138 854	88 696	108 608	78 361	78 361	50 980	29 622	13 049
Entities									
Financial Leases	99	-	-	-	-	-	-	-	-
Entities sub-total	99	-	-	-	-	-	-	-	-
Total Borrowing	188 094	138 854	88 696	108 608	78 361	78 361	50 980	29 622	13 049
Unspent Borrowing - Categorised by type									
Parent municipality									
Municipality sub-total	-	-	-	-	-	-	-	-	-
Entities									
Entities sub-total	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	-	-	-	-	-	-	-	-	-

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance and cash backed reserves. In determining the credibility of this funding source, it becomes necessary to review the cash flow budget as well as the cash backed reserves and accumulated funds reconciliation. Internally generated funds consist of R451 million in 2024/2025, R443 million in 2025/2026 and R370 million in 2026/2027. This reflects the City's appetite to reduce co-funding of grants by own funds.

Table 44: MBRR Table SA18 - Transfers and grant receipts

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
RECEIPTS:									
Operating Transfers and Grants									
National Government:	1 080 171	1 034 896	1 167 234	1 268 758	1 259 839	1 259 839	1 354 802	1 403 879	1 495 651
Local Government Equitable Share	1 053 614	936 811	1 045 448	1 138 058	1 138 058	1 138 058	1 218 324	1 298 635	1 381 886
Energy Efficiency And Demand Side Management Grant	6 300	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant	8 449	7 300	10 728	6 093	5 753	5 753	2 314	-	-
Infrastructure Skills Development Grant	10 808	10 350	11 578	10 850	10 620	10 620	10 800	10 800	12 300
Local Government Financial Management Grant	1 000	1 000	1 000	1 000	1 000	1 000	885	885	1 085
Metro Informal Settlements Partnership Grant	-	5 172	18 166	27 408	23 208	23 208	24 768	23 992	16 000
Neighbourhood Development Partnership Grant	-	20 581	22 354	21 000	25 759	25 759	36 000	-	-
Programme And Project Preparation Support Grant	-	8 941	13 776	18 908	10 000	10 000	15 000	20 000	25 000
Urban Settlement Development Grant	-	44 741	44 185	45 441	45 441	45 441	46 711	49 567	59 380
Provincial Government:	-	15 870	15 870	128 570	124 981	124 981	116 470	126 370	15 870
Dsrac	-	15 870	15 870	15 870	15 870	15 870	15 870	15 870	15 870
Infrastructure Grant	-	-	-	112 700	105 663	105 663	100 600	110 500	-
Transitional Grant	-	-	-	-	3 447	3 447	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	475	15 688	2 766	66 534	112 453	112 453	41 254	43 079	44 932
Eastern Cape Arts Council	-	-	-	-	-	-	-	-	-
European Union	-	15 685	2 618	-	-	-	-	-	-
Local Government Water And Related Service Seta	-	-	-	66 534	112 419	112 419	41 254	43 079	44 932
Parent Municipality	-	3	-	-	-	-	-	-	-
Unsp. City Of Oldenburg	475	-	149	-	-	-	-	-	-
Unsp. Glasgow Partnshp	-	-	-	-	-	-	-	-	-
Unsp. Salaida/Galve	-	-	-	-	34	34	-	-	-
Total Operating Transfers and Grants	1 080 646	1 066 454	1 185 870	1 463 862	1 497 273	1 497 273	1 512 526	1 573 328	1 556 453
Capital Transfers and Grants									
National Government:	905 339	710 200	730 691	760 580	759 480	759 480	788 563	829 357	949 230
Energy Efficiency and Demand Side Management Grant	-	9 000	-	-	-	-	-	-	-
Infrastructure Skills Development Grant	-	150	173	150	150	150	200	200	200
Integrated City Development Grant	8 218	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant	-	233 086	263 956	267 148	271 348	271 348	279 939	294 365	316 943
Neighbourhood Development Partnership Grant	10 000	13 000	14 581	19 581	14 581	14 581	19 655	25 000	28 700
Rural Road Asset Management Systems Grant	-	-	-	1 108	808	808	-	-	-
Urban Settlement Development Grant	887 121	454 964	451 981	472 593	472 593	472 593	488 654	509 677	603 272
Finance Management Grant	-	-	-	-	-	-	115	115	115
Provincial Government:	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	(149)	149	-	-	-	-	-	-
Parent Municipality	-	(149)	149	-	-	-	-	-	-
Total Capital Transfers and Grants	905 339	710 051	730 840	760 580	759 480	759 480	788 563	829 357	949 230
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1 985 985	1 776 505	1 916 710	2 224 443	2 256 753	2 256 753	2 301 089	2 402 685	2 505 683

2.6.3 Cash Flow Management

BCMM is projecting a favourable cash position of R788 million at 30 June 2025 and it is projected to be R911 million at 30 June 2026 (2027: R1.05 billion).

Table 45: MBRR Table A7 – Budgeted cash flow

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	1 300 936	1 375 151	1 502 577	1 777 905	1 722 690	1 722 690	1 772 612	1 901 695	2 038 902
Service charges	2 809 851	3 019 329	3 223 821	3 579 825	3 422 509	3 422 509	3 826 038	4 371 810	5 002 728
Other revenue	6 202 652	4 579 088	5 038 219	1 006 865	964 726	964 726	1 054 936	1 280 974	847 706
Transfers and Subsidies - Operational	19 956	1 067 836	1 154 816	1 463 862	1 497 273	1 497 273	1 512 641	1 573 443	1 556 568
Transfers and Subsidies - Capital	899 285	704 365	752 565	760 580	759 480	759 480	789 798	830 727	950 749
Interest	41 289	29 764	52 353	24 054	38 553	38 553	14 474	15 639	16 898
Dividends							-	-	-
Payments									
Suppliers and employees	(6 800 300)	(6 387 312)	(6 690 930)	(7 299 129)	(6 873 777)	(6 873 777)	(7 526 034)	(8 450 547)	(8 814 699)
Interest	(26 193)	(21 160)	(16 581)	(13 567)	(13 567)	(13 567)	(13 906)	(14 254)	(14 967)
Transfers and Subsidies	(88 342)	(118 735)	(127 370)	(154 110)	(144 057)	(144 057)	(110 905)	(92 197)	(98 200)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4 359 133	4 248 326	4 889 472	1 146 286	1 373 831	1 373 831	1 319 654	1 417 289	1 485 686
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	4 832	1 347	2	-	-	-	-	-	-
Decrease (increase) in non-current receivables							-	-	-
Decrease (increase) in non-current investments							-	-	-
Payments									
Capital assets	(1 591 352)	(1 408 515)	(1 425 946)	(1 219 326)	(1 293 895)	(1 293 895)	(1 240 358)	(1 272 578)	(1 321 708)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1 586 520)	(1 407 168)	(1 425 944)	(1 219 326)	(1 293 895)	(1 293 895)	(1 240 358)	(1 272 578)	(1 321 708)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(3 389)	6 005	5 165	5 165	3 274	3 340	3 507
Payments									
Repayment of borrowing	(54 396)	(45 191)	(49 141)	(49 141)	(30 246)	(30 246)	(28 814)	(25 086)	(20 829)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(54 396)	(45 191)	(52 529)	(43 136)	(25 082)	(25 082)	(25 540)	(21 746)	(17 323)
NET INCREASE/ (DECREASE) IN CASH HELD	2 718 217	2 795 967	3 410 999	(116 176)	54 854	54 854	53 756	122 965	146 656
Cash/cash equivalents at the year begin:	1 373 711	1 145 407	697 457	808 648	679 975	679 975	734 829	788 585	911 551
Cash/cash equivalents at the year end:	4 091 928	3 941 375	4 108 456	692 472	734 829	734 829	788 585	911 551	1 058 206

2.6.3.1 Cash Backed Reserves/Accumulated Surplus Reconciliation

The table below indicates the cash and investments available after some provisions which increases from R1.03 billion in the 2024/2025 financial year to R1.77 billion in the 2025/2026 financial year.

Table 46: MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash and investments available									
Cash/cash equivalents at the year end	4 091 928	3 941 375	4 108 456	692 472	734 829	734 829	788 585	911 551	1 058 206
Other current investments > 90 days	(2 946 521)	(3 243 918)	(3 428 481)	-	-	-	-	-	(0)
Non current Investments	-	-	-	-	-	-	-	-	-
Cash and investments available:	1 145 407	697 457	679 975	692 472	734 829	734 829	788 585	911 551	1 058 206
Application of cash and investments									
Unspent conditional transfers	262 146	283 485	255 179	282 535	253 792	253 792	253 792	253 792	253 792
Unspent borrowing	-	-	-	-	-	-	-	-	-
Statutory requirements	277 897	439 150	416 892	-	793 322	793 322	787 983	812 839	837 395
Other working capital requirements	(2 992 422)	(2 720 787)	(3 768 491)	(1 217 312)	(1 467 271)	(1 467 271)	(1 734 175)	(2 373 231)	(2 763 587)
Other provisions	348 905	349 529	388 358	409 544	449 220	449 220	449 220	445 559	441 703
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	(2 103 473)	(1 648 622)	(2 708 063)	(525 234)	29 062	29 062	(243 181)	(861 042)	(1 230 697)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	3 248 880	2 346 078	3 388 038	1 217 706	705 767	705 767	1 031 766	1 772 592	2 288 903
Creditors transferred to Debt Relief - Non-Current portion	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	3 248 880	2 346 078	3 388 038	1 217 706	705 767	705 767	1 031 766	1 772 592	2 288 903

2.6.3.2 Funding compliance measurement

From a cash flow perspective (cash outflow versus cash inflow) the budget is fully funded and is therefore credible. The challenge for the City will be to ensure that the underlying planning and cash flow assumptions are meticulously managed, especially the performance against the collection rate.

Table 47: Funding compliance measurement

Description	Table A3 Cash backed reserves/accumulated surplus reconciliation					CURRENT YEAR			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK						
	2020/21	2021/22	2022/23	2023/24	2023/24	2023/24	2023/24	2023/24	2024/25	2024/25	2025/26	2025/26	2026/27	2026/27	
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Treasury Calculation	Full Year Forecast	Pre-audit outcome	Budget Year +0	Treasury Calculation	Budget Year +1	Treasury Calculation	Budget Year +2	Treasury Calculation	
Cash and investments available															
Cash/cash equivalents at the year end	1,168,865	4,050,639	3,944,296	512,296	24,248	613,177	24,248	3,410,398	788,585	796,730	911,551	899,435	1,058,206	1,132,856	
Other current investments > 90 days	204,845	(2,905,232)	(3,246,839)	372,378	896,954	-	896,954	(2,706,188)	-	-	-	-	(0)	0	
Non current assets - Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cash and investments available:	1,373,711	1,145,407	697,457	884,674	921,201	613,177	921,201	704,209	788,585	796,730	911,551	899,435	1,058,206	1,132,856	
Application of cash and investments															
Unspent conditional transfers	531,507	262,146	283,485	1,159,071	1,159,071	283,485	1,159,071	533,066	253,792	283,485	253,792	283,485	253,792	283,485	
Unspent borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Statutory requirements	141,436	277,897	439,150	(823,198)	(823,198)	129,248	(823,198)	576,179	787,983	289,284	812,839	467,561	837,395	668,186	
Other working capital requirements	1,187,962	(3,451,486)	(3,130,862)	(1,420,376)	(1,529,428)	(1,742,267)	(1,529,428)	(3,379,548)	(1,734,175)	(1,813,660)	(2,373,231)	(1,983,103)	(2,763,587)	(2,140,308)	
Other provisions	374,165	348,905	349,529	398,601	398,601	398,601	398,601	350,070	449,220	409,544	445,559	410,147	441,703	410,751	
Long term investments committed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Application of cash and investments:	2,235,069	(2,562,537)	(2,058,697)	(685,902)	(794,954)	(930,933)	(794,954)	1,920,232	(243,181)	(831,346)	(861,042)	(821,910)	(1,230,697)	(777,885)	
Surplus(shortfall)	(861,359)	3,707,944	2,756,153	1,570,576	1,716,156	1,544,110	1,716,156	2,824,441	1,031,766	1,628,077	1,772,592	1,721,345	2,288,903	1,910,741	

Table 48: MBRR Table SA10 – Funding measurement

Description	MFMA section	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Funding measures								
Cash/cash equivalents at the year end - R'000	18(1)b	4 091 928	3 941 375	4 108 456	692 472	734 829	734 829	788 585	911 551	1 058 206
Cash + investments at the yr end less applications - R'000	18(1)b	3 248 880	2 346 078	3 388 038	1 217 706	705 767	705 767	1 031 766	1 772 592	2 288 903
Cash year end/monthly employee/supplier payments	18(1)b	8,7	6,8	7,6	1,0	1,1	1,1	1,1	1,1	1,2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	732 305	(178 103)	(206 456)	(522 787)	(533 865)	(533 865)	(375 779)	(56 590)	26 593
Service charge rev % change - macro CPIX target exclusiv	18(1)a,(2)	N.A.	3,4%	(14,1%)	13,8%	(6,9%)	(6,0%)	2,8%	3,3%	3,5%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	162,8%	130,0%	169,6%	91,6%	88,8%	88,8%	89,1%	92,7%	88,6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	0,0%	22,9%	16,2%	20,0%	22,5%	22,5%	21,6%	19,6%	17,7%
Capital payments % of capital expenditure	18(1)c; 19	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,1%
Borrowing receipts % of capital expenditure (excl. transfers	18(1)c	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a							101,9%	101,9%	101,9%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	15,7%	8,7%	(13,1%)	35,6%	0,0%	16,1%	8,1%	9,2%
Long term receivables % change - incr(decr)	18(1)a	N.A.	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	2,2%	2,0%	2,2%	2,6%	2,6%	2,6%	3,2%	3,8%	0,0%
Asset renewal % of capital budget	20(1)(vi)	13,4%	21,7%	19,0%	24,7%	25,0%	25,0%	27,2%	26,7%	26,5%

2.6.3.3 Cash/cash equivalent position

BCMM is also projecting a favourable cash position, which currently is projected to be R788 million at 30 June 2025 and is projected to be R911 million at 30 June 2026.

2.6.3.4 Cost Coverage

The projected cost coverage, including conditional grants is projected to be 1.1 months at 30 June 2025 and is projected to be around 1.1 months over the MTREF period; this is within the norm (1-3 months).

2.6.3.5 Surplus/deficit

The City has adopted the approach to cash back its depreciation on a year-to-year basis in order to renew and/or refurbish its existing infrastructure assets. The projected surplus (inclusive of capital transfers) for the 2024/2025 financial year is R791 million (2024/2025: R845 million and 2025/2026).

2.6.3.6 Property Rates/service charge revenue as a percentage increase less macro inflation target

In order for the trading services to breakeven and/or generate a surplus the revenue income percentage increase is set above inflation. This trend will have to be carefully monitored and managed with the implementation of the budget.

2.6.3.7 Cash receipts as a percentage of ratepayer and other revenue

The rate of revenue collection is currently at 66.2% (28 February 2024) of annual billings and arrear debt. Stricter control measures of the Credit Control Policy are being enforced, the collection of arrear debt will be utilised as a source of additional cash in-flow for funding future capital infrastructure projects. It is projected that the average collection rate at 30 June 2025 will be 78%.

2.6.3.8 Debt impairment expense as a percentage of billable revenue

An amount of R1.54 billion towards debt impairment has been provided for in the 2024/2025 financial year of the MTREF and is based on an average collection ratio of 78%.

2.6.3.9 Repairs and maintenance expenditure level

The City is having a consistent trend of spending above 90% of its repairs and maintenance budget. The allocation of repairs and maintenance is 5.2% of operating

expenditure budget in the MTREF. Substantial own funding has been allocated to renew existing assets. Budget details are contained in SA34c.

2.6.3.10 Asset renewal/rehabilitation expenditure level

Details of the City's strategy pertaining to asset management and repairs and maintenance is contained in SA34b.

2.7 EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS

Table 49: MBRR Table SA19 - Expenditure on transfers and grant programmes

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	468 571	388 129	446 061	424 212	400 978	400 978	1 354 802	1 403 879	1 495 651
Local Government Equitable Share	353 456	312 050	323 152	293 512	279 197	279 197	1 218 324	1 298 635	1 381 886
Expanded Public Works Programme Integrated Grant	8 449	7 300	10 727	6 093	5 753	5 753	2 314	–	–
Infrastructure Skills Development Grant	7 154	8 118	11 350	10 850	10 620	10 620	10 800	10 800	12 300
Integrated City Development Grant	866	–	–	–	–	–	–	–	–
Local Government Financial Management Grant	989	924	966	1 000	1 000	1 000	885	885	1 085
Metro Informal Settlements Partnership Grant	–	4 114	15 766	27 408	23 208	23 208	24 768	23 992	16 000
Neighbourhood Development Partnership Grant	–	3 049	27 329	21 000	25 759	25 759	36 000	–	–
Programme and Project Preparation Support Grant	–	8 152	13 524	18 908	10 000	10 000	15 000	20 000	25 000
Public Transport Network Grant	733	–	–	–	–	–	–	–	–
Urban Settlement Development Grant	96 926	44 422	43 247	45 441	45 441	45 441	46 711	49 567	59 380
Provincial Government:	–	15 870	15 870	128 570	121 654	121 654	116 470	126 370	15 870
Infrastructure Grant	–	–	–	112 700	105 784	105 784	100 600	110 500	–
Dsrac	–	15 870	15 870	15 870	15 870	15 870	15 870	15 870	15 870
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	131 336	69 941	80 821	83 815	130 555	130 555	41 254	43 079	44 932
<i>Eastern Cape Arts Council</i>	2 633	2 067	3 958	15 870	15 504	15 504	–	–	–
<i>European Union</i>	2 569	14 472	1 286	–	16 143	16 143	–	–	–
<i>Parent Municipality</i>	125 691	53 211	75 421	67 945	98 873	98 873	41 254	43 079	44 932
<i>Unspecified</i>	442	191	156	–	34	34	–	–	–
Total operating expenditure of Transfers and Grants:	599 907	473 940	542 752	636 597	653 187	653 187	1 512 526	1 573 328	1 556 453
Capital expenditure of Transfers and Grants									
National Government:	970 986	624 464	696 267	759 472	758 672	758 672	788 563	829 357	949 230
Energy Efficiency and Demand Side Management Grant	6 195	8 997	–	–	–	–	–	–	–
Infrastructure Skills Development Grant	–	119	150	150	150	150	200	200	200
Integrated City Development Grant	1 757	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant	–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant	–	76	21	–	–	–	115	115	115
Metro Informal Settlements Partnership Grant	–	212 952	237 899	267 148	271 348	271 348	279 939	294 365	316 943
Municipal Infrastructure Grant	77	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant	9 923	11 948	13 315	19 581	14 581	14 581	19 655	25 000	28 700
Public Transport Network Grant	67 690	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant	–	485	–	–	–	–	–	–	–
Urban Settlement Development Grant	885 345	389 887	444 883	472 593	472 593	472 593	488 654	509 677	603 272
Provincial Government:	–	–	–	–	–	–	–	–	–
Capacity Building and Other Grants	–	–	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
<i>Parent Municipality</i>	–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants	970 986	624 464	696 267	759 472	758 672	758 672	788 563	829 357	949 230
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	1 570 893	1 098 404	1 239 019	1 396 070	1 411 859	1 411 859	2 301 089	2 402 685	2 505 683

Table 50: MBRR Table SA20 - Reconciliation between of transfers, grant receipts and unspent funds

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	(1 723)	(3 547)	(16 037)	–	(11 307)	(11 307)	(6 594)	(6 594)	(6 594)
Current year receipts	(26 557)	(1 020 783)	(89 844)	(84 384)	(88 574)	(88 574)	(96 825)	(61 367)	(72 880)
Repayment of grants	1 723	3 547	–	–	4 713	4 713	–	–	–
Conditions met - transferred to revenue	(53 013)	(2 032 624)	(202 608)	(168 768)	(193 167)	(193 167)	(200 244)	(129 329)	(152 353)
Conditions still to be met - transferred to liabilities	23 010	1 004 746	96 726	84 384	88 574	88 574	96 825	61 367	72 880
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year	(210 393)	(217 045)	(223 153)	–	(238 124)	(238 124)	(238 124)	(238 124)	(238 124)
Current year receipts	(475)	(15 685)	(2 766)	(66 534)	(112 453)	(112 453)	(41 254)	(43 079)	(44 932)
Conditions met - transferred to revenue	(204 690)	(241 094)	(211 099)	(133 069)	(463 029)	(463 029)	(320 632)	(324 281)	(327 988)
Conditions still to be met - transferred to liabilities	(6 178)	8 364	(14 821)	66 534	112 453	112 453	41 254	43 079	44 932
Total operating transfers and grants revenue	(257 703)	(2 273 718)	(413 706)	(301 837)	(656 197)	(656 197)	(520 876)	(453 609)	(480 341)
Total operating transfers and grants - CTBM	16 832	1 013 110	81 905	150 918	201 026	201 026	138 079	104 446	117 812
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	(309 970)	(34 174)	(26 298)	(282 535)	(175)	(175)	(175)	(175)	(175)
Current year receipts	(905 339)	(477 114)	(466 734)	(493 432)	(488 132)	(488 132)	(509 859)	(536 362)	(633 806)
Conditions met - transferred to revenue	(2 388 389)	(962 745)	(959 754)	(1 269 399)	(976 439)	(976 439)	(1 019 893)	(1 072 898)	(1 267 788)
Conditions still to be met - transferred to liabilities	1 173 080	451 457	466 721	493 432	488 132	488 132	509 859	536 362	633 806
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
Total capital transfers and grants revenue	(2 388 389)	(962 745)	(959 754)	(1 269 399)	(976 439)	(976 439)	(1 019 893)	(1 072 898)	(1 267 788)
Total capital transfers and grants - CTBM	1 173 080	451 457	466 721	493 432	488 132	488 132	509 859	536 362	633 806
TOTAL TRANSFERS AND GRANTS REVENUE	(2 646 092)	(3 236 463)	(1 373 461)	(1 571 236)	(1 632 636)	(1 632 636)	(1 540 769)	(1 526 508)	(1 748 129)
TOTAL TRANSFERS AND GRANTS - CTBM	1 189 912	1 464 567	548 627	644 351	689 159	689 159	647 938	640 808	751 618

2.8 COUNCILLOR AND EMPLOYEE BENEFITS

Table 51: MBRR Table SA22 - Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	A	B	C	D	E	F	G	H	I
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages	35 923	36 539	37 611	45 056	45 056	45 056	47 714	50 386	53 208
Pension and UIF Contributions	4 257	3 524	4 043	4 500	4 500	4 500	4 765	5 032	5 314
Medical Aid Contributions	2 490	1 666	1 635	2 176	2 176	2 176	2 305	2 434	2 570
Motor Vehicle Allowance									
Cellphone Allowance	4 048	4 110	4 084	4 489	4 489	4 489	4 754	5 020	5 302
Housing Allowances	2 596	10 333	14 210	2 578	2 578	2 578	2 730	2 882	3 044
Other benefits and allowances	14 499	8 510	5 167	15 258	15 258	15 258	16 159	17 064	18 019
Sub Total - Councillors	63 813	64 683	66 749	74 057	74 057	74 057	78 426	82 818	87 456
% increase		1,4%	3,2%	10,9%	-	-	5,9%	5,6%	5,6%
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages	10 863	11 402	11 512	14 700	14 700	14 700	13 746	14 516	15 329
Pension and UIF Contributions	1 928	2 202	2 229	2 126	2 126	2 126	2 239	2 365	2 497
Medical Aid Contributions	315	337	361	361	361	361	409	432	456
Performance Bonus	-	-	-	242	242	242	887	937	989
Motor Vehicle Allowance	2 296	2 424	2 383	2 634	2 634	2 634	3 501	3 697	3 904
Cellphone Allowance	284	298	241	240	240	240	241	255	269
Housing Allowances	2 703	2 638	2 934	2 086	2 086	2 086	1 961	2 070	2 186
Other benefits and allowances	1	9	25	4	4	4	53	56	59
Long service awards	-	-	-	10	10	10	-	-	-
Post-retirement benefit obligations	-	(53 053)	(86 291)	-	-	-	-	-	-
Acting and post related allowance	-	17	199	299	299	299	95	101	106
Sub Total - Senior Managers of Municipality	18 390	(33 725)	(66 408)	22 701	22 701	22 701	23 133	24 428	25 796
% increase		(283,4%)	96,9%	(134,2%)	-	-	1,9%	5,6%	5,6%
<u>Other Municipal Staff</u>									
Basic Salaries and Wages	1 441 244	1 512 070	1 542 863	1 778 740	1 657 960	1 657 960	1 881 083	1 984 948	2 098 535
Pension and UIF Contributions	295 023	306 393	316 335	334 401	309 807	309 807	389 758	411 584	434 633
Medical Aid Contributions	110 672	113 122	114 555	165 199	131 825	131 825	180 135	190 223	200 875
Overtime	156 216	153 631	156 956	142 650	142 650	142 650	159 695	168 638	178 081
Performance Bonus	121 700	122 625	127 188	151 009	140 959	140 959	158 117	166 972	176 322
Motor Vehicle Allowance	34 599	37 936	40 571	47 643	47 053	47 053	51 324	54 198	57 233
Cellphone Allowance	4 486	4 296	4 346	5 134	5 134	5 134	4 440	4 688	4 951
Housing Allowances	7 780	8 301	8 680	18 125	11 381	11 381	21 309	22 502	23 762
Other benefits and allowances	39 091	42 250	45 534	45 640	45 568	45 568	46 720	49 336	52 099
Payments in lieu of leave	58 427	38 923	49 077	-	-	-	-	-	-
Long service awards	31 421	81 302	(20 730)	39 414	39 414	39 414	45 180	47 711	50 382
Post-retirement benefit obligations	102 399	74 372	64 488	22 000	22 000	22 000	15 000	15 840	16 727
Scarcity	34 091	35 341	36 710	56 280	56 280	56 280	44 843	47 354	50 006
Acting and post related allowance	17 241	13 459	11 856	13 486	13 486	13 486	11 674	12 327	13 018
Sub Total - Other Municipal Staff	2 454 392	2 544 022	2 498 429	2 819 722	2 623 516	2 623 516	3 009 278	3 176 321	3 356 625
% increase		3,7%	(1,8%)	12,9%	(7,0%)	-	14,7%	5,6%	5,7%
Total Parent Municipality	2 536 595	2 574 979	2 498 770	2 916 479	2 720 274	2 720 274	3 110 837	3 283 568	3 469 877
		1,5%	(3,0%)	16,7%	(6,7%)	-	14,4%	5,6%	5,7%

MBRR Table SA22 - Summary of councillor and staff benefits (continued)

Summary of Employee and Councillor remuneration R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	A	B	C	D	E	F	G	H	I
<u>Board Members of Entities</u>									
Basic Salaries and Wages	-	2 639	-	2 419	2 046	2 046	2 522	2 623	2 623
Motor Vehicle Allowance	-	18	-	27	27	27	28	29	29
Other benefits and allowances	1 936	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	1 936	2 657	-	2 446	2 073	2 073	2 550	2 652	2 652
% increase		37,2%	(100,0%)	-	(15,2%)	-	23,0%	4,0%	-
<u>Senior Managers of Entities</u>									
Basic Salaries and Wages	6 511	7 614	12 821	10 782	10 782	10 782	11 296	11 827	11 827
Pension and UIF Contributions	612	1 247	1 528	1 185	1 185	1 185	1 241	1 300	1 300
Performance Bonus	356	596	606	562	562	562	592	621	621
Sub Total - Senior Managers of Entities	7 479	9 457	14 955	12 529	12 529	12 529	13 130	13 747	13 747
% increase		26,4%	58,1%	(16,2%)	-	-	4,8%	4,7%	-
<u>Other Staff of Entities</u>									
Basic Salaries and Wages	16 406	11 997	27 275	22 169	26 462	26 462	15 819	16 492	16 492
Pension and UIF Contributions	1 219	605	676	1 864	1 864	1 864	1 882	1 971	1 971
Performance Bonus	599	559	-	2 223	2 223	2 223	2 451	2 567	2 567
Motor Vehicle Allowance	120	110	60	60	60	60	60	60	60
Housing Allowances	48	48	48	48	48	48	48	48	48
Post-retirement benefit obligations	604	673	579	686	686	686	763	799	799
Sub Total - Other Staff of Entities	18 996	13 992	28 637	27 050	31 343	31 343	21 024	21 938	21 938
% increase		(26,3%)	104,7%	(5,5%)	15,9%	-	(32,9%)	4,3%	-
Total Municipal Entities	28 411	26 106	43 592	42 025	45 945	45 945	36 704	38 337	38 337
TOTAL SALARY, ALLOWANCES & BENEFITS	2 565 007	2 601 086	2 542 362	2 958 505	2 766 219	2 766 219	3 147 541	3 321 905	3 508 214
% increase		1,4%	(2,3%)	16,4%	(6,5%)	-	13,8%	5,5%	5,6%
TOTAL MANAGERS AND STAFF	2 499 257	2 533 746	2 475 613	2 882 002	2 690 089	2 690 089	3 066 564	3 236 434	3 418 106

Table 52: MBRR Table SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Salary	Contribution	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum		1.				2.
Councillors						
Speaker	819 902	140 683	366 049			1 326 634
Chief Whip	771 462	137 819	340 390			1 249 671
Executive Mayor	991 763	182 637	468 255			1 642 655
Deputy Executive Mayor	765 801	163 837	396 996			1 326 634
Executive Committee	8 716 670	1 036 748	3 992 972			13 746 390
Total for all other councillors	35 648 546	5 408 121	18 077 765			59 134 432
Total Councillors	47 714 144	7 069 845	23 642 427			78 426 416
Senior Managers of the Municipality						
Municipal Manager (MM)	1 557 880	348 766	726 768	15 234		2 648 648
Chief Finance Officer	1 246 304	308 765	423 065	168 958		2 147 092
ALLOWANCE PKG	1 241 000	295 905	284 735	293 475		2 115 116
MS	1 103 576	2 251	407 088	88 234		1 601 149
SM	1 246 304	256 580	625 560	-		2 128 445
SM D CS	1 241 000	281 945	606 876	-		2 129 821
SM D DSP	1 267 922	288 193	576 026	43 818		2 175 959
SM D EDA	1 246 304	322 150	576 026	-		2 144 481
SM D ESS	1 103 576	2 251	407 088	88 234		1 601 149
SM D HPSE	1 246 304	276 252	607 897	94 601		2 225 054
SM D HS	1 246 304	266 377	607 929	94 601		2 215 210
<i>List of each official with packages >= senior manager</i>						
Total Senior Managers of the Municipality	13 746 475	2 649 436	5 849 059	887 155		23 132 125
A Heading for Each Entity						
List each member of board by designation						
Buffalo City Development Agency						-
BM D09	2 522 416					2 522 416
Total for municipal entities	2 522 416	-	-	-		2 522 416
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	63 983 035	9 719 281	29 491 486	887 155		104 080 957

Table 53: MBRR Table SA24 – summary of personnel numbers

Summary of Personnel Numbers Number	2022/23			Current Year 2023/24			Budget Year 2024/25		
	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	98	–	98	102	–	102	100	–	100
Board Members of municipal entities									
Municipal employees									
Municipal Manager and Senior Managers	10	8	–	10	–	8	11	8	1
Other Managers	39	27	4	47	31	–	48	39	–
Professionals	152	124	–	176	134	–	178	148	–
<i>Finance</i>	59	43	–	68	47	–	68	54	–
<i>Spatial/town planning</i>	9	8	–	11	9	–	11	21	–
<i>Information Technology</i>	3	5	–	4	3	–	6	6	–
<i>Roads</i>	5	3	–	6	2	–	6	3	–
<i>Electricity</i>	8	5	–	10	8	–	10	15	–
<i>Water</i>	7	5	–	9	7	–	9	9	–
<i>Sanitation</i>	5	4	–	7	5	–	7	3	–
<i>Refuse</i>	3	2	–	5	4	–	5	8	–
<i>Other</i>	53	49	–	56	49	–	56	29	–
Technicians	328	229	–	349	256	–	349	72	–
<i>Finance</i>	8	6	–	8	–	–	8	–	–
<i>Spatial/town planning</i>	14	11	–	16	14	–	16	21	–
<i>Information Technology</i>	15	9	–	15	11	–	15	3	–
<i>Roads</i>	8	8	–	14	12	–	14	12	–
<i>Electricity</i>	24	15	–	26	23	–	26	2	–
<i>Water</i>	23	16	–	25	22	–	25	13	–
<i>Sanitation</i>	17	14	–	22	18	–	22	12	–
<i>Refuse</i>	3	1	–	4	2	–	4	–	–
<i>Other</i>	216	149	–	219	154	–	219	9	–
Clerks (Clerical and administrative)	1 203	1 035	18	1 218	1 115	15	1 189	552	5
Service and sales workers	1 365	1 349	4	1 369	1 315	3	1 419	1 632	–
Skilled agricultural and fishery workers	207	189	–	206	197	–	206	–	–
Craft and related trades	382	341	–	386	356	–	386	357	–
Plant and Machine Operators	751	709	–	756	745	–	756	357	–
Elementary Occupations	1 476	1 264	–	1 501	1 421	–	1 839	1 724	–
TOTAL PERSONNEL NUMBERS	6 011	5 275	124	6 120	5 570	128	6 481	4 889	106
% increase				1,8%	5,6%	3,2%	5,9%	(12,2%)	(17,2%)
Total municipal employees headcount	6 939	6 094	124	7 079	6 427	128	7 374	5 573	106
Finance personnel headcount	743	643	–	735	642	–	705	588	–
Human Resources personnel headcount	185	176	–	224	215	–	188	96	–

2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table 54: MBRR Table SA25 - Budgeted Monthly Revenue and expenditure (Source and Type)

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue																
Exchange Revenue																
Service charges - Electricity	237 343	237 343	237 343	237 343	237 343	237 343	237 343	237 343	237 343	237 343	237 343	237 343	237 343	2 848 110	3 295 264	3 812 620
Service charges - Water	76 493	76 493	76 493	76 493	76 493	76 493	76 493	76 493	76 493	76 493	76 493	76 493	76 493	917 910	977 942	1 041 899
Service charges - Waste Water Management	50 282	50 282	50 282	50 282	50 282	50 282	50 282	50 282	50 282	50 282	50 282	50 282	50 282	603 379	631 135	660 167
Service charges - Waste Management	44 648	44 648	44 648	44 648	44 648	44 648	44 648	44 648	44 648	44 648	44 648	44 648	44 648	535 777	560 422	586 202
Sale of Goods and Rendering of Services	12 759	12 759	12 759	12 759	12 759	12 759	12 759	12 759	12 759	12 759	12 759	12 759	12 759	153 110	160 153	167 520
Agency services	2 348	2 348	2 348	2 348	2 348	2 348	2 348	2 348	2 348	2 348	2 348	2 348	2 348	28 177	29 473	30 829
Interest																
Interest earned from Receivables	18 525	18 525	18 525	18 525	18 525	18 525	18 525	18 525	18 525	18 525	18 525	18 525	18 525	222 299	232 525	243 221
Interest earned from Current and Non Current Assets	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	14 474	15 639	16 898
Dividends																
Rent on Land																
Rental from Fixed Assets	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	24 263	25 379	26 546
Licence and permits										2 022						
Operational Revenue	7 355	7 355	7 355	7 355	7 355	7 355	7 355	7 355	7 355	7 355	7 355	7 355	7 355	88 261	92 321	96 568
Non-Exchange Revenue																
Property rates	189 382	189 382	189 382	189 382	189 382	189 382	189 382	189 382	189 382	189 382	189 382	189 382	189 382	2 272 580	2 377 119	2 486 466
Surcharges and Taxes																
Fines, penalties and forfeits	808	808	808	808	808	808	808	808	808	808	808	808	808	9 691	10 137	10 603
Licences or permits	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	14 022	14 667	15 342
Transfer and subsidies - Operational	126 044	126 044	126 044	126 044	126 044	126 044	126 044	126 044	126 044	126 044	126 044	126 044	126 044	1 512 526	1 573 328	1 556 453
Interest																
Fuel Levy	64 761	64 761	64 761	64 761	64 761	64 761	64 761	64 761	64 761	64 761	64 761	64 761	64 761	777 132	809 215	843 430
Operational Revenue																
Gains on disposal of Assets																
Other Gains																
Discontinued Operations																
Total Revenue (excluding capital transfers and contributions)	835 143	835 143	835 143	835 143	835 143	835 143	835 143	835 143	835 143	835 143	835 143	835 144	10 021 712	10 804 718	11 594 764	
Expenditure																
Employee related costs	255 760	255 760	255 760	255 760	255 760	255 760	255 760	255 760	255 760	255 760	255 760	255 752	255 752	3 069 114	3 239 086	3 420 758
Remuneration of councillors	6 536	6 536	6 536	6 536	6 536	6 536	6 536	6 536	6 536	6 536	6 536	6 536	6 536	78 426	82 818	87 456
Bulk purchases - electricity	235 965	235 965	235 965	235 965	235 965	235 965	235 965	235 965	235 965	235 965	235 965	235 965	235 965	2 831 581	3 276 139	3 790 493
Inventory consumed	24 161	24 161	24 161	24 161	24 161	24 161	24 161	24 161	24 161	24 161	24 161	24 161	24 161	24 159	289 925	308 055
Debt impairment	129 091	129 091	129 091	129 091	129 091	129 091	129 091	129 091	129 091	129 091	129 091	129 091	129 091	1 549 088	1 539 832	1 518 879
Depreciation and amortisation	47 337	47 337	47 337	47 337	47 337	47 337	47 337	47 337	47 337	47 337	47 337	47 337	47 335	568 038	611 935	685 044
Interest	747	747	747	747	747	747	747	747	747	747	747	747	747	8 966	6 554	4 672
Contracted services	75 430	75 430	75 430	75 430	75 430	75 430	75 430	75 430	75 430	75 430	75 430	75 430	75 430	79 806	909 536	996 721
Transfers and subsidies	9 242	9 242	9 242	9 242	9 242	9 242	9 242	9 242	9 242	9 242	9 242	9 242	9 242	110 905	92 197	98 200
Irrecoverable debts written off																
Operational costs	42 162	42 162	42 162	42 162	42 162	42 162	42 162	42 162	42 162	42 162	42 162	42 162	42 542	506 320	531 860	558 822
Losses on disposal of Assets																
Other Losses	8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	98 592	105 040	111 910
Total Expenditure	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	839 390	10 020 491	10 790 237	11 572 027	
Surplus/(Deficit)	497	497	497	497	497	497	497	497	497	497	497	497	(4 246)	1 221	14 481	22 737
Transfers and subsidies - capital (monetary allocations)																
	65 826	65 826	65 826	65 826	65 826	65 826	65 826	65 826	65 826	65 826	65 826	65 826	65 826	789 913	830 842	950 864
Transfers and subsidies - capital (in-kind)																
Surplus/(Deficit) after capital transfers & contributions	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	61 580	791 134	845 323	973 601	
Income Tax																
Surplus/(Deficit) after income tax	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	61 580	791 134	845 323	973 601	
Share of Surplus/Deficit attributable to Joint Venture																
Share of Surplus/Deficit attributable to Minorities																
Surplus/(Deficit) attributable to municipality	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	61 580	791 134	845 323	973 601	
Share of Surplus/Deficit attributable to Associate																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit) for the year	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	61 580	791 134	845 323	973 601	

Table 55: MBRR Table SA26 - Budgeted Monthly Revenue and expenditure (Municipal Vote)

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote															
Vote 01 - Directorate - Executive Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Directorate - Municipal Manager	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	20 375	19 581	25 880
Vote 03 - Directorate - Human Settlement	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	348 980	370 874	255 356
Vote 04 - Directorate - Chief Financial Officer	324 418	324 418	324 418	324 418	324 418	324 418	324 418	324 418	324 418	324 418	324 418	324 418	3 893 019	4 081 752	4 285 712
Vote 05 - Directorate - Corporate Services	985	985	985	985	985	985	985	985	985	985	985	985	11 816	11 853	13 393
Vote 06 - Directorate - Infrastructure Services	436 462	436 462	436 462	436 462	436 462	436 462	436 462	436 462	436 462	436 462	436 462	436 463	5 237 549	5 831 665	6 511 787
Vote 07 - Directorate - Spatial Planning And Development	10 650	10 650	10 650	10 650	10 650	10 650	10 650	10 650	10 650	10 650	10 650	10 650	127 802	133 437	128 629
Vote 08 - Directorate - Health / Public Safety & Emergency Services	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	199 114	208 074	218 625
Vote 09 - Directorate - Municipal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	11 705	11 705	11 705	11 705	11 705	11 705	11 705	11 705	11 705	11 705	11 705	11 706	140 466	133 472	170 201
Vote 11 - Directorate - Solid Waste And Environmental Management	64 323	64 323	64 323	64 323	64 323	64 323	64 323	64 323	64 323	64 323	64 323	64 323	771 876	782 179	839 658
Vote 12 - Directorate - Sport, Recreation & Community Development	5 052	5 052	5 052	5 052	5 052	5 052	5 052	5 052	5 052	5 052	5 053	5 053	60 629	62 673	96 389
Total Revenue by Vote	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 970	10 811 625	11 635 560	12 545 628
Expenditure by Vote to be appropriated															
Vote 01 - Directorate - Executive Support Services	23 738	23 738	23 738	23 738	23 738	23 738	23 738	23 738	23 738	23 738	23 738	24 362	285 478	300 042	315 609
Vote 02 - Directorate - Municipal Manager	13 308	13 308	13 308	13 308	13 308	13 308	13 308	13 308	13 308	13 308	13 308	13 308	159 695	160 451	174 067
Vote 03 - Directorate - Human Settlement	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 430	173 166	186 315	71 918
Vote 04 - Directorate - Chief Financial Officer	89 684	89 684	89 684	89 684	89 684	89 684	89 684	89 684	89 684	89 684	89 684	91 151	1 077 680	1 107 622	1 125 587
Vote 05 - Directorate - Corporate Services	20 601	20 601	20 601	20 601	20 601	20 601	20 601	20 601	20 601	20 601	20 601	20 612	247 221	258 054	273 366
Vote 06 - Directorate - Infrastructure Services	485 173	485 173	485 173	485 173	485 173	485 173	485 173	485 173	485 173	485 173	485 173	485 170	5 822 077	6 414 062	7 113 878
Vote 07 - Directorate - Spatial Planning And Development	24 546	24 546	24 546	24 546	24 546	24 546	24 546	24 546	24 546	24 546	24 546	24 544	294 552	323 787	332 186
Vote 08 - Directorate - Health / Public Safety & Emergency Services	46 873	46 873	46 873	46 873	46 873	46 873	46 873	46 873	46 873	46 873	46 873	48 990	564 597	591 228	621 771
Vote 09 - Directorate - Municipal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	15 567	15 567	15 567	15 567	15 567	15 567	15 567	15 567	15 567	15 567	15 567	15 808	187 047	191 982	206 402
Vote 11 - Directorate - Solid Waste And Environmental Management	63 374	63 374	63 374	63 374	63 374	63 374	63 374	63 374	63 374	63 374	63 374	63 668	760 776	782 458	823 123
Vote 12 - Directorate - Sport, Recreation & Community Development	37 351	37 351	37 351	37 351	37 351	37 351	37 351	37 351	37 351	37 351	37 351	37 347	448 203	474 236	514 118
Total Expenditure by Vote	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	839 390	10 020 491	10 790 237	11 572 027
Surplus/(Deficit) before assoc.	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	61 580	791 134	845 323	973 601
Income Tax													-	-	-
Share of Surplus/Deficit attributable to Minorities	(8 216)	(8 216)	(8 216)	(8 216)	(8 216)	(8 216)	(8 216)	(8 216)	(8 216)	(8 216)	(8 216)	90 376	-	-	-
Intercompany/Parent subsidiary transactions													-	-	-
Surplus/(Deficit)	58 107	58 107	58 107	58 107	58 107	58 107	58 107	58 107	58 107	58 107	58 107	151 956	791 134	845 323	973 601

Table 56: MBRR Table SA27 - Budgeted Monthly Revenue and expenditure (Functional Classification)

Description R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional															
Governance and administration	329 389	329 389	329 389	329 389	329 389	329 389	329 389	329 389	329 389	329 389	329 389	329 389	3 952 668	4 141 888	4 341 343
Executive and council	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	20 375	19 581	25 880
Finance and administration	327 691	327 691	327 691	327 691	327 691	327 691	327 691	327 691	327 691	327 691	327 691	327 691	3 932 293	4 122 307	4 315 464
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	51 207	51 207	51 207	51 207	51 207	51 207	51 207	51 207	51 207	51 207	51 207	51 207	614 483	647 640	577 655
Community and social services	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	40 877	42 021	47 984
Sport and recreation	2 123	2 123	2 123	2 123	2 123	2 123	2 123	2 123	2 123	2 123	2 123	2 123	25 473	26 629	55 647
Public safety	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	199 114	208 074	218 625
Housing	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	348 980	370 874	255 356
Health	3	3	3	3	3	3	3	3	3	3	3	3	40	42	44
Economic and environmental services	22 051	22 051	22 051	22 051	22 051	22 051	22 051	22 051	22 051	22 051	22 051	22 051	264 617	282 314	296 058
Planning and development	11 912	11 912	11 912	11 912	11 912	11 912	11 912	11 912	11 912	11 912	11 912	11 912	142 948	149 299	158 837
Road transport	10 139	10 139	10 139	10 139	10 139	10 139	10 139	10 139	10 139	10 139	10 139	10 139	121 669	133 015	137 221
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	490 166	490 166	490 166	490 166	490 166	490 166	490 166	490 166	490 166	490 166	490 166	490 166	5 881 995	6 474 809	7 206 938
Energy sources	246 323	246 323	246 323	246 323	246 323	246 323	246 323	246 323	246 323	246 323	246 323	246 323	2 955 874	3 410 914	3 930 039
Water management	108 901	108 901	108 901	108 901	108 901	108 901	108 901	108 901	108 901	108 901	108 901	108 901	1 306 812	1 396 399	1 510 331
Waste water management	71 099	71 099	71 099	71 099	71 099	71 099	71 099	71 099	71 099	71 099	71 099	71 099	853 194	891 337	934 196
Waste management	63 843	63 843	63 843	63 843	63 843	63 843	63 843	63 843	63 843	63 843	63 843	63 843	766 115	776 160	832 372
Other	8 155	8 155	8 155	8 155	8 155	8 155	8 155	8 155	8 155	8 155	8 155	8 155	97 861	88 908	123 634
Total Revenue - Functional	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 970	10 811 625	11 635 560	12 545 628
Expenditure - Functional															
Governance and administration	161 734	161 734	161 734	161 734	161 734	161 734	161 734	161 734	161 734	161 734	161 734	163 835	1 942 908	2 011 210	2 086 465
Executive and council	28 858	28 858	28 858	28 858	28 858	28 858	28 858	28 858	28 858	28 858	28 858	29 484	346 927	357 159	380 980
Finance and administration	131 533	131 533	131 533	131 533	131 533	131 533	131 533	131 533	131 533	131 533	131 533	133 009	1 579 867	1 637 082	1 687 614
Internal audit	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	16 114	16 969	17 871
Community and public safety	114 741	114 741	114 741	114 741	114 741	114 741	114 741	114 741	114 741	114 741	114 741	117 107	1 379 253	1 460 580	1 431 462
Community and social services	14 643	14 643	14 643	14 643	14 643	14 643	14 643	14 643	14 643	14 643	14 643	14 642	175 719	184 992	195 385
Sport and recreation	34 681	34 681	34 681	34 681	34 681	34 681	34 681	34 681	34 681	34 681	34 681	34 678	416 164	441 931	481 072
Public safety	46 128	46 128	46 128	46 128	46 128	46 128	46 128	46 128	46 128	46 128	46 128	48 245	555 653	582 416	612 827
Housing	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 430	173 166	186 315	71 918
Health	4 858	4 858	4 858	4 858	4 858	4 858	4 858	4 858	4 858	4 858	4 858	5 113	58 551	64 927	70 258
Economic and environmental services	61 925	61 925	61 925	61 925	61 925	61 925	61 925	61 925	61 925	61 925	61 925	61 922	743 101	807 408	865 999
Planning and development	20 275	20 275	20 275	20 275	20 275	20 275	20 275	20 275	20 275	20 275	20 275	20 272	243 995	267 835	270 232
Road transport	41 651	41 651	41 651	41 651	41 651	41 651	41 651	41 651	41 651	41 651	41 651	41 650	499 806	539 573	595 767
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	484 117	484 117	484 117	484 117	484 117	484 117	484 117	484 117	484 117	484 117	484 117	484 155	5 809 436	6 362 136	7 026 631
Energy sources	324 171	324 171	324 171	324 171	324 171	324 171	324 171	324 171	324 171	324 171	324 171	324 170	3 890 052	4 370 948	4 927 490
Water management	74 997	74 997	74 997	74 997	74 997	74 997	74 997	74 997	74 997	74 997	74 997	74 996	899 964	944 944	998 487
Waste water management	37 661	37 661	37 661	37 661	37 661	37 661	37 661	37 661	37 661	37 661	37 661	37 660	451 931	472 587	501 185
Waste management	47 287	47 287	47 287	47 287	47 287	47 287	47 287	47 287	47 287	47 287	47 287	47 328	567 489	573 657	599 470
Other	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 371	145 792	148 903	161 470
Total Expenditure - Functional	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	839 390	10 020 491	10 790 237	11 572 027
Surplus/(Deficit) before assoc.	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	61 580	791 134	845 323	973 601
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	61 580	791 134	845 323	973 601

Table 57: MBRR Table SA28 - Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Multi-year expenditure to be appropriated															
Vote 01 - Directorate - Executive Support Services	42	42	42	42	42	42	42	42	42	42	42	42	500	500	500
Vote 02 - Directorate - Municipal Manager	54	54	54	54	54	54	54	54	54	54	54	54	650	750	1 000
Vote 03 - Directorate - Human Settlement	19 327	19 327	19 327	19 327	19 327	19 327	19 327	19 327	19 327	19 327	19 327	19 327	231 927	245 047	240 091
Vote 04 - Directorate - Chief Financial Officer	6 350	6 350	6 350	6 350	6 350	6 350	6 350	6 350	6 350	6 350	6 350	6 350	76 202	37 615	20 615
Vote 05 - Directorate - Corporate Services	1 725	1 725	1 725	1 725	1 725	1 725	1 725	1 725	1 725	1 725	1 725	1 725	20 700	17 700	17 200
Vote 06 - Directorate - Infrastructure Services	53 447	53 447	53 447	53 447	53 447	53 447	53 447	53 447	53 447	53 447	53 447	53 446	641 363	663 643	667 018
Vote 07 - Directorate - Spatial Planning And Development	6 955	6 955	6 955	6 955	6 955	6 955	6 955	6 955	6 955	6 955	6 955	6 955	83 458	87 062	86 492
Vote 08 - Directorate - Health / Public Safety & Emergency Services	2 125	2 125	2 125	2 125	2 125	2 125	2 125	2 125	2 125	2 125	2 125	2 125	25 500	43 500	20 500
Vote 09 - Directorate - Municipal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	3 749	3 749	3 749	3 749	3 749	3 749	3 749	3 749	3 749	3 749	3 919	3 749	45 159	63 415	95 634
Vote 11 - Directorate - Solid Waste And Environmental Management	6 464	6 464	6 464	6 464	6 464	6 464	6 464	6 464	6 464	6 464	6 464	6 464	77 570	89 941	86 500
Vote 12 - Directorate - Sport, Recreation & Community Development	3 125	3 125	3 125	3 125	3 125	3 125	3 125	3 125	3 125	3 125	3 125	3 125	37 500	23 510	84 524
Capital multi-year expenditure sub-total	103 363	103 363	103 363	103 363	103 363	103 363	103 363	103 363	103 363	103 363	103 533	103 362	1 240 528	1 272 683	1 320 074
Single-year expenditure to be appropriated															
Vote 01 - Directorate - Executive Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Directorate - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Directorate - Human Settlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Directorate - Chief Financial Officer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Directorate - Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Directorate - Infrastructure Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Directorate - Spatial Planning And Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Directorate - Health / Public Safety & Emergency Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Directorate - Municipal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Directorate - Solid Waste And Environmental Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Directorate - Sport, Recreation & Community Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	103 363	103 363	103 363	103 363	103 363	103 363	103 363	103 363	103 363	103 363	103 533	103 362	1 240 528	1 272 683	1 320 074

Table 58: MBRR Table SA29 - Budgeted monthly capital expenditure (Functional classification)

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional																
Governance and administration	10 296	10 296	10 296	10 296	10 296	10 296	10 296	10 296	10 296	10 296	10 296	10 296	10 296	123 552	72 737	53 137
Executive and council	96	96	96	96	96	96	96	96	96	96	96	96	96	1 150	1 250	1 500
Finance and administration	10 200	10 200	10 200	10 200	10 200	10 200	10 200	10 200	10 200	10 200	10 200	10 200	10 200	122 402	71 487	51 637
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	25 933	25 933	25 933	25 933	25 933	25 933	25 933	25 933	25 933	25 933	25 933	25 933	25 932	311 197	333 803	368 115
Community and social services	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	24 950	16 674	25 724
Sport and recreation	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	2 527	30 320	21 082	77 800
Public safety	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	16 500	40 500	16 500
Housing	19 327	19 327	19 327	19 327	19 327	19 327	19 327	19 327	19 327	19 327	19 327	19 327	19 327	231 927	245 047	240 091
Health	625	625	625	625	625	625	625	625	625	625	625	625	625	7 500	10 500	8 000
Economic and environmental services	20 200	20 200	20 200	20 200	20 200	20 200	20 200	20 200	20 200	20 200	20 200	20 199	20 199	242 394	235 217	261 247
Planning and development	5 776	5 776	5 776	5 776	5 776	5 776	5 776	5 776	5 776	5 776	5 776	5 776	5 776	69 308	72 375	84 304
Road transport	14 424	14 424	14 424	14 424	14 424	14 424	14 424	14 424	14 424	14 424	14 424	14 424	14 424	173 087	162 841	176 943
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	43 298	43 298	43 298	43 298	43 298	43 298	43 298	43 298	43 298	43 298	43 298	43 298	43 298	519 577	568 997	543 575
Energy sources	13 199	13 199	13 199	13 199	13 199	13 199	13 199	13 199	13 199	13 199	13 199	13 199	13 199	158 388	175 557	145 843
Water management	15 044	15 044	15 044	15 044	15 044	15 044	15 044	15 044	15 044	15 044	15 044	15 044	15 044	180 528	177 440	201 963
Waste water management	9 947	9 947	9 947	9 947	9 947	9 947	9 947	9 947	9 947	9 947	9 947	9 947	9 947	119 361	147 804	132 269
Waste management	5 108	5 108	5 108	5 108	5 108	5 108	5 108	5 108	5 108	5 108	5 108	5 108	5 108	61 300	68 194	63 500
Other													43 809	43 809	61 930	94 000
Total Capital Expenditure - Functional	99 727	99 727	99 727	99 727	99 727	99 727	99 727	99 727	99 727	99 727	99 727	99 727	143 534	1 240 528	1 272 683	1 320 074
Funded by:																
National Government	64 708	64 708	64 708	64 708	64 708	64 708	64 708	64 708	64 708	64 708	64 708	64 708	76 779	788 563	829 357	949 230
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 708	64 708	64 708	64 708	64 708	64 708	64 708	64 708	64 708	64 708	64 708	64 708	76 779	788 563	829 357	949 230
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 656	38 656	38 656	38 656	38 656	38 656	38 656	38 656	38 656	38 656	38 656	38 656	26 752	451 965	443 326	370 843
Total Capital Funding	103 363	103 363	103 363	103 363	103 363	103 363	103 363	103 363	103 363	103 363	103 363	103 363	103 532	1 240 528	1 272 683	1 320 074

Table 59: MBRR Table SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source													1			
Property rates	159 280	159 280	159 280	159 280	159 280	159 280	159 280	159 280	159 280	159 280	159 280	159 280	20 534	1 772 612	1 901 695	2 038 902
Service charges - electricity revenue	202 620	202 620	202 620	202 620	202 620	202 620	202 620	202 620	202 620	202 620	202 620	202 620	(7 298)	2 221 526	2 636 211	3 126 348
Service charges - water revenue	70 503	70 503	70 503	70 503	70 503	70 503	70 503	70 503	70 503	70 503	70 503	70 503	(59 561)	715 970	782 353	854 357
Service charges - sanitation revenue	35 580	35 580	35 580	35 580	35 580	35 580	35 580	35 580	35 580	35 580	35 580	35 580	79 258	470 636	504 908	541 337
Service charges - refuse revenue	29 284	29 284	29 284	29 284	29 284	29 284	29 284	29 284	29 284	29 284	29 284	29 284	95 781	417 906	448 338	480 685
Rental of facilities and equipment	1 668	1 668	1 668	1 668	1 668	1 668	1 668	1 668	1 668	1 668	1 668	1 668	104	18 452	19 904	20 869
Interest earned - external investments	2 102	2 102	2 102	2 102	2 102	2 102	2 102	2 102	2 102	2 102	2 102	2 102	(8 648)	14 474	15 639	16 898
Interest earned - outstanding debtors													-			
Dividends received													-			
Fines, penalties and forfeits	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 448	1 749	17 679	19 332	20 290
Licences and permits	1 544	1 544	1 544	1 544	1 544	1 544	1 544	1 544	1 544	1 544	1 544	1 544	(2 966)	14 022	14 667	15 342
Agency services	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	2 395	1 835	28 177	29 473	30 829
Transfers and Subsidies - Operational	125 717	125 717	125 717	125 717	125 717	125 717	125 717	125 717	125 717	125 717	125 717	125 717	129 751	1 512 641	1 573 443	1 556 568
Other revenue	81 171	81 171	81 171	81 171	81 171	81 171	81 171	81 171	81 171	81 171	81 171	81 171	83 727	976 607	1 197 598	760 377
Cash Receipts by Source	713 312	713 312	713 312	713 312	713 312	713 312	713 312	713 312	713 312	713 312	713 312	713 312	334 266	8 180 702	9 143 561	9 462 802
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	66 798	66 798	66 798	66 798	66 798	66 798	66 798	66 798	66 798	66 798	66 798	66 798	55 017	789 798	830 727	950 749
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deptm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	333	333	333	333	333	333	333	333	333	333	333	333	(392)	3 274	3 340	3 507
VAT Control (receipts)																
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source	780 444	780 444	780 444	780 444	780 444	780 444	780 444	780 444	780 444	780 444	780 444	780 444	388 890	8 973 774	9 977 628	10 417 059
Cash Payments by Type																
Employee related costs	251 423	251 423	251 423	251 423	251 423	251 423	251 423	251 423	251 423	251 423	251 423	251 423	287 702	3 053 351	3 222 447	3 403 232
Remuneration of councillors	6 474	6 474	6 474	6 474	6 474	6 474	6 474	6 474	6 474	6 474	6 474	6 474	6 474	77 686	81 337	85 404
Interest	1 159	1 159	1 159	1 159	1 159	1 159	1 159	1 159	1 159	1 159	1 159	1 159	1 159	13 906	14 254	14 967
Bulk purchases - electricity	236 049	236 049	236 049	236 049	236 049	236 049	236 049	236 049	236 049	236 049	236 049	236 049	236 049	2 832 586	3 193 457	3 353 130
Acquisitions - water & other inventory	6 195	6 195	6 195	6 195	6 195	6 195	6 195	6 195	6 195	6 195	6 195	6 195	6 195	418 556	486 706	501 109
Contracted services	76 910	76 910	76 910	76 910	76 910	76 910	76 910	76 910	76 910	76 910	76 910	76 910	63 521	909 536	996 721	967 753
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	69 726	69 726	46 505
Transfers and subsidies - other	11 591	11 591	11 591	11 591	11 591	11 591	11 591	11 591	11 591	11 591	11 591	11 591	(86 322)	41 179	47 694	51 694
Other expenditure	55 485	55 485	55 485	55 485	55 485	55 485	55 485	55 485	55 485	55 485	55 485	55 485	(444 166)	166 169	455 475	490 749
Cash Payments by Type	645 286	645 286	645 286	645 286	645 286	645 286	645 286	645 286	645 286	645 286	645 286	645 286	552 697	7 650 846	8 556 999	8 927 866
Other Cash Flows/Payments by Type																
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	1 240 358	1 240 358	1 321 708
Repayment of borrowing	2 401	2 401	2 401	2 401	2 401	2 401	2 401	2 401	2 401	2 401	2 401	2 401	2 401	28 814	25 086	20 829
Other Cash Flow s/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	647 687	647 687	647 687	647 687	647 687	647 687	647 687	647 687	647 687	647 687	647 687	647 687	1 795 457	8 920 018	9 854 662	10 270 403
NET INCREASE/(DECREASE) IN CASH HELD	132 757	132 757	132 757	132 757	132 757	132 757	132 757	132 757	132 757	132 757	132 757	132 757	(1 406 567)	53 756	122 965	146 656
Cash/cash equivalents at the month/year begin:	734 829	867 586	1 000 343	1 133 099	1 265 856	1 398 612	1 531 369	1 664 126	1 796 882	1 929 639	2 062 396	2 195 152	734 829	788 585	788 585	911 551
Cash/cash equivalents at the month/year end:	867 586	1 000 343	1 133 099	1 265 856	1 398 612	1 531 369	1 664 126	1 796 882	1 929 639	2 062 396	2 195 152	788 585	788 585	911 551	1 058 206	

2.10 ANNUAL BUDGET AND SDBIP'S – INTERNAL DEPARTMENTS

In terms of Section 53(1)(c)(ii) the Mayor of a Municipality must take all reasonable steps to ensure that the municipality's Service Delivery and Budget Implementation Plan is approved by the Mayor within 28 days after the approval of the budget. Once the draft budget has been approved by Council on 27 March 2024, the Service Delivery Budget and Implementation Plan will be submitted to the Mayor for consideration and approval by Council.

2.10.1 Executive Support Services (Vote 1)

The core purpose of Executive Support Services is to promote public accountability and broadening public participation. Extensive involvement of communities in municipal planning through established institutional arrangements demonstrates the City's commitment to the promotion of public accountability.

Significant strides are made in engaging communities through the utilisation of various governance structures at both the Executive and Legislative components of Council.

The Directorate of Executive Support Services comprises of the following departments:

- i. Political Office Administration
- ii. Communication / Marketing / International & Intergovernmental Relations
- iii. IDP, Performance Management and GIS
- iv. Special Programmes and Youth
- v. Monitoring and Evaluation

Table 60: Executive Support Services - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)										
Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
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	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies Rev	442	191	976	377	411	411	411	-	-	-
Other revenue	(0)	-	-	-	-	-	-	-	-	-
Gains	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	442	191	976	377	411	411	411	-	-	-
Expenditure By Type										
Employee related costs	98,880	101,288	116,325	116,004	116,004	116,004	116,004	129,398	136,644	144,296
Remuneration of councillors	63,813	64,683	66,749	74,057	74,057	74,057	74,057	78,426	82,818	87,456
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	3,545	422	-	975	975	975	975	908	978	1,095
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other materials	3,244	4,122	4,374	2,650	2,534	2,534	2,534	2,541	2,669	2,811
Contracted services	9,767	8,709	11,307	12,778	10,775	10,775	10,775	10,497	10,994	11,680
Transfers and subsidies Exp	60,304	55,339	55,591	58,232	37,173	37,173	37,173	28,832	29,468	30,134
Other expenditure	41,675	43,722	44,150	40,044	36,095	36,095	36,095	34,876	36,470	38,138
Losses	160	173	-	-	-	-	-	-	-	-
Total Expenditure	281,388	278,459	298,497	304,739	277,614	277,614	277,614	285,478	300,042	315,609
Surplus/(Deficit)	(280,946)	(278,267)	(297,521)	(304,362)	(277,203)	(277,203)	(277,203)	(285,478)	(300,042)	(315,609)
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	(280,946)	(278,267)	(297,521)	(304,362)	(277,203)	(277,203)	(277,203)	(285,478)	(300,042)	(315,609)
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(280,946)	(278,267)	(297,521)	(304,362)	(277,203)	(277,203)	(277,203)	(285,478)	(300,042)	(315,609)
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(280,946)	(278,267)	(297,521)	(304,362)	(277,203)	(277,203)	(277,203)	(285,478)	(300,042)	(315,609)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(280,946)	(278,267)	(297,521)	(304,362)	(277,203)	(277,203)	(277,203)	(285,478)	(300,042)	(315,609)

2.10.2 City Manager (Vote 2)

The City Manager heads the administration of the City and chairs the City's Top Management, whose primary responsibility is advising the City Manager on service delivery matters, strategies and policies. On a day-to-day the directorate focuses mainly on governance and also provides transversal support throughout the City on built environment. The Directorate of the City Manager comprises of the following departments:

- i. Strategy and Transformation
- ii. Governance & Internal Auditing
- iii. Risk Management
- iv. Enterprise Project Management Office
- v. Legal Services & Municipal Court
- vi. Expanded Public Works Programme
- vii. Information / Knowledge Management / Research & Policy

Table 61: City Manager - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)										
Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
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	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies Rev	31,399	27,037	16,554	19,441	16,101	16,101	16,101	20,225	19,331	25,380
Other revenue	121	9	157	-	-	-	-	-	-	-
Gains	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	31,520	27,046	16,710	19,441	16,101	16,101	16,101	20,225	19,331	25,380
Expenditure By Type										
Employee related costs	63,092	64,288	65,507	84,511	78,745	78,745	78,745	93,657	97,909	104,804
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	252	5,223	-	130	130	130	130	121	130	146
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other materials	867	909	832	576	507	507	507	452	480	569
Contracted services	49,320	51,629	48,973	39,516	38,801	38,801	38,801	41,308	36,834	41,859
Transfers and subsidies Exp	-	-	-	-	-	-	-	-	-	-
Other expenditure	22,647	26,459	25,294	28,379	24,562	24,562	24,562	24,156	25,099	26,690
Losses	23	-	-	-	-	-	-	-	-	-
Total Expenditure	-	148,509	140,606	153,112	142,745	142,745	142,745	159,695	160,451	174,067
Surplus/(Deficit)	31,520	(121,463)	(123,896)	(133,671)	(126,644)	(126,644)	(126,644)	(139,470)	(141,120)	(148,687)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	370	151	100	100	100	100	150	250	500
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	31,520	(121,093)	(123,745)	(133,571)	(126,544)	(126,544)	(126,544)	(139,320)	(140,870)	(148,187)
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	31,520	(121,093)	(123,745)	(133,571)	(126,544)	(126,544)	(126,544)	(139,320)	(140,870)	(148,187)
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31,520	(121,093)	(123,745)	(133,571)	(126,544)	(126,544)	(126,544)	(139,320)	(140,870)	(148,187)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31,520	(121,093)	(123,745)	(133,571)	(126,544)	(126,544)	(126,544)	(139,320)	(140,870)	(148,187)

2.10.3 Human Settlements (Vote 3)

The mandate of the directorate is to coordinate the implementation of housing projects, to improve the living conditions of priority nodal townships, to improve the quality of human life through provision of descent formal houses as part of Integrated Sustainable Human Settlements and to improve the quality of human life through provision of bulk and internal services. The Directorate of Human Settlements comprises of the following departments:

- i. Housing Delivery & Implementation
- ii. Housing Planning & Strategy (Informal Settlements Upgrading)
- iii. Human Settlements Special Projects

Table 62: Human Settlements - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)										
Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
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	-	-	-	114	114	114	114	119	125	131
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies Rev	529	2,764	14,599	133,037	121,921	121,921	121,921	117,434	126,202	14,000
Other revenue	209	-	-	-	-	-	-	-	-	-
Gains	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	738	2,764	14,599	133,150	122,035	122,035	122,035	117,553	126,327	14,131
Expenditure By Type										
Employee related costs	36,306	37,488	39,413	44,026	44,026	44,026	44,026	45,673	48,230	50,931
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	1,648	46	-	118	118	118	118	110	118	132
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other materials	1,197	1,887	1,830	1,307	919	919	919	919	959	1,001
Contracted services	3,244	5,268	18,660	138,612	127,725	127,725	127,725	123,987	134,415	17,143
Transfers and subsidies Exp	-	-	-	-	-	-	-	-	-	-
Other expenditure	3,197	3,595	2,254	3,377	2,782	2,782	2,782	2,477	2,591	2,710
Losses	-	-	-	-	-	-	-	-	-	-
Total Expenditure	45,592	48,283	62,157	187,439	175,569	175,569	175,569	173,166	186,315	71,918
Surplus/(Deficit)	(44,854)	(45,519)	(47,558)	(54,289)	(53,534)	(53,534)	(53,534)	(55,613)	(59,988)	(57,788)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	468,089	234,087	219,813	277,700	281,900	281,900	281,900	231,427	244,547	241,225
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	423,235	188,568	172,255	223,411	228,366	228,366	228,366	175,813	184,559	183,437
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	423,235	188,568	172,255	223,411	228,366	228,366	228,366	175,813	184,559	183,437
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	423,235	188,568	172,255	223,411	228,366	228,366	228,366	175,813	184,559	183,437
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	423,235	188,568	172,255	223,411	228,366	228,366	228,366	175,813	184,559	183,437

2.10.4 Finance Directorate (Vote 4)

The Directorate of Finance aims to ensure efficient and effective financial management for Buffalo City Metropolitan Municipality as well as to provide and maintain meaningful, accurate and coherent financial records of the City in order to facilitate the management and control of expenditure against the objectives set by the City's budget. The Directorate of Finance comprises of the following departments:

- i. Budget & Treasury Management
- ii. Corporate Asset Management
- iii. Expenditure Management & Financial Reporting
- iv. Revenue Management
- v. Supply Chain Management
- vi. Strategy & Operations

Table 63: Finance Directorate - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)									2024/25 Medium Term Revenue & Expenditure Framework		
Description	Ref	2020/21 Audited Outcome	2021/22 Audited Outcome	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Revenue By Source											
Property rates	2	1,589,415	1,733,914	1,791,370	2,208,577	2,208,577	2,208,577	2,208,577	2,272,580	2,377,119	2,486,466
Service charges - elec	2	13,220	60,948	674	57,836	57,836	57,836	57,836	66,979	77,495	89,662
Service charges - wa	2	-	-	-	-	-	-	-	-	-	-
Service charges - sa	2	-	-	-	-	-	-	-	-	-	-
Service charges - re	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		40,801	32,364	46,543	23,027	37,027	37,027	37,027	14,474	15,639	16,898
Interest earned - outstanding debtors		119,421	176,561	300,755	211,915	211,915	211,915	211,915	222,299	232,525	243,221
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	1,495	1,495	1,495	1,495	1,568	1,640	1,716
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies Rev		535,313	369,350	442,801	488,099	488,099	488,099	488,099	519,128	548,398	583,697
Other revenue	2	612,853	661,139	735,467	759,794	759,794	759,794	759,794	795,875	828,820	863,937
Gains		0	5	264	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2,911,023	3,034,281	3,317,874	3,750,743	3,764,743	3,764,743	3,764,743	3,892,904	4,081,637	4,285,597
Expenditure By Type											
Employee related cost	2	383,042	354,798	219,822	363,029	340,118	340,118	340,118	379,087	400,271	422,642
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-
Debt impairment	3	114,318	248,732	220,775	430,673	485,887	485,887	485,887	507,235	504,204	497,344
Depreciation & asset	2	314	134	30,756	161	161	161	161	150	161	181
Finance charges		-	-	-	-	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	3,680	3,183	2,687	2,847	2,473	2,473	2,473	2,503	2,632	2,773
Contracted services		24,401	38,638	50,542	65,919	69,329	69,329	69,329	57,069	62,396	56,903
Transfers and subsidies Exp		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	126,832	136,513	142,581	150,211	144,738	144,738	144,738	131,635	137,957	145,746
Losses		(3,414)	508	403	-	-	-	-	-	-	-
Total Expenditure		649,174	782,507	667,566	1,012,840	1,042,706	1,042,706	1,042,706	1,077,680	1,107,622	1,125,587
Surplus/(Deficit)		2,261,849	2,251,774	2,650,307	2,737,903	2,722,037	2,722,037	2,722,037	2,815,224	2,974,015	3,160,010
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	76	21	-	-	-	-	115	115	115
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		2,261,849	2,251,850	2,650,328	2,737,903	2,722,037	2,722,037	2,722,037	2,815,339	2,974,130	3,160,125
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		2,261,849	2,251,850	2,650,328	2,737,903	2,722,037	2,722,037	2,722,037	2,815,339	2,974,130	3,160,125
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		2,261,849	2,251,850	2,650,328	2,737,903	2,722,037	2,722,037	2,722,037	2,815,339	2,974,130	3,160,125
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		2,261,849	2,251,850	2,650,328	2,737,903	2,722,037	2,722,037	2,722,037	2,815,339	2,974,130	3,160,125

2.10.5 Corporate Services (Vote 5)

Services rendered by the Directorate of Corporate Services include but are not limited to development of the organisational structure, capacitation of staff, recruitment of staff members, job evaluation, employee relations, safety and wellness and assisting management with the implementation of staff performance. The Directorate of Corporate Services comprises of the following departments:

- i. Corporate Support Services (Administrative & Council Support and Auxilliary / Records & Decision Tracking and Telecommunications)
- ii. Human Resources Performance & Development
- iii. Human Resources Management
- iv. Information Technology & Support

Table 64: Corporate Services - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)										
Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
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	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies Rev	11,104	12,319	15,685	10,850	10,620	10,620	10,620	10,800	10,800	12,300
Other revenue	23	1	(1)	778	778	778	778	816	853	893
Gains	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	11,128	12,320	15,685	11,628	11,398	11,398	11,398	11,616	11,653	13,193
Expenditure By Type										
Employee related costs	159,247	157,135	160,605	138,217	135,090	135,090	135,090	164,625	173,406	184,179
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	3,882	147	1,966	1,896	1,896	1,896	1,896	1,767	1,903	2,130
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other materials	902	1,083	1,232	612	554	554	554	554	582	613
Contracted services	12,235	5,310	7,950	17,491	13,262	13,262	13,262	11,662	10,507	11,606
Transfers and subsidies Exp	-	-	-	-	-	-	-	-	-	-
Other expenditure	69,250	79,880	77,392	82,692	70,862	70,862	70,862	68,613	71,656	74,839
Losses	-	-	-	-	-	-	-	-	-	-
Total Expenditure	245,516	243,555	249,145	240,909	221,664	221,664	221,664	247,221	258,054	273,366
Surplus/(Deficit)	(234,388)	(231,234)	(233,460)	(229,281)	(210,267)	(210,267)	(210,267)	(235,605)	(246,401)	(260,173)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	89	131	173	150	150	150	150	200	200	200
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	-	(231,103)	(233,288)	(229,131)	(210,117)	(210,117)	(210,117)	(235,405)	(246,201)	(259,973)
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(231,103)	(233,288)	(229,131)	(210,117)	(210,117)	(210,117)	(235,405)	(246,201)	(259,973)
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	(231,103)	(233,288)	(229,131)	(210,117)	(210,117)	(210,117)	(235,405)	(246,201)	(259,973)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	(231,103)	(233,288)	(229,131)	(210,117)	(210,117)	(210,117)	(235,405)	(246,201)	(259,973)

2.10.6 Infrastructure Services (Vote 6)

The Constitution stipulates that the City has a responsibility to ensure that the citizens of Buffalo City have access to basic services. The purpose of the Directorate of Infrastructure Services is to provide a sustainable, reliable and affordable engineering service and infrastructure for Buffalo City Metropolitan Municipality and all stakeholder communities. The Directorate of Infrastructure Services comprises of the following departments:

- i. Electrical & Energy Services
- ii. Roads / PIU & Construction
- iii. Water / Wastewater & Scientific Services
- iv. Workshop / Plant & Fleet Services

Table 65: Infrastructure Services - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)										
Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue By Source										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,935,384	2,138,593	2,146,397	2,556,325	2,401,460	2,401,460	2,401,460	2,781,131	3,217,768	3,722,958
Service charges - water revenue	1,214,597	1,255,133	738,617	933,423	845,689	845,689	845,689	917,910	977,942	1,041,899
Service charges - sanitation revenue	420,119	470,773	482,231	493,351	573,555	573,555	573,555	603,379	631,135	660,167
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies Rev	416,508	402,540	425,990	470,738	462,830	462,830	462,830	506,211	553,794	595,032
Other revenue	6,732	3,966	2,323	27,495	27,495	27,495	27,495	28,842	30,169	31,557
Gains	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	3,993,340	4,271,006	3,795,558	4,481,332	4,311,028	4,311,028	4,311,028	4,837,474	5,410,808	6,051,612
Expenditure By Type										
Employee related costs	545,700	572,015	591,349	614,191	564,080	564,080	564,080	717,501	757,681	800,111
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-
Debt impairment	715,015	905,125	503,653	787,982	853,279	853,279	853,279	890,769	885,446	873,398
Depreciation & asset impairment	1,086,513	1,266,329	1,468,937	466,997	466,997	466,997	466,997	435,047	468,662	524,525
Finance charges	23,069	18,703	14,025	11,835	11,835	11,835	11,835	7,821	5,716	4,074
Bulk purchases	1,631,905	1,922,255	1,936,963	2,512,494	2,512,494	2,512,494	2,512,494	2,831,581	3,276,139	3,790,493
Other materials	274,569	301,683	246,626	242,832	241,392	241,392	241,392	255,162	271,518	289,032
Contracted services	428,570	381,674	412,234	475,551	483,686	483,686	483,686	500,364	553,312	624,988
Transfers and subsidies Exp	-	-	-	-	-	-	-	-	-	-
Other expenditure	72,961	125,108	108,485	87,404	86,570	86,570	86,570	85,239	90,548	95,348
Losses	12,448	601	85,900	92,540	92,540	92,540	92,540	98,592	105,040	111,910
Total Expenditure	4,790,750	5,493,492	5,368,171	5,291,826	5,312,873	5,312,873	5,312,873	5,822,077	6,414,062	7,113,878
Surplus/(Deficit)	(797,410)	(1,222,487)	(1,572,614)	(810,495)	(1,001,845)	(1,001,845)	(1,001,845)	(984,603)	(1,003,255)	(1,062,266)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	423,836	318,562	375,713	288,140	283,140	283,140	283,140	400,075	420,857	460,174
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(373,574)	(903,924)	(1,196,901)	(522,355)	(718,705)	(718,705)	(718,705)	(584,527)	(582,398)	(602,091)
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(373,574)	(903,924)	(1,196,901)	(522,355)	(718,705)	(718,705)	(718,705)	(584,527)	(582,398)	(602,091)
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(373,574)	(903,924)	(1,196,901)	(522,355)	(718,705)	(718,705)	(718,705)	(584,527)	(582,398)	(602,091)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(373,574)	(903,924)	(1,196,901)	(522,355)	(718,705)	(718,705)	(718,705)	(584,527)	(582,398)	(602,091)

2.10.7 Spatial Planning & Development (Vote 7)

The purpose of the directorate is to enable and promote spatial transformation so that a more efficient, resilient and sustainable spatial pattern of development is achieved to underpin economic growth and social progress over time. The Directorate of Spatial Planning & Development comprises of the following departments:

- i. Development Planning
- ii. Property Management
- iii. Transport Planning & Operations
- iv. Urban & Rural Regeneration

Table 66: Spatial Planning & Development - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)										
Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
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	20,706	16,089	19,673	12,223	12,223	12,223	12,223	12,822	13,412	14,029
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies Rev	733	1,828	5,274	9,954	9,954	9,954	9,954	10,934	11,290	5,000
Other revenue	14,864	12,849	11,817	22,487	22,487	22,487	22,487	23,588	24,674	25,809
Gains	29,575	15,349	8,867	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	65,878	46,114	45,631	44,664	44,664	44,664	44,664	47,345	49,375	44,837
Expenditure By Type										
Employee related costs	102,755	105,692	111,468	137,676	127,006	127,006	127,006	142,792	150,789	159,233
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	205,790	200,457	232,184	97,089	97,089	97,089	97,089	90,447	97,435	109,049
Finance charges	318	234	292	246	246	246	246	163	119	85
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other materials	2,011	2,744	2,461	3,169	2,767	2,767	2,767	2,767	2,965	3,206
Contracted services	21,519	22,557	29,413	37,321	37,728	37,728	37,728	39,408	52,630	39,853
Transfers and subsidies Exp	-	-	-	-	-	-	-	-	-	-
Other expenditure	20,030	24,351	24,521	22,098	21,623	21,623	21,623	18,975	19,848	20,761
Losses	8,821	-	-	-	-	-	-	-	-	-
Total Expenditure	361,243	356,036	400,339	297,599	286,458	286,458	286,458	294,552	323,787	332,186
Surplus/(Deficit)	(295,365)	(309,922)	(354,708)	(252,935)	(241,795)	(241,795)	(241,795)	(247,207)	(274,412)	(287,349)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	144,586	94,315	81,966	91,082	91,082	91,082	91,082	80,458	84,062	83,792
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	(150,780)	(215,607)	(272,742)	(161,853)	(150,713)	(150,713)	(150,713)	(166,749)	(190,349)	(203,557)
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(150,780)	(215,607)	(272,742)	(161,853)	(150,713)	(150,713)	(150,713)	(166,749)	(190,349)	(203,557)
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(150,780)	(215,607)	(272,742)	(161,853)	(150,713)	(150,713)	(150,713)	(166,749)	(190,349)	(203,557)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(150,780)	(215,607)	(272,742)	(161,853)	(150,713)	(150,713)	(150,713)	(166,749)	(190,349)	(203,557)

2.10.8 Public Safety & Emergency Services (Vote 8)

The Directorate provides an essential & critical service to the public and thus the Directorate's mission is to continuously enforce safety & security and to consistently render an effective & efficient service is at the utmost forefront of this Directorate. Public Safety & Emergency Services comprises of the following departments:

- i. Emergency Services
- ii. Public Safety & Protection Services

Table 67: Public Safety & Emergency Services - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)										
Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
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	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16,648	12,383	6,947	18,068	7,226	7,226	7,226	7,580	7,929	8,294
Licences and permits	12,202	11,884	11,999	17,314	13,014	13,014	13,014	13,651	14,279	14,936
Agency services	25,112	23,879	21,871	26,861	26,861	26,861	26,861	28,177	29,473	30,829
Transfers and subsidies Rev	41,812	45,157	49,639	50,153	50,153	50,153	50,153	51,918	54,107	57,575
Other revenue	76,891	84,117	83,913	93,220	93,220	93,220	93,220	97,788	102,286	106,991
Gains	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	172,664	177,421	174,369	205,616	190,474	190,474	190,474	199,114	208,074	218,625
Expenditure By Type										
Employee related costs	422,757	396,624	401,195	437,545	416,454	416,454	416,454	475,809	502,455	530,592
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-
Debt impairment	49,610	71,631	82,513	31,081	32,681	32,681	32,681	34,117	33,913	33,451
Depreciation & asset impairment	2,136	2,201	-	1,040	1,040	1,040	1,040	969	1,043	1,168
Finance charges	1,012	727	713	601	601	601	601	397	290	207
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other materials	9,434	11,125	11,685	7,167	6,467	6,467	6,467	6,467	6,860	7,315
Contracted services	21,264	8,015	10,356	29,102	33,100	33,100	33,100	36,780	36,146	38,034
Transfers and subsidies Exp	643	295	680	740	740	740	740	740	774	809
Other expenditure	11,051	11,281	9,960	9,283	9,294	9,294	9,294	9,318	9,747	10,195
Losses	13	-	-	-	-	-	-	-	-	-
Total Expenditure	517,919	501,899	517,102	516,559	500,376	500,376	500,376	564,597	591,228	621,771
Surplus/(Deficit)	(345,255)	(324,479)	(342,733)	(310,943)	(309,903)	(309,903)	(309,903)	(365,482)	(383,154)	(403,146)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	10,036	2,294	953	-	-	-	-	-	-	-
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	-	(322,185)	(341,780)	(310,943)	(309,903)	(309,903)	(309,903)	(365,482)	(383,154)	(403,146)
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(322,185)	(341,780)	(310,943)	(309,903)	(309,903)	(309,903)	(365,482)	(383,154)	(403,146)
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	(322,185)	(341,780)	(310,943)	(309,903)	(309,903)	(309,903)	(365,482)	(383,154)	(403,146)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	(322,185)	(341,780)	(310,943)	(309,903)	(309,903)	(309,903)	(365,482)	(383,154)	(403,146)

2.10.9 Economic Development & Agencies (Vote 09)

The directorate was established to respond to stagnant economic growth and rising unemployment. The purpose of the directorate is to enhance the enabling environment for the attraction of new investments and the creation of new enterprises within the local economy, in pursuit of inclusive economic growth and job creation Economic Development & Agencies comprises of the following departments:

- i. Fresh Produce Market
- ii. Tourism, Arts, Culture & Heritage
- iii. Trade, Industry & Sector Development

Table 68: Economic Development & Agencies - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)										
Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
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	2,441	2,887	2,437	3,878	3,878	3,878	3,878	4,068	4,255	4,451
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences and permits	210	243	217	312	312	312	312	328	343	359
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies Rev	2,569	16,861	6,003	6,648	22,621	22,621	22,621	12,600	-	-
Other revenue	24,273	25,414	29,424	36,442	36,442	36,442	36,442	38,227	39,986	41,825
Gains	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	29,493	45,405	38,081	47,280	63,253	63,253	63,253	55,223	44,583	46,634
Expenditure By Type										
Employee related costs	42,476	44,733	45,025	50,982	49,594	49,594	49,594	54,361	57,406	60,620
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	4,204	408	-	2,329	2,329	2,329	2,329	2,169	2,337	2,616
Finance charges	550	406	400	337	337	337	337	223	163	116
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other materials	705	1,433	4,051	1,948	1,802	1,802	1,802	1,202	1,265	1,334
Contracted services	4,802	6,444	11,564	19,021	16,465	16,465	16,465	22,892	17,490	20,950
Transfers and subsidies Exp	43,762	60,233	49,721	66,569	80,272	80,272	80,272	55,876	59,803	65,005
Other expenditure	10,256	16,714	11,368	11,544	11,865	11,865	11,865	9,069	10,440	10,828
Losses	19	-	-	-	-	-	-	-	-	-
Total Expenditure	106,775	130,371	122,128	152,729	162,664	162,664	162,664	145,792	148,903	161,470
Surplus/(Deficit)	(77,282)	(84,966)	(84,048)	(105,449)	(99,411)	(99,411)	(99,411)	(90,570)	(104,320)	(114,836)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	21,773	33,356	25,298	45,800	45,800	45,800	45,800	42,639	44,325	77,000
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	(55,509)	(51,610)	(58,750)	(59,649)	(53,611)	(53,611)	(53,611)	(47,931)	(59,995)	(37,836)
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(55,509)	(51,610)	(58,750)	(59,649)	(53,611)	(53,611)	(53,611)	(47,931)	(59,995)	(37,836)
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(55,509)	(51,610)	(58,750)	(59,649)	(53,611)	(53,611)	(53,611)	(47,931)	(59,995)	(37,836)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(55,509)	(51,610)	(58,750)	(59,649)	(53,611)	(53,611)	(53,611)	(47,931)	(59,995)	(37,836)

2.10.10 Solid Waste & Environmental Management (Vote 10)

The Directorate of Solid Waste & Environmental Management renders services such as refuse removal, street sweeping, waste minimization and operates the landfill/waste sites as well as the garden transfer stations. It also has an overarching strategic responsibility for the protection and management of the natural environment in Buffalo City. Solid Waste & Environmental Management comprises of the following departments:

- i. Solid Waste Management Services
- ii. Environmental Management
- iii. Municipal Health Services

Table 69: Solid Waste & Environmental Management - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)										
Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue By Source										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	387,546	398,396	406,053	509,293	509,293	509,293	535,777	560,422	586,202
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	8	8	8	8	9	9	9
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies Rev	-	158,955	193,601	191,585	197,591	197,591	197,591	206,152	190,458	202,667
Other revenue	-	2,905	2,406	8,521	8,521	8,521	8,521	8,938	9,350	9,780
Gains	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	549,405	594,404	606,167	715,413	715,413	715,413	750,876	760,238	798,658
Expenditure By Type										
Employee related costs	-	401,447	389,428	448,717	405,972	405,972	405,972	464,844	490,876	518,365
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	159,934	90,887	79,180	112,045	112,045	112,045	116,967	116,268	114,686
Depreciation & asset impairment	-	1,649	1,883	3,623	3,623	3,623	3,623	3,375	3,636	4,069
Finance charges	-	27	49	41	41	41	41	27	20	14
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other materials	-	24,828	25,501	14,876	10,686	10,686	10,686	10,686	11,293	11,980
Contracted services	-	22,247	41,796	35,366	37,427	37,427	37,427	48,375	62,982	72,145
Transfers and subsidies Exp	-	143	20,969	14,672	23,601	23,601	23,601	23,400	-	-
Other expenditure	-	85,167	127,283	63,331	110,880	110,880	110,880	93,101	97,384	101,863
Losses	-	-	-	-	-	-	-	-	-	-
Total Expenditure	-	695,442	697,797	659,806	704,275	704,275	704,275	760,776	782,458	823,123
Surplus/(Deficit)	-	(146,037)	(103,393)	(53,639)	11,138	11,138	11,138	(9,901)	(22,220)	(24,465)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	14,526	21,000	21,000	21,000	21,000	21,000	21,941	41,000
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	-	(146,037)	(88,866)	(32,639)	32,138	32,138	32,138	11,099	(279)	16,535
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(146,037)	(88,866)	(32,639)	32,138	32,138	32,138	11,099	(279)	16,535
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	(146,037)	(88,866)	(32,639)	32,138	32,138	32,138	11,099	(279)	16,535
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	(146,037)	(88,866)	(32,639)	32,138	32,138	32,138	11,099	(279)	16,535

2.10.11 Sport, Recreation & Community Development (Vote 11)

The Directorate of Sport, Recreation & Community Development is responsible for the rendering of services in Cemeteries and Crematorium, Sports fields; Swimming Pools; Marine Services; Resorts and the Zoo and provide for conservation, sport and recreation needs of the community. It also provides provide general lending, reference, copy and study facilities at its libraries and the use of Halls:

- i. Community Development (Libraries, Halls, Zoo & Aquarium)
- ii. Parks & Cemeteries
- iii. Sports Development, Facilities & Recreation

Table 70: Sport, Recreation & Community Development - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)										
Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
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	-	2,141	2,391	6,915	6,915	6,915	6,915	7,254	7,587	7,937
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	24	27	509	509	509	509	534	559	584
Licences and permits	-	-	-	41	41	41	41	43	45	47
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies Rev	-	15,870	21,316	16,446	17,370	17,370	17,370	15,870	15,870	15,870
Other revenue	-	9,930	11,143	23,287	23,287	23,287	23,287	24,428	25,552	26,727
Gains	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	27,966	34,877	47,198	48,122	48,122	48,122	48,129	49,613	51,165
Expenditure By Type										
Employee related costs	-	274,788	291,883	407,524	369,126	369,126	369,126	364,662	385,083	406,648
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	91,668	109,498	34,388	34,388	34,388	34,388	32,035	34,510	38,624
Finance charges	-	588	597	504	504	504	504	333	243	173
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other materials	-	16,183	14,377	7,340	6,382	6,382	6,382	6,382	6,732	7,124
Contracted services	-	26,138	36,398	19,641	17,615	17,615	17,615	15,645	17,181	29,661
Transfers and subsidies Exp	-	11,067	10,533	13,684	2,057	2,057	2,057	2,057	2,152	2,251
Other expenditure	-	48,107	47,005	36,740	30,387	30,387	30,387	27,088	28,334	29,638
Losses	-	19	-	-	-	-	-	-	-	-
Total Expenditure	-	468,558	510,292	519,821	460,459	460,459	460,459	448,203	474,236	514,118
Surplus/(Deficit)	-	(440,592)	(475,414)	(472,623)	(412,337)	(412,337)	(412,337)	(400,074)	(424,624)	(462,954)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	5,537	18,148	35,500	35,500	35,500	35,500	12,500	13,060	45,224
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(435,056)	(457,266)	(437,123)	(376,837)	(376,837)	(376,837)	(387,574)	(411,564)	(417,730)
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(435,056)	(457,266)	(437,123)	(376,837)	(376,837)	(376,837)	(387,574)	(411,564)	(417,730)
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	(435,056)	(457,266)	(437,123)	(376,837)	(376,837)	(376,837)	(387,574)	(411,564)	(417,730)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	(435,056)	(457,266)	(437,123)	(376,837)	(376,837)	(376,837)	(387,574)	(411,564)	(417,730)

2.11 ANNUAL BUDGET AND SDBIPS – MUNICIPAL ENTITIES

Buffalo City Metropolitan Development Agency (BCMDA) is a municipal entity wholly owned by Buffalo City Metropolitan Municipality (BCMM). BCMDA was established as a profit company on 20 April 2016. Its mandate is to increase economic growth through tourism, economic and social development as well as property management and commercialisation. As an entity of BCMM, BCMDA extends the Metro's capability with respect to identification, planning and implementation of development projects for the benefit of the entire municipal area. The governance of BCMDA is entrusted to board of directors.

To allow the agency to realise its mandate, the City has set aside an amount of (inclusive of vat) R43 million for 2024/2025 financial year, as an operational grant to the agency.

The primary mandate of Buffalo City Metropolitan Development Agency is to:

- i. Attract investors into Buffalo City,
- ii. Increase economic growth through tourism, economic and social development,
and
- iii. Property management and commercialisation.

The aggregated annual budget, as required in terms of section 9 of the MBRR, are presented in the five primary budget tables on the following pages. These tables reflect BCMDA's 2024/2025 budget and MTREF to be supported by Council.

Schedule D reflecting BCMDA's annual budget and supporting documents is attached as Annexure Z.

Table 71: MBRR Table D1 – Budget Summary – (BCMDA)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	488	722	1 117	1 027	1 526	1 526	-	-	-
Transfer and subsidies - Operational	125 436	46 384	376	66 534	96 276	96 276	41 254	43 079	44 932
Other own revenue	6 985	6 899	2 055	400	1 087	1 087	-	-	-
Total Revenue (excluding capital transfers and contributions)	132 909	54 004	3 548	67 961	98 890	98 890	41 254	43 079	44 932
Employee costs	28 411	26 106	43 592	42 025	45 945	45 945	36 704	38 337	38 337
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Depreciation and Debt impairment	1 181	1 114	829	875	875	875	941	1 019	1 311
Finance charges	0	0	0	2	2	2	2	3	3
Inventory consumed and bulk purchases	48	62	40	64	48	48	289	100	282
Transfers and subsidies	203	221	-	213	115	115	-	-	-
Other expenditure	101 237	24 768	28 829	23 856	49 382	49 382	3 318	3 620	5 000
Total Expenditure	131 081	52 272	73 290	67 035	96 368	96 368	41 254	43 079	44 932
Surplus/(Deficit)	1 828	1 733	(69 742)	926	2 522	2 522	-	-	-
Transfers and subsidies - capital (monetary allocations)	1 238	631	12 043	1 108	808	808	1 350	1 485	1 634
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	3 066	2 364	(57 699)	2 034	3 330	3 330	1 350	1 485	1 634
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	3 066	2 364	(57 699)	2 034	3 330	3 330	1 350	1 485	1 634
Capital expenditure & funds sources									
Capital expenditure	1 238	631	269	1 433	808	808	111	1 350	1 485
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 238	631	269	1 433	808	808	1 350	1 485	1 634
Total sources of capital funds	1 238	631	269	1 433	808	808	1 350	1 485	1 634
Financial position									
Total current assets	37 570	64 660	24 099	11 710	21 699	21 699	10 500	11 520	12 830
Total non current assets	2 849	2 308	1 940	2 279	1 873	1 873	2 283	2 748	3 071
Total current liabilities	20 154	54 694	27 298	3 494	45 069	45 069	12 172	12 172	12 172
Total non current liabilities	-	-	-	-	-	-	-	-	-
Community wealth/Equity	14 045	14 541	(1 547)	11 278	(739)	(739)	611	2 096	3 730
Cash flows									
Net cash from (used) operating	9 848	-	30	-	-	-	2 291	2 504	2 945
Net cash from (used) investing	-	-	-	-	-	-	(1 350)	(1 485)	(1 634)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	17 696	17 696	17 725	9 995	17 725	-	8 788	9 807	11 118

Table 72: MBRR Table D2 – Budgeted Financial Performance (revenue and expenditure) – (BCMDA)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue	1										
Exchange Revenue											
Agency services		6 799	6 658	2 009	400	1 072	1 072	352			
Interest											
Interest earned from Receivables											
Interest earned from Current and Non Current Assets		488	722	1 117	1 027	1 526	1 526	1 043			
Dividends											
Rent on Land											
Rental from Fixed Assets											
Licence and permits											
Operational Revenue		189	143	46	-	15	15	-	-	-	-
Non-Exchange Revenue	2										
Property rates											
Surcharges and Taxes											
Fines, penalties and forfeits											
Licences or permits											
Transfer and subsidies - Operational		125 436	46 384	376	66 534	96 276	96 276	14 333	41 254	43 079	44 932
Interest											
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets		(3)	98	-	-	-	-	-	-	-	-
Other Gains											
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		132 909	54 004	3 548	67 961	98 890	98 890	15 727	41 254	43 079	44 932
Expenditure											
Employee related costs		28 411	26 106	43 592	42 025	45 945	45 945	29 131	36 704	38 337	38 337
Remuneration of councillors											
Bulk purchases - electricity	2										
Inventory consumed	5	48	62	40	64	48	48	40	289	100	282
Debt impairment	4										
Depreciation and asset impairment		1 181	1 114	829	875	875	875	711	941	1 019	1 311
Finance charges		0	0	0	2	2	2	0	2	3	3
Contracted services		95 442	18 467	19 437	13 608	37 698	37 698	9 361	1 547	1 832	2 932
Transfers and subsidies		203	221	-	213	115	115	115	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs	3	5 783	6 279	9 342	10 249	11 684	11 684	6 468	1 771	1 787	2 067
Losses on disposal of Assets		-	22	26	-	-	-	-	-	-	-
Other Losses		13	-	22	-	-	-	-	-	-	-
Total Expenditure		131 081	52 272	73 290	67 035	96 368	96 368	45 826	41 254	43 079	44 932
Surplus/(Deficit)		1 828	1 733	(69 742)	926	2 522	2 522	(30 099)	-	-	-
Transfers and subsidies - capital (monetary allocations)		1 238	631	12 043	1 108	808	808	4 397	1 350	1 485	1 634
Transfers and subsidies - capital (in-kind)											
Surplus/(Deficit) after capital transfers & contributions		3 066	2 364	(57 699)	2 034	3 330	3 330	(25 702)	1 350	1 485	1 634
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		3 066	2 364	(57 699)	2 034	3 330	3 330	(25 702)	1 350	1 485	1 634
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		3 066	2 364	(57 699)	2 034	3 330	3 330	(25 702)	1 350	1 485	1 634
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent subsidiary transactions		-	-	44 254	-	-	-	44 071	-	-	-
Surplus/ (Deficit) for the year		3 066	2 364	(13 445)	2 034	3 330	3 330	18 369	1 350	1 485	1 634

Table 73: MBRR Table D3 – Capital Budget by asset class and funding – (BCMDA)

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1									
Capital expenditure by Asset Class/Sub-class										
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-
<u>Community Assets</u>		-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		279	255	-	848	416	416	97	776	1 000
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		279	255	-	848	416	416	97	776	1 000
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		279	255	-	848	416	416	97	776	1 000
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		586	141	225	390	200	200	(0)	390	210
Computer Equipment		586	141	225	390	200	200	(0)	390	210
<u>Furniture and Office Equipment</u>		373	235	44	195	192	192	14	184	275
Furniture and Office Equipment		373	235	44	195	192	192	14	184	275
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Total capital expenditure on assets	1	1 238	631	269	1 433	808	808	111	1 350	1 485
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing	3									
Internally generated funds		1 238	631	269	1 433	808	808	1 350	1 485	1 634
Total Capital Funding	4	1 238	631	269	1 433	808	808	1 350	1 485	1 634

Table 74: MBRR Table D4 – Budgeted Financial Position – (BCMDA)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
ASSETS											
Current assets											
Cash and cash equivalents		25 981	19 327	20 275	9 995	19 987	19 987	19 987	8 788	9 807	11 118
Trade and other receivables from exchange transactions	1	9 356	41 312	3 189	-	1 179	1 179	36 394	1 179	1 179	1 179
Receivables from non-exchange transactions	1	-	-	-	1 651	-	-	-	-	-	-
Current portion of non-current receivables		176	-	-	-	-	-	-	-	-	-
Inventory	2	48	62	40	64	48	48	40	48	48	48
VAT		2 010	3 958	595	-	485	485	165	485	485	485
Other current assets		-	-	-	-	-	-	-	-	-	-
Total current assets		37 570	64 660	24 099	11 710	21 699	21 699	56 586	10 500	11 520	12 830
Non current assets											
Investments	3	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment		2 173	1 532	1 203	1 350	1 009	1 009	926	1 769	2 526	3 212
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-
Intangible assets	1	676	776	737	929	864	864	415	514	222	(141)
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		2 849	2 308	1 940	2 279	1 873	1 873	1 341	2 283	2 748	3 071
TOTAL ASSETS		40 419	66 968	26 039	13 989	23 572	23 572	57 927	12 783	14 268	15 902
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables from exchange transactions	4	14 425	39 899	24 957	1 542	42 729	42 729	27 710	9 832	9 832	9 832
Trade and other payables from non-exchange transactions	5	2 152	9 180	1 354	-	1 354	1 354	15 507	1 354	1 354	1 354
Provision		2 270	2 441	986	1 952	986	986	986	986	986	986
VAT		1 307	3 175	-	-	-	-	3 109	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		20 154	54 694	27 298	3 494	45 069	45 069	47 313	12 172	12 172	12 172
Non current liabilities											
Financial liabilities	6	-	-	-	-	-	-	-	-	-	-
Provision	7	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		20 154	54 694	27 298	3 494	45 069	45 069	47 313	12 172	12 172	12 172
NET ASSETS	2	20 265	12 274	(1 259)	10 495	(21 496)	(21 496)	10 614	611	2 096	3 730
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	14 045	14 541	(1 547)	11 278	(739)	(739)	16 564	611	2 096	3 730
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	14 045	14 541	(1 547)	11 278	(739)	(739)	16 564	611	2 096	3 730

Table 75: MBRR Table D5 – Budgeted Cash Flow – (BCMDA)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		9 848	-	-	-	-	-	-	-	-	-
Service charges											
Other revenue											
Transfers and Subsidies - Operational	1	-	-	-	-	-	-	-	41 254	43 079	44 932
Transfers and Subsidies - Capital	1										
Interest		-	-	30	-	-	-	-	-	-	-
Dividends											
Payments	2										
Suppliers and employees		-	-	-	-	-	-	-	(38 963)	(40 575)	(41 987)
Finance charges											
Transfers and Subsidies											
NET CASH FROM/(USED) OPERATING ACTIVITIES		9 848	-	30	-	-	-	-	2 291	2 504	2 945
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
VAT Control (Receipts)											
Decrease (increase) in non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets									(1 350)	(1 485)	(1 634)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	(1 350)	(1 485)	(1 634)
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	1	9 848	-	30	-	-	-	-	941	1 019	1 311
Cash/cash equivalents at the year begin:	2	7 847	17 696	17 696	9 995	17 725		17 725	7 847	8 788	9 807
Cash/cash equivalents at the year end:	2	17 696	17 696	17 725	9 995	17 725	-	17 725	8 788	9 807	11 118

2.12 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

In terms of the City's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years) unless MFMA Section 33 has been complied with. In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Chief Financial Officer.

2.13 CAPITAL EXPENDITURE DETAILS

The following tables present details of the City's capital expenditure programme, firstly on the new assets, then renewal of assets, upgrading of assets, repair and maintenance of assets, depreciation of assets, detailed capital programme and delayed capital projects.

Table 76: MBRR Table SA34a – Capital expenditure on new assets by asset class

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	545 028	462 240	475 831	361 538	421 021	421 021	401 834	389 274	372 911
Roads Infrastructure	161 774	91 006	69 521	60 650	74 250	74 250	58 320	62 263	61 805
<i>Roads</i>	152 315	91 006	69 521	60 650	74 250	74 250	58 320	62 263	61 805
Storm water Infrastructure	27 334	29 943	35 206	45 975	57 500	57 500	26 625	27 804	30 804
<i>Drainage Collection</i>	27 334	29 943	35 206	45 975	57 500	57 500	26 625	27 804	30 804
Electrical Infrastructure	167 008	79 368	96 351	5 000	43 099	43 099	39 977	35 150	26 000
<i>MV Substations</i>	82 627	–	–	–	–	–	–	–	–
<i>MV Networks</i>	8 842	–	–	–	–	–	–	–	–
<i>LV Networks</i>	75 539	79 368	96 351	5 000	43 099	43 099	39 977	35 150	26 000
Water Supply Infrastructure	76 585	206 269	221 161	182 363	184 334	184 334	201 767	180 751	197 075
<i>Dams and Weirs</i>	2 894	160	–	–	–	–	2 000	3 314	3 976
<i>Reservoirs</i>	3 721	8 798	3 457	5 000	5 000	5 000	5 000	5 224	7 403
<i>Water Treatment Works</i>	–	–	–	–	–	–	5 000	4 403	5 284
<i>Bulk Mains</i>	25 340	7 242	6 076	6 000	7 000	7 000	12 000	12 538	19 538
<i>Distribution</i>	2 296	19 715	32 096	15 400	15 114	15 114	36 500	34 478	42 426
<i>Distribution Points</i>	26 110	29 213	40 170	92 525	80 500	80 500	99 336	104 525	109 314
<i>PRV Stations</i>	1 973	13 358	6 542	7 000	7 000	7 000	6 000	6 269	9 134
<i>Capital Spares</i>	14 251	127 783	132 821	56 438	69 720	69 720	35 931	10 000	–
Sanitation Infrastructure	105 907	54 481	47 464	65 550	59 412	59 412	70 646	81 306	52 227
<i>Reticulation</i>	102 967	40 234	33 194	48 550	43 000	43 000	47 146	54 134	42 959
<i>Outfall Sewers</i>	–	2 040	–	5 000	5 000	5 000	1 500	5 224	6 269
<i>Toilet Facilities</i>	2 940	10 128	9 761	10 000	8 000	8 000	10 000	10 448	–
<i>Capital Spares</i>	–	2 079	4 509	2 000	3 412	3 412	12 000	11 500	3 000
Solid Waste Infrastructure	3 434	38	–	–	–	–	–	–	–
<i>Capital Spares</i>	3 434	38	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	2 987	1 136	6 127	2 000	2 426	2 426	4 500	2 000	5 000
<i>Data Centres</i>	63	–	2 247	1 000	1 000	1 000	1 500	1 000	2 000
<i>Core Layers</i>	2 923	1 136	3 880	1 000	1 426	1 426	3 000	1 000	3 000

MBRR Table SA34a – Capital expenditure on new assets by asset class (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on new assets by Asset Class/Sub-class	6 036	14 909	17 184	44 388	42 808	42 808	32 719	39 709	49 000
Community Assets	5 988	14 751	16 916	44 288	42 708	42 708	32 419	39 409	47 500
Community Facilities	2 248	–	–	–	–	–	–	–	–
Halls	–	783	–	5 700	5 100	5 100	5 000	7 724	13 000
Centres	–	212	–	12 188	13 078	13 078	6 000	3 000	1 500
Fire/Ambulance Stations	–	–	502	1 300	200	200	–	3 000	1 000
Galleries	456	–	3 934	5 500	5 500	5 500	3 500	2 612	6 000
Libraries	169	108	11	500	500	500	500	500	1 000
Cemeteries/Crematoria	159	116	–	1 000	–	–	–	2 000	1 500
Public Open Space	–	59	–	100	100	100	100	3 000	2 500
Nature Reserves	–	98	1 994	–	–	–	500	–	1 000
Public Ablution Facilities	415	13 376	10 475	18 000	18 000	18 000	16 819	17 573	20 000
Stalls	2 541	–	–	–	230	230	–	–	–
Taxi Ranks/Bus Terminals	49	157	267	100	100	100	300	300	1 500
Sport and Recreation Facilities	49	157	267	100	100	100	300	300	1 500
Outdoor Facilities	–	–	–	–	–	–	–	–	–
Heritage assets	8	700	2 472	1 000	1 000	1 000	–	–	1 000
Monuments	8	700	2 472	1 000	1 000	1 000	–	–	1 000
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Other assets	177 822	39 082	39 385	83 000	61 154	61 154	43 486	32 418	56 224
Operational Buildings	949	7 679	4 856	36 500	18 004	18 004	38 486	27 194	51 000
Municipal Offices	460	3 172	3 638	17 500	18 004	18 004	24 486	21 694	46 000
Pay/Enquiry Points	272	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	4 000	–	–	500	500	1 000
Yards	217	4 507	1 219	5 000	–	–	–	–	–
Laboratories	–	–	–	–	–	–	6 000	2 000	–
Depots	–	–	–	10 000	–	–	7 500	3 000	4 000
Housing	176 873	31 403	34 529	46 500	43 150	43 150	5 000	5 224	5 224
Social Housing	176 873	31 403	34 529	46 500	43 150	43 150	5 000	5 224	5 224
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	28 123	13 887	7 817	3 848	10 677	10 677	9 270	7 000	4 000
Licences and Rights	28 123	13 887	7 817	3 848	10 677	10 677	9 270	7 000	4 000
Computer Software and Applications	28 123	13 887	7 817	3 848	10 677	10 677	9 270	7 000	4 000
Computer Equipment	4 337	1 874	287	2 790	2 600	2 600	3 790	3 610	3 810
Computer Equipment	4 337	1 874	287	2 790	2 600	2 600	3 790	3 610	3 810
Furniture and Office Equipment	5 834	15 129	10 261	16 535	19 385	19 385	19 749	25 164	24 139
Furniture and Office Equipment	5 834	15 129	10 261	16 535	19 385	19 385	19 749	25 164	24 139
Machinery and Equipment	43 908	22 521	5 154	19 654	22 439	22 439	39 119	44 258	42 800
Machinery and Equipment	43 908	22 521	5 154	19 654	22 439	22 439	39 119	44 258	42 800
Transport Assets	73 979	16 464	35 132	27 500	39 107	39 107	39 000	46 500	27 500
Transport Assets	73 979	16 464	35 132	27 500	39 107	39 107	39 000	46 500	27 500
Land	–	23 716	12 695	15 000	15 000	15 000	15 000	15 672	3 822
Land	–	23 716	12 695	15 000	15 000	15 000	15 000	15 672	3 822
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	885 075	610 522	606 217	575 253	635 192	635 192	603 967	603 604	585 207

Table 77: MBRR Table SA34b – Capital expenditure on renewal of existing assets by asset class

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	199 549	292 747	245 602	281 472	295 716	295 716	322 416	320 641	308 496
Roads Infrastructure	176 406	156 757	134 897	122 256	151 479	151 479	120 500	103 191	121 713
Roads	175 330	141 144	118 291	117 256	143 003	143 003	112 000	96 400	106 743
Road Furniture	1 076	15 613	16 606	5 000	8 476	8 476	8 500	6 791	14 970
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	91 684	66 789	104 566	90 446	90 446	117 888	132 907	98 343
HV Transmission Conductors	-	20 988	16 826	22 000	44 000	44 000	27 642	30 000	10 000
MV Substations	-	29 093	-	-	-	-	-	-	-
MV Networks	-	26 237	33 038	60 966	29 671	29 671	61 446	62 657	62 056
LV Networks	-	15 366	16 925	21 600	16 775	16 775	28 800	40 250	26 288
Water Supply Infrastructure	23 143	44 305	43 916	54 650	53 791	53 791	84 028	84 543	88 440
Reservoirs	2 761	6 320	-	10 150	6 884	6 884	24 500	29 103	29 150
Pump Stations	808	2 352	289	-	-	-	2 500	3 500	8 250
Water Treatment Works	7 135	24 634	28 261	25 000	25 000	25 000	28 528	18 940	21 040
Bulk Mains	5 572	5 212	5 651	9 000	11 337	11 337	14 000	12 000	15 000
Distribution Points	6 866	5 788	9 715	10 500	10 570	10 570	14 500	21 000	15 000
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	8 796	2 782	15 256	13 800	18 000	18 000	12 820	17 746	31 000
Community Facilities	8 796	1 433	215	7 800	11 800	11 800	5 000	9 000	19 000
Fire/Ambulance Stations	828	-	-	-	-	-	-	-	-
Galleries	-	-	215	7 800	11 800	11 800	5 000	9 000	19 000
Theatres	1 584	1 433	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	6 385	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	1 349	15 041	6 000	6 200	6 200	7 820	8 746	12 000
Outdoor Facilities	-	1 349	15 041	6 000	6 200	6 200	7 820	8 746	12 000
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Other assets	3 476	10 127	9 386	6 000	9 002	9 002	2 000	2 000	10 000
Operational Buildings	3 476	10 127	9 386	6 000	9 002	9 002	2 000	2 000	10 000
Municipal Offices	998	4 939	4 774	2 000	5 000	5 000	1 500	1 500	2 000
Pay/Enquiry Points	739	-	1 111	1 500	1 502	1 502	500	500	1 000
Manufacturing Plant	1 739	5 188	3 500	2 500	2 500	2 500	-	-	7 000
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	1 157	500	-	-	505	505	-	-	-
Transport Assets	1 157	500	-	-	505	505	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	212 978	306 156	270 244	301 272	323 222	323 222	337 236	340 388	349 496

Table 78: MBRR Table SA34e – Capital expenditure on the upgrading of existing assets by asset class

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	324 739	342 707	458 366	254 451	239 208	239 208	250 405	278 404	277 081
Roads Infrastructure	232 087	280 638	402 125	150 198	137 954	137 954	108 544	116 003	114 200
<i>Roads</i>	164 397	239 356	388 196	81 081	76 838	76 838	86 587	103 972	82 200
<i>Road Structures</i>	67 690	41 282	13 929	69 117	61 117	61 117	21 958	12 030	32 000
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	13 906	8 321	16 983	20 000	20 000	20 000	15 000	15 000	20 000
<i>MV Networks</i>	13 906	–	16 983	20 000	20 000	20 000	15 000	15 000	20 000
<i>LV Networks</i>	–	8 321	–	–	–	–	–	–	–
Water Supply Infrastructure	15 228	7 150	7 004	7 155	7 155	7 155	19 000	19 448	16 881
<i>Pump Stations</i>	9 107	3 434	2 468	3 155	–	–	5 000	5 224	8 881
<i>Bulk Mains</i>	6 121	3 716	4 536	4 000	7 155	7 155	14 000	14 224	8 000
Sanitation Infrastructure	63 519	46 597	32 254	77 098	74 098	74 098	107 861	127 953	126 000
<i>Reticulation</i>	7 884	14 371	14 578	19 598	19 598	19 598	32 739	60 072	62 000
<i>Waste Water Treatment Works</i>	5 411	–	1 556	–	–	–	–	–	–
<i>Outfall Sewers</i>	50 223	32 226	16 119	57 500	54 500	54 500	75 122	67 882	64 000
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Community Assets	131 298	142 951	79 776	67 350	81 335	81 335	36 450	38 958	87 224
Community Facilities	36 612	35 502	44 619	50 450	52 927	52 927	30 950	35 846	66 724
<i>Halls</i>	6 350	4 831	8 140	17 500	17 500	17 500	4 500	3 612	6 224
<i>Centres</i>	10 454	1 971	387	2 000	3 217	3 217	1 000	1 000	1 000
<i>Testing Stations</i>	302	431	1 297	1 000	1 832	1 832	1 000	6 000	4 000
<i>Cemeteries/Crematoria</i>	3 817	6 057	9 174	8 450	8 450	8 450	5 450	4 950	4 500
<i>Public Open Space</i>	220	739	–	–	–	–	–	–	–
<i>Nature Reserves</i>	9 544	8 632	12 230	13 500	13 928	13 928	9 000	7 746	30 000
<i>Public Ablution Facilities</i>	97	–	–	–	–	–	–	–	–
<i>Taxi Ranks/Bus Terminals</i>	5 828	12 839	13 390	8 000	8 000	8 000	10 000	12 538	21 000
Sport and Recreation Facilities	94 686	107 449	35 157	16 900	28 408	28 408	5 500	3 112	20 500
<i>Outdoor Facilities</i>	94 686	107 449	35 157	16 900	28 408	28 408	5 500	3 112	20 500

MBRR Table SA34e – Capital expenditure on the upgrading of existing assets by asset class (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
<u>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</u>									
<u>Heritage assets</u>	152	1 062	1 695	1 000	1 000	1 000	-	-	2 000
Monuments	152	1 062	1 695	1 000	1 000	1 000	-	-	2 000
<u>Investment properties</u>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<u>Other assets</u>	36 571	4 722	9 436	18 400	12 338	12 338	10 600	10 224	18 700
Operational Buildings	36 571	4 722	9 436	18 400	12 338	12 338	10 600	10 224	18 700
Municipal Offices	9 930	1 186	494	2 400	1 338	1 338	1 000	1 000	1 000
Pay/Enquiry Points	-	5	1 354	5 000	(0)	(0)	-	-	700
Laboratories	1 344	-	-	-	-	-	-	-	-
Training Centres	1 679	-	-	-	-	-	-	-	-
Manufacturing Plant	9 547	-	-	-	-	-	-	-	-
Depots	14 071	3 531	7 588	11 000	11 000	11 000	9 600	9 224	17 000
Housing	-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>	-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>	-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>	-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>	-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>	-	-	-	1 000	1 000	1 000	1 000	1 000	1 500
Transport Assets	-	-	-	1 000	1 000	1 000	1 000	1 000	1 500
<u>Land</u>	-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>	539	396	212	600	600	600	700	-	500
Zoo's, Marine and Non-biological Animals	539	396	212	600	600	600	700	-	500
<u>Living resources</u>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	493 299	491 837	549 485	342 801	335 481	335 481	299 155	328 586	387 005

Table 79: MBRR Table SA34c – Repairs and maintenance expenditure by asset class

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	180 719	182 189	200 641	212 773	228 070	228 070	222 770	247 275	279 421
Roads Infrastructure	105 276	101 197	107 002	116 986	116 985	116 985	116 985	129 853	146 734
<i>Roads</i>	98 553	96 174	102 854	111 577	111 576	111 576	111 576	123 849	139 950
<i>Road Structures</i>	6 724	5 023	4 148	5 409	5 409	5 409	5 409	6 004	6 785
Storm water Infrastructure	10 047	11 846	13 233	11 681	11 681	11 681	11 681	12 966	14 652
<i>Drainage Collection</i>	10 047	11 846	13 233	11 681	11 681	11 681	11 681	12 966	14 652
Electrical Infrastructure	35 299	39 245	41 929	45 122	50 422	50 422	45 122	50 086	56 597
<i>HV Transmission Conductors</i>	5 468	7 228	8 439	7 142	8 842	8 842	7 142	7 928	8 959
<i>MV Substations</i>	9 642	11 488	12 512	15 824	15 824	15 824	15 824	17 565	19 848
<i>MV Networks</i>	869	999	970	1 267	1 267	1 267	1 267	1 406	1 589
<i>LV Networks</i>	19 319	19 531	20 008	20 889	24 489	24 489	20 889	23 186	26 201
Water Supply Infrastructure	2 911	2 998	3 313	3 541	3 541	3 541	3 541	3 931	4 442
<i>Reservoirs</i>	1 293	1 174	1 680	1 518	1 518	1 518	1 518	1 685	1 904
<i>Water Treatment Works</i>	–	190	152	253	253	253	253	280	317
<i>Bulk Mains</i>	1 618	1 634	1 480	1 771	1 771	1 771	1 771	1 966	2 221
Sanitation Infrastructure	25 986	25 619	33 915	34 139	44 137	44 137	44 137	48 992	55 361
<i>Reticulation</i>	25 986	25 619	33 915	34 139	44 137	44 137	44 137	48 992	55 361
Solid Waste Infrastructure	1 201	1 285	1 250	1 303	1 303	1 303	1 303	1 446	1 634
<i>Landfill Sites</i>	1 201	1 285	1 250	1 303	1 303	1 303	1 303	1 446	1 634
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Community Assets	8 938	12 571	11 247	7 266	5 733	5 733	5 733	6 364	7 191
Community Facilities	6 857	10 207	9 168	5 479	4 303	4 303	4 303	4 777	5 398
<i>Halls</i>	1 791	2 502	3 492	1 808	1 446	1 446	1 446	1 605	1 814
<i>Libraries</i>	453	559	542	488	390	390	390	433	489
<i>Cemeteries/Crematoria</i>	3 204	5 305	3 328	1 284	1 027	1 027	1 027	1 140	1 288
<i>Parks</i>	1 408	1 841	1 805	1 900	1 440	1 440	1 440	1 598	1 806
Sport and Recreation Facilities	2 081	2 364	2 080	1 787	1 430	1 430	1 430	1 587	1 793
<i>Outdoor Facilities</i>	2 081	2 364	2 080	1 787	1 430	1 430	1 430	1 587	1 793
Heritage assets	9	8	8	10	8	8	8	9	10
Other Heritage	9	8	8	10	8	8	8	9	10

MBRR Table SA34c – Repairs and maintenance expenditure by asset class (continued)

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Repairs and maintenance expenditure by Asset Class/Sub-class									
Investment properties	–	9	15	10	5 020	5 020	16	16	16
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	9	15	10	5 020	5 020	16	16	16
<i>Improved Property</i>	–	9	15	10	5 020	5 020	16	16	16
Other assets	27 300	27 957	33 394	39 622	38 446	38 446	38 446	42 675	48 223
Operational Buildings	27 300	27 957	33 394	39 622	38 446	38 446	38 446	42 675	48 223
<i>Municipal Offices</i>	23 419	23 957	25 775	30 287	29 200	29 200	29 200	32 412	36 626
<i>Pay/Enquiry Points</i>	3 650	3 702	7 355	8 954	8 941	8 941	8 941	9 924	11 214
<i>Workshops</i>	231	298	264	381	305	305	305	338	382
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	604	425	847	1 262	1 010	1 010	1 010	1 121	1 266
Computer Equipment	604	425	847	1 262	1 010	1 010	1 010	1 121	1 266
Furniture and Office Equipment	6 831	4 161	7 067	9 167	7 213	7 213	7 213	8 006	9 047
Furniture and Office Equipment	6 831	4 161	7 067	9 167	7 213	7 213	7 213	8 006	9 047
Machinery and Equipment	134 745	149 865	162 539	193 523	187 101	187 101	207 105	229 870	260 419
Machinery and Equipment	134 745	149 865	162 539	193 523	187 101	187 101	207 105	229 870	260 419
Transport Assets	26 724	24 215	29 551	33 987	33 752	33 752	39 952	44 345	50 107
Transport Assets	26 724	24 215	29 551	33 987	33 752	33 752	39 952	44 345	50 107
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	385 869	401 399	445 308	497 620	506 352	506 352	522 252	579 680	655 700

MBRR Table SA34d – Depreciation by Asset Class (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
Depreciation by Asset Class/Sub-class									
Community Assets	117 127	130 738	156 608	49 008	49 008	49 008	45 655	49 183	55 045
Community Facilities	112 848	123 859	156 608	46 034	46 034	46 034	42 884	46 198	51 704
Halls	30 863	35 293	41 107	14 282	14 282	14 282	13 305	14 333	16 042
Crèches	32 267	30 899	42 307	12 462	12 462	12 462	11 609	12 506	13 997
Clinics/Care Centres	4 034	5 353	5 539	1 867	1 867	1 867	1 739	1 874	2 097
Fire/Ambulance Stations	7 209	6 162	6 974	2 557	2 557	2 557	2 382	2 566	2 872
Testing Stations	2 718	3 029	3 549	1 208	1 208	1 208	1 125	1 212	1 357
Libraries	5 262	5 276	6 069	2 157	2 157	2 157	2 009	2 164	2 422
Cemeteries/Crematoria	7 388	8 701	10 920	3 432	3 432	3 432	3 197	3 444	3 855
Public Open Space	8 369	13 091	21 631	2 839	2 839	2 839	2 644	2 849	3 188
Nature Reserves	140	375	–	97	97	97	91	98	109
Public Ablution Facilities	4 283	2 086	2 806	473	473	473	441	475	532
Stalls	6 639	9 632	10 904	2 958	2 958	2 958	2 756	2 969	3 323
Taxi Ranks/Bus Terminals	3 676	3 963	4 803	1 701	1 701	1 701	1 585	1 707	1 911
Sport and Recreation Facilities	4 279	6 879	–	2 974	2 974	2 974	2 771	2 985	3 341
Outdoor Facilities	4 279	6 879	–	2 974	2 974	2 974	2 771	2 985	3 341
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Other assets	58 465	69 068	89 824	24 908	24 908	24 908	23 204	24 996	27 976
Operational Buildings	53 190	60 951	68 006	22 553	22 553	22 553	21 010	22 633	25 331
Municipal Offices	52 674	60 951	68 006	22 317	22 317	22 317	20 790	22 397	25 066
Pay/Enquiry Points	305	–	–	141	141	141	131	141	158
Workshops	78	–	–	32	32	32	30	32	36
Stores	134	–	–	62	62	62	58	62	70
Housing	5 275	8 117	21 818	2 355	2 355	2 355	2 194	2 363	2 645
Staff Housing	1 424	1 719	5 640	573	573	573	533	575	643
Social Housing	3 852	6 398	16 178	1 782	1 782	1 782	1 660	1 789	2 002
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	2 588	2 418	2 201	1 135	1 135	1 135	1 138	1 141	1 313
Licences and Rights	2 588	2 418	2 201	1 135	1 135	1 135	1 138	1 141	1 313
Computer Software and Applications	2 588	2 418	2 201	1 135	1 135	1 135	1 138	1 141	1 313
Computer Equipment	189	3 854	336	313	313	313	290	304	424
Computer Equipment	189	3 854	336	313	313	313	290	304	424
Furniture and Office Equipment	29 026	25 926	30 517	10 455	10 455	10 455	9 787	10 642	11 961
Furniture and Office Equipment	29 026	25 926	30 517	10 455	10 455	10 455	9 787	10 642	11 961
Machinery and Equipment	9 999	11 570	13 220	4 696	4 696	4 696	4 375	4 713	5 275
Machinery and Equipment	9 999	11 570	13 220	4 696	4 696	4 696	4 375	4 713	5 275
Transport Assets	67 986	38 218	39 426	30 027	30 027	30 027	27 973	30 135	33 726
Transport Assets	67 986	38 218	39 426	30 027	30 027	30 027	27 973	30 135	33 726
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–
Total Depreciation	1 401 969	1 569 797	1 846 054	609 619	609 619	609 619	568 038	611 935	685 044

Table 81: MBRR Table SA35 – Future financial implications of the capital budget

Vote Description R thousand	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			Present value
	Budget Year	Budget Year	Budget Year	Forecast	Forecast	Forecast	
	2024/25	+1 2025/26	+2 2026/27	2027/28	2028/29	2029/30	
Capital expenditure							
Vote 01 - Directorate - Executive Support Services	500	500	500	-	-	-	-
Vote 02 - Directorate - Municipal Manager	650	750	1 000	-	-	-	-
Vote 03 - Directorate - Human Settlement	231 927	245 047	240 091	-	-	-	-
Vote 04 - Directorate - Chief Financial Officer	76 202	37 615	20 615	-	-	-	-
Vote 05 - Directorate - Corporate Services	20 700	17 700	17 200	-	-	-	-
Vote 06 - Directorate - Infrastructure Services	641 363	663 643	667 018	-	-	-	-
Vote 07 - Directorate - Spatial Planning And Development	83 458	87 062	86 492	-	-	-	-
Vote 08 - Directorate - Health / Public Safety & Emergency Services	25 500	43 500	20 500	-	-	-	-
Vote 09 - Directorate - Municipal Services	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	45 159	63 415	95 634	-	-	-	-
Vote 11 - Directorate - Solid Waste And Environmental Management	77 570	89 941	86 500	-	-	-	-
Vote 12 - Directorate - Sport, Recreation & Community Development	37 500	23 510	84 524	-	-	-	-
<i>List entity summary if applicable</i>							
Total Capital Expenditure	1 240 528	1 272 683	1 320 074	-	-	-	-
Future operational costs by vote							
Vote 01 - Directorate - Executive Support Services							
Vote 02 - Directorate - Municipal Manager							
Vote 03 - Directorate - Human Settlement							
Vote 04 - Directorate - Chief Financial Officer							
Vote 05 - Directorate - Corporate Services							
Vote 06 - Directorate - Infrastructure Services							
Vote 07 - Directorate - Spatial Planning And Development							
Vote 08 - Directorate - Health / Public Safety & Emergency Services							
Vote 09 - Directorate - Municipal Services							
Vote 10 - Directorate - Economic Development & Agencies							
Vote 11 - Directorate - Solid Waste And Environmental Management							
Vote 12 - Directorate - Sport, Recreation & Community Development							
<i>List entity summary if applicable</i>							
Total future operational costs	-	-	-	-	-	-	-
Future revenue by source							
Exchange Revenue	502 407	526 017	550 753				
Service charges - Electricity	2 848 110	3 295 264	3 812 620				
Service charges - Water	917 910	977 942	1 041 899				
Service charges - Waste Water Management	603 379	631 135	660 167				
Service charges - Waste Management	535 777	560 422	586 202				
Agency services	28 177	29 473	30 829				
<i>List other revenues sources if applicable</i>	5 334 669	5 572 290	5 818 287				
<i>List entity summary if applicable</i>							
Total future revenue	10 770 429	11 592 542	12 500 757	-	-	-	-
Net Financial Implications	(9 529 901)	(10 319 859)	(11 180 683)	-	-	-	-

Table 82: MBRR SA36 - Detailed capital budget per municipal vote

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2024/25 Medium Term Revenue & Expenditure Framework				
													Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality:																	
List all capital projects grouped by Function																	
	Administrative And Corporate Support	Employee Performance Management System	PC002003005_00043	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	3 000	4 000	5 000	1 500
	Administrative And Corporate Support	Office Furn And Equipment (Directorate)	PC002003005_00028	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	242	500	500	500	500
	Administrative And Corporate Support	Pay Day Electronic Attendance System	PC002003005_00043	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	990	4 000	3 000	2 000
	Administrative And Corporate Support	Scanners	PC002003005_00047	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	164	-	-	-	-
	Administrative And Corporate Support	Scanners CIO	PC002003005_00054	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	379	-	-	-	-
	Administrative And Corporate Support	Master Data Management	PC020007002004_00	NEW	ent; effective and development-oriented public	Growth	ALLY INTEGRATED /TRANSFORME	Licences And Rights	Computer Software And Applications	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	-	3 000	3 000	3 000
	Asset Management	Acquire Eqp Sys (Asset Manag Sys Procure	PC020007002004_00	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Licences And Rights	Computer Software And Applications	CITY METROPOLITAN MUNICIPALITY - A	0	0	7 811	3 000	3 000	3 000	-
	Asset Management	Eqp System (Asset Man System Procurem S	PC020007002004_00	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Licences And Rights	Computer Software And Applications	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	7 061	-	-	-
	Asset Management	Asset Replacements - Insurance	PC002003010_00006	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - A	0	0	2 161	10 000	10 000	10 000	10 000
	Cemeteries, Funeral Parlours And Crematoria	Coast Cemerie (Cambridge Crematorium)	PC002002002001011	UPGRADING	nsive; responsive and sustainable social prote	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - C	0	0	500	500	500	500	1 500
	Cemeteries, Funeral Parlours And Crematoria	Development Of Cemeteries-Coastal	PC002002002001011	UPGRADING	nsive; responsive and sustainable social prote	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - C	0	0	997	750	750	750	1 000
	Cemeteries, Funeral Parlours And Crematoria	Development Of Cemeteries-Inland	PC002002002001011	UPGRADING	nsive; responsive and sustainable social prote	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - II	0	0	997	750	2 250	2 250	1 000
	Cemeteries, Funeral Parlours And Crematoria	Development Of Cemeteries-Midland	PC002002002001011	UPGRADING	nsive; responsive and sustainable social prote	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - M	0	0	996	750	1 950	1 450	1 000
	Cemeteries, Funeral Parlours And Crematoria	Financing Of Cemeteries	PC002002002001011	UPGRADING	nsive; responsive and sustainable social prote	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - M	0	0	2 996	3 000	-	-	-
	Cemeteries, Funeral Parlours And Crematoria	Inland Cemeteries (Kat / Clubview)	PC002002002001011	UPGRADING	nsive; responsive and sustainable social prote	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - II	0	0	491	500	-	-	-
	Cemeteries, Funeral Parlours And Crematoria	Inland Cemeteries (Phakamisa)	PC002002002001011	UPGRADING	nsive; responsive and sustainable social prote	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - II	0	0	500	500	-	-	-
	Cemeteries, Funeral Parlours And Crematoria	Inland Cemeteries (Zwelisha)	PC002002002001011	UPGRADING	nsive; responsive and sustainable social prote	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - II	0	0	500	500	-	-	-
	Cemeteries, Funeral Parlours And Crematoria	Midlands Cemeteries (Fort Jackson)	PC002002002001011	UPGRADING	nsive; responsive and sustainable social prote	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - M	0	0	197	200	-	-	-
	Cemeteries, Funeral Parlours And Crematoria	Midlands Cemeteries (Msobo Cemetery)	PC002002002001011	UPGRADING	nsive; responsive and sustainable social prote	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - M	0	0	1 000	1 000	-	-	-
	Cemeteries, Funeral Parlours And Crematoria	Financing Of Rural Cemeteries	PC002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	-	1 000
	Cemeteries, Funeral Parlours And Crematoria	Plant And Equipment (Cemeteries)	PC020003002001011_00	NEW	nsive; responsive and sustainable social prote	Growth	A WELL GOVERNED CITY	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - V	0	0	11	500	500	500	1 000
	Community Halls And Facilities	Upgrading & Refurbishment Orient Theatre	PC002001003001002	RENEWAL	ent; effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Pay/Enquiry Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	1 000
	Community Halls And Facilities	Constudon Of Gesini Hall	PC002002002001001	UPGRADING	ent; effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CE	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - C	0	0	2 198	-	-	-	-
	Community Halls And Facilities	Constudon Of Nu 3 Hall	PC002002002001001	UPGRADING	ent; effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CE	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	4 000	-	-	-
	Community Halls And Facilities	Constudon Of Nu 3 Hall Ward 14	PC002002002001001	UPGRADING	ent; effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CE	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - M	0	0	2 884	-	-	-	-
	Community Halls And Facilities	Development Of CHalls & Facilities	PC002002002001001	UPGRADING	ent; effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CE	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	2 000	1 000	1 000
	Community Halls And Facilities	Development Of CHalls & Facilities	PC002002002001001	UPGRADING	ent; effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CE	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	3 000	-	-	-
	Community Halls And Facilities	Development Of Community Halls	PC002002002001001	UPGRADING	ent; effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CE	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - C	0	0	3 058	6 500	2 500	2 612	5 224
	Community Halls And Facilities	Egesini Community Hall	PC002002002001001	UPGRADING	ent; effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CE	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	4 000	-	-	-
	Community Halls And Facilities	Upgr & Refurb Exist CHalls & Facilities	PC002002002001002	UPGRADING	ent; effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CE	Community Facilities	Centres	CITY METROPOLITAN MUNICIPALITY - V	0	0	387	2 000	1 000	1 000	1 000
	Community Halls And Facilities	Halls-Tools And Equipment	PC002003009_00030	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	500	1 000	1 000	1 000

MBRR SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2024/25 Medium Term Revenue & Expenditure Framework				
													Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality:																	
Community Parks (Including Nurseries)	Construction Self Accommodation	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	A MUNICIPAL STRATEGIC OBJECTIVE	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	300	-	-	-	
Community Parks (Including Nurseries)	Fencing And Stabilisat Of Beaches Faci	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	FULLY INTEGRATED / TRANSFORMATIVE	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	500	500	-	
Community Parks (Including Nurseries)	Pilot Blue Flag Beach - Goubu/Kidd Beach	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	FULLY INTEGRATED / TRANSFORMATIVE	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	500	1 500	1 000	
Community Parks (Including Nurseries)	Relubishment & Upgrading Of Facilities	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	FULLY INTEGRATED / TRANSFORMATIVE	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	400	-	500	1 000	
Community Parks (Including Nurseries)	Revitalisation Of Beach Infrastructure	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	FULLY INTEGRATED / TRANSFORMATIVE	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	13 526	5 500	5 500	5 746	7 000	
Community Parks (Including Nurseries)	Stabilisation Of Sand Dunes	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	FULLY INTEGRATED / TRANSFORMATIVE	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	320	500	1 000	
Community Parks (Including Nurseries)	Grass Cutting Equipment	PC002003009_00039	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	197	690	50	-	1 000	
Community Parks (Including Nurseries)	Grass Cutting Equipment C/O	PC002003009_00039	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	728	1 500	500	500	2 000	
Community Parks (Including Nurseries)	Plant - Beaches	PC002003009_00028	NEW		Growth	FULLY INTEGRATED / TRANSFORMATIVE	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	750	1 200	1 000	
Community Parks (Including Nurseries)	Acquisition Of Fleet (Trucks Tractors Etc)	PC002003010_00011	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	3 366	507	-	-	-	
Community Parks (Including Nurseries)	Beaches	2002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	FULLY INTEGRATED / TRANSFORMATIVE	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	587	430	-	-	-	
Community Parks (Including Nurseries)	Relubishment Of Nature Reserve/Boardwalk	2002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	A GREEN CITY	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	910	-	500	500	1 000	
Community Parks (Including Nurseries)	Berlin Depot	2002002003001010	UPGRADING	rent; effective and development-oriented public	Governance	FULLY INTEGRATED / TRANSFORMATIVE	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - II	0	0	60	-	-	-	-	
Community Parks (Including Nurseries)	Botanical Gardens	2002002003001010	UPGRADING	rent; effective and development-oriented public	Governance	FULLY INTEGRATED / TRANSFORMATIVE	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - II	0	0	-	-	-	-	500	
Community Parks (Including Nurseries)	Development Of Heroes Acre	2002002003001010	UPGRADING	rent; effective and development-oriented public	Governance	FULLY INTEGRATED / TRANSFORMATIVE	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	-	1 000	
Community Parks (Including Nurseries)	Establishment Of Recreational Parks	2002002003001010	UPGRADING	rent; effective and development-oriented public	Governance	FULLY INTEGRATED / TRANSFORMATIVE	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 995	4 000	5 000	5 224	10 000	
Community Parks (Including Nurseries)	Nu 6 Maitane Depot	2002002003001010	UPGRADING	rent; effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - M	0	0	480	-	-	-	-	
Community Parks (Including Nurseries)	Upgrade & Devel Of Community Parks - Mida	2002002003001010	UPGRADING	rent; effective and development-oriented public	Governance	FULLY INTEGRATED / TRANSFORMATIVE	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - M	0	0	760	1 000	1 000	500	500	
Community Parks (Including Nurseries)	Upgrading & Devel Of Community Parks - C	2002002003001010	UPGRADING	rent; effective and development-oriented public	Governance	FULLY INTEGRATED / TRANSFORMATIVE	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 291	1 000	1 000	500	500	
Community Parks (Including Nurseries)	Upgrading And Develop Of Comm Parks - I	2002002003001010	UPGRADING	rent; effective and development-oriented public	Governance	FULLY INTEGRATED / TRANSFORMATIVE	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - II	0	0	988	1 000	1 000	500	500	
Community Parks (Including Nurseries)	Upgrading Of Parks Depot	2002002003001010	UPGRADING	rent; effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	600	-	1 000	
Community Parks (Including Nurseries)	Guardrails	0200300201021_00	NEW	rent; effective and development-oriented public	Growth	FULLY INTEGRATED / TRANSFORMATIVE	Community Facilities	Taxi Parks/Bus Terminals	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	230	-	-	-	
Community Parks (Including Nurseries)	Plant - Nature Reserve	02003002002002_00	NEW	A long and healthy life for all South Africans	Growth	A GREEN CITY	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	197	-	200	300	1 000	
Disaster Management	Tactical Radio Network	PC002003009_00040	NEW		Growth	INNOVATIVE AND PRODUCTIVE CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	818	1 500	1 500	-	-	
Disaster Management	Construction Of New Disaster Management	02003003001010_00	NEW	rent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CITY	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	7 500	3 000	4 000	

MBRR SA36 - Detailed capital budget per municipal vote (continued)

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality:																
Economic Development/Planning	Sleeper Site Refurbishment	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A WELL GOVERNED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	500	500	500	-
Economic Development/Planning	Guardrails (Coastal)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	100	104	110
Economic Development/Planning	Guardrails(Midland)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - M	0	0	164	-	100	104	300
Economic Development/Planning	Guardrails(Inland)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - II	0	0	-	-	100	104	110
Economic Development/Planning	Guidance Signage (Coastal)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	200	209	250
Economic Development/Planning	Guidance Signage (Inland)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - II	0	0	261	-	-	-	-
Economic Development/Planning	Sidewalks (Coastal)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	1 000
Economic Development/Planning	Sidewalks(Inland)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - II	0	0	2 263	-	-	1 045	2 000
Economic Development/Planning	Sidewalks(Midland)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - M	0	0	445	-	1 000	-	2 000
Economic Development/Planning	Traffic Calming (Coastal)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	500	-	250	261	300
Economic Development/Planning	Traffic Calming(Inland)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - II	0	0	825	-	250	261	300
Economic Development/Planning	Traffic Calming(Midland)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - M	0	0	1 258	-	500	522	600
Economic Development/Planning	Traffic Signals	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	2 664	-	6 000	4 179	8 000
Economic Development/Planning	Sleeper Site Road	01001002006001_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	34 320	15 000	25 000	37 031	12 000
Economic Development/Planning	Sleeper Site Road	01001002006001_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	9 000	-	-	-
Economic Development/Planning	Bridge Designs & Implementation (Coast)	01001002006002_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Structures	CITY METROPOLITAN MUNICIPALITY - C	0	0	95	-	-	-	-
Economic Development/Planning	Bridge Designs & Implementation (Midland)	01001002006002_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Structures	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	3 034	11 958	3 134	10 000
Economic Development/Planning	Midairane Access Road	01001002006002_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Roads Infrastructure	Road Structures	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	-	-	7 000
Economic Development/Planning	Qumza Highway Phase 7 - Phase 1 & 2	01001002006002_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Structures	CITY METROPOLITAN MUNICIPALITY - M	0	0	7 712	58 082	10 000	8 896	15 000
Economic Development/Planning	Qumza Hiway Phase 7-Phs1&2	01001002006002_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Structures	CITY METROPOLITAN MUNICIPALITY - V	0	0	6 121	-	-	-	-
Economic Development/Planning	Office Furn & Equipment (Directorate)	PC002003005_00032	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	192	500	500	500	500
Economic Development/Planning	North West Corridor	00200202001021_00	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	A CONNECTED CITY	Community Facilities	Taxi Ranks/Bus Terminals	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	7 000
Economic Development/Planning	TiRank Infrast (Rds & Abuln Fac)	00200202001021_00	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	A CONNECTED CITY	Community Facilities	Taxi Ranks/Bus Terminals	CITY METROPOLITAN MUNICIPALITY - C	0	0	11 675	3 000	10 000	10 448	14 000
Economic Development/Planning	Taxi Rank Infrast (Roads & Abuln Fac)	00200202001021_00	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	A CONNECTED CITY	Community Facilities	Taxi Ranks/Bus Terminals	CITY METROPOLITAN MUNICIPALITY - II	0	0	-	5 000	-	-	-
Economic Development/Planning	Taxi Rank Infrast (Roads&Abuln) Coastal	00200202001021_00	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	A CONNECTED CITY	Community Facilities	Taxi Ranks/Bus Terminals	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 000	-	-	-	-
Economic Development/Planning	Taxi/Bus Embayments (Coastal)	00200202001021_00	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	A CONNECTED CITY	Community Facilities	Taxi Ranks/Bus Terminals	CITY METROPOLITAN MUNICIPALITY - C	0	0	357	-	-	-	-
Economic Development/Planning	Taxi/Bus Embayments (Midland)	00200202001021_00	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	A CONNECTED CITY	Community Facilities	Taxi Ranks/Bus Terminals	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	-	2 080	-
Economic Development/Planning	Taxi/Bus Embayments(Inland)	00200202001021_00	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	A CONNECTED CITY	Community Facilities	Taxi Ranks/Bus Terminals	CITY METROPOLITAN MUNICIPALITY - II	0	0	358	-	-	-	-
Economic Development/Planning	Township Regeneration Enabling Infrastru	02003003001003_00	NEW	ent, effective and development-oriented public	Growth	A CONNECTED CITY	Operational Buildings	Building Plan Offices	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	-	-

MBRR SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2024/25 Medium Term Revenue & Expenditure Framework					
													Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Parent municipality:																		
	Electricity	Electrification - Informal Dwelling Area	01001002001007_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	A CONNECTED CITY	Electrical Infrastructure	Mv Networks	CITY METROPOLITAN MUNICIPALITY - V	0	0	16 983	20 000	15 000	15 000	20 000	
	Electricity	Lv Networks - Rv=whole Metro	0001002001008_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Electrical Infrastructure	Lv Networks	CITY METROPOLITAN MUNICIPALITY - V	0	0	8 985	-	12 000	12 538	15 000	
	Electricity	Lv Networks - Rv=whole Metro	0001002001008_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Electrical Infrastructure	Lv Networks	CITY METROPOLITAN MUNICIPALITY - V	0	0	4 922	5 000	10 000	11 613	9 000	
	Electricity	Building Alterations	PC002003005_00029	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	299	-	-	-	-	
	Electricity	Office Furn & Equipment (Direcbratr)	PC002003005_00029	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	926	500	500	500	500	
	Electricity	Tools And Equipment (Specialised Vehicle)	PC002003009_00029	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	177	2 000	2 000	2 000	
	Electricity	Hv Transmission Conductor - Rv=coastal	01001001001004_00	RENEWAL	competitive and responsive economic infrastructure	Inclusion and Access	A CONNECTED CITY	Electrical Infrastructure	Hv Transmission Conductors	CITY METROPOLITAN MUNICIPALITY - C	0	0	16 826	22 000	27 642	30 000	10 000	
	Electricity	Hv Transmission Network	01001001001004_00	RENEWAL	competitive and responsive economic infrastructure	Inclusion and Access	A CONNECTED CITY	Electrical Infrastructure	Hv Transmission Conductors	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	22 000	-	-	-	
	Electricity	Mv Network - Rv=inland	01001001001007_00	RENEWAL	competitive and responsive economic infrastructure	Inclusion and Access	A CONNECTED CITY	Electrical Infrastructure	Mv Networks	CITY METROPOLITAN MUNICIPALITY - V	0	0	33 038	29 671	61 446	62 657	62 056	
	Electricity	Lv Network - Rv=coastal	01001001001008_00	RENEWAL	competitive and responsive economic infrastructure	Inclusion and Access	A CONNECTED CITY	Electrical Infrastructure	Lv Networks	CITY METROPOLITAN MUNICIPALITY - C	0	0	16 925	16 775	28 800	40 250	26 288	
	Electricity	Building Alter - BiBay Civic Centre & Op	002002003001001_	UPGRADING	ent; effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	338	1 000	1 000	1 000	
	Finance	Smart Metering Solutions (Electricity)	0001002001008_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Electrical Infrastructure	Lv Networks	CITY METROPOLITAN MUNICIPALITY - A	0	0	81 203	36 947	16 477	10 000	-	
	Finance	Meter Reading System	0001002004010_000	NEW	competitive and responsive economic infrastructure	Growth	ALLY INTEGRATED TRANSFORME	Water Supply Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	1 558	949	-	-	-	
	Finance	Smart Metering Water Solutions	0001002004010_000	NEW	competitive and responsive economic infrastructure	Growth	ALLY INTEGRATED TRANSFORME	Water Supply Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	131 263	68 771	35 931	10 000	-	
	Finance	P-Coin Laptop Interns	PC002003004_00004	NEW	ent; effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	21	-	-	-	-	
	Finance	Office Furn & Equipment (Direcbratr)	PC002003005_00028	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	1 153	500	615	615	615	
	Finance	P-Coin Furn & OffEquip	PC002003005_00001	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	2 000	-	-	-	
	Finance	Cost Reflective Tariff Structure	02003007002004_00	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Licences And Rights	Computer Software And Applications	CITY METROPOLITAN MUNICIPALITY - V	0	0	6	-	2 494	-	-	
	Finance	Const Of OffAccom-Customer Care Off	02003003001001_00	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	2 000	7 686	4 000	10 000	
	Fire Fighting And Protection	Refurbish & Rehab - Fire Infrastructure	0002002001010_000	RENEWAL		Governance	N MUNICIPAL STRATEGIC OBJECT	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	505	-	-	-	
	Fire Fighting And Protection	Fire Equipment	PC002003005_00046	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	200	-	1 000	1 500	
	Fire Fighting And Protection	Furniture & Equipment Berlin Fire Statio	PC002003009_00039	NEW		Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	-	3 000	-	
	Fire Fighting And Protection	P-Coin Machinery & Equip	PC002003009_00012	NEW		Growth	N MUNICIPAL STRATEGIC OBJECT	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	300	-	-	-	
	Fire Fighting And Protection	Fire Engine C/O	PC002003010_00004	NEW		Growth	N MUNICIPAL STRATEGIC OBJECT	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	12 604	7 600	-	-	-	
	Fire Fighting And Protection	Fire Engines Procured	PC002003010_00010	NEW		Growth	INNOVATIVE AND PRODUCTIVE CI	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	15 500	1 000	
	Fire Fighting And Protection	Refurbishment Of Fire Stations	0002002003001010_	UPGRADING	ent; effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE CI	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - V	0	0	921	2 000	1 000	1 500	2 000	
	Fire Fighting And Protection	Refurbishment Of Fire Stations	0002002003001010_	UPGRADING	ent; effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE CI	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 093	-	-	-	-	
	Fire Fighting And Protection	Refurbishment Of Fire Engines	0002002002010_000	UPGRADING		Governance	INNOVATIVE AND PRODUCTIVE CI	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1 000	1 000	1 000	1 500	
	Fire Fighting And Protection	New Fire Station - Berlin Ward 45	02003002001005_00	NEW	nsive; responsive and sustainable social prote	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Fire/Ambulance Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	502	13 078	6 000	3 000	1 500	

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R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2024/25 Medium Term Revenue & Expenditure Framework				
													Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality:																	
	Fleet Management	Bom Fleet Plant Spec Equip & S/Waste Veh	PC002003010_00003	NEW		Growth	N MUNICIPAL STRATEGIC OBJECTIVE 1	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	1943	-	-	-	-
	Fleet Management	Bom Fleet Plant Spec Equip & S/Waste Veh	PC002003010_00003	NEW		Growth	ALLY INTEGRATED /TRANSFORMATIVE	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	4 651	10 000	10 000	-	10 000
	Health Services	Azqui Parkhomes Nu6 Dep (Change Rooms)	2002001003001001_1	RENEWAL	ent: effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	1 500	1 500	2 000
	Health Services	Returb Nu 6 Midans Of- Mun Health Serv	2002001003001001_1	RENEWAL	ent: effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	3 000	-	-	-
	Health Services	Air Monitoring Station	2002002002001006_1	UPGRADING	ent: effective and development-oriented public	Inclusion and Access	A GREEN CITY	Community Facilities	Testing Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	385	1 000	1 000	2 000	2 000
	Health Services	Air Monitoring Station	2002002002001006_1	UPGRADING	ent: effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CITY	Community Facilities	Testing Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	4 000	2 000
	Health Services	Air Monitoring Station C/O	2002002002001006_1	UPGRADING	ent: effective and development-oriented public	Inclusion and Access	A GREEN CITY	Community Facilities	Testing Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	803	832	-	-	-
	Health Services	Tools & Equipment	2002002002001006_1	UPGRADING	ent: effective and development-oriented public	Inclusion and Access	A GREEN CITY	Community Facilities	Testing Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	110	-	-	-	-
	Health Services	Azqui Fleet (Cherry Picker Trucks Etc)	PC002003010_00011	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	5 000	3 000	2 000
	Housing	Amalinda 179 Military Veterans- Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	4 000	4 179	6 179
	Housing	Berlin Lingeltha - Phase 1 - Water	0001002004008_0001	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	500	5 000	5 224	5 224
	Housing	Braelyn Ext 10 - Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	500	522	522
	Housing	Breidbach Services Project	0001002004008_0002	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	4 850	-	-	-
	Housing	Breidbach Services Project-Water	0001002004008_0002	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	-
	Housing	C Section And Triangular Site- Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	500	522	522
	Housing	Cluster 1 - Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	4 371	1 750	500	522	522
	Housing	Cluster 2 - Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	7 396	5 250	50	52	52
	Housing	Cluster 3 - Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	2 750	1 500	1 500	1 500
	Housing	Crip Victims Project Cambridge West- W	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 000	750	500	522	522
	Housing	D Hostel - Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	500	634	634
	Housing	Duncan VII Comp/Site-Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	75	78	78
	Housing	Duncan Village Proper - Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	200	209	209
	Housing	East Bank Restituzo - Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	200	3 000	3 314	5 000
	Housing	Ekuphunti - Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	3 000	3 000	3 314	5 000
	Housing	Empilisweni - Water	0001002004008_0001	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	10 000	5 000	5 224	5 224
	Housing	Ethenberri - Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	3 000	3 000	3 314	5 000
	Housing	Ford Msimango - Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	50	52	52
	Housing	Gnsberg - Water	0001002004008_0001	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - H	0	0	864	3 000	5 000	5 224	5 224
	Housing	Hani Park - Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	5 000	4 000	4 224	5 000
	Housing	Hlalani - Water	0001002004008_0001	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	5 000	4 461	4 616	4 616
	Housing	Iltha Sportsfield - Water	0001002004008_0001	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - H	0	0	-	5 000	5 000	5 224	5 224
	Housing	Khayeltha - Water	0001002004008_0001	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	1 224	5 000	5 000	5 224	5 224
	Housing	Kwasibushu - Water	0001002004008_0001	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - H	0	0	-	-	2 000	2 224	2 224
	Housing	Masheni Park - Water	0001002004008_0001	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	185	2 000	5 000	5 224	5 224
	Housing	Midantane Z 18 Cc Ph 2 - Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	918	-	-	-	-
	Housing	N2 Road Reserve - Water- Isugp	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	45	45
	Housing	Nelson Mandela 102 Project-Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	778	-	-	-	-
	Housing	Nondaba-Water	0001002004008_0008	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	2 637	-	9 000	9 403	7 000
	Housing	Phola Park - Water	0001002004008_0001	NEW	ompetitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORMATIVE	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - H	0	0	-	5 000	5 000	5 224	2 724

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R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2024/25 Medium Term Revenue & Expenditure Framework					
													Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
													Parent municipality:					
	Housing	Potsdam khwezi B1 - Water	300100204008_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	2 000	2 500	2 500	2 500	
	Housing	Potsdam khwezi B2 - Water	300100204008_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	1 000	1 045	1 045	
	Housing	Potsdam North Kanana - Water	300100204008_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	1 000	1 090	1 090	
	Housing	Reeston Phase 3 Stage 2 - Water	300100204008_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	2 586	5 000	-	-	-	
	Housing	Stovo Park - Water	300100204008_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	5 000	5 000	5 224	5 224	
	Housing	Tyulyu Phase 3 - Water	300100204008_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - B	0	0	284	700	500	567	567	
	Housing	Westbank Restultion - Water	300100204008_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	5 217	750	4 500	4 702	5 702	
	Housing	Xhwinjira - Water	300100204008_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - B	0	0	-	-	8 000	8 358	5 558	
	Housing	Amalinda 179 Military Veterans- Sanitat	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	4 000	4 179	6 179	
	Housing	Borwood Project- Sewer	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	7 000	5 000	5 224	5 224	
	Housing	Braelyn Ext 10 - Sanitation	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	250	3 000	3 134	3 134	
	Housing	C Section And Triangular Site - Sanitat	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	500	1 045	1 045	
	Housing	Cluster 1 - Sanitation	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - M	0	0	10 672	1 750	1 000	1 045	1 045	
	Housing	Cluster 2 - Sanitation	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - M	0	0	6 619	4 750	50	52	52	
	Housing	Cluster 3 - Sanitation	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	2 750	1 500	1 500	1 500	
	Housing	Crip Vidims Project Cambridge West - S	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 763	850	1 216	1 273	1 273	
	Housing	D Hostel - Sanitation	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	500	724	724	
	Housing	Dmbaza Shuter Houses: Detail Infrast In	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - B	0	0	-	250	-	-	-	
	Housing	Duncan VII Comp/Site - Sanitation	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	350	366	366	
	Housing	Ford Meimango - Sanitation	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	100	104	104	
	Housing	Ilifa 49 Sites - Sanitation	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - B	0	0	434	1 000	-	-	-	
	Housing	Mdambane Z 18 Co-Ph 2 - Sanitation	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - M	0	0	4 665	-	-	-	-	
	Housing	N2 Road Reserve - Sanitation- Isupg	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	4 000	4 224	5 000	
	Housing	Potsdam khwezi B1 - Sanitation	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	2 000	2 500	2 500	2 500	
	Housing	Potsdam khwezi B2 - Sanitation	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	500	522	522	
	Housing	Potsdam North Kanana - Sanitation	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	3 603	3 809	3 809	
	Housing	Reeston Phase 3 Stage 2 - Sanitation	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - C	0	0	3 478	6 000	-	-	-	
	Housing	Tyulyu Phase 3 - Sanitation	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - B	0	0	494	600	400	481	481	
	Housing	Westbank Restultion - Sanitation	300100205002_000	NEW	competitive and responsive economic infrastruc	Growth	HALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticleation	CITY METROPOLITAN MUNICIPALITY - C	0	0	5 066	4 300	18 924	19 772	10 000	
	Housing	Amalinda 179 Military Veterans- Roads	300100206001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	4 000	4 179	6 179	
	Housing	Borwood Project- Roads	300100206001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	24 086	11 000	3 000	3 134	3 134	
	Housing	Braelyn Ext 10 - Roads	300100206001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	350	1 000	1 045	1 045	
	Housing	C Section & Triangular Site - Roads	300100206001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	400	418	418	
	Housing	Cluster 1 - Roads	300100206001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	4 750	1 750	2 000	3 134	3 134	
	Housing	Cluster 2 - Roads	300100206001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	3 877	5 250	50	52	52	
	Housing	Crip Vidims Project Cambridge West - R	300100206001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	6 751	900	1 000	1 045	1 045	
	Housing	D Hostel - Roads	300100206001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	1 148	1 424	1 424	
	Housing	Dmbaza Shuter Houses: Detail Infrast I	300100206001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - B	0	0	368	750	-	-	-	
	Housing	Duncan VII Comp/Site - Roads	300100206001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	500	522	522	

MBRR SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2024/25 Medium Term Revenue & Expenditure Framework				
													Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality:																	
Housing	Duncan Village Proper - Roads	3001002206001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	200	209	209	
Housing	Ford Meirango - Roads	3001002206001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	300	313	313	
Housing	Ilifa 49 Sites - Roads	3001002206001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - B	0	0	1 469	500	-	-	-	
Housing	Kwi Golf Club Sweetwaters (New)	3001002206001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - B	0	0	-	2 000	16 122	16 905	15 000	
Housing	Lilyvale - Roads	3001002206001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	2 250	1 000	1 000	1 000	
Housing	Lilyvale Roads	3001002206001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	5 352	13 000	-	-	-	
Housing	Mdantsane 2 18 Co Ph 2 - Roads	3001002206001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	2 342	5 000	9 000	9 403	8 000	
Housing	Mzomkhle: Peoples Housing Process (Roads)	3001002206001_000	NEW	competitive and responsive economic infrastructure	Growth	FULLY INTEGRATED /TRANSFORMING	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	4 078	12 000	1 000	1 045	1 045	
Housing	N2 Road Reserve - Roads - Isug	3001002206001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	1 500	1 612	5 000	
Housing	Phakamisa South -Roads	3001002206001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - B	0	0	6 315	5 000	-	-	-	
Housing	Potsdam khwezi Bl 1- Roads	3001002206001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	2 000	2 500	2 500	2 500	
Housing	Potsdam khwezi Bl 2- Roads	3001002206001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	1 000	1 045	1 045	
Housing	Potsdam North Kanana - Roads	3001002206001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	-	45	45	
Housing	Reeston Phase 3 Stage 2 - Roads	3001002206001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	3 077	8 000	-	-	-	
Housing	Tyulu Phase 3 - Roads	3001002206001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - B	0	0	1 154	800	600	694	694	
Housing	Westbank Restitution - Roads	3001002206001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	5 902	3 700	12 000	12 538	10 000	
Housing	Amalinda 178 Military Veterans- Stormwat	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	4 000	4 179	6 179	
Housing	Amalinda Co-Op	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	8 250	600	-	-	-	
Housing	Boxwood Project- Stormwater 10%	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	12 000	5 000	5 224	5 224	
Housing	Braelyn Ext 10 - Stormwater	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	500	522	522	
Housing	C Section & Triangular Site - Stormwat	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	100	104	104	
Housing	Cluster 1 - Stormwater	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - M	0	0	3 675	1 750	500	522	522	
Housing	Cluster 2 - Stormwater	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - M	0	0	1 391	4 750	50	52	52	
Housing	Cluster 3 - Stormwater	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	2 250	1 000	1 000	1 000	
Housing	City Victims Project, Cambridge West -	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	2 988	500	250	261	261	
Housing	D Hostel - Stormwater	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	1 000	1 090	1 090	
Housing	Diribaza Shelter Houses: Del/Infrastr Inves	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - B	0	0	413	250	-	-	-	
Housing	Diribaza Shelter Houses: Detail Infrastr In	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	FULLY INTEGRATED /TRANSFORMING	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - B	0	0	445	750	-	-	-	
Housing	Duncan VII Comp/Site -Stormwater	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	75	78	78	
Housing	Duncan Village Proper - Stormwater	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	100	104	104	
Housing	Ford Meirango - Stormwater	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	50	52	52	
Housing	Ilifa 49 Sites - Stormwater 10%	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - B	0	0	391	1 000	-	-	-	
Housing	Ilifa 49 Sites -Water	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	FULLY INTEGRATED /TRANSFORMING	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - B	0	0	587	500	-	-	-	
Housing	Manyano Therbilhile Rd & Stormwater	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	7 000	-	-	-	
Housing	Mdantsane 2 18 Co Ph 2 - Stormwater	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - M	0	0	2 368	5 000	5 000	5 224	6 224	
Housing	N2 Road Reserve - Stormwater- Isug	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	500	567	567	
Housing	Phakamisa South - Stormwater	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - B	0	0	5 673	5 000	-	-	-	
Housing	Potsdam khwezi Bl 1 - Stormwater	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	2 000	2 500	2 500	2 500	
Housing	Potsdam khwezi Bl 2 - Stormwater	3001002207001_000	NEW	competitive and responsive economic infrastructure	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	500	522	522	

MBRR SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2024/25 Medium Term Revenue & Expenditure Framework										
													Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27						
Parent municipality:																							
	Housing	Potsdam Ikhwezi Block 1	3001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - M	0	0	6 509	-	-	-	-	-	-	-	-		
	Housing	Potsdam North Kanana - Stormwater	3001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	-	45	45	-	-	-	-		
	Housing	Reeston Phase 3 Stage 2 - Stormwater 10%	3001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 304	6 000	-	-	-	-	-	-	-		
	Housing	Reeston Phase 3 Stage 3 - Stormwater 10%	3001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	200	-	-	-	-	-	-	-		
	Housing	Tyulyu Phase 3 - Stormwater	3001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - H	0	0	663	700	500	531	531	-	-	-	-		
	Housing	West Bank Farm 194	3001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	6 000	-	-	-	-	-	-	-		
	Housing	Westbank Restitusion - Stormwater	3001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	348	1 250	5 000	5 224	5 224	-	-	-	-		
	Housing	Covid 19 Special Clinics (Parkhomes)	02003003002002_00	NEW	human settlements and improved quality of ho	Growth	FULLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - V	0	0	2 221	9 000	1 000	1 045	1 045	-	-	-	-		
	Housing	Emergency Tru's	02003003002002_00	NEW	human settlements and improved quality of ho	Growth	FULLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - V	0	0	2 000	650	-	-	-	-	-	-	-		
	Housing	Erf271 Summeride	02003003002002_00	NEW	human settlements and improved quality of ho	Growth	A CONNECTED CITY	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	4 725	-	-	-	-	-	-	-	-		
	Housing	Fynbos Relocation Site Units	02003003002002_00	NEW	human settlements and improved quality of ho	Growth	FULLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	500	500	522	522	-	-	-	-		
	Housing	Haven Hills Tru	02003003002002_00	NEW	human settlements and improved quality of ho	Growth	FULLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	8 846	5 000	-	-	-	-	-	-	-		
	Housing	Hemingsways Informal Settlements	02003003002002_00	NEW	human settlements and improved quality of ho	Growth	FULLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	234	1 000	1 000	1 045	1 045	-	-	-	-		
	Housing	Mdants Erf 81&87&88 Relocation Site Unit	02003003002002_00	NEW	human settlements and improved quality of ho	Growth	FULLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	5 000	-	-	-	-	-	-	-		
	Housing	Mdbane Erf181 87 88&8 Relocation Site	02003003002002_00	NEW	human settlements and improved quality of ho	Growth	FULLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - M	0	0	9 656	5 000	1 000	1 045	1 045	-	-	-	-		
	Housing	Parkhomes For Destitute & Gov Victims	02003003002002_00	NEW	human settlements and improved quality of ho	Growth	FULLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	2 000	-	-	-	-	-	-	-		
	Housing	Silverbun	02003003002002_00	NEW	human settlements and improved quality of ho	Growth	FULLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	851	1 000	1 000	1 045	1 045	-	-	-	-		
	Housing	Zibuzana Bypass Relocation Site (Tras	02003003002002_00	NEW	human settlements and improved quality of ho	Growth	FULLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	5 995	14 000	500	522	522	-	-	-	-		
	Housing	Office Furn & Equipment (Directorate)	PC002003005_00031	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	422	500	500	500	500	-	-	-	-		
	Human Resources	Furniture For Interns	PC002003005_00001	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	200	200	200	-	-	-	-		
	Human Resources	Furniture For Interns	PC002003005_00025	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	150	-	-	-	-	-	-	-	-		
	Human Resources	Office Furniture And Equipment - Interns	PC002003005_00001	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	150	-	-	-	-	-	-	-		
	Information Technology	Lte Infrastructure	3001002001008_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Electrical Infrastructure	Lv Networks	CITY METROPOLITAN MUNICIPALITY - M	0	0	1 241	1 152	1 500	1 000	2 000	-	-	-	-		
	Information Technology	Disaster Recovery Enhancement	3001002009001_000	NEW	competitive and responsive economic infrastruc	Growth	MUNICIPAL STRATEGIC OBJECT	Information And Communication Infrastructure	Data Centres	CITY METROPOLITAN MUNICIPALITY - A	0	0	937	-	-	-	-	-	-	-	-		
	Information Technology	Disaster Recovery Enhancement	3001002009001_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Information And Communication Infrastructure	Data Centres	CITY METROPOLITAN MUNICIPALITY - A	0	0	1 310	1 000	1 500	1 000	2 000	-	-	-	-		
	Information Technology	Fibre Network	3001002009002_000	NEW	competitive and responsive economic infrastruc	Growth	MUNICIPAL STRATEGIC OBJECT	Information And Communication Infrastructure	Core Layers	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	426	-	-	-	-	-	-	-		
	Information Technology	Fibre Network	3001002009002_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Information And Communication Infrastructure	Core Layers	CITY METROPOLITAN MUNICIPALITY - A	0	0	1 037	1 000	3 000	1 000	3 000	-	-	-	-		
	Information Technology	Server Hardware (Application And Databas	3001002009002_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Information And Communication Infrastructure	Core Layers	CITY METROPOLITAN MUNICIPALITY - A	0	0	2 500	-	-	-	-	-	-	-	-		
	Information Technology	Network Equipment Refresh(KwM Mda Bisto	PC002003004_00007	NEW	ent; effective and development-oriented public	Growth	A CONNECTED CITY	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	41	-	-	-	-	-	-	-	-		
	Information Technology	Procurement Of Ict Equipment	PC002003004_00008	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	1 000	1 000	2 000	2 000	-	-	-	-		
	Information Technology	Wi-Fi	PC002003004_00008	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1 000	2 000	1 000	1 000	-	-	-	-		
	Information Technology	Intelligent Operating Centre HiWare & SI	PC002003005_00048	NEW	ent; effective and development-oriented public	Growth	A CONNECTED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - M	0	0	1 871	-	-	-	-	-	-	-	-		
	Libraries And Archives	Development Of Libraries	0200300201010_00	NEW	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Libraries	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	1 000	-	-	-	-	-	1 000		
	Libraries And Archives	Development Of Libraries	0200300201010_00	NEW	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Libraries	CITY METROPOLITAN MUNICIPALITY - M	0	0	3 934	-	-	-	-	-	-	-	-		
	Libraries And Archives	Development Of Libraries	0200300201010_00	NEW	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Libraries	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	5 500	2 500	2 812	5 000	-	-	-	-		
	Markets	Upgrading Of Buildings	300200200201015_1	UPGRADING	enhance our environmental assets and natura	Inclusion and Access	A WELL GOVERNED CITY	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - V	0	0	1 144	1 000	-	1 000	2 000	-	-	-	-		
	Markets	Upgrading Of Cold Rooms	300200200201015_1	UPGRADING	enhance our environmental assets and natura	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - V	0	0	390	-	-	-	-	-	-	-	-		
	Markets	Upgrading Of Market Hall	300200200201015_1	UPGRADING	enhance our environmental assets and natura	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	600	-	-	-	-	-	-	-		

MBRR SA36 - Detailed capital budget per municipal vote (continued)

R thousand													2024/25 Medium Term Revenue & Expenditure Framework				
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Parent municipality:																	
Markets	Upgrading Of Market Hall	20020020201015_	UPGRADING	enhance our environmental assets and natura	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - V	0	0	8 535	6 000	5 500	5 746	10 000	
Markets	Office Furn & Equipment (Directorate)	PC02003005_00037	NEW	ent: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	528	500	500	500	1 000	
Markets	East London Beachfront & Waterworld (Bom	200200202020202_	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - A	0	0	21 227	8 399	-	-	-	
Markets	Espalade Beachfront Upgrade	200200202020202_	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	5 000	-	-	-	
Mayor And Council	Councillor's Office Equipment	PC02003005_00033	NEW	ent: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	506	-	-	-	-	
Mayor And Council	Office Furn And Equipment (Directorate)	PC02003005_00033	NEW	ent: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	428	500	500	500	500	
Municipal Manager, Town Secretary And	Fibre Network	0010020203002_000	NEW	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Information And Communication Infrastructur	Core Layers	CITY METROPOLITAN MUNICIPALITY - A	0	0	343	-	-	-	-	
Municipal Manager, Town Secretary And	Office Furn And Equipment (Directorate)	PC02003005_00030	NEW	ent: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	70	500	500	500	500	
Municipal Manager, Town Secretary And	Office Furniture And Equipment-Epno	PC02003005_00038	NEW	ent: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	151	100	150	250	500	
Police Forces, Traffic And Street Parking	Back-Up Generators	PC02003005_00001	NEW	ent: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	3 500	-	-	-	
Police Forces, Traffic And Street Parking	Back-Up Generators	PC02003005_00027	NEW	ent: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	-	-	3 000	1 000	
Police Forces, Traffic And Street Parking	Office Furn & Equipment (Directorate)	PC02003005_00019	NEW	ent: effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	340	118	-	-	-	
Police Forces, Traffic And Street Parking	Office Furn & Equipment (Directorate)	PC02003005_00036	NEW	ent: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	555	445	500	500	500	
Police Forces, Traffic And Street Parking	Closed Circuit Television Network - Cdr	PC02003009_00005	NEW		Growth	N MUNICIPAL STRATEGIC OBJECT	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	2 000	-	-	-	
Police Forces, Traffic And Street Parking	Closed Circuit Television Network - Cdr	PC02003009_00041	NEW		Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	2 000	2 000	2 000	1 000	
Police Forces, Traffic And Street Parking	Furniture & Equipment Law Enforcement C	PC02003009_00023	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	200	1 000	-	3 000	
Police Forces, Traffic And Street Parking	Traffic And Law Enforcement Equipment	PC02003009_00010	NEW		Growth	N MUNICIPAL STRATEGIC OBJECT	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1 279	-	-	-	
Police Forces, Traffic And Street Parking	Traffic And Law Enforcement Equipment	PC02003009_00038	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	1 000	1 000	1 000	
Police Forces, Traffic And Street Parking	Law Enforcement Vehicles	PC02003010_00008	NEW		Growth	INNOVATIVE AND PRODUCTIVE CI	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	2 000	4 000	8 000	1 500	
Police Forces, Traffic And Street Parking	Specialised Vehicles Public Safety	PC02003010_00005	NEW		Growth	INNOVATIVE AND PRODUCTIVE CI	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	3 000	-	-	-	
Police Forces, Traffic And Street Parking	Refurbishment Of Traffic Services Build	200200203001010_	UPGRADING	ent: effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	2 000	-	1 000	1 000	
Property Services	Buxton And Electricity House Refurbishme	2002001003001001_	RENEWAL	ent: effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 985	2 000	-	-	-	
Property Services	Buxton/Elect House & Res Bank Refurb C	0002001003001001_	RENEWAL	ent: effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 780	-	-	-	-	
Property Services	East London Mechanical Workshops Refurb	2002001003001001_	RENEWAL	ent: effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	999	-	-	-	-	
Property Services	Orient Theatre Refurbishment	2002001003001002_	RENEWAL	ent: effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Pay/Enquiry Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 111	1 500	500	500	-	
Property Services	Software	02003007002004_00	NEW	ent: effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Licences And Rights	Computer Software And Applications	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	200	-	-	-	
Property Services	Upgrading Of Electrical - Old Mutual	200200203001001_	UPGRADING	ent: effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	484	1 000	-	-	-	
Property Services	Land Acquisition & Buildings	02003003001005_00	NEW	ent: effective and development-oriented public	Growth	ALLY INTEGRATED /TRANSFORME	Operational Buildings	Yards	CITY METROPOLITAN MUNICIPALITY - V	0	0	1 219	-	-	-	-	
Property Services	Land Acquisition	PC02001_00001	NEW		Spatial Integration	ALLY INTEGRATED /TRANSFORME	Land	Land	CITY METROPOLITAN MUNICIPALITY - V	0	0	12 895	15 000	15 000	15 672	3 822	
Recreational Facilities	Installation Of Security Alarms In 20 Ch	200200100200202_	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	A WELL GOVERNED CITY	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	30	-	-	-	-	
Recreational Facilities	Refurbishment Of Backpaders	200200100200202_	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	315	-	500	-	1 000	
Recreational Facilities	Refurbishment Of Chalets	200200100200202_	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 170	-	500	-	1 000	
Recreational Facilities	Building Of S/Pool At Gombie Resort	20020020201015_	UPGRADING	enhance our environmental assets and natura	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	22	1 828	500	-	1 000	
Recreational Facilities	Const Edipin Swimming Pool (Duncan Vunz	20020020201015_	UPGRADING	enhance our environmental assets and natura	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	5 000	
Recreational Facilities	Fencing Of Resorts	20020020201015_	UPGRADING	enhance our environmental assets and natura	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	6 000	
Recreational Facilities	Refurbishment Of Swimming Pools	20020020201015_	UPGRADING	enhance our environmental assets and natura	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	4 000	500	-	1 000	

MBRR SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2024/25 Medium Term Revenue & Expenditure Framework					
													Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
	Parent municipality:																	
	Recreational Facilities	Returfishment Of Swimming Pools C/O	302020202001015	UPGRADING	enhance our environmental assets and natura	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	290	-	-	-	-	
	Recreational Facilities	Swimming Pools	302020202001015	UPGRADING	enhance our environmental assets and natura	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 378	-	-	-	-	
	Recreational Facilities	Upgrading & Refurb Swimming Pools-Midland	302020202001015	UPGRADING	enhance our environmental assets and natura	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - II	0	0	-	-	500	-	1 000	
	Recreational Facilities	Upgrading & Refurb Swimming Pools-Midland	302020202001015	UPGRADING	enhance our environmental assets and natura	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	500	-	1 000	
	Recreational Facilities	Upgrading Of Gonubie Resorts Entrance	302020202001015	UPGRADING	enhance our environmental assets and natura	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	1 000	-	1 000	
	Recreational Facilities	Office Furn & Equipment (Directorate)	PC00203005_0004	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	444	500	500	500	1 000	
	Recreational Facilities	Office Furn & Equipment (Directorate) C/	PC00203005_0005	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	23	-	-	-	-	
	Recreational Facilities	Purchase Of Furniture For Chalets C/O	PC00203005_0009	NEW	ent, effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	5	-	-	-	-	
	Recreational Facilities	Building Of Memorial Stones	3020203006001_000	NEW	South Africa and contribute to a better Africa at	Growth	INNOVATIVE AND PRODUCTIVE CI	Heritage Assets	Monuments	CITY METROPOLITAN MUNICIPALITY - C	0	0	2 472	1 000	-	-	1 000	
	Recreational Facilities	Installation Cov Cameras Resorts	PC00203009_00009	NEW		Growth	N MUNICIPAL STRATEGIC OBJECT	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	500	-	-	
	Recreational Facilities	Installation Of Alternative Energy Syste	PC00203009_00031	NEW		Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	-	1 000	
	Recreational Facilities	Installation Of Floodlights At Gonubie R	PC00203009_00031	NEW		Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	97	-	500	-	1 000	
	Recreational Facilities	Plant - Swimming Pool	PC00203009_00037	NEW		Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	199	-	500	-	1 000	
	Recreational Facilities	Plant - Swimming Pool C/O	PC00203009_00037	NEW		Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	15	-	-	-	-	
	Recreational Facilities	Revamping Of Jumping Castle At Resorts	PC00203009_00032	NEW		Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	500	-	800	
	Recreational Facilities	Purchase Of Fleet Plant & Equipment	PC00203010_00007	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	-	1 000	
	Recreational Facilities	Develop Upgrade & Refurb Of SFields & S	3020202020020202	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	2 845	5 000	1 500	-	7 000	
	Recreational Facilities	Paving Around Resorts	3020202020020202	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	496	-	-	-	-	
	Recreational Facilities	Redevelop Midrande Sport Precinct- Nu2	3020202020020202	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - M	0	0	3 632	3 179	-	-	5 000	
	Recreational Facilities	Upgrading Of Sportsfields	3020202020020202	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	5 066	5 500	2 500	2 612	5 000	
	Recreational Facilities	Upgrading Of Tennis Courts	3020202020020202	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	-	1 000	
	Recreational Facilities	Upgrading Of Zoo	3020202020020202	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	290	-	-	-	-	
	Recreational Facilities	Upgrading Of Zoo	3020202020020202	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	104	900	1 000	-	500	
	Recreational Facilities	Graveling And Tarring Of Heritage Sites	3020202006001_00	UPGRADING	South Africa and contribute to a better Africa at	Governance	INNOVATIVE AND PRODUCTIVE CI	Heritage Assets	Monuments	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	-	1 000	
	Recreational Facilities	Restoration Of Heritage Sites	3020202006001_00	UPGRADING	South Africa and contribute to a better Africa at	Governance	INNOVATIVE AND PRODUCTIVE CI	Heritage Assets	Monuments	CITY METROPOLITAN MUNICIPALITY - II	0	0	1 695	1 000	-	-	1 000	
	Recreational Facilities	Refurbishment Of Aquarium	30202020201015_000	UPGRADING	enhance our environmental assets and natura	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Zoos, Marine And Non-Biological Animals	Zoos, Marine And Non-Biological Animals	CITY METROPOLITAN MUNICIPALITY - V	0	0	212	600	700	-	500	
	Recreational Facilities	Plant - Zoo	3020300201015_00	NEW	enhance our environmental assets and natura	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	100	100	-	500	
	Recreational Facilities	Const Offices At Nahoon Caravan Park	3020300201016_00	NEW	ent, effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Public Ablution Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 736	-	-	-	-	
	Recreational Facilities	Refurbishment Of Ablution Blocks At Resor	3020300201016_00	NEW	ent, effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Public Ablution Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	198	-	500	-	1 000	
	Recreational Facilities	Plant - Aquarium	3020300202002_00	NEW	A long and healthy life for all South Africans	Growth	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	70	100	100	-	500	
	Recreational Facilities	Const Of Office & Guard House Nahoon C	3020300301001_00	NEW	ent, effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	139	504	-	-	-	

MBRR SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2024/25 Medium Term Revenue & Expenditure Framework					
													Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Parent municipality:																		
	Roads	Roads Provision - Ward 47	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1 500	1 500	1 070	1 000	
	Roads	Roads Provision - Ward 5	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	2 000	1 500	1 060	1 500	
	Roads	Roads Provision - Ward 5	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	497	-	1 500	1 060	1 500	
	Roads	Roads Provision - Ward 50	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	484	2 000	1 500	1 070	1 000	
	Roads	Roads Provision - Ward 6	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	487	2 000	1 500	1 060	1 500	
	Roads	Roads Provision - Ward 7	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 484	2 000	1 500	1 060	1 500	
	Roads	Roads Provision - Ward 9	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	2 000	2 000	1 500	1 060	1 500	
	Roads	Roads Provision Ward - 8	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 982	1 256	2 000	2 500	3 143	
	Roads	Roads Provision Ward - 8	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	2 000	1 500	1 060	1 500	
	Roads	Rural Roads - Ward 17	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	1 997	2 000	2 500	2 500	2 800	
	Roads	Rural Roads - Ward 22	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	1 000	2 000	2 500	2 500	2 800	
	Roads	Rural Roads - Ward 24	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	2 500	2 000	2 500	2 500	2 800	
	Roads	Rural Roads - Ward 25	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - II	0	0	2 500	1 000	2 500	2 500	2 800	
	Roads	Rural Roads - Ward 26	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	999	2 000	2 500	2 500	2 800	
	Roads	Rural Roads - Ward 31	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	3 058	2 000	2 500	2 500	2 800	
	Roads	Rural Roads - Ward 32	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 990	2 000	2 500	2 500	2 800	
	Roads	Rural Roads - Ward 33	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	1 997	1 500	2 500	2 500	2 000	
	Roads	Rural Roads - Ward 33	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	1 000	1 000	1 000	
	Roads	Rural Roads - Ward 34	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - II	0	0	2 205	1 500	2 500	2 500	2 000	
	Roads	Rural Roads - Ward 35	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - II	0	0	1 499	2 000	2 500	2 500	2 000	
	Roads	Rural Roads - Ward 36	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - II	0	0	1 996	1 500	2 500	2 500	2 000	
	Roads	Rural Roads - Ward 38	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - II	0	0	1 499	1 500	2 500	2 500	2 000	
	Roads	Rural Roads - Ward 40	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - II	0	0	496	1 500	2 500	2 500	2 000	
	Roads	Rural Roads - Ward 43	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - II	0	0	519	1 500	2 500	2 500	2 000	
	Roads	Rural Roads - Ward 49	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	2 500	1 000	2 500	2 500	2 000	
	Roads	Rural Roads - Ward 50	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	2 437	2 000	2 500	2 500	2 000	
	Roads	Rural Roads Ward 45	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	NON MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1 000	-	-	-	
	Roads	Rural Roads -Wrd 33	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	2 000	-	-	-	
	Roads	Construction Of Road Infrastr - Sandile T	01001002006001_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	13 315	14 581	19 655	25 000	28 700	
	Roads	Construction Of Road Infrastructure	01001002006001_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	18 857	-	-	-	-	
	Roads	Rehabilitation Of Selliers Vley	01001002006001_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	204 485	-	-	-	-	
	Roads	Upgr Of Mtantane Rds - Clust 1: Ward 11	01001002006001_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	3 646	1 000	2 500	2 112	2 000	
	Roads	Upgr Of Mtantane Rds - Clust 1: Ward 12	01001002006001_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	2 200	1 000	2 500	2 166	2 000	
	Roads	Upgr Of Mtantane Rds - Clust 1: Ward 14	01001002006001_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	1 902	1 000	2 500	2 612	2 000	
	Roads	Upgr Of Mtantane Rds - Clust 1: Ward 17	01001002006001_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	7 000	1 000	2 500	2 612	2 000	
	Roads	Upgr Of Mtantane Rds - Clust 1: Ward 42	01001002006001_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	4 000	1 000	2 500	2 612	2 000	
	Roads	Upgr Of Mtantane Rds - Clust 2: Ward 11	01001002006001_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	FULLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	10 421	1 500	2 500	2 612	2 000	

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R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2024/25 Medium Term Revenue & Expenditure Framework					
													Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year #1 2025/26	Budget Year #2 2026/27	
Parent municipality:																		
Roads	Upgr Of Mdarane Rds - Clus2 Ward 17	01001002006001_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	5 000	1 000	2 500	2 612	2 000		
Roads	Upgr Of Mdarane Rds - Clus2 Ward 20	01001002006001_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	5 198	1 000	2 500	2 612	2 000		
Roads	Upgr Of Mdarane Rds - Clus2 Ward 30	01001002006001_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	11 749	1 000	2 232	2 332	2 000		
Roads	Upgr Of Mdarane Rds - Clus2 Ward 48	01001002006001_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	9 802	1 000	2 500	2 612	2 000		
Roads	Upgr Of Mdarane Rds - Clus3 Ward 20	01001002006001_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	3 286	2 500	2 612	3 000		
Roads	Upgr Of Mdarane Rds - Clus3 Ward 21	01001002006001_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	17 482	3 786	2 500	2 612	3 000		
Roads	Upgr Of Mdarane Rds - Clus3 Ward 23	01001002006001_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	12 281	3 786	2 500	2 612	3 000		
Roads	Upgr Of Mdarane Rds - Clus3 Ward 24	01001002006001_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	13 000	3 786	2 500	2 612	3 000		
Roads	Upgrade Of North East Expressway	01001002006001_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	988	4 000	2 200	1 600	3 000		
Roads	Upgrd Mds Rds - Clus2 Ward 11	01001002006001_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	613	-	-	-		
Roads	Urban Roads - Ward 35	01001002006001_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	500	-	-	-		
Roads	Urban Roads - Ward 37	01001002006001_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	2 633	3 000	2 000	2 000	3 000		
Roads	Urban Roads - Ward 39	01001002006001_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - M	0	0	3 652	2 000	3 000	3 000	3 500		
Roads	Zone 6 Implementation - Toyana Road	01001002006001_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	6 264	3 000	-	-	-		
Sewerage	Berlin Wastewater Treatment Works	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	-	-	6 000		
Sewerage	Bisho Catchment Pump Station	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	-	-	1 000		
Sewerage	Bisho Oxidation Ponds	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	1 500	-	-		
Sewerage	Bredbach Oxidation Ponds	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	1 500	-	-		
Sewerage	City Pump Station	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	-	1 000		
Sewerage	East Bank Catchment Pump Station	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	10 000		
Sewerage	Ilanzai Pump Station	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	-	1 000		
Sewerage	Install Network Flow Monitoring Infrast	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	MUNICIPAL STRATEGIC OBJECT	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	-	20 000		
Sewerage	Kayzers Beach Oxidation Ponds	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	2 000		
Sewerage	Mdarane Wastewater Treatment Works	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - M	0	0	14 578	19 598	18 739	28 176	-		
Sewerage	Quinera Catchment Pump Station	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	-	1 000		
Sewerage	Reeston Pump Station	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	15 000		
Sewerage	T4 Pump Station	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	-	1 000		
Sewerage	T8 Pump Station	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	-	1 000		
Sewerage	Upgrading Of First Creek Outfall Sewer	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	4 000	15 948	-		
Sewerage	Upgrading Of Second Creek Outfall Sewer	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	5 000	15 948	-		
Sewerage	Yellowwood Pump Station	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	2 000	-	-		
Sewerage	Zone 10 Pump Station	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	-	-	1 000		
Sewerage	Zone 15 Pump Station	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	-	-	1 000		
Sewerage	Zone 16 Pump Station	01001002005002_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	-	-	1 000		
Sewerage	EL Sewer Diversion: Central-Reeston	01001002005003_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	MUNICIPAL STRATEGIC OBJECT	Sanitation Infrastructure	Waste Water Treatment Works	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 556	-	-	-	-		
Sewerage	Bisho Kwi & Zwelsho Bulk Reg Sewer Sch	01001002005004_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - M	0	0	1 880	20 000	19 122	19 896	-		
Sewerage	Const Of Network Flow Monit Infrast	01001002005004_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 224	-	-	-	-		
Sewerage	Decommissioning Of Sludge Lagoons In Qu	01001002005004_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	1 000		
Sewerage	Ducats Sanitation	01001002005004_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	3 000	2 000	5 224	-		
Sewerage	East Beach Gravy Sewer Upgrade	01001002005004_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 303	6 000	-	8 000	1 000		
Sewerage	Hood Point Marine Outfall Sewer & Auxillar	01001002005004_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	3 000	9 000	4 179	-		
Sewerage	Instal G/Water Monit @Holes WWat T1 Wor	01001002005004_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - M	0	0	866	-	-	-	-		
Sewerage	Instal G/Water Monit @Holes For W/Wile	01001002005004_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	1 000	-	1 000		
Sewerage	Nahoon River Outfall Sewer	01001002005004_00	UPGRADING	competitive and responsive economic infrastructure	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - M	0	0	1 402	-	-	-	-		

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Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
Parent municipality:																
Sewerage	Rebulo Mtantsare Network Flood Damages	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - M		0	-	-	14 000	-	-
Sewerage	Renew Central Wastewater Treatment Works	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - M		0	-	-	4 000	-	-
Sewerage	Renew Schornville W/Water Treatment Works	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - M		0	-	-	7 000	-	-
Sewerage	Renew Westbank Inverted Siphon Valves	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C		0	-	-	-	-	1 000
Sewerage	Renewal Of Infrastruc - Treatment Works	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C		0	994	17 000	-	-	-
Sewerage	Renewal Of Infrastruc - Pump Stations	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C		0	915	-	-	4 179	-
Sewerage	Renewal Of Infrastruc - Retention	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C		0	1 500	-	-	7 000	-
Sewerage	Renewal Of Infrastruc - Treatment Works	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C		0	0	-	-	10 000	-
Sewerage	Upgr Kids Beach W/Water Treatment Works	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C		0	409	-	4 000	-	30 000
Sewerage	Upgr Of Bulbio River Outfall Sewer In Q	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - M		0	-	-	-	-	20 000
Sewerage	Upgra Potsdam Wastewater Treatm Works	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - M		0	-	5 500	-	4 179	-
Sewerage	Upgrad Dimbaza Wastewater Treatm Works	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - M		0	-	-	-	5 224	-
Sewerage	Upgrading Of Dimbaza Outfall Sewer	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - M		0	-	-	-	-	10 000
Sewerage	Upgrading Of Dimbaza Wastewater Treatm	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - M		0	2 948	-	-	-	-
Sewerage	Upgrading Of Nahoon Bulk Outfall Sewer	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C		0	-	-	3 000	-	-
Sewerage	Upgrading Of Potsdam Wastewater Treatm	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - M		0	1 682	-	12 000	-	-
Sewerage	Upgrading Of Security For Sanitation Inf	01001002005004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - M		0	996	-	-	-	-
Sewerage	Berlin Sewers	001002005002_0001	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - M		0	-	3 000	-	4 179	-
Sewerage	New West Bank Wastewater Treatment Works	001002005002_0002	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - M		0	-	5 500	-	-	-
Sewerage	Upgrading Of Berlin Wastewater Treatment	001002005002_0003	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - M		0	-	3 000	-	-	-
Sewerage	Bulk Mains-Kwit & Bisho Infrastructure	001002005004_0000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - M		0	-	5 000	1 500	5 224	6 289
Sewerage	Sanitation Facilities In Informal Sett	001002005005_0000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Toilet Facilities	CITY METROPOLITAN MUNICIPALITY - M		0	9 761	8 000	10 000	10 448	-
Solid Waste Disposal (Landfill Sites)	Acquisition Of Lo's And 4 T on Truck	001002005006_0000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - M		0	1 704	-	5 000	2 000	1 000
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	001002005006_0000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - M		0	-	-	5 000	7 500	1 000
Solid Waste Disposal (Landfill Sites)	Purch Bulk Containers & Removal Vehicles	001002005006_0000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - M		0	-	412	-	-	-
Solid Waste Disposal (Landfill Sites)	Purchase Bulk Containers With Removal Ve	001002005006_0000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - M		0	2 805	3 000	2 000	2 000	1 000
Solid Waste Disposal (Landfill Sites)	Office Furn & Equipment (Directorate)	PC002003005_00049	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A		0	132	427	500	1 000	3 500
Solid Waste Disposal (Landfill Sites)	Office Furn & Equipment (Directorate) (P	PC002003005_00049	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A		0	326	233	-	-	-
Solid Waste Disposal (Landfill Sites)	Acqui Pl & Mach LFI's Sites Gard T'Stat	PC002003009_00043	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - M		0	-	-	2 000	2 000	1 000
Solid Waste Disposal (Landfill Sites)	Acquis Chipping Mach Garden T/Fer Stat	PC002003009_00043	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - M		0	-	-	2 000	3 000	2 000
Solid Waste Disposal (Landfill Sites)	Cons Hazardous Wast/Cel Gen LFI's Site	PC002003009_00043	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - M		0	-	-	4 000	2 000	2 000
Solid Waste Disposal (Landfill Sites)	Cons Transf Stat/Establish B/Back Cent	PC002003009_00043	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - M		0	-	-	2 000	2 000	3 000
Solid Waste Disposal (Landfill Sites)	Const Cell 3/4 & Anoll Works LFI's Si	PC002003009_00043	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - M		0	-	1 000	-	-	-
Solid Waste Disposal (Landfill Sites)	Construct Cell 5 & 6 At Roundhill Landf	PC002003009_00043	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - M		0	-	-	3 000	5 000	3 000
Solid Waste Disposal (Landfill Sites)	Develop Waste To Energy Projects	PC002003009_00043	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - M		0	-	-	2 000	2 000	2 000
Solid Waste Disposal (Landfill Sites)	Fencing Of Transfer Station /Palasade Fe	PC002003009_00043	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - M		0	-	-	5 000	10 000	3 000
Solid Waste Disposal (Landfill Sites)	Galvanised Street/Liter Bins	PC002003009_00049	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - M		0	-	-	2 000	2 000	2 000

MBRR SA36 - Detailed capital budget per municipal vote (continued)

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
Parent municipality:																
Solid Waste Disposal (Landfill Sites)	Galvanised Street Litter Bins C/O	PC002003009_00046	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V		0	-	6 994	-	-	-
Solid Waste Disposal (Landfill Sites)	Purchase Of Cambridge Transfer Facility	PC002003009_00044	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C		0	-	-	-	-	1 000
Solid Waste Disposal (Landfill Sites)	Refurbishment Of Transfer Stations	PC002003009_00045	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C		0	139	-	-	-	-
Solid Waste Disposal (Landfill Sites)	Bom Fleet - Solid Waste Fleet And Plant	PC002003010_00007	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V		0	10 407	6 000	10 000	10 000	2 000
Solid Waste Disposal (Landfill Sites)	Const Waste Cells At Kwi Landfill Site	02003003001001_00	NEW	sent; effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - B		0	-	6 300	6 300	6 582	7 000
Solid Waste Disposal (Landfill Sites)	Development Of Beach Infrastructure	02003003001001_00	NEW	sent; effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C		0	1 000	500	500	522	3 000
Solid Waste Disposal (Landfill Sites)	Guard House Ablution Facility & Offices	02003003001001_00	NEW	sent; effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C		0	-	-	1 300	1 500	2 000
Solid Waste Disposal (Landfill Sites)	Upgrade Garden Transfer Stations (Midland)	02003003001001_00	NEW	sent; effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - M		0	-	4 350	4 350	4 545	18 000
Solid Waste Disposal (Landfill Sites)	Upgrade Garden Transfer Stations (Inland)	02003003001001_00	NEW	sent; effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - B		0	-	4 350	4 350	4 545	6 000
Supply Chain Management	Fencing Som	02003003001001_00	NEW	sent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - M		0	2 499	-	-	-	-
Tourism	Improve Access Road And Road Signage	01001001006003_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CO	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C		0	6 066	7 300	-	-	-
Tourism	Improve Access Road And Road Signage	01001001006003_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CO	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - B		0	-	1 176	-	-	-
Tourism	Improve Access Road & Road Signage C/O	01001001006003_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CO	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C		0	2 161	-	-	-	-
Tourism	Kwi Art Centre C/O	0201002004006_000	NEW	competitive and responsive economic infrastru	Growth	MUNICIPAL STRATEGIC OBJECT	Water Supply Infrastructure	Bulk Mains	CITY METROPOLITAN MUNICIPALITY - B		0	-	1 000	-	-	-
Tourism	Do Not Use	002001002001008_0	RENEWAL	sent; effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CO	Community Facilities	Galleries	CITY METROPOLITAN MUNICIPALITY - B		0	-	1 800	-	2 000	3 000
Tourism	Extension Of Mbatane Art Centre	002001002001008_0	RENEWAL	sent; effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CO	Community Facilities	Galleries	CITY METROPOLITAN MUNICIPALITY - M		0	-	1 000	-	2 000	1 000
Tourism	Mbatane Art Centre	002001002001008_0	RENEWAL	sent; effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CO	Community Facilities	Galleries	CITY METROPOLITAN MUNICIPALITY - M		0	215	9 000	5 000	5 000	15 000
Tourism	Rehabilitation Of Industrial Areas	002001003001009_0	RENEWAL	sent; effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE CO	Operational Buildings	Manufacturing Plant	CITY METROPOLITAN MUNICIPALITY - V		0	3 500	2 500	-	-	7 000
Tourism	Tourism Hub C/O	002002002001002_0	UPGRADING	sent; effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CO	Community Facilities	Centres	CITY METROPOLITAN MUNICIPALITY - V		0	-	1 217	-	-	-
Tourism	Kwane Resort Maintenance & Upgrade	002002002001015_0	UPGRADING	enhance our environmental assets and natur	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CO	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C		0	471	500	500	1 000	2 000
Tourism	Smme Incubator	PC002003005_00044	NEW	sent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CO	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V		0	570	500	-	500	500
Tourism	Smme Incubator C/O	PC002003005_00044	NEW	sent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CO	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V		0	340	1 430	-	-	-
Tourism	Smme Incubator: Sekunjalo Training Cent	PC002003005_00045	NEW	sent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CO	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V		0	-	1 000	5 000	5 224	7 000
Tourism	Hydroponics And Padhouse Project	PC002003008_00034	NEW		Growth	INNOVATIVE AND PRODUCTIVE CO	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V		0	2 960	4 300	5 319	5 558	8 000
Tourism	Fort Jackson Junction Hub	0200300201002_00	NEW	sent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CO	Community Facilities	Centres	CITY METROPOLITAN MUNICIPALITY - V		0	-	5 000	5 000	5 224	10 000
Tourism	Tourism Hub	0200300201002_00	NEW	sent; effective and development-oriented public	Growth	A CONNECTED CITY	Community Facilities	Centres	CITY METROPOLITAN MUNICIPALITY - B		0	-	100	-	2 500	3 000
Tourism	Film Studio Development	0200300201008_00	NEW	sent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CO	Community Facilities	Galleries	CITY METROPOLITAN MUNICIPALITY - C		0	-	200	-	3 000	1 000
Tourism	Installation Of Recreational Facilities	0200300201014_00	NEW	sent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CO	Community Facilities	Public Open Space	CITY METROPOLITAN MUNICIPALITY - B		0	-	-	-	2 000	1 500
Tourism	Construction Of Cabin Accommodation	0200300201015_00	NEW	enhance our environmental assets and natur	Growth	INNOVATIVE AND PRODUCTIVE CO	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C		0	-	-	-	3 000	2 000
Tourism	Agri-Village	0200300201018_00	NEW	sent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CO	Community Facilities	Stalls	CITY METROPOLITAN MUNICIPALITY - V		0	2 524	10 000	7 819	8 170	10 000
Tourism	Informal Trade (Hawker Stalls)	0200300201018_00	NEW	sent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CO	Community Facilities	Stalls	CITY METROPOLITAN MUNICIPALITY - V		0	1 261	-	-	-	-
Tourism	Informal Trade Infrastructure (Hawker St	0200300201018_00	NEW	sent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CO	Community Facilities	Stalls	CITY METROPOLITAN MUNICIPALITY - V		0	6 690	8 000	9 000	9 403	10 000
Town Planning, Building Regulations And	Som Inventory Warehousing And Fencing C	002001003001002_0	RENEWAL	sent; effective and development-oriented public	Governance	MUNICIPAL STRATEGIC OBJECT	Operational Buildings	Pay/Enquiry Points	CITY METROPOLITAN MUNICIPALITY - B		0	-	2	-	-	-
Town Planning, Building Regulations And	Survey Software	PC002003004_00008	NEW	sent; effective and development-oriented public	Growth	ALLY INTEGRATED TRANSFORME	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - V		0	-	400	400	400	500
Town Planning, Building Regulations And	Plotters	PC002003005_00036	NEW	sent; effective and development-oriented public	Growth	ALLY INTEGRATED TRANSFORME	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - B		0	-	600	600	600	-
Town Planning, Building Regulations And	Upgrading Of Kwi Payments Hall	002002003001002_0	UPGRADING	sent; effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Pay/Enquiry Points	CITY METROPOLITAN MUNICIPALITY - B		0	-	-	-	-	700
Town Planning, Building Regulations And	Upgrading Of Kwi Payments Hall C/O	002002003001002_0	UPGRADING	sent; effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Pay/Enquiry Points	CITY METROPOLITAN MUNICIPALITY - B		0	1 354	(0)	-	-	-
Town Planning, Building Regulations And	Aerial Photography And Mapping	02003003001003_00	NEW	sent; effective and development-oriented public	Growth	ALLY INTEGRATED TRANSFORME	Operational Buildings	Building Plan Offices	CITY METROPOLITAN MUNICIPALITY - C		0	-	-	500	500	1 000
Water Distribution	Reservoirs East Coast Supply	01001001004003_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	ALLY INTEGRATED TRANSFORME	Water Supply Infrastructure	Reservoirs	CITY METROPOLITAN MUNICIPALITY - C		0	-	5 291	9 000	9 403	8 000
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	01001001004003_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	ALLY INTEGRATED TRANSFORME	Water Supply Infrastructure	Reservoirs	CITY METROPOLITAN MUNICIPALITY - B		0	-	-	2 500	7 700	8 850
Water Distribution	Reservoirs-Pipe & W/Meter Replacement	01001001004003_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	ALLY INTEGRATED TRANSFORME	Water Supply Infrastructure	Reservoirs	CITY METROPOLITAN MUNICIPALITY - M		0	-	1 593	9 200	5 000	5 000
Water Distribution	Reservoirs-Pipe & W/Meter Replacement	01001001004003_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	ALLY INTEGRATED TRANSFORME	Water Supply Infrastructure	Reservoirs	CITY METROPOLITAN MUNICIPALITY - C		0	-	-	3 800	7 000	7 300
Water Distribution	P-Station-Pipe & W/Meter Repl In Bisho K	01001001004004_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	ALLY INTEGRATED TRANSFORME	Water Supply Infrastructure	Pump Stations	CITY METROPOLITAN MUNICIPALITY - B		0	269	-	2 500	3 500	8 250
Water Distribution	Umqonyana Dam & East Coast Water Supp	01001001004005_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	ALLY INTEGRATED TRANSFORME	Water Supply Infrastructure	Water Treatment Works	CITY METROPOLITAN MUNICIPALITY - C		0	27 957	25 000	18 128	18 940	8 000
Water Distribution	WT Treat Works-Pipe & W/Meter Repl Bisho	01001001004005_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	ALLY INTEGRATED TRANSFORME	Water Supply Infrastructure	Water Treatment Works	CITY METROPOLITAN MUNICIPALITY - B		0	304	-	7 200	-	6 000

MBRR SA36 - Detailed capital budget per municipal vote (continued)

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2024/25 Medium Term Revenue & Expenditure Framework				
													Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality:																	
	Water Distribution	Water Treatment Works-Pipe & W/Meter Rep	01001001004005_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Water Treatment Works	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	3 200	-	6 960
	Water Distribution	Bulk-Pipe & Water Meter Rep In Maitland	01001001004006_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Bulk Mains	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	3 837	4 500	5 000	5 000
	Water Distribution	Bulk-Pipe & Water Meter Replacement In E	01001001004006_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Bulk Mains	CITY METROPOLITAN MUNICIPALITY - C	0	0	2 261	2 500	5 000	7 000	5 000
	Water Distribution	Bulk-Pipe And W Meter Rep In Bisho Kwt	01001001004006_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Bulk Mains	CITY METROPOLITAN MUNICIPALITY - B	0	0	2 663	5 000	4 500	-	5 000
	Water Distribution	Bulk-Pipe And Water Meter Replacement In	01001001004006_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Bulk Mains	CITY METROPOLITAN MUNICIPALITY - C	0	0	726	-	-	-	-
	Water Distribution	Dist Points-Pipe & W/Meter Replac:Bisho	01001001004008_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - B	0	0	2 740	-	6 000	8 000	5 000
	Water Distribution	Dist Points-Pipe & W/Meter Replacement	01001001004008_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	4 989	8 070	3 500	5 000	5 000
	Water Distribution	Dist Points-Pipe And Water Meter Replac	01001001004008_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	1 965	2 500	5 000	8 000	5 000
	Water Distribution	Pump Station-Upgrade Water Networks	01001002004004_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Pump Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	2 468	-	5 000	5 224	8 881
	Water Distribution	Bulk Mains-Upgrade Water Networks	01001002004006_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Bulk Mains	CITY METROPOLITAN MUNICIPALITY - V	0	0	4 536	7 155	14 000	14 224	8 000
	Water Distribution	Dams And Weirs-Kwt & Bisho Infrastruc	001002004001_0000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Dams And Weirs	CITY METROPOLITAN MUNICIPALITY - B	0	0	-	-	2 000	3 314	3 976
	Water Distribution	Reservoirs-Water Backlogs	001002004003_0000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Reservoirs	CITY METROPOLITAN MUNICIPALITY - V	0	0	3 457	5 000	5 000	5 224	7 403
	Water Distribution	Water Treatment Works-Kwt & Bisho Infr	001002004005_0000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Water Treatment Works	CITY METROPOLITAN MUNICIPALITY - B	0	0	-	-	5 000	4 403	5 284
	Water Distribution	Bulk Mains-Water Backlogs	001002004006_0000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Bulk Mains	CITY METROPOLITAN MUNICIPALITY - V	0	0	5 094	4 000	5 000	5 224	8 881
	Water Distribution	Water Mains-Infomal Settlements Inland	001002004006_0000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Bulk Mains	CITY METROPOLITAN MUNICIPALITY - B	0	0	982	2 000	7 000	7 314	10 657
	Water Distribution	Alternative Water Supply	001002004007_0000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution	CITY METROPOLITAN MUNICIPALITY - V	0	0	14 059	-	7 000	7 314	10 657
	Water Distribution	Distribution Mains- Infomal Settlements	001002004007_0000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution	CITY METROPOLITAN MUNICIPALITY - M	0	0	3 000	4 000	9 000	9 403	13 500
	Water Distribution	Distribution-Arheleke Water Supply	001002004007_0000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution	CITY METROPOLITAN MUNICIPALITY - B	0	0	3 117	4 714	12 500	9 403	8 000
	Water Distribution	Water Supply - Infomal Settlements Coast	001002004007_0000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution	CITY METROPOLITAN MUNICIPALITY - C	0	0	11 919	6 400	8 000	8 358	10 269
	Water Distribution	Distribution Mains-Water Backlogs	001002004008_0000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - V	0	0	5 708	5 000	5 000	5 224	8 881
	Water Distribution	WDemand Managm - Water Conserv - Priv	001002004009_0000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Priv Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	6 542	7 000	6 000	6 269	9 134
	Water Distribution	Upgrading Of Laboratory	0200303001007_00	NEW	ent effective and development-oriented public	Growth	ALLY INTEGRATED /TRANSFORME	Operational Buildings	Laboratories	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	6 000	2 000	-
	Parent Capital expenditure												1 425 678	1 293 087	1 239 008	1 271 093	1 320 074
	Entities:																
	List all capital projects grouped by Entity																
	Buffalo City Development Agency																
	Economic Development/Planning	Computers	PC002003004_0001	NEW	An efficient, effective and development-orient	Growth	A SPATIALLY INTEGRATED /TRAF	Computer Equipment	Computer Equipment	BUFFALO CITY METROPOLITAN MUNI	0	0	225	200	390	210	310
	Economic Development/Planning	Office Furn & Equipment (Directorate)	PC002003005_0004	NEW	An efficient, effective and development-orient	Growth	A SPATIALLY INTEGRATED /TRAF	Furniture And Office Equipment	Furniture And Office Equipment	BUFFALO CITY METROPOLITAN MUNI	0	0	44	192	184	275	324
	Economic Development/Planning	Computer Software	PC00200300700200	NEW	An efficient, effective and development-orient	Growth	A SPATIALLY INTEGRATED /TRAF	Licences And Rights	Computer Software And Applications	BUFFALO CITY METROPOLITAN MUNI	0	0	-	416	776	1 000	1 000
	Entity Capital expenditure												269	808	1 350	1 485	1 634
	Total Capital expenditure												1 425 946	1 293 895	1 240 358	1 272 578	1 321 708

Table 83: MBRR SA37 - Projects delayed from previous financial year

R thousand	Function	Project name	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Sub-Class	Ward Location	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality:												
<i>List all capital projects grouped by Function</i>												
Water Distribution	Umzonyana Dam & East Coast Water Supply	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	A SPATIALLY INTEGRATED /TRANSFORMED CITY	Water Treatment Works	BUFFALO CITY METROPOLITAN MUNICIPALITY - COASTAL R	27 957	25 000	18 128	18 940	8 000	
Water Distribution	W/Treat Works-Pipe & W/Meter Repl Bisho	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	A SPATIALLY INTEGRATED /TRANSFORMED CITY	Water Treatment Works	BUFFALO CITY METROPOLITAN MUNICIPALITY - INLAND RE	304	-	7 200	-	6 080	
Water Distribution	Water Treatment Works-Pipe & W/Meter Rep	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	A SPATIALLY INTEGRATED /TRANSFORMED CITY	Water Treatment Works	BUFFALO CITY METROPOLITAN MUNICIPALITY - COASTAL R	-	-	3 200	-	6 960	
<i>List all capital projects grouped by Entity</i>												
Buffalo City Development Agency												
-												

2.14 LEGISLATION COMPLIANCE STATUS

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. Budget and Treasury Office

The Budget and Treasury Office was established in accordance with the MFMA requirements.

2. Budget

This draft MTREF budget has been developed in accordance with the requirements prescribed by the MFMA, Municipal Budget and Reporting Regulations, National Treasury and mSCOA Regulations. Budgets are being tabled and approved within the required legislative timeframes. The business plans and procurement plans of the budgeted projects are available, for easy monitoring these can be monitored at a Portfolio Committee level.

3. In-Year Reporting

Reporting to National Treasury and other transferring officers in electronic format is fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) includes monthly publishing of financial performance on the City's website. The monthly data string that agrees to the C-schedules gets uploaded on the National Treasury portal on a monthly basis.

Furthermore, there's full compliance with regards to quarterly (Section 52d) and mid-year reports (section 72) reports to Council, Provincial and National Treasury and other external stakeholders.

4. Municipal Entities

The City currently has only one entity i.e. Buffalo City Metropolitan Development Agency (BCMDA).

5. Internship Programme

The City is participating in the Municipal Financial Management Internship Programme (MFMIP) and has been continuously training interns. There are currently four interns that are undertaking the programme, all have been enrolled to the Municipal Finance and Supply Chain Management Programme that is prescribed as a minimum competency for middle management. Most interns that were previously on the MFMIP have been appointed within the City on completion of the program whilst others got employment opportunities elsewhere.

6. Budget Steering Committee

A Budget Steering Committee has been established in accordance with MBRR and is fully functional.

7. Audit Committee

An Audit Committee has been established and is fully functional. The committee reports quarterly to MPAC and Council on the effectiveness of governance, internal control and risk management.

8. Risk Management Committee

A Risk Management Committee has been established and is fully functional. The committee seats every quarter and whenever the need arises, reports are tabled to the audit committee on a quarterly basis as risk management is a standing item in all its meetings.

9. Municipal Public Accounts Committee

This committee ensures that the administration, municipal agencies and entities are held accountable for their management of municipal funds and assets, and to ensure the efficient and effective utilisation of council resources.

10. Disciplinary Board (Consequence Management in terms of Chapter 15 of the MFMA)

The Buffalo City Municipal Council has in accordance with Regulation 4(1) of the Financial Misconduct Regulations established a disciplinary board whose main task is to investigate allegations of financial misconduct in the municipality.

11. Service Delivery and Implementation Plan

The detail SDBIP document has been prepared as part of the Draft Revised 2024/2025 IDP and Draft MTREF budget preparation in compliance with MFMA, Section 53(1)(c).

12. Annual Report

The Annual Report is prepared in terms of the MFMA and National Treasury requirements.

13. National Treasury Minimum Competency Programme

BCMM senior management has already undergone training as required in the National Treasury Competency Programme; the programme is now being cascaded to junior managerial levels of staff. All subsequent appointments are required to complete the minimum competency requirements within a specified timeframe.

14. Policies

Policies are available on the BCMM website at www.buffalocity.gov.za

15. Councillors Remuneration

Remuneration of Councillors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the City's budget.

2.15 OTHER SUPPORTING DOCUMENTS

Table 84: MBRR Table SA1 – Supporting detail to consolidated budgeted financial performance

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
REVENUE ITEMS:											
<u>Non-exchange revenue by source</u>											
Exchange Revenue	6										
Total Property Rates		1,699,497	1,861,317	1,935,703	2,489,682	2,489,682	2,489,682	1,581,912	2,561,831	2,679,675	2,802,940
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		110,082	127,403	144,333	281,105	281,105	281,105	126,921	289,251	302,557	316,474
Net Property Rates		1,589,415	1,733,914	1,791,370	2,208,577	2,208,577	2,208,577	1,454,991	2,272,580	2,377,119	2,486,466
<u>Exchange revenue service charges</u>											
Service charges - Electricity	6										
Total Service charges - Electricity		1,993,565	2,250,488	2,179,537	2,709,306	2,554,441	2,554,441	1,596,920	2,958,299	3,422,751	3,960,123
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		44,962	50,947	32,467	95,146	95,146	95,146	32,937	110,188	127,488	147,503
Net Service charges - Electricity		1,948,603	2,199,541	2,147,071	2,614,161	2,459,296	2,459,296	1,563,984	2,848,110	3,295,264	3,812,620
Service charges - Water	6										
Total Service charges - Water		1,433,156	1,478,457	974,239	1,160,479	1,072,745	1,072,745	693,219	1,164,357	1,240,506	1,321,635
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		218,559	223,324	235,622	227,056	227,056	227,056	159,088	246,447	262,564	279,736
Net Service charges - Water		1,214,597	1,255,133	738,617	933,423	845,689	845,689	534,131	917,910	977,942	1,041,899
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		481,622	543,864	566,149	596,862	677,065	677,065	406,774	712,273	745,037	779,309
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		61,503	73,090	83,918	103,511	103,511	103,511	30,724	108,893	113,903	119,142
Net Service charges - Waste Water Management		420,119	470,773	482,231	493,351	573,555	573,555	376,050	603,379	631,135	660,167
Service charges - Waste Management	6										
Total refuse removal revenue		464,829	521,025	548,215	581,467	684,707	684,707	386,700	720,312	753,446	788,104
Total landfill revenue											
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basis Services (removed once a week to indigent households)		110,803	133,479	149,818	175,414	175,414	175,414	53,298	184,535	193,024	201,903
Net Service charges - Waste Management		354,026	387,546	398,396	406,053	509,293	509,293	333,403	535,777	560,422	586,202

MBRR Table SA1 – Supporting detail to consolidated budgeted financial performance (continued)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	1,475,023	1,545,723	1,594,471	1,828,810	1,711,950	1,711,950	1,112,779	1,924,467	2,030,407	2,144,807
Pension and UIF Contributions		298,783	310,447	320,769	339,576	314,982	314,982	222,360	395,121	417,220	440,401
Medical Aid Contributions		110,987	113,459	114,916	165,560	132,186	132,186	79,890	180,544	190,655	201,331
Overtime		156,216	153,631	156,956	142,650	142,650	142,650	108,886	159,695	168,638	178,081
Performance Bonus		122,654	123,780	127,794	154,035	143,985	143,985	89,866	162,048	171,097	180,500
Motor Vehicle Allowance		37,015	40,488	43,014	50,364	49,774	49,774	31,022	54,912	57,984	61,226
Cellphone Allowance		4,771	4,594	4,586	5,374	5,374	5,374	2,970	4,681	4,943	5,220
Housing Allowances		10,531	10,988	11,662	20,260	13,516	13,516	7,936	23,317	24,620	25,996
Other benefits and allowances		41,029	42,260	45,559	45,643	45,571	45,571	31,038	46,773	49,392	52,158
Payments in lieu of leave		58,427	38,923	49,077	—	—	—	35,851	—	—	—
Long service awards		31,421	81,302	(20,730)	39,425	39,425	39,425	26,716	45,180	47,711	50,382
Post-retirement benefit obligations	4	103,004	21,991	(21,224)	22,686	22,686	22,686	0	15,763	16,639	17,526
Entertainment		—	—	—	—	—	—	—	—	—	—
Scarcity		34,091	35,341	36,710	56,280	56,280	56,280	25,790	44,843	47,354	50,006
Acting and post related allowance		17,241	13,476	12,054	13,784	13,784	13,784	8,256	11,769	12,428	13,124
In kind benefits		—	—	—	—	—	—	—	—	—	—
sub-total	5	2,501,193	2,536,403	2,475,613	2,884,448	2,692,162	2,692,162	1,783,361	3,069,114	3,239,086	3,420,758
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	2,501,193	2,536,403	2,475,613	2,884,448	2,692,162	2,692,162	1,783,361	3,069,114	3,239,086	3,420,758
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		1,399,381	1,567,376	1,843,853	608,484	608,484	608,484	1,225,762	566,900	610,794	683,731
Lease amortisation		2,588	2,418	2,201	1,135	1,135	1,135	1,625	1,138	1,141	1,313
Capital asset impairment		—	3	—	—	—	—	—	—	—	—
Total Depreciation and amortisation	1	1,401,969	1,569,797	1,846,054	609,619	609,619	609,619	1,227,387	568,038	611,935	685,044
Bulk purchases - electricity											
Electricity bulk purchases		1,631,905	1,922,255	1,936,963	2,512,494	2,512,494	2,512,494	1,650,786	2,831,581	3,276,139	3,790,493
Total bulk purchases	1	1,631,905	1,922,255	1,936,963	2,512,494	2,512,494	2,512,494	1,650,786	2,831,581	3,276,139	3,790,493
Transfers and grants											
Cash transfers and grants		103,859	124,407	134,707	142,320	134,440	134,440	105,539	100,615	76,123	78,890
Non-cash transfers and grants		1,053	2,892	2,788	11,790	9,520	9,520	2,649	10,290	16,074	19,309
Total transfers and grants	1	104,912	127,299	137,495	154,110	143,960	143,960	108,188	110,905	92,197	98,200
Contracted Services											
<i>Outsourced Services</i>		71,389	77,694	112,329	122,054	122,163	122,163	71,149	119,257	122,809	135,554
<i>Consultants and Professional Services</i>		79,698	84,279	109,837	124,889	140,310	140,310	72,445	119,120	133,945	125,550
<i>Contractors</i>		570,366	433,124	476,465	656,981	661,136	661,136	305,066	671,159	739,967	706,649
Total contracted services		721,453	595,097	698,631	903,924	923,609	923,609	448,660	909,536	996,721	967,753
Operational Costs											
Collection costs		40,474	39,380	38,083	27,691	27,691	27,691	26,812	24,091	25,200	26,359
Contributions to 'other' provisions		—	—	—	—	—	—	—	—	—	—
Audit fees		21,687	23,294	25,753	27,927	27,927	27,927	20,972	23,662	24,715	25,939
<i>Other Operational Costs</i>		486,747	544,502	565,798	489,734	505,723	505,723	413,770	458,567	481,946	506,525
Total Operational Costs	1	548,907	607,177	629,635	545,352	561,341	561,341	461,554	506,320	531,860	558,822
Repairs and Maintenance by Expenditure Item											
Employee related costs	8										
Inventory Consumed (Project Maintenance)											
Contracted Services		385,869	382,104	424,850	484,485	493,217	493,217	245,470	509,117	565,100	639,224
Operational Costs		—	19,295	20,458	13,135	13,135	13,135	10,643	13,135	14,580	16,476
Total Repairs and Maintenance Expenditure	9	385,869	401,399	445,308	497,620	506,352	506,352	256,113	522,252	579,680	655,700
Inventory Consumed											
Inventory Consumed - Water		234,112	247,055	183,972	215,927	210,555	210,555	121,167	224,326	238,997	254,627
Inventory Consumed - Other		50,328	39,453	32,615	70,387	68,498	68,498	29,911	65,599	69,058	73,413
Total Inventory Consumed & Other Material		284,440	286,508	216,587	286,314	279,053	279,053	151,078	289,925	308,055	328,040

Table 85: MBRR Table SA2 – Matrix consolidated financial performance budget (revenue source/expenditure type and department)

Description	Vote 01 - Directorate - Executive Support	Vote 02 - Directorate - Municipal Manager	Vote 03 - Directorate - Human Settlement	Vote 04 - Directorate - Chief Financial Officer	Vote 05 - Directorate - Corporate Services	Vote 06 - Directorate - Infrastructure Services	Vote 07 - Directorate - Spatial Planning And Development	Vote 08 - Directorate - Health / Public Safety &	Vote 10 - Directorate - Economic Development &	Vote 11 - Directorate - Solid Waste And Environmental Management	Vote 12 - Directorate - Sport, Recreation & Community Development	Total
R thousand												
Revenue												
Exchange Revenue												
Service charges - Electricity				66 979		2 781 131						2 848 110
Service charges - Water						917 910						917 910
Service charges - Waste Water Management						603 379						603 379
Service charges - Waste Management										535 777		535 777
Sale of Goods and Rendering of Services				1 799		406	23 239	94 155	438	8 916	24 157	153 110
Agency services								28 177	-			28 177
Interest												-
Interest earned from Receivables				222 299								222 299
Interest earned from Current and Non Current Assets				14 474								14 474
Dividends												-
Rent on Land												-
Rental from Fixed Assets			119				12 822		4 068		7 254	24 263
Licence and permits												-
Operational Revenue	-	-	-	16 944	816	28 436	350	3 633	37 789	22	271	88 261
Non-Exchange Revenue												
Property rates				2 272 580								2 272 580
Surcharges and Taxes												-
Fines, penalties and forfeits				1 568				7 580			534	9 691
Licences or permits								13 651	328		43	14 022
Transfer and subsidies - Operational	-	20 225	117 434	519 128	10 800	506 211	10 934	51 918	53 854	206 152	15 870	1 512 526
Interest												-
Fuel Levy				777 132								777 132
Operational Revenue												-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations												
Total Revenue (excluding capital transfers and contributions)	-	20 225	117 553	3 892 904	11 616	4 837 474	47 345	199 114	96 477	750 876	48 129	10 021 712
Expenditure												
Employee related costs	129 398	93 657	45 673	379 087	164 625	717 501	142 792	475 809	91 065	464 844	364 662	3 069 114
Remuneration of councillors	78 426											78 426
Bulk purchases - electricity						2 831 581						2 831 581
Inventory consumed				62 611		224 326			2 988			289 925
Debt impairment				507 235		890 769		34 117		116 967		1 549 088
Depreciation and amortisation	908	121	110	150	1 767	435 047	90 447	969	3 110	3 375	32 035	568 038
Interest				-		7 821	163	397	225	27	333	8 966
Contracted services	10 497	41 308	123 987	57 069	11 662	500 364	39 408	36 780	24 439	48 375	15 645	909 536
Transfers and subsidies	28 832							740	55 876	23 400	2 057	110 905
Irrecoverable debts written off												-
Operational costs	34 876	24 156	2 477	131 635	68 613	85 239	18 975	9 318	10 840	93 101	27 088	506 320
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	98 592	-	-	-	-	-	98 592
Total Expenditure	282 937	159 243	172 247	1 137 788	246 667	5 791 240	291 785	558 130	188 544	750 090	441 821	10 020 491
Surplus/(Deficit)	(282 937)	(139 018)	(54 694)	2 755 116	(235 051)	(953 766)	(244 441)	(359 015)	(92 067)	786	(393 692)	1 221
Transfers and subsidies - capital (monetary allocations)		150	231 427	115	200	400 075	80 458	-	43 989	21 000	12 500	789 913
Transfers and subsidies - capital (in-kind)												-
Surplus/(Deficit) after capital transfers & contributions	(282 937)	(138 868)	176 732	2 755 231	(234 851)	(553 691)	(163 983)	(359 015)	(48 078)	21 786	(381 192)	791 134

Table 86: MBRR Table SA3 – Supporting detail to consolidated Statement of Financial Position

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
ASSETS									
Trade and other receivables from exchange transactions									
Electricity	672 084	886 531	932 240	1 090 605	1 820 596	1 820 596	2 395 078	2 884 431	3 449 799
Water	1 498 986	2 136 005	2 281 330	2 631 526	2 645 641	2 645 641	2 947 187	3 302 364	3 641 330
Waste	524 366	656 494	767 203	802 690	925 840	925 840	1 073 717	1 246 882	1 418 181
Waste Water	433 742	552 018	622 004	677 542	808 353	808 353	1 013 931	1 251 849	1 489 897
Other trade receivables from exchange transactions	306 590	385 126	346 102	1 492 847	426 678	426 678	489 707	563 340	638 760
Gross: Trade and other receivables from exchange transactions	3 435 768	4 616 174	4 948 880	6 695 210	6 627 108	6 627 108	7 919 620	9 248 866	10 637 967
Less: Impairment for debt	(1 779 416)	(2 599 156)	(2 776 960)	(4 706 913)	(3 774 964)	(3 774 964)	(4 816 817)	(5 852 444)	(6 873 980)
Impairment for Electricity	(264 136)	(508 870)	(558 654)	(1 079 017)	(1 099 699)	(1 099 699)	(1 664 516)	(2 225 958)	(2 779 760)
Impairment for Water	(993 279)	(1 296 957)	(1 399 934)	(1 689 860)	(1 585 986)	(1 585 986)	(1 780 212)	(1 973 277)	(2 163 715)
Impairment for Waste	(202 702)	(342 706)	(374 500)	(467 072)	(486 544)	(486 544)	(603 512)	(719 780)	(834 467)
Impairment for Waste Water	(183 396)	(301 464)	(329 927)	(438 193)	(456 109)	(456 109)	(587 835)	(718 774)	(847 931)
Impairment for other trade receivables from exchange transactions	(135 903)	(149 159)	(113 945)	(1 032 771)	(146 626)	(146 626)	(180 742)	(214 655)	(248 107)
Total net Trade and other receivables from Exchange Transactions	1 656 352	2 017 018	2 171 920	1 988 297	2 852 144	2 852 144	3 102 803	3 396 422	3 763 987
Receivables from non-exchange transactions									
Property rates	1 019 685	1 281 612	1 439 493	-	1 920 990	1 920 990	2 493 946	3 052 603	3 596 063
Less: Impairment of Property rates	(444 789)	(668 189)	(769 989)	-	(1 255 876)	(1 255 876)	(1 763 112)	(2 267 316)	(2 764 660)
Net Property rates	574 895	613 423	669 504	-	665 114	665 114	730 835	785 288	831 403
Other receivables from non-exchange transactions	382 927	393 123	445 877	2 195 312	354 987	354 987	333 732	324 810	326 942
Impairment for other receivables from non-exchange transactions	-	-	-	(1 327 481)	-	-	-	-	-
Net other receivables from non-exchange transactions	382 927	393 123	445 877	867 830	354 987	354 987	333 732	324 810	326 942
Total net Receivables from non-exchange transactions	957 822	1 006 547	1 115 381	867 830	1 020 101	1 020 101	1 064 567	1 110 098	1 158 345
Inventory									
Water									
Opening Balance	5 521	6 601	7 463	7 895	7 895	7 895	8 183	51 793	95 731
System Input Volume	235 192	247 916	270 304	308 466	301 039	301 039	415 650	426 650	433 650
Water Treatment Works	-	-	-	7 673	9 673	9 673	121 890	127 890	124 890
Bulk Purchases	235 192	247 916	270 304	300 793	291 366	291 366	293 760	298 760	308 760
Natural Sources	-	-	-	-	-	-	-	-	-
Authorised Consumption	(234 112)	(247 055)	(183 972)	(215 927)	(210 555)	(210 555)	(224 326)	(238 997)	(254 627)
Billed Authorised Consumption	(234 112)	(247 055)	(156 266)	(194 735)	(180 079)	(180 079)	(192 326)	(205 396)	(219 347)
Billed Metered Consumption	(234 112)	(247 055)	(114 688)	(140 753)	(130 423)	(130 423)	(140 186)	(150 650)	(161 863)
Free Basic Water	-	-	-	-	-	-	-	-	-
Subsidised Water	-	-	-	-	-	-	-	-	-
Revenue Water	(234 112)	(247 055)	(114 688)	(140 753)	(130 423)	(130 423)	(140 186)	(150 650)	(161 863)
Billed Unmetered Consumption	-	-	(41 578)	(53 982)	(49 657)	(49 657)	(52 139)	(54 746)	(57 484)
Free Basic Water	-	-	-	-	-	-	-	-	-
Subsidised Water	-	-	-	-	-	-	-	-	-
Revenue Water	-	-	(41 578)	(53 982)	(49 657)	(49 657)	(52 139)	(54 746)	(57 484)
UnBilled Authorised Consumption	-	-	(27 706)	(21 192)	(30 476)	(30 476)	(32 000)	(33 600)	(35 280)
Unbilled Metered Consumption	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption	-	-	(27 706)	(21 192)	(30 476)	(30 476)	(32 000)	(33 600)	(35 280)

MBRR Table SA3 – Supporting detail to consolidated Statement of Financial Position (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
ASSETS									
Water Losses	–	–	(85 900)	(92 540)	(90 195)	(90 195)	(147 715)	(143 715)	(135 715)
Apparent losses	–	–	(24 909)	(20 100)	(26 155)	(26 155)	(47 327)	(44 327)	(44 327)
Unauthorised Consumption			(24 909)	(20 100)	(26 155)	(26 155)	(47 327)	(44 327)	(44 327)
Real losses	–	–	(60 991)	(72 440)	(64 041)	(64 041)	(100 387)	(99 387)	(91 387)
Leakage on Transmission and Distribution Mains			(42 429)	(49 203)	(44 550)	(44 550)	(62 971)	(61 971)	(60 971)
Leakage on Service Connections up to the point of Customer Meter			(18 563)	(23 237)	(19 491)	(19 491)	(37 416)	(37 416)	(30 416)
Non-revenue Water	–	–	(113 607)	(113 732)	(120 672)	(120 672)	(179 715)	(177 315)	(170 995)
Closing Balance Water	6 601	7 463	7 895	7 895	8 183	8 183	51 793	95 731	139 039
Agricultural									
Opening Balance	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural	–	–	–	–	–	–	–	–	–
Consumables									
Standard Rated									
Opening Balance	26 368	27 166	34 019	38 540	38 540	38 540	48 316	54 074	59 636
Acquisitions	1 839 020	46 204	36 740	70 387	55 238	55 238	46 582	48 657	53 966
Issues	(50 328)	(38 911)	(32 592)	(70 387)	(45 028)	(45 028)	(40 367)	(42 615)	(45 620)
Adjustments	(1 785 018)	27	471	–	(435)	(435)	(457)	(480)	(504)
Write-offs	(2 876)	(467)	(98)	–	–	–	–	–	–
Closing balance - Consumables Standard Rated	27 166	34 019	38 540	38 540	48 316	48 316	54 074	59 636	67 479
Zero Rated									
Opening Balance	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated	–	–	–	–	–	–	–	–	–
Finished Goods									
Opening Balance	–	–	–	–	–	–	–	–	–
Closing balance - Finished Goods	–	–	–	–	–	–	–	–	–
Materials and Supplies									
Opening Balance	930	3 259	2 728	4 411	4 411	4 411	0	(522)	(1 119)
Acquisitions	2 338	–	1 746	–	19 102	19 102	24 755	25 893	27 088
Issues	–	(543)	(22)	–	(23 470)	(23 470)	(25 232)	(26 443)	(27 793)
Adjustments	–	14	–	–	–	–	–	–	–
Write-offs	(10)	(3)	(41)	–	(43)	(43)	(45)	(47)	(50)
Closing balance - Materials and Supplies	3 259	2 728	4 411	4 411	0	0	(522)	(1 119)	(1 873)
Work-in-progress									
Opening Balance	–	–	–	–	–	–	–	–	–
Closing balance - Work-in-progress	–	–	–	–	–	–	–	–	–
Housing Stock									
Opening Balance	–	–	–	–	–	–	–	–	–
Closing Balance - Housing Stock	–	–	–	–	–	–	–	–	–
Land									
Opening Balance	–	–	–	–	–	–	–	–	–
Closing Balance - Land	–	–	–	–	–	–	–	–	–
Closing Balance - Inventory & Consumables	37 026	44 210	50 846	50 846	56 499	56 499	105 345	154 249	204 644

MBRR Table SA3 – Supporting detail to consolidated Statement of Financial Position (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
ASSETS									
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)	40 922 477	45 450 526	47 715 607	46 786 543	49 608 972	49 608 972	51 506 007	53 467 266	55 518 209
Leases recognised as PPE	226 406	229 227	229 227	–	229 227	229 227	229 227	229 227	229 227
<u>Less: Accumulated depreciation</u>	19 616 214	21 212 127	23 058 832	22 172 576	24 961 900	24 961 900	26 944 465	28 927 325	31 009 513
Total Property, plant and equipment (PPE)	21 532 669	24 467 626	24 886 002	24 613 967	24 876 298	24 876 298	24 790 769	24 769 168	24 737 923
LIABILITIES									
Current liabilities - Financial liabilities									
Current portion of long-term liabilities	45 191	49 141	50 158	30 246	30 246	30 246	28 814	25 086	20 829
Total Current liabilities - Financial liabilities	45 191	49 141	50 158	30 246	30 246	30 246	28 814	25 086	20 829
Trade and other payables from exchange transactions									
Trade and other payables from exchange transactions	1 263 045	1 210 128	1 805 990	1 397 989	1 973 026	1 973 026	1 977 228	1 804 698	1 595 752
Trade payables from Non-exchange transactions: Unspent conditional	262 146	283 485	255 179	282 535	253 792	253 792	253 792	253 792	253 792
Trade payables from Non-exchange transactions: Other	–	–	–	–	–	–	69 726	44 503	98 200
VAT	6 135 835	6 884 868	7 581 118	–	1 568 063	1 568 063	1 653 130	1 718 393	1 786 876
Total Trade and other payables from exchange transactions	7 661 027	8 378 481	9 642 286	1 680 524	3 794 881	3 794 881	3 953 876	3 821 385	3 734 620
Non current liabilities - Financial liabilities									
Borrowing	187 994	138 854	88 696	108 608	78 361	78 361	50 980	29 622	13 049
Total Non current liabilities - Financial liabilities	187 994	138 854	88 696	108 608	78 361	78 361	50 980	29 622	13 049
Non current liabilities - Long Term portion of trade payables									
	–	–	–	–	–	–	–	–	–
Provisions									
Retirement benefits	778 391	803 356	737 584	903 839	801 549	801 549	801 549	801 549	801 549
Refuse landfill site rehabilitation	46 485	99 083	89 746	48 716	88 746	88 746	88 746	88 746	88 746
Other	–	43 335	(22 235)	–	(10 554)	(10 554)	(10 554)	(10 554)	(10 554)
Total Provisions	824 876	945 774	805 095	952 555	879 741	879 741	879 741	879 741	879 741
CHANGES IN NET ASSETS									
Accumulated surplus/(deficit)									
Accumulated surplus/(deficit) - opening balance	11 093 398	11 603 250	11 247 269	13 646 053	10 624 689	10 624 689	10 090 824	9 715 045	9 658 455
Restated balance	11 093 398	11 603 250	11 247 269	13 646 053	10 624 689	10 624 689	10 090 824	9 715 045	9 658 455
Surplus/(Deficit)	732 305	(178 103)	(206 456)	770 796	759 717	759 717	791 134	845 323	973 601
Depreciation offsets	–	–	–	(1 293 582)	(1 293 582)	(1 293 582)	(1 166 913)	(901 913)	(947 008)
Other adjustments	(152 348)	(123 145)	(338 482)	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	11 673 355	11 302 001	10 702 331	13 123 267	10 090 824	10 090 824	9 715 045	9 658 455	9 685 049
Reserves									
Revaluation	11 562 643	14 631 492	15 522 625	13 078 441	16 122 695	16 122 695	16 782 772	17 475 853	18 203 588
Total Reserves	11 562 643	14 631 492	15 522 625	13 078 441	16 122 695	16 122 695	16 782 772	17 475 853	18 203 588
TOTAL COMMUNITY WEALTH/EQUITY	23 235 998	25 933 494	26 224 957	26 201 708	26 213 519	26 213 519	26 497 818	27 134 309	27 888 637

Table 87: MBRR Table SA9 – Social, Economic and Demographic Statistics and Assumptions

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2020/21	2021/22	2022/23	Current Year	2024/25 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics											
Population		705	724	781	900	910	-	931	943	943	975
Females aged 5 - 14		69	65	60	87	87	-	87	87	87	82
Males aged 5 - 14		69	66	62	87	87	-	87	87	87	82
Females aged 15 - 34		141	136	140	145	145	-	145	145	145	161
Males aged 15 - 34		128	146	134	143	143	-	143	143	143	159
Unemployment		158	112	100	100	100	-	100	100	100	0
Monthly household income (no. of households)											
No income		55 253	26 938	38 023	38 023	38 023	-	38 023	38 023	38 023	38 023
R1 - R1 600		12 943	11 400	11 650	11 650	11 650	-	11 650	11 650	11 650	11 650
R1 601 - R3 200		36 684	17 362	15 660	15 660	15 660	-	15 660	15 660	15 660	15 660
R3 201 - R6 400		29 375	40 353	41 421	41 421	41 421	-	41 421	41 421	41 421	41 421
R6 401 - R12 800		22 768	32 546	38 047	38 047	38 047	-	38 047	38 047	38 047	38 047
R12 801 - R25 600		15 836	20 369	24 916	24 916	24 916	-	24 916	24 916	24 916	24 916
R25 601 - R51 200		19 986	15 156	19 986	19 986	19 986	-	19 986	19 986	19 986	19 986
R52 201 - R102 400		6 434	9 487	17 765	17 765	17 765	-	17 765	17 765	17 765	17 765
R102 401 - R204 800		1 593	4 847	11 058	11 058	11 058	-	11 058	11 058	11 058	11 058
R204 801 - R409 600		443	1 110	3 448	3 448	3 448	-	3 448	3 448	3 448	3 448
R409 601 - R819 200		564	506	918	918	918	-	918	918	918	918
> R819 200		169	449	668	668	668	-	668	668	668	668
Poverty profiles (no. of households)											
< R2 060 per household per month		-	-	-	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Household/demographics (000)											
Number of people in municipal area		704 855	724 306	781 027	835	835	-	835	835	835	975
Number of households in municipal area		191 046	208 389	223 568	253	253	-	253	253	253	253
Housing statistics											
Formal		120 949	147 317	162 005	120 000	-	-	120 000	120 000	229 710	229 710
Informal		54 647	51 021	49 790	7 000	-	-	7 000	7 000	30 160	30 160
Total number of households		175 596	198 338	211 795	127 000	-	-	127 000	127 000	259 870	259 870
Dwellings provided by municipality		1 297	583	67	468	-	-	480	500	480	500
Dwellings provided by province/s		1 677	1 326	1 523	495	-	-	1 451	15	-	-
Total new housing dwellings		2 974	1 909	1 590	963	-	-	1 931	515	480	500
Economic											
Inflation/inflation outlook (CPIX)					4,5%	5,2%	0,0%	4,7%	4,9%	4,6%	4,5%
Interest rate - borrowing					9,2%	9,9%	0,0%	10,3%	8,4%	8,4%	8,4%
Interest rate - investment					3,5%	3,3%	0,0%	7,8%	8,1%	8,1%	8,1%
Remuneration increases					6,3%	5,5%	0,0%	5,4%	5,9%	5,6%	5,6%
Consumption growth (electricity)					-4,3%	0,8%	0,0%	-2,5%	-4,0%	-4,0%	-4,0%
Consumption growth (water)					1,5%	1,2%	0,0%	1,0%	1,0%	1,0%	1,0%
Collection rates											
Property tax/service charges					71,1%	0,0%	0,0%	80,5%	85,0%	85,0%	85,0%
Rental of facilities & equipment					100,0%	0,0%	0,0%	100,0%	100,0%	100,0%	100,0%
Interest - external investments					100,0%	0,0%	0,0%	100,0%	100,0%	100,0%	100,0%
Interest - debtors					71,1%	0,0%	0,0%	80,5%	85,0%	85,0%	85,0%
Revenue from agency services					100,0%	0,0%	0,0%	100,0%	100,0%	100,0%	100,0%

MBRR Table SA9 – Social, Economic and Demographic Statistics and Assumptions (continued)

Detail of Free Basic Services (FBS) provided		2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Electricity	<u>Location of households for each type of FBS</u>									
List type of FBS service	Formal settlements - (50 kwh per indigent household per month Rands)	44 961 885	50 947 131	32 466 590	95 145 686	95 145 686	95 145 686	110 188 219	127 487 769	147 503 349
	Number of HH receiving this type of FBS	72 569	-	-	66 194	66 194	66 194	68 694	71 194	73 694
	Informal settlements (Rands)	3 461 502	-	-	5 179 880	5 179 880	5 179 880	68 694	6 219 644	6 779 412
	Number of HH receiving this type of FBS	4 076	-	-	4 208	4 208	4 208	4 250	4 292	4 334
	Total cost of FBS - Electricity for informal settlements	3 461 502	-	-	5 179 880	5 179 880	5 179 880	68 694	6 219 644	6 779 412
Water	<u>Location of households for each type of FBS</u>									
List type of FBS service	Formal settlements - (6 kilolitre per indigent household per month Rands)	218 559 220	223 324 162	235 622 402	227 055 994	227 055 994	227 055 994	246 446 576	262 564 182	279 735 879
	Number of HH receiving this type of FBS	40 321	-	-	45 321	45 321	45 321	47 821	50 321	52 821
	Informal settlements (Rands)	45 673 934	-	-	66 790 080	66 790 080	66 790 080	73 603 481	80 360 281	87 592 706
	Number of HH receiving this type of FBS	41 176	-	-	42 000	42 000	42 000	42 412	42 824	42 824
	Total cost of FBS - Water for informal settlements	45 673 934	-	-	66 790 080	66 790 080	66 790 080	73 603 481	80 360 281	87 592 706
Sanitation	<u>Location of households for each type of FBS</u>									
List type of FBS service	Formal settlements - (free sanitation service to indigent households)	61 503 070	73 090 235	83 918 364	103 510 924	103 510 924	103 510 924	108 893 492	113 902 593	119 142 112
	Number of HH receiving this type of FBS	38 219	-	-	37 576	37 576	37 576	40 076	42 576	45 076
	Informal settlements (Rands)	42 151 884	-	-	50 619 103	50 619 103	50 619 103	55 573 354	59 791 372	65 172 595
	Number of HH receiving this type of FBS	41 176	-	-	42 000	42 000	42 000	42 412	42 824	43 236
	Total cost of FBS - Sanitation for informal settlements	42 151 884	-	-	50 619 103	50 619 103	50 619 103	55 573 354	59 791 372	65 172 595
Refuse Removal	<u>Location of households for each type of FBS</u>									
Informal Settlement	Formal settlements - (removed once a week to indigent households)	110 803 192	133 479 196	149 818 130	175 413 500	175 413 500	175 413 500	184 535 002	193 023 612	201 902 698
	Number of HH receiving this type of FBS	42 191	-	-	47 191	47 191	47 191	49 691	52 191	54 691
	Informal settlements (Rands)	118 265 977	-	-	170 251 200	170 251 200	170 251 200	186 879 147	201 063 274	219 158 969
	Number of HH receiving this type of FBS	41 176	-	-	42 000	42 000	42 000	42 412	42 824	43 236
	Total cost of FBS - Refuse Removal for informal settlements	118 265 977	-	-	170 251 200	170 251 200	170 251 200	186 879 147	201 063 274	219 158 969

Table 88: MBRR Table SA13(a) – Service Tariffs by Category

Description	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
						Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Property rates (rate in the Rand)								
Residential properties	Market Value	0,0126	-	-	0,0143	0,0150	0,0157	0,0162
Residential properties - vacant land	Vacant Land	0,0378	0,0408	-	0,0428	0,0449	0,0470	0,0487
Farm properties - used	Market Value	0,0032	-	-	0,0036	0,0037	0,0039	0,0041
Farm properties - not used	Market Value	0,0032	0,0034	-	0,0036	0,0037	0,0039	0,0041
Industrial properties	Market Value	0,0315	0,0340	-	0,0357	0,0374	0,0392	0,0041
Business and commercial properties	Market Value	0,0315	0,0340	-	0,0357	0,0374	0,0392	0,0041
State-owned properties	Various depending on prop	0,0088	-	-	-	-	-	-
Public service infrastructure	Land	0,0032	0,0340	-	0,0036	0,0037	0,0039	0,0041
State trust land	Land	0,0378	0,0409	-	0,4281	0,0449	0,0470	0,0468
Property rates by usage								
Exemptions, reductions and rebates (Rands)								
Residential properties								
R15 000 threshold rebate		15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate		15 000	-	-	15 000	15 000	15 000	15 000
Pensioners/social grants rebate or exemption		21 208 149	-	-	22 904 801	25 060 418	26 188 137	26 188 137
Bona fide farmers rebate or exemption		6 146 880	6 146 880	-	6 146 880	7 263 406	7 590 259	7 590 259
Other rebates or exemptions								
Water tariffs								
Domestic								
Water usage - life line tariff	7 - 10 kl	17	-	-	19	24	27	27
Water usage - Block 1 (c/kl)	11 - 20 kl	17	-	-	19	34	37	37
Water usage - Block 2 (c/kl)	21 - 30 kl	24	-	-	26	44	48	48
Water usage - Block 3 (c/kl)	21 - 30 kl	31	-	-	34	-	-	-
Water usage - Block 4 (c/kl)	N/A	-	-	-	-	24	26	26
Water usage - Block 5 (c/kl)	(fill in thresholds)							
Water usage - Block 6 (c/kl)	(fill in thresholds)							
Other								
Waste water tariffs								
Domestic								
Other								
Electricity tariffs								
Domestic								
FBE	Consumers are eligible to	-	-	-	-	-	-	-
Life-line tariff - meter	0 - 50kw h - Free	-	-	-	-	-	-	-
Life-line tariff - prepaid	0 - 50 kw h - Free	-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kw h)	0 - 50kw h - Indigent	2	2	-	2	3	4	4
Meter - IBT Block 2 (c/kw h)	0 - 50kw h - Non Indigent	2	2	-	2	3	4	4
Meter - IBT Block 3 (c/kw h)	51 - 350kw h - All	2	2	-	2	3	4	4
Meter - IBT Block 4 (c/kw h)	2,97802 351 - 600kw h -	2	2	-	2	4	4	4
Meter - IBT Block 5 (c/kw h)	601 - >kw h - All	2	2	-	2	3	4	4
Prepaid - IBT Block 1 (c/kw h)	0 - 50kw h - Indigent	2	2	-	2	2	3	4
Prepaid - IBT Block 2 (c/kw h)	0 - 50kw h - Non Indigent	2	2	-	2	3	4	4
Prepaid - IBT Block 3 (c/kw h)	51 - 350kw h - All	2	2	-	2	3	4	4
Prepaid - IBT Block 4 (c/kw h)	351 - 600kw h - All	2	2	-	2	3	4	4
Prepaid - IBT Block 5 (c/kw h)	601 - >kw h - All	2	2	-	2	3	4	4
Other								
Waste management tariffs								
Domestic								

Table 89: MBRR Table SA13(b) – Service Tariffs by Category – Explanatory

Description	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
						Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Exemptions, reductions and rebates (Rands)								
Other R15 000 Threshold Rebate		-	-	-	-	15 000	15 000	15 000
Other Pensioners/Social Grants Rebate Or		-	-	-	-	25 060 418	26 188 137	26 188 137
Other Bona Fide Farmers Rebate Or Exemption		-	-	-	-	7 263 406	7 590 259	7 590 259
Water tariffs								
Other Water Usage - Life Line Tariff	0 - 6 kl	-	-	19	22	24	26	26
Other Water Usage - Block 1 (C/Kl)		-	-	-	-	24	26	26
Other Water Usage - Block 2 (C/Kl)		-	-	-	-	24	27	27
Other Water Usage - Block 3 (C/Kl)		-	-	-	-	34	37	37
Other Water Usage - Block 4 (C/Kl)		-	-	-	-	44	48	48
Other Water Usage - Block 5 (C/Kl)		-	-	-	-	55	60	61
Waste water tariffs								
Small	-	-	-	-	-	-	-	-
Erf 0 - 300 M2	Erf 0 - 300 m2	86	-	-	102	127	143	143
Erf 301 - 400 M2	Erf 301 - 400 m2	137	-	-	162	202	227	227
Ordinary	Ordinary	240	-	-	284	353	398	398
Complex	Complex	217	-	-	257	320	360	360
Semi's	Semi's	240	-	-	284	353	398	398
Cluster Houses/Townhouses	Cluster	297	-	-	352	437	493	493
Erf 401 - 800 M2	Erf 401 - 800 m2	356	-	-	422	526	593	593
Erf 801 - 1200 M2	Erf 801 - 1200 m2	385	-	-	456	567	639	639
Erf > 1200 M2	Erf > 1200 m2	419	-	-	497	618	697	697
Electricity tariffs								
Other Meter - Ibt Block 1 (C/Kwh)		-	2	-	2	2	3	3
Other Meter - Ibt Block 2 (C/Kwh)		-	2	-	2	3	4	4
Other Meter - Ibt Block 3 (C/Kwh)		-	2	-	2	3	4	4
Other Meter - Ibt Block 4 (C/Kwh)		-	2	-	2	3	4	4
Other Meter - Ibt Block 5 (C/Kwh)		-	2	-	2	3	4	4
Other Prepaid - Ibt Block 1 (C/Kwh)		-	2	-	2	3	4	4
Other Prepaid - Ibt Block 2 (C/Kwh)		-	2	-	2	3	4	4
Other Prepaid - Ibt Block 3 (C/Kwh)		-	2	-	2	3	4	4
Other Prepaid - Ibt Block 4 (C/Kwh)		-	2	-	2	3	4	4
Other Prepaid - Ibt Block 5 (C/Kwh)		-	2	-	2	3	4	4

Table 90: MBRR Table SA25 – Consolidated Budgeted Monthly Revenue and expenditure (Source and Type)

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue															
Exchange Revenue															
Service charges - Electricity	237 343	237 343	237 343	237 343	237 343	237 343	237 343	237 343	237 343	237 343	237 343	237 343	2 848 110	3 295 264	3 812 620
Service charges - Water	76 493	76 493	76 493	76 493	76 493	76 493	76 493	76 493	76 493	76 493	76 493	76 493	917 910	977 942	1 041 899
Service charges - Waste Water Management	50 282	50 282	50 282	50 282	50 282	50 282	50 282	50 282	50 282	50 282	50 282	50 282	603 379	631 135	660 167
Service charges - Waste Management	44 648	44 648	44 648	44 648	44 648	44 648	44 648	44 648	44 648	44 648	44 648	44 648	535 777	560 422	586 202
Sale of Goods and Rendering of Services	12 759	12 759	12 759	12 759	12 759	12 759	12 759	12 759	12 759	12 759	12 759	12 759	153 110	160 153	167 520
Agency services	2 348	2 348	2 348	2 348	2 348	2 348	2 348	2 348	2 348	2 348	2 348	2 348	28 177	29 473	30 829
Interest															
Interest earned from Receivables	18 525	18 525	18 525	18 525	18 525	18 525	18 525	18 525	18 525	18 525	18 525	18 525	222 299	232 525	243 221
Interest earned from Current and Non Current As	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	14 474	15 639	16 898
Dividends															
Rent on Land															
Rental from Fixed Assets	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	2 022	24 263	25 379	26 546
Licence and permits															
Operational Revenue	7 355	7 355	7 355	7 355	7 355	7 355	7 355	7 355	7 355	7 355	7 355	7 355	88 261	92 321	96 568
Non-Exchange Revenue															
Property rates	189 382	189 382	189 382	189 382	189 382	189 382	189 382	189 382	189 382	189 382	189 382	189 382	2 272 580	2 377 119	2 486 466
Surcharges and Taxes															
Fines, penalties and forfeits	808	808	808	808	808	808	808	808	808	808	808	808	9 691	10 137	10 603
Licences or permits	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	14 022	14 667	15 342
Transfer and subsidies - Operational	126 044	126 044	126 044	126 044	126 044	126 044	126 044	126 044	126 044	126 044	126 044	126 044	1 512 526	1 573 328	1 556 453
Interest															
Fuel Levy	64 761	64 761	64 761	64 761	64 761	64 761	64 761	64 761	64 761	64 761	64 761	64 761	777 132	809 215	843 430
Operational Revenue															
Gains on disposal of Assets															
Other Gains															
Discontinued Operations															
Total Revenue (excluding capital transfers and	835 143	835 143	835 143	835 143	835 143	835 143	835 143	835 143	835 143	835 143	835 143	835 144	10 021 712	10 804 718	11 594 764
Expenditure															
Employee related costs	255 760	255 760	255 760	255 760	255 760	255 760	255 760	255 760	255 760	255 760	255 760	255 752	3 069 114	3 239 086	3 420 758
Remuneration of councillors	6 536	6 536	6 536	6 536	6 536	6 536	6 536	6 536	6 536	6 536	6 536	6 535	78 426	82 818	87 456
Bulk purchases - electricity	235 965	235 965	235 965	235 965	235 965	235 965	235 965	235 965	235 965	235 965	235 965	235 965	2 831 581	3 276 139	3 790 493
Inventory consumed	24 161	24 161	24 161	24 161	24 161	24 161	24 161	24 161	24 161	24 161	24 161	24 159	289 925	308 055	328 040
Debt impairment	129 091	129 091	129 091	129 091	129 091	129 091	129 091	129 091	129 091	129 091	129 091	129 091	1 549 088	1 539 832	1 518 879
Depreciation and amortisation	47 337	47 337	47 337	47 337	47 337	47 337	47 337	47 337	47 337	47 337	47 337	47 335	568 038	611 935	685 044
Interest	747	747	747	747	747	747	747	747	747	747	747	747	8 966	6 554	4 672
Contracted services	75 430	75 430	75 430	75 430	75 430	75 430	75 430	75 430	75 430	75 430	75 430	75 430	79 806	909 536	996 721
Transfers and subsidies	9 242	9 242	9 242	9 242	9 242	9 242	9 242	9 242	9 242	9 242	9 242	9 242	110 905	92 197	98 200
Irrecoverable debts written off															
Operational costs	42 162	42 162	42 162	42 162	42 162	42 162	42 162	42 162	42 162	42 162	42 162	42 542	506 320	531 860	558 822
Losses on disposal of Assets															
Other Losses	8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	8 216	98 592	105 040	111 910
Total Expenditure	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	839 390	10 020 491	10 790 237	11 572 027
Surplus/(Deficit)	497	497	497	497	497	497	497	497	497	497	497	(4 246)	1 221	14 481	22 737
Transfers and subsidies - capital (monetary allocations)	65 826	65 826	65 826	65 826	65 826	65 826	65 826	65 826	65 826	65 826	65 826	65 826	789 913	830 842	950 864
Transfers and subsidies - capital (in-kind)															
Surplus/(Deficit) after capital transfers & contributions	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	61 580	791 134	845 323	973 601
Income Tax															
Surplus/(Deficit) after income tax	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	61 580	791 134	845 323	973 601
Share of Surplus/Deficit attributable to Joint Venture															
Share of Surplus/Deficit attributable to Minorities															
Surplus/(Deficit) attributable to municipality	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	61 580	791 134	845 323	973 601
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions															
Surplus/(Deficit) for the year	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	61 580	791 134	845 323	973 601

Table 91: MBRR Table SA26 – Consolidated Budgeted Monthly Revenue and expenditure (Municipal Vote)

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote															
Vote 01 - Directorate - Executive Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Directorate - Municipal Manager	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	20 375	19 581	25 880
Vote 03 - Directorate - Human Settlement	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	348 980	370 874	255 356
Vote 04 - Directorate - Chief Financial Officer	324 418	324 418	324 418	324 418	324 418	324 418	324 418	324 418	324 418	324 418	324 418	324 418	3 893 019	4 081 752	4 285 712
Vote 05 - Directorate - Corporate Services	985	985	985	985	985	985	985	985	985	985	985	985	11 816	11 853	13 393
Vote 06 - Directorate - Infrastructure Services	436 462	436 462	436 462	436 462	436 462	436 462	436 462	436 462	436 462	436 462	436 462	436 463	5 237 549	5 831 665	6 511 787
Vote 07 - Directorate - Spatial Planning And Development	10 650	10 650	10 650	10 650	10 650	10 650	10 650	10 650	10 650	10 650	10 650	10 650	127 802	133 437	128 629
Vote 08 - Directorate - Health / Public Safety & Emergency Services	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	199 114	208 074	218 625
Vote 09 - Directorate - Municipal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	11 705	11 705	11 705	11 705	11 705	11 705	11 705	11 705	11 705	11 705	11 705	11 706	140 466	133 472	170 201
Vote 11 - Directorate - Solid Waste And Environmental Management	64 323	64 323	64 323	64 323	64 323	64 323	64 323	64 323	64 323	64 323	64 323	64 323	771 876	782 179	839 658
Vote 12 - Directorate - Sport, Recreation & Community Development	5 052	5 052	5 052	5 052	5 052	5 052	5 052	5 052	5 052	5 052	5 053	5 053	60 629	62 673	96 389
Total Revenue by Vote	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 970	10 811 625	11 635 560	12 545 628
Expenditure by Vote to be appropriated															
Vote 01 - Directorate - Executive Support Services	23 738	23 738	23 738	23 738	23 738	23 738	23 738	23 738	23 738	23 738	23 738	24 362	285 478	300 042	315 609
Vote 02 - Directorate - Municipal Manager	13 308	13 308	13 308	13 308	13 308	13 308	13 308	13 308	13 308	13 308	13 308	13 308	159 695	160 451	174 067
Vote 03 - Directorate - Human Settlement	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 430	173 166	186 315	71 918
Vote 04 - Directorate - Chief Financial Officer	89 684	89 684	89 684	89 684	89 684	89 684	89 684	89 684	89 684	89 684	89 684	91 151	1 077 680	1 107 622	1 125 587
Vote 05 - Directorate - Corporate Services	20 601	20 601	20 601	20 601	20 601	20 601	20 601	20 601	20 601	20 601	20 601	20 612	247 221	258 054	273 366
Vote 06 - Directorate - Infrastructure Services	485 173	485 173	485 173	485 173	485 173	485 173	485 173	485 173	485 173	485 173	485 173	485 170	5 822 077	6 414 062	7 113 878
Vote 07 - Directorate - Spatial Planning And Development	24 546	24 546	24 546	24 546	24 546	24 546	24 546	24 546	24 546	24 546	24 546	24 544	294 552	323 787	332 186
Vote 08 - Directorate - Health / Public Safety & Emergency Services	46 873	46 873	46 873	46 873	46 873	46 873	46 873	46 873	46 873	46 873	46 873	48 990	564 597	591 228	621 771
Vote 09 - Directorate - Municipal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	15 567	15 567	15 567	15 567	15 567	15 567	15 567	15 567	15 567	15 567	15 567	15 808	187 047	191 982	206 402
Vote 11 - Directorate - Solid Waste And Environmental Management	63 374	63 374	63 374	63 374	63 374	63 374	63 374	63 374	63 374	63 374	63 374	63 668	760 776	782 458	823 123
Vote 12 - Directorate - Sport, Recreation & Community Development	37 351	37 351	37 351	37 351	37 351	37 351	37 351	37 351	37 351	37 351	37 351	37 347	448 203	474 236	514 118
Total Expenditure by Vote	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	839 390	10 020 491	10 790 237	11 572 027
Surplus/(Deficit) before assoc.	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	61 580	791 134	845 323	973 601
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	(8 216)	(8 216)	(8 216)	(8 216)	(8 216)	(8 216)	(8 216)	(8 216)	(8 216)	(8 216)	(8 216)	90 376	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	58 107	58 107	58 107	58 107	58 107	58 107	58 107	58 107	58 107	58 107	58 107	151 956	791 134	845 323	973 601

Table 92: MBRR Table SA27 – Consolidated Budgeted Monthly Revenue and expenditure (Functional Classification)

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional																
Governance and administration	329 389	329 389	329 389	329 389	329 389	329 389	329 389	329 389	329 389	329 389	329 389	329 389	329 389	3 952 668	4 141 888	4 341 343
Executive and council	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	1 698	20 375	19 581	25 880
Finance and administration	327 691	327 691	327 691	327 691	327 691	327 691	327 691	327 691	327 691	327 691	327 691	327 691	3 932 293	4 122 307	4 315 464	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	51 207	51 207	51 207	51 207	51 207	51 207	51 207	51 207	51 207	51 207	51 207	51 207	614 483	647 640	577 655	
Community and social services	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	40 877	42 021	47 984	
Sport and recreation	2 123	2 123	2 123	2 123	2 123	2 123	2 123	2 123	2 123	2 123	2 123	2 123	25 473	26 629	55 647	
Public safety	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	16 593	199 114	208 074	218 625	
Housing	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	29 082	348 980	370 874	255 356	
Health	3	3	3	3	3	3	3	3	3	3	3	3	40	42	44	
Economic and environmental services	22 051	22 051	22 051	22 051	22 051	22 051	22 051	22 051	22 051	22 051	22 051	22 051	264 617	282 314	296 058	
Planning and development	11 912	11 912	11 912	11 912	11 912	11 912	11 912	11 912	11 912	11 912	11 912	11 912	142 948	149 299	158 837	
Road transport	10 139	10 139	10 139	10 139	10 139	10 139	10 139	10 139	10 139	10 139	10 139	10 139	121 669	133 015	137 221	
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services	490 166	490 166	490 166	490 166	490 166	490 166	490 166	490 166	490 166	490 166	490 166	490 167	5 881 995	6 474 809	7 206 938	
Energy sources	246 323	246 323	246 323	246 323	246 323	246 323	246 323	246 323	246 323	246 323	246 323	246 323	2 955 874	3 410 914	3 930 039	
Water management	108 901	108 901	108 901	108 901	108 901	108 901	108 901	108 901	108 901	108 901	108 901	108 901	1 306 812	1 396 399	1 510 331	
Waste water management	71 099	71 099	71 099	71 099	71 099	71 099	71 099	71 099	71 099	71 099	71 099	71 100	853 194	891 337	934 196	
Waste management	63 843	63 843	63 843	63 843	63 843	63 843	63 843	63 843	63 843	63 843	63 843	63 843	766 115	776 160	832 372	
Other	8 155	8 155	8 155	8 155	8 155	8 155	8 155	8 155	8 155	8 155	8 155	8 155	97 861	88 908	123 634	
Total Revenue - Functional	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 969	900 970	10 811 625	11 635 560	12 545 628	
Expenditure - Functional																
Governance and administration	161 734	161 734	161 734	161 734	161 734	161 734	161 734	161 734	161 734	161 734	161 734	161 734	163 835	1 942 906	2 011 210	2 086 465
Executive and council	28 858	28 858	28 858	28 858	28 858	28 858	28 858	28 858	28 858	28 858	28 858	28 858	29 484	346 927	357 159	380 980
Finance and administration	131 533	131 533	131 533	131 533	131 533	131 533	131 533	131 533	131 533	131 533	131 533	133 009	1 579 867	1 637 082	1 687 614	
Internal audit	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	16 114	16 969	17 871	
Community and public safety	114 741	114 741	114 741	114 741	114 741	114 741	114 741	114 741	114 741	114 741	114 741	117 107	1 379 253	1 460 580	1 431 462	
Community and social services	14 643	14 643	14 643	14 643	14 643	14 643	14 643	14 643	14 643	14 643	14 643	14 642	175 719	184 992	195 385	
Sport and recreation	34 681	34 681	34 681	34 681	34 681	34 681	34 681	34 681	34 681	34 681	34 681	34 678	416 164	441 931	481 072	
Public safety	46 128	46 128	46 128	46 128	46 128	46 128	46 128	46 128	46 128	46 128	46 128	48 245	555 653	582 416	612 827	
Housing	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 431	14 430	173 166	186 315	71 918	
Health	4 858	4 858	4 858	4 858	4 858	4 858	4 858	4 858	4 858	4 858	4 858	5 113	58 551	64 927	70 258	
Economic and environmental services	61 925	61 925	61 925	61 925	61 925	61 925	61 925	61 925	61 925	61 925	61 925	61 922	743 101	807 408	865 999	
Planning and development	20 275	20 275	20 275	20 275	20 275	20 275	20 275	20 275	20 275	20 275	20 275	20 272	243 295	267 835	270 232	
Road transport	41 651	41 651	41 651	41 651	41 651	41 651	41 651	41 651	41 651	41 651	41 651	41 650	499 806	539 573	595 767	
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services	484 117	484 117	484 117	484 117	484 117	484 117	484 117	484 117	484 117	484 117	484 117	484 155	5 809 436	6 362 136	7 026 631	
Energy sources	324 171	324 171	324 171	324 171	324 171	324 171	324 171	324 171	324 171	324 171	324 171	324 170	3 890 052	4 370 948	4 927 490	
Water management	74 997	74 997	74 997	74 997	74 997	74 997	74 997	74 997	74 997	74 997	74 997	74 996	899 964	944 944	998 487	
Waste water management	37 661	37 661	37 661	37 661	37 661	37 661	37 661	37 661	37 661	37 661	37 661	37 660	451 931	472 587	501 185	
Waste management	47 287	47 287	47 287	47 287	47 287	47 287	47 287	47 287	47 287	47 287	47 287	47 328	567 489	573 657	599 470	
Other	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 129	12 371	145 792	148 903	161 470	
Total Expenditure - Functional	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	834 646	839 390	10 020 491	10 790 237	11 572 027	
Surplus/(Deficit) before assoc.	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	61 580	791 134	845 323	973 601	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	66 323	61 580	791 134	845 323	973 601	

Table 94: MBRR Table SA32 – List of External Mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
East London Golf Club	M	600	Recreational Purposes	31 August 2025	0
Elihle Resources (Pty) Ltd	M	60	Quarry Mining	30 September 2024	123
Eskom Fbe	M	36	Other Energy Sources	30 June 2024	40
Eskom Fbe	M	36	Free Basic Electricity	30 June 2024	39 879
Gonubie Sports Club	M	300	Recreational Purposes	30 September 2024	105
Henning En Henning T/A Henchem	Y	3	Supply And Delivery Of Pesticides	26 May 2024	929
Km Sports	Y	3	Supply And Deliver Sport Apparel, Cosumables For Sport	06 August 2024	6 000
M.H Communications	Y	3	Supply And Delivery Of Radio Equipment	17 April 2024	7 082
Sasol Oil(Pty) Ltd	M	240	Fuel	30 June 2024	643
Skg Africa (Pty) Ltd	M	12	Operating Leases For Building	05 December 2024	17 429
Skg Africa (Pty) Ltd	Y	3	Provision Of 70 Covered/Uncovered Parking Bays	18 January 2024	4 704
Skg Africa (Pty) Ltd	M	12	Provision Of Office Accomodation: Buffalo City Metropolitan	05 December 2024	17 429
Skg Africa-Caxton House	M	36	Operating Leases For Building	31 January 2024	4 090
Stirling High School	M	360	Sportsfields	31 January 2025	53
Tshani Consulting	Y	2	Formulation of the Amalinda - Cambridge local spatial dev	28 February 2025	569
Vargafon (Pty) Ltd	Y	3	Supply, Implementation Of Organisational Culture Change M	30 August 2026	9 639

2.16 BUDGET TABLES OF THE PARENT MUNICIPALITY

The tables of the parent municipality, as required in terms of section 9 of the MBRR, are presented in the ten main budget tables on the following pages.

Table 95: MBRR Table A1 – Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	1 589 415	1 733 914	1 791 370	2 208 577	2 208 577	2 208 577	1 454 991	2 272 580	2 377 119	2 486 466
Service charges	3 937 345	4 312 993	3 766 315	4 446 988	4 387 832	4 387 832	2 807 567	4 905 177	5 464 762	6 100 888
Investment revenue	40 801	32 364	46 543	23 027	37 027	37 027	25 903	14 474	15 639	16 898
Transfer and subsidies - Operational	1 202 782	1 052 872	1 192 439	1 397 328	1 397 670	1 397 670	1 264 775	1 471 272	1 530 249	1 511 521
Other own revenue	980 376	1 062 838	1 252 506	1 271 675	1 256 533	1 256 533	1 176 487	1 316 955	1 373 870	1 434 059
Total Revenue (excluding capital transfers and contributions)	7 750 719	8 194 980	8 049 172	9 347 595	9 287 640	9 287 640	6 729 723	9 980 457	10 761 640	11 549 832
Employee costs	2 472 782	2 510 297	2 432 021	2 842 422	2 646 217	2 646 217	1 754 231	3 032 411	3 200 749	3 382 421
Remuneration of councillors	63 813	64 683	66 749	74 057	74 057	74 057	48 647	78 426	82 818	87 456
Depreciation and amortisation	1 400 787	1 568 683	1 845 225	608 745	608 745	608 745	1 226 677	567 097	610 915	683 734
Interest	25 757	20 684	16 075	13 565	13 565	13 565	8 577	8 964	6 551	4 669
Inventory consumed and bulk purchases	1 916 345	2 208 763	2 153 527	2 798 808	2 788 977	2 788 977	1 801 864	3 121 216	3 584 094	4 118 250
Transfers and subsidies	104 708	127 078	137 495	153 897	143 844	143 844	108 073	110 905	92 197	98 200
Other expenditure	2 118 285	2 564 252	2 283 616	2 846 876	3 011 999	3 011 999	1 836 829	3 060 218	3 169 833	3 152 365
Total Expenditure	8 102 477	9 064 440	8 934 709	9 338 370	9 287 404	9 287 404	6 784 897	9 979 237	10 747 159	11 527 095
Surplus/(Deficit)	(351 758)	(869 459)	(885 536)	9 225	236	236	(55 174)	1 221	14 481	22 737
Transfers and subsidies - capital (monetary allocations)	1 070 914	686 636	732 602	759 472	758 672	758 672	362 066	788 563	829 357	949 230
Transfers and subsidies - capital (in-kind)	10 036	2 294	4 160	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	729 191	(180 530)	(148 774)	768 697	758 909	758 909	306 892	789 784	843 838	971 967
Share of Surplus/Deficit attributable to Associate	26 628	(29 869)	20 143	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	755 819	(210 399)	(128 631)	768 697	758 909	758 909	306 892	789 784	843 838	971 967

MBRR Table A1 – Budget Summary (continued)

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure & funds sources										
Capital expenditure	1 590 115	1 407 884	1 425 678	1 217 893	1 293 087	1 293 087	618 054	1 239 008	1 271 093	1 320 074
Transfers recognised - capital	970 986	624 464	696 267	759 472	758 672	758 672	372 354	776 490	835 686	934 115
Borrowing	3 079	11 727	–	–	–	–	–	–	–	–
Internally generated funds	616 049	771 693	729 410	458 421	534 415	534 415	245 700	462 518	435 407	385 958
Total sources of capital funds	1 590 115	1 407 884	1 425 678	1 217 893	1 293 087	1 293 087	618 054	1 239 008	1 271 093	1 320 074
Financial position										
Total current assets	9 625 396	10 152 552	11 170 175	3 587 760	5 434 262	5 434 262	12 265 237	5 865 907	6 378 802	6 995 576
Total non current assets	22 689 423	25 668 573	26 074 236	25 871 876	26 081 681	26 081 681	25 465 614	26 005 193	25 994 433	25 968 562
Total current liabilities	8 117 184	8 810 705	10 143 840	2 200 613	4 322 824	4 322 824	10 090 546	4 443 171	4 331 659	4 186 441
Total non current liabilities	1 012 870	1 084 628	893 792	1 061 163	958 103	958 103	877 072	930 721	909 363	892 790
Community wealth/Equity	23 221 396	25 917 022	26 268 097	26 189 440	26 214 258	26 214 258	26 455 753	26 497 206	27 132 212	27 884 907
Cash flows										
Net cash from (used) operating	4 349 285	4 248 326	4 889 442	1 146 286	1 373 831	1 373 831	1 961 873	1 317 364	1 414 785	1 482 741
Net cash from (used) investing	(1 586 520)	(1 407 168)	(1 425 944)	(1 219 326)	(1 293 895)	(1 293 895)	(599 482)	(1 239 008)	(1 271 093)	(1 320 074)
Net cash from (used) financing	(54 396)	(45 191)	(52 529)	(43 136)	(25 082)	(25 082)	(13 718)	(25 540)	(21 746)	(17 323)
Cash/cash equivalents at the year end	4 065 947	3 922 046	4 087 992	682 478	714 843	714 843	1 348 673	779 798	901 743	1 047 088
Cash backing/surplus reconciliation										
Cash and investments available	1 119 427	678 130	659 700	682 478	714 843	714 843	1 023 272	779 798	901 743	1 047 088
Application of cash and investments	614 384	(1 647 815)	(2 730 954)	(525 415)	(14 517)	(14 517)	(1 579 951)	(253 316)	(871 134)	(1 240 838)
Balance - surplus (shortfall)	505 042	2 325 945	3 390 654	1 207 892	729 360	729 360	2 603 223	1 033 114	1 772 878	2 287 927
Asset management										
Asset register summary (WDV)	17 447 510	20 296 986	20 718 062	19 339 699	19 821 194	19 821 194		18 896 046	18 042 577	17 114 302
Depreciation	1 400 787	1 568 683	1 845 225	608 745	608 745	608 745		567 097	610 915	683 734
Renewal and Upgrading of Existing Assets	706 277	797 993	819 730	644 073	658 703	658 703		636 391	668 974	736 501
Repairs and Maintenance	384 520	401 390	444 633	497 440	501 262	501 262		521 962	579 378	654 697
Free services										
Cost of Free Basic Services provided	645 381	480 841	501 825	893 966	893 966	893 966		966 188	1 044 413	1 126 988
Revenue cost of free services provided	110 082	127 530	144 333	281 155	281 155	281 155		289 304	302 612	316 474
Households below minimum service level										
Water:	5	2	–	2	2	2		4	3	1
Sanitation/sew erage:	11	9	–	4	4	4		4	4	4
Energy :	38	40	73	37	37	37		71	70	–
Refuse:	45	66	–	30	30	30		66	66	66

Table 96: MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by function classification)

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional										
<i>Governance and administration</i>		3 016 488	3 130 086	3 391 704	3 809 862	3 820 326	3 820 326	3 952 668	4 141 888	4 341 343
Executive and council		31 399	27 407	17 681	19 918	16 578	16 578	20 375	19 581	25 880
Finance and administration		2 985 088	3 102 680	3 374 023	3 789 944	3 803 748	3 803 748	3 932 293	4 122 307	4 315 464
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		679 485	450 333	476 459	704 913	683 779	683 779	614 483	647 640	577 655
Community and social services		26 858	25 320	36 199	60 942	60 942	60 942	40 877	42 021	47 984
Sport and recreation		1 100	8 435	30 490	27 466	28 390	28 390	25 473	26 629	55 647
Public safety		182 627	179 714	175 322	205 616	190 474	190 474	199 114	208 074	218 625
Housing		468 827	236 851	234 412	410 850	403 935	403 935	348 980	370 874	255 356
Health		73	13	36	38	38	38	40	42	44
<i>Economic and environmental services</i>		419 513	234 001	292 912	206 023	200 123	200 123	222 013	237 751	249 492
Planning and development		153 012	86 022	87 891	108 323	108 323	108 323	100 344	104 735	112 270
Road transport		266 257	147 979	205 021	97 701	91 801	91 801	121 669	133 015	137 221
Environmental protection		243	-	-	-	-	-	-	-	-
<i>Trading services</i>		4 664 916	4 990 728	4 561 481	5 293 190	5 233 031	5 233 031	5 881 995	6 474 809	7 206 938
Energy sources		2 039 214	2 248 953	2 270 135	2 707 089	2 547 216	2 547 216	2 955 874	3 410 914	3 930 039
Water management		1 457 580	1 541 833	1 041 864	1 240 971	1 151 236	1 151 236	1 306 812	1 396 399	1 510 331
Waste water management		654 124	650 803	654 251	723 711	803 915	803 915	853 194	891 337	934 196
Waste management		513 998	549 140	595 231	621 419	730 664	730 664	766 115	776 160	832 372
<i>Other</i>	4	51 266	78 761	63 379	93 080	109 053	109 053	97 861	88 908	123 634
Total Revenue - Functional	2	8 831 669	8 883 910	8 785 934	10 107 068	10 046 313	10 046 313	10 769 021	11 590 996	12 499 062
Expenditure - Functional										
<i>Governance and administration</i>		1 570 294	1 671 206	1 619 984	1 881 909	1 842 279	1 842 279	1 942 908	2 011 210	2 086 465
Executive and council		343 353	346 987	343 206	368 376	334 421	334 421	346 927	357 159	380 980
Finance and administration		1 217 360	1 313 220	1 266 032	1 498 577	1 492 978	1 492 978	1 579 867	1 637 082	1 687 614
Internal audit		9 580	10 998	10 747	14 957	14 880	14 880	16 114	16 969	17 871
<i>Community and public safety</i>		1 097 119	1 211 276	1 272 478	1 416 010	1 314 022	1 314 022	1 379 253	1 460 580	1 431 462
Community and social services		171 679	178 875	182 051	221 363	199 071	199 071	175 719	184 992	195 385
Sport and recreation		362 721	435 689	463 698	444 515	393 726	393 726	416 164	441 931	481 072
Public safety		470 259	496 627	512 818	513 143	496 960	496 960	555 653	582 416	612 827
Housing		45 918	48 631	62 493	187 830	175 960	175 960	173 166	186 315	71 918
Health		46 542	51 454	51 418	49 160	48 305	48 305	58 551	64 927	70 258
<i>Economic and environmental services</i>		1 071 471	1 097 826	1 276 430	706 551	687 134	687 134	701 847	764 329	821 067
Planning and development		233 835	203 702	247 503	203 844	195 941	195 941	202 040	224 756	225 299
Road transport		805 485	894 124	1 028 927	502 707	491 193	491 193	499 806	539 573	595 767
Environmental protection		32 152	-	-	-	-	-	-	-	-
<i>Trading services</i>		4 322 093	4 999 525	4 755 593	5 173 555	5 274 679	5 274 679	5 809 436	6 362 136	7 026 631
Energy sources		2 194 432	2 708 470	2 632 649	3 432 312	3 453 914	3 453 914	3 890 052	4 370 948	4 927 490
Water management		1 222 202	1 230 632	1 092 492	852 332	848 671	848 671	899 964	944 944	998 487
Waste water management		434 035	526 763	484 560	393 769	417 861	417 861	451 931	472 587	501 185
Waste management		471 423	533 661	545 891	495 141	554 233	554 233	567 489	573 657	599 470
<i>Other</i>	4	113 237	137 726	129 459	159 355	169 290	169 290	145 792	148 903	161 470
Total Expenditure - Functional	3	8 174 214	9 117 559	9 053 944	9 337 380	9 287 404	9 287 404	9 979 237	10 747 159	11 527 095
Surplus/(Deficit) for the year		657 455	(233 649)	(268 010)	769 687	758 909	758 909	789 784	843 838	971 967

Table 97: MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote	1									
Vote 01 - Directorate - Executive Support Services		442	191	976	377	411	411	-	-	-
Vote 02 - Directorate - Municipal Manager		31 520	27 415	16 861	19 541	16 201	16 201	20 375	19 581	25 880
Vote 03 - Directorate - Human Settlement		468 827	236 851	234 412	410 850	403 935	403 935	348 980	370 874	255 356
Vote 04 - Directorate - Chief Financial Officer		2 915 858	3 035 621	3 318 304	3 750 743	3 764 743	3 764 743	3 893 019	4 081 752	4 285 712
Vote 05 - Directorate - Corporate Services		11 216	12 451	15 857	11 778	11 548	11 548	11 816	11 853	13 393
Vote 06 - Directorate - Infrastructure Services		4 417 176	4 589 568	4 171 271	4 769 472	4 594 168	4 594 168	5 237 549	5 831 665	6 511 787
Vote 07 - Directorate - Spatial Planning And Development		210 464	140 429	127 597	135 746	135 746	135 746	127 802	133 437	128 629
Vote 08 - Directorate - Health / Public Safety & Emergency Ser		182 700	179 714	175 322	205 616	190 474	190 474	199 114	208 074	218 625
Vote 09 - Directorate - Municipal Services		542 199	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies		51 266	78 761	63 379	93 080	109 053	109 053	97 861	88 908	123 634
Vote 11 - Directorate - Solid Waste And Environmental Manag		-	549 405	608 930	627 167	736 413	736 413	771 876	782 179	839 658
Vote 12 - Directorate - Sport, Recreation & Community Develo		-	33 503	53 025	82 698	83 622	83 622	60 629	62 673	96 389
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	8 831 669	8 883 910	8 785 934	10 107 068	10 046 313	10 046 313	10 769 021	11 590 996	12 499 062
Expenditure by Vote to be appropriated	1									
Vote 01 - Directorate - Executive Support Services		281 388	278 459	298 497	304 739	277 614	277 614	285 478	300 042	315 609
Vote 02 - Directorate - Municipal Manager		136 201	148 509	140 606	153 112	142 745	142 745	159 695	160 451	174 067
Vote 03 - Directorate - Human Settlement		45 592	48 283	62 157	187 439	175 569	175 569	173 166	186 315	71 918
Vote 04 - Directorate - Chief Financial Officer		679 917	752 638	687 709	1 012 840	1 042 706	1 042 706	1 077 680	1 107 622	1 125 587
Vote 05 - Directorate - Corporate Services		245 516	243 555	249 145	240 909	221 664	221 664	247 221	258 054	273 366
Vote 06 - Directorate - Infrastructure Services		4 790 750	5 493 492	5 368 171	5 291 826	5 312 873	5 312 873	5 822 077	6 414 062	7 113 878
Vote 07 - Directorate - Spatial Planning And Development		361 243	356 036	400 339	297 599	286 458	286 458	294 552	323 787	332 186
Vote 08 - Directorate - Health / Public Safety & Emergency Ser		517 919	501 899	517 102	516 559	500 376	500 376	564 597	591 228	621 771
Vote 09 - Directorate - Municipal Services		1 006 724	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies		106 775	130 371	122 128	152 729	162 664	162 664	145 792	148 903	161 470
Vote 11 - Directorate - Solid Waste And Environmental Manag		-	695 442	697 797	659 806	704 275	704 275	760 776	782 458	823 123
Vote 12 - Directorate - Sport, Recreation & Community Develo		-	468 558	510 292	519 821	460 459	460 459	448 203	474 236	514 118
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	8 172 026	9 117 241	9 053 944	9 337 380	9 287 404	9 287 404	9 979 237	10 747 159	11 527 095
Surplus/(Deficit) for the year	2	659 643	(233 331)	(268 010)	769 687	758 909	758 909	789 784	843 838	971 967

Table 98: MBRR Table A4 – Budgeted Financial Performance (revenue and expenditure by source and type)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	1 948 603	2 199 541	2 147 071	2 614 161	2 459 296	2 459 296	1 563 984	2 848 110	3 295 264	3 812 620
Service charges - Water	2	1 214 597	1 255 133	738 617	933 423	845 689	845 689	534 131	917 910	977 942	1 041 899
Service charges - Waste Water Management	2	420 119	470 773	482 231	493 351	573 555	573 555	376 050	603 379	631 135	660 167
Service charges - Waste Management	2	354 026	387 546	398 396	406 053	509 293	509 293	333 403	535 777	560 422	586 202
Sale of Goods and Rendering of Services		103 397	109 848	109 051	145 958	145 958	145 958	87 248	153 110	160 153	167 520
Agency services		25 112	23 879	21 871	26 861	26 861	26 861	15 065	28 177	29 473	30 829
Interest											
Interest earned from Receivables		119 421	176 561	300 755	211 915	211 915	211 915	256 505	222 299	232 525	243 221
Interest earned from Current and Non Current Assets		40 801	32 364	46 543	23 027	37 027	37 027	25 903	14 474	15 639	16 898
Dividends											
Rent on Land											
Rental from Fixed Assets		24 222	21 116	24 501	23 129	23 129	23 129	15 535	24 263	25 379	26 546
Licence and permits											
Operational Revenue		644 744	690 281	48 395	84 138	84 138	84 138	40 948	88 261	92 321	96 568
Non-Exchange Revenue											
Property rates	2	1 589 415	1 733 914	1 791 370	2 208 577	2 208 577	2 208 577	1 454 991	2 272 580	2 377 119	2 486 466
Surcharges and Taxes											
Fines, penalties and forfeits		16 659	12 408	6 974	20 080	9 239	9 239	7 329	9 691	10 137	10 603
Licences or permits		12 411	12 128	12 216	17 667	13 367	13 367	9 517	14 022	14 667	15 342
Transfer and subsidies - Operational		1 202 782	1 052 872	1 192 439	1 397 328	1 397 670	1 397 670	1 264 775	1 471 272	1 530 249	1 511 521
Interest											
Fuel Levy		-	-	719 203	741 926	741 926	741 926	741 926	777 132	809 215	843 430
Operational Revenue											
Gains on disposal of Assets		4 835	1 264	409	-	-	-	2 414	-	-	-
Other Gains		29 576	15 354	9 131	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		7 750 719	8 194 980	8 049 172	9 347 595	9 287 640	9 287 640	6 729 723	9 980 457	10 761 640	11 549 832
Expenditure											
Employee related costs	2	2 472 782	2 510 297	2 432 021	2 842 422	2 646 217	2 646 217	1 754 231	3 032 411	3 200 749	3 382 421
Remuneration of councillors		63 813	64 683	66 749	74 057	74 057	74 057	48 647	78 426	87 456	87 456
Bulk purchases - electricity	2	1 631 905	1 922 255	1 936 963	2 512 494	2 512 494	2 512 494	1 650 786	2 831 581	3 276 139	3 790 493
Inventory consumed	8	284 440	286 508	216 564	286 314	276 483	276 483	151 078	289 635	307 955	327 758
Debt impairment	3	-	1 385 422	897 828	1 328 917	1 483 891	1 483 891	883 334	1 549 088	1 539 832	1 518 879
Depreciation and amortisation		1 400 787	1 568 683	1 845 225	608 745	608 745	608 745	1 226 677	567 097	610 915	683 734
Interest		25 757	20 684	16 075	13 565	13 565	13 565	8 577	8 964	6 551	4 669
Contracted services		626 011	576 630	679 193	890 317	885 911	885 911	439 298	907 989	994 889	964 820
Transfers and subsidies		104 708	127 078	137 495	153 897	143 844	143 844	108 073	110 905	92 197	98 200
Irrecoverable debts written off		926 950	-	-	-	-	-	184	-	-	-
Operational costs		543 124	600 898	620 292	535 103	549 657	549 657	455 086	504 548	530 073	556 755
Losses on disposal of Assets		21 457	793	-	-	-	-	-	-	-	-
Other Losses		742	508	86 303	92 540	92 540	92 540	58 927	98 592	105 040	111 910
Total Expenditure		8 102 477	9 064 440	8 934 709	9 338 370	9 287 404	9 287 404	6 784 897	9 979 237	10 747 159	11 527 095
Surplus/(Deficit)		(351 758)	(869 459)	(885 536)	9 225	236	236	(55 174)	1 221	14 481	22 737
Transfers and subsidies - capital (monetary allocations)	6	1 070 914	686 636	732 602	759 472	758 672	758 672	362 066	788 563	829 357	949 230
Transfers and subsidies - capital (in-kind)	6	10 036	2 294	4 160	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		729 191	(180 530)	(148 774)	768 697	758 909	758 909	306 892	789 784	843 838	971 967
Income Tax											
Surplus/(Deficit) after income tax		729 191	(180 530)	(148 774)	768 697	758 909	758 909	306 892	789 784	843 838	971 967
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		729 191	(180 530)	(148 774)	768 697	758 909	758 909	306 892	789 784	843 838	971 967
Share of Surplus/Deficit attributable to Associate	7	26 628	(29 869)	20 143	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions											
Surplus/(Deficit) for the year	1	755 819	(210 399)	(128 631)	768 697	758 909	758 909	306 892	789 784	843 838	971 967

Table 99: MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Directorate - Executive Support Services		480	5 369	934	500	500	500	-	500	500	500
Vote 02 - Directorate - Municipal Manager		89	2 946	221	600	600	600	26	650	750	1 000
Vote 03 - Directorate - Human Settlement		433 952	214 662	207 333	278 200	282 400	282 400	120 034	231 927	245 047	241 725
Vote 04 - Directorate - Chief Financial Officer		112 064	205 433	227 675	71 938	131 228	131 228	25 249	76 202	37 615	20 615
Vote 05 - Directorate - Corporate Services		10 638	4 494	10 216	10 640	10 218	10 218	3 302	20 700	17 700	17 200
Vote 06 - Directorate - Infrastructure Services		663 463	653 787	724 479	520 461	519 461	519 461	352 850	641 363	663 643	667 018
Vote 07 - Directorate - Spatial Planning And Development		143 363	115 477	91 858	136 617	114 819	114 819	51 576	83 458	87 062	86 492
Vote 08 - Directorate - Health / Public Safety & Emergency Services		22 932	8 836	16 833	32 188	42 725	42 725	5 281	25 500	43 500	20 500
Vote 09 - Directorate - Municipal Services		76 063	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies		127 070	140 130	58 581	64 100	77 522	77 522	17 027	43 639	61 825	94 000
Vote 11 - Directorate - Solid Waste And Environmental Management		-	13 027	37 124	42 000	47 454	47 454	12 151	77 570	89 941	86 500
Vote 12 - Directorate - Sport, Recreation & Community Development		-	43 723	50 424	60 650	66 161	66 161	30 558	37 500	23 510	84 524
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	1 590 115	1 407 884	1 425 678	1 217 893	1 293 087	1 293 087	618 054	1 239 008	1 271 093	1 320 074
Single-year expenditure to be appropriated	2										
Vote 01 - Directorate - Executive Support Services		-	-	-	-	-	-	-	-	-	-
Vote 02 - Directorate - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 03 - Directorate - Human Settlement		-	-	-	-	-	-	-	-	-	-
Vote 04 - Directorate - Chief Financial Officer		-	-	-	-	-	-	-	-	-	-
Vote 05 - Directorate - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 06 - Directorate - Infrastructure Services		-	-	-	-	-	-	-	-	-	-
Vote 07 - Directorate - Spatial Planning And Development		-	-	-	-	-	-	-	-	-	-
Vote 08 - Directorate - Health / Public Safety & Emergency Services		-	-	-	-	-	-	-	-	-	-
Vote 09 - Directorate - Municipal Services		-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies		-	-	-	-	-	-	-	-	-	-
Vote 11 - Directorate - Solid Waste And Environmental Management		-	-	-	-	-	-	-	-	-	-
Vote 12 - Directorate - Sport, Recreation & Community Development		-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		1 590 115	1 407 884	1 425 678	1 217 893	1 293 087	1 293 087	618 054	1 239 008	1 271 093	1 320 074

MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source (continued)

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Capital Expenditure - Functional											
Governance and administration		170 418	260 451	265 933	118 178	172 246	172 246	38 674	123 552	72 737	53 137
Executive and council		9 500	7 969	1 498	1 100	1 100	1 100	26	1 150	1 250	1 500
Finance and administration		160 919	252 482	264 435	117 078	171 146	171 146	38 649	122 402	71 487	51 637
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		488 865	271 363	295 202	379 038	405 175	405 175	158 540	311 197	333 803	369 749
Community and social services		20 665	15 882	22 466	45 950	35 950	35 950	16 009	24 950	16 674	25 724
Sport and recreation		16 687	32 823	48 091	33 200	40 768	40 768	16 782	30 320	21 082	77 800
Public safety		17 180	6 033	16 015	20 688	41 225	41 225	5 157	16 500	40 500	16 500
Housing		433 952	214 662	207 333	278 200	282 400	282 400	120 034	231 927	245 047	241 725
Health		380	1 963	1 297	1 000	4 832	4 832	558	7 500	10 500	8 000
Economic and environmental services		489 013	440 341	543 732	285 953	290 459	290 459	219 714	241 044	233 732	259 613
Planning and development		130 682	80 980	71 564	112 117	95 119	95 119	48 217	67 958	70 890	82 670
Road transport		358 331	359 361	472 168	173 837	195 341	195 341	171 497	173 087	162 841	176 943
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		314 748	295 599	262 230	370 624	347 685	347 685	184 099	519 577	568 997	543 575
Energy sources		120 908	120 634	98 904	132 820	116 461	116 461	62 632	158 388	175 557	145 843
Water management		78 202	104 762	104 798	100 205	99 061	99 061	51 877	180 528	177 440	201 963
Waste water management		71 555	61 318	42 015	103 598	98 598	98 598	60 105	119 361	147 800	132 269
Waste management		44 082	8 886	16 513	34 000	33 565	33 565	9 484	61 300	68 194	63 500
Other		127 070	140 130	58 581	64 100	77 522	77 522	17 027	43 639	61 825	94 000
Total Capital Expenditure - Functional	3	1 590 115	1 407 884	1 425 678	1 217 893	1 293 087	1 293 087	618 054	1 239 008	1 271 093	1 320 074
Funded by:											
National Government		970 986	624 464	696 267	759 472	758 672	758 672	372 354	776 490	835 686	934 115
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	970 986	624 464	696 267	759 472	758 672	758 672	372 354	776 490	835 686	934 115
Borrowing	6	3 079	11 727	-	-	-	-	-	-	-	-
Internally generated funds		616 049	771 693	729 410	458 421	534 415	534 415	245 700	462 518	435 407	385 958
Total Capital Funding	7	1 590 115	1 407 884	1 425 678	1 217 893	1 293 087	1 293 087	618 054	1 239 008	1 271 093	1 320 074

Table 100: MBRR Table A6 - Budgeted Financial Position

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
ASSETS											
Current assets											
Cash and cash equivalents		1 119 427	678 130	659 700	682 478	714 843	714 843	1 023 272	779 798	901 743	1 047 088
Trade and other receivables from exchange transactions	1	1 646 996	1 975 707	2 168 730	1 988 297	2 850 965	2 850 965	2 209 748	3 101 624	3 395 243	3 762 809
Receivables from non-exchange transactions	1	957 822	1 006 547	1 115 381	866 179	1 020 101	1 020 101	1 342 109	1 064 567	1 110 098	1 158 345
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	36 978	44 147	50 806	50 806	56 451	56 451	65 424	61 718	67 043	73 861
VAT		5 855 928	6 441 759	7 163 631	-	774 256	774 256	7 617 158	834 662	875 069	917 495
Other current assets		8 244	6 263	11 926	-	17 646	17 646	7 527	23 538	29 606	35 978
Total current assets		9 625 396	10 152 552	11 170 175	3 587 760	5 434 262	5 434 262	12 265 237	5 865 907	6 378 802	6 995 576
Non current assets											
Investments											
Investment property		436 049	451 398	460 265	467 196	468 465	468 465	460 265	474 865	482 065	489 625
Property, plant and equipment	3	21 530 497	24 466 095	24 884 799	24 612 617	24 875 289	24 875 289	24 277 356	24 792 001	24 773 641	24 739 710
Biological assets											
Living and non-living resources											
Heritage assets		50 513	50 513	50 513	50 513	50 513	50 513	50 513	50 513	50 513	50 513
Intangible assets		11 736	10 071	8 306	10 511	8 060	8 060	7 126	8 460	8 860	9 360
Trade and other receivables from exchange transactions											
Non-current receivables from non-exchange transactions											
Other non-current assets		660 628	690 497	670 354	731 038	679 354	679 354	670 354	679 354	679 354	679 354
Total non current assets		22 689 423	25 668 573	26 074 236	25 871 876	26 081 681	26 081 681	25 465 614	26 005 193	25 994 433	25 968 562
TOTAL ASSETS		32 314 819	35 821 125	37 244 411	29 459 636	31 515 942	31 515 942	37 730 851	31 871 099	32 373 235	32 964 138
LIABILITIES											
Current liabilities											
Bank overdraft											
Financial liabilities		45 191	49 141	50 158	30 246	30 246	30 246	50 158	28 814	25 086	20 829
Consumer deposits		82 216	88 247	90 336	83 793	93 546	93 546	93 858	96 820	100 160	103 667
Trade and other payables from exchange transactions	4	1 248 620	1 170 229	1 781 032	1 396 447	1 930 297	1 930 297	1 049 202	1 967 396	1 794 866	1 585 921
Trade and other payables from non-exchange transactions	5	259 995	274 306	253 825	282 535	252 438	252 438	252 438	252 438	252 438	252 438
Provision		346 634	347 089	387 371	407 592	448 233	448 233	447 518	422 478	422 478	422 478
VAT		6 134 528	6 881 693	7 581 118	-	1 568 063	1 568 063	8 197 372	1 652 969	1 717 976	1 786 233
Other current liabilities									22 255	18 655	14 875
Total current liabilities		8 117 184	8 810 705	10 143 840	2 200 613	4 322 824	4 322 824	10 090 546	4 443 171	4 331 659	4 186 441
Non current liabilities											
Financial liabilities	6	187 994	138 854	88 696	108 608	78 361	78 361	71 977	50 980	29 622	13 049
Provision	7	824 876	945 774	805 095	952 555	879 741	879 741	805 095	879 741	879 741	879 741
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities											
Total non current liabilities		1 012 870	1 084 628	893 792	1 061 163	958 103	958 103	877 072	930 721	909 363	892 790
TOTAL LIABILITIES		9 130 054	9 895 332	11 037 631	3 261 776	5 280 927	5 280 927	10 967 618	5 373 893	5 241 023	5 079 231
NET ASSETS		23 184 764	25 925 793	26 206 780	26 197 860	26 235 016	26 235 016	26 763 233	26 497 206	27 132 212	27 884 907
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	11 658 753	11 285 530	10 745 472	13 110 999	10 091 563	10 091 563	10 933 128	9 714 434	9 656 359	9 681 318
Reserves and funds	9	11 562 643	14 631 492	15 522 625	13 078 441	16 122 695	16 122 695	15 522 625	16 782 772	17 475 853	18 203 588
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	23 221 396	25 917 022	26 268 097	26 189 440	26 214 258	26 214 258	26 455 753	26 497 206	27 132 212	27 884 907

Table 101: MBRR Table A7 - Budgeted Cash Flow Statement

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year #1 2025/26	Budget Year #2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		1 291 087	1 375 151	1 502 577	1 777 905	1 722 690	1 722 690	942 750	1 772 612	1 901 695	2 038 902
Service charges		2 809 851	3 019 329	3 223 821	3 579 825	3 422 509	3 422 509	1 961 970	3 826 038	4 371 810	5 002 728
Other revenue		6 202 652	4 579 088	5 038 219	1 006 865	964 726	964 726	2 380 543	1 054 936	1 280 974	847 706
Transfers and Subsidies - Operational	1	19 956	1 067 836	1 154 816	1 463 862	1 497 273	1 497 273	957 435	1 471 387	1 530 364	1 511 636
Transfers and Subsidies - Capital	1	899 285	704 365	752 565	760 580	759 480	759 480	676 254	789 798	830 727	950 749
Interest		41 289	29 764	52 323	24 054	38 553	38 553	36 890	14 474	15 639	16 898
Dividends									-	-	-
Payments											
Suppliers and employees		(6 800 300)	(6 387 312)	(6 690 930)	(7 299 129)	(6 873 777)	(6 873 777)	(4 907 099)	(7 487 071)	(8 409 973)	(8 772 712)
Interest		(26 193)	(21 160)	(16 581)	(13 567)	(13 567)	(13 567)	(6 438)	(13 906)	(14 254)	(14 967)
Transfers and Subsidies	1	(88 342)	(118 735)	(127 370)	(154 110)	(144 057)	(144 057)	(80 432)	(110 905)	(92 197)	(98 200)
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 349 285	4 248 326	4 889 442	1 146 286	1 373 831	1 373 831	1 961 873	1 317 364	1 414 785	1 482 741
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		4 832	1 347	2	-	-	-	2 417	-	-	-
Decrease (increase) in non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(1 591 352)	(1 408 515)	(1 425 946)	(1 219 326)	(1 293 895)	(1 293 895)	(601 899)	(1 239 008)	(1 271 093)	(1 320 074)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 586 520)	(1 407 168)	(1 425 944)	(1 219 326)	(1 293 895)	(1 293 895)	(599 482)	(1 239 008)	(1 271 093)	(1 320 074)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	(3 389)	6 005	5 165	5 165	3 002	3 274	3 340	3 507
Payments											
Repayment of borrowing		(54 396)	(45 191)	(49 141)	(49 141)	(30 246)	(30 246)	(16 720)	(28 814)	(25 086)	(20 829)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(54 396)	(45 191)	(52 529)	(43 136)	(25 082)	(25 082)	(13 718)	(25 540)	(21 746)	(17 323)
NET INCREASE/ (DECREASE) IN CASH HELD		2 708 369	2 795 967	3 410 969	(116 176)	54 854	54 854	1 348 673	52 815	121 946	145 345
Cash/cash equivalents at the year begin:	2	1 357 578	1 126 078	677 023	798 653	659 988	659 988	-	726 982	779 798	901 743
Cash/cash equivalents at the year end:	2	4 065 947	3 922 046	4 087 992	682 478	714 843	714 843	1 348 673	779 798	901 743	1 047 088

Table 102: MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash and investments available											
Cash/cash equivalents at the year end	1	4 065 947	3 922 046	4 087 992	682 478	714 843	714 843	1 348 673	779 798	901 743	1 047 088
Other current investments > 90 days		(2 946 520)	(3 243 916)	(3 428 292)	-	-	-	(325 401)	-	-	(0)
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		1 119 427	678 130	659 700	682 478	714 843	714 843	1 023 272	779 798	901 743	1 047 088
Application of cash and investments											
Unspent conditional transfers		259 995	274 306	253 825	282 535	252 438	252 438	583 796	252 438	252 438	252 438
Unspent borrowing											
Statutory requirements	2	277 897	439 150	416 892	-	793 322	793 322	583 158	787 983	812 839	837 395
Other working capital requirements	3	(272 413)	(228 031)	(349 601)	419 831	648 529	648 529	(516 923)	(1 742 957)	(2 381 970)	(2 772 374)
Other provisions		348 905	349 529	388 358	409 544	449 220	449 220	448 505	449 220	445 559	441 703
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		614 384	834 955	709 474	1 111 909	2 143 509	2 143 509	1 098 536	(253 316)	(871 134)	(1 240 838)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		505 042	(156 825)	(49 774)	(429 432)	(1 428 666)	(1 428 666)	(75 264)	1 033 114	1 772 878	2 287 927
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		505 042	(156 825)	(49 774)	(429 432)	(1 428 666)	(1 428 666)	(75 264)	1 033 114	1 772 878	2 287 927

MBRR Table A9 – Asset Management (continued)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
CAPITAL EXPENDITURE										
Total Capital Expenditure	4	1 590 115	1 407 884	1 425 678	1 217 893	1 293 087	1 293 087	1 239 008	1 271 093	1 320 074
<i>Roads Infrastructure</i>		570 267	528 401	606 544	333 103	363 683	363 683	287 364	281 457	297 719
<i>Storm water Infrastructure</i>		27 334	29 943	35 206	45 975	57 500	57 500	26 625	27 804	30 804
<i>Electrical Infrastructure</i>		180 913	179 373	180 124	129 566	153 545	153 545	172 865	183 057	144 343
<i>Water Supply Infrastructure</i>		114 957	257 724	272 081	244 168	245 281	245 281	304 795	284 742	302 396
<i>Sanitation Infrastructure</i>		169 425	101 078	79 718	142 648	133 510	133 510	178 507	209 259	178 227
<i>Solid Waste Infrastructure</i>		3 434	38	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		2 987	1 136	6 127	2 000	2 426	2 426	4 500	2 000	5 000
Infrastructure		1 069 316	1 097 693	1 179 799	897 461	955 945	955 945	974 656	988 319	958 489
Community Facilities		51 396	51 686	61 750	102 538	107 435	107 435	68 369	84 255	133 224
Sport and Recreation Facilities		94 735	108 956	50 465	23 000	34 708	34 708	13 620	12 158	34 000
Community Assets		146 131	160 642	112 216	125 538	142 143	142 143	81 989	96 413	167 224
Heritage Assets		160	1 762	4 168	2 000	2 000	2 000	-	-	3 000
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		40 997	22 528	23 678	60 900	39 344	39 344	51 086	39 418	79 700
Housing		176 873	31 403	34 529	46 500	43 150	43 150	5 000	5 224	5 224
Other Assets		217 869	53 931	58 207	107 400	82 494	82 494	56 086	44 642	84 924
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		27 844	13 632	7 817	3 000	10 261	10 261	8 494	6 000	3 000
Intangible Assets		27 844	13 632	7 817	3 000	10 261	10 261	8 494	6 000	3 000
Computer Equipment		3 750	1 733	62	2 400	2 400	2 400	3 400	3 400	3 500
Furniture and Office Equipment		5 462	14 894	10 217	16 340	19 193	19 193	19 565	24 889	23 815
Machinery and Equipment		43 908	22 521	5 154	19 654	22 439	22 439	39 119	44 258	42 800
Transport Assets		75 135	16 963	35 132	28 500	40 612	40 612	40 000	47 500	29 000
Land		-	23 716	12 695	15 000	15 000	15 000	15 000	15 672	3 822
Zoo's, Marine and Non-biological Animals		539	396	212	600	600	600	700	-	500
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		1 590 115	1 407 884	1 425 678	1 217 893	1 293 087	1 293 087	1 239 008	1 271 093	1 320 074

MBRR Table A9 – Asset Management (continued)

R thousand	Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	ASSET REGISTER SUMMARY - PPE (WDV)	5	17 447 510	20 296 986	20 718 062	19 339 699	19 821 194	19 821 194	18 896 046	18 042 577	17 114 302
	<i>Roads Infrastructure</i>		5 463 769	6 265 695	6 720 007	13 283 113	6 301 176	6 301 176	5 855 728	5 435 367	5 002 033
	<i>Storm water Infrastructure</i>		(96 279)	(94 582)	(101 225)	250	(106 544)	(106 544)	(113 467)	(120 367)	(127 638)
	<i>Electrical Infrastructure</i>		3 903 095	4 379 685	4 073 983	1 626 150	3 805 951	3 805 951	3 547 816	3 294 490	2 980 630
	<i>Water Supply Infrastructure</i>		2 816 347	3 507 232	3 641 601	1 630 875	3 609 102	3 609 102	3 597 035	3 597 156	3 594 874
	<i>Sanitation Infrastructure</i>		1 910 251	2 167 684	2 280 132	1 817 666	2 157 725	2 157 725	2 021 209	1 894 818	1 812 416
	<i>Solid Waste Infrastructure</i>		4 839	252 818	255 751	-	252 304	252 304	248 884	245 684	242 323
	<i>Rail Infrastructure</i>		(293)	(367)	(367)	-	(367)	(367)	(367)	(367)	(367)
	<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Information and Communication Infrastructure</i>		(141)	994	4 431	2 000	6 858	6 858	11 358	13 358	18 358
	Infrastructure		14 001 587	16 479 158	16 874 313	18 360 053	16 026 204	16 026 204	15 168 196	14 360 137	13 522 629
	Community Assets		1 272 318	1 447 950	1 478 381	39 330	1 429 553	1 429 553	1 337 753	1 246 163	1 165 165
	Heritage Assets		50 513	50 513	50 513	50 513	50 513	50 513	50 513	50 513	50 513
	Investment properties		436 049	451 398	460 265	467 196	468 465	468 465	474 865	482 065	489 625
	Other Assets		1 101 231	1 304 490	1 323 696	366 482	1 262 170	1 262 170	1 208 526	1 159 863	1 081 878
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Intangible Assets		11 736	10 071	8 306	10 511	8 060	8 060	11 460	11 860	12 360
	Computer Equipment		(2 288)	(592)	(530)	6 948	1 470	1 470	4 970	7 970	12 970
	Furniture and Office Equipment		124 786	113 803	97 491	(141 477)	86 887	86 887	73 772	65 257	53 613
	Machinery and Equipment		45 833	54 526	45 628	40 908	67 767	67 767	110 887	159 144	198 944
	Transport Assets		324 088	301 190	295 522	139 234	335 626	335 626	370 626	415 126	442 126
	Land		81 658	84 479	84 479	-	84 479	84 479	84 479	84 479	84 479
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Living Resources		-	-	-	-	-	-	-	-	-
	TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	17 447 510	20 296 986	20 718 062	19 339 699	19 821 194	19 821 194	18 896 046	18 042 577	17 114 302
	EXPENDITURE OTHER ITEMS		1 785 307	1 970 073	2 289 857	1 106 185	1 110 007	1 110 007	1 089 059	1 190 293	1 338 431
	Depreciation	7	1 400 787	1 568 683	1 845 225	608 745	608 745	608 745	567 097	610 915	683 734
	Repairs and Maintenance by Asset Class	3	384 520	401 390	444 633	497 440	501 262	501 262	521 962	579 378	654 697
	<i>Roads Infrastructure</i>		105 276	101 197	107 002	116 986	116 985	116 985	116 985	129 853	146 734
	<i>Storm water Infrastructure</i>		10 047	11 846	13 233	11 681	11 681	11 681	11 681	12 966	14 652
	<i>Electrical Infrastructure</i>		35 299	39 245	41 929	45 122	50 422	50 422	45 122	50 086	56 597
	<i>Water Supply Infrastructure</i>		2 911	2 998	3 313	3 541	3 541	3 541	3 541	3 931	4 442
	<i>Sanitation Infrastructure</i>		25 986	25 619	33 915	34 139	44 137	44 137	44 137	48 992	55 361
	<i>Solid Waste Infrastructure</i>		1 201	1 285	1 250	1 303	1 303	1 303	1 303	1 446	1 634
	<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
	<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
	Infrastructure		180 719	182 189	200 641	212 773	228 070	228 070	222 770	247 275	279 421
	Community Facilities		6 857	10 207	9 168	5 479	4 303	4 303	4 303	4 777	5 398
	Sport and Recreation Facilities		2 081	2 364	2 080	1 787	1 430	1 430	1 430	1 587	1 793
	Community Assets		8 938	12 571	11 247	7 266	5 733	5 733	5 733	6 364	7 191
	Heritage Assets		9	8	8	10	8	8	8	9	10
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		26 692	27 957	33 394	39 622	38 446	38 446	38 446	42 675	48 223
	Housing		-	-	-	-	-	-	-	-	-
	Other Assets		26 692	27 957	33 394	39 622	38 446	38 446	38 446	42 675	48 223
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Servitudes		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		604	425	847	1 262	1 010	1 010	1 010	1 121	1 266
	Furniture and Office Equipment		6 831	4 161	7 067	9 167	7 213	7 213	7 213	8 006	9 047
	Machinery and Equipment		134 004	149 865	161 883	193 363	187 091	187 091	206 853	229 607	259 456
	Transport Assets		26 724	24 215	29 546	33 977	33 692	33 692	39 930	44 322	50 084
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Living Resources		-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURE OTHER ITEMS		1 785 307	1 970 073	2 289 857	1 106 185	1 110 007	1 110 007	1 089 059	1 190 293	1 338 431

MBRR Table A10 – Basic Service Delivery Measurement (continued)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		40 321	–	–	45 321	45 321	45 321	47 821	50 321	52 821
Sanitation (free minimum level service)		38 219	–	–	37 576	37 576	37 576	40 076	42 576	45 076
Electricity/other energy (50kwh per household per month)		72 569	–	–	66 194	66 194	66 194	68 694	71 194	73 694
Refuse (removed at least once a week)		42 191	–	–	47 191	47 191	47 191	49 691	52 191	54 691
Informal Settlements		128	–	–	130	130	130	131	133	134
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		218 559	223 324	235 622	227 056	227 056	227 056	246 447	262 564	279 736
Sanitation (free sanitation service to indigent households)		61 503	73 090	83 918	103 511	103 511	103 511	108 893	113 903	119 142
Electricity/other energy (50kwh per indigent household per month)		44 962	50 947	32 467	95 146	95 146	95 146	110 188	127 488	147 503
Refuse (removed once a week for indigent households)		110 803	133 479	149 818	175 414	175 414	175 414	184 535	193 024	201 903
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		209 553	–	–	292 840	292 840	292 840	316 125	347 435	378 704
Total cost of FBS provided	8	645 381	480 841	501 825	893 966	893 966	893 966	966 188	1 044 413	1 126 988
Highest level of free service provided per household										
Property rates (R value threshold)		–	120 000	–	120 000	120 000	120 000	120 000	120 000	–
Water (kilolitres per household per month)		–	6	–	6	6	6	6	6	–
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		–	102	–	113	113	113	118	124	–
Electricity (kwh per household per month)		–	–	–	50	50	50	50	50	–
Refuse (average litres per week)		–	170	–	170	170	170	170	170	–
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		–	127	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		110 082	127 403	144 333	281 105	281 105	281 105	289 251	302 557	316 474
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		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	50	50	50	52	55	–
Total revenue cost of subsidised services provided		110 082	127 530	144 333	281 155	281 155	281 155	289 304	302 612	316 474

2.17 CITY MANAGER'S QUALITY CERTIFICATE

I **Mxolisi Yawa**, City Manager of Buffalo City Metropolitan Municipality, hereby certify that the Draft 2024/2025 Medium-Term Revenue and Expenditure Framework and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Mxolisi Yawa

City Manager of Buffalo City Metropolitan Municipality (BUF)

Signature _____

Date _____

ANNEXURES:

- C.1 Draft 2024/2025 MTREF Capital Projects - Per Programme/Project
- C.2. Draft 2024/2025 MTREF Capital Projects – Detailed Schedule
- D.1. Draft 2024/2025 MTREF Operating Projects-Per Programme/Project
- D.2. Draft 2024/2025 MTREF Operating Projects – Detailed Schedule
- E: 2024/2025 Tariff Book
- F: 2024/2025 Tariff Policy
- G: 2024/2025 Property Rates Policy & Property Rates By-Law
- H: 2024/2025 Supply Chain Management Policy
- I: 2024/2025 Immovable Asset Policy
- J: 2024/2025 Movable Asset Policy
- K: 2024/2025 Budget Virement Policy
- L: 2024/2025 Funding and Reserves Policy
- M: 2024/2025 Credit Control Policy
- N: 2024/2025 Indigent Support Policy
- O: 2024/2025 Long-Term Borrowing Policy
- P: 2024/2025 Capital Infrastructure Investment Policy
- Q: 2024/2025 Long-Term Financial Planning Policy
- R: 2024/2025 Budget Management and Oversight Policy
- S: 2024/2025 Investment & Cash Management Policy
- T: 2024/2025 Cost Containment Policy
- U: 2024/2025 Receipting Policy
- V: 2024/2025 Service Level Standards
- W: MFMA Circular 126 and 128
- X: Consolidated Draft 2024/2025 MTREF A-Schedules
- Y: Draft 2024/2025 MTREF A-Schedules (Parent)
- Z: Draft 2024/2025 MTREF D-Schedules (Municipal Entity: BCMDA)
- AA: Draft 2024/2025 Built Environmental Performance Plan: BCMM Catalytic Land Development Programmes