



ANNUAL BUDGET OF BUFFALO CITY METROPOLITAN MUNICIPALITY

2024/2025 to 2026/2027

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



31 MAY 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 R11.36 billion consisting of the operating expenditure budget of R10.129 billion and the capital budget of R1.231 billion for 2024/2025 budget year. This budget increases to R12.236 billion in the 2025/2026 financial year, made up of R10.958 billion for operating expenditure budget and R1.278 billion for capital budget. It further increases to R13.115 billion in 2026/2027 financial year made up of R11.771 billion for operating expenditure and R1.344 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 12.74 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 15.31%

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 31 May 2024 the Council of Buffalo City Metropolitan Municipality convenes to consider the Revised 2024/2025 Integrated Development Plan (IDP), 2024/2025 Medium-Term Revenue and Expenditure Framework (MTREF) and 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 the Local Government: Municipal Planning and Performance Management Regulations of 2001 and Section 4(1) of the Municipal Property Rates Act of 2004 **considers** and **notes** the public comments received on the Draft (Revised) IDP, MTREF Budget and budget-related policies attached as Annexure AC.
2. 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 2024/2025 Integrated Development Plan (IDP).
3. The Council of Buffalo City Metropolitan Municipality **notes** the updated summary of the Buffalo City Metropolitan One Plan, as captured in Section D of the Revised 2024/2025 IDP.
4. The Council of Buffalo City Metropolitan Municipality, acting in terms of Division of Revenue Act (DoRA), **approves** and **adopts** the 2024/2025 Built Environment Performance Plan (BEPP): BCMM Catalytic Land Development Programmes.
5. 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**:
 - 5.1. The Consolidated 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:

- 5.1.1. Budgeted Financial Performance (revenue and expenditure by functional classification) as contained on **{Table 19}**;
- 5.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained on **{Table 20}**;
- 5.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 21}**; and
- 5.1.4. Multi-year and single-year capital appropriations by municipal vote and functional classification and associated funding by source as contained on **{Table 22}**.
- 5.1.5. Financial Position as contained on **{Table 23}**;
- 5.1.6. Budgeted Cash Flows as contained on **{Table 24}**;
- 5.1.7. Reserves and accumulated surplus reconciliation as contained on **{Table 25}**;
- 5.1.8. Asset management as contained on **{Table 26}**; and
- 5.1.9. Basic service delivery measurement as contained on **{Table 27}**.

5.2. The 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:

- 5.2.1. Budgeted Financial Performance (revenue and expenditure by functional classification) as contained on **{Table 95}**;
- 5.2.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained on **{Table 96}**;
- 5.2.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 97}**; and
- 5.2.4. Multi-year and single-year capital appropriations by municipal vote and functional classification and associated funding by source as contained on **{Table 98}**.
- 5.2.5. Budgeted Financial Position as contained on **{Table 99}**;
- 5.2.6. Budgeted Cash Flows as contained on **{Table 100}**;
- 5.2.7. Reserves and accumulated surplus reconciliation as contained on **{Table 101}**;

5.2.8. Asset management as contained on **{Table 102}**; and

5.2.9. Basic service delivery measurement as contained on **{Table 103}**.

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

5.3.1. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 71}**;

5.3.2. Budgeted Financial Position as contained on **{Table 73}**;

5.3.3. Budgeted Cash Flows as contained on **{Table 74}**;

5.3.4. Budgeted Capital by asset class and Funding as contained on **{Table 72}**

6. 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:

6.1. Property rates – as set out in Annexure F

6.2. Electricity charges– as set out in Annexure F

6.3. Water charges – as set out in Annexure F

6.4. Sanitation services – as set out in Annexure F

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

6.6. Other services as set out in Annexure F

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

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

7.2. 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.

8. The Buffalo City Metropolitan Municipality Council, **approves** and **adopts** the revised budget related policy:
 - 8.1. Indigent Policy – as set out in Annexure O.

9. The Buffalo City Metropolitan Municipality Council, **approves** and **adopts** the new budget related policy:
 - 9.1. Receipting Policy – as set out in Annexure V.

10. 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 .

11. 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**.

12. That in terms of Section 24(2)(c)(iv) of the Municipal Finance Management Act, 56 of 2003, the 2024/2025 Integrated Development Plan be **approved**.

13. Council **notes** that the Consolidated 2024/2025 MTREF Budget tabled for adoption is structured in terms of the Buffalo City Metropolitan Municipality votes and functions.

14. MFMA Circular 126 and 128 for the 2024/2025 MTREF attached as Annexure X 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 100% 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 budget for the 2024/2025 MTREF period is R11.36 billion, (2025/2026) R12.24 billion; (2026/2027) R13.11 billion, with the table below summarising the consolidated overview of the 2024/2025 MTREF Budget.

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

DESCRIPTION	2023/2024 ADJUSTMENT BUDGET	2024/2025 FINAL BUDGET	INCREASE OR (DECREASE) %	2025/2026 FINAL BUDGET	2026/2027 FINAL BUDGET
Total Operating Revenue	9 396 269 972	10 134 811 291	7,86	10 977 642 052	11 821 177 918
Total Operating Expenditure	9 396 033 559	10 129 615 381	7,81	10 958 386 953	11 771 018 335
Surplus/(Deficit) for the year	236 413	5 195 910		19 255 099	50 159 583
Total Capital Expenditure	1 324 092 761	1 231 114 811	(7,02)	1 278 342 976	1 344 193 663
Total Opex and Capex Budget	10 720 126 320	11 360 730 192		12 236 729 929	13 115 211 998

The following budget principles informed the compilation of the 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 77% in 2024/2025, 80% in 2025/2026 and 81% in 2026/2027 financial year;
- c) The National Energy Regulator of South Africa (NERSA) has approved an increase of 12.74% 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 15.31%. For the outer years, electricity tariffs are projected to increase by 15.74%;
- d) The guidance provided on MFMA Circular No. 128 has been followed in projecting salary and wage increases of 4.9% in 2024/2025, 4.6% in 2025/2026 and 4.6% 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 7.79% 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 7.86% 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 8.32% and 7.68% respectively.

The consolidated operating expenditure increase is 7.81% 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 2024/2025 MTREF (classified by main revenue source):

Table 2: Summary revenue classified by revenue source

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

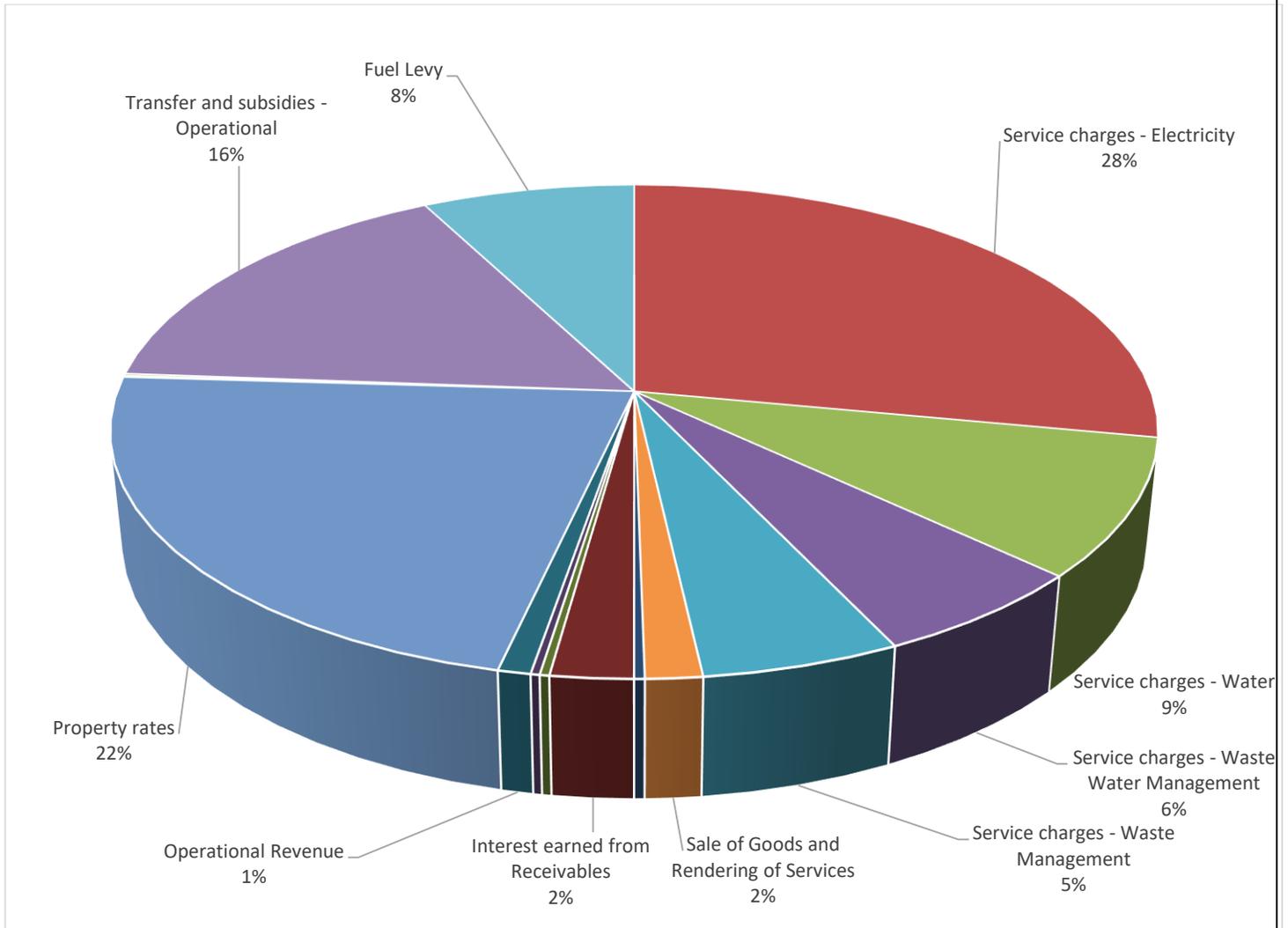
Table 3: Percentage growth in revenue by main revenue source

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework									
	Audited 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	2,835,814	15.31	28%	3,281,037	15.70	30%	3,796,159	15.70	32%	
Service charges - Water	1,214,597	1,255,133	738,617	933,423	845,689	845,689	911,568	7.79	9%	971,184	6.54	9%	1,034,700	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	25,656	-33.45	0%	27,651	7.78	0%	29,804	7.79	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	2,269,497	2.76	22%	2,373,893	4.60	22%	2,483,092	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	1,503,687	1,503,687	1,636,167	8.81	16%	1,758,450	7.47	16%	1,796,995	2.19	15%	
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	9,396,270	9,396,270	10,134,811	7.86	100%	10,977,642	8.32	100%	11,821,178	7.68	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 71% of the total revenue totalling to R7.15 billion, stagnant at 71% (R7.81 billion) in 2025/2026 and further increases at 72% (R8.56 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 R2.83 billion in 2024/2025 to R3.28 billion and R3.79 billion respectively in the two outer years of the 2024/2025 MTREF period.

Property rates are the second largest own revenue source with 22% contribution in the 2024/2025 financial year. Property rates increases from R2.26 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 R0.911 billion in 2024/2025 to R0.971 billion in 2025/2026 and further increases to R1.03 billion in 2026/2027 financial year.

Transfers and subsidies (Transfers recognised - operational) contribute 16% to the operating revenue in the 2024/2025 financial year. Transfers and subsidies totals R1.63 billion in the 2024/2025 financial year and increases to R1.79 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 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
RECEIPTS:									
Operating Transfers and Grants									
National Government:	1 080 160	1 034 820	1 167 200	1 268 758	1 263 087	1 263 087	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	6 093	6 093	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	989	924	966	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	12 908	12 908	15 000	20 000	25 000
Public Transport Network Grant	–	–	–	–	–	–	–	–	–
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	131 473	131 473	142 883	310 206	256 535
Dsrac	–	15 870	15 870	15 870	15 870	15 870	17 883	18 706	20 535
Infrastructure Grant	–	–	–	112 700	112 155	112 155	125 000	291 500	236 000
Transitional Grant	–	–	–	–	3 447	3 447	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	475	15 688	2 766	66 534	118 945	118 945	51 252	–	–
Capacity Building and Other Grants	–	–	–	–	6 492	6 492	19 476	–	–
European Union	–	15 685	2 618	–	–	–	–	–	–
Local Government Water And Related Service Seta	–	–	–	66 534	112 419	112 419	31 776	–	–
Parent Municipality	–	3	–	–	–	–	–	–	–
Unsp. City Of Oldenburg	475	–	149	–	–	–	–	–	–
Unsp. Glasgow Partnshp	–	–	–	–	–	–	–	–	–
Unsp. Salaida/Galve	–	–	–	–	34	34	–	–	–
Total Operating Transfers and Grants	1 080 634	1 066 378	1 185 836	1 463 862	1 513 505	1 513 505	1 548 937	1 714 085	1 752 186
Capital Transfers and Grants									
National Government:	905 339	710 684	730 691	759 472	836 657	836 657	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	253 914	253 914	279 939	294 365	316 943
Neighbourhood Development Partnership Grant	10 000	13 000	14 581	19 581	10 000	10 000	19 655	25 000	28 700
Finance Management Grant	–	485	–	–	–	–	115	115	115
Urban Settlement Development Grant	887 121	454 964	451 981	472 593	572 593	572 593	488 654	509 677	603 272
Provincial Government:	–	–	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
Parent Municipality	–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	905 339	710 684	730 691	759 472	836 657	836 657	788 563	829 357	949 230
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1 985 973	1 777 062	1 916 527	2 223 334	2 350 162	2 350 162	2 337 500	2 543 442	2 701 416

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 2024/2025 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 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 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 7.79% 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 R54.00 per kilolitre for consumption in excess of 30kl per 30-day period from a rate of R21.74 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 2023/24	NEW TARIFFS 2024/25
	Rand per kℓ	Rand per kℓ
RESIDENTIAL		
(i) 0 to 6 kℓ per 30-day period (Indigent)	0.0000	0.0000
(ii) 0 to 6 kℓ per 30-day period (Non-Indigent)	21.7481	23.4423
(iii) 7 to 10 kℓ per 30-day period	22.1746	23.9020
(iv) 11 to 20 kℓ per 30-day period	30.7976	33.1968
(v) 21 to 30 kℓ per 30-day period	39.9229	43.0329
(vi) More than 30 kℓ per 30-day period:	50.1010	54.0038
NON-RESIDENTIAL		
(i) From the 1 st kℓ per 30-day period	35.0668	37.7985

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	236.26	17.07	7.79%
20	527.16	568.23	41.07	7.79%
30	926.39	998.56	72.17	7.79%
50	1,928.41	2,078.63	150.22	7.79%
75	3,180.94	3,428.73	247.79	7.79%
100	4,433.46	4,778.83	345.37	7.79%

1.4.3 Sale of Electricity and Impact of Tariff Increases

For purposes of the MTREF Budget, the electricity tariff structure has been slightly changed to apply basic charges, so that the KWH charge is reduced. During the 2023/2024 financial year BCMC 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 12.74% 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	287.00	(1.89)	(0.65%)
250	722.23	717.50	(4.73)	(0.65%)
500	1,444.46	1,435.00	(9.46)	(0.65%)
750	2,166.69	2,152.50	(14.19)	(0.65%)
1,000	2,888.92	2,870.00	(18.92)	(0.65%)
2,000	5,777.83	5,740.00	(37.83)	(0.65%)

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	New amount	Difference	%
	Payable	payable	(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	15,3%	3 330,92	3 853,88	4 458,94
Water: Basic levy	–	–	–	–	–	–	–	–	–	–
Water: Consumption	723,84	789,71	–	926,38	926,38	926,38	7,8%	998,64	1 063,95	1 133,53
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	10,7%	6 087,19	6 755,64	119 736,46
VAT on Services	530,33	584,18	–	699,63	699,63	699,63	14,0%	797,58	909,24	1 036,53
Total large household bill:	4 801,28	5 272,94	–	6 196,16	6 196,16	6 196,16	11,1%	6 884,77	7 664,88	120 772,99
% increase/-decrease	–	9,8%	(100,0%)	–	–	–	–	11,1%	11,3%	1 475,7%
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	15,3%	1 665,46	1 926,94	2 229,47
Water: Basic levy	–	–	–	–	–	–	–	–	–	–
Water: Consumption	567,87	619,54	–	726,77	726,77	726,77	7,8%	777,64	828,50	882,69
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	9,7%	3 651,44	4 019,37	4 434,22
VAT on Services	311,72	344,45	–	409,93	409,93	409,93	13,6%	465,68	529,01	600,96
Total small household bill:	2 915,17	3 208,07	–	3 737,31	3 737,31	3 737,31	10,2%	4 117,12	4 548,39	5 035,18
% increase/-decrease	–	10,0%	(100,0%)	–	–	–	–	10,2%	10,5%	10,7%
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	15,3%	122,85	142,14	164,46
Water: Basic levy	–	–	–	–	–	–	–	–	–	–
Water: Consumption	101,96	111,24	–	130,49	130,49	130,49	7,8%	140,67	149,87	159,67
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	6,6%	932,37	991,64	1 055,93
VAT on Services	87,69	96,95	–	109,86	109,86	109,86	8,1%	118,76	128,38	138,78
Total small household bill:	987,49	879,21	–	984,65	984,65	984,65	6,8%	1 051,13	1 120,02	1 194,71
% increase/-decrease	–	(11,0%)	(100,0%)	–	–	–	–	6,8%	6,6%	6,7%

1.5 OPERATING EXPENDITURE FRAMEWORK

The City's expenditure framework for the 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 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 R10.13 billion in the 2024/2025 financial year and escalates to R10.96 billion in the 2025/2026 financial year. Total operating expenditure has increased by 7.81% against the 2023/2024 Adjustments Budget.

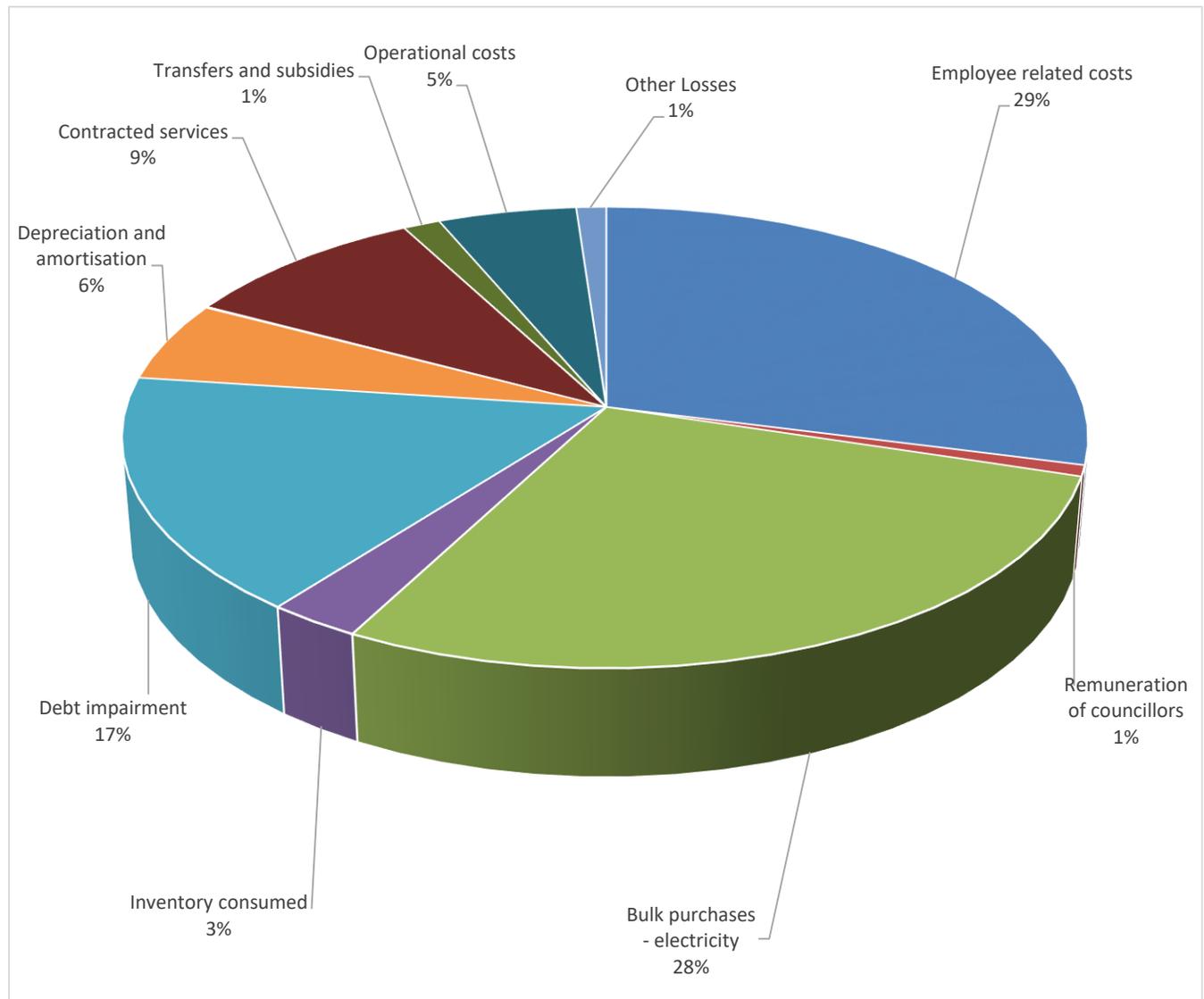
The following table is a high-level summary of the operating expenditure budget of the 2024/2025 MTREF (classified per main type of operating expenditure):

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 By Type																
Employee related costs	2,501,193	2,536,403	2,475,613	2,884,448	2,692,183	2,692,183	2,937,654	9.12	29%	3,183,688	8.38	29%	3,332,761	4.68	28%	
Remuneration of councillors	63,813	64,683	66,749	74,057	74,057	74,057	77,686	4.90	1%	81,259	4.60	1%	84,997	4.60	1%	
Bulk purchases - electricity	1,631,905	1,922,255	1,936,963	2,512,494	2,512,494	2,512,494	2,832,586	12.74	28%	3,278,435	15.74	30%	3,794,461	15.74	32%	
Inventory consumed	284,440	286,508	216,587	286,314	279,053	279,053	280,004	0.34	3%	293,760	4.91	3%	312,214	6.28	3%	
Debt impairment	-	1,385,422	897,828	1,328,917	1,483,891	1,483,891	1,681,728	13.33	17%	1,596,133	-5.09	15%	1,658,826	3.93	14%	
Depreciation and amortisation	1,401,969	1,569,797	1,846,054	609,619	609,619	609,619	567,615	-6.89	6%	591,346	4.18	5%	616,015	4.17	5%	
Interest	25,757	20,684	16,075	13,567	13,567	13,567	8,966	-33.91	0%	6,554	-26.91	0%	4,672	-28.72	0%	
Contracted services	721,453	595,097	698,631	903,924	926,857	926,857	954,237	2.95	9%	1,166,923	22.29	11%	1,166,161	-0.07	10%	
Transfers and subsidies	104,912	127,299	137,495	154,110	143,960	143,960	142,581	-0.96	1%	98,157	-31.16	1%	105,185	7.16	1%	
Irrecoverable debts written off	926,950	-	-	-	-	-	-	#DIV/0!	0%	-	#DIV/0!	0%	-	#DIV/0!	0%	
Operational costs	548,907	607,177	629,635	545,352	567,812	567,812	531,559	-6.38	5%	539,612	1.51	5%	565,193	4.74	5%	
Losses on disposal of Assets	21,457	816	26	-	-	-	-	#DIV/0!	0%	-	#DIV/0!	0%	-	#DIV/0!	0%	
Other Losses	755	508	86,326	92,540	92,540	92,540	114,999	24.27	1%	122,520	6.54	1%	130,533	6.54	1%	
Total Expenditure	8,233,511	9,116,649	9,007,981	9,405,342	9,396,034	9,396,034	10,129,615	7.81	100%	10,958,387	8.18	100%	11,771,018	7.42	100%	

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 29% 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 77% over the MTREF. For the 2024/2025 financial year this amounts to R1.68 billion, it slightly decreases to R1.60 billion in 2025/2026 and further increases to R1.66 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% (R8.9 million) 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 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 5.4% 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 R0.545 billion has been provided for repairs and maintenance over the 2024/2025 MTREF. Expenditure levels are projected at R0.545 billion in 2025/2026 escalating to R0.604 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)	320	12 271	12 331	17 849	10 112	10 112	10 220	10 690	11 759
Contracted Services	385 549	369 833	412 519	466 636	483 105	483 105	522 004	524 896	577 475
Operational Costs	-	19 295	20 458	13 135	13 135	13 135	13 135	13 740	15 114
Total Repairs and Maintenance Expenditure	385 869	401 399	445 308	497 620	506 352	506 352	545 360	549 325	604 348

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

BUF Buffalo City - Supporting Table SA34c Consolidated repairs and maintenance by asset class										
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	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		180,719	182,189	200,641	212,773	225,541	225,541	208,844	218,451	240,296
Roads Infrastructure		105,276	101,197	107,002	116,986	115,985	115,985	130,646	136,656	150,322
Roads		98,553	96,174	102,854	111,577	110,576	110,576	130,646	136,656	150,322
Road Structures		6,724	5,023	4,148	5,409	5,409	5,409	-	-	-
Road Furniture										
Capital Spares										
Storm water Infrastructure		10,047	11,846	13,233	11,681	11,681	11,681	1,977	2,068	2,275
Drainage Collection		10,047	11,846	13,233	11,681	11,681	11,681	1,977	2,068	2,275
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		35,299	39,245	41,929	45,122	49,726	49,726	24,861	26,004	28,605
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors		5,468	7,228	8,439	7,142	8,342	8,342	23,594	24,679	27,147
MV Substations		9,642	11,488	12,512	15,824	15,824	15,824	-	-	-
MV Switching Stations										
MV Networks		869	999	970	1,267	1,071	1,071	1,267	1,325	1,458
LV Networks		19,319	19,531	20,008	20,889	24,489	24,489	-	-	-
Capital Spares										
Water Supply Infrastructure		2,911	2,998	3,313	3,541	3,108	3,108	3,541	3,704	4,074
Dams and Weirs										
Boreholes										
Reservoirs		1,293	1,174	1,680	1,518	808	808	1,518	1,587	1,746
Pump Stations										
Water Treatment Works		-	190	152	253	-	-	253	264	291
Bulk Mains		1,618	1,634	1,480	1,771	2,300	2,300	1,771	1,852	2,038
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		25,986	25,619	33,915	34,139	43,737	43,737	46,516	48,655	53,521
Pump Station										
Reticulation		25,986	25,619	33,915	34,139	43,737	43,737	46,516	48,655	53,521
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		1,201	1,285	1,250	1,303	1,303	1,303	1,303	1,363	1,499
Landfill Sites		1,201	1,285	1,250	1,303	1,303	1,303	1,303	1,363	1,499

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

BUF Buffalo City - Supporting Table SA34c Consolidated repairs and maintenance by asset class										
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	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Community Assets		8,938	12,571	11,247	7,266	5,733	5,733	5,733	5,997	6,596
Community Facilities		6,857	10,207	9,168	5,479	4,303	4,303	4,303	4,501	4,951
Halls		1,791	2,502	3,492	1,808	1,446	1,446	1,446	1,513	1,664
Libraries		453	559	542	488	390	390	390	408	449
Cemeteries/Crematoria		3,204	5,305	3,328	1,284	1,027	1,027	1,027	1,074	1,181
Police										
Parks		1,408	1,841	1,805	1,900	1,440	1,440	1,440	1,506	1,657
Sport and Recreation Facilities		2,081	2,364	2,080	1,787	1,430	1,430	1,430	1,496	1,645
Indoor Facilities										
Outdoor Facilities		2,081	2,364	2,080	1,787	1,430	1,430	1,430	1,496	1,645
Capital Spares										
Investment properties		–	9	15	10	5,020	5,020	16	16	16
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
Unimproved Property										
Other assets		27,300	27,957	33,394	39,622	37,928	37,928	38,665	40,444	44,488
Operational Buildings		27,300	27,957	33,394	39,622	37,928	37,928	38,665	40,444	44,488
Municipal Offices		23,419	23,957	25,775	30,287	29,158	29,158	28,376	29,681	32,649
Pay/Enquiry Points		3,650	3,702	7,355	8,954	8,465	8,465	9,985	10,444	11,488
Workshops		231	298	264	381	305	305	305	319	351
Computer Equipment		604	425	847	1,262	1,010	1,010	747	781	860
Computer Equipment		604	425	847	1,262	1,010	1,010	747	781	860
Furniture and Office Equipment		6,831	4,161	7,067	9,167	7,213	7,213	23,445	24,523	26,975
Furniture and Office Equipment		6,831	4,161	7,067	9,167	7,213	7,213	23,445	24,523	26,975
Machinery and Equipment		134,745	149,865	162,539	193,523	186,481	186,481	228,111	217,483	239,325
Machinery and Equipment		134,745	149,865	162,539	193,523	186,481	186,481	228,111	217,483	239,325
Transport Assets		26,724	24,215	29,551	33,987	37,419	37,419	39,799	41,630	45,790
Transport Assets		26,724	24,215	29,551	33,987	37,419	37,419	39,799	41,630	45,790
Total Repairs and	1	385,869	401,399	445,308	497,620	506,352	506,352	545,360	549,325	604,348

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

SOCIAL WELFARE PACKAGE							
	Total Per Household 2023/2024	Tariff % Increase	Total Per Household 2024/2025	Tariff % Increase	Total Per Household 2025/2026	Tariff % Increase	Total Per Household 2026/2027
Rates	142,41	3,90%	147,97	4,60%	154,77	4,60%	161,89
Refuse	316,82	5,20%	333,29	4,60%	348,62	4,60%	364,66
Sewerage	112,59	5,20%	118,45	4,60%	123,90	4,60%	129,60
Fire Levy	65,93	4,90%	69,16	4,60%	72,34	4,60%	75,67
Total Monthly Subsidy	637,75		668,86		699,63		731,81
Electricity - 50kwh p.m	106,55	15,31%	122,87	15,70%	142,16	15,70%	164,48
Water - 6kl p.m.	130,49	7,79%	140,65	6,54%	149,85	6,54%	159,65
Total Poor Relief	874,79		932,38		991,64		1 055,94

1.6 CAPITAL EXPENDITURE FRAMEWORK

The total consolidated capital budget amounts to R1.23 billion for the 2024/2025 financial year, R1.28 billion and R1.34 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 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	442 551 560	448 986 350	394 963 223
TOTAL OWN FUNDING	442 551 560	448 986 350	394 963 223
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
INFRASTRUCTURE SKILLS DEVELOPMENT GRANT	200 000	200 000	200 000
TOTAL GRANTS	788 563 251	829 356 625	949 230 440
TOTAL CAPITAL BUDGET	1 231 114 811	1 278 342 976	1 344 193 663

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
- 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

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).

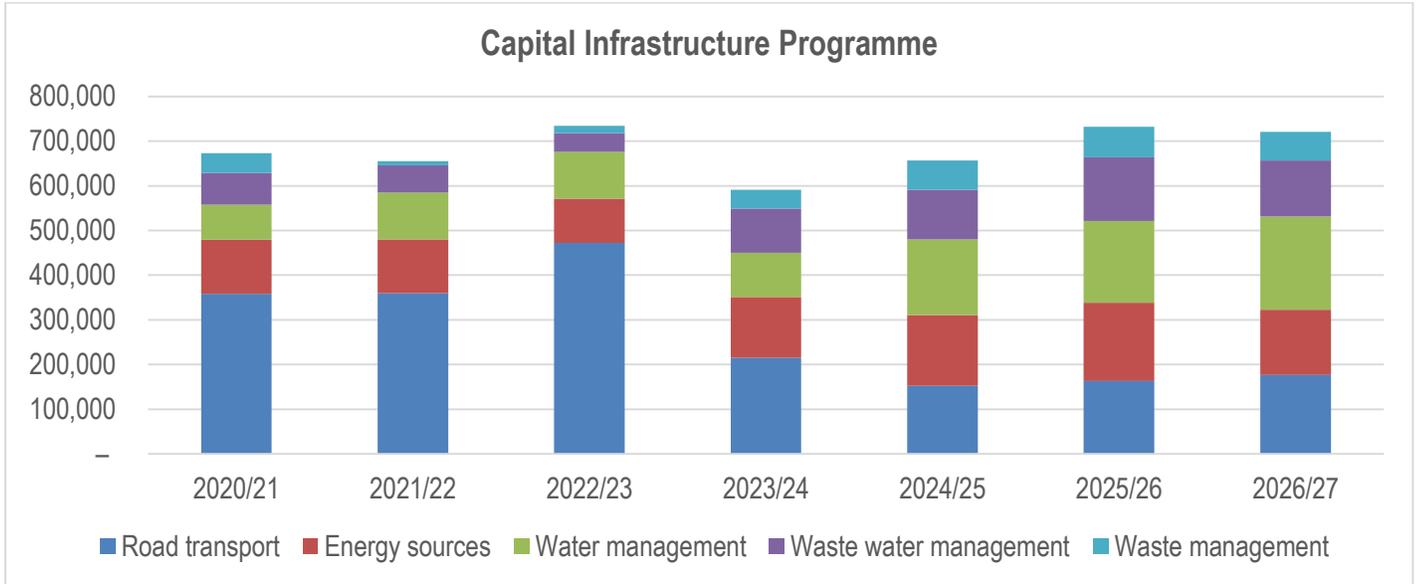
The following table indicates the 2024/2025 Medium-Term Capital Budget per function. It depicts that for 2024/2025 financial year an amount of R158 million has been appropriated for Electricity, R225 million for Human Settlements, R66 million for Local Economic Development, R152 million for Roads and Storm Water, R110 million for Waste Water Infrastructure, R169 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>	180 208 365	79 736 963	63 137 049
Executive and council	10 150 000	6 250 000	6 500 000
Finance and administration	170 058 365	73 486 963	56 637 049
<i>Community and public safety</i>	284 496 643	333 803 170	383 248 962
Community and social services	16 750 000	16 673 998	25 723 998
Sport and recreation	23 320 000	21 082 380	77 800 000
Public safety	11 500 000	40 500 000	30 000 000
Human Settlements	225 926 643	245 046 792	241 724 964
Health	7 000 000	10 500 000	8 000 000
<i>Economic and environmental services</i>	218 944 491	233 981 578	260 233 124
Planning and development	66 857 810	71 140 299	83 290 000
Road transport	152 086 681	162 841 279	176 943 124
<i>Trading services</i>	504 576 758	568 996 564	543 574 528
Energy sources	158 388 195	175 557 457	145 843 223
Water management	169 527 604	182 664 412	208 231 305
Waste water management	110 860 959	142 580 301	126 000 000
Waste management	65 800 000	68 194 394	63 500 000
<i>Other</i>	42 888 554	61 824 701	94 000 000
Total Capital Expenditure - Functional	1 231 114 811	1 278 342 976	1 344 193 663

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	2 269 497	2 373 893	2 483 092
Service charges	3 937 345	4 312 993	3 766 315	4 446 988	4 387 832	4 387 832	4 886 537	5 443 778	6 077 228
Investment revenue	41 289	33 086	47 660	24 054	38 553	38 553	25 656	27 651	29 804
Transfer and subsidies - Operational	1 328 218	1 099 255	1 192 815	1 463 862	1 503 687	1 503 687	1 636 167	1 758 450	1 796 995
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	9 396 270	9 396 270	10 134 811	10 977 642	11 821 178
Employee costs	2 501 193	2 536 403	2 475 613	2 884 448	2 692 183	2 692 183	2 937 654	3 183 688	3 332 761
Remuneration of councillors	63 813	64 683	66 749	74 057	74 057	74 057	77 686	81 259	84 997
Depreciation and amortisation	1 401 969	1 569 797	1 846 054	609 619	609 619	609 619	567 615	591 346	616 015
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	3 112 590	3 572 195	4 106 675
Transfers and subsidies	104 912	127 299	137 495	154 110	143 960	143 960	142 581	98 157	105 185
Other expenditure	2 219 522	2 589 020	2 312 445	2 870 733	3 071 100	3 071 100	3 282 523	3 425 188	3 520 713
Total Expenditure	8 233 511	9 116 649	9 007 981	9 405 342	9 396 034	9 396 034	10 129 615	10 958 387	11 771 018
Surplus/(Deficit)	(349 882)	(867 664)	(955 261)	10 215	236	236	5 196	19 255	50 160
Transfers and subsidies - capital (monetary allocations)	1 072 152	687 267	744 644	760 580	837 465	837 465	788 813	829 607	949 850
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	837 702	837 702	794 009	848 862	1 000 010
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	837 702	837 702	794 009	848 862	1 000 010
Capital expenditure & funds sources									
Capital expenditure	1 591 352	1 408 515	1 425 946	1 219 326	1 324 093	1 324 093	1 231 115	1 278 343	1 344 194
Transfers recognised - capital	970 986	624 464	696 267	759 472	839 657	839 657	788 563	829 357	949 230
Borrowing	3 079	11 727	-	-	-	-	-	-	-
Internally generated funds	617 287	772 324	729 679	459 854	484 435	484 435	442 552	448 986	394 963
Total sources of capital funds	1 591 352	1 408 515	1 425 946	1 219 326	1 324 093	1 324 093	1 231 115	1 278 343	1 344 194

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	5 891 085	6 395 712	7 016 658
Total non current assets	22 692 272	25 670 881	26 076 176	25 874 155	26 113 752	26 113 752	25 805 897	25 486 795	25 140 488
Total current liabilities	8 137 338	8 865 399	10 171 137	2 204 107	4 320 105	4 320 105	3 816 903	3 908 829	3 972 049
Total non current liabilities	1 012 870	1 084 628	893 792	1 061 163	958 103	958 103	996 721	1 042 863	1 083 790
Community wealth/Equity	23 235 998	25 933 494	26 224 957	26 201 708	26 291 504	26 291 504	26 883 358	26 930 815	27 101 306
Cash flows									
Net cash from (used) operating	4 359 133	4 251 130	4 881 316	1 146 286	1 318 304	1 318 304	1 325 089	1 413 766	1 511 033
Net cash from (used) investing	(1 586 520)	(1 407 168)	(1 425 944)	(1 219 326)	(1 324 093)	(1 324 093)	(1 231 115)	(1 278 343)	(1 344 194)
Net cash from (used) financing	(54 396)	(45 191)	(49 141)	(55 145)	(36 251)	(36 251)	(25 540)	(21 746)	(17 323)
Cash/cash equivalents at the year end	4 091 928	3 944 179	4 103 688	680 463	637 935	637 935	803 264	916 941	1 066 458
Cash backing/surplus reconciliation									
Cash and investments available	1 145 407	697 457	679 975	692 472	734 829	734 829	803 264	916 941	1 066 458
Application of cash and investments	(2 103 473)	(1 648 622)	(2 706 148)	(525 234)	30 670	30 670	(766 012)	(1 102 864)	(1 393 442)
Balance - surplus (shortfall)	3 248 880	2 346 078	3 386 123	1 217 706	704 159	704 159	1 569 276	2 019 805	2 459 900
Asset management									
Asset register summary (WDV)	17 450 359	20 299 294	20 713 362	19 341 130	19 867 151	19 867 151	18 768 528	17 599 717	16 327 734
Depreciation	1 401 969	1 569 797	1 846 054	609 619	609 619	609 619	567 615	591 346	616 015
Renewal and Upgrading of Existing Assets	706 277	797 993	819 730	644 073	684 535	684 535	598 691	682 456	748 501
Repairs and Maintenance	385 869	401 399	445 308	497 620	506 352	506 352	545 360	549 325	604 348
Free services									
Cost of Free Basic Services provided	645 381	480 841	501 825	893 966	893 966	893 966	970 160	1 042 048	1 124 418
Revenue cost of free services provided	110 082	127 530	144 333	281 155	281 155	281 155	288 911	302 201	316 045
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 R5.1 million, it also reflects a surplus of R19.2 million and R50.1 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 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 - Functional									
<i>Governance and administration</i>	3 016 488	3 130 086	3 391 704	3 809 862	3 813 666	3 813 666	3 956 821	4 147 805	4 344 678
Executive and council	31 399	27 407	17 681	19 918	16 918	16 918	18 375	18 777	21 880
Finance and administration	2 985 088	3 102 680	3 374 023	3 789 944	3 796 748	3 796 748	3 938 446	4 129 028	4 322 798
Internal audit	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	679 485	450 333	476 459	704 913	665 345	665 345	634 896	831 527	817 180
Community and social services	26 858	25 320	36 199	60 942	60 942	60 942	42 890	44 908	51 509
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	192 674	192 674	199 114	208 074	218 625
Housing	468 827	236 851	234 412	410 850	383 301	383 301	367 380	551 874	491 356
Health	73	13	36	38	38	38	40	42	44
<i>Economic and environmental services</i>	553 660	288 637	308 502	275 093	392 240	392 240	301 549	280 245	291 872
Planning and development	287 160	140 658	103 482	177 392	208 020	208 020	186 480	149 530	157 650
Road transport	266 257	147 979	205 021	97 701	184 220	184 220	115 069	130 715	134 221
Environmental protection	243	–	–	–	–	–	–	–	–
<i>Trading services</i>	4 664 916	4 990 728	4 561 481	5 293 190	5 250 939	5 250 939	5 881 245	6 458 763	7 193 665
Energy sources	2 039 214	2 248 953	2 270 135	2 707 089	2 547 216	2 547 216	2 950 267	3 403 626	3 921 965
Water management	1 457 580	1 541 833	1 041 864	1 240 971	1 154 144	1 154 144	1 301 669	1 387 641	1 505 131
Waste water management	654 124	650 803	654 251	723 711	809 915	809 915	848 194	891 337	934 196
Waste management	513 998	549 140	595 231	621 419	739 664	739 664	781 115	776 160	832 372
<i>Other</i>	51 266	78 761	63 379	93 080	111 545	111 545	149 113	88 908	123 634
Total Revenue - Functional	8 965 816	8 938 545	8 801 525	10 176 137	10 233 735	10 233 735	10 923 625	11 807 249	12 771 028
Expenditure - Functional									
<i>Governance and administration</i>	1 570 294	1 671 206	1 619 984	1 881 909	1 842 619	1 842 619	1 962 433	2 013 043	2 095 683
Executive and council	343 353	346 987	343 206	368 376	334 761	334 761	335 556	353 151	370 713
Finance and administration	1 217 360	1 313 220	1 266 032	1 498 577	1 492 978	1 492 978	1 610 868	1 643 147	1 707 453
Internal audit	9 580	10 998	10 747	14 957	14 880	14 880	16 009	16 745	17 517
<i>Community and public safety</i>	1 097 119	1 211 276	1 272 478	1 416 010	1 314 022	1 314 022	1 360 634	1 640 562	1 644 962
Community and social services	171 679	178 875	182 051	221 363	199 071	199 071	168 003	187 846	195 234
Sport and recreation	362 721	435 689	463 698	444 515	393 726	393 726	401 787	453 090	476 881
Public safety	470 259	496 627	512 818	513 143	496 960	496 960	537 338	571 745	599 194
Housing	45 918	48 631	62 493	187 830	175 960	175 960	197 194	366 437	308 996
Health	46 542	51 454	51 418	49 160	48 305	48 305	56 311	61 444	64 658
<i>Economic and environmental services</i>	1 203 061	1 151 812	1 353 266	774 512	786 023	786 023	772 401	782 555	806 057
Planning and development	365 425	257 688	324 339	271 806	294 831	294 831	282 960	264 658	259 084
Road transport	805 485	894 124	1 028 927	502 707	491 193	491 193	489 441	517 897	546 973
Environmental protection	32 152	–	–	–	–	–	–	–	–
<i>Trading services</i>	4 223 172	4 974 498	4 612 652	5 173 555	5 277 587	5 277 587	5 851 359	6 374 032	7 064 311
Energy sources	2 095 512	2 683 442	2 489 708	3 432 312	3 453 914	3 453 914	3 937 555	4 382 687	4 955 056
Water management	1 222 202	1 230 632	1 092 492	852 332	851 579	851 579	918 661	948 673	1 008 399
Waste water management	434 035	526 763	484 560	393 769	417 861	417 861	450 304	469 178	497 977
Waste management	471 423	533 661	545 891	495 141	554 233	554 233	544 840	573 493	602 880
<i>Other</i>	113 237	137 726	129 459	159 355	175 782	175 782	182 789	148 195	160 005
Total Expenditure - Functional	8 206 883	9 146 518	8 987 838	9 405 342	9 396 034	9 396 034	10 129 615	10 958 387	11 771 018
Surplus/(Deficit) for the year	758 933	(207 972)	(186 313)	770 796	837 702	837 702	794 009	848 862	1 000 010

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 R794 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	16 541	16 541	18 375	18 777	21 880
Vote 03 - Directorate - Human Settlement	468 827	236 851	234 412	410 850	383 301	383 301	367 380	551 874	491 356
Vote 04 - Directorate - Chief Financial Officer	2 915 858	3 035 621	3 318 304	3 750 743	3 764 743	3 764 743	3 899 172	4 088 472	4 293 047
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	4 695 495	4 695 495	5 215 199	5 813 319	6 495 514
Vote 07 - Directorate - Spatial Planning And Development	210 464	140 429	127 597	135 746	128 746	128 746	124 802	131 937	125 629
Vote 08 - Directorate - Health / Public Safety & Emergency Services	182 700	179 714	175 322	205 616	192 674	192 674	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	211 243	211 243	238 249	135 203	172 014
Vote 11 - Directorate - Solid Waste And Environmental Management	-	549 405	608 930	627 167	745 413	745 413	786 876	782 179	839 658
Vote 12 - Directorate - Sport, Recreation & Community Development	-	33 503	53 025	82 698	83 622	83 622	62 642	65 560	99 914
Total Revenue by Vote	8 965 816	8 938 545	8 845 779	10 176 137	10 233 735	10 233 735	10 923 625	11 807 249	12 771 028
Expenditure by Vote to be appropriated									
Vote 01 - Directorate - Executive Support Services	281 388	278 459	298 497	304 739	277 614	277 614	278 584	290 935	303 980
Vote 02 - Directorate - Municipal Manager	136 201	148 509	140 606	153 112	143 085	143 085	153 045	164 427	173 650
Vote 03 - Directorate - Human Settlement	45 592	48 283	62 157	187 439	175 569	175 569	197 194	366 437	308 996
Vote 04 - Directorate - Chief Financial Officer	679 917	752 638	687 709	1 012 840	1 042 706	1 042 706	1 129 338	1 123 149	1 163 851
Vote 05 - Directorate - Corporate Services	245 516	243 555	249 145	240 909	221 664	221 664	242 880	254 402	267 472
Vote 06 - Directorate - Infrastructure Services	4 694 017	5 468 783	5 269 484	5 291 826	5 315 781	5 315 781	5 867 858	6 402 562	7 095 256
Vote 07 - Directorate - Spatial Planning And Development	361 243	356 036	400 339	297 599	286 458	286 458	280 763	314 617	311 204
Vote 08 - Directorate - Health / Public Safety & Emergency Services	517 919	501 899	517 102	516 559	500 376	500 376	546 230	582 376	608 847
Vote 09 - Directorate - Municipal Services	1 006 724	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	238 365	184 357	198 964	220 691	268 046	268 046	271 674	194 239	207 765
Vote 11 - Directorate - Solid Waste And Environmental Management	-	695 442	697 797	659 806	704 275	704 275	722 702	776 236	816 857
Vote 12 - Directorate - Sport, Recreation & Community Development	-	468 558	510 292	519 821	460 459	460 459	439 348	489 006	513 142
Total Expenditure by Vote	8 206 883	9 146 518	9 032 092	9 405 342	9 396 034	9 396 034	10 129 615	10 958 387	11 771 018
Surplus/(Deficit) for the year	758 933	(207 972)	(186 313)	770 796	837 702	837 702	794 009	848 862	1 000 010

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
Revenue									
Exchange Revenue									
Service charges - Electricity	1 948 603	2 199 541	2 147 071	2 614 161	2 459 296	2 459 296	2 835 814	3 281 037	3 796 159
Service charges - Water	1 214 597	1 255 133	738 617	933 423	845 689	845 689	911 568	971 184	1 034 700
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									
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	25 656	27 651	29 804
Dividends									
Rent on Land									
Rental from Fixed Assets	24 222	21 116	24 501	23 129	23 129	23 129	24 263	25 379	26 546
Licence and permits									
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	2 269 497	2 373 893	2 483 092
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	1 503 687	1 503 687	1 636 167	1 758 450	1 796 995
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	9 396 270	9 396 270	10 134 811	10 977 642	11 821 178

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

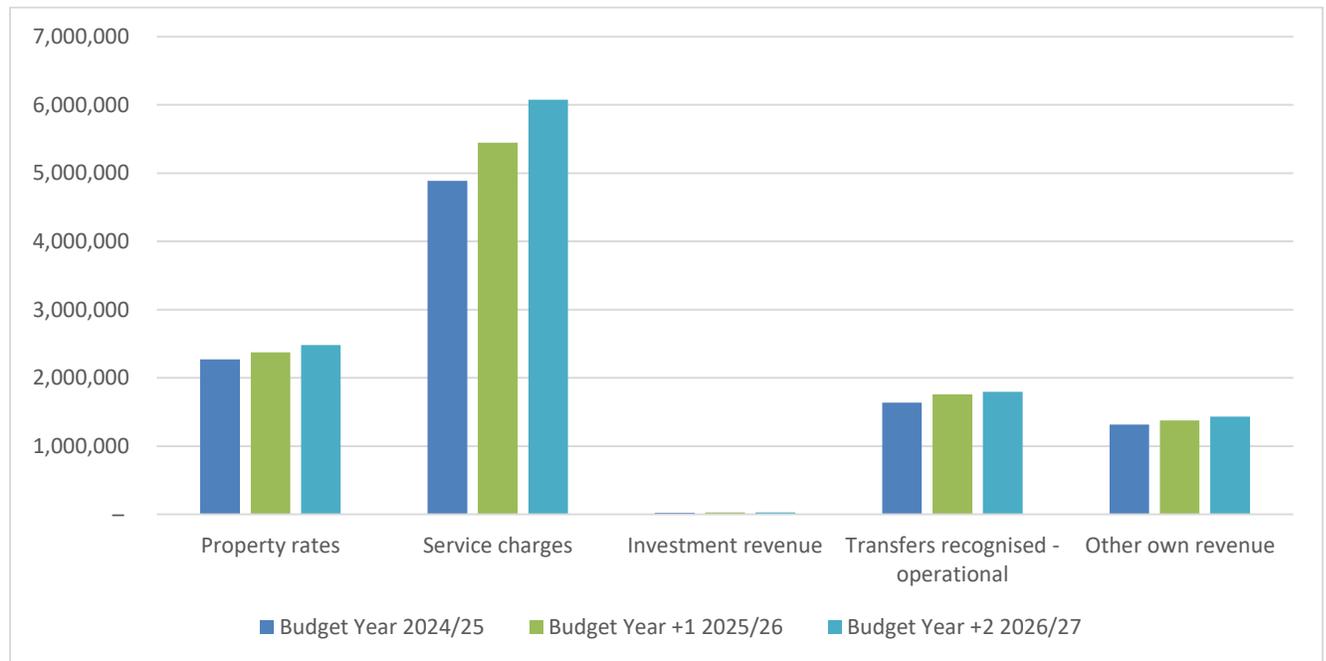
Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure									
Employee related costs	2 501 193	2 536 403	2 475 613	2 884 448	2 692 183	2 692 183	2 937 654	3 183 688	3 332 761
Remuneration of councillors	63 813	64 683	66 749	74 057	74 057	74 057	77 686	81 259	84 997
Bulk purchases - electricity	1 631 905	1 922 255	1 936 963	2 512 494	2 512 494	2 512 494	2 832 586	3 278 435	3 794 461
Inventory consumed	284 440	286 508	216 587	286 314	279 053	279 053	280 004	293 760	312 214
Debt impairment	-	1 385 422	897 828	1 328 917	1 483 891	1 483 891	1 681 728	1 596 133	1 658 826
Depreciation and amortisation	1 401 969	1 569 797	1 846 054	609 619	609 619	609 619	567 615	591 346	616 015
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	926 857	926 857	954 237	1 166 923	1 166 161
Transfers and subsidies	104 912	127 299	137 495	154 110	143 960	143 960	142 581	98 157	105 185
Irrecoverable debts written off	926 950	-	-	-	-	-	-	-	-
Operational costs	548 907	607 177	629 635	545 352	567 812	567 812	531 559	539 612	565 193
Losses on disposal of Assets	21 457	816	26	-	-	-	-	-	-
Other Losses	755	508	86 326	92 540	92 540	92 540	114 999	122 520	130 533
Total Expenditure	8 233 511	9 116 649	9 007 981	9 405 342	9 396 034	9 396 034	10 129 615	10 958 387	11 771 018
Surplus/(Deficit)	(349 882)	(867 664)	(955 261)	10 215	236	236	5 196	19 255	50 160
Transfers and subsidies - capital (monetary allocations)	1 072 152	687 267	744 644	760 580	837 465	837 465	788 813	829 607	949 850
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	837 702	837 702	794 009	848 862	1 000 010
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	732 305	(178 103)	(206 456)	770 796	837 702	837 702	794 009	848 862	1 000 010
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	837 702	837 702	794 009	848 862	1 000 010
Share of Surplus/Deficit attributable to Associate	26 628	(29 869)	20 143	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	758 933	(207 972)	(186 313)	770 796	837 702	837 702	794 009	848 862	1 000 010

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

1. Total operating revenue is R10.13 billion in 2024/2025 and escalates to R10.97 billion and R11.82 billion by 2025/2026 and 2026/2027 respectively. This represents a year-on-year increase of 7.86% for 2024/2025 financial year, 8.32% for 2025/2026 financial year and declines at 7.68% 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 22% 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 R4.88 billion for the 2024/2025 financial year and increasing to R5.44 billion by 2025/2026. For the 2024/2025 financial year, service charges amount to 48% 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 R1.54 billion in 2024/2025 to R1.71 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 R2.93 billion in 2024/2025 to R3.18 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% 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 R567 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 R954 million in 2024/2025 to R1,16 billion 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

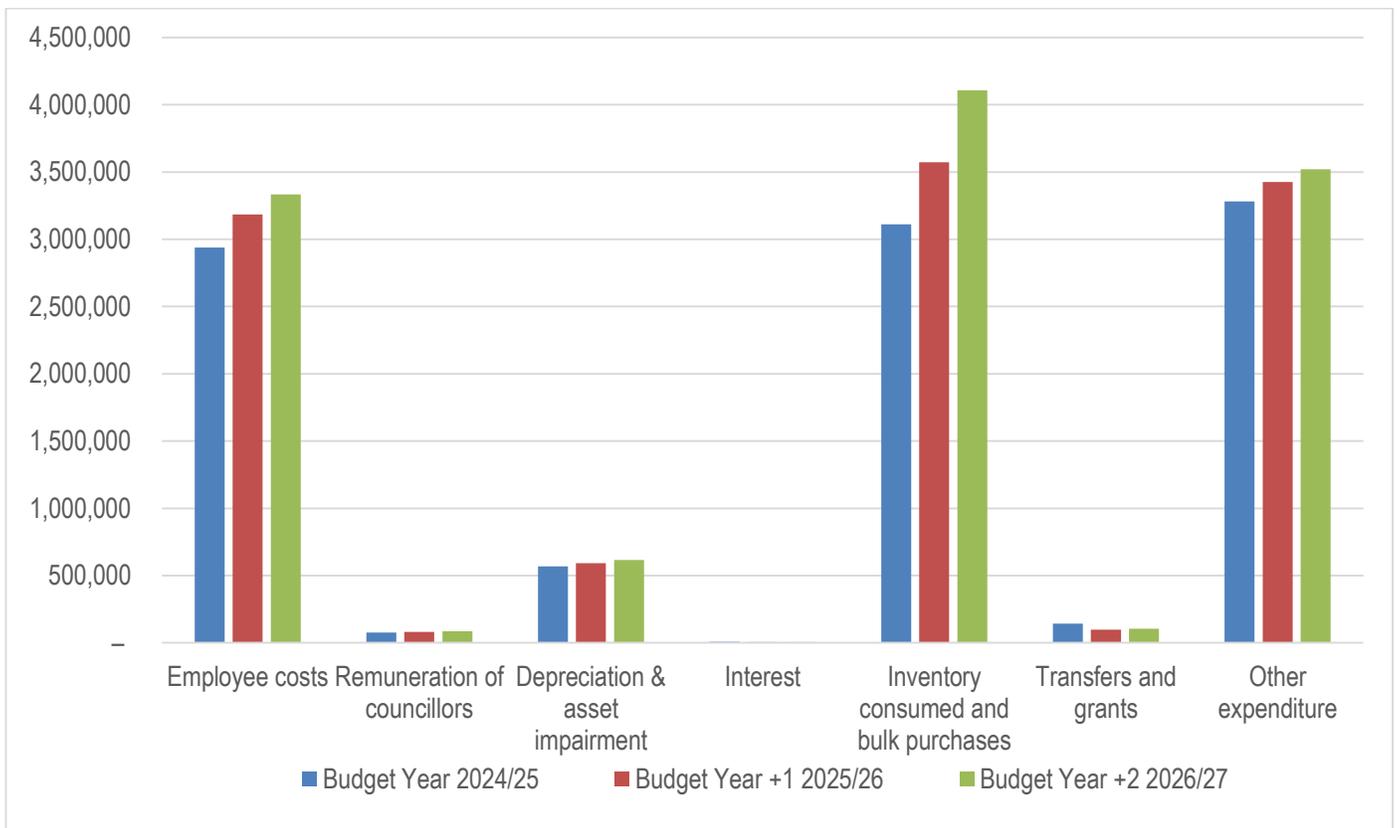


Table 22: MBRR Table A5 - Consolidated Budgeted Capital Expenditure by vote, functional classification and funding source

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	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 - Functional											
Governance and administration		170 418	260 451	265 933	118 178	184 246	184 246	49 871	180 208	79 737	63 137
Executive and council		9 500	7 969	1 498	1 100	10 100	10 100	36	10 150	6 250	6 500
Finance and administration		160 919	252 482	264 435	117 078	174 146	174 146	49 834	170 058	73 487	56 637
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		488 865	271 363	295 202	379 038	386 941	386 941	226 093	284 497	333 803	383 249
Community and social services		20 665	15 882	22 466	45 950	36 150	36 150	19 445	16 750	16 674	25 724
Sport and recreation		16 687	32 823	48 091	33 200	40 768	40 768	23 252	23 320	21 082	77 800
Public safety		17 180	6 033	16 015	20 688	43 425	43 425	5 703	11 500	40 500	30 000
Housing		433 952	214 662	207 333	278 200	261 766	261 766	176 930	225 927	245 047	241 725
Health		380	1 963	1 297	1 000	4 832	4 832	763	7 000	10 500	8 000
Economic and environmental services		490 251	440 972	544 000	287 386	305 699	305 699	309 276	218 944	233 982	260 233
Planning and development		131 920	81 611	71 833	113 550	90 927	90 927	54 842	66 858	71 140	83 290
Road transport		358 331	359 361	472 168	173 837	214 772	214 772	254 434	152 087	162 841	176 943
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		314 748	295 599	262 230	370 624	376 685	376 685	222 348	504 577	568 997	543 575
Energy sources		120 908	120 634	98 904	132 820	136 461	136 461	93 101	158 388	175 557	145 843
Water management		78 202	104 762	104 798	100 205	99 061	99 061	66 024	169 528	182 664	208 231
Waste water management		71 555	61 318	42 015	103 598	98 598	98 598	48 483	110 861	142 580	126 000
Waste management		44 082	8 886	16 513	34 000	42 565	42 565	14 740	65 800	68 194	63 500
Other		127 070	140 130	58 581	64 100	70 522	70 522	19 688	42 889	61 825	94 000
Total Capital Expenditure - Functional	3	1 591 352	1 408 515	1 425 946	1 219 326	1 324 093	1 324 093	827 275	1 231 115	1 278 343	1 344 194
Funded by:											
National Government		970 986	624 464	696 267	759 472	839 657	839 657	564 308	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	4	970 986	624 464	696 267	759 472	839 657	839 657	564 308	788 563	829 357	949 230
Borrowing	6	3 079	11 727	-	-	-	-	-	-	-	-
Internally generated funds		617 287	772 324	729 679	459 854	484 435	484 435	262 967	442 552	448 986	394 963
Total Capital Funding	7	1 591 352	1 408 515	1 425 946	1 219 326	1 324 093	1 324 093	827 275	1 231 115	1 278 343	1 344 194

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 R1.23 billion has been allocated, R1.28 billion in 2025/2026 and R1.34 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 R442 million in 2024/2025, it decreases to R 448 million and R394 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

BUF Buffalo City - Table A6 Consolidated 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		1 145 407	697 457	679 975	692 472	734 829	734 829	1 129 167	803 264	916 941	1 066 458
Trade and other receivables from exchange transactions	1	1 656 352	2 017 018	2 171 920	1 988 297	2 852 144	2 852 144	1 870 315	3 102 803	3 396 422	3 763 987
Receivables from non-exchange transactions	1	957 822	1 006 547	1 115 381	867 830	1 020 101	1 020 101	1 366 828	1 064 567	1 110 098	1 158 345
Current portion of non-current receivables		176	–	–	–	–	–	–	–	–	–
Inventory	2	37 026	44 210	50 846	50 846	56 499	56 499	82 608	61 766	67 091	73 909
VAT		5 857 937	6 445 717	7 164 225	–	774 741	774 741	7 736 295	835 148	875 554	917 981
Other current assets		8 244	6 263	11 926	–	17 646	17 646	12 026	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	12 197 239	5 891 085	6 395 712	7 016 658
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	21 532 669	24 467 626	24 886 002	24 613 967	24 887 496	24 887 496	24 180 685	24 572 291	24 240 882	23 878 877
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		12 412	10 847	9 043	11 440	27 924	27 924	7 140	20 874	16 982	17 119
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	687 354	696 354	704 354
Total non current assets		22 692 272	25 670 881	26 076 176	25 874 155	26 113 752	26 113 752	25 368 957	25 805 897	25 486 795	25 140 488
TOTAL ASSETS		32 355 238	35 888 093	37 270 450	29 473 601	31 569 712	31 569 712	37 566 195	31 696 982	31 882 507	32 157 145
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	94 753	96 820	100 160	103 667
Trade and other payables from exchange transactions	4	1 263 045	1 210 128	1 805 990	1 397 989	1 925 238	1 925 238	1 375 020	1 588 787	1 619 696	1 619 189
Trade and other payables from non-exchange transactions	5	262 146	283 485	255 179	282 535	253 792	253 792	253 792	253 792	253 792	253 792
Provision		348 905	349 529	388 358	409 544	449 220	449 220	448 990	445 559	441 703	437 697
VAT		6 135 835	6 884 868	7 581 118	–	1 568 063	1 568 063	8 297 191	1 403 130	1 468 393	1 536 876
Other current liabilities		–	–	–	–	–	–	–	–	–	–
Total current liabilities		8 137 338	8 865 399	10 171 137	2 204 107	4 320 105	4 320 105	10 519 903	3 816 903	3 908 829	3 972 049
Non current liabilities											
Financial liabilities	6	187 994	138 854	88 696	108 608	78 361	78 361	58 450	50 980	29 622	13 049
Provision	7	824 876	945 774	805 095	952 555	879 741	879 741	805 095	945 741	1 013 241	1 070 741
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	863 545	996 721	1 042 863	1 083 790
TOTAL LIABILITIES		9 150 208	9 950 026	11 064 929	3 265 270	5 278 208	5 278 208	11 383 449	4 813 624	4 951 692	5 055 839
NET ASSETS		23 205 030	25 938 067	26 205 521	26 208 331	26 291 504	26 291 504	26 182 746	26 883 358	26 930 815	27 101 306
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	11 673 355	11 302 001	10 702 331	13 123 267	10 168 809	10 168 809	10 344 659	10 100 586	9 454 962	8 897 718
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	23 235 998	25 933 494	26 224 957	26 201 708	26 291 504	26 291 504	25 867 284	26 883 358	26 930 815	27 101 306

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

BUF Buffalo City - Table A7 Consolidated Budgeted Cash Flows											
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		1 300 936	1 375 151	1 502 577	1 777 905	1 722 690	1 722 690	1 197 196	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	2 544 513	3 822 072	4 367 231	4 997 441
Other revenue		6 202 652	4 579 088	5 034 864	1 006 865	877 001	877 001	3 498 442	879 984	961 974	763 511
Transfers and Subsidies - Operational	1	19 956	1 067 836	1 154 816	1 463 862	1 507 013	1 507 013	1 255 432	1 549 052	1 714 251	1 751 161
Transfers and Subsidies - Capital	1	899 285	704 365	752 565	760 580	837 465	837 465	864 860	788 698	829 492	949 735
Interest		41 289	32 569	47 552	24 054	38 553	38 553	45 554	187 868	201 659	216 340
Dividends									-	-	-
Payments											
Suppliers and employees		(6 800 300)	(6 387 312)	(6 690 930)	(7 299 129)	(6 929 304)	(6 929 304)	(5 946 062)	(7 518 710)	(8 450 124)	(9 085 905)
Interest		(26 193)	(21 160)	(16 581)	(13 567)	(13 567)	(13 567)	(12 107)	(13 906)	(14 254)	(14 967)
Transfers and Subsidies	1	(88 342)	(118 735)	(127 370)	(154 110)	(144 057)	(144 057)	(114 776)	(142 581)	(98 157)	(105 185)
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 359 133	4 251 130	4 881 316	1 146 286	1 318 304	1 318 304	3 333 051	1 325 089	1 413 766	1 511 033
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		4 832	1 347	2	-	-	-	2 399	-	-	-
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)	(1 324 093)	(1 324 093)	(750 570)	(1 231 115)	(1 278 343)	(1 344 194)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 586 520)	(1 407 168)	(1 425 944)	(1 219 326)	(1 324 093)	(1 324 093)	(748 172)	(1 231 115)	(1 278 343)	(1 344 194)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	(6 005)	(6 005)	(6 005)	(3 016)	3 274	3 340	3 507
Payments											
Repayment of borrowing		(54 396)	(45 191)	(49 141)	(49 141)	(30 246)	(30 246)	(30 246)	(28 814)	(25 086)	(20 829)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(54 396)	(45 191)	(49 141)	(55 145)	(36 251)	(36 251)	(33 262)	(25 540)	(21 746)	(17 323)
NET INCREASE/ (DECREASE) IN CASH HELD		2 718 217	2 798 772	3 406 232	(128 185)	(42 040)	(42 040)	2 551 618	68 434	113 677	149 517
Cash/cash equivalents at the year begin:	2	(1 373 711)	(1 145 407)	(697 457)	(808 648)	(679 975)	(679 975)	-	734 829	803 264	916 941
Cash/cash equivalents at the year end:	2	1 344 507	1 653 365	2 708 775	(936 833)	(722 015)	(722 015)	2 551 618	803 264	916 941	1 066 458

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 R0.803 billion in the 2024/2025 period to R0.916 billion in the 2025/2026 financial year and further increase over the MTREF to R1.06 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

BUF Buffalo City - Table A8 Consolidated 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	1 344 507	1 653 365	2 708 775	(936 833)	(722 015)	(722 015)	2 551 618	803 264	916 941	1 066 458
Other current investments > 90 days		(199 099)	(955 908)	(2 028 800)	1 629 306	1 456 844	1 456 844	(1 422 450)	-	-	-
Non current investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		1 145 407	697 457	679 975	692 472	734 829	734 829	1 129 167	803 264	916 941	1 066 458
Application of cash and investments											
Unspent conditional transfers		262 146	283 485	255 179	282 535	253 792	253 792	562 383	253 792	253 792	253 792
Unspent borrowing											
Statutory requirements	2	277 897	439 150	416 892	-	793 322	793 322	560 896	567 983	592 839	618 895
Other working capital requirements	3	(264 327)	(206 945)	(325 656)	420 829	661 568	661 568	(214 084)	(2 033 346)	(2 391 197)	(2 703 825)
Other provisions		348 905	349 529	388 358	409 544	449 220	449 220	448 990	445 559	441 703	437 697
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		624 622	865 220	734 772	1 112 907	2 157 902	2 157 902	1 358 185	(766 012)	(1 102 864)	(1 393 442)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Bene		520 785	(167 764)	(54 797)	(420 435)	(1 423 073)	(1 423 073)	(229 018)	1 569 276	2 019 805	2 459 900
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Bene		520 785	(167 764)	(54 797)	(420 435)	(1 423 073)	(1 423 073)	(229 018)	1 569 276	2 019 805	2 459 900

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 R1.56 billion to R2.01 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)

BUF Buffalo City - Table A9 Consolidated Asset Management

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
Total Capital Expenditure	4	1 591 352	1 408 515	1 425 946	1 219 326	1 324 093	1 324 093	1 231 115	1 278 343	1 344 194
<i>Roads Infrastructure</i>		570 267	528 401	606 544	333 103	375 164	375 164	279 214	281 457	297 719
<i>Storm water Infrastructure</i>		27 334	29 943	35 206	45 975	53 050	53 050	38 450	27 804	30 804
<i>Electrical Infrastructure</i>		180 913	179 373	180 124	129 566	173 545	173 545	172 365	183 057	144 343
<i>Water Supply Infrastructure</i>		114 957	257 724	272 081	244 168	238 097	238 097	256 073	289 966	308 665
<i>Sanitation Infrastructure</i>		169 425	101 078	79 718	142 648	125 310	125 310	169 554	204 035	171 959
<i>Solid Waste Infrastructure</i>		3 434	38	-	-	-	-	10 100	10 082	11 000
<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	3 000	2 000	5 000
Infrastructure		1 069 316	1 097 693	1 179 799	897 461	967 593	967 593	928 756	998 401	969 489
Community Facilities		51 396	51 686	61 750	102 538	104 785	104 785	58 019	84 755	146 724
Sport and Recreation Facilities		94 735	108 956	50 465	23 000	34 708	34 708	12 120	12 158	33 000
Community Assets		146 131	160 642	112 216	125 538	139 493	139 493	70 139	96 913	179 724
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	50 544	50 544	33 436	32 836	70 200
Housing		176 873	31 403	34 529	46 500	42 150	42 150	26 000	5 224	5 224
Other Assets		217 869	53 931	58 207	107 400	92 694	92 694	59 436	38 060	75 424
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		28 123	13 887	7 817	3 848	20 677	20 677	13 100	8 100	8 270
Intangible Assets		28 123	13 887	7 817	3 848	20 677	20 677	13 100	8 100	8 270
Computer Equipment		4 337	1 874	287	2 790	2 600	2 600	3 515	3 615	3 915
Furniture and Office Equipment		5 834	15 129	10 261	16 535	28 385	28 385	26 100	29 324	27 250
Machinery and Equipment		43 908	22 521	5 154	19 654	21 439	21 439	26 869	38 758	40 300
Transport Assets		75 135	16 963	35 132	28 500	40 612	40 612	87 800	49 500	32 500
Land		-	23 716	12 695	15 000	8 000	8 000	15 000	15 672	3 822
Zoo's, Marine and Non-biological Animals		539	396	212	600	600	600	400	-	500
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<i>Living Resources</i>		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		1 591 352	1 408 515	1 425 946	1 219 326	1 324 093	1 324 093	1 231 115	1 278 343	1 344 194

BUF Buffalo City - Table A9 Consolidated Asset Management

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								
ASSET REGISTER SUMMARY - PPE (WDV)	5	17 450 359	20 299 294	20 713 362	19 341 130	19 867 151	19 867 151	18 768 528	17 599 717	16 327 734
<i>Roads Infrastructure</i>		5 463 769	6 265 695	6 720 007	13 283 113	6 317 476	6 317 476	5 852 928	5 431 167	4 992 833
<i>Storm water Infrastructure</i>		(96 279)	(94 582)	(101 225)	250	(106 544)	(106 544)	(113 717)	(120 617)	(127 888)
<i>Electrical Infrastructure</i>		3 903 095	4 379 685	4 073 983	1 626 150	3 825 951	3 825 951	3 365 762	2 891 402	2 317 096
<i>Water Supply Infrastructure</i>		2 816 347	3 507 232	3 641 601	1 630 875	3 607 102	3 607 102	3 596 785	3 596 906	3 594 624
<i>Sanitation Infrastructure</i>		1 910 251	2 167 684	2 280 132	1 817 666	2 157 725	2 157 725	2 020 680	1 791 748	1 618 546
<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	9 858	11 858	16 858
Infrastructure		14 001 587	16 479 158	16 874 313	18 360 053	16 060 504	16 060 504	14 980 812	13 847 780	12 654 025
Community Assets		1 272 318	1 447 950	1 478 381	39 330	1 428 753	1 428 753	1 344 853	1 253 263	1 172 265
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	1 255 170	1 255 170	1 217 726	1 173 563	1 100 578
Biological or Cultivated Assets										
Intangible Assets		12 412	10 847	9 043	11 440	27 924	27 924	20 874	16 982	17 119
Computer Equipment		(1 675)	9	(20)	7 338	1 177	1 177	4 052	6 539	10 007
Furniture and Office Equipment		126 346	114 734	98 184	(141 365)	87 772	87 772	72 141	66 062	55 853
Machinery and Equipment		45 833	54 526	45 628	40 908	66 767	66 767	99 787	153 544	197 844
Transport Assets		324 088	301 190	288 881	139 234	335 626	335 626	418 426	464 926	495 426
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	17 450 359	20 299 294	20 713 362	19 341 130	19 867 151	19 867 151	18 768 528	17 599 717	16 327 734

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 49% of its capital budget towards asset upgrading and renewal and 2.9% 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)

BUF Buffalo City - Table A10 Consolidated basic service delivery measurement										
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	182	182	182
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	244 744	260 750	277 803
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	109 712	126 937	146 867
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	322 276	347 435	378 704
Total cost of FBS provided	8	645 381	480 841	501 825	893 966	893 966	893 966	970 160	1 042 048	1 124 418
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)		–	102	–	113	113	113	118	124	–
Sanitation (Rand per household per month)		–	–	–	50	50	50	50	50	–
Electricity (kwh per household per month)		–	170	–	170	170	170	170	170	–
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–
Revenue cost of subsidised services provided (R'000)	9									
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	288 859	302 146	316 045
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	–	–	–	50	50	50	52	55	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		110 082	127 530	144 333	281 155	281 155	281 155	288 911	302 201	316 045

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 Third 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, 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. AND <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.	<p>Three Spheres Joint Planning Session:</p> <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 <p>REF: DISTRICT DEVELOPMENT MODEL- (DDM) / ONE PLAN</p>	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.	<p>Council:</p> <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.	<p>IDP Technical Work Sessions (per directorate):</p> <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 • Align IDP, Budget, Risk and performance indicators 	26 February – 4 March 2024

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
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 	12 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

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
24.	Publicise draft IDP, MTREF Budget and draft policies for public comment	6 April 2024
25.	Mayoral Lekgotla: <ul style="list-style-type: none"> • Review strategic objectives for service delivery and development • Reflect on progress made with implementation of strategic priorities during preceding financial years • Review SITUATIONAL ANALYSIS of the metro that inform priority choices, including community needs expressed • Confirm Council Strategic Priorities 	
26.	Municipal Budget and Benchmark Engagement by National Treasury: <ul style="list-style-type: none"> • Assess BCMM draft MTREF Budget 	7 May 2024
27.	Council: <ul style="list-style-type: none"> • Considered all comments on the draft Revised IDP, amended Performance Management Measures and Targets, MTREF Budget and the revised Budget-related Policies as received from the public. • Submitted Final IDP to Council to adopt IDP, Performance Management Measures and Targets, MTREF Budget, and the revised Policies (at least 30 days before the start of the budget year) 	31 May 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 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 Representative Forum meeting.
- b. IDP/Budget/PMS Workstreams where external stakeholders also participate in the deliberations;
- c. State of the Ward Addresses, led by Ward Councillors, during which Ward Committee and Public Meetings in the wards were used as a platform for discussing the review of the Integrated Development Plan and Ward Priorities during October to December 2023.
- d. Inviting public comment on the draft IDP, BEPP: Catalytic Land Development Programmes, MTREF Budget, and budget-related Policies.

Before the approval of the IDP, the municipality must give an opportunity to the public to comment on the draft. The municipality is required to publish the draft IDP for public comments for at least 21 days. Following the publication of the Draft IDP and Budget, members of the public were awarded an opportunity to peruse the documentation at the municipal libraries and key offices of the Metro. Stakeholders submitted their inputs to

the City Manager. Further to this an e-mail address was created through which the metro invited 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. Refer to Annexure AC for the detail of comments received from public.

The Benchmarking Engagement Exercise was held with National Treasury for the assessment of the draft IDP, BEPP and 2024/2025 MTREF Budget. The purpose of the engagement was to assess the alignment between planning, budgeting and reporting, and to determine if the City is financially sustainable. Comments were received from National Treasury, which are summarised below:

- **Credibility**

- Budget assumptions are credible and revenue estimates are realistic
- The budget is reflective of long-term planning as the variation are within the acceptable range of 5% and 10%
- There was political oversight on the IDP and budget process as the budget process was adopted by Council

- **Relevance**

- The budgets is reflective of long-term planning as the variation are within the acceptable range of 5% and 10%
- There was political oversight on the IDP and budget process as the budget process was adopted by Council

- **Sustainability**

- The projected increases in revenue in the three MTREF years are prepared from an elevated base in the 2023/24 original budget where tariffs increase by a total of 16.6%
- This together with the increasing operating deficits and relative high levels of internally generated funding for their CAPEX over the

MTREF result in an increasing amount of cash used and gradually depleting the available cash

- The City is on an unsustainable path and should urgently review their budgeting and collection strategies
- The collection rate for service charges of 73.5% is low and limiting the cash generation of the City
- The City is simply spending beyond their ability to generate adequate cash
- However, the budget is funded, over the MTREF.

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 2024/2025 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

Promote sound financial and administrative capabilities.

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 as amended for 2024/2025;
- Priorities from the Mayoral Lekgotla held on 6 May 2024.

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.

BCMM Strategic Outcomes	12 National Outcomes	Provincial Development Plan (EC Vision 2030)	National Development Plan	Sustainable Development Goals	National 10 Point Plan
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. At least 80% of students should complete 12 years of schooling. 	<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
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 	<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

BCMM Strategic Outcomes	12 National Outcomes	Provincial Development Plan (EC Vision 2030)	National Development Plan	Sustainable Development Goals	National 10 Point Plan
			<p>births and the under-five mortality rate should be less than 30 per 1000, from 104 today.</p>		
<p>A Spatially Transformed City</p>	<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

BUF Buffalo City - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)												
Strategic Objective	Goal	Goal Code	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												
A WELL GOVERNED CITY	Promote Sound financial and administrative capabilities	B		2 961 942	3 092 220	3 387 974	3 808 516	3 846 715	3 846 715	4 018 491	4 123 813	4 336 205
A SPATIALLY INTEGRATED /TRANSFORMED CITY	To develop and maintain world class infrastructure and utilities	B		2 051 817	2 106 722	1 621 686	1 981 096	1 963 357	1 963 357	2 105 532	2 389 757	2 463 183
A CONNECTED CITY	To maintain a world class logistics network	A		2 006 936	2 221 398	2 198 161	2 691 833	2 533 060	2 533 060	2 919 746	3 370 621	3 874 239
A GREEN CITY	To promote an environmental sustainable city with optimal benefits from our natural assets	B		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	B		349 243	279 239	277 512	344 116	359 903	359 903	363 567	333 213	348 893
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	7 883 628	8 248 985	8 052 721	9 415 557	9 396 270	9 396 270	10 134 811	10 977 642	11 821 178

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

BUF Buffalo City - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)												
Strategic Objective	Goal	Goal Code	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												
A WELL GOVERNED CITY	Promote Sound financial and administrative capabilities	B		1 484 215	1 661 307	1 582 151	1 920 074	1 917 169	1 917 169	2 059 606	2 026 177	2 114 038
A SPATIALLY INTEGRATED /TRANSFORMED CITY	To develop and maintain world class infrastructure and utilities	B		1 909 356	2 209 567	2 067 687	1 868 187	1 845 102	1 845 102	1 950 633	2 208 734	2 259 150
A CONNECTED CITY	To maintain a world class logistics network	A		3 109 094	3 659 371	3 725 562	4 059 250	4 068 177	4 068 177	4 475 843	4 962 766	5 547 607
A GREEN CITY	To promote an environmental sustainable city with optimal benefits from our natural assets	B		744 921	689 849	655 299	633 660	667 973	667 973	688 088	761 383	799 940
AN INNOVATIVE AND PRODUCTIVE CITY	To Enhance the Quality of life of the BCMM community with rapid and inclusive economic growth and falling unemployment	B		985 924	896 555	977 280	924 170	897 612	897 612	955 445	999 327	1 050 284
Allocations to other priorities												
Total Expenditure			1	8 233 511	9 116 649	9 007 981	9 405 342	9 396 034	9 396 034	10 129 615	10 958 387	11 771 018

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

BUF Buffalo City - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)												
Strategic Objective	Goal	Goal Code	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												
A GREEN CITY	To promote an environmental sustainable city with optimal benefits from our natural	B		58 099	3 484	4 469	26 000	39 515	39 515	35 100	54 494	65 000
A CONNECTED CITY	To maintain a world class logistics network	A		432 840	622 936	715 717	487 645	513 284	513 284	463 931	475 906	478 321
AN INNOVATIVE AND PRODUCTIVE CITY	To Enhance the Quality of life of the BCMM community with rapid and inclusive economic	B		111 833	92 471	76 744	133 488	136 012	136 012	74 789	113 161	183 524
A SPATIALLY INTEGRATED /TRANSFORMED CITY	To develop and maintain world class infrastructure and utilities	B		448 833	445 212	345 674	460 329	427 084	427 084	506 337	535 267	542 714
A WELL GOVERNED CITY	Promote Sound financial and administrative capabilities	B		539 747	244 413	283 342	111 865	208 197	208 197	150 958	99 515	74 635
Allocations to other priorities			3									
Total Capital Expenditure			1	1 591 352	1 408 515	1 425 946	1 219 326	1 324 093	1 324 093	1 231 115	1 278 343	1 344 194

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 35: MBRR Table SA8 - Performance indicators and benchmarks

BUF Buffalo City - Supporting 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	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Borrowing Management</u>											
Credit Rating		A1-/A	A1-/A	0	A1-/A	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%	0,5%	0,00	0,00	0,00
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1,0%	0,8%	0,8%	0,7%	0,5%	0,5%	0,5%	0,00	0,00	0,00
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%	-	-	-
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	-	-	-
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1,2	1,2	1,1	1,6	1,3	1,3	1,2	1,54	1,64	1,77
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	1,2	1,54	1,63	1,76
Liquidity Ratio	Monetary Assets/Current Liabilities	0,3	0,3	0,3	1,2	0,8	0,8	0,3	1,02	1,10	1,22
<u>Revenue Management</u>											
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%	113,5%	1,05	1,11	1,12
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		101,7%	99,4%	122,0%	116,7%	113,5%	113,5%	104,5%	1,11	1,12	1,13
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	92,5%	96,3%	109,2%	14,7%	24,7%	24,7%	122,2%	0,24	0,23	0,22
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	24,0%	0,0%	0,0%	26,0%	26,0%	26,0%	17,8%	19,6%	21,6%	23,7%

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 1.54: 1. Included in the current assets is the City's debt book which has a collection ratio of 77% and the recoverability of this is considered to be obtainable.

The liquid ratio for the 2024/2025 financial year is 1.01:1 and slightly increases to 1.10: 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 70.7% as at 30 April 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 42 days.

2.3.1.6 Other Indicators

- i. Employee costs as a percentage of operating revenue is 29% in the 2024/2025 financial year and slightly decreases to 28% 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 28% as at 28 April 2024 and is anticipated to be 24.6% 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. 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.
- vi. 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
- vii. Repairs and maintenance as a percentage of total operating revenue is on average 5.4% 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 (R140.65), and 50 kwh of electricity (R122.87). 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 R250 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 pose 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 pose 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 G.

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 H.

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 I.

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 J.

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 K.

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 L.

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 M.

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 N.

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 P.

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 Q.

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 R.

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 S.

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 T.

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 U.

2.4.2 Policies reviewed and amended

The following budget-related policy has been reviewed by management and submitted together with the Revised 2024/2025 IDP, 2024/2025 MTREF Budget and 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 O.

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
3		New Stakeholders <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.	First qualification criteria 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) 12.1.1.1 The property may only be used for residential purposes and the registered owner must reside on the property	Value updated Reduce ambiguity
12	QUALIFYING CRITERIA: The policy lists the qualifying criteria for being approved in the indigent register.	First qualification criteria Changed bullets to numbering: 12.1.1.6 and 12.1.1.7 Updated 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.	Removed bullet points Reduce ambiguity
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.	The property may only be used for residential purposes and the registered owner must reside on the property The owner may not be an owner, director or derive income from a business 12.1.2.7 The owner may not be an owner, director or derive income from a business	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 V.

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 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 2022/2023	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 ration) 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 70.07% (30 April 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 R1.68 billion towards debt impairment has been provided for the 2024/2025 financial year and is based on projected average collection ratio of 77% 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 2024/2025 MTREF has made a provision of 4.9% 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 5.4% 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 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

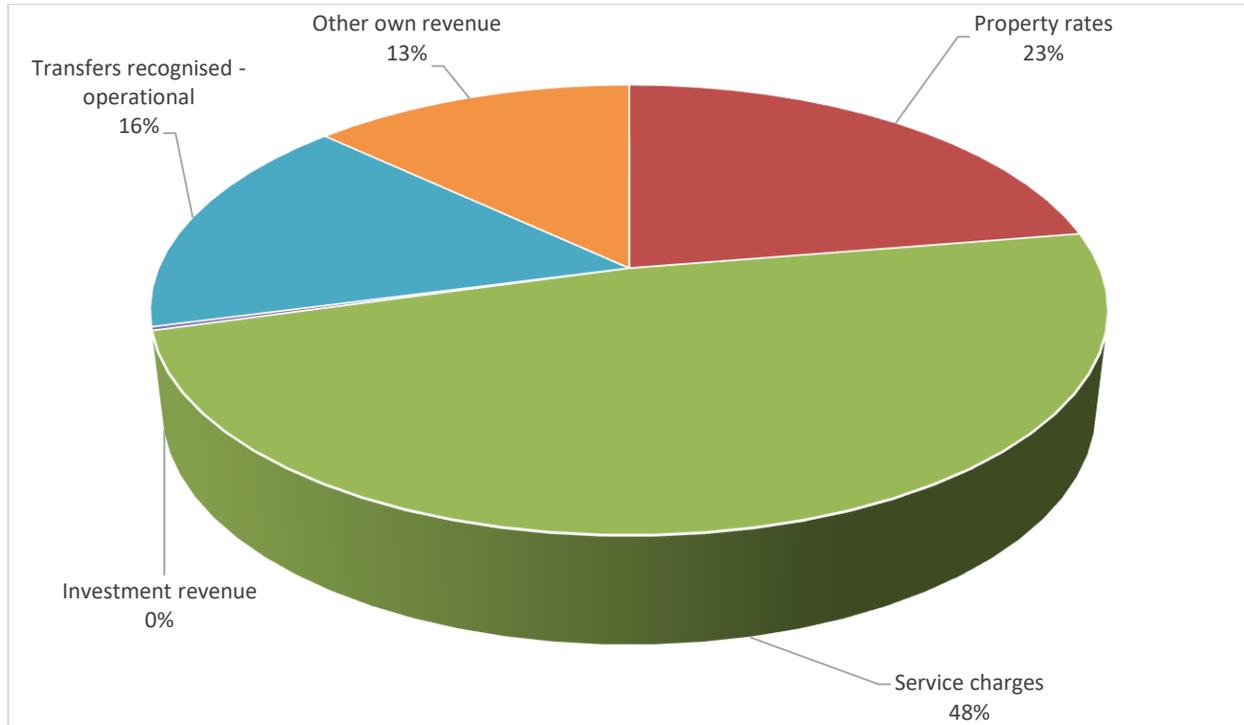
The following table is a breakdown of the operating revenue over the medium-term:

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	%
Financial Performance						
Property rates	2,269,497	22%	2,373,893	22%	2,483,092	21%
Service charges	4,886,537	48%	5,443,778	50%	6,077,228	51%
Investment revenue	25,656	0%	27,651	0%	29,804	0%
Transfers recognised - operational	1,636,167	16%	1,758,450	16%	1,796,995	15%
Other own revenue	1,316,955	13%	1,373,870	13%	1,434,059	12%
Total Revenue (excluding capital transfers and contributions)	10,134,811	100%	10,977,642	100%	11,821,178	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 (48% of total revenue) such as water, electricity, sanitation and solid waste removal. Property rates (23%), transfers and subsidies (16%), 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

Description	Actual tariff increase	Proposed tariff increase			Budgeted revenue '000
	2023/2024	2024/2025	2025/2026	2026/2027	2024/2025
Property rates	0.00%	3.90%	4.60%	4.60%	2 269 497
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%	15.31%	15.70%	15.70%	2 835 814
Water	9.86%	7.79%	6.54%	6.54%	911 568
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					7 356 473

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 R4.88 billion for the 2024/2025 financial year and increasing to R5.44 billion by 2025/2026. For the 2024/2025 financial year services charges amount to 48% of the total revenue base increase to 50% over the medium-term.

Operational grants and subsidies amount to R1.54 billion, R1.71 billion and R1.75 billion for each of the respective financial years of the MTREF, or 16% of operating revenue. It needs to be noted that the grants receipts from national government are reducing over the MTREF.

The tables below provide detail investment information and investment particulars by maturity.

Table 40: MBRR Table SA15 – Detail Investment Information

Investment type	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	+1 2025/26	+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	450 382	373 169	298 355
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	1	894 632	579 757	543 289	602 478	511 584	511 584	450 382	373 169	298 355
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	450 382	373 169	298 355

Table 41: MBRR Table SA16 – Investment particulars by maturity

Investments by Maturity	Ref	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
Name of institution & investment ID	1	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 - 62938179953		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
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

MBRR Table SA16 – Investment particulars by maturity (continued)

Investments by Maturity	Ref	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
Name of institution & investment ID	1	Yrs/Months												
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		30 June 2025	292 907	-	-	-	292 907
Standard Bank		Various	Short Term / Call	Yes	Variable	0,04	0		30 June 2025	146 453	-	-	-	146 453
Stanlib		Various	Short Term / Call	Yes	Variable	0,04	0		30 June 2025	146 453	-	-	-	146 453
Absa		Various	Short Term / Call	Yes	Variable	0,04	0		30 June 2025	292 907	-	-	-	292 907
Nedbank		Various	Short Term / Call	Yes	Variable	0,04	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		30 June 2022	995	-	-	-	995
Entities sub-total										995		-	-	995
TOTAL INVESTMENTS AND INTEREST	1									1 749 498		-	-	1 749 498

2.6.2 Medium-term outlook: capital revenue

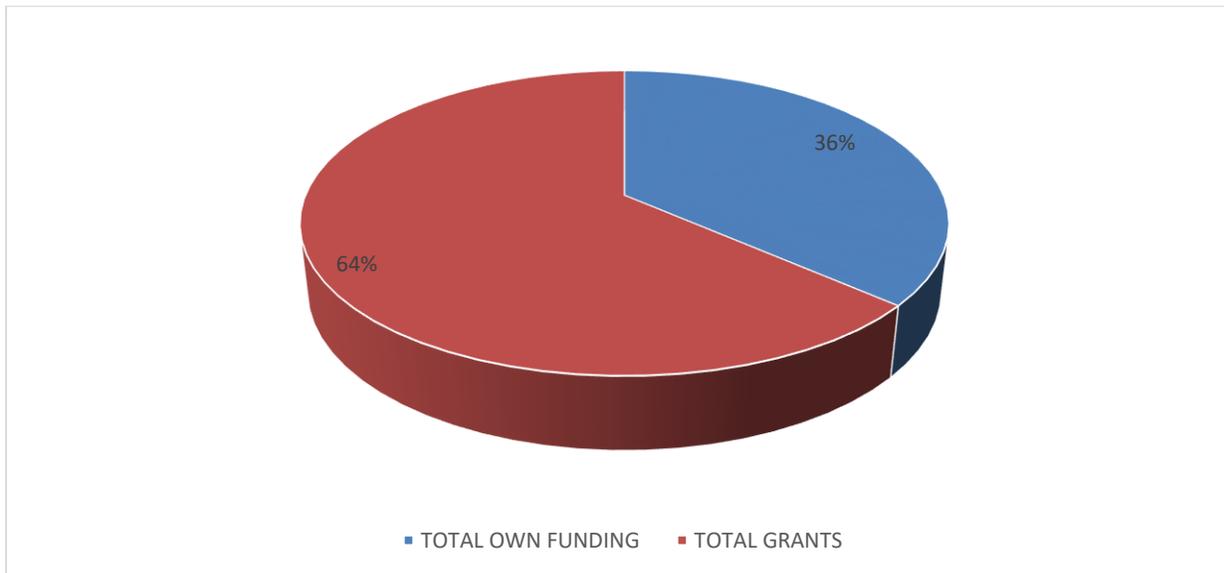
The following table is a breakdown of the funding composition of the 2024/2025 medium-term capital programme:

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

Vote Description	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
Funded by:											
National Government		970 986	624 464	696 267	759 472	839 657	839 657	564 308	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	4	970 986	624 464	696 267	759 472	839 657	839 657	564 308	788 563	829 357	949 230
Borrowing	6	3 079	11 727	-	-	-	-	-	-	-	-
Internally generated funds		617 287	772 324	729 679	459 854	484 435	484 435	262 967	442 552	448 986	394 963
Total Capital Funding	7	1 591 352	1 408 515	1 425 946	1 219 326	1 324 093	1 324 093	827 275	1 231 115	1 278 343	1 344 194

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.

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 R442 million in 2024/2025, R448 million in 2025/2026 and R394 million in 2026/2027. This reflects the City's appetite to reduce co-funding of grants by own funds.

Table 44: MBRR Table SA 18 - Transfers and grant receipts

BUF Buffalo City - Supporting Table SA18 Transfers and grant receipts										
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
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		1 080 160	1 034 820	1 167 200	1 268 758	1 263 087	1 263 087	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 Manage		6 300	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrate		8 449	7 300	10 728	6 093	6 093	6 093	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 Gre		989	924	966	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	12 908	12 908	15 000	20 000	25 000
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
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	131 473	131 473	142 883	310 206	256 535
Dsrac		-	15 870	15 870	15 870	15 870	15 870	17 883	18 706	20 535
Infrastructure Grant		-	-	-	112 700	112 155	112 155	125 000	291 500	236 000
Transitional Grant		-	-	-	-	3 447	3 447	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		475	15 688	2 766	66 534	118 945	118 945	51 252	-	-
Capacity Building and Other Grants		-	-	-	-	6 492	6 492	19 476	-	-
European Union		-	15 685	2 618	-	-	-	-	-	-
Local Government Water And Related Service Se		-	-	-	66 534	112 419	112 419	31 776	-	-
Parent Municipality		-	3	-	-	-	-	-	-	-
Unsp. City Of Oldenburg		475	-	149	-	-	-	-	-	-
Unsp. Glasgow Partshp		-	-	-	-	-	-	-	-	-
Unsp. Salakal/Galve		-	-	-	-	34	34	-	-	-
Total Operating Transfers and Grants	5	1 080 634	1 066 378	1 185 836	1 463 862	1 513 505	1 513 505	1 548 937	1 714 085	1 752 186
Capital Transfers and Grants										
National Government:		905 339	710 684	730 691	759 472	836 657	836 657	788 563	829 357	949 230
Energy Efficiency and Demand Side Management		-	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	253 914	253 914	279 939	294 365	316 943
Neighbourhood Development Partnership Grant		10 000	13 000	14 581	19 581	10 000	10 000	19 655	25 000	28 700
Finance Management Grant		-	485	-	-	-	-	115	115	115
Urban Settlement Development Grant		887 121	454 964	451 981	472 593	572 593	572 593	488 654	509 677	603 272
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	905 339	710 684	730 691	759 472	836 657	836 657	788 563	829 357	949 230
TOTAL RECEIPTS OF TRANSFERS & GRANTS		1 985 973	1 777 062	1 916 527	2 223 334	2 350 162	2 350 162	2 337 500	2 543 442	2 701 416

2.6.3 Cash Flow Management

BCMM is projecting a favourable cash position of R803 million at 30 June 2025 and it is projected to be R916 million at 30 June 2026

Table 45: MBRR Table A7 – Budgeted cash flow

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		1 300 936	1 375 151	1 502 577	1 777 905	1 722 690	1 722 690	1 197 196	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	2 544 513	3 822 072	4 367 231	4 997 441
Other revenue		6 202 652	4 579 088	5 034 864	1 006 865	877 001	877 001	3 498 442	879 984	961 974	763 511
Transfers and Subsidies - Operational	1	19 956	1 067 836	1 154 816	1 463 862	1 507 013	1 507 013	1 255 432	1 549 052	1 714 251	1 751 161
Transfers and Subsidies - Capital	1	899 285	704 365	752 565	760 580	837 465	837 465	864 860	788 698	829 492	949 735
Interest		41 289	32 569	47 552	24 054	38 553	38 553	45 554	187 868	201 659	216 340
Dividends									-	-	-
Payments											
Suppliers and employees		(6 800 300)	(6 387 312)	(6 690 930)	(7 299 129)	(6 929 304)	(6 929 304)	(5 946 062)	(7 518 710)	(8 450 124)	(9 085 905)
Interest		(26 193)	(21 160)	(16 581)	(13 567)	(13 567)	(13 567)	(12 107)	(13 906)	(14 254)	(14 967)
Transfers and Subsidies	1	(88 342)	(118 735)	(127 370)	(154 110)	(144 057)	(144 057)	(114 776)	(142 581)	(98 157)	(105 185)
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 359 133	4 251 130	4 881 316	1 146 286	1 318 304	1 318 304	3 333 051	1 325 089	1 413 766	1 511 033
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		4 832	1 347	2	-	-	-	2 399	-	-	-
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)	(1 324 093)	(1 324 093)	(750 570)	(1 231 115)	(1 278 343)	(1 344 194)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 586 520)	(1 407 168)	(1 425 944)	(1 219 326)	(1 324 093)	(1 324 093)	(748 172)	(1 231 115)	(1 278 343)	(1 344 194)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	(6 005)	(6 005)	(6 005)	(3 016)	3 274	3 340	3 507
Payments											
Repayment of borrowing		(54 396)	(45 191)	(49 141)	(49 141)	(30 246)	(30 246)	(30 246)	(28 814)	(25 086)	(20 829)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(54 396)	(45 191)	(49 141)	(55 145)	(36 251)	(36 251)	(33 262)	(25 540)	(21 746)	(17 323)
NET INCREASE/ (DECREASE) IN CASH HELD		2 718 217	2 798 772	3 406 232	(128 185)	(42 040)	(42 040)	2 551 618	68 434	113 677	149 517
Cash/cash equivalents at the year begin:	2	(1 373 711)	(1 145 407)	(697 457)	(808 648)	(679 975)	(679 975)	-	734 829	803 264	916 941
Cash/cash equivalents at the year end:	2	1 344 507	1 653 365	2 708 775	(936 833)	(722 015)	(722 015)	2 551 618	803 264	916 941	1 066 458

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 R1.56 billion in the 2024/2025 financial year to R 2.01 billion in the 2025/2026 financial year.

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

BUF Buffalo City - Table A8 Consolidated 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	1 344 507	1 653 365	2 708 775	(936 833)	(722 015)	(722 015)	2 551 618	803 264	916 941	1 066 458
Other current investments > 90 days		(199 099)	(955 908)	(2 028 800)	1 629 306	1 456 844	1 456 844	(1 422 450)	-	-	-
Non current investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		1 145 407	697 457	679 975	692 472	734 829	734 829	1 129 167	803 264	916 941	1 066 458
Application of cash and investments											
Unspent conditional transfers		262 146	283 485	255 179	282 535	253 792	253 792	562 383	253 792	253 792	253 792
Unspent borrowing											
Statutory requirements	2	277 897	439 150	416 892	-	793 322	793 322	560 896	567 983	592 839	618 895
Other working capital requirements	3	(264 327)	(206 945)	(325 656)	420 829	661 568	661 568	(214 084)	(2 033 346)	(2 391 197)	(2 703 825)
Other provisions		348 905	349 529	388 358	409 544	449 220	449 220	448 990	445 559	441 703	437 697
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		624 622	865 220	734 772	1 112 907	2 157 902	2 157 902	1 358 185	(766 012)	(1 102 864)	(1 393 442)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Bene		520 785	(167 764)	(54 797)	(420 435)	(1 423 073)	(1 423 073)	(229 018)	1 569 276	2 019 805	2 459 900
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Bene		520 785	(167 764)	(54 797)	(420 435)	(1 423 073)	(1 423 073)	(229 018)	1 569 276	2 019 805	2 459 900

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: MBRR Table SA10 – Funding compliance measurement

BUF Buffalo City - Table A8 Consolidated 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
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	4,091,928	3,944,179	4,103,688	680,463	637,935	637,935	3,231,436	803,264	916,941	1,066,458
Other current investments > 90 days		(2,946,521)	(3,246,722)	(3,423,713)	12,009	96,894	96,894	(2,102,269)	-	-	-
Non current investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		1,145,407	697,457	679,975	692,472	734,829	734,829	1,129,167	803,264	916,941	1,066,458
Application of cash and investments											
Unspent conditional transfers		262,146	283,485	255,179	282,535	253,792	253,792	562,383	253,792	253,792	253,792
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	277,897	439,150	416,892	-	793,322	793,322	560,896	567,983	592,839	618,895
Other working capital requirements	3	(2,992,422)	(2,720,787)	(3,766,576)	(1,217,312)	(1,465,664)	(1,465,664)	(2,918,302)	(2,033,346)	(2,391,197)	(2,703,825)
Other provisions		348,905	349,529	388,358	409,544	449,220	449,220	448,990	445,559	441,703	437,697
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(2,103,473)	(1,648,622)	(2,706,148)	(525,234)	30,670	30,670	(1,346,033)	(766,012)	(1,102,864)	(1,393,442)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		3,248,880	2,346,078	3,386,123	1,217,706	704,159	704,159	2,475,200	1,569,276	2,019,805	2,459,900
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	3,386,123	1,217,706	704,159	704,159	2,475,200	1,569,276	2,019,805	2,459,900

2.6.3.3 Cash/cash equivalent position

BCMM is also projecting a favourable cash position, which currently is projected to be R803 million at 30 June 2025 and is projected to be R916 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 R794 million (2024/2025: R848 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 70.07% (30 April 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 77%.

2.6.3.8 Debt impairment expense as a percentage of billable revenue

An amount of R1.68 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 77%.

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 5.4% 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 48: MBRR Table SA19 - Expenditure on transfers and grant programmes

BUF Buffalo City - Supporting Table SA19 Expenditure on transfers and grant programme										
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
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		468 571	388 129	446 061	424 212	403 476	403 476	1 354 802	1 403 879	1 495 651
Local Government Equitable Share		353 456	312 050	323 152	293 512	278 447	278 447	1 218 324	1 298 635	1 381 886
Expanded Public Works Programme Integrated Grant		8 449	7 300	10 727	6 093	6 093	6 093	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	12 908	12 908	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:		-	-	-	112 700	105 784	105 784	142 883	310 206	256 535
Infrastructure Grant		-	-	-	112 700	105 784	105 784	125 000	291 500	236 000
Eastern Cape Arts Council		2 633	2 067	3 958	15 870	15 504	15 504	17 883	18 706	20 535
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		128 703	67 874	76 862	67 945	121 542	121 542	51 252	-	-
European Union		2 569	14 472	1 286	-	16 143	16 143	31 776	-	-
Capacity Building and Other Grants		-	-	-	-	6 492	6 492	19 476	-	-
Parent Municipality		125 691	53 211	75 421	67 945	98 873	98 873	-	-	-
Unspecified		442	191	156	-	34	34	-	-	-
Total operating expenditure of Transfers and Grants		597 274	456 003	522 923	604 857	630 803	630 803	1 548 937	1 714 085	1 752 186
Capital expenditure of Transfers and Grants										
National Government:		970 986	624 464	696 267	759 472	839 657	839 657	788 563	829 357	949 230
Energy Efficiency and Demand Side Management		6 195	8 997	-	-	-	-	-	-	-
Infrastructure Skills Development Grant		77	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	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	212 952	237 899	267 148	253 914	253 914	279 939	294 365	316 943
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		9 923	11 948	13 315	19 581	10 000	10 000	19 655	25 000	28 700
Public Transport Network Grant		67 690	-	-	-	-	-	-	-	-
Finance Management Grant		-	485	-	-	-	-	115	115	115
Urban Settlement Development Grant		885 345	389 887	444 883	472 593	575 593	575 593	488 654	509 677	603 272
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		970 986	624 464	696 267	759 472	839 657	839 657	788 563	829 357	949 230
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 568 260	1 080 467	1 219 191	1 364 330	1 470 460	1 470 460	2 337 500	2 543 442	2 701 416

Table 49: MBRR Table SA20 - Reconciliation between of transfers, grant receipts and unspent funds

BUF Buffalo City - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	+1 2025/26	+2 2026/27
R thousand										
Operating transfers and grants:	1,3									
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)	(88 914)	(88 914)	(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)	(193 847)	(193 847)	(200 244)	(129 329)	(152 353)
Conditions still to be met - transferred to liabilities		23 010	1 004 746	96 726	84 384	88 914	88 914	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)	(31 775)	-	-
Conditions met - transferred to revenue		(204 690)	(241 094)	(211 099)	(133 069)	(463 029)	(463 029)	(301 675)	(238 124)	(238 124)
Conditions still to be met - transferred to liabilities		(6 178)	8 364	(14 821)	66 534	112 453	112 453	31 775	-	-
Total operating transfers and grants revenue		(257 703)	(2 273 718)	(413 706)	(301 837)	(656 877)	(656 877)	(501 919)	(367 452)	(390 477)
Total operating transfers and grants - CTBM	2	16 832	1 013 110	81 905	150 918	201 366	201 366	128 601	61 367	72 880
Capital transfers and grants:	1,3									
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)	(583 551)	(583 551)	(508 759)	(535 127)	(632 792)
Conditions met - transferred to revenue		(2 388 389)	(962 745)	(959 754)	(1 269 399)	(1 167 277)	(1 167 277)	(1 017 693)	(1 070 428)	(1 265 760)
Conditions still to be met - transferred to liabilities		1 173 080	451 457	466 721	493 432	583 551	583 551	508 759	535 127	632 792
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)	(1 167 277)	(1 167 277)	(1 017 693)	(1 070 428)	(1 265 760)
Total capital transfers and grants - CTBM	2	1 173 080	451 457	466 721	493 432	583 551	583 551	508 759	535 127	632 792
TOTAL TRANSFERS AND GRANTS REVENUE		(2 646 092)	(3 236 463)	(1 373 461)	(1 571 236)	(1 824 154)	(1 824 154)	(1 519 612)	(1 437 881)	(1 656 237)
TOTAL TRANSFERS AND GRANTS - CTBM		1 189 912	1 464 567	548 627	644 351	784 918	784 918	637 360	596 494	705 672

2.8 COUNCILLOR AND EMPLOYEE BENEFITS

Table 50: MBRR Table SA22 - Summary of councillor and staff benefits

BUF Buffalo City - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	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		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		35 923	36 539	37 611	45 056	45 056	45 056	47 264	49 438	51 712
Pension and U F Contributions		4 257	3 524	4 043	4 500	4 500	4 500	4 720	4 937	5 164
Medical Aid Contributions		2 490	1 666	1 635	2 176	2 176	2 176	2 283	2 388	2 498
Motor Vehicle Allowance										
Cellphone Allowance		4 048	4 110	4 084	4 489	4 489	4 489	4 709	4 926	5 153
Housing Allowances		2 596	10 333	14 210	2 578	2 578	2 578	2 704	2 828	2 958
Other benefits and allowances		14 499	8 510	5 167	15 258	15 258	15 258	16 006	16 742	17 512
Sub Total - Councillors		63 813	64 683	66 749	74 057	74 057	74 057	77 686	81 259	84 997
% increase	4		1,4%	3,2%	10,9%	-	-	4,9%	4,6%	4,6%
Senior Managers of the Municipality										
Basic Salaries and Wages		10 863	11 402	11 512	14 700	14 700	14 700	14 697	15 812	16 539
Pension and U F Contributions		1 928	2 202	2 229	2 126	2 126	2 126	2 559	2 676	2 799
Medical Aid Contributions		315	337	361	361	361	361	413	432	451
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	242	242	242	999	1 045	1 093
Motor Vehicle Allowance	3	2 296	2 424	2 383	2 634	2 634	2 634	3 976	4 159	4 350
Cellphone Allowance	3	284	298	241	240	240	240	239	250	262
Housing Allowances	3	2 703	2 638	2 934	2 086	2 086	2 086	1 942	2 031	2 125
Other benefits and allowances	3	1	9	25	4	4	4	53	55	58
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	10	10	10	-	-	-
Post-retirement benefit obligations	6	-	(53 053)	(86 291)	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	17	199	299	299	299	94	99	103
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		18 390	(33 725)	(66 408)	22 701	22 701	22 701	24 971	26 558	27 780
% increase	4		(283,4%)	96,9%	(134,2%)	-	-	10,0%	6,4%	4,6%
Other Municipal Staff										
Basic Salaries and Wages		1 441 244	1 512 070	1 542 863	1 778 740	1 657 981	1 657 981	1 718 461	1 946 428	2 038 769
Pension and U F Contributions		295 023	306 393	316 335	334 401	309 807	309 807	386 077	403 837	422 414
Medical Aid Contributions		110 672	113 122	114 555	165 199	131 825	131 825	178 434	186 642	195 228
Overtime		156 216	153 631	156 956	142 650	142 650	142 650	158 187	165 463	173 075
Performance Bonus		121 700	122 625	127 188	151 009	140 959	140 959	156 208	163 393	170 909
Motor Vehicle Allowance	3	34 599	37 936	40 571	47 643	47 053	47 053	50 840	53 178	55 624
Cellphone Allowance	3	4 486	4 296	4 346	5 134	5 134	5 134	4 398	4 600	4 812
Housing Allowances	3	7 780	8 301	8 680	18 125	11 381	11 381	21 107	22 078	23 094
Other benefits and allowances	3	39 091	42 250	45 534	45 640	45 568	45 568	46 279	48 407	50 634
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	44 754	46 813	48 966
Post-retirement benefit obligations	6	102 399	74 372	64 488	22 000	22 000	22 000	42 788	20 691	21 628
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		34 091	35 341	36 710	56 280	56 280	56 280	44 170	46 202	48 328
Acting and post related allowance		17 241	13 459	11 856	13 486	13 486	13 486	11 564	12 095	12 652
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		2 454 392	2 544 022	2 498 429	2 819 722	2 623 536	2 623 536	2 863 266	3 119 829	3 266 132
% increase	4		3,7%	(1,8%)	12,9%	(7,0%)	-	9,1%	9,0%	4,7%
Total Parent Municipality		2 536 595	2 574 979	2 498 770	2 916 479	2 720 294	2 720 294	2 965 924	3 227 646	3 378 910

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

BUF Buffalo City - Supporting Table SA22 Summary councillor and staff benefits											
Summary of Employee and Councillor remuneration		Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2023/24 medium term revenue & expenditure programme		
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
Board Members of Entities											
	Basic Salaries and Wages		-	2 639	-	2 419	2 046	2 046	1 256	1 255	1 255
	Pension and UIF Contributions										
	Medical Aid Contributions										
	Overtime										
	Performance Bonus										
	Motor Vehicle Allowance	3	-	18	-	27	27	27	28	29	29
	Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
	Housing Allowances	3									
	Other benefits and allowances	3	1 936	-	-	-	-	-	-	-	-
	Board Fees										
	Payments in lieu of leave										
	Long service awards										
	Post-retirement benefit obligations	6									
	Entertainment										
	Scarcity										
	Acting and post related allowance										
	In kind benefits										
	Sub Total - Board Members of Entities		1 936	2 657	-	2 446	2 073	2 073	1 284	1 284	1 284
	% increase	4		37,2%	(100,0%)	-	(15,2%)	-	(38,1%)	-	-
Senior Managers of Entities											
	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
	Medical Aid Contributions										
	Overtime										
	Performance Bonus		356	596	606	562	562	562	592	621	621
	Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
	Cellphone Allowance	3									
	Housing Allowances	3									
	Other benefits and allowances	3									
	Payments in lieu of leave		-	-	-	-	-	-	-	-	-
	Long service awards										
	Post-retirement benefit obligations	6									
	Entertainment										
	Scarcity										
	Acting and post related allowance										
	In kind benefits										
	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	4		26,4%	58,1%	(16,2%)	-	-	4,8%	4,7%	-
Other Staff of Entities											
	Basic Salaries and Wages		16 406	11 997	27 275	22 169	26 462	26 462	29 798	16 824	18 373
	Pension and UIF Contributions		1 219	605	676	1 864	1 864	1 864	1 882	1 971	1 971
	Medical Aid Contributions										
	Overtime										
	Performance Bonus		599	559	-	2 223	2 223	2 223	2 451	2 567	2 567
	Motor Vehicle Allowance	3	120	110	60	60	60	60	60	60	60
	Cellphone Allowance	3									
	Housing Allowances	3	48	48	48	48	48	48	48	48	48
	Other benefits and allowances	3									
	Payments in lieu of leave										
	Long service awards										
	Post-retirement benefit obligations	6	604	673	579	686	686	686	763	799	799
	Entertainment										
	Scarcity										
	Acting and post related allowance										
	In kind benefits										
	Sub Total - Other Staff of Entities		18 996	13 992	28 637	27 050	31 343	31 343	35 003	22 269	23 818
	% increase	4		(26,3%)	104,7%	(5,5%)	15,9%	-	11,7%	(36,4%)	7,0%
	Total Municipal Entities		28 411	28 106	43 592	42 025	45 945	45 945	49 416	37 300	38 849
	TOTAL SALARY, ALLOWANCES & BENEFITS		2 565 007	2 601 086	2 542 362	2 958 505	2 766 240	2 766 240	3 015 340	3 264 947	3 417 759
	% increase	4		1,4%	(2,3%)	16,4%	(6,5%)	-	9,0%	8,3%	4,7%
	TOTAL MANAGERS AND STAFF	5,7	2 499 257	2 533 746	2 475 613	2 882 002	2 690 110	2 690 110	2 936 370	3 182 404	3 331 477

Table 51: MBRR Table SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

BUF Buffalo City - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contribution	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		812 160	139 356	362 592			1 314 108
Chief Whip			764 178	136 518	337 178			1 237 874
Executive Mayor			982 398	180 912	463 833			1 627 143
Deputy Executive Mayor			758 570	162 291	393 247			1 314 108
Executive Committee			8 634 360	1 026 957	3 955 266			13 616 583
Total for all other councillors			35 311 922	5 357 052	17 907 059			58 576 033
Total Councillors	8	-	47 263 588	7 003 086	23 419 175			77 685 849
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 543 169	345 473	65 458	15 090		1 969 190
Chief Finance Officer			1 234 535	305 710	419 211	167 363		2 126 819
ALLOWANCE PKG					986 365			986 365
SM COO			1 500 000	347 877	508 320	120 000		2 476 197
SM D CS			1 229 281	292 972	282 187	290 704		2 095 144
SM D DSP			1 093 155	-	403 244	87 401		1 583 800
SM D EDA			-	-	-	-		-
SM D ESS			-	-	-	-		-
SM D HPSE			1 255 949	285 331	571 377	43 404		2 156 061
SM D HS			-	318 970	570 726	-		889 696
SM D IS			-	-	-	-		-
SM D02			-	-	-	-		-
SM D03			-	2 230	-	-		2 230
SM D04			1 234 535	254 017	619 794	-		2 108 346
SM D05			-	-	-	-		-
SM D06			1 234 535	-	-	-		1 234 535
SM D07			1 093 155	2 230	403 244	87 401		1 586 030
SM D08			-	-	-	-		-
SM D09			-	-	-	-		-
SM D11			815 260	273 503	602 297	93 708		1 784 768
SM D12			1 234 535	263 720	602 329	93 708		2 194 292
SM DTS			1 229 281	279 141	269 369	-		1 777 791
<i>List of each official with packages >= senior manager</i>								-
								-
Total Senior Managers of the Municipality	8,10	-	14 697 390	2 971 174	6 303 921	998 779		24 971 264
A Heading for Each Entity	6,7							
List each member of board by designation								
Buffalo City Development Agency								
BM D09			1 256 180	-	-	27 664		1 283 844
Total for municipal entities	8,10	-	1 256 180	-	-	27 664		1 283 844
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	63 217 158	9 974 260	29 723 096	1 026 443		103 940 957

Table 52: MBRR Table SA24 – summary of personnel numbers

BUF Buffalo City - Supporting Table SA24 Summary of personnel numbers											
Summary of Personnel Numbers		Ref	2022/23			Current Year 2023/24			Budget Year 2024/25		
Number	Ref	1,2	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	4										
Municipal employees											
Municipal Manager and Senior Managers	3		10	8	–	10	–	8	11	8	1
Other Managers	7		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	9		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, 10		6 939	6 094	124	7 079	6 427	128	6 955	5 216	106
Finance personnel headcount	8, 10		743	643	–	735	642	–	705	588	–
Human Resources personnel headcount	8, 10		185	176	–	224	215	–	188	96	–

2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table 53: MBRR Table SA25 - Budgeted Monthly Revenue and expenditure (Source and Type)

BUF Buffalo City - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure																
Description	Ref	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		226 865	226 865	226 865	226 865	198 507	255 223	226 865	170 149	255 223	141 791	397 014	283 581	2 835 814	3 281 037	3 796 159
Service charges - Water		72 925	72 925	72 925	72 925	63 810	82 041	72 925	54 694	82 041	45 578	127 619	91 157	911 568	971 184	1 034 700
Service charges - Waste Water Management		48 270	48 270	48 270	48 270	42 237	54 304	48 270	36 203	54 304	30 169	84 473	60 338	603 379	631 135	660 167
Service charges - Waste Management		42 862	42 862	42 862	42 862	37 504	48 220	42 862	32 147	48 220	26 789	75 009	53 578	535 777	560 422	586 202
Sale of Goods and Rendering of Services		10 718	15 311	9 187	10 718	10 718	10 718	10 718	10 718	10 718	12 249	24 498	16 842	153 110	160 153	167 520
Agency services		1 127	-	1 409	3 663	3 381	564	282	5 635	1 409	3 099	3 663	3 945	28 177	29 473	30 829
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		22 230	17 784	13 338	13 338	17 784	26 676	24 453	20 007	17 784	31 122	11 115	6 669	222 299	232 525	243 221
Interest earned from Current and Non Current As Dividends		2 566	2 052	1 539	1 539	2 052	3 079	2 822	2 309	2 052	3 592	1 283	770	25 656	27 651	29 804
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2 426	2 184	2 184	1 213	2 426	2 426	2 184	1 213	1 941	1 941	2 426	1 698	24 263	25 379	26 546
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		3 530	5 296	3 530	4 413	5 296	7 061	7 061	5 296	4 413	5 296	22 065	15 005	88 261	92 321	96 568
Non-Exchange Revenue																
Property rates		249 645	226 950	204 255	158 865	181 560	158 865	181 560	158 865	181 560	158 865	249 645	158 865	2 269 497	2 373 893	2 483 092
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		872	872	581	775	872	775	872	1 357	1 056	1 056	388	194	9 691	10 137	10 603
Licences or permits		701	1 122	1 122	982	1 122	1 963	1 262	1 122	982	1 122	1 542	982	14 022	14 662	15 342
Transfer and subsidies - Operational		523 573	-	16 362	16 362	16 362	458 127	32 723	16 362	327 233	32 723	114 532	81 808	1 636 167	1 758 450	1 796 995
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	256 454	-	-	-	256 454	-	-	264 225	-	-	-	777 132	809 215	843 430
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and Expenditure)		1 208 311	918 947	644 429	602 790	583 630	1 366 495	654 859	516 075	1 253 171	405 401	1 115 271	775 432	10 134 811	10 977 842	11 821 178
Expenditure																
Employee related costs		235 013	235 013	235 013	235 013	235 013	264 390	235 013	264 390	235 013	235 013	293 766	235 003	2 937 654	3 183 688	3 332 761
Remuneration of councillors		5 438	5 438	9 322	6 215	6 215	6 215	6 215	6 215	6 215	6 215	7 769	7 766	77 686	81 259	84 997
Bulk purchases - electricity		311 584	339 910	113 303	198 281	198 281	169 955	169 955	169 955	198 281	169 955	481 540	311 584	2 832 586	3 278 435	3 794 461
Inventory consumed		22 400	25 200	16 800	36 401	14 000	8 400	39 201	16 800	30 801	19 600	30 801	19 599	280 004	293 760	312 214
Debt impairment		134 538	134 538	134 538	134 538	134 538	134 538	134 538	134 538	134 538	134 538	168 173	168 173	1 681 728	1 596 133	1 658 826
Depreciation and amortisation		45 409	45 409	45 409	51 086	45 409	51 086	56 762	45 409	51 086	45 409	39 732	567 615	591 346	591 346	616 015
Interest		717	717	717	-	1 345	986	628	628	628	538	1 255	807	8 966	6 554	4 672
Contracted services		19 085	66 797	76 339	66 797	66 797	66 797	28 627	57 254	66 797	38 170	238 559	162 217	954 237	1 166 923	1 166 161
Transfers and subsidies		25 665	2 852	2 852	8 555	9 981	8 555	17 110	8 555	31 368	2 852	14 258	9 981	142 581	98 157	105 185
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		47 841	79 734	69 103	37 210	47 841	37 210	47 841	42 525	37 210	37 210	26 578	21 257	531 559	539 612	565 193
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		9 200	9 200	8 050	9 200	9 200	9 200	9 200	10 350	8 050	9 200	14 950	9 200	114 999	122 520	130 533
Total Expenditure		856 891	944 910	711 448	783 295	768 620	757 331	745 089	756 620	799 985	698 700	1 323 058	983 767	10 129 615	10 958 387	11 771 018
Surplus/(Deficit)		351 420	(25 863)	(67 019)	(180 504)	(184 990)	609 163	(90 230)	(240 545)	453 185	(203 299)	(207 787)	(208 335)	5 196	19 255	50 160
Transfers and subsidies - capital (monetary allocations)		23 664	31 553	47 329	63 105	55 217	70 993	102 546	23 664	39 441	23 664	157 763	149 875	788 813	829 607	949 850
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		375 084	5 690	(19 690)	(117 399)	(129 773)	680 156	12 316	(216 881)	492 626	(179 635)	(50 024)	(58 461)	794 009	848 862	1 000 010
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		375 084	5 690	(19 690)	(117 399)	(129 773)	680 156	12 316	(216 881)	492 626	(179 635)	(50 024)	(58 461)	794 009	848 862	1 000 010
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		375 084	5 690	(19 690)	(117 399)	(129 773)	680 156	12 316	(216 881)	492 626	(179 635)	(50 024)	(58 461)	794 009	848 862	1 000 010
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	375 084	5 690	(19 690)	(117 399)	(129 773)	680 156	12 316	(216 881)	492 626	(179 635)	(50 024)	(58 461)	794 009	848 862	1 000 010

Table 54: MBRR Table SA26 - Budgeted Monthly Revenue and expenditure (Municipal Vote)

BUF Buffalo City - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)																
Description	Ref	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		5 836	6	191	194	193	5 116	384	187	3 652	369	1 306	940	18 375	18 777	21 880
Vote 03 - Directorate - Human Settlement		52 161	9 028	14 955	19 458	17 210	60 014	32 153	8 187	39 648	9 609	55 026	49 931	367 380	551 874	491 356
Vote 04 - Directorate - Chief Financial Officer		446 679	509 785	230 446	185 277	212 415	597 849	226 008	191 590	576 468	208 400	312 245	202 011	3 899 172	4 088 472	4 293 047
Vote 05 - Directorate - Corporate Services		3 495	57	153	165	171	3 107	307	163	2 211	271	1 000	717	11 816	11 853	13 393
Vote 06 - Directorate - Infrastructure Services		519 211	360 115	372 464	380 574	334 107	566 206	406 093	275 623	508 813	237 899	720 944	533 151	5 215 199	5 813 319	6 495 514
Vote 07 - Directorate - Spatial Planning And Development		7 876	6 717	7 469	8 801	8 641	12 400	13 427	4 782	8 280	5 478	21 735	19 197	124 802	131 937	125 629
Vote 08 - Directorate - Health / Public Safety & Emergency Services		25 842	11 408	9 270	12 517	12 484	24 500	10 112	15 117	20 354	13 814	25 075	18 623	199 114	208 074	218 625
Vote 09 - Directorate - Municipal Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agriculture		51 764	4 551	6 114	7 188	7 376	49 868	12 229	5 474	34 762	7 194	29 196	22 533	238 249	135 203	172 014
Vote 11 - Directorate - Solid Waste And Environmental Services		110 537	45 196	47 620	48 430	42 712	109 809	52 292	35 915	91 877	32 707	98 072	71 710	786 876	782 179	839 658
Vote 12 - Directorate - Sport, Recreation & Community Services		8 575	3 636	3 077	3 292	3 538	8 619	4 400	2 702	6 548	3 324	8 436	6 494	62 642	65 560	99 914
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		1 231 976	950 499	691 758	665 895	638 847	1 437 488	757 405	539 739	1 292 611	519 066	1 273 034	925 306	10 923 625	11 807 249	12 771 028
Expenditure by Vote to be appropriated																
Vote 01 - Directorate - Executive Support Services		23 612	22 444	25 658	21 495	22 215	22 518	23 238	22 830	25 256	20 062	27 696	21 560	278 584	290 935	303 980
Vote 02 - Directorate - Municipal Manager		10 006	13 526	13 442	11 613	12 058	12 437	10 449	12 278	11 604	10 345	20 297	14 990	153 045	164 427	173 650
Vote 03 - Directorate - Human Settlement		6 897	14 475	15 880	14 317	14 287	14 672	8 442	13 241	14 297	9 806	41 861	29 020	197 194	366 437	308 996
Vote 04 - Directorate - Chief Financial Officer		88 217	98 845	96 756	88 612	90 994	92 259	88 940	93 054	88 562	86 749	115 052	101 297	1 129 338	1 123 149	1 163 851
Vote 05 - Directorate - Corporate Services		19 477	24 132	22 850	18 683	19 993	20 241	19 652	20 819	18 672	18 312	22 427	17 621	242 880	254 402	267 472
Vote 06 - Directorate - Infrastructure Services		524 690	585 949	354 362	450 955	430 162	406 120	411 252	405 593	445 527	388 993	854 727	609 528	5 867 858	6 402 562	7 095 256
Vote 07 - Directorate - Spatial Planning And Development		20 466	23 453	23 355	22 937	22 215	23 998	22 804	22 996	22 893	20 784	30 814	24 046	280 763	314 617	311 204
Vote 08 - Directorate - Health / Public Safety & Emergency Services		41 794	44 026	43 991	43 547	43 273	47 511	42 498	47 428	43 563	42 107	59 398	47 094	546 230	582 376	608 847
Vote 09 - Directorate - Municipal Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agriculture		27 762	18 948	18 519	19 513	20 726	20 122	23 554	20 150	32 650	14 639	31 823	23 268	271 674	194 239	207 765
Vote 11 - Directorate - Solid Waste And Environmental Services		58 672	62 634	60 854	56 581	57 792	59 764	58 379	60 578	60 113	53 764	73 694	59 879	722 702	776 236	816 857
Vote 12 - Directorate - Sport, Recreation & Community Services		35 298	36 379	35 781	35 043	34 904	37 690	35 881	37 652	36 848	33 139	45 268	35 464	439 348	489 006	513 142
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		856 891	944 810	711 448	783 295	768 620	757 331	745 089	756 620	799 985	698 700	1 323 058	983 767	10 129 615	10 958 387	11 771 018
Surplus/(Deficit) before assoc.		375 084	5 690	(19 690)	(117 399)	(129 773)	680 156	12 316	(216 881)	492 626	(179 635)	(50 024)	(58 461)	794 009	848 862	1 000 010
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		(9 200)	(9 200)	(8 050)	(9 200)	(9 200)	(9 200)	(9 200)	(10 350)	(8 050)	(9 200)	(14 950)	105 799	-	-	-
Intercorporate/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	365 884	(3 510)	(27 740)	(126 599)	(138 973)	670 957	3 116	(227 230)	484 576	(188 834)	(64 974)	47 338	794 009	848 862	1 000 010

Table 55: MBRR Table SA27 - Budgeted Monthly Revenue and expenditure (Functional Classification)

BUF Buffalo City - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (functional classification)																
Description	Ref	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																
<i>Governance and administration</i>		457 916	511 474	232 723	187 419	214 978	608 846	229 699	192 974	584 193	210 423	318 791	207 386	3 956 821	4 147 805	4 344 678
Executive and council		5 836	6	191	194	193	5 116	384	187	3 652	369	1 306	940	18 375	18 777	21 880
Finance and administration		452 079	511 468	232 531	187 225	214 785	603 729	229 315	192 787	580 540	210 054	317 485	206 446	3 938 446	4 129 028	4 322 798
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		86 761	24 317	27 647	35 725	33 635	93 646	47 399	26 189	66 843	26 933	89 680	76 123	634 896	831 527	817 180
Community and social services		7 356	2 170	1 752	1 936	2 013	6 936	2 468	1 718	5 272	2 124	5 244	3 901	42 890	44 908	51 509
Sport and recreation		1 399	1 708	1 669	1 812	1 925	2 193	1 165	1 566	1 383	4 327	3 663	2 629	26 629	26 629	55 647
Public safety		25 842	11 408	9 270	12 517	12 484	24 500	10 112	15 117	20 354	13 814	25 075	18 623	199 114	208 074	218 625
Housing		52 161	9 028	14 955	19 458	17 210	60 014	32 153	8 187	39 648	9 609	55 026	49 931	367 380	551 874	491 356
Health		2	3	2	2	3	3	3	3	2	3	8	5	40	42	44
<i>Economic and environmental services</i>		38 138	9 794	13 280	17 006	15 372	45 007	27 010	8 249	30 077	9 572	46 578	41 464	301 549	280 245	291 872
Planning and development		34 056	5 233	6 523	8 010	7 464	34 273	12 386	4 776	24 009	6 079	23 733	19 937	186 480	149 530	157 650
Road transport		4 082	4 561	6 758	8 996	7 908	10 734	14 624	3 473	6 069	3 494	22 845	21 527	115 069	130 715	134 221
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		625 483	400 505	412 981	419 549	368 508	664 767	443 028	307 882	594 328	266 927	795 028	582 259	5 881 245	6 458 763	7 193 665
Energy sources		261 883	224 503	225 938	226 924	199 105	287 983	230 696	169 934	276 214	143 442	409 563	294 080	2 950 267	3 403 626	3 921 965
Water management		157 412	78 508	83 768	86 542	76 052	164 822	95 993	61 403	139 189	54 797	173 058	130 127	1 301 669	1 387 641	1 505 131
Waste water management		95 834	52 544	56 001	58 111	51 042	102 666	64 780	40 814	87 341	36 166	115 478	87 417	848 194	891 337	934 196
Waste management		110 354	44 950	47 275	47 972	42 309	109 296	51 558	35 732	91 584	32 522	96 929	70 635	781 115	776 160	832 372
Other		23 677	4 409	5 127	6 196	6 354	25 223	10 269	4 445	17 171	5 210	22 958	18 074	149 113	88 908	123 634
Total Revenue - Functional		1 231 976	950 499	691 758	665 895	638 847	1 437 488	757 405	539 739	1 292 611	519 066	1 273 034	925 306	10 923 625	11 807 249	12 771 028
Expenditure - Functional																
<i>Governance and administration</i>		152 456	172 114	171 788	153 432	157 668	160 678	155 031	161 647	157 070	146 892	203 997	169 660	1 962 433	2 013 043	2 095 683
Executive and council		27 457	27 573	30 714	25 829	26 730	27 158	27 233	27 443	29 585	23 974	34 927	26 933	335 556	353 151	370 713
Finance and administration		123 857	143 136	139 689	126 365	129 665	132 182	126 623	132 868	126 249	121 766	167 175	141 293	1 610 868	1 643 147	1 707 453
Internal audit		1 142	1 405	1 386	1 238	1 272	1 338	1 175	1 336	1 236	1 151	1 895	1 434	16 009	16 745	17 517
<i>Community and public safety</i>		97 523	109 201	109 967	107 109	106 528	115 440	100 624	113 865	108 864	98 747	166 008	126 758	1 360 634	1 640 562	1 644 962
Community and social services		13 288	14 964	14 489	13 288	13 516	14 310	13 579	14 503	13 365	12 826	16 748	13 126	168 003	187 846	195 234
Sport and recreation		31 963	31 861	31 751	32 130	31 700	34 779	32 399	34 512	33 952	30 285	42 921	33 535	401 787	453 090	476 881
Public safety		41 132	43 353	43 307	42 877	42 584	46 786	41 855	46 721	42 772	41 531	58 207	46 216	537 338	571 745	599 194
Housing		6 897	14 475	15 880	14 317	14 287	14 672	8 442	13 241	14 297	9 806	41 861	29 202	197 194	366 437	308 996
Health		4 242	4 548	4 540	4 498	4 441	4 893	4 349	4 889	4 479	4 300	6 271	4 861	56 311	61 444	64 658
<i>Economic and environmental services</i>		51 445	62 024	62 967	62 891	60 196	64 921	59 513	60 720	62 886	54 294	96 864	73 680	772 401	782 555	806 057
Planning and development		20 405	23 735	23 576	22 839	22 292	23 939	22 252	23 317	22 743	20 752	32 267	24 843	282 960	264 658	259 084
Road transport		31 040	38 289	39 391	40 052	37 904	40 982	37 261	37 402	40 143	33 542	64 597	48 838	489 441	517 897	546 973
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		533 269	589 993	355 682	447 266	430 332	403 265	412 403	407 235	445 369	390 033	836 931	599 582	5 851 359	6 374 032	7 064 311
Energy sources		389 017	427 616	202 451	285 826	284 951	259 075	251 567	256 364	285 821	250 728	616 951	427 188	3 937 555	4 382 687	4 955 056
Water management		68 472	77 984	70 135	83 584	66 499	63 328	83 722	70 151	78 135	67 107	108 122	81 424	918 661	948 673	1 008 399
Waste water management		30 642	36 080	36 558	35 479	35 153	36 666	32 537	35 687	35 456	32 130	57 645	46 270	450 304	469 178	497 977
Waste management		45 139	48 312	46 539	42 378	43 728	44 196	44 577	45 033	45 957	40 068	54 213	44 700	544 840	573 493	602 880
Other		22 198	11 478	11 043	13 897	13 897	13 028	17 518	13 153	25 796	8 734	19 258	14 087	182 789	148 195	160 005
Total Expenditure - Functional		856 891	944 810	711 448	783 295	768 620	757 331	745 089	756 620	799 985	698 700	1 323 058	983 767	10 129 615	10 958 387	11 771 018
Surplus/(Deficit) before assoc.		375 084	5 690	(19 690)	(117 399)	(129 773)	680 156	12 316	(216 881)	492 626	(179 635)	(50 024)	(58 461)	794 009	848 862	1 000 010
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	375 084	5 690	(19 690)	(117 399)	(129 773)	680 156	12 316	(216 881)	492 626	(179 635)	(50 024)	(58 461)	794 009	848 862	1 000 010

Table 56: MBRR Table SA28 - Budgeted monthly capital expenditure (municipal vote)

BUF Buffalo City - Supporting Table SA28 Consolidated budgeted monthly capital expenditure (municipal vote)																
Description	Ref	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	1															
Vote 01 - Directorate - Executive Support Services		30	35	40	45	50	30	35	40	45	50	55	45	500	500	500
Vote 02 - Directorate - Municipal Manager		579	676	772	869	965	579	676	772	869	965	1 062	869	9 650	5 750	6 000
Vote 03 - Directorate - Human Settlement		13 556	15 815	18 074	20 333	22 593	13 556	15 815	18 074	20 333	22 593	24 852	20 333	225 927	245 047	241 725
Vote 04 - Directorate - Chief Financial Officer		4 684	5 464	6 245	7 025	7 806	4 684	5 464	6 245	7 025	7 806	8 586	7 025	78 058	39 615	25 615
Vote 05 - Directorate - Corporate Services		1 002	1 169	1 336	1 503	1 670	1 002	1 169	1 336	1 503	1 670	1 837	1 503	16 700	17 700	17 200
Vote 06 - Directorate - Infrastructure Services		39 052	45 560	52 069	58 578	65 086	39 052	45 560	52 069	58 578	65 086	71 595	58 578	650 863	663 643	667 018
Vote 07 - Directorate - Spatial Planning And Development		4 914	5 734	6 553	7 372	8 191	4 914	5 734	6 553	7 372	8 191	9 010	7 372	81 908	87 062	86 492
Vote 08 - Directorate - Health / Public Safety & Emergency Services		1 083	1 264	1 444	1 625	1 805	1 083	1 264	1 444	1 625	1 805	1 986	1 625	18 050	43 500	34 000
Vote 09 - Directorate - Municipal Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies		2 588	3 020	3 451	3 882	4 314	2 588	3 020	3 451	3 882	4 314	4 745	3 882	43 139	62 075	94 620
Vote 11 - Directorate - Solid Waste And Environmental Management		4 828	5 633	6 438	7 242	8 047	4 828	5 633	6 438	7 242	8 047	8 852	7 242	80 470	89 941	86 500
Vote 12 - Directorate - Sport, Recreation & Community Development		1 551	1 810	2 068	2 327	2 585	1 551	1 810	2 068	2 327	2 585	2 844	2 327	25 850	23 510	84 524
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	73 867	86 178	98 489	110 800	123 111	73 867	86 178	98 489	110 800	123 111	135 423	110 800	1 231 115	1 278 343	1 344 194
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	2	73 867	86 178	98 489	110 800	123 111	73 867	86 178	98 489	110 800	123 111	135 423	110 800	1 231 115	1 278 343	1 344 194

Table 57: MBRR Table SA29 - Budgeted monthly capital expenditure (Functional classification)

BUF Buffalo City - Supporting Table SA29 Consolidated budgeted monthly capital expenditure (functional classification)																
Description	Ref	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
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		10 813	12 615	14 417	16 219	18 021	10 813	12 615	14 417	16 219	18 021	19 823	16 219	180 208	79 737	63 137
Executive and council		609	711	812	914	1 015	609	711	812	914	1 015	1 117	914	10 150	6 250	6 500
Finance and administration		10 204	11 904	13 605	15 305	17 006	10 204	11 904	13 605	15 305	17 006	18 706	15 305	170 058	73 487	56 637
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		17 070	19 915	22 760	25 605	28 450	17 070	19 915	22 760	25 605	28 450	31 295	25 605	284 497	333 803	383 249
Community and social services		1 005	1 173	1 340	1 508	1 675	1 005	1 173	1 340	1 508	1 675	1 843	1 508	16 750	16 674	25 724
Sport and recreation		1 399	1 632	1 866	2 099	2 332	1 399	1 632	1 866	2 099	2 332	2 566	2 099	23 320	21 082	77 800
Public safety		690	805	920	1 035	1 150	690	805	920	1 035	1 150	1 265	1 035	11 500	40 500	30 000
Housing		13 556	15 815	18 074	20 333	22 593	13 556	15 815	18 074	20 333	22 593	24 852	20 333	225 927	245 047	241 725
Health		420	490	560	630	700	420	490	560	630	700	770	630	7 000	10 500	8 000
<i>Economic and environmental services</i>		13 137	15 326	17 516	19 705	21 894	13 137	15 326	17 516	19 705	21 894	24 084	19 705	218 944	233 982	260 233
Planning and development		4 011	4 680	5 349	6 017	6 686	4 011	4 680	5 349	6 017	6 686	7 354	6 017	66 858	71 140	83 290
Road transport		9 125	10 646	12 167	13 688	15 209	9 125	10 646	12 167	13 688	15 209	16 730	13 688	152 087	162 841	176 943
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		30 275	35 320	40 366	45 412	50 458	30 275	35 320	40 366	45 412	50 458	55 503	45 412	504 577	568 997	543 575
Energy sources		9 503	11 087	12 671	14 255	15 839	9 503	11 087	12 671	14 255	15 839	17 423	14 255	158 388	175 557	145 843
Water management		10 172	11 867	13 562	15 257	16 953	10 172	11 867	13 562	15 257	16 953	18 648	15 257	169 528	182 664	208 231
Waste water management		6 652	7 760	8 869	9 977	11 086	6 652	7 760	8 869	9 977	11 086	12 195	9 977	110 861	142 580	126 000
Waste management		3 948	4 606	5 264	5 922	6 580	3 948	4 606	5 264	5 922	6 580	7 238	5 922	65 800	68 194	63 500
<i>Other</i>													42 889	42 889	61 825	94 000
Total Capital Expenditure - Functional	2	71 294	83 176	95 058	106 940	118 823	71 294	83 176	95 058	106 940	118 823	130 705	149 829	1 231 115	1 278 343	1 344 194
Funded by:																
National Government		47 307	55 191	63 076	70 960	78 845	47 307	55 191	63 076	70 960	78 845	86 729	71 075	788 563	829 357	949 230
Provincial Government		7	8	9	10	12	7	8	9	10	12	13	(105)	-	-	-
District Municipality														-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		47 314	55 199	63 085	70 971	78 856	47 314	55 199	63 085	70 971	78 856	86 742	70 971	788 563	829 357	949 230
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		26 553	30 979	35 404	39 830	44 255	26 553	30 979	35 404	39 830	44 255	48 681	39 830	442 552	448 986	394 963
Total Capital Funding		73 867	86 178	98 489	110 800	123 111	73 867	86 178	98 489	110 800	123 111	135 423	110 800	1 231 115	1 278 343	1 344 194

Table 58: MBRR Table SA30 - Budgeted monthly cash flow

BUF Buffalo City - Supporting Table SA30 Consolidated 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	147 718	147 718	147 718	147 718	147 718	147 718	147 718	147 718	147 718	147 718	147 718	147 718	147 718	1 772 612	1 901 695	2 038 902
Service charges - electricity revenue	184 806	184 806	184 806	184 806	184 806	184 806	184 806	184 806	184 806	184 806	184 806	184 806	184 806	2 217 672	2 631 751	3 121 189
Service charges - water revenue	59 655	59 655	59 655	59 655	59 655	59 655	59 655	59 655	59 655	59 655	59 655	59 655	59 655	715 858	782 234	854 230
Service charges - sanitation revenue	39 220	39 220	39 220	39 220	39 220	39 220	39 220	39 220	39 220	39 220	39 220	39 220	39 220	470 636	504 908	541 337
Service charges - refuse revenue	34 825	34 825	34 825	34 825	34 825	34 825	34 825	34 825	34 825	34 825	34 825	34 825	34 825	417 906	448 338	480 685
Rental of facilities and equipment	1 538	1 538	1 538	1 538	1 538	1 538	1 538	1 538	1 538	1 538	1 538	1 538	1 538	18 452	19 904	20 869
Interest earned - external investments	1 156	1 156	1 156	1 156	1 156	1 156	1 156	1 156	1 156	1 156	1 156	1 156	1 156	14 474	15 639	16 898
Interest earned - outstanding debtors	14 449	14 449	14 449	14 449	14 449	14 449	14 449	14 449	14 449	14 449	14 449	14 449	14 449	173 393	186 020	199 441
Dividends received														-		
Fines, penalties and forfeits	1 473	1 473	1 473	1 473	1 473	1 473	1 473	1 473	1 473	1 473	1 473	1 473	1 473	17 679	19 332	20 290
Licences and 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
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
Transfers and Subsidies - Operational	129 088	129 088	129 088	129 088	129 088	129 088	129 088	129 088	129 088	129 088	129 088	129 088	129 088	1 549 052	1 714 251	1 751 161
Other revenue	65 678	65 678	65 678	65 678	65 678	65 678	65 678	65 678	65 678	65 678	65 678	65 678	65 678	801 654	878 597	676 182
Cash Receipts by Source	683 123	683 123	683 123	683 123	683 123	683 123	683 123	683 123	683 123	683 123	683 123	683 123	683 123	8 211 588	9 146 810	9 767 355
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	65 725	65 725	65 725	65 725	65 725	65 725	65 725	65 725	65 725	65 725	65 725	65 725	65 725	788 698	829 492	949 735
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	104	104	104	104	104	104	104	104	104	104	104	104	104	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	748 951	748 951	748 951	748 951	748 951	748 951	748 951	748 951	748 951	748 951	748 951	748 951	748 951	9 003 560	9 979 642	10 720 597
Cash Payments by Type																
Employee related costs	240 687	240 687	240 687	240 687	240 687	240 687	240 687	240 687	240 687	240 687	240 687	240 687	240 687	2 936 891	3 182 889	3 331 962
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	3 278 435	3 794 461
Acquisitions - water & other inventory	30 717	30 717	30 717	30 717	30 717	30 717	30 717	30 717	30 717	30 717	30 717	30 717	30 717	368 597	376 332	392 610
Contracted services	79 520	79 520	79 520	79 520	79 520	79 520	79 520	79 520	79 520	79 520	79 520	79 520	79 517	954 237	1 166 923	1 166 161
Transfers and subsidies - other municipalities	8 458	8 458	8 458	8 458	8 458	8 458	8 458	8 458	8 458	8 458	8 458	8 458	8 458	101 501	44 503	46 550
Transfers and subsidies - other	3 423	3 423	3 423	3 423	3 423	3 423	3 423	3 423	3 423	3 423	3 423	3 423	3 422	41 079	53 654	58 635
Other expenditure	17 573	17 573	17 573	17 573	17 573	17 573	17 573	17 573	17 573	17 573	17 573	17 573	134 414	327 714	354 209	303 307
Cash Payments by Type	624 060	624 060	624 060	624 060	624 060	624 060	624 060	624 060	624 060	624 060	624 060	624 060	624 060	7 859 539	8 552 536	9 194 057
Other Cash Flows/Payments by Type																
Capital assets	102 593	102 593	102 593	102 593	102 593	102 593	102 593	102 593	102 593	102 593	102 593	102 593	102 591	1 231 115	1 278 343	1 344 194
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 Flows/Payments	1 750	1 750	1 750	1 750	1 750	1 750	1 750	1 750	1 750	1 750	1 750	1 750	1 750	21 000	10 000	12 000
Total Cash Payments by Type	730 804	730 804	730 804	730 804	730 804	730 804	730 804	730 804	730 804	730 804	730 804	730 804	730 804	8 935 126	9 865 964	10 571 080
NET INCREASE/(DECREASE) IN CASH HELD	18 147	18 147	18 147	18 147	18 147	18 147	18 147	18 147	18 147	18 147	18 147	18 147	(131 183)	68 434	113 677	149 517
Cash/cash equivalents at the month/year begin:	734 829	752 976	771 123	789 270	807 417	825 565	843 712	861 859	880 006	898 153	916 300	934 447	952 594	970 741	988 888	1 007 035
Cash/cash equivalents at the month/year end:	752 976	771 123	789 270	807 417	825 565	843 712	861 859	880 006	898 153	916 300	934 447	952 594	970 741	988 888	1 007 035	1 025 552

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 budget has been approved by Council on 31 March 2023, 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 59: Executive Support Services - operating revenue by source, expenditure by type and total capital transfer

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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue									
Exchange Revenue									
Non-Exchange Revenue									
NEX / Transfer and subsidies - Operational	442	191	976	377	411	411	-	-	-
Total Revenue (excluding capital transfers and contributions)	442	191	976	377	411	411	-	-	-
Expenditure									
Employee related costs	98,880	101,288	116,325	116,004	116,004	116,004	128,176	134,072	140,239
Remuneration of councillors	63,813	64,683	66,749	74,057	74,057	74,057	77,686	81,259	84,997
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed GP	3,244	4,122	4,374	2,650	2,534	2,534	2,587	2,706	2,850
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3,545	422	-	975	975	975	908	946	986
Interest	-	-	-	-	-	-	-	-	-
Contracted services	9,767	8,709	11,307	12,778	10,775	10,775	10,497	10,980	11,591
Transfers and subsidies	60,304	55,339	55,591	58,232	37,173	37,173	23,832	24,468	25,134
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	41,675	43,722	44,150	40,044	36,095	36,095	34,898	36,504	38,183
Losses on disposal of Assets	160	173	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	281,388	278,459	298,497	304,739	277,614	277,614	278,584	290,935	303,980
Surplus/(Deficit)	(280,946)	(278,267)	(297,521)	(304,362)	(277,203)	(277,203)	(278,584)	(290,935)	(303,980)
NEX / Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
NEX / Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(280,946)	(278,267)	(297,521)	(304,362)	(277,203)	(277,203)	(278,584)	(290,935)	(303,980)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(280,946)	(278,267)	(297,521)	(304,362)	(277,203)	(277,203)	(278,584)	(290,935)	(303,980)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(280,946)	(278,267)	(297,521)	(304,362)	(277,203)	(277,203)	(278,584)	(290,935)	(303,980)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(280,946)	(278,267)	(297,521)	(304,362)	(277,203)	(277,203)	(278,584)	(290,935)	(303,980)

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 60: 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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue									
Exchange Revenue									
EX / Operational Revenue	121	9	157	-	-	-	-	-	-
Non-Exchange Revenue									
NEX / Transfer and subsidies - Operational	31,399	27,037	16,554	19,441	16,441	16,441	18,225	18,527	21,380
Total Revenue (excluding capital transfers and contributions)	31,520	27,046	16,710	19,441	16,441	16,441	18,225	18,527	21,380
Expenditure									
Employee related costs	63,092	64,288	65,507	84,511	78,745	78,745	86,992	96,611	102,757
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed GP	867	909	832	576	507	507	452	478	566
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	252	5,223	-	130	130	130	121	126	131
Interest	-	-	-	-	-	-	-	-	-
Contracted services	49,320	51,629	48,973	39,516	39,141	39,141	41,324	42,113	43,505
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	22,647	26,459	25,294	28,379	24,562	24,562	24,156	25,099	26,690
Losses on disposal of Assets	23	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	136,201	148,509	140,606	153,112	143,085	143,085	153,045	164,427	173,650
Surplus/(Deficit)	(104,681)	(121,463)	(123,896)	(133,671)	(126,644)	(126,644)	(134,820)	(145,899)	(152,270)
NEX / Transfers and subsidies - capital (monetary allocations)	-	370	151	100	100	100	150	250	500
NEX / Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(104,681)	(121,093)	(123,745)	(133,571)	(126,544)	(126,544)	(134,670)	(145,649)	(151,770)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(104,681)	(121,093)	(123,745)	(133,571)	(126,544)	(126,544)	(134,670)	(145,649)	(151,770)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(104,681)	(121,093)	(123,745)	(133,571)	(126,544)	(126,544)	(134,670)	(145,649)	(151,770)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(104,681)	(121,093)	(123,745)	(133,571)	(126,544)	(126,544)	(134,670)	(145,649)	(151,770)

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 61: 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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue									
Exchange Revenue									
EX / Operational Revenue	23	1	(1)	778	778	778	816	853	893
Non-Exchange Revenue									
NEX / Transfer and subsidies - Operational	11,104	12,319	15,685	10,850	10,620	10,620	10,800	10,800	12,300
Total Revenue (excluding capital transfers and contributions)	11,128	12,320	15,685	11,628	11,398	11,398	11,616	11,653	13,193
Expenditure									
Employee related costs	159,247	157,135	160,605	138,217	135,090	135,090	161,284	170,289	179,263
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed GP	902	1,083	1,232	612	554	554	554	579	608
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3,882	147	1,966	1,896	1,896	1,896	1,767	1,841	1,918
Interest	-	-	-	-	-	-	-	-	-
Contracted services	12,235	5,310	7,950	17,491	13,262	13,262	10,662	10,037	10,844
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	69,250	79,880	77,392	82,692	70,862	70,862	68,613	71,656	74,839
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	245,516	243,555	249,145	240,909	221,664	221,664	242,880	254,402	267,472
Surplus/(Deficit)	(234,388)	(231,234)	(233,460)	(229,281)	(210,267)	(210,267)	(231,264)	(242,749)	(254,279)
NEX / Transfers and subsidies - capital (monetary allocations)	89	131	173	150	150	150	200	200	200
NEX / Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(234,300)	(231,103)	(233,288)	(229,131)	(210,117)	(210,117)	(231,064)	(242,549)	(254,079)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(234,300)	(231,103)	(233,288)	(229,131)	(210,117)	(210,117)	(231,064)	(242,549)	(254,079)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(234,300)	(231,103)	(233,288)	(229,131)	(210,117)	(210,117)	(231,064)	(242,549)	(254,079)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(234,300)	(231,103)	(233,288)	(229,131)	(210,117)	(210,117)	(231,064)	(242,549)	(254,079)

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 62: Finance Directorate - operating revenue by source, expenditure by type and 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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue									
Exchange Revenue									
EX / Service charges - Electricity	13,220	60,948	674	57,836	57,836	57,836	66,690	77,161	89,275
EX / Sale of Goods and Rendering of Services	1,624	2,205	1,643	1,715	1,715	1,715	1,799	1,881	1,968
EX / Interest earned from Receivables	119,421	176,561	300,755	211,915	211,915	211,915	222,299	232,525	243,221
EX / Interest earned from Current and Non Current Assets	40,801	32,364	46,543	23,027	37,027	37,027	24,000	25,920	27,994
EX / Operational Revenue	611,229	658,934	14,621	16,153	16,153	16,153	16,944	17,724	18,539
Non-Exchange Revenue									
NEX / Property rates	1,589,415	1,733,914	1,791,370	2,208,577	2,208,577	2,208,577	2,269,497	2,373,893	2,483,092
NEX / Fines, penalties and forfeits	-	-	-	1,495	1,495	1,495	1,568	1,640	1,716
NEX / Transfer and subsidies - Operational	535,313	369,350	442,801	488,099	488,099	488,099	519,128	548,398	583,697
NEX / Fuel Levy	-	-	719,203	741,926	741,926	741,926	777,132	809,215	843,430
NEX / Gains on disposal of Assets	4,835	1,264	409	-	-	-	-	-	-
NEX / Other Gains	0	5	264	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	2,915,858	3,035,545	3,318,283	3,750,743	3,764,743	3,764,743	3,899,057	4,088,357	4,292,932
Expenditure									
Employee related costs	383,042	354,798	219,822	363,029	340,139	340,139	389,795	397,641	415,881
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed GP	30,307	(26,686)	22,830	2,847	2,473	2,473	2,503	2,618	2,751
Debt impairment	-	248,732	220,775	430,673	485,887	485,887	550,667	522,640	543,168
Depreciation and amortisation	314	134	30,756	161	161	161	150	156	163
Interest	-	-	-	-	-	-	-	-	-
Contracted services	24,401	38,638	50,542	65,919	69,329	69,329	57,038	62,085	56,088
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	114,318	-	-	-	-	-	-	-	-
Operational costs	126,832	136,513	142,581	150,211	144,718	144,718	129,185	138,009	145,800
Losses on disposal of Assets	12	-	-	-	-	-	-	-	-
Other Losses	690	508	403	-	-	-	-	-	-
Total Expenditure	679,917	752,638	687,709	1,012,840	1,042,706	1,042,706	1,129,338	1,123,149	1,163,851
Surplus/(Deficit)	2,235,941	2,282,907	2,630,574	2,737,903	2,722,037	2,722,037	2,769,719	2,965,209	3,129,081
NEX / Transfers and subsidies - capital (monetary allocations)	-	76	21	-	-	-	115	115	115
NEX / Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2,235,941	2,282,983	2,630,595	2,737,903	2,722,037	2,722,037	2,769,834	2,965,324	3,129,196
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2,235,941	2,282,983	2,630,595	2,737,903	2,722,037	2,722,037	2,769,834	2,965,324	3,129,196
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2,235,941	2,282,983	2,630,595	2,737,903	2,722,037	2,722,037	2,769,834	2,965,324	3,129,196
Share of Surplus/Deficit attributable to Associate	26,628	(29,869)	20,143	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2,262,569	2,253,114	2,650,737	2,737,903	2,722,037	2,722,037	2,769,834	2,965,324	3,129,196

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 63: 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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue									
Exchange Revenue									
EX / Operational Revenue	23	1	(1)	778	778	778	816	853	893
Non-Exchange Revenue									
NEX / Transfer and subsidies - Operational	11,104	12,319	15,685	10,850	10,620	10,620	10,800	10,800	12,300
Total Revenue (excluding capital transfers and contributions)	11,128	12,320	15,685	11,628	11,398	11,398	11,616	11,653	13,193
Expenditure									
Employee related costs	159,247	157,135	160,605	138,217	135,090	135,090	161,284	170,289	179,263
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed GP	902	1,083	1,232	612	554	554	554	579	608
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3,882	147	1,966	1,896	1,896	1,896	1,767	1,841	1,918
Interest	-	-	-	-	-	-	-	-	-
Contracted services	12,235	5,310	7,950	17,491	13,262	13,262	10,662	10,037	10,844
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	69,250	79,880	77,392	82,692	70,862	70,862	68,613	71,656	74,839
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	245,516	243,555	249,145	240,909	221,664	221,664	242,880	254,402	267,472
Surplus/(Deficit)	(234,388)	(231,234)	(233,460)	(229,281)	(210,267)	(210,267)	(231,264)	(242,749)	(254,279)
NEX / Transfers and subsidies - capital (monetary allocations)	89	131	173	150	150	150	200	200	200
NEX / Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(234,300)	(231,103)	(233,288)	(229,131)	(210,117)	(210,117)	(231,064)	(242,549)	(254,079)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(234,300)	(231,103)	(233,288)	(229,131)	(210,117)	(210,117)	(231,064)	(242,549)	(254,079)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(234,300)	(231,103)	(233,288)	(229,131)	(210,117)	(210,117)	(231,064)	(242,549)	(254,079)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(234,300)	(231,103)	(233,288)	(229,131)	(210,117)	(210,117)	(231,064)	(242,549)	(254,079)

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 64: 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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue									
Exchange Revenue									
EX / Service charges - Electricity	1,935,384	2,138,593	2,146,397	2,556,325	2,401,460	2,401,460	2,769,124	3,203,876	3,706,884
EX / Service charges - Water	1,214,597	1,255,133	738,617	933,423	845,689	845,689	911,568	971,184	1,034,700
EX / Service charges - Waste Water Management	420,119	470,773	482,231	493,351	573,555	573,555	603,379	631,135	660,167
EX / Sale of Goods and Rendering of Services	11	10	10	387	387	387	406	424	444
EX / Operational Revenue	5,543	3,754	2,313	27,108	27,108	27,108	28,436	29,744	31,113
Non-Exchange Revenue									
NEX / Transfer and subsidies - Operational	416,508	402,540	425,990	470,738	465,738	465,738	511,211	556,098	602,032
Total Revenue (excluding capital transfers and contributions)	3,992,161	4,270,804	3,795,558	4,481,332	4,313,936	4,313,936	4,824,124	5,392,462	6,035,339
Expenditure									
Employee related costs	545,700	572,015	591,349	614,191	564,080	564,080	675,553	743,709	777,919
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	1,631,905	1,922,255	1,936,963	2,512,494	2,512,494	2,512,494	2,832,586	3,278,435	3,794,461
Inventory consumed GP	177,837	276,973	147,939	242,832	241,392	241,392	241,256	256,394	272,729
Debt impairment	-	905,125	503,653	787,982	853,279	853,279	967,041	917,821	953,871
Depreciation and amortisation	1,086,513	1,266,329	1,468,937	466,997	466,997	466,997	435,047	453,319	472,359
Interest	23,069	18,703	14,025	11,835	11,835	11,835	7,821	5,716	4,074
Contracted services	428,570	381,674	412,234	475,551	486,594	486,594	509,317	534,103	595,043
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	715,015	-	-	-	-	-	-	-	-
Operational costs	72,961	125,108	108,485	87,404	86,570	86,570	84,239	90,545	94,268
Losses on disposal of Assets	12,448	601	-	-	-	-	-	-	-
Other Losses	-	-	85,900	92,540	92,540	92,540	114,999	122,520	130,533
Total Expenditure	4,694,017	5,468,783	5,269,484	5,291,826	5,315,781	5,315,781	5,867,858	6,402,562	7,095,256
Surplus/(Deficit)	(701,856)	(1,197,979)	(1,473,927)	(810,495)	(1,001,845)	(1,001,845)	(1,043,734)	(1,010,101)	(1,059,916)
NEX / Transfers and subsidies - capital (monetary allocations)	423,836	318,562	372,638	288,140	381,559	381,559	391,075	420,857	460,174
NEX / Transfers and subsidies - capital (in-kind)	-	-	3,075	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(278,020)	(879,416)	(1,098,214)	(522,355)	(620,286)	(620,286)	(652,659)	(589,244)	(599,742)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(278,020)	(879,416)	(1,098,214)	(522,355)	(620,286)	(620,286)	(652,659)	(589,244)	(599,742)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(278,020)	(879,416)	(1,098,214)	(522,355)	(620,286)	(620,286)	(652,659)	(589,244)	(599,742)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(278,020)	(879,416)	(1,098,214)	(522,355)	(620,286)	(620,286)	(652,659)	(589,244)	(599,742)

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 65: 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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue									
Exchange Revenue									
EX / Sale of Goods and Rendering of Services	12,413	12,733	11,616	22,153	22,153	22,153	23,239	24,308	25,426
EX / Rental from Fixed Assets	20,706	16,089	19,673	12,223	12,223	12,223	12,822	13,412	14,029
EX / Operational Revenue	2,452	116	201	333	333	333	350	366	383
Non-Exchange Revenue									
NEX / Transfer and subsidies - Operational	733	1,828	5,274	9,954	9,954	9,954	7,934	9,790	2,000
NEX / Other 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	44,345	47,875	41,837
Expenditure									
Employee related costs	102,755	105,692	111,468	137,676	127,006	127,006	132,001	147,950	154,756
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed GP	2,011	2,744	2,461	3,169	2,767	2,767	2,769	2,896	3,093
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	205,790	200,457	232,184	97,089	97,089	97,089	90,447	94,245	98,204
Interest	318	234	292	246	246	246	163	119	85
Contracted services	21,519	22,557	29,413	37,321	37,728	37,728	36,408	49,558	34,306
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	20,030	24,351	24,521	22,098	21,623	21,623	18,975	19,848	20,761
Losses on disposal of Assets	8,769	-	-	-	-	-	-	-	-
Other Losses	52	-	-	-	-	-	-	-	-
Total Expenditure	361,243	356,036	400,339	297,599	286,458	286,458	280,763	314,617	311,204
Surplus/(Deficit)	(295,365)	(309,922)	(354,708)	(252,935)	(241,795)	(241,795)	(236,418)	(266,743)	(269,367)
NEX / Transfers and subsidies - capital (monetary allocations)	144,586	94,315	81,966	91,082	84,082	84,082	80,458	84,062	83,792
NEX / Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(150,780)	(215,607)	(272,742)	(161,853)	(157,713)	(157,713)	(155,960)	(182,680)	(185,575)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(150,780)	(215,607)	(272,742)	(161,853)	(157,713)	(157,713)	(155,960)	(182,680)	(185,575)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(150,780)	(215,607)	(272,742)	(161,853)	(157,713)	(157,713)	(155,960)	(182,680)	(185,575)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(150,780)	(215,607)	(272,742)	(161,853)	(157,713)	(157,713)	(155,960)	(182,680)	(185,575)

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 66: 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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue									
Exchange Revenue									
EX / Sale of Goods and Rendering of Services	75,997	82,194	82,451	89,757	89,757	89,757	94,155	98,486	103,017
EX / Agency services	25,112	23,879	21,871	26,861	26,861	26,861	28,177	29,473	30,829
EX / Operational Revenue	894	1,923	1,461	3,463	3,463	3,463	3,633	3,800	3,975
Non-Exchange Revenue									
NEX / Fines, penalties and forfeits	16,648	12,383	6,947	18,068	7,226	7,226	7,580	7,929	8,294
NEX / Licences or permits	12,202	11,884	11,999	17,314	13,014	13,014	13,651	14,279	14,936
NEX / Transfer and subsidies - Operational	41,812	45,157	49,639	50,153	50,153	50,153	51,918	54,107	57,575
Total Revenue (excluding capital transfers and contributions)	172,664	177,421	174,369	205,616	190,474	190,474	199,114	208,074	218,625
Expenditure									
Employee related costs	422,757	396,624	401,195	437,545	416,454	416,454	456,771	492,997	515,675
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed GP	9,434	11,125	11,685	7,167	6,467	6,467	6,467	6,765	7,160
Debt impairment	-	71,631	82,513	31,081	32,681	32,681	37,038	35,153	36,534
Depreciation and amortisation	2,136	2,201	-	1,040	1,040	1,040	969	1,009	1,052
Interest	1,012	727	713	601	601	601	397	290	207
Contracted services	21,264	8,015	10,356	29,102	33,100	33,100	34,530	35,641	37,216
Transfers and subsidies	643	295	680	740	740	740	740	774	809
Irrecoverable debts written off	49,610	-	-	-	-	-	-	-	-
Operational costs	11,051	11,281	9,960	9,283	9,294	9,294	9,318	9,747	10,195
Losses on disposal of Assets	13	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	517,919	501,899	517,102	516,559	500,376	500,376	546,230	582,376	608,847
Surplus/(Deficit)	(345,255)	(324,479)	(342,733)	(310,943)	(309,903)	(309,903)	(347,115)	(374,302)	(390,222)
NEX / Transfers and subsidies - capital (monetary allocations)	-	-	-	-	2,200	2,200	-	-	-
NEX / Transfers and subsidies - capital (in-kind)	10,036	2,294	953	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(335,219)	(322,185)	(341,780)	(310,943)	(307,703)	(307,703)	(347,115)	(374,302)	(390,222)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(335,219)	(322,185)	(341,780)	(310,943)	(307,703)	(307,703)	(347,115)	(374,302)	(390,222)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(335,219)	(322,185)	(341,780)	(310,943)	(307,703)	(307,703)	(347,115)	(374,302)	(390,222)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(335,219)	(322,185)	(341,780)	(310,943)	(307,703)	(307,703)	(347,115)	(374,302)	(390,222)

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 67: 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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue									
Exchange Revenue									
EX / Sale of Goods and Rendering of Services	-	-	-	418	418	418	438	458	479
EX / Rental from Fixed Assets	2,441	2,887	2,437	3,878	3,878	3,878	4,068	4,255	4,451
EX / Operational Revenue	24,273	25,414	29,424	36,024	36,024	36,024	37,789	39,527	41,346
Non-Exchange Revenue									
NEX / Licences or permits	210	243	217	312	312	312	328	343	359
NEX / Transfer and subsidies - Operational	2,569	16,861	6,003	6,648	29,114	29,114	63,852	-	-
Total Revenue (excluding capital transfers and contributions)	29,493	45,405	38,081	47,280	69,745	69,745	106,475	44,583	46,634
Expenditure									
Employee related costs	42,476	44,733	45,025	50,982	49,594	49,594	52,705	56,325	58,916
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed GP	1,262	3,210	7,614	2,937	1,802	1,802	1,202	1,257	1,322
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4,204	408	-	2,329	2,329	2,329	2,169	2,261	2,355
Interest	550	406	400	337	337	337	223	163	116
Contracted services	4,802	6,444	11,564	19,021	16,465	16,465	15,992	17,947	21,418
Transfers and subsidies	43,762	60,233	49,721	66,569	80,272	80,272	82,551	60,303	66,050
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	10,256	16,714	11,368	11,544	18,357	18,357	27,945	9,940	9,828
Losses on disposal of Assets	19	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	107,332	132,147	125,691	153,719	169,156	169,156	182,789	148,195	160,005
Surplus/(Deficit)	(77,839)	(86,743)	(87,610)	(106,439)	(99,411)	(99,411)	(76,314)	(103,611)	(113,371)
NEX / Transfers and subsidies - capital (monetary allocations)	21,773	33,356	25,298	45,800	41,800	41,800	42,639	44,325	77,000
NEX / Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(56,065)	(53,386)	(62,312)	(60,639)	(57,611)	(57,611)	(33,675)	(59,287)	(36,371)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(56,065)	(53,386)	(62,312)	(60,639)	(57,611)	(57,611)	(33,675)	(59,287)	(36,371)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(56,065)	(53,386)	(62,312)	(60,639)	(57,611)	(57,611)	(33,675)	(59,287)	(36,371)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(56,065)	(53,386)	(62,312)	(60,639)	(57,611)	(57,611)	(33,675)	(59,287)	(36,371)

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 68: 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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue									
Exchange Revenue									
EX / Service charges - Waste Management	-	387,546	398,396	406,053	509,293	509,293	535,777	560,422	586,202
EX / Sale of Goods and Rendering of Services	-	2,892	2,369	8,500	8,500	8,500	8,916	9,326	9,755
EX / Operational Revenue	-	13	37	21	21	21	22	23	24
Non-Exchange Revenue									
NEX / Fines, penalties and forfeits	-	-	-	8	8	8	9	9	9
NEX / Transfer and subsidies - Operational	-	158,955	193,601	191,585	197,591	197,591	206,152	190,458	202,667
Total Revenue (excluding capital transfers and contributions)	-	549,405	594,404	606,167	715,413	715,413	750,876	760,238	798,658
Expenditure									
Employee related costs	-	401,447	389,428	448,717	405,972	405,972	424,872	481,636	503,791
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed GP	-	24,828	25,501	14,876	10,686	10,686	10,686	11,178	11,794
Debt impairment	-	159,934	90,887	79,180	112,045	112,045	126,983	120,520	125,253
Depreciation and amortisation	-	1,649	1,883	3,623	3,623	3,623	3,375	3,517	3,665
Interest	-	27	49	41	41	41	27	20	14
Contracted services	-	22,247	41,796	35,366	37,427	37,427	40,258	61,983	70,477
Transfers and subsidies	-	143	20,969	14,672	23,601	23,601	23,400	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	-	85,167	127,283	63,331	110,880	110,880	93,101	97,384	101,863
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	-	695,442	697,797	659,806	704,275	704,275	722,702	776,236	816,857
Surplus/(Deficit)	-	(146,037)	(103,393)	(53,639)	11,138	11,138	28,174	(15,998)	(18,199)
NEX / Transfers and subsidies - capital (monetary allocations)	-	-	14,526	21,000	30,000	30,000	36,000	21,941	41,000
NEX / Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(146,037)	(88,866)	(32,639)	41,138	41,138	64,174	5,943	22,801
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-	(146,037)	(88,866)	(32,639)	41,138	41,138	64,174	5,943	22,801
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	(146,037)	(88,866)	(32,639)	41,138	41,138	64,174	5,943	22,801
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	(146,037)	(88,866)	(32,639)	41,138	41,138	64,174	5,943	22,801

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 69: 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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue									
Exchange Revenue									
EX / Sale of Goods and Rendering of Services	-	9,814	10,961	23,029	23,029	23,029	24,157	25,269	26,431
EX / Rental from Fixed Assets	-	2,141	2,391	6,915	6,915	6,915	7,254	7,587	7,937
EX / Operational Revenue	-	116	182	258	258	258	271	283	296
Non-Exchange Revenue									
NEX / Fines, penalties and forfeits	-	24	27	509	509	509	534	559	584
NEX / Licences or permits	-	-	-	41	41	41	43	45	47
NEX / Transfer and subsidies - Operational	-	15,870	21,316	16,446	17,370	17,370	17,883	18,757	19,395
Total Revenue (excluding capital transfers and contributions)	-	27,966	34,877	47,198	48,122	48,122	50,142	52,500	54,690
Expenditure									
Employee related costs	-	274,788	291,883	407,524	369,126	369,126	334,847	377,835	395,215
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed GP	-	16,183	14,377	7,340	6,382	6,382	7,382	7,721	8,126
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	91,668	109,498	34,388	34,388	34,388	32,035	33,380	34,782
Interest	-	588	597	504	504	504	333	243	173
Contracted services	-	26,138	36,398	19,641	17,615	17,615	22,605	25,742	28,732
Transfers and subsidies	-	11,067	10,533	13,684	2,057	2,057	12,057	12,612	13,192
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	-	48,107	47,005	36,740	30,387	30,387	30,088	31,472	32,920
Losses on disposal of Assets	-	19	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	-	468,558	510,292	519,821	460,459	460,459	439,348	489,006	513,142
Surplus/(Deficit)	-	(440,592)	(475,414)	(472,623)	(412,337)	(412,337)	(389,206)	(436,506)	(458,452)
NEX / Transfers and subsidies - capital (monetary allocations)	-	5,537	18,016	35,500	35,500	35,500	12,500	13,060	45,224
NEX / Transfers and subsidies - capital (in-kind)	-	-	132	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(435,056)	(457,266)	(437,123)	(376,837)	(376,837)	(376,706)	(423,446)	(413,228)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-	(435,056)	(457,266)	(437,123)	(376,837)	(376,837)	(376,706)	(423,446)	(413,228)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	(435,056)	(457,266)	(437,123)	(376,837)	(376,837)	(376,706)	(423,446)	(413,228)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	(435,056)	(457,266)	(437,123)	(376,837)	(376,837)	(376,706)	(423,446)	(413,228)

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

Buffalo City Development Agency - Table D1 Budget Summary									
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	1 656	1 731	1 811
Transfer and subsidies - Operational	125 436	46 384	376	66 534	96 276	96 276	87 230	44 314	45 949
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	88 886	46 045	47 760
Employee costs	28 411	26 106	43 592	42 025	45 945	45 945	49 416	37 300	38 849
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Depreciation and Debt impairment	1 181	1 114	829	875	875	875	518	431	281
Finance charges	0	0	0	2	2	2	2	3	3
Inventory consumed and bulk purchases	1 876	1 795	40	990	2 570	2 570	3 168	144	144
Transfers and subsidies	203	221	-	213	115	115	-	-	-
Other expenditure	101 237	24 768	28 829	23 856	49 382	49 382	35 781	8 167	8 483
Total Expenditure	132 909	54 005	73 290	67 961	98 890	98 890	88 886	46 045	47 760
Surplus/(Deficit)	0	(0)	(69 742)	0	(0)	(0)	-	(0)	-
Transfers and subsidies - capital (monetary allocations)	1 238	631	12 043	1 108	808	808	250	250	620
Transfers and subsidies - capital (in-kind - all contributions)	-	-	-	-	-	-	-	-	-
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1 238	631	(57 699)	1 108	808	808	250	250	620
Capital expenditure & funds sources									
Capital expenditure	1 238	631	269	1 433	808	808	250	250	620
Transfers recognised - capital	-	-	-	-	-	-	250	250	620
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 238	631	269	1 433	808	808	-	-	-
Total sources of capital funds	1 238	631	269	1 433	808	808	250	250	620
Financial position									
Total current assets	37 570	64 660	24 099	11 710	21 699	21 699	13 060	7 017	7 266
Total non current assets	2 849	2 308	1 940	2 279	1 873	1 873	1 183	413	(278)
Total current liabilities	20 154	54 694	27 298	3 494	45 069	45 069	14 731	7 669	6 608
Total non current liabilities	-	-	-	-	-	-	-	-	-
Community wealth/Equity	14 045	14 541	(1 547)	11 278	(739)	(739)	(739)	(239)	381
Cash flows									
Net cash from (used) operating	9 848	-	30	-	-	-	137 225	1 439 954	175 998
Net cash from (used) investing	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	25 981	25 981	26 011	9 995	26 011	-	163 236	1 603 190	1 779 188

Table 71: MBRR Table D2 – Budgeted Financial Performance (revenue and expenditure) – (BCMDA)

Buffalo City Development Agency - Table D2 Budgeted Financial Performance (revenue and expenditure)										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	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	1									
Exchange Revenue										
Service charges - Electricity										
Service charges - Water										
Service charges - Waste Water Management										
Service charges - Waste Management										
Sale of Goods and Rendering of Services		0	-	-	-	0	0	-	-	-
Agency services		6 799	6 658	2 009	400	1 072	1 072	-	-	-
Interest										
Interest earned from Receivables										
Interest earned from Current and Non Current Assets		488	722	1 117	1 027	1 526	1 526	1 656	1 731	1 811
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	87 230	44 314	45 948
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		(3)	98	-	-	-	-	-	-	-
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contrib		132 909	54 004	3 548	67 961	98 890	98 890	88 886	46 045	47 760
Expenditure										
Employee related costs		28 411	26 106	43 592	42 025	45 945	45 945	48 416	37 300	38 848
Remuneration of councillors										
Bulk purchases - electricity	2									
Inventory consumed	5	1 876	1 795	40	990	2 570	2 570	3 168	144	144
Debt impairment	4									
Depreciation and asset impairment		1 181	1 114	829	875	875	875	518	431	281
Finance charges		0	0	0	2	2	2	2	3	3
Contracted services		95 442	18 467	19 437	13 608	37 698	37 698	27 218	1 349	1 347
Transfers and subsidies		203	221	-	213	115	115	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs	3	5 783	6 279	9 342	10 249	11 684	11 684	8 562	6 817	7 136
Losses on disposal of Assets		-	22	26	-	-	-	-	-	-
Other Losses		13	-	22	-	-	-	-	-	-
Total Expenditure		132 909	54 005	73 290	67 961	98 890	98 890	88 886	46 045	47 760
Surplus/(Deficit)		0	(0)	(69 742)	0	(0)	(0)	-	-	-
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind)		1 238	631	12 043	1 108	808	808	250	250	620
Surplus/(Deficit) after capital transfers & contributions		1 238	631	(57 699)	1 108	808	808	250	250	620
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		1 238	631	(57 699)	1 108	808	808	250	250	620
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		1 238	631	(57 699)	1 108	808	808	250	250	620
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions		-	-	44 254	-	-	-	-	-	-
Surplus/ (Deficit) for the year		1 238	631	(13 445)	1 108	808	808	250	250	620

Table 72: MBRR Table D3 – Capital Budget by asset class and funding – (BCMDA)

Buffalo City Development Agency - Table D3 Capital Budget by asset class and funding										
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										
Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		279	255	-	848	416	416	100	100	270
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		279	255	-	848	416	416	100	100	270
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		279	255	-	848	416	416	100	100	270
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		586	141	225	390	200	200	100	100	300
Computer Equipment		586	141	225	390	200	200	100	100	300
Furniture and Office Equipment		373	235	44	195	192	192	50	50	50
Furniture and Office Equipment		373	235	44	195	192	192	50	50	50
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total capital expenditure on assets	1	1 238	631	269	1 433	808	808	250	250	620
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	250	250	620
District Municipality		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	250	250	620
Borrowing	3									
Internally generated funds		1 238	631	269	1 433	808	808	-	-	-
Total Capital Funding	4	1 238	631	269	1 433	808	808	250	250	620

Table 73: MBRR Table D4 – Budgeted Financial Position – (BCMDA)

Buffalo City Development Agency - Table D4 Budgeted Financial Position											
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	19 988	11 347	5 304	5 554
Trade and other receivables from exchange transactions	1	9 356	41 312	3 189	-	1 179	1 179	8 971	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	181	485	485	485
Other current assets		-	-	-	-	-	-	-	-	-	-
Total current assets		37 570	64 660	24 099	11 710	21 699	21 699	29 180	13 060	7 017	7 266
Non current assets											
Investments	3	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment		2 173	1 532	1 203	1 350	1 009	1 009	867	669	191	(137)
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-
Intangible assets	1	676	776	737	929	864	864	340	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	1 207	1 183	413	(278)
TOTAL ASSETS		40 419	66 968	26 039	13 989	23 572	23 572	30 387	14 242	7 430	6 989
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	15 928	12 391	5 329	4 267
Trade and other payables from non-exchange transactions	5	2 152	9 180	1 354	-	1 354	1 354	15 214	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	-	-	-	-	(19)	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		20 154	54 694	27 298	3 494	45 069	45 069	32 109	14 731	7 669	6 608
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	32 109	14 731	7 669	6 608
NET ASSETS	2	20 265	12 274	(1 259)	10 495	(21 496)	(21 496)	(1 722)	(489)	(239)	381
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	14 045	14 541	(1 547)	11 278	(739)	(739)	23 614	(739)	(239)	381
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	14 045	14 541	(1 547)	11 278	(739)	(739)	23 614	(739)	(239)	381

Table 74: MBRR Table D5 – Budgeted Cash Flow – (BCMDA)

Buffalo City Development Agency - Table D5 Budgeted Cash Flow											
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		-	-	-	-	-	-	-	161 056	169 140	177 837
Transfers and Subsidies - Operational	1	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	1	-	-	-	-	-	-	-	-	-	-
Interest		-	-	30	-	-	-	-	1 078	1 132	1 189
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees	2	-	-	-	-	-	-	-	(24 909)	1 269 682	(3 028)
Finance charges		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		9 848	-	30	-	-	-	-	137 225	1 439 954	175 998
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		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	1	9 848	-	30	-	-	-	-	137 225	1 439 954	175 998
Cash/cash equivalents at the year begin:	2	16 133	25 981	25 981	9 995	26 011	-	26 011	26 011	163 236	1 603 190
Cash/cash equivalents at the year end:	2	25 981	25 981	26 011	9 995	26 011	-	26 011	163 236	1 603 190	1 779 188

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

R thousand	1	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	409 187	409 187	383 834	390 874	372 911
Roads Infrastructure		161 774	91 006	69 521	60 650	79 250	79 250	71 670	63 863	61 805
Roads		152 315	91 006	69 521	60 650	79 250	79 250	71 670	63 863	61 805
Road Structures		4 310	–	–	–	–	–	–	–	–
Road Furniture		5 148	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		27 334	29 943	35 206	45 975	53 050	53 050	38 450	27 804	30 804
Drainage Collection		27 334	29 943	35 206	45 975	53 050	53 050	38 450	27 804	30 804
Electrical Infrastructure		167 008	79 368	96 351	5 000	46 099	46 099	39 477	35 150	26 000
MV Substations		82 627	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		8 842	–	–	–	–	–	–	–	–
LV Networks		75 539	79 368	96 351	5 000	46 099	46 099	39 477	35 150	26 000
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		76 585	206 269	221 161	182 363	177 150	177 150	162 545	185 975	203 344
Dams and Weirs		2 894	160	–	–	–	–	2 000	3 314	3 976
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		3 721	8 798	3 457	5 000	5 000	5 000	5 000	5 224	7 403
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	5 000	4 403	5 284
Bulk Mains		25 340	7 242	6 076	6 000	7 000	7 000	13 500	17 762	25 806
Distribution		2 296	19 715	32 096	15 400	15 114	15 114	36 500	34 478	42 426
Distribution Points		26 110	29 213	40 170	92 525	73 316	73 316	58 614	104 525	109 314
PRV Stations		1 973	13 358	6 542	7 000	7 000	7 000	6 000	6 269	9 134
Capital Spares		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	51 212	51 212	68 693	76 082	45 959
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		102 967	40 234	33 194	48 550	34 800	34 800	35 693	54 134	42 959
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	2 040	–	5 000	5 000	5 000	–	–	–
Toilet Facilities		2 940	10 128	9 761	10 000	8 000	8 000	10 000	10 448	–
Capital Spares		–	2 079	4 509	2 000	3 412	3 412	23 000	11 500	3 000
Solid Waste Infrastructure		3 434	38	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Capital Spares		3 434	38	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		2 987	1 136	6 127	2 000	2 426	2 426	3 000	2 000	5 000
Data Centres		63	–	2 247	1 000	1 000	1 000	1 500	1 000	2 000
Core Layers		2 923	1 136	3 880	1 000	1 426	1 426	1 500	1 000	3 000

MBRR Table SA34a – Capital expenditure on new assets by asset class (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
Capital expenditure on new assets by Asset Class/Sub-class										
Community Assets		6 036	14 909	17 184	44 388	40 008	40 008	28 569	39 709	62 500
Community Facilities		5 988	14 751	16 916	44 288	39 908	39 908	28 419	39 409	61 000
Halls		2 248	-	-	-	-	-	-	-	-
Centres		-	783	-	5 700	5 100	5 100	5 000	7 724	13 000
Fire/Ambulance Stations		-	212	502	12 188	13 078	13 078	3 000	3 000	15 000
Testing Stations		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	1 300	200	200	-	3 000	1 000
Theatres		-	-	-	-	-	-	-	-	-
Libraries		456	-	3 934	5 500	5 700	5 700	3 000	2 612	6 000
Cemeteries/Crematoria		169	108	11	500	500	500	250	500	1 000
Public Open Space		159	116	-	1 000	-	-	-	2 000	1 500
Nature Reserves		-	59	-	100	100	100	100	3 000	2 500
Public Ablution Facilities		-	98	1 994	-	-	-	250	-	1 000
Markets		-	-	-	-	-	-	-	-	-
Stalls		415	13 376	10 475	18 000	15 000	15 000	16 819	17 573	20 000
Taxi Ranks/Bus Terminals		2 541	-	-	-	230	230	-	-	-
Sport and Recreation Facilities		49	157	267	100	100	100	150	300	1 500
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		49	157	267	100	100	100	150	300	1 500
Capital Spares		-	-	-	-	-	-	-	-	-
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	69 154	69 154	48 636	21 336	44 724
Operational Buildings		949	7 679	4 856	36 500	27 004	27 004	22 636	16 112	39 500
Municipal Offices		460	3 172	3 638	17 500	27 004	27 004	16 886	13 612	37 000
Pay/Enquiry Points		272	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	4 000	-	-	250	500	1 000
Workshops		217	4 507	1 219	5 000	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	3 000	2 000	-
Depots		-	-	-	10 000	-	-	2 500	-	1 500
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		176 873	31 403	34 529	46 500	42 150	42 150	26 000	5 224	5 224
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		176 873	31 403	34 529	46 500	42 150	42 150	26 000	5 224	5 224
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		28 123	13 887	7 817	3 848	20 677	20 677	13 100	8 100	8 270
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		28 123	13 887	7 817	3 848	20 677	20 677	13 100	8 100	8 270
Computer Software and Applications		28 123	13 887	7 817	3 848	20 677	20 677	13 100	8 100	8 270
Computer Equipment		4 337	1 874	287	2 790	2 600	2 600	3 515	3 615	3 915
Computer Equipment		4 337	1 874	287	2 790	2 600	2 600	3 515	3 615	3 915
Furniture and Office Equipment		5 834	15 129	10 261	16 535	28 385	28 385	26 100	29 324	27 250
Furniture and Office Equipment		5 834	15 129	10 261	16 535	28 385	28 385	26 100	29 324	27 250
Machinery and Equipment		43 908	22 521	5 154	19 654	21 439	21 439	26 869	38 758	40 300
Machinery and Equipment		43 908	22 521	5 154	19 654	21 439	21 439	26 869	38 758	40 300
Transport Assets		73 979	16 464	35 132	27 500	39 107	39 107	86 800	48 500	31 000
Transport Assets		73 979	16 464	35 132	27 500	39 107	39 107	86 800	48 500	31 000
Land		-	23 716	12 695	15 000	8 000	8 000	15 000	15 672	3 822
Land		-	23 716	12 695	15 000	8 000	8 000	15 000	15 672	3 822
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	885 075	610 522	606 217	575 253	639 558	639 558	632 424	595 887	595 693

Table 76: MBRR Table SA34b – Capital expenditure on renewal of existing assets by asset class

BUF Buffalo City - Supporting Table SA34b Consolidated capital expenditure on the renewal of existing assets by asset class											
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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
	Infrastructure		199 549	202 747	245 602	281 472	316 616	316 616	289 416	320 641	309 496
	Roads Infrastructure		176 406	156 757	134 897	122 256	155 379	155 379	99 000	103 191	122 713
	Roads		175 330	141 144	118 291	117 256	140 703	140 703	90 500	96 400	107 743
	Road Structures		–	–	–	–	–	–	–	–	–
	Road Furniture		1 076	15 613	16 606	5 000	14 676	14 676	8 500	6 791	14 970
	Capital Spares		–	–	–	–	–	–	–	–	–
	Storm water Infrastructure		–	–	–	–	–	–	–	–	–
	Electrical Infrastructure		–	91 684	66 789	104 566	107 446	107 446	117 888	132 907	98 343
	HV Switching Station		–	–	–	–	–	–	–	–	–
	HV Transmission Conductors		–	20 988	16 826	22 000	44 000	44 000	27 642	30 000	10 000
	MV Substations		–	29 093	–	–	–	–	–	–	–
	MV Switching Stations		–	–	–	–	–	–	–	–	–
	MV Networks		–	26 237	33 038	60 966	43 171	43 171	61 446	62 657	62 056
	LV Networks		–	15 366	16 925	21 600	20 275	20 275	28 800	40 250	26 288
	Capital Spares		–	–	–	–	–	–	–	–	–
	Water Supply Infrastructure		23 143	44 305	43 916	54 650	53 791	53 791	72 528	84 543	88 440
	Dams and Weirs		–	–	–	–	–	–	–	–	–
	Boreholes		–	–	–	–	–	–	–	–	–
	Reservoirs		2 761	6 320	–	10 150	6 884	6 884	21 500	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	10 500	12 000	15 000
	Distribution		–	–	–	–	–	–	–	–	–
	Distribution Points		6 866	5 788	9 715	10 500	10 570	10 570	9 500	21 000	15 000
	Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
	Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
	Waste Processing Facilities		–	–	–	–	–	–	–	–	–
	Rail Infrastructure		–	–	–	–	–	–	–	–	–
	Coastal Infrastructure		–	–	–	–	–	–	–	–	–
	Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
	Community Assets		8 796	2 782	15 256	13 800	15 000	15 000	12 470	18 246	31 000
	Community Facilities		8 796	1 433	215	7 800	8 800	8 800	5 300	9 500	19 000
	Fire/Ambulance Stations		828	–	–	–	–	–	–	–	–
	Galleries		–	–	215	7 800	8 800	8 800	5 000	9 000	19 000
	Theatres		1 584	1 433	–	–	–	–	300	500	–
	Taxi Ranks/Bus Terminals		6 385	–	–	–	–	–	–	–	–
	Capital Spares		–	–	–	–	–	–	–	–	–
	Sport and Recreation Facilities		–	1 349	15 041	6 000	6 200	6 200	7 170	8 746	12 000
	Indoor Facilities		–	–	–	–	–	–	–	–	–
	Outdoor Facilities		–	1 349	15 041	6 000	6 200	6 200	7 170	8 746	12 000
	Capital Spares		–	–	–	–	–	–	–	–	–
	Heritage assets		–	–	–	–	–	–	–	–	–
	Monuments		–	–	–	–	–	–	–	–	–
	Investment properties		–	–	–	–	–	–	–	–	–
	Revenue Generating		–	–	–	–	–	–	–	–	–
	Non-revenue Generating		–	–	–	–	–	–	–	–	–
	Other assets		3 476	10 127	9 386	6 000	9 002	9 002	1 000	1 500	10 000
	Operational Buildings		3 476	10 127	9 386	6 000	9 002	9 002	1 000	1 500	10 000
	Municipal Offices		998	4 939	4 774	2 000	5 000	5 000	1 000	1 500	2 000
	Pay/Enquiry Points		739	–	1 111	1 500	1 502	1 502	–	–	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		–	–	–	–	–	–	–	–	–
	Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
	Living resources		–	–	–	–	–	–	–	–	–
	Mature		–	–	–	–	–	–	–	–	–
	Immature		–	–	–	–	–	–	–	–	–
	Total Capital Expenditure on renewal of existing	1	212 978	306 156	270 244	301 272	341 122	341 122	302 886	340 388	350 496

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

Description	Ref 1	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										
Community Assets		131 298	142 951	79 776	67 350	84 485	84 485	29 100	38 958	86 224
Community Facilities		36 612	35 502	44 619	50 450	56 077	56 077	24 300	35 846	66 724
Halls		6 350	4 831	8 140	17 500	17 500	17 500	3 500	3 612	6 224
Centres		10 454	1 971	387	2 000	3 217	3 217	–	1 000	1 000
Testing Stations		302	431	1 297	1 000	1 832	1 832	1 000	6 000	4 000
Cemeteries/Crematoria		3 817	6 057	9 174	8 450	8 450	8 450	3 000	4 950	4 500
Public Open Space		220	739	–	–	–	–	–	–	–
Nature Reserves		9 544	8 632	12 230	13 500	13 928	13 928	6 800	7 746	30 000
Public Ablution Facilities		97	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		5 828	12 839	13 390	8 000	11 150	11 150	10 000	12 538	21 000
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		94 686	107 449	35 157	16 900	28 408	28 408	4 800	3 112	19 500
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		94 686	107 449	35 157	16 900	28 408	28 408	4 800	3 112	19 500
Heritage assets		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
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Other assets		36 571	4 722	9 436	18 400	14 538	14 538	9 800	15 224	20 700
Operational Buildings		36 571	4 722	9 436	18 400	14 538	14 538	9 800	15 224	20 700
Municipal Offices		9 930	1 186	494	2 400	1 338	1 338	1 000	6 000	2 000
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	13 200	13 200	8 800	9 224	18 000
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	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
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		539	396	212	600	600	600	400	–	500
Zoo's, Marine and Non-biological Animals		539	396	212	600	600	600	400	–	500
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing	1	493 299	491 837	549 485	342 801	343 413	343 413	295 805	342 068	398 005

Table 78: MBRR Table SA34c – Repairs and maintenance expenditure by asset class

BUF Buffalo City - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
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	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		180 719	182 189	200 641	212 773	225 541	225 541	208 844	218 451	240 296
Roads Infrastructure		105 276	101 197	107 002	116 986	115 985	115 985	130 646	136 656	150 322
<i>Roads</i>		98 553	96 174	102 854	111 577	110 576	110 576	130 646	136 656	150 322
<i>Road Structures</i>		6 724	5 023	4 148	5 409	5 409	5 409	–	–	–
Storm water Infrastructure		10 047	11 846	13 233	11 681	11 681	11 681	1 977	2 068	2 275
<i>Drainage Collection</i>		10 047	11 846	13 233	11 681	11 681	11 681	1 977	2 068	2 275
Electrical Infrastructure		35 299	39 245	41 929	45 122	49 726	49 726	24 861	26 004	28 605
<i>HV Transmission Conductors</i>		5 468	7 228	8 439	7 142	8 342	8 342	23 594	24 679	27 147
<i>MV Substations</i>		9 642	11 488	12 512	15 824	15 824	15 824	–	–	–
<i>MV Networks</i>		869	999	970	1 267	1 071	1 071	1 267	1 325	1 458
<i>LV Networks</i>		19 319	19 531	20 008	20 889	24 489	24 489	–	–	–
<i>Capital Spares</i>		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		2 911	2 998	3 313	3 541	3 108	3 108	3 541	3 704	4 074
<i>Reservoirs</i>		1 293	1 174	1 680	1 518	808	808	1 518	1 587	1 746
<i>Pump Stations</i>		–	–	–	–	–	–	–	–	–
<i>Water Treatment Works</i>		–	190	152	253	–	–	253	264	291
<i>Bulk Mains</i>		1 618	1 634	1 480	1 771	2 300	2 300	1 771	1 852	2 038
Sanitation Infrastructure		25 986	25 619	33 915	34 139	43 737	43 737	46 516	48 655	53 521
<i>Pump Station</i>		–	–	–	–	–	–	–	–	–
<i>Reticulation</i>		25 986	25 619	33 915	34 139	43 737	43 737	46 516	48 655	53 521
Solid Waste Infrastructure		1 201	1 285	1 250	1 303	1 303	1 303	1 303	1 363	1 499
<i>Landfill Sites</i>		1 201	1 285	1 250	1 303	1 303	1 303	1 303	1 363	1 499
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		8 938	12 571	11 247	7 266	5 733	5 733	5 733	5 997	6 596
Community Facilities		6 857	10 207	9 168	5 479	4 303	4 303	4 303	4 501	4 951
<i>Halls</i>		1 791	2 502	3 492	1 808	1 446	1 446	1 446	1 513	1 664
<i>Libraries</i>		453	559	542	488	390	390	390	408	449
<i>Cemeteries/Crematoria</i>		3 204	5 305	3 328	1 284	1 027	1 027	1 027	1 074	1 181
<i>Police</i>		–	–	–	–	–	–	–	–	–
<i>Parks</i>		1 408	1 841	1 805	1 900	1 440	1 440	1 440	1 506	1 657
Sport and Recreation Facilities		2 081	2 364	2 080	1 787	1 430	1 430	1 430	1 496	1 645
<i>Indoor Facilities</i>		–	–	–	–	–	–	–	–	–
<i>Outdoor Facilities</i>		2 081	2 364	2 080	1 787	1 430	1 430	1 430	1 496	1 645
Heritage assets		9	8	8	10	8	8	–	–	–
Other Heritage		9	8	8	10	8	8	–	–	–

MBRR Table SA34c – Repairs and maintenance expenditure by asset class (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
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
Other assets		27 300	27 957	33 394	39 622	37 928	37 928	38 665	40 444	44 488
Operational Buildings		27 300	27 957	33 394	39 622	37 928	37 928	38 665	40 444	44 488
Municipal Offices		23 419	23 957	25 775	30 287	29 158	29 158	28 376	29 681	32 649
Pay/Enquiry Points		3 650	3 702	7 355	8 954	8 465	8 465	9 985	10 444	11 488
Workshops		231	298	264	381	305	305	305	319	351
Housing		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Computer Equipment		604	425	847	1 262	1 010	1 010	747	781	860
Computer Equipment		604	425	847	1 262	1 010	1 010	747	781	860
Furniture and Office Equipment		6 831	4 161	7 067	9 167	7 213	7 213	23 445	24 523	26 975
Furniture and Office Equipment		6 831	4 161	7 067	9 167	7 213	7 213	23 445	24 523	26 975
Machinery and Equipment		134 745	149 865	162 539	193 523	186 481	186 481	228 111	217 483	239 325
Machinery and Equipment		134 745	149 865	162 539	193 523	186 481	186 481	228 111	217 483	239 325
Transport Assets		26 724	24 215	29 551	33 987	37 419	37 419	39 799	41 630	45 790
Transport Assets		26 724	24 215	29 551	33 987	37 419	37 419	39 799	41 630	45 790
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	385 869	401 399	445 308	497 620	506 352	506 352	545 360	549 325	604 348

MBRR Table SA34d – Depreciation by Asset Class (continued)

BUF Buffalo City - Supporting Table SA34d Depreciation by asset class										
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	1									
Depreciation by Asset Class/Sub-class										
Community Assets		117 127	130 738	156 608	49 008	49 008	49 008	45 655	47 573	49 571
Community Facilities		112 848	123 859	156 608	46 034	46 034	46 034	42 884	44 685	46 562
Halls		30 863	35 293	41 107	14 282	14 282	14 282	13 305	13 864	14 446
Centres										
Crèches		32 267	30 899	42 307	12 462	12 462	12 462	11 609	12 097	12 605
Clinics/Care Centres		4 034	5 353	5 539	1 867	1 867	1 867	1 739	1 812	1 888
Fire/Ambulance Stations		7 209	6 162	6 974	2 557	2 557	2 557	2 382	2 482	2 586
Testing Stations		2 718	3 029	3 549	1 208	1 208	1 208	1 125	1 172	1 222
Libraries		5 262	5 276	6 069	2 157	2 157	2 157	2 009	2 094	2 181
Cemeteries/Crematoria		7 388	8 701	10 920	3 432	3 432	3 432	3 197	3 332	3 471
Public Open Space		8 369	13 091	21 631	2 839	2 839	2 839	2 644	2 755	2 871
Nature Reserves		140	375	—	97	97	97	91	95	98
Public Ablution Facilities		4 283	2 086	2 806	473	473	473	441	460	479
Markets										
Stalls		6 639	9 632	10 904	2 958	2 958	2 958	2 756	2 872	2 992
Taxi Ranks/Bus Terminals		3 676	3 963	4 803	1 701	1 701	1 701	1 585	1 651	1 721
Capital Spares										
Sport and Recreation Facilities		4 279	6 879	—	2 974	2 974	2 974	2 771	2 887	3 009
Indoor Facilities										
Outdoor Facilities		4 279	6 879	—	2 974	2 974	2 974	2 771	2 887	3 009
Capital Spares										
Heritage assets										
Other Heritage		—	—	—	—	—	—	—	—	—
Investment properties										
Revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Other assets		58 465	69 068	89 824	24 908	24 908	24 908	23 204	24 178	25 194
Operational Buildings		53 190	60 951	68 006	22 553	22 553	22 553	21 010	21 892	22 811
Municipal Offices		52 674	60 951	68 006	22 317	22 317	22 317	20 790	21 664	22 574
Pay/Enquiry Points		305	—	—	141	141	141	131	137	143
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		78	—	—	32	32	32	30	31	33
Yards										
Stores		134	—	—	62	62	62	58	60	63
Housing		5 275	8 117	21 818	2 355	2 355	2 355	2 194	2 286	2 382
Staff Housing		1 424	1 719	5 640	573	573	573	533	556	579
Social Housing		3 852	6 398	16 178	1 782	1 782	1 782	1 660	1 730	1 803
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		2 588	2 418	2 201	1 135	1 135	1 135	888	971	1 056
Servitudes										
Licences and Rights		2 588	2 418	2 201	1 135	1 135	1 135	888	971	1 056
Computer Software and Applications		2 588	2 418	2 201	1 135	1 135	1 135	888	971	1 056
Lead Settlement Software Applications										
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment		189	3 854	336	313	313	313	190	154	(76)
Computer Equipment		189	3 854	336	313	313	313	190	154	(76)
Furniture and Office Equipment		29 026	25 926	30 517	10 455	10 455	10 455	9 714	10 011	10 457
Furniture and Office Equipment		29 026	25 926	30 517	10 455	10 455	10 455	9 714	10 011	10 457
Machinery and Equipment		9 999	11 570	13 220	4 696	4 696	4 696	4 375	4 559	4 750
Machinery and Equipment		9 999	11 570	13 220	4 696	4 696	4 696	4 375	4 559	4 750
Transport Assets		67 986	38 218	39 426	30 027	30 027	30 027	27 973	29 148	30 372
Transport Assets		67 986	38 218	39 426	30 027	30 027	30 027	27 973	29 148	30 372
Land										
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Living resources										
Mature		—	—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—	—
Total Depreciation	1	1 401 969	1 569 797	1 846 054	609 619	609 619	609 619	567 615	591 346	616 015

Table 80: MBRR Table SA35 – Future financial implications of the capital budget

BUF Buffalo City - Supporting Table SA35 Consolidated future financial implications of the capital budget								
Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
Capital expenditure	1							
Vote 01 - Directorate - Executive Support Services		500	500	500				
Vote 02 - Directorate - Municipal Manager		9 650	5 750	6 000				
Vote 03 - Directorate - Human Settlement		225 927	245 047	241 725				
Vote 04 - Directorate - Chief Financial Officer		78 058	39 615	25 615				
Vote 05 - Directorate - Corporate Services		16 700	17 700	17 200				
Vote 06 - Directorate - Infrastructure Services		650 863	663 643	667 018				
Vote 07 - Directorate - Spatial Planning And Development		81 908	87 062	86 492				
Vote 08 - Directorate - Health / Public Safety & Emergency Services		18 050	43 500	34 000				
Vote 09 - Directorate - Municipal Services		-	-	-				
Vote 10 - Directorate - Economic Development & Agencies		43 139	62 075	94 620				
Vote 11 - Directorate - Solid Waste And Environmental Management		80 470	89 941	86 500				
Vote 12 - Directorate - Sport, Recreation & Community Development		25 850	23 510	84 524				
Vote 13 - Vote 13		-	-	-				
Vote 14 - Vote 14		-	-	-				
Vote 15 - Other		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		1 231 115	1 278 343	1 344 194	-	-	-	-
Future operational costs by vote	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								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue		513 588	538 028	563 659				
Service charges - Electricity		2 835 814	3 281 037	3 796 159				
Service charges - Water		911 568	971 184	1 034 700				
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>		5 389 475	5 751 716	6 053 427				
<i>List entity summary if applicable</i>								
Total future revenue		10 817 777	11 762 996	12 725 143	-	-	-	-
Net Financial Implications		(9 586 663)	(10 484 653)	(11 380 949)	-	-	-	-

Table 81: MBRR SA36 - Detailed capital budget per municipal vote

BUF Buffalo City - Supporting Table SA36 Consolidated detailed capital budget																	
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 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	C002003005_0004	NEW	effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	3 000	3 000	5 000	1 500
	Administrative And Corporate Support	Office Furn And Equipment (Directorate)	C002003005_0002	NEW	effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	242	500	500	500	500
	Administrative And Corporate Support	Day Electronic Attendance System	C002003005_0004	NEW	effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	990	3 000	3 000	2 000
	Administrative And Corporate Support	Scanners	C002003005_0004	NEW	effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	164	-	-	-	-
	Administrative And Corporate Support	Scanners C/O	C002003005_0005	NEW	effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	379	-	-	-	-
	Administrative And Corporate Support	Master Data Management	020030070020004_0	NEW	effective and development-oriented public	Growth	A WELL GOVERNED CITY	Licences And Rights	Computer Software And Applications	TY METROPOLITAN MUNICIPALITY	0	0	-	-	3 000	3 000	3 000
	Asset Management	Acquire Erg Sys (Asset Manag Sys Proc)	020030070020004_0	NEW	effective and development-oriented public	Growth	A WELL GOVERNED CITY	Licences And Rights	Computer Software And Applications	TY METROPOLITAN MUNICIPALITY	0	0	7 811	3 000	10 000	5 000	5 000
	Asset Management	System (Asset Man System Procure)	020030070020004_0	NEW	effective and development-oriented public	Growth	A WELL GOVERNED CITY	Licences And Rights	Computer Software And Applications	TY METROPOLITAN MUNICIPALITY	0	0	-	7 061	-	-	-
	Asset Management	Asset Replacements - Insurance	C002003010_0000	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	TY METROPOLITAN MUNICIPALITY	0	0	2 161	10 000	7 000	10 000	10 000
	Cemeteries, Funeral Parlours And	St Cemerie (Cambridge Crematorium)	0020202002001011	UPGRADING	er; responsive and sustainable social pro	Inclusion and Access	ELLY INTEGRATED /TRANSFOR	Community Facilities	Cemeteries/Crematoria	TY METROPOLITAN MUNICIPALITY	0	0	500	500	250	500	1 500
	Cemeteries, Funeral Parlours And	Development Of Cemeteries-Coastal	0020202002001011	UPGRADING	er; responsive and sustainable social pro	Inclusion and Access	ELLY INTEGRATED /TRANSFOR	Community Facilities	Cemeteries/Crematoria	TY METROPOLITAN MUNICIPALITY	0	0	997	750	350	750	1 000
	Cemeteries, Funeral Parlours And	Development Of Cemeteries-Inland	0020202002001011	UPGRADING	er; responsive and sustainable social pro	Inclusion and Access	ELLY INTEGRATED /TRANSFOR	Community Facilities	Cemeteries/Crematoria	TY METROPOLITAN MUNICIPALITY	0	0	997	750	1 200	2 250	1 000
	Cemeteries, Funeral Parlours And	Development Of Cemeteries-Midland	0020202002001011	UPGRADING	er; responsive and sustainable social pro	Inclusion and Access	ELLY INTEGRATED /TRANSFOR	Community Facilities	Cemeteries/Crematoria	TY METROPOLITAN MUNICIPALITY	0	0	996	750	1 200	1 450	1 000
	Cemeteries, Funeral Parlours And	Fencing Of Cemeteries	0020202002001011	UPGRADING	er; responsive and sustainable social pro	Inclusion and Access	ELLY INTEGRATED /TRANSFOR	Community Facilities	Cemeteries/Crematoria	TY METROPOLITAN MUNICIPALITY	0	0	2 996	3 000	-	-	-
	Cemeteries, Funeral Parlours And	Inland Cemeteries (KwI / Clubview)	0020202002001011	UPGRADING	er; responsive and sustainable social pro	Inclusion and Access	ELLY INTEGRATED /TRANSFOR	Community Facilities	Cemeteries/Crematoria	TY METROPOLITAN MUNICIPALITY	0	0	491	500	-	-	-
	Cemeteries, Funeral Parlours And	Inland Cemeteries (Phakamisa)	0020202002001011	UPGRADING	er; responsive and sustainable social pro	Inclusion and Access	ELLY INTEGRATED /TRANSFOR	Community Facilities	Cemeteries/Crematoria	TY METROPOLITAN MUNICIPALITY	0	0	500	500	-	-	-
	Cemeteries, Funeral Parlours And	Inland Cemeteries (Zwelitsha)	0020202002001011	UPGRADING	er; responsive and sustainable social pro	Inclusion and Access	ELLY INTEGRATED /TRANSFOR	Community Facilities	Cemeteries/Crematoria	TY METROPOLITAN MUNICIPALITY	0	0	500	500	-	-	-
	Cemeteries, Funeral Parlours And	Midlands Cemeteries (Fort Jackson)	0020202002001011	UPGRADING	er; responsive and sustainable social pro	Inclusion and Access	ELLY INTEGRATED /TRANSFOR	Community Facilities	Cemeteries/Crematoria	TY METROPOLITAN MUNICIPALITY	0	0	197	200	-	-	-
	Cemeteries, Funeral Parlours And	Midlands Cemeteries (Mtsoto Cemeter)	0020202002001011	UPGRADING	er; responsive and sustainable social pro	Inclusion and Access	ELLY INTEGRATED /TRANSFOR	Community Facilities	Cemeteries/Crematoria	TY METROPOLITAN MUNICIPALITY	0	0	1 000	1 000	-	-	-
	Cemeteries, Funeral Parlours And	Fencing Of Rural Cemeteries	C002003009_0004	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	1 000
	Cemeteries, Funeral Parlours And	Plant And Equipment (Cemeteries)	02003002001011_0	NEW	er; responsive and sustainable social pro	Growth	A WELL GOVERNED CITY	Community Facilities	Cemeteries/Crematoria	TY METROPOLITAN MUNICIPALITY	0	0	11	500	250	500	1 000
	Community Halls And Facilities	Construction Of Gesini Hall	0020202002001001	UPGRADING	effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Community Facilities	Halls	TY METROPOLITAN MUNICIPALITY	0	0	2 198	-	-	-	-
	Community Halls And Facilities	Construction Of Nu 3 Hall	0020202002001001	UPGRADING	effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Community Facilities	Halls	TY METROPOLITAN MUNICIPALITY	0	0	-	4 000	-	-	-
	Community Halls And Facilities	Construction Of Nu 3 Hall Ward 14	0020202002001001	UPGRADING	effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Community Facilities	Halls	TY METROPOLITAN MUNICIPALITY	0	0	2 884	-	-	-	-
	Community Halls And Facilities	Development Of C/Halls & Facilities	0020202002001001	UPGRADING	effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Community Facilities	Halls	TY METROPOLITAN MUNICIPALITY	0	0	-	-	1 000	1 000	1 000
	Community Halls And Facilities	Development Of C/Halls & Facilities	0020202002001001	UPGRADING	effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Community Facilities	Halls	TY METROPOLITAN MUNICIPALITY	0	0	-	3 000	-	-	-
	Community Halls And Facilities	Development Of a Community Halls	0020202002001001	UPGRADING	effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Community Facilities	Halls	TY METROPOLITAN MUNICIPALITY	0	0	3 058	6 500	2 500	2 612	5 224
	Community Halls And Facilities	Egesini Community Hall	0020202002001001	UPGRADING	effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Community Facilities	Halls	TY METROPOLITAN MUNICIPALITY	0	0	-	4 000	-	-	-
	Community Halls And Facilities	Upgr & Refurb Exist C/Halls & Facilities	0020202002001002	UPGRADING	effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Community Facilities	Centres	TY METROPOLITAN MUNICIPALITY	0	0	387	2 000	-	1 000	1 000
	Community Halls And Facilities	Halls-Tools And Equipment	C002003009_0003	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	500	450	1 000	1 000

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

BUF Buffalo City - Supporting Table SA36 Consolidated detailed capital budget														2024/25 Medium Term Revenue & Expenditure Framework				
R thousand														Audited Outcome 2022/23	Current Year Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude							
Parent municipality:																		
List all capital projects grouped by Function																		
Community Parks (Including Nurse Construction Staff Accommodation		002001002002002	RENEWAL	long and healthy life for all South African	Inclusion and Access	MUNICIPAL STRATEGIC OBJECTIVE	Sport And Recreation Facilities	Outdoor Facilities	TY METROPOLITAN MUNICIPALITY	0	0	-	300	-	-	-		
Community Parks (Including Nurse Enhancing And Stabilisat Of Beaches Fa		002001002002002	RENEWAL	long and healthy life for all South African	Inclusion and Access	LLY INTEGRATED /TRANSFOR	Sport And Recreation Facilities	Outdoor Facilities	TY METROPOLITAN MUNICIPALITY	0	0	-	-	500	500	-		
Community Parks (Including Nurse Blue Flag Beach - Gonub/Kidd Be		002001002002002	RENEWAL	long and healthy life for all South African	Inclusion and Access	LLY INTEGRATED /TRANSFOR	Sport And Recreation Facilities	Outdoor Facilities	TY METROPOLITAN MUNICIPALITY	0	0	-	-	350	1 500	1 000		
Community Parks (Including Nurseurbishment & Upgrading Of Facilit		002001002002002	RENEWAL	long and healthy life for all South African	Inclusion and Access	LLY INTEGRATED /TRANSFOR	Sport And Recreation Facilities	Outdoor Facilities	TY METROPOLITAN MUNICIPALITY	0	0	-	400	-	500	1 000		
Community Parks (Including Nurseevelopment Of Beach Infrastructure		002001002002002	RENEWAL	long and healthy life for all South African	Inclusion and Access	LLY INTEGRATED /TRANSFOR	Sport And Recreation Facilities	Outdoor Facilities	TY METROPOLITAN MUNICIPALITY	0	0	13 526	5 500	5 500	5 746	7 000		
Community Parks (Including Nurse Stabilisation Of Sand Dunes		002001002002002	RENEWAL	long and healthy life for all South African	Inclusion and Access	LLY INTEGRATED /TRANSFOR	Sport And Recreation Facilities	Outdoor Facilities	TY METROPOLITAN MUNICIPALITY	0	0	-	-	320	500	1 000		
Community Parks (Including Nurse Grass Cutting Equipment		C002003009_0003	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	197	690	-	-	-		
Community Parks (Including Nurse Grass Cutting Equipment		C002003009_0003	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	-	250	-	1 000		
Community Parks (Including Nurse Grass Cutting Equipment C/O		C002003009_0003	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	728	1 500	400	500	2 000		
Community Parks (Including Nurse Plant - Beaches		C002003009_0002	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	-	200	1 200	1 000		
Community Parks (Including Nursequisition Of Fleet (Trucks Tractors		C002003010_0001	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	TY METROPOLITAN MUNICIPALITY	0	0	3 368	507	-	-	-		
Community Parks (Including Nurse Beaches		002002002002002	UPGRADING	long and healthy life for all South African	Inclusion and Access	LLY INTEGRATED /TRANSFOR	Sport And Recreation Facilities	Outdoor Facilities	TY METROPOLITAN MUNICIPALITY	0	0	587	430	-	-	-		
Community Parks (Including Nurseurbishment Of Nature Reserve(Boards		002002002002002	UPGRADING	long and healthy life for all South African	Inclusion and Access	A GREEN CITY	Sport And Recreation Facilities	Outdoor Facilities	TY METROPOLITAN MUNICIPALITY	0	0	910	-	300	500	1 000		
Community Parks (Including Nurse Berlin Depot		002002003001010	UPGRADING	effective and development-oriented pub	Governance	LLY INTEGRATED /TRANSFOR	Operational Buildings	Depots	TY METROPOLITAN MUNICIPALITY	0	0	60	-	-	-	-		
Community Parks (Including Nurse Botanical Gardens		002002003001010	UPGRADING	effective and development-oriented pub	Governance	LLY INTEGRATED /TRANSFOR	Operational Buildings	Depots	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	500		
Community Parks (Including Nurse Development Of Heroes Acre		002002003001010	UPGRADING	effective and development-oriented pub	Governance	LLY INTEGRATED /TRANSFOR	Operational Buildings	Depots	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	1 000		
Community Parks (Including Nurse Establishment Of Recreational Park		002002003001010	UPGRADING	effective and development-oriented pub	Governance	LLY INTEGRATED /TRANSFOR	Operational Buildings	Depots	TY METROPOLITAN MUNICIPALITY	0	0	1 995	4 000	5 000	5 224	10 000		
Community Parks (Including Nurse Nu 6 Mdantsane Depot		002002003001010	UPGRADING	effective and development-oriented pub	Governance	A WELL GOVERNED CITY	Operational Buildings	Depots	TY METROPOLITAN MUNICIPALITY	0	0	480	-	-	-	-		
Community Parks (Including Nurseura & Devel Of Community Parks -		002002003001010	UPGRADING	effective and development-oriented pub	Governance	LLY INTEGRATED /TRANSFOR	Operational Buildings	Depots	TY METROPOLITAN MUNICIPALITY	0	0	760	1 000	500	500	500		
Community Parks (Including Nurseading & Devel Of Community Parks -		002002003001010	UPGRADING	effective and development-oriented pub	Governance	LLY INTEGRATED /TRANSFOR	Operational Buildings	Depots	TY METROPOLITAN MUNICIPALITY	0	0	1 291	1 000	500	500	500		
Community Parks (Including Nurseading And Devel Of Comm Parks -		002002003001010	UPGRADING	effective and development-oriented pub	Governance	LLY INTEGRATED /TRANSFOR	Operational Buildings	Depots	TY METROPOLITAN MUNICIPALITY	0	0	988	1 000	500	500	500		
Community Parks (Including Nurse Upgrading Of Parks Depot		002002003001010	UPGRADING	effective and development-oriented pub	Governance	A WELL GOVERNED CITY	Operational Buildings	Depots	TY METROPOLITAN MUNICIPALITY	0	0	-	-	300	-	1 000		
Community Parks (Including Nurse Guardrails		02003002001021_0	NEW	effective and development-oriented pub	Growth	LLY INTEGRATED /TRANSFOR	Community Facilities	Taxi Ranks/Bus Terminals	TY METROPOLITAN MUNICIPALITY	0	0	-	230	-	-	-		
Community Parks (Including Nurse Plant - Nature Reserve		02003002002002_0	NEW	long and healthy life for all South African	Growth	A GREEN CITY	Sport And Recreation Facilities	Outdoor Facilities	TY METROPOLITAN MUNICIPALITY	0	0	197	-	100	300	1 000		
Disaster Management	Early Warning Systems	C002003009_0001	NEW		Growth	INNOVATIVE AND PRODUCTIVE	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	-	750	1 000	1 000		
Disaster Management	Tactical Radio Network	C002003009_0004	NEW		Growth	INNOVATIVE AND PRODUCTIVE	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	818	1 500	1 500	-	-		
Disaster Management	Disaster Management Vehicles	C002003010_0000	NEW		Growth	INNOVATIVE AND PRODUCTIVE	Transport Assets	Transport Assets	TY METROPOLITAN MUNICIPALITY	0	0	-	-	1 800	2 000	1 500		
Disaster Management	struction Of New Disaster Managem	02003003001010_0	NEW	effective and development-oriented pub	Growth	INNOVATIVE AND PRODUCTIVE	Operational Buildings	Depots	TY METROPOLITAN MUNICIPALITY	0	0	-	-	2 500	-	1 500		
Economic Development/Planning	Sleeper Site Refurbishment	01001001006001_0	RENEWAL	effective and responsive economic infras	Inclusion and Access	A WELL GOVERNED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	-	500	-	500	-		
Economic Development/Planning	Guardrails (Coastal)	01001001006003_0	RENEWAL	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	TY METROPOLITAN MUNICIPALITY	0	0	-	100	100	104	110		
Economic Development/Planning	Guardrails(Midland)	01001001006003_0	RENEWAL	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	TY METROPOLITAN MUNICIPALITY	0	0	164	300	100	104	300		
Economic Development/Planning	Guardrails(Inland)	01001001006003_0	RENEWAL	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	TY METROPOLITAN MUNICIPALITY	0	0	-	100	100	104	110		
Economic Development/Planning	Guidance Signage (Coastal)	01001001006003_0	RENEWAL	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	TY METROPOLITAN MUNICIPALITY	0	0	-	-	200	209	250		
Economic Development/Planning	Guidance Signage (Inland)	01001001006003_0	RENEWAL	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	TY METROPOLITAN MUNICIPALITY	0	0	261	-	-	-	-		
Economic Development/Planning	Sidewalks (Coastal)	01001001006003_0	RENEWAL	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	1 000		
Economic Development/Planning	Sidewalks(Inland)	01001001006003_0	RENEWAL	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	TY METROPOLITAN MUNICIPALITY	0	0	2 263	-	-	-	1 045		
Economic Development/Planning	Sidewalks(Midland)	01001001006003_0	RENEWAL	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	TY METROPOLITAN MUNICIPALITY	0	0	445	800	1 000	-	2 000		
Economic Development/Planning	Traffic Calming (Coastal)	01001001006003_0	RENEWAL	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	TY METROPOLITAN MUNICIPALITY	0	0	500	475	250	261	300		
Economic Development/Planning	Traffic Calming(Inland)	01001001006003_0	RENEWAL	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	TY METROPOLITAN MUNICIPALITY	0	0	825	475	250	261	300		
Economic Development/Planning	Traffic Calming(Midland)	01001001006003_0	RENEWAL	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	TY METROPOLITAN MUNICIPALITY	0	0	1 258	950	500	522	600		
Economic Development/Planning	Traffic Signals	01001001006003_0	RENEWAL	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	TY METROPOLITAN MUNICIPALITY	0	0	2 664	3 000	6 000	4 179	8 000		
Economic Development/Planning	Sleeper Site Road	01001002006001_0	UPGRADING	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	34 320	38 880	25 000	37 031	12 000		
Economic Development/Planning	Sleeper Site Road	01001002006001_0	UPGRADING	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	-	9 000	-	-	-		
Economic Development/Planning	ge Designs & Implementation (Co	01001002006002_0	UPGRADING	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Structures	TY METROPOLITAN MUNICIPALITY	0	0	95	-	-	3 134	10 000		
Economic Development/Planning	ge Designs & Implementation (Mid	01001002006002_0	UPGRADING	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Structures	TY METROPOLITAN MUNICIPALITY	0	0	-	-	11 568	-	-		
Economic Development/Planning	ge Designs & Implementation (Mid	01001002006002_0	UPGRADING	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Structures	TY METROPOLITAN MUNICIPALITY	0	0	-	3 034	-	-	-		
Economic Development/Planning	Mdantsane Access Road	01001002006002_0	UPGRADING	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Structures	TY METROPOLITAN MUNICIPALITY	0	0	-	322	-	-	7 000		
Economic Development/Planning	umza Highway Phase 7 - Phase 1 &	01001002006002_0	UPGRADING	effective and responsive economic infras	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Structures	TY METROPOLITAN MUNICIPALITY	0	0	7 712	19 530	10 000	8 896	15 000		

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:																					
List all capital projects grouped by Function																					
Housing		Cluster 1 - Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	4 750	1 750	250	3 134	3 134				
Housing		Cluster 2 - Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	3 877	5 250	3 750	52	52				
Housing		ip Victims Project: Cambridge West	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	6 751	400	1 000	1 045	1 045				
Housing		D Hostel - Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	-	-	348	1 424	1 424				
Housing		mbaza Shuter Houses: Detail Infras	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	368	750	1 000	-	-				
Housing		Duncan VIII Comp/Site - Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	522	522				
Housing		Duncan Village Proper - Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	209	209				
Housing		Ford Maimango - Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	313	313				
Housing		Gqozo Village-Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	200	-				
Housing		Iiltha 49 Sites- Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	1 469	500	500	-	-				
Housing		Kaisers Beach Internal Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	-	-	6 000	-	-				
Housing		Kwt Golf Club Sweetwaters (New)	00100206001.000	NEW	responsive and economic infras	Growth	LLY INTEGRATED /TRANSFOR	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	-	-	10 122	16 905	15 000				
Housing		Lillyvale - Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	-	2 250	500	1 000	1 000				
Housing		Lillyvale Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	5 352	15 700	-	-	-				
Housing		Mdantsane Z 18 Cc Ph 2 - Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	2 342	5 000	9 000	9 403	8 000				
Housing		omhle: Peoples Housing Process	00100206001.000	NEW	responsive and economic infras	Growth	LLY INTEGRATED /TRANSFOR	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	4 078	12 000	1 000	1 045	1 045				
Housing		N2 Road Reserve - Roads- Isupg	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	1 612	5 000				
Housing		Phakamisa South -Roads	00100206001.000	NEW	responsive and economic infras	Growth	LLY INTEGRATED /TRANSFOR	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	6 315	5 000	2 000	-	-				
Housing		Potsdam Ikhwezi Bl 1- Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	-	2 000	2 500	2 500	2 500				
Housing		Potsdam Ikhwezi Bl 2- Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	-	-	250	1 045	1 045				
Housing		Potsdam North Kanana - Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	45	45				
Housing		eston Phase 2 Stage 3 (Khayelitsha	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	-	-	6 000	-	-				
Housing		Reeston Phase 3 Stage 2 - Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	3 077	8 000	4 500	-	-				
Housing		Sunny South Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	-	-	6 000	-	-				
Housing		Tutyu Phase 3 - Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	1 154	800	600	694	694				
Housing		Westbank Restitution - Roads	00100206001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	TY METROPOLITAN MUNICIPALITY	0	0	5 902	3 700	3 000	12 538	10 000				
Housing		alinda 179 Military Veterans- Storm	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	-	750	4 179	6 179				
Housing		Amalinda Co-Op	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	8 250	600	-	-	-				
Housing		Boxwood Project - Stormwater 10%	00100207001.000	NEW	responsive and economic infras	Growth	LLY INTEGRATED /TRANSFOR	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	12 000	5 000	5 224	5 224				
Housing		Braelyn Ext 10 - Stormwater	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	522	522				
Housing		Section & Triangular Site - Stormw	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	-	100	104	104				
Housing		Cluster 1 - Stormwater	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	3 875	1 750	250	522	522				
Housing		Cluster 2 - Stormwater	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	1 391	4 750	3 750	52	52				
Housing		Cluster 3 - Stormwater	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	2 250	500	1 000	1 000				
Housing		ip Victims Project: Cambridge West	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	2 988	250	250	261	261				
Housing		D Hostel - Stormwater	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	-	300	1 090	1 090				
Housing		mbaza Shuter Houses: Det Infras	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	413	250	1 000	-	-				
Housing		mbaza Shuter Houses: Detail Infras	00100207001.000	NEW	responsive and economic infras	Growth	LLY INTEGRATED /TRANSFOR	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	445	750	1 000	-	-				
Housing		Duncan VIII Comp/Site - Stormwater	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	78	78				
Housing		Duncan Village Proper - Stormwater	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	-	100	104	104				
Housing		Ford Maimango - Stormwater	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	52	52				
Housing		Gqozo Village-Stormwater	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	200	-				
Housing		Iiltha 49 Sites - Stormwater 10%	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	391	1 000	500	-	-				
Housing		Iiltha 49 Sites - Water	00100207001.000	NEW	responsive and economic infras	Growth	LLY INTEGRATED /TRANSFOR	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	587	500	500	-	-				
Housing		nyano Thembehlile Rd & Stormwat	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	2 000	6 000	-	-				
Housing		Mdantsane Z 18 Cc Ph 2 - Stormwat	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	2 368	5 000	5 000	5 224	6 224				
Housing		2 Road Reserve - Stormwater- Isupg	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	567	567				
Housing		Phakamisa South - Stormwater	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	5 673	5 000	2 000	-	-				
Housing		Potsdam Ikhwezi Bl 1 - Stormwater	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	3 000	2 500	2 500	2 500				
Housing		Potsdam Ikhwezi Bl 2 - Stormwater	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	-	250	522	522				
Housing		Potsdam Ikhwezi Block 1	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	6 509	-	-	-	-				
Housing		Potsdam North Kanana - Stormwat	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	45	45				
Housing		eston Phase 3 Stage 2 - Stormwater	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	1 304	6 000	5 000	-	-				
Housing		eston Phase 3 Stage 3 - Stormwater	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	-				
Housing		Tutyu Phase 3 - Stormwater	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	663	700	500	531	531				
Housing		West Bank Farm 194	00100207001.000	NEW	responsive and economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	-	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:																							
List all capital projects grouped by Function																							
Housing	Westbank Restitution - Stormwater	00100200701_000	NEW	Competitive and responsive economic infras	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	TY METROPOLITAN MUNICIPALITY	0	0	348	1 250	3 000	5 224	5 224							
Housing	Lovid 19 Special Clinics (Parkhomes)	02003003002002_0	NEW	Human settlements and improved quality of	Growth	LLY INTEGRATED /TRANSFOR	Housing	Social Housing	TY METROPOLITAN MUNICIPALITY	0	0	2 221	9 000	1 000	1 045	1 045							
Housing	Emergency Tru's	02003003002002_0	NEW	Human settlements and improved quality of	Growth	LLY INTEGRATED /TRANSFOR	Housing	Social Housing	TY METROPOLITAN MUNICIPALITY	0	0	2 000	650	-	-	-							
Housing	Erf 271 Summerpride	02003003002002_0	NEW	Human settlements and improved quality of	Growth	A CONNECTED CITY	Housing	Social Housing	TY METROPOLITAN MUNICIPALITY	0	0	4 725	-	-	-	-							
Housing	Fynbos Relocation Site Units	02003003002002_0	NEW	Human settlements and improved quality of	Growth	LLY INTEGRATED /TRANSFOR	Housing	Social Housing	TY METROPOLITAN MUNICIPALITY	0	0	-	500	500	522	522							
Housing	Haven Hills Tra	02003003002002_0	NEW	Human settlements and improved quality of	Growth	LLY INTEGRATED /TRANSFOR	Housing	Social Housing	TY METROPOLITAN MUNICIPALITY	0	0	8 846	5 000	-	-	-							
Housing	Hemingways Informal Settlements	02003003002002_0	NEW	Human settlements and improved quality of	Growth	LLY INTEGRATED /TRANSFOR	Housing	Social Housing	TY METROPOLITAN MUNICIPALITY	0	0	234	1 000	1 000	1 045	1 045							
Housing	ants Erf 81&87&88 Relocation Site U	02003003002002_0	NEW	Human settlements and improved quality of	Growth	LLY INTEGRATED /TRANSFOR	Housing	Social Housing	TY METROPOLITAN MUNICIPALITY	0	0	-	5 000	-	-	-							
Housing	Jantsane Erf 81 87 &88 Relocation S	02003003002002_0	NEW	Human settlements and improved quality of	Growth	LLY INTEGRATED /TRANSFOR	Housing	Social Housing	TY METROPOLITAN MUNICIPALITY	0	0	9 656	5 000	1 000	1 045	1 045							
Housing	Mzomomhle Roads	02003003002002_0	NEW	Human settlements and improved quality of	Growth	MUNICIPAL STRATEGIC OBJE	Housing	Social Housing	TY METROPOLITAN MUNICIPALITY	0	0	-	6 000	-	-	-							
Housing	Nompumehle Tra	02003003002002_0	NEW	Human settlements and improved quality of	Growth	LLY INTEGRATED /TRANSFOR	Housing	Social Housing	TY METROPOLITAN MUNICIPALITY	0	0	-	1 000	-	-	-							
Housing	khomes For Destitutes & Obv Victi	02003003002002_0	NEW	Human settlements and improved quality of	Growth	LLY INTEGRATED /TRANSFOR	Housing	Social Housing	TY METROPOLITAN MUNICIPALITY	0	0	-	2 000	-	-	-							
Housing	Phakamisa Sewers	02003003002002_0	NEW	Human settlements and improved quality of	Growth	LLY INTEGRATED /TRANSFOR	Housing	Social Housing	TY METROPOLITAN MUNICIPALITY	0	0	-	3 000	-	-	-							
Housing	Pikini Tra	02003003002002_0	NEW	Human settlements and improved quality of	Growth	LLY INTEGRATED /TRANSFOR	Housing	Social Housing	TY METROPOLITAN MUNICIPALITY	0	0	-	1 000	-	-	-							
Housing	Silvertown	02003003002002_0	NEW	Human settlements and improved quality of	Growth	LLY INTEGRATED /TRANSFOR	Housing	Social Housing	TY METROPOLITAN MUNICIPALITY	0	0	851	-	1 000	1 045	1 045							
Housing	Stoney Drift Tra	02003003002002_0	NEW	Human settlements and improved quality of	Growth	LLY INTEGRATED /TRANSFOR	Housing	Social Housing	TY METROPOLITAN MUNICIPALITY	0	0	-	1 000	-	-	-							
Housing	honzana Bypass Relocation Site	02003003002002_0	NEW	Human settlements and improved quality of	Growth	LLY INTEGRATED /TRANSFOR	Housing	Social Housing	TY METROPOLITAN MUNICIPALITY	0	0	5 995	14 000	9 500	522	522							
Housing	Office Furn & Equipment (Directorat	002003005_0003	NEW	Effective and development-oriented pub	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	422	500	500	500	500							
Human Resources	Furniture For Interns	002003005_0000	NEW	Effective and development-oriented pub	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	-	200	200	200							
Human Resources	Furniture For Interns	002003005_0002	NEW	Effective and development-oriented pub	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	150	-	-	-	-							
Human Resources	Office Furniture And Equipment - Inte	002003005_0000	NEW	Effective and development-oriented pub	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	150	-	-	-							
Information Technology	Lte Infrastructure	001002001008_000	NEW	Competitive and responsive economic infras	Growth	A WELL GOVERNED CITY	Electrical Infrastructure	Lv Networks	TY METROPOLITAN MUNICIPALITY	0	0	1 241	1 152	1 000	1 000	2 000							
Information Technology	Disaster Recovery Enhancement	001002009001_000	NEW	Competitive and responsive economic infras	Growth	MUNICIPAL STRATEGIC OBJE	Information And Communication Infrastru	Data Centres	TY METROPOLITAN MUNICIPALITY	0	0	937	-	-	-	-							
Information Technology	Disaster Recovery Enhancement	001002009001_000	NEW	Competitive and responsive economic infras	Growth	A WELL GOVERNED CITY	Information And Communication Infrastru	Data Centres	TY METROPOLITAN MUNICIPALITY	0	0	1 310	1 000	1 500	1 000	2 000							
Information Technology	Fibre Network	001002009002_000	NEW	Competitive and responsive economic infras	Growth	MUNICIPAL STRATEGIC OBJE	Information And Communication Infrastru	Core Layers	TY METROPOLITAN MUNICIPALITY	0	0	-	426	-	-	-							
Information Technology	Fibre Network	001002009002_000	NEW	Competitive and responsive economic infras	Growth	A WELL GOVERNED CITY	Information And Communication Infrastru	Core Layers	TY METROPOLITAN MUNICIPALITY	0	0	1 037	1 000	1 500	1 000	3 000							
Information Technology	erver Hardware (Application And Data	001002009002_000	NEW	Competitive and responsive economic infras	Growth	A WELL GOVERNED CITY	Information And Communication Infrastru	Core Layers	TY METROPOLITAN MUNICIPALITY	0	0	2 500	-	-	-	-							
Information Technology	ork Equipment Refresh(Kwt Mda B)	002003004_0000	NEW	Effective and development-oriented pub	Growth	A CONNECTED CITY	Computer Equipment	Computer Equipment	TY METROPOLITAN MUNICIPALITY	0	0	41	-	-	-	-							
Information Technology	Procurement Of Ict Equipment	002003004_0000	NEW	Effective and development-oriented pub	Growth	A WELL GOVERNED CITY	Computer Equipment	Computer Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	1 000	1 000	2 000	2 000							
Information Technology	Wi-Fi	002003004_0000	NEW	Effective and development-oriented pub	Growth	A WELL GOVERNED CITY	Computer Equipment	Computer Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	1 000	2 000	1 000	1 000							
Information Technology	elligent Operating Centre H/Ware	002003005_0004	NEW	Effective and development-oriented pub	Growth	A CONNECTED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	1 871	-	-	-	-							
Libraries And Archives	Development Of Libraries	02003002001010_0	NEW	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE	Community Facilities	Libraries	TY METROPOLITAN MUNICIPALITY	0	0	-	200	500	-	1 000							
Libraries And Archives	Development Of Libraries	02003002001010_0	NEW	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE	Community Facilities	Libraries	TY METROPOLITAN MUNICIPALITY	0	0	3 934	-	-	-	-							
Libraries And Archives	Development Of Libraries	02003002001010_0	NEW	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE	Community Facilities	Libraries	TY METROPOLITAN MUNICIPALITY	0	0	-	5 500	2 500	2 612	5 000							
Markets	Upgrading Of Buildings	00200202001015	UPGRADING	Enhance our environmental assets and nat	Inclusion and Access	A WELL GOVERNED CITY	Community Facilities	Nature Reserves	TY METROPOLITAN MUNICIPALITY	0	0	1 144	1 000	-	1 000	2 000							
Markets	Upgrading Of Cold Rooms	00200202001015	UPGRADING	Enhance our environmental assets and nat	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Community Facilities	Nature Reserves	TY METROPOLITAN MUNICIPALITY	0	0	380	-	-	-	-							
Markets	Upgrading Of Market Hall	00200202001015	UPGRADING	Enhance our environmental assets and nat	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Community Facilities	Nature Reserves	TY METROPOLITAN MUNICIPALITY	0	0	-	600	-	-	-							
Markets	Upgrading Of Market Hall	00200202001015	UPGRADING	Enhance our environmental assets and nat	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Community Facilities	Nature Reserves	TY METROPOLITAN MUNICIPALITY	0	0	8 535	6 000	5 500	5 746	10 000							
Markets	Office Furn & Equipment (Directorat	002003005_0003	NEW	Effective and development-oriented pub	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	528	500	250	500	1 000							
Markets	London Beachfront & Waterworld	00200202002002	UPGRADING	Long and healthy life for all South African	Inclusion and Access	LLY INTEGRATED /TRANSFOR	Sport And Recreation Facilities	Outdoor Facilities	TY METROPOLITAN MUNICIPALITY	0	0	21 227	8 399	-	-	-							
Markets	Esplanade Beachfront Upgrade	00200202002002	UPGRADING	Long and healthy life for all South African	Inclusion and Access	LLY INTEGRATED /TRANSFOR	Sport And Recreation Facilities	Outdoor Facilities	TY METROPOLITAN MUNICIPALITY	0	0	-	5 000	-	-	-							
Mayor And Council	Councillor's Office Equipment	002003005_0003	NEW	Effective and development-oriented pub	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	506	-	-	-	-							
Mayor And Council	Office Furn And Equipment (Directorat	002003005_0003	NEW	Effective and development-oriented pub	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	428	500	500	500	500							
Municipal Manager, Town Secretary	Fibre Network	001002009002_000	NEW	Competitive and responsive economic infras	Growth	MUNICIPAL STRATEGIC OBJE	Information And Communication Infrastru	Core Layers	TY METROPOLITAN MUNICIPALITY	0	0	343	-	-	-	-							
Municipal Manager, Town Secretary	Office Furn And Equipment (Directorat	002003005_0003	NEW	Effective and development-oriented pub	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	70	500	500	500	500							
Municipal Manager, Town Secretary	Office Furniture And Equipment-Epm	002003005_0003	NEW	Effective and development-oriented pub	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	151	100	150	250	500							
Municipal Manager, Town Secretary	Sentiment Anal Intell S/Ware Serv	002003005_0003	NEW	Effective and development-oriented pub	Growth	MUNICIPAL STRATEGIC OBJE	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	9 000	9 000	5 000	5 000							
Police Forces, Traffic And Street Pa	Back-Up Generators	002003005_0000	NEW	Effective and development-oriented pub	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	3 500	-	-	-							
Police Forces, Traffic And Street Pa	Back-Up Generators	002003005_0002	NEW	Effective and development-oriented pub	Growth	INNOVATIVE AND PRODUCTIVE	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	3 000	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:																	
<i>List all capital projects grouped by Function</i>																	
	Police Forces, Traffic And Street Pa	ffice Furn & Equipment (Directorate	C002003005_0001	NEW	effective and development-oriented pub	Growth	MUNICIPAL STRATEGIC OBJE	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	340	118	-	-	-
	Police Forces, Traffic And Street Pa	ffice Furn & Equipment (Directorate	C002003005_0003	NEW	effective and development-oriented pub	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	555	445	500	500	500
	Police Forces, Traffic And Street Pa	ssed Circuit Television Network - C	C002003009_0000	NEW		Growth	NOVATIVE AND PRODUCTIVE	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	2 000	-	-	-
	Police Forces, Traffic And Street Pa	ssed Circuit Television Network - C	C002003009_0004	NEW		Growth	NOVATIVE AND PRODUCTIVE	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	2 000	1 000	2 000	1 000
	Police Forces, Traffic And Street Pa	iture & Equipment Law Enforcement	C002003009_0002	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	200	-	-	-
	Police Forces, Traffic And Street Pa	ffice And Law Enforcement Equipm	C002003009_0001	NEW		Growth	MUNICIPAL STRATEGIC OBJE	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	1 279	-	-	-
	Police Forces, Traffic And Street Pa	ffice And Law Enforcement Equipm	C002003009_0003	NEW		Growth	NOVATIVE AND PRODUCTIVE	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	-	1 000	1 000	1 000
	Police Forces, Traffic And Street Pa	ones For Public Safety Departm	C002003010_0000	NEW		Growth	NOVATIVE AND PRODUCTIVE	Transport Assets	Transport Assets	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	1 000
	Police Forces, Traffic And Street Pa	Law Enforcement Vehicles	C002003010_0000	NEW		Growth	NOVATIVE AND PRODUCTIVE	Transport Assets	Transport Assets	TY METROPOLITAN MUNICIPALITY	0	0	-	2 000	3 000	8 000	1 500
	Police Forces, Traffic And Street Pa	Mobile Incident Command Vehicle	C002003010_0000	NEW		Growth	NOVATIVE AND PRODUCTIVE	Transport Assets	Transport Assets	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	1 000
	Police Forces, Traffic And Street Pa	Specialised Vehicles Public Safety	C002003010_0000	NEW		Growth	NOVATIVE AND PRODUCTIVE	Transport Assets	Transport Assets	TY METROPOLITAN MUNICIPALITY	0	0	-	3 000	-	-	-
	Police Forces, Traffic And Street Pa	icing Of Public Safety & Emergen	002002003001010	UPGRADING	effective and development-oriented pub	Governance	NOVATIVE AND PRODUCTIVE	Operational Buildings	Depots	TY METROPOLITAN MUNICIPALITY	0	0	-	-	1 000	-	1 000
	Police Forces, Traffic And Street Pa	urbishment Of Traffic Services Bu	002002003001010	UPGRADING	effective and development-oriented pub	Governance	NOVATIVE AND PRODUCTIVE	Operational Buildings	Depots	TY METROPOLITAN MUNICIPALITY	0	0	-	2 000	-	1 000	1 000
	Property Services	Orient Theatre Refurbishment	002001002001009	RENEWAL	effective and development-oriented pub	Inclusion and Access	A WELL GOVERNED CITY	Community Facilities	Theatres	TY METROPOLITAN MUNICIPALITY	0	0	-	-	300	500	-
	Property Services	ion And Electricity House Refurbis	002001003001001	RENEWAL	effective and development-oriented pub	Governance	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	TY METROPOLITAN MUNICIPALITY	0	0	1 985	2 000	-	-	-
	Property Services	ion/Elect House & Res Bank Refurb	002001003001001	RENEWAL	effective and development-oriented pub	Governance	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	TY METROPOLITAN MUNICIPALITY	0	0	1 790	-	-	-	-
	Property Services	London Mechanical Workshops Re	002001003001001	RENEWAL	effective and development-oriented pub	Governance	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	TY METROPOLITAN MUNICIPALITY	0	0	999	-	-	-	-
	Property Services	Orient Theatre Refurbishment	002001003001002	RENEWAL	effective and development-oriented pub	Governance	NOVATIVE AND PRODUCTIVE	Operational Buildings	Pay/Equity Points	TY METROPOLITAN MUNICIPALITY	0	0	1 111	1 500	-	-	-
	Property Services	Software	02003007002004_0	NEW	effective and development-oriented pub	Growth	MUNICIPAL STRATEGIC OBJE	Licences And Rights	Computer Software And Applications	TY METROPOLITAN MUNICIPALITY	0	0	-	200	-	-	-
	Property Services	Upgrading Of Electrical - Old Mutu	002002003001001	UPGRADING	effective and development-oriented pub	Governance	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	TY METROPOLITAN MUNICIPALITY	0	0	494	1 000	-	-	-
	Property Services	Land Acquisition & Buildings	02003003001005_0	NEW	effective and development-oriented pub	Growth	LLY INTEGRATED /TRANSFOR	Operational Buildings	Yards	TY METROPOLITAN MUNICIPALITY	0	0	1 219	-	-	-	-
	Property Services	Land Acquisition	PC002001_00001	NEW		Spatial Integration	LLY INTEGRATED /TRANSFOR	Land	Land	TY METROPOLITAN MUNICIPALITY	0	0	12 695	8 000	15 000	15 672	3 822
	Recreational Facilities	Installation Of Security Alarms In 20	002001002002002	RENEWAL	long and healthy life for all South Africa	Inclusion and Access	A WELL GOVERNED CITY	Sport And Recreation Facilities	Outdoor Facilities	TY METROPOLITAN MUNICIPALITY	0	0	30	-	-	-	-
	Recreational Facilities	Refurbishment Of Backpackers	002001002002002	RENEWAL	long and healthy life for all South Africa	Inclusion and Access	NOVATIVE AND PRODUCTIVE	Sport And Recreation Facilities	Outdoor Facilities	TY METROPOLITAN MUNICIPALITY	0	0	315	-	250	-	1 000
	Recreational Facilities	Refurbishment Of Chalets	002001002002002	RENEWAL	long and healthy life for all South Africa	Inclusion and Access	NOVATIVE AND PRODUCTIVE	Sport And Recreation Facilities	Outdoor Facilities	TY METROPOLITAN MUNICIPALITY	0	0	1 170	-	250	-	1 000
	Recreational Facilities	uilding Of S/Pool At Gonubie Reso	002002002001015	UPGRADING	hance our environmental assets and nat	Inclusion and Access	NOVATIVE AND PRODUCTIVE	Community Facilities	Nature Reserves	TY METROPOLITAN MUNICIPALITY	0	0	22	1 828	250	-	1 000
	Recreational Facilities	str Etipini Swimming Pool (Dunca	002002002001015	UPGRADING	hance our environmental assets and nat	Inclusion and Access	NOVATIVE AND PRODUCTIVE	Community Facilities	Nature Reserves	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	5 000
	Recreational Facilities	Fencing Of Resorts	002002002001015	UPGRADING	hance our environmental assets and nat	Inclusion and Access	NOVATIVE AND PRODUCTIVE	Community Facilities	Nature Reserves	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	6 000
	Recreational Facilities	Refurbishment Of Swimming Pools	002002002001015	UPGRADING	hance our environmental assets and nat	Inclusion and Access	NOVATIVE AND PRODUCTIVE	Community Facilities	Nature Reserves	TY METROPOLITAN MUNICIPALITY	0	0	-	4 000	250	-	1 000
	Recreational Facilities	Refurbishment Of Swimming Pools	002002002001015	UPGRADING	hance our environmental assets and nat	Inclusion and Access	MUNICIPAL STRATEGIC OBJE	Community Facilities	Nature Reserves	TY METROPOLITAN MUNICIPALITY	0	0	290	-	-	-	-
	Recreational Facilities	Swimming Pools	002002002001015	UPGRADING	hance our environmental assets and nat	Inclusion and Access	NOVATIVE AND PRODUCTIVE	Community Facilities	Nature Reserves	TY METROPOLITAN MUNICIPALITY	0	0	1 378	-	-	-	-
	Recreational Facilities	ading & Refurb Swimming Pools-In	002002002001015	UPGRADING	hance our environmental assets and nat	Inclusion and Access	NOVATIVE AND PRODUCTIVE	Community Facilities	Nature Reserves	TY METROPOLITAN MUNICIPALITY	0	0	-	-	250	-	1 000
	Recreational Facilities	ading & Refurb Swimming Pools-M	002002002001015	UPGRADING	hance our environmental assets and nat	Inclusion and Access	NOVATIVE AND PRODUCTIVE	Community Facilities	Nature Reserves	TY METROPOLITAN MUNICIPALITY	0	0	-	-	250	-	1 000
	Recreational Facilities	grading Of Gonubie Resorts Entran	002002002001015	UPGRADING	hance our environmental assets and nat	Inclusion and Access	NOVATIVE AND PRODUCTIVE	Community Facilities	Nature Reserves	TY METROPOLITAN MUNICIPALITY	0	0	-	-	300	-	1 000
	Recreational Facilities	ffice Furn & Equipment (Directorate	C002003005_0004	NEW	effective and development-oriented pub	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	444	500	500	500	1 000
	Recreational Facilities	ffice Furn & Equipment (Directorate	C002003005_0005	NEW	effective and development-oriented pub	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	23	-	-	-	-
	Recreational Facilities	urchase Of Furniture For Chalets C	C002003005_0000	NEW	effective and development-oriented pub	Growth	MUNICIPAL STRATEGIC OBJE	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY	0	0	5	-	-	-	-
	Recreational Facilities	uilding Of Memorial Stones	002003006001_000	NEW	h Africa and contribute to a better Africa	Growth	NOVATIVE AND PRODUCTIVE	Heritage Assets	Monuments	TY METROPOLITAN MUNICIPALITY	0	0	2 472	1 000	-	-	1 000
	Recreational Facilities	Installation Ccv Cameras Resorts	C002003009_0000	NEW		Growth	NOVATIVE AND PRODUCTIVE	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	-	250	-	-
	Recreational Facilities	Installation Of Alternative Energy Sys	C002003009_0001	NEW		Growth	A CONNECTED CITY	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	1 000
	Recreational Facilities	Installation Of Floodlights At Gonubie	C002003009_0003	NEW		Growth	NOVATIVE AND PRODUCTIVE	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	97	-	250	-	1 000
	Recreational Facilities	Plant - Swimming Pool	C002003009_0003	NEW		Growth	NOVATIVE AND PRODUCTIVE	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY	0	0	199	-	250	-	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:																					
List all capital projects grouped by Function																					
	Roads	Roads Provision - Ward 13 C/O	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	2 200	-	1 000				
	Roads	Roads Provision - Ward 16	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	-	1 000	-	-	-				
	Roads	Roads Provision - Ward 17	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	3 648	1 000	2 500	2 112	2 000				
	Roads	Roads Provision - Clust 1: Ward 17	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	2 200	1 000	2 500	2 166	2 000				
	Roads	Roads Provision - Clust 1: Ward 18	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	1 902	1 000	2 500	2 612	2 000				
	Roads	Roads Provision - Clust 1: Ward 19	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	7 000	1 000	2 500	2 612	2 000				
	Roads	Roads Provision - Clust 1: Ward 20	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	4 000	1 000	2 500	2 612	2 000				
	Roads	Roads Provision - Clust 2: Ward 20	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	10 421	3 000	2 500	2 612	2 000				
	Roads	Roads Provision - Clust 2: Ward 21	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	5 000	2 500	2 500	2 612	2 000				
	Roads	Roads Provision - Clust 2: Ward 22	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	5 198	2 500	2 500	2 612	2 000				
	Roads	Roads Provision - Clust 2: Ward 23	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	11 749	2 500	2 232	2 332	2 000				
	Roads	Roads Provision - Clust 2: Ward 24	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	9 802	2 500	2 500	2 612	2 000				
	Roads	Roads Provision - Clust 3: Ward 24	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	-	5 796	2 500	2 612	3 000				
	Roads	Roads Provision - Clust 3: Ward 25	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	17 462	6 286	2 500	2 612	3 000				
	Roads	Roads Provision - Clust 3: Ward 26	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	12 281	6 229	2 500	2 612	3 000				
	Roads	Roads Provision - Clust 3: Ward 27	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	13 000	6 796	2 500	2 612	3 000				
	Roads	Upgrade North East Expressway	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	-	7 000	-	-	-				
	Roads	Upgrade Of North East Expressway	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	988	-	-	-	1 000				
	Roads	Upgrd Mdts Rds - Clust2: Wrd11	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	-	613	-	-	-				
	Roads	Urban Roads - Ward 35	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	-				
	Roads	Urban Roads - Ward 37	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	2 653	3 000	2 000	2 000	3 000				
	Roads	Urban Roads - Ward 39	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	3 652	2 000	3 000	3 000	3 600				
	Roads	one 5 Implementation - Toyons Road	0100100206001	0UPGRADING	positive and responsive economic infra	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	6 264	3 000	-	-	-				
	Roads	Quenera Beacon Bay Link Road	00100206001.000	NEW	positive and responsive economic infra	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	-	1 600	-				
	Roads	Roads Provision - Ward 18	00100206001.000	NEW	positive and responsive economic infra	Growth	MUNICIPAL STRATEGIC OBJE	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	-	800	-	-	-				
	Roads	Roads Provision - Ward 7	00100206001.000	NEW	positive and responsive economic infra	Growth	MUNICIPAL STRATEGIC OBJE	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	-	2 000	-	-	-				
	Roads	Rural Roads - Ward 41	00100206001.000	NEW	positive and responsive economic infra	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	3Y METROPOLITAN MUNICIPALITY	0	0	-	2 000	-	-	-				
	Sewerage	Berlin Wastewater Treatment Works	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	6 000				
	Sewerage	Bisho Catchment Pump Station	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	1 000				
	Sewerage	Bisho Oxidation Ponds	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	1 500	-	-				
	Sewerage	Breidbach Oxidation Ponds	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	1 500	-	-				
	Sewerage	City Pump Station	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	1 000				
	Sewerage	East Bank Catchment Pump Station	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	10 000				
	Sewerage	Ihlanza Pump Station	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	1 000				
	Sewerage	Install Network Flow Monitoring Infra	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	20 000				
	Sewerage	Kayzers Beach Oxidation Ponds	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	2 000				
	Sewerage	Jantjans Wastewater Treatment Works	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	7 000	-	-				
	Sewerage	Jantjans Wastewater Treatment Works	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	14 678	19 598	18 739	28 176	-				
	Sewerage	Quinera Catchment Pump Station	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	1 000				
	Sewerage	Reeston Pump Station	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	15 000				
	Sewerage	T4 Pump Station	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	1 000				
	Sewerage	T8 Pump Station	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	1 000				
	Sewerage	Grading Of First Creek Outfall Sewer	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	4 000	15 948	-				
	Sewerage	Grading Of Second Creek Outfall Sewer	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	3 000	15 948	-				
	Sewerage	Yellowwood Pump Station	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	2 000	-	-				
	Sewerage	Zone 10 Pump Station	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	1 000				
	Sewerage	Zone 15 Pump Station	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	1 000				
	Sewerage	Zone 16 Pump Station	0100100206002	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Reticulation	3Y METROPOLITAN MUNICIPALITY	0	0	-	-	-	-	1 000				
	Sewerage	UL Sewer Diversion: Central-Reeston	0100100206003	0UPGRADING	positive and responsive economic infra	Inclusion and Access	MUNICIPAL STRATEGIC OBJE	Sanitation Infrastructure	Waste Water Treatment Works	3Y METROPOLITAN MUNICIPALITY	0	0	1 556	-	-	-	-				
	Sewerage	Ward 10 Kwt & Zwelithi Bulk Reg Sewer	0100100206004	0UPGRADING	positive and responsive economic infra	Inclusion and Access	ILLY INTEGRATED /TRANSFOR	Sanitation Infrastructure	Outfall Sewers	3Y METROPOLITAN MUNICIPALITY	0	0	1 880	20 000	16 122	19 896	-				

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	Audited Outcome 2022/23	2024/25 Medium Term Revenue & Expenditure Framework													
														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																											
	Solid Waste Disposal (Landfill Site)	Refurbishment Of Transfer Stations	C002003009_0004	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY		0	0	-	-	-	-	1 000									
	Solid Waste Disposal (Landfill Site)	Refurbishment Of Transfer Stations	C002003009_0004	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY		0	139	-	-	-	-	-	2 000								
	Solid Waste Disposal (Landfill Site)	Bom Fleet-Solid Waste Fleet And Plant	C002003010_0000	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	TY METROPOLITAN MUNICIPALITY		0	3 766	6 000	10 000	10 000	10 000	2 000									
	Solid Waste Disposal (Landfill Site)	Bom Fleet-Solid Waste Fleet And Plant	C002003010_0000	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	TY METROPOLITAN MUNICIPALITY		0	6 641	-	-	-	-	-									
	Solid Waste Disposal (Landfill Site)	P-Cnieu Op Bld Munic Off	002002030001001	UPGRADING	effective and development-oriented public	Governance	A GREEN CITY	Operational Buildings	Municipal Offices	TY METROPOLITAN MUNICIPALITY		0	0	-	-	-	5 000	1 000									
	Solid Waste Disposal (Landfill Site)	Waste Cells At Kwt Landfill Site	02003003001001_0	NEW	effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	TY METROPOLITAN MUNICIPALITY		0	0	-	15 300	-	-	-									
	Solid Waste Disposal (Landfill Site)	Development Of Beach Infrastructure	02003003001001_0	NEW	effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	TY METROPOLITAN MUNICIPALITY		0	1 000	500	500	522	3 000	-									
	Solid Waste Disposal (Landfill Site)	Garden Transfer Stations (Coast)	02003003001001_0	NEW	effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	TY METROPOLITAN MUNICIPALITY		0	0	-	-	-	-	6 000									
	Solid Waste Disposal (Landfill Site)	Garden Transfer Stations (Coast)	02003003001001_0	NEW	effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	TY METROPOLITAN MUNICIPALITY		0	0	-	-	-	-	6 000									
	Solid Waste Disposal (Landfill Site)	Garden Transfer Stations (Midland)	02003003001001_0	NEW	effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	TY METROPOLITAN MUNICIPALITY		0	0	-	4 350	4 350	4 545	6 000									
	Solid Waste Disposal (Landfill Site)	Garden Transfer Stations (Midland)	02003003001001_0	NEW	effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	TY METROPOLITAN MUNICIPALITY		0	0	-	4 350	4 350	4 545	6 000									
	Supply Chain Management	Siteation Enhanc & Optim E-Procure	02003003001001_0	NEW	effective and development-oriented public	Growth	A WELL GOVERNED CITY	Licences And Rights	Computer Software And Applications	TY METROPOLITAN MUNICIPALITY		0	0	-	10 000	-	-	-									
	Supply Chain Management	Fencing Scm	02003003001001_0	NEW	effective and development-oriented public	Growth	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	TY METROPOLITAN MUNICIPALITY		0	2 499	-	-	-	-	-									
	Tourism	rove Access Road And Road Signage	0100100106003_0	RENEWAL	responsive and economic infrastructure	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Roads Infrastructure	Road Furniture	TY METROPOLITAN MUNICIPALITY		0	6 066	7 300	-	-	-	-									
	Tourism	rove Access Road And Road Signage	0100100106003_0	RENEWAL	responsive and economic infrastructure	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Roads Infrastructure	Road Furniture	TY METROPOLITAN MUNICIPALITY		0	0	-	1 176	-	-	-									
	Tourism	rove Access Road And Road Signage	0100100106003_0	RENEWAL	responsive and economic infrastructure	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Roads Infrastructure	Road Furniture	TY METROPOLITAN MUNICIPALITY		0	2 161	-	-	-	-	-									
	Tourism	Kwt Art Centre C/O	001002004006_000	NEW	effective and development-oriented public	Growth	MUNICIPAL STRATEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	TY METROPOLITAN MUNICIPALITY		0	0	-	1 000	-	-	-									
	Tourism	Do Not Use	002001002001008	RENEWAL	effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Community Facilities	Galleries	TY METROPOLITAN MUNICIPALITY		0	0	-	1 800	-	2 000	3 000									
	Tourism	Extension Of Mdantsane Art Centre	002001002001008	RENEWAL	effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Community Facilities	Galleries	TY METROPOLITAN MUNICIPALITY		0	0	-	1 000	-	2 000	1 000									
	Tourism	Mdantsane Art Centre	002001002001008	RENEWAL	effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Community Facilities	Galleries	TY METROPOLITAN MUNICIPALITY		0	215	6 000	5 000	5 000	15 000	-									
	Tourism	Revitalisation Of Industrial Areas	002001003001009	RENEWAL	effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE	Operational Buildings	Manufacturing Plant	TY METROPOLITAN MUNICIPALITY		0	3 500	2 500	-	-	-	7 000									
	Tourism	Tourism Hub C/O	00200202001002	UPGRADING	effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Community Facilities	Centres	TY METROPOLITAN MUNICIPALITY		0	0	-	1 217	-	-	-									
	Tourism	Resort Maintenance & Upgrade	00200202001015	UPGRADING	enhance our environmental assets and natural resources	Inclusion and Access	INNOVATIVE AND PRODUCTIVE	Nature Reserves	Nature Reserves	TY METROPOLITAN MUNICIPALITY		0	471	500	-	1 000	2 000	-									
	Tourism	Smme Incubator	C002003005_0004	NEW	effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY		0	570	500	-	-	-	500									
	Tourism	Smme Incubator C/O	C002003005_0004	NEW	effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY		0	340	1 430	-	-	-	-									
	Tourism	Smme Incubator: Sekunjalo Training	C002003005_0004	NEW	effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY		0	0	1 000	5 000	5 224	7 000	-									
	Tourism	Hydroponics And Packhouse Project	C002003009_0003	NEW	effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE	Machinery And Equipment	Machinery And Equipment	TY METROPOLITAN MUNICIPALITY		0	2 960	3 300	5 319	5 558	8 000	-									
	Tourism	Fort Jackson Junction Hub	02003002001002_0	NEW	effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE	Community Facilities	Centres	TY METROPOLITAN MUNICIPALITY		0	0	-	5 000	5 000	5 224	10 000									
	Tourism	Tourism Hub	02003002001002_0	NEW	effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE	Community Facilities	Centres	TY METROPOLITAN MUNICIPALITY		0	0	-	100	-	2 500	3 000									
	Tourism	Film Studio Development	02003002001008_0	NEW	effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE	Community Facilities	Galleries	TY METROPOLITAN MUNICIPALITY		0	0	-	200	-	-	3 000									
	Tourism	Installation Of Recreational Facilities	02003002001014_0	NEW	effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE	Community Facilities	Public Open Space	TY METROPOLITAN MUNICIPALITY		0	0	-	-	-	-	2 000									
	Tourism	Construction Of Cabin Accommodation	02003002001015_0	NEW	enhance our environmental assets and natural resources	Growth	INNOVATIVE AND PRODUCTIVE	Community Facilities	Nature Reserves	TY METROPOLITAN MUNICIPALITY		0	0	-	-	-	-	3 000									
	Tourism	Agri-Village	02003002001018_0	NEW	effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE	Community Facilities	Stalls	TY METROPOLITAN MUNICIPALITY		0	2 524	7 000	7 819	8 170	10 000	-									
	Tourism	Informal Trade (Hawker Stalls)	02003002001018_0	NEW	effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE	Community Facilities	Stalls	TY METROPOLITAN MUNICIPALITY		0	1 261	-	-	-	-	-									
	Tourism	Informal Trade (Hawker Stalls)	02003002001018_0	NEW	effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE	Community Facilities	Stalls	TY METROPOLITAN MUNICIPALITY		0	6 690	8 000	9 000	9 403	10 000	-									
	Town Planning, Building Regulation	Inventory Warehousing And Fencing	002001003001002	RENEWAL	effective and development-oriented public	Governance	MUNICIPAL STRATEGIC OBJECTIVE	Operational Buildings	Pay/Enquiry Points	TY METROPOLITAN MUNICIPALITY		0	0	-	2	-	-	-									
	Town Planning, Building Regulation	Survey Software	C002003004_0000	NEW	effective and development-oriented public	Growth	ILLY INTEGRATED /TRANSFORMING	Computer Equipment	Computer Equipment	TY METROPOLITAN MUNICIPALITY		0	0	-	400	300	400	500									
	Town Planning, Building Regulation	Plotters	C002003005_0003	NEW	effective and development-oriented public	Growth	ILLY INTEGRATED /TRANSFORMING	Furniture And Office Equipment	Furniture And Office Equipment	TY METROPOLITAN MUNICIPALITY		0	0	-	600	300	600	-									
	Town Planning, Building Regulation	Upgrading Of Kwt Payments Hall	00200203001002	UPGRADING	effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Pay/Enquiry Points	TY METROPOLITAN MUNICIPALITY		0	0	-	-	-	-	700									
	Town Planning, Building Regulation	Upgrading Of Kwt Payments Hall	00200203001002	UPGRADING	effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Pay/Enquiry Points	TY METROPOLITAN MUNICIPALITY		0	1 354	(0)	-	-	-	-									
	Town Planning, Building Regulation	Aerial Photography And Mapping	01001001004003_0	NEW	effective and development-oriented public	Growth	ILLY INTEGRATED /TRANSFORMING	Operational Buildings	Building Plan Offices	TY METROPOLITAN MUNICIPALITY		0	0	-	-	250	500	1 000									
	Water Distribution	Reservoirs East Coast Supply	01001001004003_0	RENEWAL	responsive and economic infrastructure	Inclusion and Access	ILLY INTEGRATED /TRANSFORMING	Water Supply Infrastructure	Reservoirs	TY METROPOLITAN MUNICIPALITY		0	0	-	5 291	9 000	9 403	8 000									
	Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bl	01001001004003_0	RENEWAL	responsive and economic infrastructure	Inclusion and Access	ILLY INTEGRATED /TRANSFORMING	Water Supply Infrastructure	Reservoirs	TY METROPOLITAN MUNICIPALITY		0	0	-	2 500	7 700	8 850	-									
	Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bl	01001001004003_0	RENEWAL	responsive and economic infrastructure	Inclusion and Access	ILLY INTEGRATED /TRANSFORMING	Water Supply Infrastructure	Reservoirs	TY METROPOLITAN MUNICIPALITY		0	0	-	1 593	6 200	5 000	5 000									
	Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bl	01001001004003_0	RENEWAL	responsive and economic infrastructure	Inclusion and Access	ILLY INTEGRATED /TRANSFORMING	Water Supply Infrastructure	Reservoirs	TY METROPOLITAN MUNICIPALITY		0	0	-	3 800	7 000	7 300	-									
	Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bl	01001001004004_0	RENEWAL	responsive and economic infrastructure	Inclusion and Access	ILLY INTEGRATED /TRANSFORMING	Water Supply Infrastructure	Pump Stations	TY METROPOLITAN MUNICIPALITY		0	0	289	-	2 500	3 500	8 250									
	Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bl	01001001004005_0	RENEWAL	responsive and economic infrastructure	Inclusion and Access	ILLY INTEGRATED /TRANSFORMING	Water Supply Infrastructure	Water Treatment Works	TY METROPOLITAN MUNICIPALITY		0	27 957	25 000	18 128	18 940	8 000	-									
	Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bl	01001001004005_0	RENEWAL	responsive and economic infrastructure	Inclusion and Access	ILLY INTEGRATED /TRANSFORMING	Water Supply Infrastructure	Water Treatment Works	TY METROPOLITAN MUNICIPALITY		0	304	-	7 200	-	-	6 000									
	Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bl	01001001004005_0	RENEWAL	responsive and economic infrastructure	Inclusion and Access	ILLY INTEGRATED /TRANSFORMING	Water Supply Infrastructure	Water Treatment Works	TY METROPOLITAN MUNICIPALITY		0	0	-	-	3 200	-	6 960									
	Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bl	01001001004006_0	RENEWAL	responsive and economic infrastructure	Inclusion and Access	ILLY INTEGRATED /TRANSFORMING	Water Supply Infrastructure	Bulk Mains	TY METROPOLITAN MUNICIPALITY		0	0	-	3 837	3 500	5 000	5 000									

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:																						
List all capital projects grouped by Function																						
Water Distribution	k-Pipe & Water Meter Replacement	1001001004006.0	RENEWAL	petitive and responsive economic infras	Inclusion and Access	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Bulk Mains	TY METROPOLITAN MUNICIPALITY	0	0	2 261	2 500	3 000	7 000	5 000						
Water Distribution	k-Pipe And Wl Meter Repl In Bisho	1001001004006.0	RENEWAL	petitive and responsive economic infras	Inclusion and Access	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Bulk Mains	TY METROPOLITAN MUNICIPALITY	0	0	2 663	5 000	4 000	-	5 000						
Water Distribution	k-Pipe And Water Meter Replacement	1001001004006.0	RENEWAL	petitive and responsive economic infras	Inclusion and Access	MUNICIPAL STRATEGIC OBJE	Water Supply Infrastructure	Bulk Mains	TY METROPOLITAN MUNICIPALITY	0	0	726	-	-	-	-						
Water Distribution	tr Points-Pipe & WlMeter Replac Bisho	1001001004008.0	RENEWAL	petitive and responsive economic infras	Inclusion and Access	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Distribution Points	TY METROPOLITAN MUNICIPALITY	0	0	2 740	-	4 000	8 000	5 000						
Water Distribution	tr Points-Pipe & WlMeter Replac	1001001004008.0	RENEWAL	petitive and responsive economic infras	Inclusion and Access	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Distribution Points	TY METROPOLITAN MUNICIPALITY	0	0	4 989	8 070	2 500	5 000	5 000						
Water Distribution	tr Points-Pipe And Water Meter Repl	1001001004008.0	RENEWAL	petitive and responsive economic infras	Inclusion and Access	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Distribution Points	TY METROPOLITAN MUNICIPALITY	0	0	1 985	2 500	3 000	8 000	5 000						
Water Distribution	ump Station-Upgrade Water Network	1001002004004.0	UPGRADING	petitive and responsive economic infras	Inclusion and Access	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Pump Stations	TY METROPOLITAN MUNICIPALITY	0	0	2 468	-	5 000	5 224	8 881						
Water Distribution	Second Creek Pump Station	1001002004004.0	UPGRADING	petitive and responsive economic infras	Inclusion and Access	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Pump Stations	TY METROPOLITAN MUNICIPALITY	0	0	-	-	2 000	-	-						
Water Distribution	Bulk Mains-Upgrade Water Network	1001002004006.0	UPGRADING	petitive and responsive economic infras	Inclusion and Access	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Bulk Mains	TY METROPOLITAN MUNICIPALITY	0	0	4 536	7 155	14 000	14 224	8 000						
Water Distribution	s And Weirs-Kwt & Bisho Infrastruc	001002004001.000	NEW	petitive and responsive economic infras	Growth	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Dams And Weirs	TY METROPOLITAN MUNICIPALITY	0	0	-	-	2 000	3 314	3 976						
Water Distribution	Reservoirs-Water Backlogs	001002004003.000	NEW	petitive and responsive economic infras	Growth	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Reservoirs	TY METROPOLITAN MUNICIPALITY	0	0	3 457	5 000	5 000	5 224	7 403						
Water Distribution	er Treatment Works-Kwt & Bisho In	001002004005.000	NEW	petitive and responsive economic infras	Growth	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Water Treatment Works	TY METROPOLITAN MUNICIPALITY	0	0	-	-	5 000	4 403	5 284						
Water Distribution	ulk Mains-Kwt & Bisho Infrastructu	001002004006.000	NEW	petitive and responsive economic infras	Growth	MUNICIPAL STRATEGIC OBJE	Water Supply Infrastructure	Bulk Mains	TY METROPOLITAN MUNICIPALITY	0	0	-	-	1 500	5 224	6 269						
Water Distribution	Bulk Mains-Water Backlogs	001002004006.000	NEW	petitive and responsive economic infras	Growth	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Bulk Mains	TY METROPOLITAN MUNICIPALITY	0	0	5 094	4 000	5 000	5 224	8 881						
Water Distribution	ter Mains-Infomal Settlements Inta	001002004006.000	NEW	petitive and responsive economic infras	Growth	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Bulk Mains	TY METROPOLITAN MUNICIPALITY	0	0	982	2 000	7 000	7 314	10 657						
Water Distribution	Alternative Water Supply	001002004007.000	NEW	petitive and responsive economic infras	Growth	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Distribution	TY METROPOLITAN MUNICIPALITY	0	0	14 059	-	7 000	7 314	10 657						
Water Distribution	istribution Mains- Infomal Settlement	001002004007.000	NEW	petitive and responsive economic infras	Growth	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Distribution	TY METROPOLITAN MUNICIPALITY	0	0	3 000	4 000	9 000	9 403	13 500						
Water Distribution	istribution-Amahleke Water Suppl	001002004007.000	NEW	petitive and responsive economic infras	Growth	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Distribution	TY METROPOLITAN MUNICIPALITY	0	0	3 117	4 714	12 500	9 403	8 000						
Water Distribution	ter Supply -Infomal Settlements Co	001002004007.000	NEW	petitive and responsive economic infras	Growth	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Distribution	TY METROPOLITAN MUNICIPALITY	0	0	11 919	6 400	8 000	8 358	10 269						
Water Distribution	istribution Mains-Water Backlogs	001002004008.000	NEW	petitive and responsive economic infras	Growth	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Distribution Points	TY METROPOLITAN MUNICIPALITY	0	0	5 708	5 000	5 000	5 224	8 881						
Water Distribution	amand Mangm - Water Conserv - Pr	001002004009.000	NEW	petitive and responsive economic infras	Growth	LLY INTEGRATED /TRANSFOR	Water Supply Infrastructure	Prv Stations	TY METROPOLITAN MUNICIPALITY	0	0	6 542	7 000	6 000	6 269	9 134						
Water Distribution	Upgrading Of Laboratory	32003003001007.0	NEW	petitive and responsive economic infras	Growth	LLY INTEGRATED /TRANSFOR	Operational Buildings	Laboratories	TY METROPOLITAN MUNICIPALITY	0	0	-	-	3 000	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 +1 2025/26	Budget Year +2 2026/27
Parent Capital expenditure												1 425 678	1 323 285	1 230 865	1 278 093	1 343 574
Entities:																
<i>List all capital projects grouped by Entity</i>																
Entity A																
Buffalo City Development Agency																
Economic Development/Planning	Cash Flow Accounts	PC001001001004	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Water Supply Infrastructure	Reservoirs	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	9 403	-
Economic Development/Planning	Cash Flow Accounts	PC001001001004	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Water Supply Infrastructure	Reservoirs	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	5 000	-
Economic Development/Planning	Cash Flow Accounts	PC001001001004	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Water Supply Infrastructure	Reservoirs	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	7 000	-
Economic Development/Planning	Cash Flow Accounts	PC001001001004	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Water Supply Infrastructure	Reservoirs	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	7 700	-
Economic Development/Planning	Cash Flow Accounts	PC001001001004	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Water Supply Infrastructure	Pump Stations	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	3 500	-
Economic Development/Planning	Cash Flow Accounts	PC001001001004	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Water Supply Infrastructure	Water Treatment Works	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	18 940	-
Economic Development/Planning	Cash Flow Accounts	PC001001001004	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	7 000	-
Economic Development/Planning	Cash Flow Accounts	PC001001001004	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	5 000	-
Economic Development/Planning	Cash Flow Accounts	PC001001001004	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Water Supply Infrastructure	Distribution Points	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	5 000	-
Economic Development/Planning	Cash Flow Accounts	PC001001001004	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Water Supply Infrastructure	Distribution Points	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	8 000	-
Economic Development/Planning	Cash Flow Accounts	PC001001001004	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Water Supply Infrastructure	Distribution Points	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	8 000	-
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	500	-
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	1 060	-
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	2 500	-
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	1 060	-
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	1 070	-
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	1 070	-
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	1 070	-
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	1 060	-
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	1 060	-
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	1 070	-
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	1 060	-
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	1 060	-
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	1 060	-
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsive	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	2 260	-

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

BUF Buffalo City - Supporting Table SA36 Consolidated detailed capital budget													2024/25 Medium Term Revenue & Expenditure Framework				
R thousand													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
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude						
Parent Capital expenditure													1 425 678	1 323 285	1 230 855	1 278 093	1 343 574
Entitles:																	
<i>List all capital projects grouped by Entity</i>																	
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Road Furniture	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	209	-	
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Road Furniture	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	1 045	-	
Economic Development/Planning	Cash Flow Accounts	PC001001001006	RENEWAL	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Road Furniture	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	1 045	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002001	RENEWAL	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Road Furniture	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	4 179	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002001	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Electrical Infrastructure	Lv Networks	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	15 000	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002002	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Solid Waste Infrastructure	Waste Processing Facilities	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	10 062	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002004	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Water Supply Infrastructure	Pump Stations	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	5 224	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002004	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	14 224	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002005	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Sanitation Infrastructure	Reticulation	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	60 072	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002005	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Sanitation Infrastructure	Outfall Sewers	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	29 179	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002005	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Sanitation Infrastructure	Outfall Sewers	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	18 806	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002005	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Sanitation Infrastructure	Outfall Sewers	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	19 896	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002006	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	37 031	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002006	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	25 000	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002006	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	2 612	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002006	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	2 612	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002006	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	2 112	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002006	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	2 166	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002006	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	2 612	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002006	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	2 612	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002006	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	2 612	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002006	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	2 000	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002006	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Roads	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	3 000	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002006	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Road Structures	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	3 134	-	
Economic Development/Planning	Cash Flow Accounts	PC001001002006	UPGRAD	An efficient, competitive and responsible	Inclusion and Access		Roads Infrastructure	Road Structures	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	9 886	-	
Economic Development/Planning	Cash Flow Accounts	PC001002001008	NEW	An efficient, competitive and responsible	Growth		Electrical Infrastructure	Lv Networks	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	1 000	-	
Economic Development/Planning	Cash Flow Accounts	PC001002001008	NEW	An efficient, competitive and responsible	Growth		Electrical Infrastructure	Lv Networks	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	10 000	-	
Economic Development/Planning	Cash Flow Accounts	PC001002001008	NEW	An efficient, competitive and responsible	Growth		Electrical Infrastructure	Lv Networks	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	12 538	-	
Economic Development/Planning	Cash Flow Accounts	PC001002001008	NEW	An efficient, competitive and responsible	Growth		Electrical Infrastructure	Lv Networks	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	11 613	-	
Economic Development/Planning	Cash Flow Accounts	PC001002004001	NEW	An efficient, competitive and responsible	Growth		Water Supply Infrastructure	Dams And Weirs	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	3 314	-	
Economic Development/Planning	Cash Flow Accounts	PC001002004003	NEW	An efficient, competitive and responsible	Growth		Water Supply Infrastructure	Reservoirs	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	5 224	-	
Economic Development/Planning	Cash Flow Accounts	PC001002004005	NEW	An efficient, competitive and responsible	Growth		Water Supply Infrastructure	Water Treatment Works	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	4 403	-	
Economic Development/Planning	Cash Flow Accounts	PC001002004006	NEW	An efficient, competitive and responsible	Growth		Water Supply Infrastructure	Bulk Mains	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	5 224	-	
Economic Development/Planning	Cash Flow Accounts	PC001002004006	NEW	An efficient, competitive and responsible	Growth		Water Supply Infrastructure	Bulk Mains	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	7 314	-	
Economic Development/Planning	Cash Flow Accounts	PC001002004006	NEW	An efficient, competitive and responsible	Growth		Water Supply Infrastructure	Bulk Mains	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	5 224	-	
Economic Development/Planning	Cash Flow Accounts	PC001002004007	NEW	An efficient, competitive and responsible	Growth		Water Supply Infrastructure	Distribution	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	7 314	-	
Economic Development/Planning	Cash Flow Accounts	PC001002004007	NEW	An efficient, competitive and responsible	Growth		Water Supply Infrastructure	Distribution	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	8 368	-	
Economic Development/Planning	Cash Flow Accounts	PC001002004007	NEW	An efficient, competitive and responsible	Growth		Water Supply Infrastructure	Distribution	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	9 403	-	
Economic Development/Planning	Cash Flow Accounts	PC001002004007	NEW	An efficient, competitive and responsible	Growth		Water Supply Infrastructure	Distribution	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	9 403	-	
Economic Development/Planning	Cash Flow Accounts	PC001002004008	NEW	An efficient, competitive and responsible	Growth		Water Supply Infrastructure	Distribution Points	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	209	-	
Economic Development/Planning	Cash Flow Accounts	PC001002004008	NEW	An efficient, competitive and responsible	Growth		Water Supply Infrastructure	Distribution Points	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	1 090	-	
Economic Development/Planning	Cash Flow Accounts	PC001002004008	NEW	An efficient, competitive and responsible	Growth		Water Supply Infrastructure	Distribution Points	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	9 403	-	
Economic Development/Planning	Cash Flow Accounts	PC001002004008	NEW	An efficient, competitive and responsible	Growth		Water Supply Infrastructure	Distribution Points	BUFFALO CITY METROPOLITAN M	0	0	-	-	-	78	-	

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
													1 425 678	1 323 285	1 230 865	1 278 093	1 343 574
Parent Capital expenditure													1 425 678	1 323 285	1 230 865	1 278 093	1 343 574
Economic Development/Planning	Cash Flow Accounts	PC002003010_00	NEW		Growth			Transport Assets	Transport Assets	BUFFALO CITY METROPOLITAN M	0	0	0	10 000	0		
Economic Development/Planning	Cash Flow Accounts	PC002003010_00	NEW		Growth			Transport Assets	Transport Assets	BUFFALO CITY METROPOLITAN M	0	0	0	10 000	0		
Economic Development/Planning	Cash Flow Accounts	PC002003010_00	NEW		Growth			Transport Assets	Transport Assets	BUFFALO CITY METROPOLITAN M	0	0	0	10 000	0		
Economic Development/Planning	Cash Flow Accounts	PC002003010_00	NEW		Growth			Transport Assets	Transport Assets	BUFFALO CITY METROPOLITAN M	0	0	0	15 500	0		
Economic Development/Planning	Cash Flow Accounts	PC002003010_00	NEW		Growth			Transport Assets	Transport Assets	BUFFALO CITY METROPOLITAN M	0	0	0	3 000	0		
Economic Development/Planning	Cash Flow Accounts	PC001001001001	RENEWAL	An efficient, competitive and responsive	Inclusion and Access			Electrical Infrastructure	Hv Transmission Conductors	BUFFALO CITY METROPOLITAN M	0	0	0	30 000	0		
Economic Development/Planning	Cash Flow Accounts	PC001001001001	RENEWAL	An efficient, competitive and responsive	Inclusion and Access			Electrical Infrastructure	Mv Networks	BUFFALO CITY METROPOLITAN M	0	0	0	62 657	0		
Economic Development/Planning	Cash Flow Accounts	PC001001001001	RENEWAL	An efficient, competitive and responsive	Inclusion and Access			Electrical Infrastructure	Lv Networks	BUFFALO CITY METROPOLITAN M	0	0	0	40 250	0		
Economic Development/Planning	Cash Flow Accounts	PC002002002002	UPGRAD	An efficient, effective and development	Inclusion and Access			Community Facilities	Taxi Ranks/Bus Terminals	BUFFALO CITY METROPOLITAN M	0	0	0	2 090	0		
Economic Development/Planning	Cash Flow Accounts	PC002002002002	UPGRAD	An efficient, effective and development	Inclusion and Access			Community Facilities	Taxi Ranks/Bus Terminals	BUFFALO CITY METROPOLITAN M	0	0	0	10 448	0		
Economic Development/Planning	Cash Flow Accounts	PC002002002002	UPGRAD	A long and healthy life for all South African	Inclusion and Access			Sport And Recreation Facilities	Outdoor Facilities	BUFFALO CITY METROPOLITAN M	0	0	0	500	0		
Economic Development/Planning	Cash Flow Accounts	PC002002002002	UPGRAD	A long and healthy life for all South African	Inclusion and Access			Sport And Recreation Facilities	Outdoor Facilities	BUFFALO CITY METROPOLITAN M	0	0	0	2 612	0		
Economic Development/Planning	Cash Flow Accounts	PC002002002003	UPGRAD	An efficient, effective and development	Governance			Operational Buildings	Municipal Offices	BUFFALO CITY METROPOLITAN M	0	0	0	5 000	0		
Economic Development/Planning	Cash Flow Accounts	PC002002002003	UPGRAD	An efficient, effective and development	Governance			Operational Buildings	Municipal Offices	BUFFALO CITY METROPOLITAN M	0	0	0	1 000	0		
Economic Development/Planning	Cash Flow Accounts	PC002002002003	UPGRAD	An efficient, effective and development	Governance			Operational Buildings	Dapots	BUFFALO CITY METROPOLITAN M	0	0	0	1 500	0		
Economic Development/Planning	Cash Flow Accounts	PC002002002003	UPGRAD	An efficient, effective and development	Governance			Operational Buildings	Dapots	BUFFALO CITY METROPOLITAN M	0	0	0	1 000	0		
Economic Development/Planning	Cash Flow Accounts	PC002002002003	UPGRAD	An efficient, effective and development	Governance			Operational Buildings	Dapots	BUFFALO CITY METROPOLITAN M	0	0	0	500	0		
Economic Development/Planning	Cash Flow Accounts	PC002002002003	UPGRAD	An efficient, effective and development	Governance			Operational Buildings	Dapots	BUFFALO CITY METROPOLITAN M	0	0	0	500	0		
Economic Development/Planning	Cash Flow Accounts	PC002002002003	UPGRAD	An efficient, effective and development	Governance			Operational Buildings	Dapots	BUFFALO CITY METROPOLITAN M	0	0	0	5 724	0		
Economic Development/Planning	Cash Flow Accounts	PC002002002010	UPGRADNG	An efficient, effective and development	Governance			Transport Assets	Transport Assets	BUFFALO CITY METROPOLITAN M	0	0	0	1 000	0		
Economic Development/Planning	Cash Flow Accounts	PC002003002001	NEW	An efficient, effective and development	Growth			Community Facilities	Centres	BUFFALO CITY METROPOLITAN M	0	0	0	2 500	0		
Economic Development/Planning	Cash Flow Accounts	PC002003002001	NEW	An efficient, effective and development	Growth			Community Facilities	Centres	BUFFALO CITY METROPOLITAN M	0	0	0	5 224	0		
Economic Development/Planning	Cash Flow Accounts	PC002003002001	NEW	A comprehensive, responsive and sustainable	Growth			Community Facilities	Fire/Ambulance Stations	BUFFALO CITY METROPOLITAN M	0	0	0	3 000	0		
Economic Development/Planning	Cash Flow Accounts	PC002003002001	NEW	An efficient, effective and development	Growth			Community Facilities	Galleries	BUFFALO CITY METROPOLITAN M	0	0	0	3 000	0		
Economic Development/Planning	Cash Flow Accounts	PC002003002001	NEW	Quality basic education	Growth			Community Facilities	Libraries	BUFFALO CITY METROPOLITAN M	0	0	0	2 612	0		
Economic Development/Planning	Cash Flow Accounts	PC002003002001	NEW	A comprehensive, responsive and sustainable	Growth			Community Facilities	Cemeteries/Crematoria	BUFFALO CITY METROPOLITAN M	0	0	0	500	0		
Economic Development/Planning	Cash Flow Accounts	PC002003002001	NEW	An efficient, effective and development	Growth			Community Facilities	Public Open Space	BUFFALO CITY METROPOLITAN M	0	0	0	2 000	0		
Economic Development/Planning	Cash Flow Accounts	PC002003002001	NEW	Protect and enhance our environment	Growth			Community Facilities	Nature Reserves	BUFFALO CITY METROPOLITAN M	0	0	0	3 000	0		
Economic Development/Planning	Cash Flow Accounts	PC002003002001	NEW	An efficient, effective and development	Growth			Community Facilities	Stalls	BUFFALO CITY METROPOLITAN M	0	0	0	9 403	0		
Economic Development/Planning	Cash Flow Accounts	PC002003002001	NEW	An efficient, effective and development	Growth			Community Facilities	Stalls	BUFFALO CITY METROPOLITAN M	0	0	0	8 170	0		
Economic Development/Planning	Cash Flow Accounts	PC002003002002	NEW	A long and healthy life for all South African	Growth			Sport And Recreation Facilities	Outdoor Facilities	BUFFALO CITY METROPOLITAN M	0	0	0	300	0		
Economic Development/Planning	Cash Flow Accounts	PC002003003001	NEW	An efficient, effective and development	Growth			Operational Buildings	Municipal Offices	BUFFALO CITY METROPOLITAN M	0	0	0	9 612	0		
Economic Development/Planning	Cash Flow Accounts	PC002003003001	NEW	An efficient, effective and development	Growth			Operational Buildings	Municipal Offices	BUFFALO CITY METROPOLITAN M	0	0	0	4 000	0		
Economic Development/Planning	Cash Flow Accounts	PC002003003001	NEW	An efficient, effective and development	Growth			Operational Buildings	Building Plan Offices	BUFFALO CITY METROPOLITAN M	0	0	0	500	0		
Economic Development/Planning	Cash Flow Accounts	PC002003003001	NEW	An efficient, effective and development	Growth			Operational Buildings	Laboratories	BUFFALO CITY METROPOLITAN M	0	0	0	2 000	0		
Economic Development/Planning	Cash Flow Accounts	PC002001_00001	NEW		Spatial Integration			Land	Land	BUFFALO CITY METROPOLITAN M	0	0	0	15 672	0		
Entity Capital expenditure													269	808	250	1 278 593	620
Total Capital expenditure													1 425 946	1 324 093	1 231 115	2 556 686	1 344 194

Table 82: MBRR SA37 - Projects delayed from previous financial year

Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	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
A SPATIALLY I	Water Supply Infrastructure	Water Treatment Works	BUFFALO CITY METROPOLITAN MUNICIPALITY	0	0	2016	27,957	25,000	18,128	18,940	8,000
A SPATIALLY I	Water Supply Infrastructure	Water Treatment Works	BUFFALO CITY METROPOLITAN MUNICIPALITY	U	U	2016	304	-	7,200	-	6,080
A SPATIALLY I	Water Supply Infrastructure	Water Treatment Works	BUFFALO CITY METROPOLITAN MUNICIPALITY	0	0	2016	-	-	3,200	-	6,960

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 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 Revised 2024/2025 IDP and 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 83: 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	4,596	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	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											
Outsourced Services		71,389	77,694	112,329	122,054	122,163	122,163	71,149	119,257	122,809	135,554
Consultants and Professional Services		79,698	84,279	109,837	124,889	140,310	140,310	72,445	119,120	133,945	125,550
Contractors		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
Other Operational Costs		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 84: MBRR Table SA2 – Matrix consolidated financial performance budget (revenue source/expenditure type and department)

Description	Ref	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	Vote 09 - Directorate - Municipal Services	Vote 10 - Directorate - Economic Development & Agencies	Vote 11 - Directorate - Solid Waste And Environmental	Vote 12 - Directorate - Sport, Recreation & Community	Vote 13 - Vote 13	Vote 14 - Vote 14	Vote 15 - Other	Total
R thousand	1																
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			9	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)																	
Transfers and subsidies - capital (in-kind)			150	231,427	115	200	400,075	80,458			43,989	21,000	12,500				789,913
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 85: MBRR Table SA3 – Supporting detail to consolidated Statement of Financial Position

BUF Buffalo City - Supporting Table SA3 Supporting detail to '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
R thousand											
ASSETS											
<u>Trade and other receivables from exchange transactions</u>											
Electricity		672 084	886 531	932 240	1 090 605	1 820 596	1 820 596	889 739	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	2 565 334	2 947 187	3 302 364	3 641 330
Waste		524 366	656 494	767 203	802 690	925 840	925 840	1 002 476	1 073 717	1 246 882	1 418 181
Waste Water		433 742	552 018	622 004	677 542	808 353	808 353	756 999	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	395 884	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	5 610 432	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)	(3 740 117)	(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)	(1 018 079)	(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)	(1 403 984)	(1 780 212)	(1 973 277)	(2 163 715)
Impairment for Waste		(202 702)	(342 706)	(374 500)	(467 072)	(486 544)	(486 544)	(447 111)	(603 512)	(719 780)	(834 467)
Impairment for Waste Water		(183 396)	(301 464)	(329 927)	(438 193)	(456 109)	(456 109)	(397 531)	(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)	(473 412)	(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	1 870 315	3 102 803	3 396 422	3 763 987
-											
<u>Receivables from non-exchange transactions</u>											
Property rates		1 019 685	1 281 612	1 439 493	-	1 920 990	1 920 990	1 742 405	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)	(734 817)	(1 763 112)	(2 267 316)	(2 764 660)
Net Property rates		574 895	613 423	669 504	-	665 114	665 114	1 007 588	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	359 240	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	359 240	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	1 366 828	1 064 567	1 110 098	1 158 345

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

BUF Buffalo City - Supporting Table SA3 Supporting detail to '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
R thousand											
ASSETS											
Inventory											
Water											
Opening Balance		5 521	6 601	7 463	7 895	7 895	7 895	7 895	8 183	8 214	8 574
System Input Volume		235 192	247 916	270 304	308 466	301 039	301 039	242 969	415 650	426 650	433 650
Water Treatment Works					7 673	9 673	9 673	20 134	121 890	127 890	124 890
Bulk Purchases		235 192	247 916	270 304	300 793	291 366	291 366	222 835	293 760	298 760	308 760
Natural Sources					-	-	-	-	-	-	-
Authorised Consumption	6	(234 112)	(247 055)	(183 972)	(215 927)	(210 555)	(210 555)	(152 560)	(208 302)	(221 925)	(236 439)
Billed Authorised Consumption		(234 112)	(247 055)	(156 266)	(194 735)	(180 079)	(180 079)	(137 322)	(176 302)	(188 325)	(201 159)
Billed Metered Consumption		(234 112)	(247 055)	(114 688)	(140 753)	(130 423)	(130 423)	(99 227)	(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)	(99 227)	(140 186)	(150 650)	(161 863)
Billed Unmetered Consumption		-	-	(41 578)	(53 982)	(49 657)	(49 657)	(38 095)	(36 116)	(37 675)	(39 296)
Free Basic Water					-	-	-	-	-	-	-
Subsidised Water					-	-	-	-	-	-	-
Revenue Water				(41 578)	(53 982)	(49 657)	(49 657)	(38 095)	(36 116)	(37 675)	(39 296)
UnBilled Authorised Consumption		-	-	(27 706)	(21 192)	(30 476)	(30 476)	(15 238)	(32 000)	(33 600)	(35 280)
Unbilled Metered Consumption					-	-	-	-	-	-	-
Unbilled Unmetered Consumption				(27 706)	(21 192)	(30 476)	(30 476)	(15 238)	(32 000)	(33 600)	(35 280)
Water Losses		-	-	(85 900)	(92 540)	(90 195)	(90 195)	(65 306)	(207 316)	(204 364)	(197 481)
Apparent losses		-	-	(24 909)	(20 100)	(26 155)	(26 155)	(15 238)	(63 351)	(61 398)	(62 515)
Unauthorised Consumption				(24 909)	(20 100)	(26 155)	(26 155)	(15 238)	(63 351)	(61 398)	(62 515)
Customer Meter Inaccuracies					-	-	-	-	-	-	-
Real losses		-	-	(60 991)	(72 440)	(64 041)	(64 041)	(50 068)	(143 966)	(142 966)	(134 966)
Leakage on Transmission and Distribution Mains				(42 429)	(49 203)	(44 550)	(44 550)	(34 830)	(62 971)	(61 971)	(60 971)
Leakage and Overflows at Storage Tanks/Reservoirs					-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter				(18 563)	(23 237)	(19 491)	(19 491)	(15 238)	(37 416)	(37 416)	(30 416)
Data Transfer and Management Errors					-	-	-	-	-	-	-
Unavoidable Annual Real Losses					-	-	-	-	(43 579)	(43 579)	(43 579)
Non-revenue Water		-	-	(113 607)	(113 732)	(120 672)	(120 672)	(80 544)	(239 317)	(237 964)	(232 761)
Closing Balance Water		6 601	7 463	7 895	7 895	8 183	8 183	32 999	8 214	8 574	8 304

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

BUF Buffalo City - Supporting Table SA3 Supporting detail to '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
R thousand											
ASSETS											
Agricultural											
Opening Balance			-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables											
Standard Rated											
Opening Balance		26 368	27 166	34 019	38 540	38 540	38 540	38 540	48 316	53 074	57 636
Acquisitions		1 839 020	46 204	36 740	70 387	55 238	55 238	43 609	54 660	53 556	58 600
Issues	7	(50 328)	(38 911)	(32 592)	(70 387)	(45 028)	(45 028)	(36 496)	(49 445)	(48 514)	(51 254)
Adjustments	8	(1 785 018)	27	471	-	(435)	(435)	2	(457)	(480)	(504)
Write-offs	9	(2 876)	(467)	(98)	-	-	-	(457)	-	-	-
Closing balance - Consumables Standard Rated		27 166	34 019	38 540	38 540	48 316	48 316	45 198	53 074	57 636	64 479
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	4 411	0	478	881
Acquisitions		2 338		1 746	-	19 102	19 102	-	22 780	23 771	24 816
Issues	7		(543)	(22)	-	(23 470)	(23 470)	-	(22 257)	(23 321)	(24 521)
Adjustments	8		14		-	-	-	-	-	-	-
Write-offs	9	(10)	(3)	(41)	-	(43)	(43)	-	(45)	(47)	(50)
Closing balance - Materials and Supplies		3 259	2 728	4 411	4 411	0	0	4 411	478	881	1 127
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	82 608	61 766	67 091	73 909
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		40 922 477	45 450 526	47 715 607	46 786 543	49 620 169	49 620 169	48 542 759	51 301 036	53 052 656	54 862 639
Leases recognised as PPE	3	226 406	229 227	229 227	-	229 227	229 227	229 227	229 227	229 227	229 227
Less: Accumulated depreciation		19 616 214	21 212 127	23 058 832	22 172 576	24 961 900	24 961 900	24 591 301	26 957 972	29 041 001	31 212 989
Total Property, plant and equipment (PPE)	2	21 532 669	24 467 626	24 886 002	24 613 967	24 887 496	24 887 496	24 180 685	24 572 291	24 240 882	23 878 877

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

BUF Buffalo City - Supporting Table SA3 Supporting detail to '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
R thousand											
LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		45 191	49 141	50 158	30 246	30 246	30 246	50 158	28 814	25 086	20 829
Total Current liabilities - Financial liabilities		45 191	49 141	50 158	30 246	30 246	30 246	50 158	28 814	25 086	20 829
Trade and other payables from exchange transactions											
Trade and other payables from exchange transactions	5	1 263 045	1 210 128	1 805 990	1 397 989	1 925 238	1 925 238	1 375 020	1 588 787	1 619 696	1 619 189
Other trade payables from exchange transactions											
Trade payables from Non-exchange transactions: Unspent conditional Grants		262 146	283 485	255 179	282 535	253 792	253 792	562 383	253 792	253 792	253 792
Trade payables from Non-exchange transactions: Other											
VAT		6 135 835	6 884 868	7 581 118		1 568 063	1 568 063	8 297 191	1 403 130	1 468 393	1 536 876
Total Trade and other payables from exchange transactions	2	7 661 027	8 378 481	9 642 286	1 680 524	3 747 093	3 747 093	10 234 594	3 245 710	3 341 880	3 409 856
Non current liabilities - Financial liabilities											
Borrowing	4	187 994	138 854	88 696	108 608	78 361	78 361	58 450	50 980	29 622	13 049
Other financial liabilities											
Total Non current liabilities - Financial liabilities		187 994	138 854	88 696	108 608	78 361	78 361	58 450	50 980	29 622	13 049
Non current liabilities - Long Term portion of trade payables											
Electricity Bulk Purchases											
Payables and Accruals - General											
Water Bulk Purchases											
Municipal Debt Relief											
Provisions											
Retirement benefits		778 391	803 356	737 584	903 839	801 549	801 549	737 584	868 549	937 549	996 549
Refuse landfill site rehabilitation		46 485	99 083	89 746	48 716	88 746	88 746	89 746	86 746	84 246	81 746
Other			43 335	(22 235)		(10 554)	(10 554)	(22 235)	(9 554)	(8 554)	(7 554)
Total Provisions		824 876	945 774	805 095	952 555	879 741	879 741	805 095	945 741	1 013 241	1 070 741
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	10 624 689	10 090 824	10 100 586	9 454 962
GRAP adjustments											
Restated balance		11 093 398	11 603 250	11 247 269	13 646 053	10 624 689	10 624 689	10 624 689	10 090 824	10 100 586	9 454 962
Surplus/(Deficit)		732 305	(178 103)	(206 456)	770 796	837 702	837 702	(280 031)	794 009	848 862	1 000 010
Transfers to/from Reserves											
Depreciation offsets					(1 293 582)	(1 293 582)	(1 293 582)		(1 434 247)	(1 494 485)	(1 557 254)
Other adjustments		(152 348)	(123 145)	(338 482)					650 000		
Accumulated Surplus/(Deficit)	1	11 673 355	11 302 001	10 702 331	13 123 267	10 168 809	10 168 809	10 344 659	10 100 586	9 454 962	8 897 718
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation		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
Total Reserves	2	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
TOTAL COMMUNITY WEALTH/EQUITY	2	23 235 998	25 933 494	26 224 957	26 201 708	26 291 504	26 291 504	25 867 284	26 883 358	26 930 815	27 101 306

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

Detail of Free Basic Services (FBS) provided		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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)	49 660 147	44 961 885	50 947 131	82 663 498	82 663 498	82 663 498	98 080 240	110 575 663	124 663 002
	<i>Number of HH receiving this type of FBS</i>	81 304	72 569	61 194	63 694	63 694	63 694	66 194	68 694	71 194
	Informal settlements (Rands)	3 160 569	3 461 502	4 006 434	4 690 875	4 690 875	4 690 875	5 179 880	5 697 210	6 219 644
	<i>Number of HH receiving this type of FBS</i>	4 036	4 076	4 117	4 167	4 167	4 167	4 208	4 250	4 292
	Informal settlements targeted for upgrading (Rands)									
	<i>Number of HH receiving this type of FBS</i>									
	Living in informal backyard rental agreement (Rands)									
	<i>Number of HH receiving this type of FBS</i>									
	Other (Rands)									
	<i>Number of HH receiving this type of FBS</i>									
	Total cost of FBS - Electricity for informal settlements	3 160 569	3 461 502	4 006 434	4 690 875	4 690 875	4 690 875	5 179 880	5 697 210	6 219 644
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)	206 415 858	218 559 220	223 324 162	206 670 059	206 670 059	206 670 059	239 854 219	263 513 439	289 506 405
	<i>Number of HH receiving this type of FBS</i>	40 321	40 321	40 321	42 821	42 821	42 821	45 321	47 821	50 321
	Informal settlements (Rands)	41 335 100	45 673 934	50 328 565	60 565 436	60 565 436	60 565 436	66 790 080	73 603 481	80 360 281
	<i>Number of HH receiving this type of FBS</i>	41 176	41 176	41 176	41 588	41 588	41 588	42 000	42 412	42 824
	Informal settlements targeted for upgrading (Rands)									
	<i>Number of HH receiving this type of FBS</i>									
	Living in informal backyard rental agreement (Rands)									
	<i>Number of HH receiving this type of FBS</i>									
	Other (Rands)									
	<i>Number of HH receiving this type of FBS</i>									
	Total cost of FBS - Water for informal settlements	41 335 100	45 673 934	50 328 565	60 565 436	60 565 436	60 565 436	66 790 080	73 603 481	80 360 281
Sanitation	<u>Location of households for each type of FBS</u>									
List type of FBS service	Formal settlements - (free sanitation service to indigent households)	56 381 145	61 503 070	73 090 235	98 300 972	98 300 972	98 300 972	103 510 924	108 582 959	113 686 358
	<i>Number of HH receiving this type of FBS</i>	38 219	38 219	38 219	35 076	35 076	35 076	37 576	40 076	42 576
	Informal settlements (Rands)	55 474 249	42 151 884	46 191 369	46 191 369	46 191 369	46 191 369	50 619 103	55 573 354	59 791 372
	<i>Number of HH receiving this type of FBS</i>	41 176	41 176	41 176	41 588	41 588	41 588	42 000	42 412	42 824
	Informal settlements targeted for upgrading (Rands)									
	<i>Number of HH receiving this type of FBS</i>									
	Living in informal backyard rental agreement (Rands)									
	<i>Number of HH receiving this type of FBS</i>									
	Other (Rands)									
	<i>Number of HH receiving this type of FBS</i>									
	Total cost of FBS - Sanitation for informal settlements	55 474 249	42 151 884	46 191 369	46 191 369	46 191 369	46 191 369	50 619 103	55 573 354	59 791 372
Refuse Removal	<u>Location of households for each type of FBS</u>									
List type of FBS service	Formal settlements - (removed once a week to indigent households)	104 312 299	110 803 192	133 479 196	166 584 520	166 584 520	166 584 520	175 413 500	184 008 761	192 657 173
	<i>Number of HH receiving this type of FBS</i>	42 191	42 191	42 191	44 691	44 691	44 691	47 191	49 691	52 191
	Informal settlements (Rands)	106 846 139	118 265 977	129 599 599	155 086 643	155 086 643	155 086 643	170 251 200	186 879 147	201 063 274
	<i>Number of HH receiving this type of FBS</i>	41 176	41 176	41 176	41 588	41 588	41 588	42 000	42 412	42 824
	Informal settlements targeted for upgrading (Rands)									
	<i>Number of HH receiving this type of FBS</i>									
	Living in informal backyard rental agreement (Rands)									
	<i>Number of HH receiving this type of FBS</i>									
	Other (Rands)									
	<i>Number of HH receiving this type of FBS</i>									
	Total cost of FBS - Refuse Removal for informal settlements	106 846 139	118 265 977	129 599 599	155 086 643	155 086 643	155 086 643	170 251 200	186 879 147	201 063 274

Table 87: MBRR Table SA13(a) – Service Tariffs by Category

Description	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
						Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Property rates (rate in the Rand)								
Residential properties	Market Value	0,0116	0,0126	0,0136	0,0143	0,0143	0,0150	0,0157
Residential properties - vacant land	Vacant Land	0,0349	0,0378	0,0408	0,0428	0,0428	0,0449	0,0470
Farm properties - used	Market Value	0,0029	0,0032	0,0034	0,0036	0,0036	0,0037	0,0039
Farm properties - not used	Market Value	0,0029	0,0032	0,0034	0,0036	0,0036	0,0037	0,0039
Industrial properties	Market Value	0,0290	0,0315	0,0340	0,0357	0,0357	0,0374	0,0392
Business and commercial properties	Market Value	0,0290	0,0315	0,0340	0,0357	0,0357	0,0374	0,0392
State-owned properties	Various depending on prop	0,0081	0,0088	0,0088	-	-	-	-
Municipal properties	N/A	-	-	-	-	-	-	-
Public service infrastructure	Land	0,0029	0,0032	0,0034	0,0036	0,0036	0,0037	0,0039
Privately owned towns serviced by the State trust land	N/A	-	-	-	-	-	-	-
	Land	0,0349	0,0378	0,0409	0,4281	0,0428	0,0449	0,0470
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
General residential rebate			15 000	15 000	15 000	15 000	15 000	15 000
Indigent rebate or exemption								
Pensioners/social grants rebate or exemption			19 546 681	21 208 149	22 904 801	24 004 232	25 060 418	26 188 137
Temporary relief rebate or exemption								
Bona fide farmers rebate or exemption			5 665 328	6 146 880	6 146 880	6 957 285	7 263 406	7 590 259
Other rebates or exemptions								
Water tariffs								
Domestic								
Water usage - Block 1 (c/kl)	0 - 6 kl	15,56130	16,99290	16,99290	18,53926	21,74813	23,89249	26,24829
Water usage - Block 2 (c/kl)	7 - 10 kl	15,86640	17,32610	17,32613	18,90281	22,17461	24,36102	26,76302
Water usage - Block 3 (c/kl)	11 - 20 kl	22,03640	24,06380	24,06375	26,25355	30,79765	33,83429	37,17036
Water usage - Block 4 (c/kl)	21 - 30 kl	28,56570	31,19370	31,19374	34,03237	39,92287	43,85926	48,18378
Water usage - Block 5 (c/kl)								
Water usage - Block 6 (c/kl)								
Other								
Waste water tariffs								
Domestic								
Electricity tariffs								
Domestic								
FBE	Consumers are eligible to	-	-	-	-	-	-	-
Life-line tariff - meter	0 - 50kwh - Free	-	-	-	-	-	-	-
Life-line tariff - prepaid	0 - 50 kwh - Free	-	-	-	-	-	-	-
Flat rate tariff - meter (c/kwh)	N/A	-	-	-	-	-	-	-
Flat rate tariff - prepaid (c/kwh)	N/A	-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)	0 - 50kwh - Indigent	1,41540	1,53000	1,53005	1,72279	2,19666	2,47651	2,79202
Meter - IBT Block 2 (c/kwh)	0 - 50kwh - Non Indigent	1,94850	2,10630	2,10633	2,33546	2,97802	3,35742	3,78515
Meter - IBT Block 3 (c/kwh)	51 - 350kwh - All	1,94850	2,10630	2,10633	2,33546	2,97802	3,35742	3,78515
Meter - IBT Block 4 (c/kwh)	351 - 600kwh - All	1,94850	2,10630	2,10633	2,33546	2,97802	3,35742	3,78515
Meter - IBT Block 5 (c/kwh)	601 - >kwh - All	1,94850	2,10630	2,10633	2,33546	2,97802	3,35742	3,78515
Prepaid - IBT Block 1 (c/kwh)	0 - 50kwh - Indigent	1,41540	1,53000	1,53005	1,72279	2,19666	2,47651	2,79202
Prepaid - IBT Block 2 (c/kwh)	0 - 50kwh - Non Indigent	1,94850	2,10630	2,10633	2,33546	2,97802	3,35742	3,78515
Prepaid - IBT Block 3 (c/kwh)	51 - 350kwh - All	1,94850	2,10630	2,10633	2,33546	2,97802	3,35742	3,78515
Prepaid - IBT Block 4 (c/kwh)	351 - 600kwh - All	1,94850	2,10630	2,10633	2,33546	2,97802	3,35742	3,78515
Prepaid - IBT Block 5 (c/kwh)	601 - >kwh - All	1,94850	2,10630	2,10633	2,33546	2,97802	3,35742	3,78515
Other								
Waste management tariffs								
Domestic								

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

Description	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
						Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Exemptions, reductions and rebates (Rands)								
R15 000 threshold rebate		15 000	15 000	15 000	15 000	15 000	15 000	15 000
Pensioners/social grants rebate or exemption		17 932 735	19 546 681	21 208 149	22 904 801	24 004 232	25 060 418	26 188 137
Bona fide farmers rebate or exemption		5 197 548	5 665 328	6 146 880	6 638 631	6 957 285	7 263 406	7 590 259
Water tariffs								
Water usage - life line tariff	0 - 6 kl							
Water usage - Block 1 (c/kl)	0 - 6 kl	14,22419	15,56127	16,99290	18,53926	21,74813	23,89249	26,24829
Water usage - Block 2 (c/kl)	7 - 10 kl	14,50313	15,86642	17,32613	18,90281	22,17461	24,36102	26,76302
Water usage - Block 3 (c/kl)	11 - 20 kl	20,14296	22,03640	24,06375	26,25355	30,79765	33,83429	37,17036
Water usage - Block 4 (c/kl)	21 - 30 kl	26,11124	28,56570	31,19374	34,03237	39,92287	43,85926	48,18378
Water usage - Block 5 (c/kl)	31 > kl	32,76815	35,84835	39,14640	42,70872	50,10097	55,04092	60,46796
Waste water tariffs								
Small		-	-	-	-	-	-	-
Erf 0 - 300 M2	Erf 0 - 300 m2	78,77	86,16	86,16	102,03	112,61	126,96	143,13
Erf 301 - 400 M2	Erf 301 - 400 m2	125,07	136,81	136,81	162,10	178,84	201,62	227,31
Ordinary	Ordinary	219,13	239,71	239,71	283,99	313,41	353,33	398,35
Complex	Complex	198,33	216,96	216,96	257,03	283,62	319,76	360,49
Semi's	Semi's	219,13	239,71	239,71	283,99	313,41	353,33	398,35
Cluster Houses/Townhouses	Cluster	271,16	296,67	296,67	351,52	387,90	437,32	493,03
Erf 401 - 800 M2	Erf 401 - 800 m2	325,80	356,45	356,45	422,39	466,16	525,55	592,50
Erf 801 - 1200 M2	Erf 801 - 1200 m2	351,59	384,64	384,64	455,72	502,90	566,97	639,20
Erf > 1200 M2	Erf > 1200 m2	383,12	419,13	419,13	496,59	548,04	617,86	696,58
Electricity tariffs								
FBE	Consumers are eligible to							
Life-line tariff - meter	0 - 50kwh - Free							
Life-line tariff - prepaid	0 - 50 kwh - Free							
Meter - IBT Block 1 (c/kwh)	0 - 50kwh - Indigent	1,28330	1,41540	1,53005	1,72279	2,19666	2,47651	2,79202
Meter - IBT Block 2 (c/kwh)	0 - 50kwh - Non Indigent	1,80080	1,94850	2,10633	2,33546	2,97802	3,35742	3,78515
Meter - IBT Block 3 (c/kwh)	51 - 350kwh - All	1,80080	1,94850	2,10633	2,33546	2,97802	3,35742	3,78515
Meter - IBT Block 4 (c/kwh)	351 - 600kwh - All	1,80080	1,94850	2,10633	2,33546	2,97802	3,35742	3,78515
Meter - IBT Block 5 (c/kwh)	601 - >kwh - All	1,80080	1,94850	2,10633	2,33546	2,97802	3,35742	3,78515
Prepaid - IBT Block 1 (c/kwh)	0 - 50kwh - Indigent	1,28330	1,41540	1,53005	1,72279	2,197802	2,47651	2,79202
Prepaid - IBT Block 2 (c/kwh)	0 - 50kwh - Non Indigent	1,80080	1,94850	2,10633	2,33546	2,97802	3,35742	3,78515
Prepaid - IBT Block 3 (c/kwh)	51 - 350kwh - All	1,80080	1,94850	2,10633	2,33546	2,97802	3,35742	3,78515
Prepaid - IBT Block 4 (c/kwh)	351 - 600kwh - All	1,80080	1,94850	2,10633	2,33546	2,97802	3,35742	3,78515
Prepaid - IBT Block 5 (c/kwh)	601 - >kwh - All	1,80080	1,94850	2,10633	2,33546	2,97802	3,35742	3,78515
Other	(fill in thresholds)							

Table 89: MBRR Table SA25 – Consolidated Budgeted Monthly Revenue and expenditure (Source and Type)

BUF Buffalo City - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure																
Description	Ref	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		226 865	226 865	226 865	226 865	198 507	255 223	226 865	170 149	255 223	141 791	397 014	283 581	2 835 514	3 281 037	3 796 159
Service charges - Water		72 925	72 925	72 925	72 925	63 810	82 041	72 925	54 694	82 041	45 578	127 619	91 157	911 868	971 184	1 034 700
Service charges - Waste Water Management		48 270	48 270	48 270	48 270	42 237	54 304	48 270	36 203	54 304	30 169	84 473	60 338	603 379	631 135	660 167
Service charges - Waste Management		42 862	42 862	42 862	42 862	37 504	48 220	42 862	32 147	48 220	26 789	75 009	53 578	535 777	560 422	586 202
Sale of Goods and Rendering of Services		10 718	15 311	9 187	10 718	10 718	10 718	10 718	10 718	10 718	12 249	24 498	16 842	153 110	160 153	167 520
Agency services		1 127	-	1 409	3 663	3 381	564	282	5 635	1 409	3 099	3 663	3 945	28 177	29 473	30 829
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		22 230	17 784	13 338	13 338	17 784	26 676	24 453	20 007	17 784	31 122	11 115	6 669	222 299	232 525	243 221
Interest earned from Current and Non Current As		2 566	2 052	1 539	1 539	2 052	3 079	2 822	2 309	2 052	3 592	1 283	770	25 656	27 651	29 804
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2 426	2 184	2 184	1 213	2 426	2 426	2 184	1 213	1 941	1 941	2 426	1 698	24 263	25 379	26 546
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		3 530	5 296	3 530	4 413	5 296	7 061	7 061	5 296	4 413	5 296	22 065	15 005	88 261	92 321	96 568
Non-Exchange Revenue																
Property rates		249 645	226 950	204 255	158 865	181 560	158 865	181 560	158 865	181 560	158 865	249 645	158 865	2 269 497	2 373 893	2 483 092
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		872	872	581	775	872	775	872	1 357	1 066	1 066	388	194	9 691	10 137	10 603
Licences or permits		701	1 122	1 122	982	1 122	1 963	1 262	1 122	982	1 122	1 542	982	14 022	14 667	15 342
Transfer and subsidies - Operational		523 573	-	16 362	16 362	16 362	458 127	32 723	16 362	327 233	32 723	114 532	81 808	1 636 167	1 758 450	1 796 995
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	256 454	-	-	-	256 454	-	-	264 225	-	-	-	777 132	809 215	843 430
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		1 208 311	918 947	644 420	602 790	583 630	1 366 495	654 859	516 075	1 253 171	495 401	1 115 271	775 432	10 134 811	10 977 642	11 821 178
Expenditure																
Employee related costs		235 013	235 013	235 013	235 013	235 013	264 390	235 013	264 390	235 013	235 013	293 766	235 003	2 937 654	3 183 688	3 332 761
Remuneration of councillors		5 438	5 438	9 322	6 215	6 215	6 215	6 215	6 215	6 215	6 215	7 769	6 215	77 686	81 259	84 997
Bulk purchases - electricity		311 584	339 910	113 303	198 281	198 281	169 955	169 955	169 955	198 281	169 955	481 540	311 584	2 832 586	3 278 435	3 794 461
Inventory consumed		22 400	25 200	16 800	36 401	14 000	8 400	39 201	16 800	30 801	19 600	30 801	19 599	280 004	293 760	312 214
Debt impairment		134 538	134 538	134 538	134 538	134 538	134 538	134 538	134 538	134 538	134 538	168 173	168 173	1 681 728	1 596 133	1 658 826
Depreciation and amortisation		45 409	45 409	45 409	51 086	45 409	51 086	56 762	45 409	51 086	45 409	51 086	39 732	567 615	591 346	616 015
Interest		717	717	717	-	1 345	986	628	628	628	538	1 255	807	8 966	6 554	4 672
Contracted services		19 085	66 797	76 339	66 797	66 797	66 797	28 627	57 254	66 797	38 170	238 559	162 217	954 237	1 166 923	1 166 161
Transfers and subsidies		25 665	2 852	2 852	8 555	9 981	8 555	17 110	8 555	31 368	2 852	14 258	9 981	142 581	98 157	105 185
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		47 841	79 734	69 103	37 210	47 841	37 210	47 841	42 525	37 210	37 210	26 578	21 257	531 559	539 612	565 193
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		9 200	9 200	8 050	9 200	9 200	9 200	9 200	10 350	8 050	9 200	14 950	9 200	114 999	122 520	130 533
Total Expenditure		856 891	944 810	711 448	783 295	768 620	757 331	745 089	756 620	799 985	698 700	1 323 058	983 767	10 129 615	10 958 387	11 771 018
Surplus/(Deficit)		351 420	(25 863)	(67 019)	(180 504)	(184 990)	609 163	(90 230)	(240 545)	453 185	(203 299)	(207 787)	(208 335)	5 196	19 255	50 160
Transfers and subsidies - capital (monetary allocations)		23 664	31 553	47 329	63 105	55 217	70 993	102 546	23 664	39 441	23 664	157 763	149 875	788 813	829 607	949 850
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		375 084	5 690	(19 690)	(117 399)	(129 773)	680 156	12 316	(216 881)	492 626	(179 635)	(50 024)	(58 461)	794 009	848 862	1 000 010
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		375 084	5 690	(19 690)	(117 399)	(129 773)	680 156	12 316	(216 881)	492 626	(179 635)	(50 024)	(58 461)	794 009	848 862	1 000 010
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		375 084	5 690	(19 690)	(117 399)	(129 773)	680 156	12 316	(216 881)	492 626	(179 635)	(50 024)	(58 461)	794 009	848 862	1 000 010
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	375 084	5 690	(19 690)	(117 399)	(129 773)	680 156	12 316	(216 881)	492 626	(179 635)	(50 024)	(58 461)	794 009	848 862	1 000 010

Table 90: MBRR Table SA26 – Consolidated Budgeted Monthly Revenue and expenditure (Municipal Vote)

BUF Buffalo City - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)																
Description	Ref	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		5 836	6	191	194	193	5 116	384	187	3 652	369	1 306	940	18 375	18 777	21 880
Vote 03 - Directorate - Human Settlement		52 161	9 028	14 955	19 458	17 210	60 014	32 153	8 187	39 648	9 609	55 026	49 931	367 380	551 874	491 356
Vote 04 - Directorate - Chief Financial Officer		446 679	509 785	230 446	185 277	212 415	597 849	226 008	191 590	576 468	208 400	312 245	202 011	3 899 172	4 088 472	4 293 047
Vote 05 - Directorate - Corporate Services		3 495	57	153	165	171	3 107	307	163	2 211	271	1 000	717	11 816	11 853	13 393
Vote 06 - Directorate - Infrastructure Services		519 211	360 115	372 464	380 574	334 107	566 206	406 093	275 623	508 813	237 899	720 944	533 151	5 215 199	5 813 319	6 495 514
Vote 07 - Directorate - Spatial Planning And Developm		7 876	6 717	7 469	8 801	8 641	12 400	13 427	4 782	8 280	5 478	21 735	19 197	124 802	131 937	125 629
Vote 08 - Directorate - Health / Public Safety & Emerg		25 842	11 408	9 270	12 517	12 484	24 500	10 112	15 117	20 354	13 814	25 075	18 623	199 114	208 074	218 625
Vote 09 - Directorate - Municipal Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Ager		51 764	4 551	6 114	7 188	7 376	49 868	12 229	5 474	34 762	7 194	29 196	22 533	238 249	135 203	172 014
Vote 11 - Directorate - Solid Waste And Environmental		110 537	45 196	47 620	48 430	42 712	109 809	52 292	35 915	91 877	32 707	98 072	71 710	786 876	782 179	839 658
Vote 12 - Directorate - Sport, Recreation & Communit		8 575	3 636	3 077	3 292	3 538	8 619	4 400	2 702	6 548	3 324	8 436	6 494	62 642	65 560	99 914
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		1 231 976	950 499	691 758	665 895	638 847	1 437 488	757 405	539 739	1 292 611	519 066	1 273 034	925 306	10 923 625	11 807 249	12 771 028
Expenditure by Vote to be appropriated																
Vote 01 - Directorate - Executive Support Services		23 612	22 444	25 658	21 495	22 215	22 518	23 238	22 830	25 256	20 062	27 696	21 560	278 584	290 935	303 980
Vote 02 - Directorate - Municipal Manager		10 006	13 526	13 442	11 613	12 058	12 437	10 449	12 278	11 604	10 345	20 297	14 990	153 045	164 427	173 650
Vote 03 - Directorate - Human Settlement		6 897	14 475	15 880	14 317	14 287	14 672	8 442	13 241	14 297	9 806	41 861	29 020	197 194	366 437	308 996
Vote 04 - Directorate - Chief Financial Officer		88 217	98 845	96 756	88 612	90 994	92 259	88 940	93 054	88 562	86 749	115 052	101 297	1 129 338	1 123 149	1 163 851
Vote 05 - Directorate - Corporate Services		19 477	24 132	22 850	18 683	19 993	20 241	19 652	20 819	18 672	18 312	22 427	17 621	242 880	254 402	267 472
Vote 06 - Directorate - Infrastructure Services		524 690	585 949	354 362	450 955	430 162	406 120	411 252	405 593	445 527	388 993	854 727	609 528	5 867 858	6 402 562	7 095 256
Vote 07 - Directorate - Spatial Planning And Developm		20 466	23 453	23 355	22 937	22 215	23 998	22 804	22 996	22 893	20 784	30 814	24 046	280 763	314 617	311 204
Vote 08 - Directorate - Health / Public Safety & Emerg		41 794	44 026	43 991	43 547	43 273	47 511	42 498	47 428	43 563	42 107	59 398	47 094	546 230	582 376	608 847
Vote 09 - Directorate - Municipal Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Ager		27 762	18 948	18 519	19 513	20 726	20 122	23 554	20 150	32 650	14 639	31 823	23 268	271 674	194 239	207 765
Vote 11 - Directorate - Solid Waste And Environmental		58 672	62 634	60 854	56 581	57 792	59 764	58 379	60 578	60 113	53 764	73 694	59 879	722 702	776 236	816 857
Vote 12 - Directorate - Sport, Recreation & Communit		35 298	36 379	35 781	35 043	34 904	37 690	35 881	37 652	36 848	33 139	45 268	35 464	439 348	489 006	513 142
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		856 891	944 810	711 448	783 295	768 620	757 331	745 089	756 620	799 985	698 700	1 323 058	983 767	10 129 615	10 958 387	11 771 018
Surplus/(Deficit) before assoc.																
Income Tax		375 084	5 690	(19 690)	(117 399)	(129 773)	680 156	12 316	(216 881)	492 626	(179 635)	(50 024)	(58 461)	794 009	848 862	1 000 010
Share of Surplus/Deficit attributable to Minorities		(9 200)	(9 200)	(8 050)	(9 200)	(9 200)	(9 200)	(9 200)	(10 350)	(8 050)	(9 200)	(14 950)	105 799	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	365 884	(3 510)	(27 740)	(126 599)	(138 973)	670 957	3 116	(227 230)	484 576	(188 834)	(64 974)	47 338	794 009	848 862	1 000 010

Table 91: MBRR Table SA27 – Consolidated Budgeted Monthly Revenue and expenditure (Functional Classification)

BUF Buffalo City - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (functional classification)															
Description	R thousand	Ref	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
Revenue - Functional															
<i>Governance and administration</i>	457 916	511 474	232 723	187 419	214 978	608 846	229 699	192 974	584 193	210 423	318 791	207 386	3 956 821	4 147 805	4 344 678
Executive and council	5 836	6	191	194	193	5 116	384	187	3 652	369	1 306	940	18 375	18 777	21 880
Finance and administration	452 079	511 468	232 531	187 225	214 785	603 729	229 315	192 787	580 540	210 054	317 485	206 446	3 938 446	4 129 028	4 322 798
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	86 761	24 317	27 647	35 725	33 635	93 646	47 399	26 189	66 843	26 933	89 680	76 123	634 896	831 527	817 180
Community and social services	7 356	2 170	1 752	1 936	2 013	6 936	2 468	1 718	5 272	2 124	5 244	3 901	42 890	44 908	51 509
Sport and recreation	1 399	1 708	1 669	1 812	1 925	2 193	2 663	1 165	1 566	1 383	4 327	3 663	25 473	26 629	55 647
Public safety	25 842	11 408	9 270	12 517	12 484	24 500	10 112	15 117	20 354	13 814	25 075	18 623	199 114	208 074	218 625
Housing	52 161	9 028	14 955	19 458	17 210	60 014	32 153	8 187	39 648	9 609	55 026	49 931	367 380	551 874	491 356
Health	2	3	2	2	3	3	3	3	2	3	8	5	40	42	44
<i>Economic and environmental services</i>	38 138	9 794	13 280	17 006	15 372	45 007	27 010	8 249	30 077	9 572	46 578	41 464	301 549	280 245	291 872
Planning and development	34 056	5 233	6 523	8 010	7 464	34 273	12 386	4 776	24 009	6 079	23 733	19 937	186 480	149 530	157 650
Road transport	4 082	4 561	6 758	8 996	7 908	10 734	14 624	3 473	6 069	3 494	22 845	21 527	115 069	130 715	134 221
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	625 483	400 505	412 981	419 549	368 508	664 767	443 028	307 882	594 328	266 927	795 028	582 259	5 881 245	6 458 763	7 193 665
Energy sources	261 883	224 503	225 938	226 924	199 105	287 983	230 696	169 934	276 214	143 442	409 563	294 080	2 950 267	3 403 626	3 921 965
Water management	157 412	78 508	83 768	86 542	76 052	164 822	95 993	61 403	139 189	54 797	173 058	130 127	1 301 669	1 387 641	1 505 131
Waste water management	95 834	52 544	56 001	58 111	51 042	102 666	64 780	40 814	87 341	36 166	115 478	87 417	848 194	891 337	934 196
Waste management	110 354	44 950	47 275	47 972	42 309	109 296	51 558	35 372	91 584	32 522	96 929	70 635	781 115	776 160	832 372
Other	23 677	4 409	5 127	6 196	6 354	25 223	10 269	4 445	17 171	5 210	22 958	18 074	149 113	88 908	123 634
Total Revenue - Functional	1 231 976	950 499	691 758	665 895	638 847	1 437 488	757 405	539 739	1 292 611	519 066	1 273 034	925 306	10 923 625	11 807 249	12 771 028
Expenditure - Functional															
<i>Governance and administration</i>	152 456	172 114	171 788	153 432	157 668	160 678	155 031	161 647	157 070	146 892	203 997	169 660	1 962 433	2 013 043	2 095 683
Executive and council	27 457	27 573	30 714	25 829	26 730	27 158	27 233	27 443	29 585	23 974	34 927	26 933	335 556	353 151	370 713
Finance and administration	123 857	143 136	139 689	126 365	129 665	132 182	126 623	132 868	126 249	121 766	167 175	141 293	1 610 868	1 643 147	1 707 453
Internal audit	1 142	1 405	1 386	1 238	1 272	1 338	1 175	1 336	1 236	1 151	1 895	1 434	16 009	16 745	17 517
<i>Community and public safety</i>	97 523	109 201	109 967	107 109	106 528	115 440	100 624	113 865	108 864	98 747	166 008	126 758	1 360 634	1 640 562	1 644 962
Community and social services	13 288	14 964	14 489	13 288	13 516	14 310	13 579	14 503	13 365	12 826	16 748	13 126	168 003	187 846	195 234
Sport and recreation	31 963	31 861	31 751	32 130	31 700	34 779	32 399	34 512	33 952	30 285	42 921	33 535	401 787	453 090	476 881
Public safety	41 132	43 353	43 307	42 877	42 584	46 786	41 855	46 721	42 772	41 531	58 207	46 216	537 338	571 745	599 194
Housing	6 897	14 475	15 880	14 317	14 287	14 672	8 442	13 241	14 297	9 806	41 861	29 020	197 194	366 437	308 996
Health	4 242	4 548	4 540	4 498	4 441	4 893	4 349	4 889	4 479	4 300	6 271	4 861	56 311	61 444	64 658
<i>Economic and environmental services</i>	51 445	62 024	62 967	62 891	60 196	64 921	59 513	60 720	62 886	54 294	96 864	73 680	772 401	782 555	806 057
Planning and development	20 405	23 735	23 576	22 839	22 292	23 939	22 252	23 317	22 743	20 752	32 267	24 843	282 960	264 658	259 084
Road transport	31 040	38 289	39 391	40 052	37 904	40 982	37 261	37 402	40 143	33 542	64 597	48 838	489 441	517 897	546 973
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	533 269	589 993	355 682	447 266	430 332	403 265	412 403	407 235	445 369	390 033	836 931	599 582	5 851 359	6 374 032	7 064 311
Energy sources	389 017	427 616	202 451	285 826	284 951	259 075	251 567	256 364	285 821	250 728	616 951	427 188	3 937 555	4 382 687	4 955 056
Water management	68 472	77 984	70 135	83 584	66 499	63 328	83 722	70 151	78 135	67 107	108 122	81 424	918 661	948 673	1 008 399
Waste water management	30 642	36 080	36 558	35 479	35 153	36 666	32 537	35 687	35 456	32 130	57 645	46 270	450 304	469 178	497 977
Waste management	45 139	48 312	46 539	42 378	43 728	44 196	44 577	45 033	45 957	40 068	54 213	44 700	544 840	573 493	602 880
Other	22 198	11 478	11 043	12 597	13 897	13 028	17 518	13 153	25 796	8 734	19 258	14 087	182 789	148 195	160 005
Total Expenditure - Functional	856 891	944 810	711 448	783 295	768 620	757 331	745 089	756 620	799 985	698 700	1 323 058	983 767	10 129 615	10 958 387	11 771 018
Surplus/(Deficit) before assoc.	375 084	5 690	(19 690)	(117 399)	(129 773)	680 156	12 316	(216 881)	492 626	(179 635)	(50 024)	(58 461)	794 009	848 862	1 000 010
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	375 084	5 690	(19 690)	(117 399)	(129 773)	680 156	12 316	(216 881)	492 626	(179 635)	(58 461)	794 009	848 862	1 000 010

Table 93: MBRR Table SA32 – List of External Mechanisms

BUF Buffalo City - Supporting 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	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 Metr	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 spe	28 February 2025	569
Vargafon (Pty) Ltd	Y	3	Supply ,Implementation Of Organisational Culture Ch	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 94: MBRR Table A1 – Budget Summary

Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Financial Performance										
Property rates	1 467 400	1 591 520	1 733 914	1 958 216	1 958 216	1 958 216	1 958 216	2 208 577	2 316 798	2 425 687
Service charges	3 260 941	3 869 644	4 312 993	4 253 303	4 173 303	4 173 303	4 173 303	4 527 616	5 007 076	5 539 628
Investment revenue	70 130	40 801	32 364	30 239	30 239	30 239	30 239	23 027	24 156	25 291
Transfer and subsidies - Operational	979 243	1 202 782	1 052 872	1 314 276	1 348 788	1 348 788	1 348 788	1 400 728	1 458 438	1 559 998
Other own revenue	796 081	980 718	1 062 838	1 164 051	1 222 288	1 222 288	1 222 288	1 271 675	1 335 454	1 401 208
Total Revenue (excluding capital transfers and contributions)	6 573 796	7 685 465	8 194 980	8 720 086	8 732 836	8 732 836	8 732 836	9 431 623	10 141 921	10 951 812
Employee costs	2 180 296	2 510 669	2 510 297	2 654 517	2 575 707	2 575 707	2 575 707	2 836 454	2 974 097	3 113 328
Remuneration of councillors	64 687	63 813	64 683	70 263	70 263	70 263	70 263	74 057	77 686	81 337
Depreciation and amortisation	1 709 074	1 387 682	1 568 683	613 412	613 412	613 412	613 412	608 745	813 312	1 101 312
Finance charges	32 564	25 757	20 684	49 356	49 356	49 356	49 356	11 565	8 964	6 551
Inventory consumed and bulk purchases	1 866 902	1 959 266	2 291 433	2 473 967	2 386 570	2 386 570	2 386 570	2 804 625	3 150 316	3 538 981
Transfers and subsidies	130 821	104 708	127 078	170 336	189 639	189 639	189 639	154 403	139 522	144 626
Other expenditure	1 792 332	2 104 584	2 564 252	2 687 005	2 687 837	2 687 837	2 687 837	2 859 724	2 889 622	2 903 947
Total Expenditure	7 776 677	8 156 478	9 147 110	8 718 857	8 572 785	8 572 785	8 572 785	9 349 571	10 053 519	10 890 083
Surplus/(Deficit)	(1 202 882)	(471 014)	(952 129)	1 229	160 051	160 051	160 051	82 052	88 402	61 729
Transfers and subsidies - capital (monetary allocations)	1 010 413	1 065 032	686 434	734 875	735 498	735 498	735 498	751 972	789 828	820 950
Transfers and subsidies - capital (in-kind)	-	14 979	2 495	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(192 468)	608 997	(263 200)	736 105	895 549	895 549	895 549	834 024	878 230	882 680
Share of Surplus/Deficit attributable to Associate	105 684	(26 628)	29 869	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(86 785)	582 369	(233 331)	736 105	895 549	895 549	895 549	834 024	878 230	882 680

MBRR Table A1 – Budget Summary (continued)

Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands										
Capital expenditure & funds sources										
Capital expenditure	1 547 666	1 590 115	1 407 884	2 085 222	1 395 525	1 395 525	1 395 525	1 214 447	1 158 374	1 166 750
Transfers recognised - capital	905 526	970 986	624 464	734 875	735 498	735 498	735 498	751 972	789 828	820 950
Borrowing	–	3 079	11 727	732 614	–	–	–	–	–	–
Internally generated funds	642 141	616 049	771 693	617 733	660 027	660 027	660 027	462 474	368 546	345 799
Total sources of capital funds	1 547 666	1 590 115	1 407 884	2 085 222	1 395 525	1 395 525	1 395 525	1 214 447	1 158 374	1 166 750
Financial position										
Total current assets	3 255 894	3 713 757	3 426 757	3 523 575	3 640 103	3 640 103	3 640 103	3 593 944	4 139 568	4 866 082
Total non current assets	20 373 351	22 696 765	25 668 573	24 116 803	23 427 106	23 427 106	23 427 106	25 870 268	28 914 160	30 479 148
Total current liabilities	2 361 978	2 345 212	2 167 445	1 857 153	1 857 153	1 857 153	1 857 153	2 201 998	2 255 481	2 308 181
Total non current liabilities	877 139	996 095	1 063 665	2 254 276	1 521 661	1 521 661	1 521 661	1 061 163	1 060 926	1 065 274
Community wealth/Equity	20 390 127	23 069 215	25 864 220	23 528 949	23 688 394	23 688 394	23 688 394	26 201 051	29 737 321	31 971 775
Cash flows										
Net cash from (used) operating	1 890 315	1 451 404	1 062 601	1 036 755	1 116 200	1 116 200	1 116 200	1 023 413	1 249 200	1 318 537
Net cash from (used) investing	(1 642 409)	(1 628 508)	(1 466 466)	(2 085 222)	(1 395 525)	(1 395 525)	(1 395 525)	(1 214 447)	(1 158 374)	(1 166 750)
Net cash from (used) financing	(57 974)	(54 396)	(45 191)	677 964	(54 650)	(54 650)	(54 650)	(43 136)	(26 246)	(24 814)
Cash/cash equivalents at the year end	1 357 578	1 126 078	677 023	881 123	917 650	917 650	917 650	507 873	572 452	699 425
Cash backing/surplus reconciliation										
Cash and investments available	21 741 014	24 423 130	27 004 753	25 567 164	24 985 907	24 985 907	24 985 907	27 293 249	30 751 233	32 864 727
Application of cash and investments	1 283 864	1 519 656	1 282 902	490 790	495 113	495 113	495 113	1 242 017	1 144 315	1 040 885
Balance - surplus (shortfall)	20 457 150	22 903 474	25 721 851	25 076 374	24 490 795	24 490 795	24 490 795	26 051 232	29 606 919	31 823 842
Asset management										
Asset register summary (WDV)	15 434 501	17 447 510	20 296 986	16 728 368	16 750 906	16 750 906	16 750 906	19 338 370	22 450 969	23 982 505
Depreciation	1 709 074	1 387 682	1 568 683	613 412	613 412	613 412	613 412	608 745	813 312	1 101 312
Renewal and Upgrading of Existing Assets	637 015	706 277	797 993	1 393 230	851 821	851 821	851 821	611 528	606 321	584 671
Repairs and Maintenance	382 245	384 520	401 390	446 072	472 403	472 403	472 403	497 440	537 236	580 214
Free services										
Cost of Free Basic Services provided	623 586	645 381	710 967	820 753	820 753	820 753	820 753	909 699	988 434	1 067 948
Revenue cost of free services provided	107 071	110 082	127 403	249 239	249 239	249 239	249 239	281 105	294 879	308 739
Households below minimum service level										
Water:	5	5	2	2	2	2	2	2	2	1
Sanitation/sewerage:	15	11	9	7	7	7	7	4	4	4
Energy:	38	38	40	37	37	37	37	37	36	36
Refuse:	41	45	66	30	30	30	30	30	30	30

Table 95: MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by function classification)

BUF Buffalo City - Table A2 Budgeted Financial Performance (revenue and expenditure by functional 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
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		3 016 488	3 130 086	3 391 704	3 809 862	3 813 666	3 813 666	3 956 821	4 147 805	4 344 678
Executive and council		31 399	27 407	17 681	19 918	16 918	16 918	18 375	18 777	21 880
Finance and administration		2 985 088	3 102 680	3 374 023	3 789 944	3 796 748	3 796 748	3 938 446	4 129 028	4 322 798
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		679 485	450 333	476 459	704 913	665 345	665 345	634 896	831 527	817 180
Community and social services		26 858	25 320	36 199	60 942	60 942	60 942	42 890	44 908	51 509
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	192 674	192 674	199 114	208 074	218 625
Housing		468 827	236 851	234 412	410 850	383 301	383 301	367 380	551 874	491 356
Health		73	13	36	38	38	38	40	42	44
<i>Economic and environmental services</i>		419 513	234 001	292 912	206 023	292 542	292 542	212 413	233 951	243 492
Planning and development		153 012	86 022	87 891	108 323	108 323	108 323	97 344	103 235	109 270
Road transport		266 257	147 979	205 021	97 701	184 220	184 220	115 069	130 715	134 221
Environmental protection		243	–	–	–	–	–	–	–	–
<i>Trading services</i>		4 664 916	4 990 728	4 561 481	5 293 190	5 250 939	5 250 939	5 881 245	6 458 763	7 193 665
Energy sources		2 039 214	2 248 953	2 270 135	2 707 089	2 547 216	2 547 216	2 950 267	3 403 626	3 921 965
Water management		1 457 580	1 541 833	1 041 864	1 240 971	1 154 144	1 154 144	1 301 669	1 387 641	1 505 131
Waste water management		654 124	650 803	654 251	723 711	809 915	809 915	848 194	891 337	934 196
Waste management		513 998	549 140	595 231	621 419	739 664	739 664	781 115	776 160	832 372
<i>Other</i>	4	51 266	78 761	63 379	93 080	111 545	111 545	149 113	88 908	123 634
Total Revenue - Functional	2	8 831 669	8 883 910	8 785 934	10 107 068	10 134 038	10 134 038	10 834 489	11 760 954	12 722 649
Expenditure - Functional										
<i>Governance and administration</i>		1 570 294	1 671 206	1 619 984	1 881 909	1 842 619	1 842 619	1 962 433	2 013 043	2 095 683
Executive and council		343 353	346 987	343 206	368 376	334 761	334 761	335 556	353 151	370 713
Finance and administration		1 217 360	1 313 220	1 266 032	1 498 577	1 492 978	1 492 978	1 610 868	1 643 147	1 707 453
Internal audit		9 580	10 998	10 747	14 957	14 880	14 880	16 009	16 745	17 517
<i>Community and public safety</i>		1 097 119	1 211 276	1 272 478	1 416 010	1 314 022	1 314 022	1 360 634	1 640 562	1 644 962
Community and social services		171 679	178 875	182 051	221 363	199 071	199 071	168 003	187 846	195 234
Sport and recreation		362 721	435 689	463 698	444 515	393 726	393 726	401 787	453 090	476 881
Public safety		470 259	496 627	512 818	513 143	496 960	496 960	537 338	571 745	599 194
Housing		45 918	48 631	62 493	187 830	175 960	175 960	197 194	366 437	308 996
Health		46 542	51 454	51 418	49 160	48 305	48 305	56 311	61 444	64 658
<i>Economic and environmental services</i>		1 071 471	1 097 826	1 276 430	706 551	687 134	687 134	683 516	736 511	758 298
Planning and development		233 835	203 702	247 503	203 844	195 941	195 941	194 074	218 614	211 324
Road transport		805 485	894 124	1 028 927	502 707	491 193	491 193	489 441	517 897	546 973
Environmental protection		32 152	–	–	–	–	–	–	–	–
<i>Trading services</i>		4 223 728	4 976 275	4 616 214	5 173 555	5 277 587	5 277 587	5 851 359	6 374 032	7 064 311
Energy sources		2 096 068	2 685 219	2 493 271	3 432 312	3 453 914	3 453 914	3 937 555	4 382 687	4 955 056
Water management		1 222 202	1 230 632	1 092 492	852 332	851 579	851 579	918 661	948 673	1 008 399
Waste water management		434 035	526 763	484 560	393 769	417 861	417 861	450 304	469 178	497 977
Waste management		471 423	533 661	545 891	495 141	554 233	554 233	544 840	573 493	602 880
<i>Other</i>	4	113 237	137 726	129 459	159 355	175 782	175 782	182 789	148 195	160 005
Total Expenditure - Functional	3	8 075 850	9 094 308	8 914 566	9 337 380	9 297 144	9 297 144	10 040 730	10 912 342	11 723 259
Surplus/(Deficit) for the year		755 819	(210 399)	(128 631)	769 687	836 894	836 894	793 759	848 612	999 390

Table 96: MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote)

BUF Buffalo City - 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
R thousand										
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	16 541	16 541	18 375	18 777	21 880
Vote 03 - Directorate - Human Settlement		468 827	236 851	234 412	410 850	383 301	383 301	367 380	551 874	491 356
Vote 04 - Directorate - Chief Financial Officer		2 915 858	3 035 621	3 318 304	3 750 743	3 764 743	3 764 743	3 899 172	4 088 472	4 293 047
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	4 695 495	4 695 495	5 215 199	5 813 319	6 495 514
Vote 07 - Directorate - Spatial Planning And Development		210 464	140 429	127 597	135 746	128 746	128 746	124 802	131 937	125 629
Vote 08 - Directorate - Health / Public Safety & Emergency Services		182 700	179 714	175 322	205 616	192 674	192 674	199 114	208 074	218 625
Vote 09 - Directorate - Municipal Services		542 199	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agency Services		51 266	78 761	63 379	93 080	111 545	111 545	149 113	88 908	123 634
Vote 11 - Directorate - Solid Waste And Environmental Services		-	549 405	608 930	627 167	745 413	745 413	786 876	782 179	839 658
Vote 12 - Directorate - Sport, Recreation & Community Services		-	33 503	53 025	82 698	83 622	83 622	62 642	65 560	99 914
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	10 134 038	10 134 038	10 834 489	11 760 954	12 722 649
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	278 584	290 935	303 980
Vote 02 - Directorate - Municipal Manager		136 201	148 509	140 606	153 112	143 085	143 085	153 045	164 427	173 650
Vote 03 - Directorate - Human Settlement		45 592	48 283	62 157	187 439	175 569	175 569	197 194	366 437	308 996
Vote 04 - Directorate - Chief Financial Officer		679 917	752 638	687 709	1 012 840	1 042 706	1 042 706	1 129 338	1 123 149	1 163 851
Vote 05 - Directorate - Corporate Services		245 516	243 555	249 145	240 909	221 664	221 664	242 880	254 402	267 472
Vote 06 - Directorate - Infrastructure Services		4 694 574	5 470 559	5 228 793	5 291 826	5 315 781	5 315 781	5 867 858	6 402 562	7 095 256
Vote 07 - Directorate - Spatial Planning And Development		361 243	356 036	400 339	297 599	286 458	286 458	280 763	314 617	311 204
Vote 08 - Directorate - Health / Public Safety & Emergency Services		517 919	501 899	517 102	516 559	500 376	500 376	546 230	582 376	608 847
Vote 09 - Directorate - Municipal Services		1 006 724	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agency Services		106 775	130 371	122 128	152 729	169 156	169 156	182 789	148 195	160 005
Vote 11 - Directorate - Solid Waste And Environmental Services		-	695 442	697 797	659 806	704 275	704 275	722 702	776 236	816 857
Vote 12 - Directorate - Sport, Recreation & Community Services		-	468 558	510 292	519 821	460 459	460 459	439 348	489 006	513 142
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	8 075 850	9 094 308	8 914 566	9 337 380	9 297 144	9 297 144	10 040 730	10 912 342	11 723 259
Surplus/(Deficit) for the year	2	755 819	(210 399)	(128 631)	769 687	836 894	836 894	793 759	848 612	999 390

Table 97: MBRR Table A4 – Budgeted Financial Performance (revenue and expenditure by source and type)

BUF Buffalo City - Table A4 Budgeted Financial Performance (revenue and expenditure)											
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										
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	1 923 468	2 835 814	3 281 037	3 796 159
Service charges - Water	2	1 214 597	1 255 133	738 617	933 423	845 689	845 689	672 298	911 568	971 184	1 034 700
Service charges - Waste Water Management	2	420 119	470 773	482 231	493 351	573 555	573 555	463 361	603 379	631 135	660 167
Service charges - Waste Management	2	354 026	387 546	398 396	406 053	509 293	509 293	412 649	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	107 414	153 110	160 153	167 520
Agency services		25 112	23 879	21 871	26 861	26 861	26 861	21 538	28 177	29 473	30 829
Interest											
Interest earned from Receivables		119 421	176 561	300 755	211 915	211 915	211 915	315 659	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	34 293	24 000	25 920	27 994
Dividends											
Rent on Land											
Rental from Fixed Assets		24 222	21 116	24 501	23 129	23 129	23 129	19 659	24 263	25 379	26 546
Licence and permits											
Operational Revenue		644 744	690 281	48 395	84 138	84 138	84 138	50 299	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	1 786 454	2 269 497	2 373 893	2 483 092
Surcharges and Taxes											
Fines, penalties and forfeits		16 659	12 408	6 974	20 080	9 239	9 239	9 476	9 691	10 137	10 603
Licences or permits		12 411	12 128	12 216	17 667	13 367	13 367	11 728	14 022	14 667	15 342
Transfer and subsidies - Operational		1 202 782	1 052 872	1 192 439	1 397 328	1 407 410	1 407 410	1 300 211	1 548 937	1 714 166	1 751 046
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	-	-	-	136	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contribution)		7 750 719	8 194 980	8 049 172	9 347 595	9 297 380	9 297 380	7 872 983	10 045 926	10 931 597	11 773 418
Expenditure											
Employee related costs	2	2 472 782	2 510 297	2 432 021	2 842 422	2 646 237	2 646 237	2 400 717	2 888 238	3 146 387	3 293 912
Remuneration of councillors		63 813	64 683	66 749	74 057	74 057	74 057	60 154	77 686	81 259	84 997
Bulk purchases - electricity	2	1 631 905	1 922 255	1 936 963	2 512 494	2 512 494	2 512 494	1 972 903	2 832 586	3 278 435	3 794 461
Inventory consumed	8	284 440	286 508	216 564	286 314	276 483	276 483	189 056	276 836	293 617	312 071
Debt impairment	3	-	1 385 422	897 828	1 328 917	1 483 891	1 483 891	1 214 584	1 681 728	1 596 133	1 658 826
Depreciation and amortisation		1 400 787	1 568 683	1 845 225	608 745	608 745	608 745	1 533 624	567 097	590 915	615 734
Interest		25 757	20 684	16 075	13 565	13 565	13 565	10 380	8 964	6 551	4 669
Contracted services		626 011	576 630	679 193	890 317	889 159	889 159	590 160	927 019	1 165 574	1 164 814
Transfers and subsidies		104 708	127 078	137 495	153 897	143 844	143 844	124 701	142 581	98 157	105 185
Irrecoverable debts written off		926 950	-	-	-	-	-	3 408	-	-	-
Operational costs		543 124	600 898	620 292	535 103	556 129	556 129	533 998	522 997	532 794	558 058
Losses on disposal of Assets		21 457	793	-	-	-	-	-	-	-	-
Other Losses		742	508	86 303	92 540	92 540	92 540	73 203	114 999	122 520	130 533
Total Expenditure		8 102 477	9 064 440	8 934 709	9 338 370	9 297 144	9 297 144	8 706 887	10 040 730	10 912 342	11 723 259
Surplus/(Deficit)		(351 758)	(869 459)	(885 536)	9 225	236	236	(833 905)	5 196	19 255	50 160
Transfers and subsidies - capital (monetary allocations)	6	1 070 914	686 636	732 602	759 472	836 657	836 657	580 843	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	836 894	836 894	(253 061)	793 759	848 612	999 390
Income Tax											
Surplus/(Deficit) after income tax		729 191	(180 530)	(148 774)	768 697	836 894	836 894	(253 061)	793 759	848 612	999 390
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	836 894	836 894	(253 061)	793 759	848 612	999 390
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	836 894	836 894	(253 061)	793 759	848 612	999 390

Table 98: 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	9 600	9 600	36	9 650	5 750	6 000
Vote 03 - Directorate - Human Settlement		433 952	214 662	207 333	278 200	261 766	261 766	176 930	225 927	245 047	241 725
Vote 04 - Directorate - Chief Financial Officer		112 064	205 433	227 675	71 938	141 228	141 228	41 286	78 058	39 615	25 615
Vote 05 - Directorate - Corporate Services		10 638	4 494	10 216	10 640	10 218	10 218	3 451	16 700	17 700	17 200
Vote 06 - Directorate - Infrastructure Services		663 463	653 787	724 479	520 461	558 892	558 892	463 781	650 863	663 643	667 018
Vote 07 - Directorate - Spatial Planning And Development		143 363	115 477	91 858	136 617	102 819	102 819	58 063	81 908	87 062	86 492
Vote 08 - Directorate - Health / Public Safety & Emergency Services		22 932	8 836	16 833	32 188	44 925	44 925	5 973	18 050	43 500	34 000
Vote 09 - Directorate - Municipal Services		76 063	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies		127 070	140 130	58 581	64 100	70 522	70 522	19 688	42 889	61 825	94 000
Vote 11 - Directorate - Solid Waste And Environmental Management		-	13 027	37 124	42 000	56 454	56 454	19 316	80 470	89 941	86 500
Vote 12 - Directorate - Sport, Recreation & Community Development		-	43 723	50 424	60 650	66 361	66 361	38 614	25 850	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	1 323 285	1 323 285	827 138	1 230 865	1 278 093	1 343 574
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	1 323 285	1 323 285	827 138	1 230 865	1 278 093	1 343 574

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
Capital Expenditure - Functional											
Governance and administration		170 418	260 451	265 933	118 178	184 246	184 246	49 871	180 208	79 737	63 137
Executive and council		9 500	7 969	1 498	1 100	10 100	10 100	36	10 150	6 250	6 500
Finance and administration		160 919	252 482	264 435	117 078	174 146	174 146	49 834	170 058	73 487	56 637
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		488 865	271 363	295 202	379 038	386 941	386 941	226 093	284 497	333 803	383 249
Community and social services		20 665	15 882	22 466	45 950	36 150	36 150	19 445	16 750	16 674	25 724
Sport and recreation		16 687	32 823	48 091	33 200	40 768	40 768	23 252	23 320	21 082	77 800
Public safety		17 180	6 033	16 015	20 688	43 425	43 425	5 703	11 500	40 500	30 000
Housing		433 952	214 662	207 333	278 200	261 766	261 766	176 930	225 927	245 047	241 725
Health		380	1 963	1 297	1 000	4 832	4 832	763	7 000	10 500	8 000
Economic and environmental services		489 013	440 341	543 732	285 953	304 891	304 891	309 138	218 694	233 732	259 613
Planning and development		130 682	80 980	71 564	112 117	90 119	90 119	54 704	66 608	70 890	82 670
Road transport		358 331	359 361	472 168	173 837	214 772	214 772	254 434	152 087	162 841	176 943
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		314 748	295 599	262 230	370 624	376 685	376 685	222 348	504 577	568 997	543 575
Energy sources		120 908	120 634	98 904	132 820	136 461	136 461	93 101	158 388	175 557	145 843
Water management		78 202	104 762	104 798	100 205	99 061	99 061	66 024	169 528	182 664	208 231
Waste water management		71 555	61 318	42 015	103 598	98 598	98 598	48 483	110 861	142 580	126 000
Waste management		44 082	8 886	16 513	34 000	42 565	42 565	14 740	65 800	68 194	63 500
Other		127 070	140 130	58 581	64 100	70 522	70 522	19 688	42 889	61 825	94 000
Total Capital Expenditure - Functional	3	1 590 115	1 407 884	1 425 678	1 217 893	1 323 285	1 323 285	827 138	1 230 865	1 278 093	1 343 574
Funded by:											
National Government		970 986	624 464	696 267	759 472	839 657	839 657	564 308	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 Corporations, Higher Education Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	970 986	624 464	696 267	759 472	839 657	839 657	564 308	788 563	829 357	949 230
Borrowing	6	3 079	11 727	-	-	-	-	-	-	-	-
Internally generated funds		616 049	771 693	729 410	458 421	483 627	483 627	262 830	442 302	437 557	399 343
Total Capital Funding	7	1 590 115	1 407 884	1 425 678	1 217 893	1 323 285	1 323 285	827 138	1 230 865	1 266 914	1 348 574

Table 99: MBRR Table A6 - Budgeted Financial Position

BUF Buffalo City - 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
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		1 119 427	678 130	659 700	682 478	714 843	714 843	1 109 180	791 916	911 636	1 060 904
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	1 861 343	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	1 366 828	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	82 568	61 718	67 043	73 861
VAT		5 855 928	6 441 759	7 163 631	-	774 256	774 256	7 736 114	834 662	875 069	917 495
Other current assets		8 244	6 263	11 926	-	17 646	17 646	12 026	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	12 168 059	5 878 025	6 388 695	7 009 391
Non current assets											
Investments											
Investment property		436 049	451 398	#####	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	24 886 487	24 886 487	24 179 818	24 571 622	24 240 690	23 879 013
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	27 060	27 060	6 800	20 360	16 760	17 260
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	687 354	696 354	704 354
Total non current assets		22 689 423	25 668 573	26 074 236	25 871 876	26 111 879	26 111 879	25 367 750	25 804 714	25 486 382	25 140 765
TOTAL ASSETS		32 314 819	35 821 125	37 244 411	29 459 636	31 546 140	31 546 140	37 535 808	31 682 740	31 875 077	32 150 157
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	94 753	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	1 882 510	1 882 510	1 359 092	1 576 396	1 614 367	1 614 921
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	448 003	444 572	440 717	436 710
VAT		6 134 528	6 881 693	7 581 118	-	1 568 063	1 568 063	8 297 210	1 403 130	1 468 393	1 536 876
Other current liabilities											
Total current liabilities		8 117 184	8 810 705	10 143 840	2 200 613	4 275 037	4 275 037	10 501 654	3 802 172	3 901 160	3 965 441
Non current liabilities											
Financial liabilities	6	187 994	138 854	88 696	108 608	78 361	78 361	58 450	50 980	29 622	13 049
Provision	7	824 876	945 774	805 095	952 555	879 741	879 741	805 095	945 741	1 013 241	1 070 741
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	863 545	996 721	1 042 863	1 083 790
TOTAL LIABILITIES		9 130 054	9 895 332	11 037 632	3 261 776	5 233 139	5 233 139	11 365 200	4 798 893	4 944 023	5 049 231
NET ASSETS		23 184 764	25 925 793	26 206 780	26 197 860	26 313 001	26 313 001	26 170 609	26 883 847	26 931 054	27 100 925
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	11 658 753	11 285 530	10 745 472	13 110 999	10 169 548	10 169 548	10 373 175	10 101 075	9 455 201	8 897 337
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	26 292 243	26 292 243	25 895 800	26 883 847	26 931 054	27 100 925

Table 100: MBRR Table A7 - Budgeted Cash Flow Statement

BUF Buffalo City - Table A7 Budgeted Cash Flows											
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	1 197 196	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	2 544 513	3 822 072	4 367 231	4 997 441
Other revenue		6 202 652	4 579 088	5 034 864	1 006 865	877 001	877 001	3 498 442	718 929	792 834	585 674
Transfers and Subsidies - Operational	1	19 956	1 067 836	1 154 816	1 463 862	1 507 013	1 507 013	1 255 432	1 517 276	1 714 251	1 751 161
Transfers and Subsidies - Capital	1	899 285	704 365	752 565	760 580	837 465	837 465	864 860	788 698	829 492	949 735
Interest		41 289	32 569	47 522	24 054	38 553	38 553	45 554	186 789	200 527	215 151
Dividends									-	-	-
Payments											
Suppliers and employees		(6 800 300)	(6 387 312)	(6 690 930)	(7 299 129)	(6 929 304)	(6 929 304)	(5 946 062)	(7 328 550)	(8 274 059)	(8 907 747)
Interest		(26 193)	(21 160)	(16 581)	(13 567)	(13 567)	(13 567)	(12 107)	(13 906)	(14 254)	(14 967)
Transfers and Subsidies	1	(88 342)	(118 735)	(127 370)	(154 110)	(144 057)	(144 057)	(114 776)	(142 581)	(98 157)	(105 185)
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 349 285	4 251 130	4 881 286	1 146 286	1 318 304	1 318 304	3 333 051	1 321 339	1 419 559	1 510 164
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		4 832	1 347	2	-	-	-	2 399	-	-	-
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)	(1 324 093)	(1 324 093)	(750 570)	(1 230 865)	(1 278 093)	(1 343 574)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 586 520)	(1 407 168)	(1 425 944)	(1 219 326)	(1 324 093)	(1 324 093)	(748 172)	(1 230 865)	(1 278 093)	(1 343 574)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	(6 005)	(6 005)	(6 005)	(3 016)	3 274	3 340	3 507
Payments											
Repayment of borrowing		(54 396)	(45 191)	(49 141)	(49 141)	(30 246)	(30 246)	(30 246)	(28 814)	(25 086)	(20 829)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(54 396)	(45 191)	(49 141)	(55 145)	(36 251)	(36 251)	(33 262)	(25 540)	(21 746)	(17 323)
NET INCREASE/ (DECREASE) IN CASH HELD		2 708 369	2 798 772	3 406 202	(128 185)	(42 040)	(42 040)	2 551 618	64 934	119 720	149 268
Cash/cash equivalents at the year begin:	2	1 357 578	1 126 078	677 023	798 653	659 988	659 988	659 988	726 982	791 916	911 636
Cash/cash equivalents at the year end:	2	4 065 947	3 924 850	4 083 225	670 468	617 948	617 948	3 211 606	791 916	911 636	1 060 904

Table 101: MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

BUF Buffalo City - 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	4 066 947	3 924 850	4 083 225	670 468	617 948	617 948	3 211 606	791 916	911 636	1 060 904
Other current investments > 90 days		(2 946 520)	(3 246 721)	(3 423 525)	12 009	96 894	96 894	(2 102 427)	-	-	-
Non current investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		1 119 427	678 130	659 700	682 478	714 843	714 843	1 109 180	791 916	911 636	1 060 904
Application of cash and investments											
Unspent conditional transfers		259 995	274 306	253 825	282 535	252 438	252 438	547 169	252 438	252 438	252 438
Unspent borrowing											
Statutory requirements	2	277 897	439 150	416 892	-	793 322	793 322	560 896	567 983	592 839	618 895
Other working capital requirements	3	(2 991 960)	(2 710 801)	(3 788 115)	(1 217 493)	(1 507 896)	(1 507 896)	(2 922 608)	(1 954 638)	(2 301 682)	(2 608 517)
Other provisions		348 905	349 529	388 358	409 544	449 220	449 220	448 990	445 559	441 703	437 697
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		(2 105 163)	(1 647 815)	(2 729 040)	(525 415)	(12 917)	(12 917)	(1 365 553)	(688 658)	(1 014 703)	(1 299 487)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benef		3 224 589	2 325 945	3 388 740	1 207 892	727 759	727 759	2 474 732	1 480 574	1 926 339	2 360 391
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benef		3 224 589	2 325 945	3 388 740	1 207 892	727 759	727 759	2 474 732	1 480 574	1 926 339	2 360 391

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
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)

BUF Buffalo City - Table A10 Basic service delivery measurement										
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	182	182	182
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	244 744	260 750	277 803
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	109 712	126 937	146 867
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	322 276	347 435	378 704
Total cost of FBS provided	8	645 381	480 841	501 825	893 966	893 966	893 966	970 160	1 042 048	1 124 418
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) (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	288 859	302 146	316 045
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	288 911	302 201	316 045

2.17 CITY MANAGER'S QUALITY CERTIFICATE

I **Mxolisi Yawa**, City Manager of Buffalo City Metropolitan Municipality, hereby certify that the 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 2024/2025 MTREF Capital Projects - Per Programme/Project
- C.2. 2024/2025 MTREF Capital Projects – Detailed Schedule
- D.1. 2024/2025 MTREF Operating Projects-Per Programme/Project
- D.2. 2024/2025 MTREF Operating Projects – Detailed Schedule
- E: BCMM mSCOA Systems Implementation Status Report
- F: 2024/2025 Tariff Book
- G: 2024/2025 Tariff Policy
- H: 2024/2025 Property Rates Policy & Property Rates By-Law
- I: 2024/2025 Supply Chain Management Policy
- J: 2024/2025 Immovable Asset Policy
- K: 2024/2025 Movable Asset Policy
- L: 2024/2025 Budget Virement Policy
- M: 2024/2025 Funding and Reserves Policy
- N: 2024/2025 Credit Control Policy
- O: 2024/2025 Indigent Support Policy
- P: 2024/2025 Long-Term Borrowing Policy
- Q: 2024/2025 Capital Infrastructure Investment Policy
- R: 2024/2025 Long-Term Financial Planning Policy
- S: 2024/2025 Budget Management and Oversight Policy
- T: 2024/2025 Investment & Cash Management Policy
- U: 2024/2025 Cost Containment Policy
- V: 2024/2025 Receipting Policy
- W: 2024/2025 Service Level Standards
- X: MFMA Circular 126 and 128
- Y: Consolidated 2024/2025 MTREF A-Schedules
- Z: 2024/2025 MTREF A-Schedules (Parent)
- AA: 2024/2025 MTREF D-Schedules (Municipal Entity: BCMDA)
- AB: 2024/2025 Built Environmental Performance Plan: BCMM Catalytic Land Development Programmes
- AC: Public Participation Written Comments Received on Draft Revised 2023/2024 Integrated Development Plan (IDP) and 2023/2024 Medium Term Revenue and Expenditure Framework
- AD: 2024/2025 MTREF Budget Presentation