



ANNUAL BUDGET OF BUFFALO CITY METROPOLITAN MUNICIPALITY

2025/2026 to 2027/2028

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



28 MAY 2025

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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	SPoMA	Single Point of Management Accountability
ELIDZ	East London Industrial Development Zone	ISUPG	Informal Settlement Upgrading & Partnership Grant
IT	Information Technology	USDG	Urban Settlement Development Grant
kℓ	Kilolitre	VAT	Value Added Tax
Km	Kilometre	WSA	Waster Services Authority
KPA	Key Performance Area	WSDP	Water Services Development Plan

PART 1 – ANNUAL BUDGET

1.1 EXECUTIVE MAYOR’S REPORT

On behalf of the Buffalo City Metropolitan Municipality it is an honour to present the 2025-2026 Budget which serves as an instrument to implement the Integrated Development priorities. The Budget has been prepared in accordance with National Treasury norms and standards and is firmly aligned with national and provincial priorities.

As a developmental state, we are mandated to build a Metro that is efficient, effective, responsive and capable of delivering high quality services consistently and sustainably. It is important to note that these mandates can never be successful on their own, it becomes important that as a collective, we work together to respond to priorities and communities needs identified in the Integrated Development Plan roadshows.

We have pledged to Revive, Recommit and Deliver quality services to communities and reposition Buffalo City Metro as the destination for investment and fostering economic growth.

Therefore, the budget continues to remain one of the key strategic instruments to improve the quality of life of our residents and guide the long-term sustainability of the Metro.

It provides us with a roadmap for how we are prioritizing people’s needs, effectively using scarce resources, speeding up delivery of services, attracting additional investments and new funds, promoting sustainability, strengthening democracy, and improving transparency and co-ordinating as the three spheres have to meet the developmental needs of our people.

Our development must be intentional and ambitious with the aim of making a difference and transforming our Metro to be a world-class City with excellent infrastructure, digital connectivity, efficient and quality services, thriving nature and wildlife, booming economy, and a prosperous society.

These objectives always need a financial muscle and viability to make sure we achieve our targets.

In these tough economic times, strong revenue and expenditure 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 BCMM is faced with development backlogs that emanate from historical background. But BCMM has a well-defined political and administrative governance system with two distinct functions which are the Legislative and Executive function. These are supported by an administration which focuses on administrative governance and service delivery. Our vision is clearly expressed in the Metro Growth and Development Strategy (MGDS) vision 2030.

This strategy seeks to co-ordinate all efforts of the municipality, labour, business and other stakeholders towards the creating a Metro that is economically productive, spatially integrated, globally connected, green, safe and well-governed.

Equally to this, we have to create opportunities for our people to be employed and give skills to the young people so that they can be employable. The total number of unemployed people within Buffalo City constitutes 17.09% of the total number of unemployed people in Eastern Cape Province.

The Buffalo City Metropolitan Municipality experienced an average annual increase of 7.69% in the number of unemployed people, which is worse than that of the Eastern Cape Province which had an average annual increase in unemployment of 6.77%. When comparing unemployment rates among regions within Buffalo City Metropolitan Municipality, Mdantsane, Chalumna Sub-metro Region has indicated the highest unemployment rate of 43.9%, which has increased from 29.3% in 2013.

BCMM is experiencing a total number of households increased at an average annual rate of 1.56% from 2012 to 2022, which is higher than the annual increase of 1.62% in the number of households in South Africa.

In terms of developing our community, the Metro has improved the number of households with access to water and sanitation services.

Buffalo City Metropolitan Municipality (BCMM) is a Water Services Authority (WSA) as well as a Water Services Provider (WSP), providing Water, Sanitation, and Scientific Services with their primary duty being provision of water and sanitation services to the

municipality. The municipal Water Division achieved 99% compliance with prescribed national water quality standards in the year under review.

As the municipality continues to grow, large-scale investment in wastewater infrastructure is required to add capacity and keep up with the latest technology and treatment standards.

We are currently working with the Municipal Infrastructure Support Agency (MISA) to address challenges related to water and sanitation infrastructure. Focus on water leaks and refurbishment of water infrastructure.

MISA is providing technical expertise to help identify potential failures and recommend solutions, as well as assisting with the development of a comprehensive fleet management system to address failures within the BCMM's Fleet Services department.

BCMM has also accelerated its focus on waste management, more particularly the removal of illegal dumps, regular street cleaning and waste removal. The Metro is working hard to get the basics right and getting things done. We have seen the results: Our Metro is cleaner and greener.

Waste not disposed of correctly has a direct impact on the health and well-being of our communities and causing disease, flooding and poses a threat to our environment. In this regard, we urge our residents and communities to please play their part and take responsibility for the waste they are generating and disposing of.

The Metro has recently spent over R220 million upgrading Reeston Wastewater Treatment Works, in preparation for diversion of Central Wastewater Treatment Works, to open development in Amalinda, Wilsonia, Reeston, and other adjacent areas.

Buffalo City Metropolitan Municipality undertakes to prioritise housing and related services, identify and designate land for human settlements development, initiate, co-ordinate, facilitate, promote and enable appropriate human settlements development as mandated by the Constitution of the Republic of South Africa. We are currently facing the issue of vacant land that is being invaded in and around BCMM. People are in desperate need of housing development. The public land is vested in the state and it has proven to be a very difficult exercise to access state land as compared to accessing privately owned

land. Purchasing for more land by the BCMM needs to be prioritized. The increase comes with challenges like immediate need of water, sanitation and electricity.

Drawing on the household infrastructure data of a region is of essential value in economic planning and social development.

BCMM has received level 2 certificate to be able to build our own houses instead of waiting for Human Settlements to do that on our behalf. That is a great milestone that we have achieved as this Metro Municipality.

To fulfil our mandate of improving the lives of the people of Buffalo City Metro we will continue to allocate 70% of our total capital budget to infrastructure development.

BCMM continues to spend funds on provision of water, building of roads and the servicing and upgrading of our electricity network.

Since the launch of the national supported Operation Valazonke, the Metro has worked hard in fixing our ailing road infrastructure that is caused by the inclement weather conditions.

We are proud to say many roads have been improved. Well maintained roads are crucial in promoting economic growth and ensuring the safety of road users. Investors also look at the state of the road network, hence it is crucial to prioritise the network.

For electricity, in terms of National requirements BCMM should reduce consumption of Electrical Energy. The Metro has vast potential within the City to reduce reliance on external energy sources. BCMM is exploring solar energy supply from an Independent Power Producers. This project aims to reduce our dependence on Eskom but will also improve energy efficiency in the Metro. In respect of tariffs, BCMM continue to engage with National Electricity Regulator of South Africa, to find solutions to help our struggling residents.

It is a reality that the Metro single-handed will not be able to change and transform our City, we will need key partners and will need to make strategic interventions to drive the developmental agenda of our City. We are making progressive strides with our strategic partners, the East London Industrial Development Zone, Buffalo City Developmental Agency, Transnet, Mercedes Benz South Africa and Chambers of Business, International

Partners, and Provincial and National Government to collectively steer our City for economic growth, prosperity, and long-term sustainability. To this end, the city has established the Leadership Business Compact to engage with business on building a working city. We have regular meetings with the MBSA and ELIDZ on plans to develop and attract investors. MBSA is generating its own electricity, we can learn from them from the City to develop.

We need to revive, recommit, and deliver for our people.

Thank you.

Cllr Princess Faku

BCMM Executive Mayor

1.2 COUNCIL RESOLUTIONS

On 28 May 2025 the Council of Buffalo City Metropolitan Municipality convenes to consider the Revised 2025/2026 Integrated Development Plan (IDP), 2025/2026 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 Revised 2025/2026 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 2025/2026 IDP.
4. The Council of Buffalo City Metropolitan Municipality, acting in terms of Division of Revenue Act (DoRA), **approves** and **adopts** the 2025/2026 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 2025/2026 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 2025/2026 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 2025/2026 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 2025:

- 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 policies:
 - 8.1. Tariff Policy– as set out in Annexure G
 - 8.2. Property Rates Policy– as set out in Annexure H
 - 8.3. Movable Asset Policy – as set out in Annexure K
 - 8.4. Investment & Cash Management Policy – as set out in Annexure T
9. That Council **adopts** the budget-related policies adopted in the previous financial years and where no amendments have been made after review, as listed in Section 2.4.1 of this report and are available on BCMM’s website at www.buffalocity.gov.za .
10. That in terms of Section 24(2)(c)(iii) of the Municipal Finance Management Act, 56 of 2003, the measurable performance objectives for capital and operating expenditure by vote for each year of the medium-term revenue and expenditure framework as set out in Supporting Table SA7 {Table 34) be **approved**
11. That in terms of Section 24(2)(c)(iv) of the Municipal Finance Management Act, 56 of 2003, the Revised 2025/2026 Integrated Development Plan be **approved**
12. Council **notes** that the Consolidated 2025/2026 MTREF Budget tabled for adoption is structured in terms of the Buffalo City Metropolitan Municipality votes and functions.
13. MFMA Circular 129 and 130 for the 2025/2026 MTREF attached as Annexure X be **noted** by Council.
14. The Council **approves** and ensures that by June 2026 BCMM will have implemented a Service Compact between the Municipality as a service authority and the Water & Sanitation Business Unit and the Electricity & Energy Business Units as the service providers, clarifying the separation of roles between the service authority and the service providers and defining accountabilities and authorities accordingly, as per M1 (SPoMA Service Compact).

15. The Council approves and ensures that by June 2026 BCMM will have implemented a formal recruitment process to appoint the heads of the Water & Sanitation Business Unit and the Electricity & Energy Business Units with the requisite commercial and engineering skills and experience, formalised by a performance contract with performance targets that prioritise reform imperatives, as per M2 (**SPoMA Appointment**).
16. The Council approves and ensure that by June 2026 BCMM will have approved a macro-organisational structure which gives effect to and supports the mandate, responsibility and accountability of the heads of the Water & Sanitation Business Unit and the Electricity & Energy Business Units and ensures the Business Units are adequately resourced with all requisite internal capabilities to discharge their mandate across all operational and support value chains, as per M3 (**SPoMA Organisational Structure**).
17. The Council approves and ensures that by June 2026 BCMM will have finalised delegations which give effect to and support the mandate, responsibility and accountability of the heads of the Water & Sanitation Business Unit and the Electricity & Energy Business Units for all operational and supporting value chains as per M4 (**SPoMA Delegations**).
18. The Council approves and ensures that by June 2026 BCMM will have developed a multi-year utility financial model (i.e. reflecting utility characteristics and requirements) and use this to prioritise and generate a Business & Investment Plan to achieve long-term strategic objectives starting from 2026/27, according to the requirements set out in M5 (**Financial Model and Business & Investment Plan**).
19. The Council approves and ensures that by June 2026 the BCMM overall municipal budget for the 2026/2027 MTREF accommodates, supports and funds the business and investment plans of its trading services, to the maximum extent possible, as set out in M6 (**Budget support of Trading Service Business & Investment Plan**).

20. The Council approves and ensures that by June 2026 BCMM will be able to provide full separate AFS per trading service (per specimen template provided in an MFMA circular of July 2024) for the 2026/27 financial year and thereafter, and the flows and balances statement, as set out in M7 (**Financial Transparency**).

21. The Council _ and ensures that by June 2026 BCMM will have in place effective:

- i. Additional capacity to support and manage the planned organisational change; and
 - ii. Additional capacity to support the planned increase in trading services capex,
- As set out in M8 (**Support for the management of organisational change and increased delivery**).

22. The Council of Buffalo City Metropolitan Municipality notes that the minimum commitments must be maintained throughout the life of the programme, and that any dismantling of these commitments will preclude further participation in the performance-based incentive grant programme of the Urban Settlements Development Grant.

23. The Council of Buffalo City Metropolitan Municipality further notes that overall municipal audit performance is also an essential prerequisite for participation in the programme, **and that an adverse or disclaimed Auditor General audit opinion will preclude further participation by the BCMM in the incentive grant programme until a satisfactory audit result is achieved.**

P. FAKU
EXECUTIVE MAYOR
BUFFALO CITY METROPOLITAN MUNICIPALITY

1.3 EXECUTIVE SUMMARY

We are presenting this Medium-Term Revenue and Expenditure Framework budget for 2025/26 under very challenging conditions for the economy globally, domestically, and locally.

At a global level, there is increased tension in so far as geopolitics are concerned with economic protectionism and trade wars characterising the outlook. This is an environment that often leads to low investment as companies adopt a conservative approach, keeping their money or allocating it to low-risk investments.

This has an impact to our domestic economy which has not seen decisive growth accompanied by rising debt levels for the national government. Our domestic growth forecast for 2025 has been revised down to 1.7 percent by the South African Reserve Bank due to subdued demand and supply-side fragilities. The ordinary consumer has been affected by this grim economic outlook and many have been forced to belt tighten. This is something that is reflected in the low consumer confidence levels in the country.

Our observation has been that some consumers decide to defer payment of municipal rates and services when they feel their budgets are limited. We continue to advise our consumers that paying for municipal services is a necessity and these should be equated to other basic survival necessities such as food, shelter, and clothing. While we acknowledge the concerning state of the economy, it should be understood that the municipality is still required to provide the basic services for human survival, and these come at a cost.

This realisation has led us to adopt virtually low tariff and service charge increases. We have also acknowledged that our city's revenue base has not positively changed over the years—a reality that has led us to rethink and refocus our projects and initiatives towards growing our revenue base.

Part of the measures for growing our revenue base and creating a thriving economy is implementing our economic recovery and investment plan which includes:

- 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)

Financial stability and sustainability remain a key focus for our 2025/2026 MTREF together with looking after the needs of all our residents. We have observed that 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 that will be implemented to improve the revenue base include:

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

In order to achieve long-term financial stability, stronger controls within BCMM are critical and several interventions have already been implemented in a bid to achieve more accurate billing, and revenue collection as well as reducing the backlog of queries. Increased review and reconciliation are some of the internal control measures that are underway 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.

Our budget prioritises the people of Buffalo City by ensuring consistent service delivery and development within the available means. Our approach to financial stability and sustainability is meant to assist the residents by ensuring that they continue to have a credible institution of local government that operates into the future.

Table 1: Consolidated Overview of the 2025/2026 MTREF Budget

DESCRIPTION	2024/2025 ADJUSTMENT BUDGET	2025/2026 FINAL BUDGET	INCREASE OR (DECREASE) %	2026/2027 FINAL BUDGET	2027/2028 FINAL BUDGET
Total Operating Revenue	10 301 758 619	10 953 568 908	6,33	11 392 477 327	11 985 100 454
Total Operating Expenditure	10 296 562 707	10 951 600 508	6,36	11 390 475 482	11 982 847 536
Surplus/(Deficit) for the year	5 195 912	1 968 400		2 001 845	2 252 918
Total Capital Expenditure	1 426 182 861	1 159 708 529	(18,68)	1 177 308 507	1 214 140 446
Total Opex and Capex Budget	11 722 745 568	12 111 309 037		12 567 783 989	13 196 987 982

The following budget principles informed the compilation of the 2025/2026 MTREF:

- Consumer Price Inflation (CPI), 4.3% in 2025/2026, 4.6% in 2026/2027 and 4.4% in 2027/2028 financial year;
- High unemployment rate resulting in high bad debts, the revenue collection rate has been projected at 76% in 2025/26, 78% in 2026/2027 and 79% in 2027/2028 financial year;
- 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 bulk purchase increase for revenue tariff increase as the MYPD was long set aside by the courts. The use of this bulk component is against the proposed application to NERSA based on the cost of supply. For the outer years, electricity tariffs are projected to increase by CPI;
- The guidance provided on MFMA Circulars has been followed in projecting salary and wage increases of 5.01% in 2025/2026, 5.35% in 2026/2027 and 5.65% in

2027/2028. The basis for using the MFMA circular is that the Current wage agreement.

- e) Amatola Water Board has approved an increase in bulk water tariffs of 7.26% from 01 July 2025. Therefore, in pursuit for full cost of recovery for the Metro, the water service tariff increase is projected at 9.80% throughout the 2025/2026 MTREF and take into account the cost of repairs and maintenance

Considering the above indicators, the City's consolidated operating revenue increased by 6.33% for the 2025/2026 financial year when compared to the 2024/2025 adjustment budget. The operating revenue increase is mainly attributable to tariff increases. For the two outer years, operational revenue will increase by 4.01% and 5.20% respectively.

The consolidated operating expenditure increase is 6.36% from 2024/2025 adjustment budget to the 2025/2026 budget year. The operating expenditure increase is mainly attributable to employee costs, electricity bulk purchases and debt impairment.

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 2025/2026 financial year that is within the National Treasury acceptable norms.
- The Municipality is implementing Credit Control measures to ensure acceptable norms and standards are achieved. In addition, the relevant policies are in the process of being reviewed to ensure compliance.
- 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.
- Monthly supplementary valuations are performed to update General Valuation roll.
- Implementation of a General Valuation every four years in terms of the Municipal Property Rates Act.
- The city is currently implementing the 2022 General Valuation roll and will be implementing the next General Valuation roll on 01 July 2027.
- Implementation of an automated meter reading as opposed to a manual process where feasible.
- The city has a Meter Reading System that is utilised by the Billing Section for collecting readings for non-smart meters. The department utilises the system to validate and ensure accuracy of the readings as part of the billing process. The readings are collected by the meter reader and are input into a hand-held

device. The readings from the handheld device go into the Meter Reading System where they are collated for sending to the Financial System. The city has a Smart Metering System for managing readings for smart meters.

- Increase ability to extend new services and recover costs.
- The municipality's Indigent Policy and rendering of free basic services.
- In terms of its Constitutional obligation, BCMM provides a monthly indigent subsidy to registered indigent customers (All services in relation to Urban and only free Basic Electricity in relation Rural). BCMM has an Indigent Support Policy and By-law in place that governs the application process and financial aspects. Council reviews the Indigent Support Policy annually. The policy stipulates and prescribes the qualifying criteria for a domestic household based on gross household income equal to two social grants per month or property value equal to or less than R250,000. The subsidy relates to electricity (50kWh), water (6kl), refuse removal, sanitation, property rates. Every month, with the monthly billing, the indigent subsidy is granted on the Indigent Beneficiaries' accounts. For free basic electricity, customer claim their 50kWh every month via the vending system.
- The intention of the Indigent support policy is to assist the beneficiary with basic services and to rehabilitate the beneficiary to be able to exit the indigent support provision. Annually the municipality is provided with equitable share from National Government that funds the monthly provision of Free Basic Services to the beneficiary in terms of the annual Division of Revenue Act.
- 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 2025/2026 MTREF (classified by main revenue source):

Table 2: Summary revenue classified by revenue source

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
Revenue									
Exchange Revenue									
Service charges - Electricity	2,199,541	2,147,071	2,385,332	2,835,814	2,835,814	2,835,814	3,197,096	3,368,461	3,576,969
Service charges - Water	1,255,133	738,617	918,430	911,568	911,568	911,568	1,000,901	1,066,360	1,136,100
Service charges - Waste Water Management	470,773	482,231	559,118	603,379	603,379	603,379	632,342	662,062	691,192
Service charges - Waste Management	387,546	398,396	470,948	535,777	535,777	535,777	561,494	587,884	613,751
Sale of Goods and Rendering of Services	109,848	109,051	123,512	153,110	153,110	153,110	159,693	167,039	174,389
Agency services	30,536	23,879	19,547	28,177	28,177	28,177	29,389	30,740	32,093
Interest earned from Receivables	176,561	300,755	389,110	222,299	222,299	222,299	231,858	242,523	253,194
Interest earned from Current and Non Current Assets	33,086	47,660	51,630	25,656	71,136	71,136	71,134	74,220	77,562
Rental from Fixed Assets	21,116	24,501	23,226	24,263	24,263	24,263	25,306	26,470	27,635
Operational Revenue	690,424	48,442	57,464	88,261	88,261	88,261	92,056	96,291	100,528
Non-Exchange Revenue									
Property rates	1,733,914	1,791,370	2,127,634	2,269,497	2,269,497	2,269,497	2,328,401	2,435,508	2,542,670
Fines, penalties and forfeits	12,408	6,974	65,438	9,691	9,691	9,691	10,108	10,573	11,038
Licences or permits	12,128	12,216	13,698	14,022	14,022	14,022	14,625	15,298	15,971
Transfer and subsidies - Operational	1,099,255	1,192,815	1,382,876	1,636,167	1,757,634	1,757,634	1,801,124	1,786,129	1,884,090
Fuel Levy	-	719,203	741,926	777,132	777,132	777,132	798,042	822,919	847,918
Gains on disposal of Assets	1,362	409	113	-	-	-	-	-	-
Other Gains	15,354	9,131	23,419	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	8,248,985	8,052,721	9,353,422	10,134,811	10,301,759	10,301,759	10,953,569	11,392,477	11,985,100

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

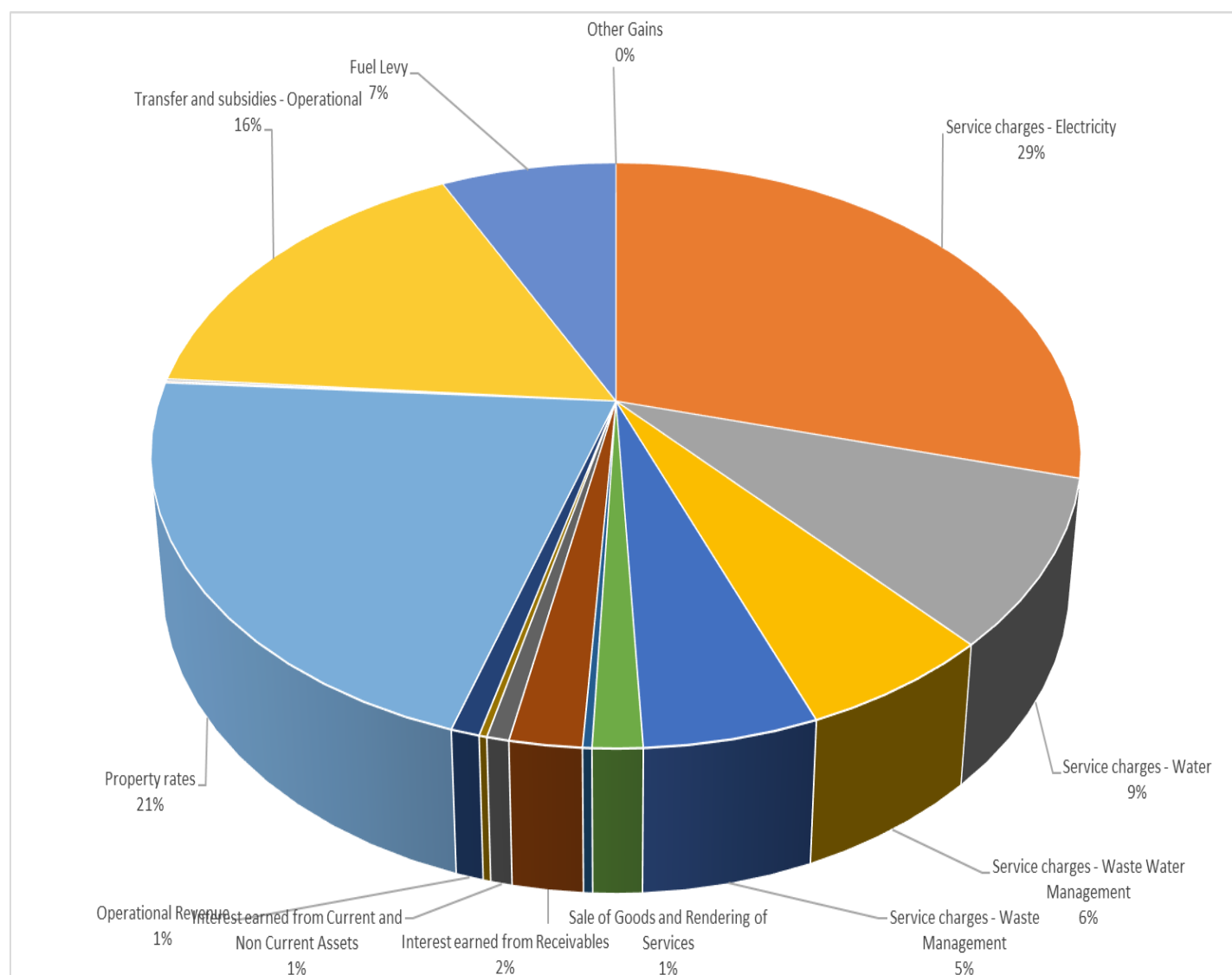
Table 3: Percentage growth in revenue by main revenue source

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework										
R thousand	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	% Growth	%	Budget Year	%	%	Budget Year	%	%		
Revenue																	
Exchange Revenue																	
Service charges - Electricity	2,199,541	2,147,071	2,385,332	2,835,814	2,835,814	2,835,814	3,197,096	12.74	29%	3,368,461	5.36	30%	3,576,969	6.19	30%		
Service charges - Water	1,255,133	738,617	918,430	911,568	911,568	911,568	1,000,901	9.80	9%	1,066,360	6.54	9%	1,136,100	6.54	9%		
Service charges - Waste Water Management	470,773	482,231	559,118	603,379	603,379	603,379	632,342	4.80	6%	662,062	4.70	6%	691,192	4.40	6%		
Service charges - Waste Management	387,546	398,396	470,948	535,777	535,777	535,777	561,494	4.80	5%	587,884	4.70	5%	613,751	4.40	5%		
Sale of Goods and Rendering of Services	109,848	109,051	123,512	153,110	153,110	153,110	159,693	4.30	1%	167,039	4.60	1%	174,389	4.40	1%		
Agency services	30,536	23,879	19,547	28,177	28,177	28,177	29,389	4.30	0%	30,740	4.60	0%	32,093	4.40	0%		
Interest earned from Receivables	176,561	300,755	389,110	222,299	222,299	222,299	231,858	4.30	2%	242,523	4.60	2%	253,194	4.40	2%		
Interest earned from Current and Non Current Assets	33,086	47,660	51,630	25,656	71,136	71,136	71,134	-0.00	1%	74,220	4.34	1%	77,562	4.50	1%		
Rental from Fixed Assets	21,116	24,501	23,226	24,263	24,263	24,263	25,306	4.30	0%	26,470	4.60	0%	27,635	4.40	0%		
Operational Revenue	690,424	48,442	57,464	88,261	88,261	88,261	92,056	4.30	1%	96,291	4.60	1%	100,528	4.40	1%		
Non-Exchange Revenue																	
Property rates	1,733,914	1,791,370	2,127,634	2,269,497	2,269,497	2,269,497	2,328,401	2.60	21%	2,435,508	4.60	21%	2,542,670	4.40	21%		
Fines, penalties and forfeits	12,408	6,974	65,438	9,691	9,691	9,691	10,108	4.30	0%	10,573	4.60	0%	11,038	4.40	0%		
Licences or permits	12,128	12,216	13,698	14,022	14,022	14,022	14,625	4.30	0%	15,298	4.60	0%	15,971	4.40	0%		
Transfer and subsidies - Operational	1,099,255	1,192,815	1,382,876	1,636,167	1,757,634	1,757,634	1,801,124	2.47	16%	1,786,129	-0.83	16%	1,884,090	5.48	16%		
Fuel Levy	-	719,203	741,926	777,132	777,132	777,132	798,042	2.69	7%	822,919	3.12	7%	847,918	3.04	7%		
Gains on disposal of Assets	1,362	409	113	-	-	-	-	-	0%	-	-	0%	-	-	0%		
Other Gains	15,354	9,131	23,419	-	-	-	-	-	0%	-	#DIV/0!	0%	-	-	0%		
Total Revenue (excluding capital transfers and contributions)	8,248,985	8,052,721	9,353,422	10,134,811	10,301,759	10,301,759	10,953,569	6.33	100%	11,392,477	4.01	100%	11,985,100	5.20	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 2025/2026 financial year:

Figure 1: Main Operating Revenue categories for the 2025/2026 financial year



In 2025/2026 the City's own revenue generated property rates and service charges is 70% of the total revenue totalling to R7.72 billion, slightly increases in rand value to 71% (R8.12 billion) in 2026/2027 and further increases to in rand value at 71% (R8.56 billion) in 2027/2028 financial year.

Electricity service remains the largest contributor to the total revenue mix as it contributes 29% of revenue in the 2025/2026 financial year. Electricity revenue increases from R3.19 billion in 2025/2026 to R3.36 billion and R3.57 billion respectively in the two outer years of the 2025/2026 MTREF period.

Property rates are the second largest own revenue source with 21% contribution in the 2025/2026 financial year. Property rates increases from R2.32 billion in 2025/2026 to R2.43 billion and R2.54 billion respectively in the two outer years of the 2025/2026 MTREF period.

The revenue for water services contributes 9% to the operating revenue in the 2025/2026 financial year. Water services revenue increases from R1.00 billion in 2025/2026 to R1.06 billion in 2026/2027 and further increases to R1.13 billion in 2027/2028 financial year.

Transfers and subsidies (Transfers recognised - operational) contribute 16% to the operating revenue in the 2025/2026 financial year. Transfers and subsidies totals R1.80 billion in the 2025/2026 financial year and increases to R1.78 billion by 2026/2027.

The following table gives a breakdown of the various operating grants and subsidies allocated to the Metro over the 2025/2026 MTREF period.

Table 4: Table SA18 - Operating Transfers and Grant Receipts

BUF Buffalo City - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		1,068,913	1,175,511	1,258,786	1,374,278	1,353,738	1,353,738	1,425,754	1,495,990	1,556,918
Local Government Equitable Share		970,828	1,053,725	1,144,693	1,218,324	1,218,324	1,218,324	1,296,018	1,365,808	1,427,605
Energy Efficiency And Demand Side Management Grant		—	—	—	—	—	—	—	—	—
Expanded Public Works Programme Integrated Grant		7,300	10,728	6,093	2,314	2,314	2,314	2,434	—	—
Infrastructure Skills Development Grant		10,350	11,578	10,624	10,800	10,800	10,800	8,800	9,600	9,800
Local Government Financial Management Grant		1,000	1,000	1,000	885	973	973	885	1,085	1,285
Metro Informal Settlements Partnership Grant		5,172	18,166	23,712	24,768	19,961	19,961	23,992	14,000	14,000
Neighbourhood Development Partnership Grant		20,581	22,354	30,163	36,000	35,655	35,655	22,500	18,186	20,951
Programme And Project Preparation Support Grant		8,941	13,776	12,908	34,476	15,000	15,000	16,000	12,932	14,898
Public Transport Network Grant		—	—	—	—	—	—	—	—	—
Urban Settlement Development Grant		44,741	44,185	29,592	46,711	50,711	50,711	55,125	74,380	68,380
Provincial Government:		15,870	15,870	107,582	142,883	272,448	272,448	308,257	255,395	290,895
Deat		—	—	—	—	—	—	—	—	—
Dsrac		15,870	15,870	15,870	17,883	17,883	17,883	18,757	19,395	19,395
Friends Of Zoo (Felzoo)		—	—	—	—	—	—	—	—	—
Gompo & Mdants Art		—	—	—	—	—	—	—	—	—
Gompo Surv (Dvri)		—	—	—	—	—	—	—	—	—
Ikhwezi Block / Dev		—	—	—	—	—	—	—	—	—
Infrastructure Grant		—	—	91,712	125,000	179,565	179,565	289,500	236,000	271,500
Department of Transport		—	—	—	—	75,000	75,000	—	—	—
District Municipality:		—	—	—	42,296	42,296	42,296	32,943	34,683	36,213
Grant from BCMM to BCMDA		—	—	—	42,296	42,296	42,296	32,943	34,683	36,213
Other grant providers:		14,472	1,434	16,508	76,710	89,152	89,152	34,169	61	64
Eastern Cape Arts Council		—	—	—	—	—	—	—	—	—
European Union (BCMDA)		14,472	1,286	16,143	31,776	31,776	31,776	26,716	—	—
European Union (BCMM)		—	—	—	31,776	31,776	31,776	—	—	—
NDPG -PEP Programme (BCMDA)		—	—	—	13,100	13,100	13,100	—	—	—
Local Government Water And Related Service Seta		—	—	—	59	59	59	59	61	64
SETA		—	—	—	—	12,082	12,082	7,394	—	—
SETA		—	—	—	—	—	—	—	—	—
Unsp. City Of Leiden		—	149	365	—	360	360	—	—	—
Total Operating Transfers and Grants	5	1,099,255	1,192,815	1,382,876	1,636,167	1,757,634	1,757,634	1,801,123	1,786,129	1,884,090
Capital Transfers and Grants										
National Government:		681,246	732,602	838,435	788,563	915,142	915,142	808,800	837,735	886,464
Energy Efficiency and Demand Side Management Grant		8,997	—	—	—	—	—	—	—	—
Expanded Public Works Programme Integrated Grant		—	—	—	—	—	—	—	—	—
Infrastructure Skills Development Grant		131	173	145	200	200	200	200	200	200
Integrated City Development Grant		—	—	—	—	—	—	—	—	—
Integrated National Electrification Programme Grant		—	—	—	—	—	—	—	—	—
Local Government Financial Management Grant		76	21	—	115	27	27	115	115	115
Metro Informal Settlements Partnership Grant		230,197	265,859	252,105	279,939	215,661	215,661	294,366	318,943	333,999
Municipal Disaster Recovery Grant		—	—	—	—	122,600	122,600	—	—	—
Municipal Disaster Relief Grant		—	—	—	—	44,600	44,600	—	—	—
Neighbourhood Development Partnership Grant		12,998	14,568	4,562	19,655	2,000	2,000	10,000	8,082	9,311
Public Transport Network Grant		—	—	—	—	—	—	—	—	—
Rural Road Asset Management Systems Grant		—	—	—	—	—	—	—	—	—
Urban Settlement Development Grant		428,847	451,981	581,622	488,654	530,054	530,054	504,119	510,394	542,838
Other grant providers:		—	—	—	250	250	250	100	100	100
Parent Municipality		—	—	—	250	250	250	100	100	100
Total Capital Transfers and Grants	5	681,246	732,602	838,435	788,813	915,392	915,392	808,900	837,835	886,564
TOTAL RECEIPTS OF TRANSFERS & GRANTS		1,780,501	1,925,417	2,221,311	2,424,980	2,673,026	2,673,026	2,610,023	2,623,964	2,770,654

Breakdown of major components for the 2025/2026 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 were implemented from 01 July 2024 and all objections and appeals relating to the General Valuation roll were finalised in the 2024/2025 financial year. The general valuation roll is updated monthly through supplementary valuations where changes in terms of Section 78 of the MPRA occur. 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. Properties used for multiple purposes, subject to section 9; or
- j. 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, BCMM grants rebates according to three age brackets. The rebate applicable per age bracket 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.
- iv. Two new rating categories are proposed with effect from 1 July 2025 being:
 - a. Social Housing Institutions**
The proposal is to offer properties owned by Social Housing Institutions, (accredited with the Social Housing Regulatory Authority) a rebate by charging rates at the same rate as public benefit organisations in terms of the MPRA, i.e. at a ratio of 1:25.

b. Multiple use Properties

Previously properties used for multiple purposes were valued and categorised based on the dominant use of the property. In terms of the new proposal multiple use properties will be categorised in terms of section 9(2) of the MPRA, i.e.

“(a) apportioning the market value of the property, in a manner as may be prescribed, to the different purposes for which the property is used; and

(b) Applying the rates applicable to the categories determined by the municipality for properties used for those purposes to the different market value apportionments.”

The rates tariff will be decreased by CPI less 2.3 % in the 2025/2026 financial year to attract business in the City, an increase of 2% 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 2025/2026 financial year

CATEGORY	Existing tariff	New tariff
	(from 1 July 2024)	(from 1 July 2025)
	Cents	Cents
Residential Property (incl farms or smallholdings used for Residential purposes)	0.014825	0.015122
Agricultural Property (used for Bona-fide Farming)	0.003706	0.003780
Public Service Infrastructure	0.003706	0.003780
Business, Commercial & Industrial Property (incl farms used for Game- / Eco Tourism)	0.037063	0.037804
Mining / Quarry Property	0.037063	0.037804
Vacant Land	0.044476	0.045365
Public Benefit Organisations	0.003706	0.003780
Public Service Purposes	0.023721	0.024195

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 9.80% increase in 2025/2026 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 7.26% is proposed for the two outer years (2026/2027 and 2027/2028). 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 2025/2026 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 R59.29 per kilolitre for consumption in excess of 30kℓ per 30-day period from a rate of R25.73 for the consumption that does not exceed 6kl per 30-day period (refer to table 6 below). Amatola Water has proposed an increase of 7.26% in its bulk water tariffs from 01 July 2025. 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, and 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 2024/25	NEW TARIFFS 2025/26
	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)	23.4423	25.7397
(iii) 7 to 10 kℓ per 30-day period	23.9020	26.2444
(iv) 11 to 20 kℓ per 30-day period	33.1968	36.4501
(v) 21 to 30 kℓ per 30-day period	43.0329	47.2501
(vi) More than 30 kℓ per 30-day period:	54.0038	59.2962
NON-RESIDENTIAL		
(i) From the 1 st kℓ per 30-day period	32.8678	36.0889

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	236.26	259.42	23.15	9.80%
20	568.23	623.92	55.69	9.80%
30	998.56	1,096.42	97.86	9.80%
50	2,078.63	2,282.34	203.71	9.80%
75	3,428.73	3,764.75	336.02	9.80%
100	4,778.83	5,247.15	468.32	9.80%

1.4.3 Sale of Electricity and Impact of Tariff Increases

For purposes of the MTREF Budget, the electricity tariff structure has mainly been left unchanged, except for the SSEG tariffs which need to be aligned to the standard charges. To achieve this, the tariff book change has allowed for a SSEG / LSEG feed in tariff for any approved tariff.

During the 2025/2026 financial year it was a legal requirement that BCMM submit a cost of service (COS) to substantiate cost reflectivity of the tariffs. BCMM completed a COS study and this is valid for a five year period.

The COS study proves that applied tariffs prior to 2024/25 were under cost reflective by 16.9%, however, to ease the burden on the BCMM customer, NERSA approved a tariff increase of 12.07% or 4.83% under cost reflectivity. The result of this decision impacted BCMM in that the electricity income is running at a deficit.

For the 2025/26 financial year, ESKOM have been granted an increase of 12.74%. To obtain full cost reflective tariffs for 2025/26, BCMM should increase tariffs by 15.74% but full cost reflective tariffs should be phased in over a couple of years to ease the burden on the BCMM customer and it is recommended that Council approve a 12.74% increase for 2025/26 period.

It is further recommended that the equitable share allocation to the indigent customer is increased from 50 kWh's to 100 kWh's for the 2025/26 period to ease the burden of these economic disadvantaged customers. This is still with National Treasury for consideration. Registered indigents will again in the 2025/2026 MTREF be subsidized for the first 100 kWh, per 30-day period, free of charge.

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	330.05	372.10	42.05	12.74%
250	825.13	930.25	105.12	12.74%
500	1,650.25	1,860.49	210.24	12.74%
750	2,475.38	2,790.74	315.36	12.74%
1,000	3,300.50	3,720.98	420.48	12.74%
2,000	6,601.00	7,441.97	840.97	12.74%

1.4.4 Sanitation and Impact of Tariff Increases

The tariff will increase by 4.80 % for sanitation from 1 July 2025. 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 (2024/2025) 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	1,421.74	1,489.98	68.24	4.80%
Erf : 301 – 400m ²	2,257.39	2,365.75	108.35	4.80%
Flat : Complex	3,580.87	3,752.75	171.88	4.80%
Flat : Ordinary	3,956.52	4,146.43	189.91	4.80%
Flat : Semi	3,956.52	4,146.43	189.91	4.80%
Cluster/Town Houses	4,896.52	5,131.55	235.03	4.80%
Erf : 401 – 800m ²	5,885.22	6,167.71	282.49	4.80%
Erf : 801 – 1200m ²	6,348.70	6,653.43	304.74	4.80%
Erf : > 1200m ²	6,918.26	7,250.34	332.08	4.80%

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 4.8% in the refuse removal tariff is proposed from 1 July 2025. For the two outer years, the proposed increase is 4.6% and 4.4% respectively. The following table compares current and proposed amounts payable from 1 July 2025:

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	752.31	788.42	36.11	4.80%
240ℓ Bins – Once weekly	1,059.59	1,110.45	43.48	4.80%
240ℓ Bins – Twice weekly	2,117.26	2,218.89	87.83	4.80%
420ℓ Bins – Once weekly	1,851.40	1,940.26	76.52	4.80%
420ℓ Bins – Twice weekly	3,697.98	3,875.48	153.04	4.80%
1.1m ³ Sprico – Once weekly	1,269.58	1,330.52	52.17	4.80%
1.1m ³ Sprico – Twice weekly	2,529.54	2,650.95	104.35	4.80%
1.1m ³ Sprico – Three x a week	3,801.05	3,983.50	157.39	4.80%
1.1m ³ Sprico – Four x a week	5,059.07	5,301.91	209.57	4.80%
1.1m ³ Sprico – Five x a week	6,323.84	6,627.39	261.74	4.80%

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 2025/2026 financial year is based on the market value, the impact of increase in market value is contained below:

Table 11: SA14 – Household bills

BUF Buffalo City - Supporting Table SA14 Household bills											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent											
<u>Monthly Account for Household - 'Middle Income Range'</u>	1										
Rates and services charges:											
Property rates		794.24	935.83	–	855.33	846.26	846.26	0.9%	863.19	902.89	942.62
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		2,335.46	–	–	3,330.92	3,046.00	3,046.00	3.1%	3,434.06	3,618.13	3,842.09
Water: Consumption		789.71	–	–	998.64	987.06	987.06	8.5%	1,083.79	1,154.67	1,230.19
Sanitation		422.39	–	–	490.36	490.44	490.44	4.8%	513.98	538.14	561.82
Refuse removal		286.96	–	–	333.29	333.04	333.04	4.7%	349.03	365.43	381.51
Other		60.00	–	–	69.16	69.57	69.57	4.9%	72.56	75.90	79.24
sub-total		4,688.76	935.83	–	6,077.70	5,772.37	5,772.37	3.9%	6,316.61	6,655.16	7,037.47
VAT on Services		584.18	–	–	797.58	738.92	738.92	2.6%	818.01	862.84	914.23
Total large household bill:		5,272.94	935.83	–	6,875.28	6,511.29	6,511.29	3.8%	7,134.62	7,518.00	7,951.70
% increase/-decrease		–	(82.3%)	(100.0%)	–	(5.3%)	–	–	9.6%	5.4%	5.8%
<u>Monthly Account for Household - 'Affordable Range'</u>	2										
Rates and services charges:											
Property rates		567.29	–	–	617.71	599.18	599.18	(1.1%)	611.16	639.28	667.41
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		1,167.73	–	–	1,665.46	1,711.00	1,711.00	15.8%	1,928.98	2,032.37	2,158.18
Water: Consumption		619.54	–	–	777.64	777.64	777.64	9.8%	853.85	909.69	969.18
Sanitation		162.10	–	–	188.11	188.11	188.11	4.8%	197.14	206.40	215.49
Refuse removal		286.96	–	–	333.29	333.04	333.04	4.7%	349.03	365.43	381.51
Other		60.00	–	–	69.16	69.57	69.57	4.9%	72.56	75.90	79.24
sub-total		2,863.62	–	–	3,651.44	3,678.54	3,678.54	9.9%	4,012.72	4,229.07	4,471.01
VAT on Services		344.45	–	–	452.41	461.90	461.90	12.8%	510.23	538.47	570.54
Total small household bill:		3,208.07	–	–	4,103.85	4,140.44	4,140.44	10.2%	4,522.95	4,767.54	5,041.55
% increase/-decrease			(100.0%)	–	–	0.9%	–	–	9.2%	5.4%	5.7%
<u>Monthly Account for Household - 'Indigent' Household receiving free basic services</u>	3										
Rates and services charges:											
Property rates		135.89	–	–	146.40	352.10	352.10	145.3%	359.14	375.66	392.19
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		86.14	–	–	122.85	115.50	115.50	6.0%	130.21	137.19	145.69
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		111.24	–	–	140.67	140.67	140.67	9.8%	154.46	164.56	175.32
Sanitation		102.03	–	–	118.44	118.48	118.48	4.8%	124.17	130.00	135.72
Refuse removal		286.96	–	–	333.29	333.04	333.04	4.7%	349.03	365.43	381.51
Other		60.00	–	–	69.16	69.57	69.57	4.9%	72.56	75.90	79.24
sub-total		782.26	–	–	930.81	1,129.36	1,129.36	27.8%	1,189.57	1,248.74	1,309.67
VAT on Services		96.95	–	–	125.24	116.59	116.59	(0.5%)	124.56	130.96	137.62
Total small household bill:		879.21	–	–	1,056.05	1,245.95	1,245.95	24.4%	1,314.13	1,379.70	1,447.29
% increase/-decrease			(100.0%)	–	–	18.0%	–	–	5.5%	5.0%	4.9%

1.5 OPERATING EXPENDITURE FRAMEWORK

The City's expenditure framework for the 2025/2026 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 2025/2026 MTREF has also been developed along with the following principles namely cost containment, wasteful expenditure elimination, and reprioritised spending. The operating expenditure equates to R10.95 billion in the 2025/2026 financial year and escalates to R11.39 billion in the 2026/2027 financial year. Total operating expenditure has increased by 6.36% against the 2024/2025 Adjustments Budget.

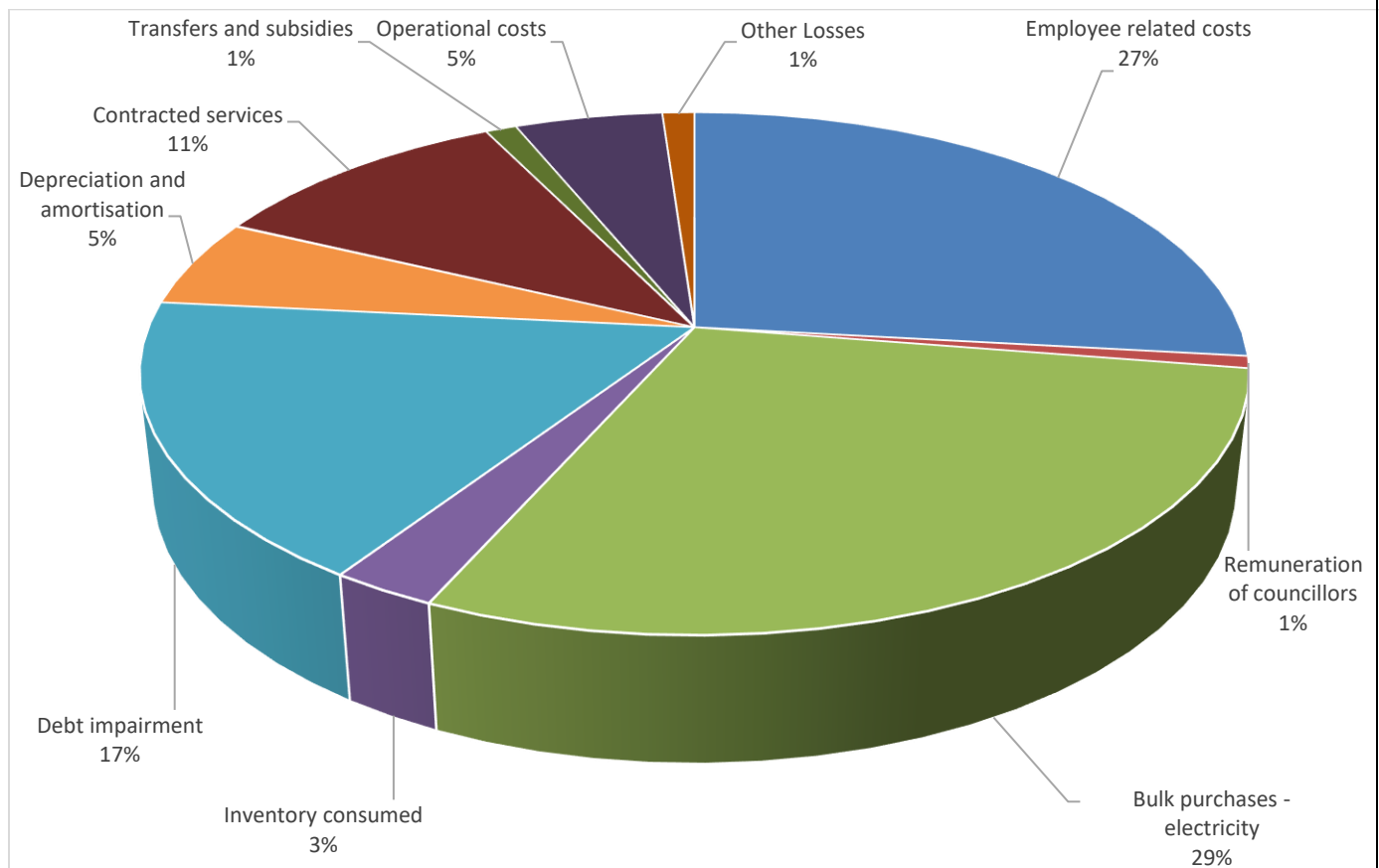
The following table is a high-level summary of the operating expenditure budget of the 2025/2026 MTREF (classified per main type of operating expenditure):

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

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
Expenditure By Type									
Employee related costs	2,536,403	2,475,613	2,703,201	2,937,654	2,707,570	2,707,570	2,932,056	3,088,496	3,255,074
Remuneration of councillors	64,683	66,749	68,967	77,686	77,686	77,686	81,578	85,942	90,798
Bulk purchases - electricity	1,922,255	1,936,963	2,252,355	2,832,586	2,832,586	2,832,586	3,193,457	3,364,627	3,572,897
Inventory consumed	286,508	216,587	233,617	280,004	275,945	275,945	289,608	307,263	325,916
Debt impairment	1,385,422	897,828	1,336,718	1,681,728	1,754,847	1,754,847	1,891,898	1,823,862	1,834,379
Depreciation and amortisation	1,569,797	1,846,054	1,944,481	567,615	577,827	577,827	595,663	746,255	822,500
Interest	20,684	16,075	46,211	8,966	8,966	8,966	6,551	4,669	3,286
Contracted services	595,097	698,631	850,970	954,237	1,173,162	1,173,162	1,162,245	1,145,350	1,211,105
Transfers and subsidies	127,299	137,495	131,531	142,581	143,149	143,149	117,729	117,527	123,365
Operational costs	607,177	629,635	652,423	531,559	629,827	629,827	559,443	577,176	605,761
Losses on disposal of Assets	816	26	299,177	-	-	-	-	-	-
Other Losses	508	86,326	148,483	114,999	114,999	114,999	121,371	129,309	137,766
Total Expenditure	9,116,649	9,007,981	10,668,134	10,129,615	10,296,563	10,296,563	10,951,601	11,390,475	11,982,848
Surplus/(Deficit)	(867,664)	(955,261)	(1,314,712)	5,196	5,196	5,196	1,968	2,002	2,253

The following figure gives a breakdown of the main expenditure categories for the 2025/2026 financial year:

Figure 2: Main operational expenditure categories for the 2025/2026 financial year



Employee Costs equates to 27% 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.

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 76% over the MTREF. For the 2025/2026 financial year this amounts to R1.89 billion, it slightly decreases to R1.82 billion in 2026/2027 and increases to R1.83 billion in the 2027/2028 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 R595 million for the 2025/2026 financial year and equates to 5% 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% (R6.5million) of operating expenditure.

Electricity bulk purchases equate to 29% 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.

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

Contracted services equate to 11% 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 Circulars 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 2025/2026 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 4.6% 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 R0.493 billion has been provided for repairs and maintenance over the 2025/2026 MTREF. 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
Repairs and Maintenance by Expenditure Item									
Employee related costs									
Inventory Consumed (Project Maintenance)	12 271	12 331	6 101	10 220	9 214	9 214	9 214	9 638	10 062
Contracted Services	369 833	412 519	465 778	522 004	486 710	486 710	472 710	487 876	509 342
Operational Costs	19 295	20 458	19 327	13 135	11 822	11 822	11 822	12 366	12 910
Total Repairs and Maintenance Expenditure	401 399	445 308	491 206	545 360	507 746	507 746	493 746	509 879	532 314

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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		182,189	200,641	216,979	207,484	187,455	187,455	188,195	196,852	205,513
Roads Infrastructure		101,197	107,002	100,887	130,646	117,582	117,582	117,582	122,991	128,402
Roads		96,174	102,854	93,540	130,646	117,582	117,582	117,582	122,991	128,402
Road Structures		5,023	4,148	7,347	-	-	-	-	-	-
Storm water Infrastructure		11,846	13,233	10,198	1,977	1,780	1,780	1,780	1,861	1,943
Drainage Collection		11,846	13,233	10,198	1,977	1,780	1,780	1,780	1,861	1,943
Electrical Infrastructure		39,245	41,929	64,010	24,861	23,713	23,713	23,713	24,804	25,896
HV Transmission Conductors		7,228	8,439	7,657	23,594	21,618	21,618	21,618	22,613	23,608
MV Substations		11,488	12,512	15,783	-	-	-	-	-	-
MV Networks		999	970	16,081	1,267	2,095	2,095	2,095	2,191	2,288
LV Networks		19,531	20,008	24,489	-	-	-	-	-	-
Water Supply Infrastructure		2,998	3,313	(4,642)	2,180	1,962	1,962	1,962	2,053	2,143
Reservoirs		1,174	1,680	(6,480)	157	141	141	141	148	154
Water Treatment Works		190	152	-	253	227	227	227	238	248
Bulk Mains		1,634	1,480	1,838	1,771	1,594	1,594	1,594	1,667	1,740
Sanitation Infrastructure		25,619	33,915	46,462	46,516	41,985	41,985	41,985	43,916	45,849
Reticulation		25,619	33,915	46,462	46,516	41,985	41,985	41,985	43,916	45,849
Solid Waste Infrastructure		1,285	1,250	64	1,303	433	433	1,173	1,227	1,281
Landfill Sites		1,285	1,250	64	1,303	433	433	1,173	1,227	1,281
Community Assets		12,571	11,247	5,572	5,733	5,163	5,163	5,163	5,400	5,638
Community Facilities		10,207	9,168	4,452	4,303	3,873	3,873	3,873	4,051	4,229
Halls		2,502	3,492	1,534	1,446	1,302	1,302	1,302	1,362	1,421
Libraries		559	542	1,726	390	351	351	351	367	384
Cemeteries/Crematoria		5,305	3,328	493	1,027	924	924	924	967	1,009
Police										
Parks		1,841	1,805	698	1,440	1,296	1,296	1,296	1,355	1,415
Sport and Recreation Facilities		2,364	2,080	1,119	1,430	1,290	1,290	1,290	1,349	1,409
Indoor Facilities										
Outdoor Facilities		2,364	2,080	1,119	1,430	1,290	1,290	1,290	1,349	1,409
Capital Spares										
Heritage assets		8	8	-	-	-	-	-	-	-
Other Heritage		8	8	-	-	-	-	-	-	-

**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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
<u>Investment properties</u>		9	15	19	16	16	16	2,116	16	16
Non-revenue Generating		9	15	19	16	16	16	2,116	16	16
Improved Property		9	15	19	16	16	16	2,116	16	16
<u>Other assets</u>		27,957	33,394	24,909	27,828	25,795	25,795	25,795	26,982	28,169
Operational Buildings		27,957	33,394	24,909	27,828	25,795	25,795	25,795	26,982	28,169
Municipal Offices		23,957	25,775	16,019	25,614	23,803	23,803	23,803	24,898	25,993
Pay/Enquiry Points		3,702	7,355	8,830	1,909	1,718	1,718	1,718	1,797	1,876
Workshops		298	264	61	305	274	274	274	287	300
<u>Computer Equipment</u>		425	847	204	747	672	672	672	703	734
Computer Equipment		425	847	204	747	672	672	672	703	734
<u>Furniture and Office Equipment</u>		4,161	7,067	3,770	23,445	31,807	31,807	21,807	22,810	23,814
Furniture and Office Equipment		4,161	7,067	3,770	23,445	31,807	31,807	21,807	22,810	23,814
<u>Machinery and Equipment</u>		149,865	162,539	211,051	240,309	229,025	229,025	208,292	207,194	216,315
Machinery and Equipment		149,865	162,539	211,051	240,309	229,025	229,025	208,292	207,194	216,315
<u>Transport Assets</u>		24,215	29,551	28,701	39,799	47,813	47,813	49,863	50,012	52,211
Transport Assets		24,215	29,551	28,701	39,799	47,813	47,813	49,863	50,012	52,211
Total Repairs and Maintenance Expenditure	1	401,399	445,308	491,206	545,360	527,746	527,746	501,903	509,969	532,410

R&M as a % of PPE & Investment Property		2.0%	2.2%	1.7%	2.9%	1.9%	1.9%	1.9%	2.0%	2.2%
R&M as % Operating Expenditure		4.4%	4.9%	4.6%	5.4%	5.1%	5.1%	5.4%	4.7%	4.7%

1.5.2 Free Basic Services: Basic Social Services Package

In terms of its Constitutional obligation, BCMM provides a monthly indigent subsidy to registered indigent customers (All services in relation to Urban and only free Basic Electricity in relation Rural). BCMM has an Indigent Support Policy and By-law in place that governs the application process and financial aspects. Council reviews the Indigent Support Policy annually. The policy stipulates and prescribes the qualifying criteria for a domestic household based on gross household income equal to two social grants per month or property value equal to or less than R250, 000. The subsidy relates to electricity (50kWh), water (6kl), refuse removal, sanitation, property rates. Every month, with the monthly billing, the indigent subsidy is granted on the Indigent Beneficiaries' accounts. For free basic electricity, customer claim their 50kWh every month via the vending system.

The intention of the Indigent support policy is to assist the beneficiary with basic services and to rehabilitate the beneficiary to be able to exit the indigent support provision. Annually the municipality is provided with equitable share from National Government that funds the monthly provision of Free Basic Services to the beneficiary 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:

Table 15: Basic social services package per indigent household

SOCIAL WELFARE PACKAGE							
	Total Per Household 2024/2025	Tariff % Increase	Total Per Household 2025/2026	Tariff % Increase	Total Per Household 2026/2027	Tariff % Increase	Total Per Household 2027/2028
Rates	352,10	2,00%	359,14	4,60%	375,66	4,40%	392,19
Refuse	333,04	4,80%	349,03	4,70%	365,43	4,40%	381,51
Sewerage	118,48	4,80%	124,17	4,70%	130,00	4,40%	135,72
Fire Levy	69,57	4,30%	72,56	4,60%	75,90	4,40%	79,24
Total Monthly Subsidy	873,19		904,90		946,99		988,66
Electricity - 50kwh p.m	115,50	12,74%	130,21	5,36%	137,19	6,19%	145,69
Water - 6kl p.m.	140,67	9,80%	154,46	6,54%	164,56	6,54%	175,32
Total Poor Relief	1 129,36	5,33%	1 189,57	4,97%	1 248,75	4,88%	1 309,67

1.6 CAPITAL EXPENDITURE FRAMEWORK

The total consolidated capital budget amounts to R1.15 billion for the 2025/2026 financial year, R1.17 billion and R1.21 billion for 2026/2027 and for 2027/2028 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 2025/2026 Medium-Term Capital Budget Per Funding Source

CAPITAL BUDGET PER FUNDING	2025/2026 PROPOSED CAPITAL BUDGET	2026/2027 PROPOSED CAPITAL BUDGET	2027/2028 PROPOSED CAPITAL BUDGET
OWN FUNDING	350 908 477	339 573 590	327 676 666
TOTAL OWN FUNDING	350 908 477	339 573 590	327 676 666
URBAN SETTLEMENT DEVELOPMENT GRANT	504 119 127	510 394 440	542 838 440
FINANCE MANAGEMENT GRANT	115 000	115 000	115 000
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT	294 365 924	318 943 000	333 999 000
NEIGHBOURHOOD DEVELOPMENT PARTNERSHIP GRANT	10 000 000	8 082 476	9 311 340
INFRASTRUCTURE SKILLS DEVELOPMENT GRANT	200 000	200 000	200 000
TOTAL GRANTS	808 800 051	837 734 917	886 463 780
TOTAL CAPITAL BUDGET	1 159 708 529	1 177 308 507	1 214 140 446

Own Funding (Internally Generated Funds)

Funding from internally generated funds represents 30% of the 2025/2026 capital funding. The City will continue to make funding available in support of priorities in 2025/2026, which are not limited to the following:

- Smart Metering Water Solutions amounting
- Employee Performance Management System
- Bridge Designs & Implementation
- Construction of New Disaster Management Centre
- Construction on New Fire Station at Berlin
- Upgrading of Bulk Electricity Infrastructure
- Roads Provision Programme

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 2025/2026 MTREF. The City's credit rating has been stagnant at A2(za) (Short-Term) and A -(za) (Long-Term) with a change in the short- and long-term outlook being negative. 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 2025/2026 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 slightly decreasing from 0.7% in 2025/2026 to 0.4% in 2026/2027 and 2027/2028.

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.

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 70% of the 2025/2026 capital funding and consists of National Government allocations. For purposes of the 2025/2026 budget compilation, National Allocations are based on the 2025 Division of Revenue Bill (DoRB).

The following table indicates the 2025/2026 Medium-Term Capital Budget per function. It depicts that for 2025/2026 financial year an amount of R186 million has been appropriated for Electricity, R182 million for Human Settlements, R38 million for Local Economic Development, R74 million for Roads and Storm Water, R133 million for Waste

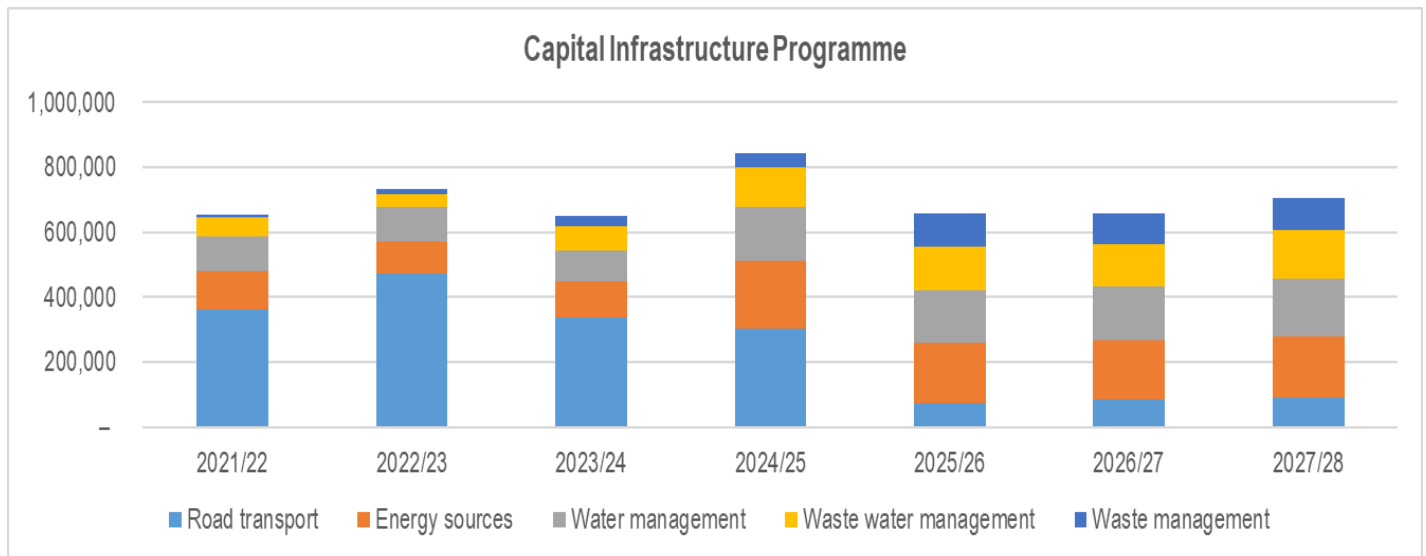
Water Infrastructure, R102 million for Water Infrastructure and balance on all the other functions.

Table 17: Consolidated Capital Budget per Function

CAPITAL BUDGET PER FUNCTION	2025/26 PROPOSED CAPITAL BUDGET	2026/27 PROPOSED CAPITAL BUDGET	2027/28 PROPOSED CAPITAL BUDGET
<i>Governance and administration</i>	91 137 961	80 187 049	48 988 169
Executive and council	6 250 000	7 000 000	6 500 000
Finance and administration	84 887 961	73 187 049	42 488 169
<i>Community and public safety</i>	312 504 490	342 314 696	353 092 993
Community and social services	45 914 638	62 573 998	56 200 000
Sport and recreation	36 582 380	67 360 000	72 343 360
Public safety	41 700 000	12 450 000	14 000 000
Human Settlements	182 007 472	194 330 698	204 449 633
Health	6 300 000	5 600 000	6 100 000
<i>Economic and environmental services</i>	112 870 279	128 351 882	137 393 319
Planning and development	38 561 698	43 110 000	47 893 855
Road transport	74 308 581	85 241 882	89 499 464
<i>Trading services</i>	583 728 691	571 654 895	616 810 931
Energy sources	186 194 597	180 440 256	188 000 000
Water management	161 031 079	167 797 972	176 784 638
Waste water management	133 908 621	128 166 667	151 926 293
Waste management	102 594 394	95 250 000	100 100 000
<i>Other</i>	59 467 130	54 800 000	57 855 040
Total Capital Expenditure - Functional	1 159 708 529	1 177 308 507	1 214 140 446

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

BUF Buffalo City - Table A1 Consolidated Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Property rates	1,733,914	1,791,370	2,127,634	2,269,497	2,269,497	2,269,497	1,827,939	2,328,401	2,435,508	2,542,670
Service charges	4,312,993	3,766,315	4,333,829	4,886,537	4,886,537	4,886,537	4,088,802	5,391,833	5,684,767	6,018,012
Investment revenue	33,086	47,660	51,630	25,656	71,136	71,136	58,167	71,134	74,220	77,562
Transfer and subsidies - Operational	1,099,255	1,192,815	1,382,876	1,636,167	1,757,634	1,757,634	1,370,247	1,801,124	1,786,129	1,884,090
Other own revenue	1,069,737	1,254,561	1,457,454	1,316,955	1,316,955	1,316,955	1,380,567	1,361,077	1,411,854	1,462,766
Total Revenue (excluding capital transfers and contributions)	8,248,985	8,052,721	9,353,422	10,134,811	10,301,759	10,301,759	8,725,722	10,953,569	11,392,477	11,985,100
Employee costs	2,536,403	2,475,613	2,703,201	2,937,654	2,707,570	2,707,570	2,294,633	2,932,056	3,088,496	3,255,074
Remuneration of councillors	64,683	66,749	68,967	77,686	77,686	77,686	60,475	81,578	85,942	90,798
Depreciation and amortisation	1,569,797	1,846,054	1,944,481	567,615	577,827	577,827	1,639,451	595,663	746,255	822,500
Interest	20,684	16,075	46,211	8,966	8,966	8,966	7,671	6,551	4,669	3,286
Inventory consumed and bulk purchases	2,208,763	2,153,549	2,485,973	3,112,590	3,108,530	3,108,530	2,505,531	3,483,065	3,671,890	3,898,813
Transfers and subsidies	127,299	137,495	131,531	142,581	143,149	143,149	90,206	117,729	117,527	123,365
Other expenditure	2,589,020	2,312,445	3,287,771	3,282,523	3,672,834	3,672,834	2,749,364	3,734,958	3,675,697	3,789,010
Total Expenditure	9,116,649	9,007,981	10,668,134	10,129,615	10,296,563	10,296,563	9,347,331	10,951,601	11,390,475	11,982,848
Surplus/(Deficit)	(867,664)	(955,261)	(1,314,712)	5,196	5,196	5,196	(621,609)	1,968	2,002	2,253
Transfers and subsidies - capital (monetary allocations)	681,246	732,602	838,435	788,813	915,392	915,392	453,482	808,900	837,835	886,564
Transfers and subsidies - capital (in-kind)	2,294	4,160	22,409	–	–	–	–	–	–	–
	(184,125)	(218,499)	(453,868)	794,009	920,588	920,588	(168,127)	810,868	839,837	888,817
Surplus/(Deficit) after capital transfers & contributions										
Share of Surplus/Deficit attributable to Associate	(29,869)	20,143	(40,750)	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(213,993)	(198,356)	(494,618)	794,009	920,588	920,588	(168,127)	810,868	839,837	888,817
Capital expenditure & funds sources										
Capital expenditure	1,465,297	1,462,280	1,185,240	1,231,115	1,426,183	1,426,183	733,088	1,159,709	1,177,309	1,214,140
Transfers recognised - capital	681,246	732,602	838,435	788,813	915,392	915,392	453,482	808,900	837,835	886,564
Borrowing	11,727	–	–	–	–	–	–	–	–	–
Internally generated funds	772,324	729,679	346,805	442,302	510,791	510,791	279,606	350,808	339,474	327,577
Total sources of capital funds	1,465,297	1,462,280	1,185,240	1,231,115	1,426,183	1,426,183	733,088	1,159,709	1,177,309	1,214,140

MBRR Table A1 – Consolidated Budget Summary (continued)

BUF Buffalo City - Table A1 Consolidated Budget Summary										
Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial position										
Total current assets	10,217,212	11,194,274	12,514,205	5,903,984	5,921,322	5,921,322	14,026,406	6,037,042	6,279,497	6,480,006
Total non current assets	25,670,881	26,076,176	31,714,709	25,805,897	31,632,120	31,632,120	30,808,347	31,201,935	30,688,742	30,224,794
Total current liabilities	8,865,399	10,171,137	10,993,173	3,816,903	3,768,719	3,768,719	11,263,176	3,727,589	3,727,988	3,693,243
Total non current liabilities	1,084,628	893,792	961,557	996,721	1,000,175	1,000,175	936,253	1,049,141	1,098,224	1,146,348
Community wealth/Equity	25,927,472	26,212,914	32,267,545	26,883,358	32,784,549	32,784,549	32,077,470	32,462,247	32,142,028	31,865,210
Cash flows										
Net cash from (used) operating	4,251,130	4,886,117	3,396,802	1,325,089	1,587,531	1,587,531	5,338,916	1,215,726	1,230,274	1,256,119
Net cash from (used) investing	(1,407,168)	(1,425,944)	(1,110,048)	(1,231,115)	(1,426,183)	(1,426,183)	(668,694)	(1,159,709)	(1,177,309)	(1,214,140)
Net cash from (used) financing	(45,191)	(49,174)	(33,279)	(25,540)	(25,540)	(25,540)	(30,870)	(21,746)	(17,323)	(4,910)
Cash/cash equivalents at the year end	3,944,179	4,108,456	2,933,449	803,264	856,795	856,795	4,639,352	891,066	926,709	963,778
Cash backing/surplus reconciliation										
Cash and investments available	697,457	679,975	720,987	803,264	856,795	856,795	1,362,318	891,066	926,709	963,778
Application of cash and investments	865,220	734,772	1,123,289	1,462,164	1,345,898	1,345,898	763,702	(943,578)	(1,114,506)	(1,376,373)
Balance - surplus (shortfall)	(167,764)	(54,797)	(402,302)	(658,900)	(489,103)	(489,103)	598,616	1,834,644	2,041,215	2,340,150
Asset management										
Asset register summary (WDV)	20,299,294	20,713,362	28,532,619	18,768,528	27,505,118	27,505,118		26,334,152	25,077,644	23,868,007
Depreciation	1,569,797	1,846,054	1,944,481	567,615	577,827	577,827		595,663	746,255	822,500
Renewal and Upgrading of Existing Assets	797,993	819,730	704,473	598,691	752,803	752,803		519,827	536,870	585,317
Repairs and Maintenance	401,399	445,308	491,206	545,360	527,746	527,746		501,903	509,969	532,410
Free services										
Cost of Free Basic Services provided	480,841	501,825	464,955	970,160	970,160	970,160		1,047,366	1,117,293	779,547
Revenue cost of free services provided	127,530	144,333	209,496	288,911	288,911	288,911		296,411	309,988	323,628
Households below minimum service level										
Water:	2	–	–	4	4	4		3	2	1
Sanitation/sewerage:	9	–	–	4	4	4		4	3	2
Energy:	40	73	–	71	71	71		72	37	37
Refuse:	66	–	–	66	66	66		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 2025/2026 financial year indicates an operating surplus excluding capital transfers of R810 million, it also reflects a surplus of R839 million and R888 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)

BUF Buffalo City - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		3,130,086	3,391,704	3,891,617	3,956,821	3,993,661	3,993,661	4,133,003	4,305,779	4,487,302
Executive and council		27,407	17,681	16,453	18,375	18,375	18,375	19,211	19,880	19,880
Finance and administration		3,102,680	3,374,023	3,875,164	3,938,446	3,975,287	3,975,287	4,113,792	4,285,900	4,467,422
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		450,333	476,459	665,015	634,896	665,156	665,156	809,936	798,349	857,913
Community and social services		25,320	36,199	48,429	42,890	42,890	42,890	87,169	82,446	85,182
Sport and recreation		8,435	30,490	21,540	25,473	24,347	24,347	26,592	55,608	57,110
Public safety		179,714	175,322	250,816	199,114	199,114	199,114	208,755	218,791	228,490
Housing		236,851	234,412	344,201	367,380	398,766	398,766	487,379	441,461	487,086
Health		13	36	30	40	40	40	42	44	46
<i>Economic and environmental services</i>		288,637	308,502	394,111	301,549	544,384	544,384	195,291	161,987	170,027
Planning and development		140,658	103,482	123,492	186,480	193,473	193,473	132,130	107,373	112,456
Road transport		147,979	205,021	270,619	115,069	350,911	350,911	63,160	54,614	57,571
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		4,990,728	4,561,481	5,205,903	5,881,245	5,888,354	5,888,354	6,518,064	6,859,696	7,246,521
Energy sources		2,248,953	2,270,135	2,529,773	2,950,267	2,958,972	2,958,972	3,384,566	3,561,154	3,779,477
Water management		1,541,833	1,041,864	1,228,507	1,301,669	1,300,805	1,300,805	1,376,974	1,473,732	1,559,578
Waste water management		650,803	654,251	752,105	848,194	862,461	862,461	897,870	930,389	971,726
Waste management		549,140	595,231	695,519	781,115	766,115	766,115	858,654	894,421	935,740
<i>Other</i>	4	78,761	63,379	74,363	149,113	125,595	125,595	106,175	104,500	109,902
Total Revenue - Functional	2	8,938,545	8,801,525	10,231,009	10,923,625	11,217,151	11,217,151	11,762,469	12,230,312	12,871,664
Expenditure - Functional										
<i>Governance and administration</i>		1,671,206	1,619,984	1,787,576	1,962,433	1,991,278	1,991,278	2,164,474	2,232,480	2,323,779
Executive and council		346,993	343,206	332,776	335,556	342,110	342,110	349,398	369,538	384,858
Finance and administration		1,313,214	1,266,032	1,442,422	1,610,868	1,633,756	1,633,756	1,798,506	1,845,521	1,920,580
Internal audit		10,998	10,747	12,378	16,009	15,412	15,412	16,570	17,421	18,342
<i>Community and public safety</i>		1,211,276	1,272,478	1,417,446	1,360,634	1,396,980	1,396,980	1,558,816	1,582,135	1,689,333
Community and social services		178,875	182,051	179,720	168,003	155,940	155,940	169,006	177,579	187,816
Sport and recreation		435,689	463,698	455,749	401,787	393,818	393,818	409,831	448,830	470,672
Public safety		496,627	512,818	572,370	537,338	541,596	541,596	558,069	582,827	615,494
Housing		48,631	62,493	159,294	197,194	250,258	250,258	366,108	311,047	350,368
Health		51,454	51,418	50,313	56,311	55,367	55,367	55,802	61,852	64,983
<i>Economic and environmental services</i>		1,151,812	1,353,266	1,087,089	772,401	812,629	812,629	744,253	804,102	863,756
Planning and development		257,688	324,339	306,446	282,960	274,399	274,399	268,007	255,650	272,632
Road transport		894,124	1,028,927	780,643	489,441	538,230	538,230	476,246	548,451	591,124
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		4,999,525	4,755,593	6,226,384	5,851,359	5,914,060	5,914,060	6,328,267	6,603,499	6,932,726
Energy sources		2,708,470	2,632,649	3,734,117	3,937,555	3,888,677	3,888,677	4,382,455	4,567,538	4,816,024
Water management		1,230,632	1,092,492	1,311,918	918,661	943,001	943,001	920,192	963,629	1,009,907
Waste water management		526,763	484,560	521,101	450,304	470,737	470,737	461,200	482,369	495,159
Waste management		533,661	545,891	659,249	544,840	611,646	611,646	564,419	589,963	611,637
<i>Other</i>	4	137,726	129,459	212,235	182,789	181,616	181,616	155,791	168,260	173,254
Total Expenditure - Functional	3	9,171,545	9,130,779	10,730,730	10,129,615	10,296,563	10,296,563	10,951,601	11,390,475	11,982,848
Surplus/(Deficit) for the year		(232,999)	(329,254)	(499,721)	794,009	920,588	920,588	810,868	839,837	888,817

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 R810 million reflected in the 2025/2026 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)

BUF Buffalo City - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote										
Vote 01 - Directorate - Executive Support Services	1	191	976	407	—	360	360	—	—	—
Vote 02 - Directorate - Municipal Manager		27,415	16,861	16,087	18,375	18,375	18,375	19,211	19,880	19,880
Vote 03 - Directorate - Human Settlement		236,851	234,412	344,201	367,380	398,766	398,766	487,379	441,461	487,086
Vote 04 - Directorate - Chief Financial Officer		3,035,621	3,318,304	3,816,846	3,899,172	3,944,653	3,944,653	4,075,817	4,256,387	4,434,820
Vote 05 - Directorate - Corporate Services		12,451	15,857	15,378	11,816	11,816	11,816	9,851	10,690	10,929
Vote 06 - Directorate - Infrastructure Services		4,589,568	4,171,271	4,781,003	5,215,199	5,473,150	5,473,150	5,722,571	6,019,889	6,368,352
Vote 07 - Directorate - Spatial Planning And Development		140,429	127,597	139,780	124,802	122,795	122,795	98,155	89,015	95,308
Vote 08 - Directorate - Health / Public Safety & Emergency Services		179,714	175,322	250,816	199,114	199,114	199,114	227,755	246,791	257,490
Vote 10 - Directorate - Economic Development & Agencies		133,397	123,224	145,044	238,249	214,731	214,731	168,273	141,682	148,723
Vote 11 - Directorate - Solid Waste And Environmental Management		549,405	608,930	700,990	786,876	771,876	771,876	864,673	901,706	943,037
Vote 12 - Directorate - Sport, Recreation & Community Development		33,503	53,025	64,528	62,642	61,515	61,515	88,783	102,813	106,040
Total Revenue by Vote	2	8,938,545	8,845,779	10,275,080	10,923,625	11,217,151	11,217,151	11,762,469	12,230,312	12,871,664
Expenditure by Vote to be appropriated										
Vote 01 - Directorate - Executive Support Services	1	278,459	298,497	271,921	278,584	279,918	279,918	291,081	305,823	321,745
Vote 02 - Directorate - Municipal Manager		148,509	140,606	166,466	153,045	167,776	167,776	172,129	183,177	188,523
Vote 03 - Directorate - Human Settlement		48,283	62,157	158,914	197,194	249,849	249,849	366,108	311,047	350,368
Vote 04 - Directorate - Chief Financial Officer		752,638	687,709	908,158	1,129,338	1,159,055	1,159,055	1,231,183	1,238,457	1,276,075
Vote 05 - Directorate - Corporate Services		243,555	249,145	244,017	242,880	230,493	230,493	245,802	259,593	272,949
Vote 06 - Directorate - Infrastructure Services		5,493,492	5,368,171	6,474,630	5,867,858	5,953,700	5,953,700	6,379,738	6,711,202	7,073,342
Vote 07 - Directorate - Spatial Planning And Development		356,036	400,339	354,348	280,763	262,323	262,323	290,643	314,784	337,268
Vote 08 - Directorate - Health / Public Safety & Emergency Services		501,899	517,102	577,714	546,230	547,652	547,652	568,420	592,697	626,319
Vote 10 - Directorate - Economic Development & Agencies		184,357	198,964	267,595	271,674	263,551	263,551	217,790	205,342	211,975
Vote 11 - Directorate - Solid Waste And Environmental Management		695,442	697,797	807,351	722,702	772,793	772,793	744,979	788,544	820,488
Vote 12 - Directorate - Sport, Recreation & Community Development		468,558	510,292	499,615	439,348	409,454	409,454	443,727	479,810	503,795
Total Expenditure by Vote	2	9,171,227	9,130,779	10,730,730	10,129,615	10,296,563	10,296,563	10,951,601	11,390,475	11,982,848
Surplus/(Deficit) for the year	2	(232,682)	(285,000)	(455,650)	794,009	920,588	920,588	810,868	839,837	888,817

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)

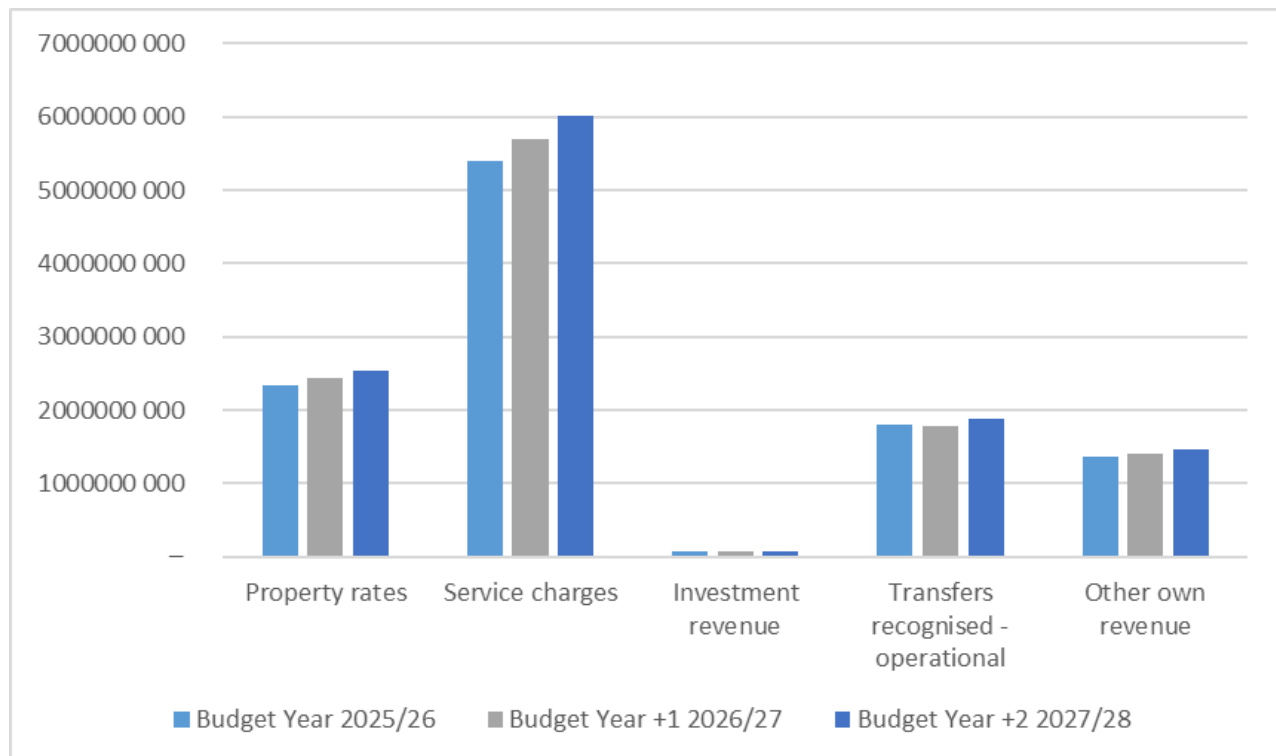
BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	2,199,541	2,147,071	2,385,332	2,835,814	2,835,814	2,835,814	2,503,854	3,197,096	3,368,461	3,576,969
Service charges - Water	2	1,255,133	738,617	918,430	911,568	911,568	911,568	714,625	1,000,901	1,066,360	1,136,100
Service charges - Waste Water Management	2	470,773	482,231	559,118	603,379	603,379	603,379	474,415	632,342	662,062	691,192
Service charges - Waste Management	2	387,546	398,396	470,948	535,777	535,777	535,777	395,907	561,494	587,884	613,751
Sale of Goods and Rendering of Services		109,848	109,051	123,512	153,110	153,110	153,110	103,219	159,693	167,039	174,389
Agency services		30,536	23,879	19,547	28,177	28,177	28,177	24,177	29,389	30,740	32,093
Interest earned from Receivables		176,561	300,755	389,110	222,299	222,299	222,299	300,631	231,858	242,523	253,194
Interest earned from Current and Non Current Assets		33,086	47,660	51,630	25,656	71,136	71,136	58,167	71,134	74,220	77,562
Rental from Fixed Assets		21,116	24,501	23,226	24,263	24,263	24,263	28,685	25,306	26,470	27,635
Operational Revenue		690,424	48,442	57,464	88,261	88,261	88,261	60,314	92,056	96,291	100,528
Non-Exchange Revenue											
Property rates	2	1,733,914	1,791,370	2,127,634	2,269,497	2,269,497	2,269,497	1,827,939	2,328,401	2,435,508	2,542,670
Surcharges and Taxes											
Fines, penalties and forfeits		12,408	6,974	65,438	9,691	9,691	9,691	10,843	10,108	10,573	11,038
Licences or permits		12,128	12,216	13,698	14,022	14,022	14,022	14,187	14,625	15,298	15,971
Transfer and subsidies - Operational		1,099,255	1,192,815	1,382,876	1,636,167	1,757,634	1,757,634	1,370,247	1,801,124	1,786,129	1,884,090
Interest		-	-	-	-	-	-	5,090	-	-	-
Fuel Levy		-	719,203	741,926	777,132	777,132	777,132	777,132	798,042	822,919	847,918
Operational Revenue		-	-	-	-	-	-	46,194	-	-	-
Gains on disposal of Assets		1,362	409	113	-	-	-	1,211	-	-	-
Other Gains		15,354	9,131	23,419	-	-	-	8,885	-	-	-
Total Revenue (excluding capital transfers and contributions)		8,248,985	8,052,721	9,353,422	10,134,811	10,301,759	10,301,759	8,725,722	10,953,569	11,392,477	11,985,100
Expenditure											
Employee related costs	2	2,536,403	2,475,613	2,703,201	2,937,654	2,707,570	2,707,570	2,294,633	2,932,056	3,088,496	3,255,074
Remuneration of councillors		64,683	66,749	68,967	77,686	77,686	77,686	60,475	81,578	85,942	90,798
Bulk purchases - electricity	2	1,922,255	1,936,963	2,252,355	2,832,586	2,832,586	2,832,586	2,277,239	3,193,457	3,364,627	3,572,897
Inventory consumed	8	286,508	216,587	233,617	280,004	275,945	275,945	228,291	289,608	307,263	325,916
Debt impairment	3	1,385,422	897,828	1,336,718	1,681,728	1,754,847	1,754,847	1,383,368	1,891,898	1,823,862	1,834,379
Depreciation and amortisation		1,569,797	1,846,054	1,944,481	567,615	577,827	577,827	1,639,451	595,663	746,255	822,500
Interest		20,684	16,075	46,211	8,966	8,966	8,966	7,671	6,551	4,669	3,286
Contracted services		595,097	698,631	850,970	954,237	1,173,162	1,173,162	697,934	1,162,245	1,145,350	1,211,105
Transfers and subsidies		127,299	137,495	131,531	142,581	143,149	143,149	90,206	117,729	117,527	123,365
Irrecoverable debts written off		-	-	-	-	-	-	2,182	-	-	-
Operational costs		607,177	629,635	652,423	531,559	629,827	629,827	575,630	559,443	577,176	605,761
Losses on disposal of Assets		816	26	299,177	-	-	-	-	-	-	-
Other Losses		508	86,326	148,483	114,999	114,999	114,999	90,250	121,371	129,309	137,766
Total Expenditure		9,116,649	9,007,981	10,668,134	10,129,615	10,296,563	10,296,563	9,347,331	10,951,601	11,390,475	11,982,848
Surplus/(Deficit)		(867,664)	(955,261)	(1,314,712)	5,196	5,196	5,196	(621,609)	1,968	2,002	2,253
Transfers and subsidies - capital (monetary allocations)	6	681,246	732,602	838,435	788,813	915,392	915,392	453,482	808,900	837,835	886,564
Transfers and subsidies - capital (in-kind)	6	2,294	4,160	22,409	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(184,125)	(218,499)	(453,868)	794,009	920,588	920,588	(168,127)	810,868	839,837	888,817
Surplus/(Deficit) after income tax		(184,125)	(218,499)	(453,868)	794,009	920,588	920,588	(168,127)	810,868	839,837	888,817
Surplus/(Deficit) attributable to municipality		(184,125)	(218,499)	(453,868)	794,009	920,588	920,588	(168,127)	810,868	839,837	888,817
Share of Surplus/Deficit attributable to Associate	7	(29,869)	20,143	(40,750)	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	44,254	-	-	-	-	38,388	-	-	-
Surplus/(Deficit) for the year	1	(213,993)	(154,102)	(450,547)	794,009	920,588	920,588	(129,740)	810,868	839,837	888,817

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

1. Total operating revenue is R10.95 billion in 2025/2026 and escalates to R11.39 billion and R11.98 billion by 2026/2027 and 2027/2028 respectively. This represents a year-on-year increase of 6.33% for 2025/26 financial year, 4.01% for 2026/2027 financial year and declines at 5.20% for the 2027/2028 financial year.
2. Revenue to be generated from property rates is R2.32 billion in the 2025/2026 financial year and increases to R2.43 billion in 2026/2027 and further increases to R2.54 billion in 2027/2028. The property rates represent 21% 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 2% in the 2025/2026 financial year, an increase of 4.6% is proposed for 2026/2027 and 4.4% for 2027/2028 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 R5.39 billion for the 2025/2026 financial year and increasing to R5.68 billion by 2026/2027. For the 2025/2026 financial year, service charges amount to 49% of the total revenue base and is constant across the MTREF.
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. Transfers & Subsidies slightly decreases from R1.80 billion in 2025/2026 to R1.78 billion in 2026/2027.

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 2025/2026 financial year as a result of an annual increase, escalating from R3.19 billion to R3.36 billion in 2026/2027.
6. Employee Related Costs are one of the main cost drivers within the City's operating expenditure budget increasing from R2.93 billion in 2025/2026 to R3.08 billion in 2026/2027. This increase informed by the current SALGA wage agreement.
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 R595 million for the 2025/2026 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 decreases from R1.16 billion in 2025/2026 to R1.14 billion in 2026/2027 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

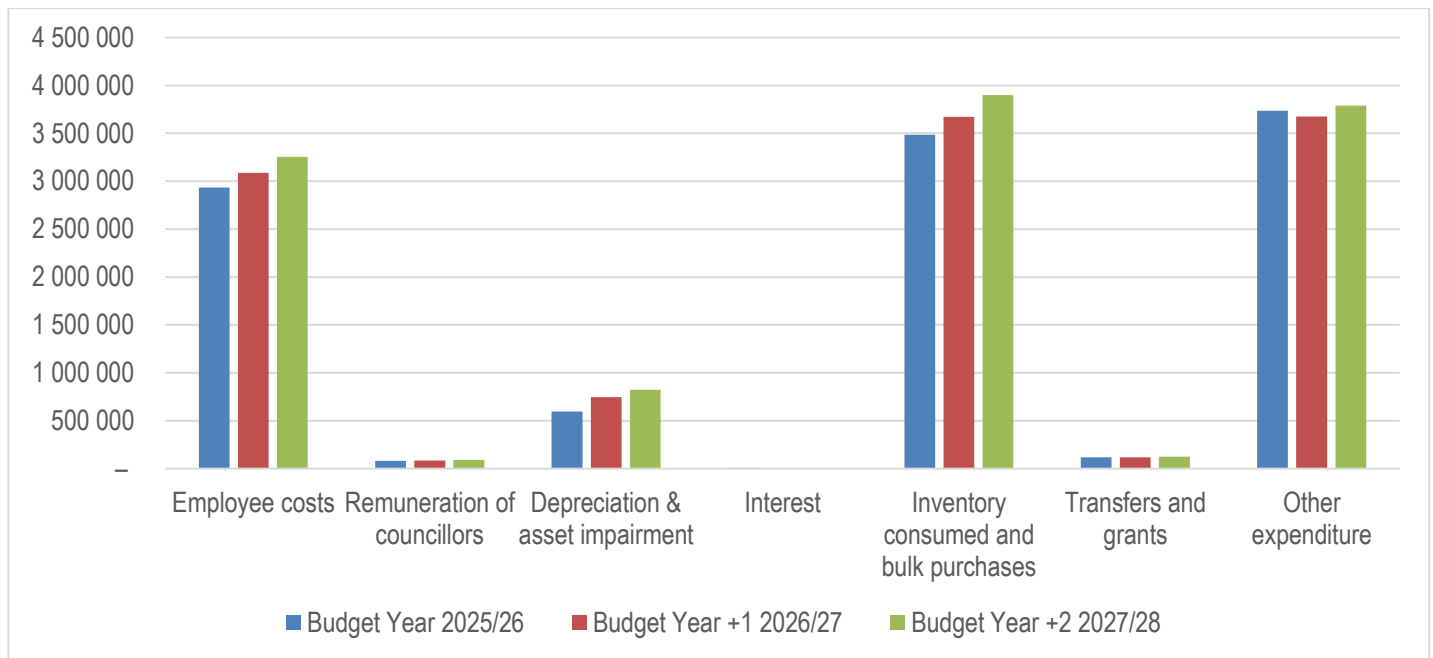


Table 22: MBRR Table A5 - Consolidated Budgeted Capital Expenditure by vote, functional classification and funding source

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Directorate - Executive Support Services		5,369	934	228	500	1,040	1,040	424	2,500	2,500	2,500
Vote 02 - Directorate - Municipal Manager		2,946	221	151	9,650	18,076	18,076	6,746	3,750	4,500	4,000
Vote 03 - Directorate - Human Settlement		214,662	207,333	218,118	225,927	205,548	205,548	135,432	182,007	194,331	204,450
Vote 04 - Directorate - Chief Financial Officer		205,433	227,675	44,679	78,058	98,604	98,604	35,409	58,015	50,115	16,615
Vote 05 - Directorate - Corporate Services		4,494	10,216	4,845	16,700	18,625	18,625	5,679	10,900	12,250	10,200
Vote 06 - Directorate - Infrastructure Services		653,787	724,479	620,152	650,863	829,066	829,066	436,089	555,443	566,647	613,210
Vote 07 - Directorate - Spatial Planning And Development		115,477	91,858	84,011	81,908	82,183	82,183	46,314	54,435	48,832	56,467
Vote 08 - Directorate - Health / Public Safety & Emergency Services		8,836	16,833	13,228	18,050	45,697	45,697	9,063	52,500	53,750	47,000
Vote 10 - Directorate - Economic Development & Agencies		140,761	58,849	32,932	43,139	32,103	32,103	16,825	59,567	54,900	57,955
Vote 11 - Directorate - Solid Waste And Environmental Management		13,027	37,124	39,606	80,470	61,258	61,258	25,487	117,941	113,450	119,900
Vote 12 - Directorate - Sport, Recreation & Community Development		43,723	50,424	52,215	25,850	33,983	33,983	15,619	62,651	76,034	81,843
Capital multi-year expenditure sub-total	7	1,408,515	1,425,946	1,110,164	1,231,115	1,426,183	1,426,183	733,088	1,159,709	1,177,309	1,214,140
Total Capital Expenditure - Vote		1,408,515	1,425,946	1,110,164	1,231,115	1,426,183	1,426,183	733,088	1,159,709	1,177,309	1,214,140

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital Expenditure - Functional											
<i>Governance and administration</i>		260,451	265,933	59,940	180,208	172,080	172,080	70,847	91,138	80,187	48,988
Executive and council		7,969	1,155	379	10,150	17,690	17,690	7,170	6,250	7,000	6,500
Finance and administration		252,482	264,778	59,561	170,058	152,965	152,965	63,677	84,888	73,187	42,488
Internal audit		–	–	–	–	1,426	1,426	–	–	–	–
<i>Community and public safety</i>		271,363	295,202	292,531	284,497	304,364	304,364	169,071	312,504	342,315	353,093
Community and social services		15,882	22,466	27,695	16,750	11,722	11,722	5,740	45,915	62,574	56,200
Sport and recreation		32,823	48,091	32,782	23,320	35,448	35,448	14,062	36,582	67,360	72,343
Public safety		6,033	16,015	12,959	11,500	41,647	41,647	9,063	41,700	12,450	14,000
Housing		214,662	207,333	218,118	225,927	205,548	205,548	135,432	182,007	194,331	204,450
Health		1,963	1,297	978	7,000	10,000	10,000	4,774	6,300	5,600	6,100
<i>Economic and environmental services</i>		497,754	580,334	488,048	218,944	377,287	377,287	167,421	112,870	128,352	137,393
Planning and development		81,611	71,833	76,671	66,858	74,678	74,678	39,862	38,562	43,110	47,894
Road transport		416,143	508,502	411,377	152,087	302,609	302,609	127,560	74,309	85,242	89,499
<i>Trading services</i>		295,599	262,230	312,467	504,577	540,598	540,598	308,934	583,729	571,655	616,811
Energy sources		120,634	98,904	112,996	158,388	207,538	207,538	146,963	186,195	180,440	188,000
Water management		104,762	104,798	93,883	169,528	166,114	166,114	76,867	161,031	167,798	176,785
Waste water management		61,318	42,015	74,953	110,861	124,826	124,826	68,574	133,909	128,167	151,926
Waste management		8,886	16,513	30,635	65,800	42,121	42,121	16,530	102,594	95,250	100,100
<i>Other</i>		140,130	58,581	32,255	42,889	31,853	31,853	16,814	59,467	54,800	57,855
Total Capital Expenditure - Functional	3	1,465,297	1,462,280	1,185,240	1,231,115	1,426,183	1,426,183	733,088	1,159,709	1,177,309	1,214,140
Funded by:											
National Government		681,246	732,602	838,435	788,563	915,142	915,142	453,221	808,800	837,735	886,464
District Municipality		–	–	–	250	250	250	250	100	100	100
Transfers recognised - capital	4	681,246	732,602	838,435	788,813	915,392	915,392	453,482	808,900	837,835	886,564
Internally generated funds		772,324	729,679	346,805	442,302	510,791	510,791	279,606	350,808	339,474	327,577
Total Capital Funding	7	1,465,297	1,462,280	1,185,240	1,231,115	1,426,183	1,426,183	733,088	1,159,709	1,177,309	1,214,140

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 2025/2026 R1.15 billion has been allocated, R1.17 billion in 2026/2027 and R1.21 billion in 2027/2028.
3. The capital programme is funded from National Government Grants (Capital Transfers), Internally Generated Funds from prior and current year surpluses and depreciation. For 2025/2026, Capital transfers represent 70% of Capital Expenditure and increases to 71% by 2026/2027.
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 R350 million in 2025/2026, it decreases to R 339 million and R327 million in 2026/2027 and 2027/2028 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.

Table 23: MBRR Table A6 - Consolidated Budgeted Financial Position

BUF Buffalo City - Table A6 Consolidated Budgeted Financial Position											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Current assets											
Cash and cash equivalents		697,457	679,975	720,987	803,264	856,795	856,795	1,362,318	891,066	926,709	963,778
Trade and other receivables from exchange transactions	1	2,017,018	2,171,920	2,382,984	3,102,803	2,849,679	2,849,679	2,697,431	2,889,108	3,042,864	3,157,843
Receivables from non-exchange transactions	1	1,006,547	1,115,381	1,423,285	1,064,567	1,184,341	1,184,341	1,369,281	1,229,872	1,278,119	1,326,367
Current portion of non-current receivables		—	—	—	—	—	—	—	—	—	—
Inventory	2	44,210	50,846	69,398	74,666	74,666	74,666	96,669	77,652	80,758	83,989
VAT		6,445,717	7,164,225	7,903,607	835,148	936,006	936,006	8,483,345	929,804	931,319	928,115
Other current assets		6,263	11,926	13,945	23,538	19,836	19,836	17,362	19,539	19,727	19,915
Total current assets		10,217,212	11,194,274	12,514,205	5,903,984	5,921,322	5,921,322	14,026,406	6,037,042	6,279,497	6,480,006
Non current assets											
Investment property		451,398	460,265	484,115,273.50	474,865	490,515	490,515	484,115	497,715	505,275	512,835
Property, plant and equipment	3	24,467,626	24,886,002	30,458,183	24,572,291	30,343,233	30,343,233	29,547,083	29,892,101	29,357,761	28,873,565
Heritage assets		50,513	50,513	54,060	50,513	54,060	54,060	54,060	54,060	54,060	54,060
Intangible assets		10,847	9,043	7,247	20,874	25,207	25,207	11,984	29,955	35,542	40,229
Other non-current assets		690,497	670,354	711,104	687,354	719,104	719,104	711,104	728,104	736,104	744,104
Total non current assets		25,670,881	26,076,176	31,714,709	25,805,897	31,632,120	31,632,120	30,808,347	31,201,935	30,688,742	30,224,794
TOTAL ASSETS		35,888,093	37,270,450	44,228,915	31,709,881	37,553,442	37,553,442	44,834,752	37,238,977	36,968,240	36,704,800
LIABILITIES											
Current liabilities											
Financial liabilities		49,141	50,158	28,814	28,814	27,382	27,382	25,086	20,829	8,417	9,375
Consumer deposits		88,247	90,336	98,543	96,820	101,817	101,817	97,350	105,157	108,664	112,170
Trade and other payables from exchange transactions	4	1,210,128	1,805,990	1,712,378	1,588,787	1,396,629	1,396,629	1,186,826	1,297,305	1,242,133	1,138,445
Trade and other payables from non-exchange transactions	5	283,485	255,179	289,601	253,792	289,601	289,601	289,601	289,601	289,601	289,601
Provision		349,529	388,358	451,629	445,559	447,969	447,969	451,629	443,844	439,557	435,092
VAT		6,884,868	7,581,118	8,412,208	1,403,130	1,505,322	1,505,322	9,212,684	1,570,854	1,639,617	1,708,559
Other current liabilities		—	—	—	—	—	—	—	—	—	—
Total current liabilities		8,865,399	10,171,137	10,993,173	3,816,903	3,768,719	3,768,719	11,263,176	3,727,589	3,727,988	3,693,243
Non current liabilities											
Financial liabilities	6	138,854	88,696	79,849	50,980	52,468	52,468	54,546	33,934	25,517	16,142
Provision	7	945,774	805,095	881,707	945,741	947,707	947,707	881,707	1,015,207	1,072,707	1,130,206
Total non current liabilities		1,084,628	893,792	961,557	996,721	1,000,175	1,000,175	936,253	1,049,141	1,098,224	1,146,348
TOTAL LIABILITIES		9,950,026	11,064,929	11,954,730	4,813,624	4,768,894	4,768,894	12,199,429	4,776,730	4,826,212	4,839,591
NET ASSETS		25,938,067	26,205,521	32,274,185	26,896,258	32,784,548	32,784,548	32,635,323	32,462,247	32,142,028	31,865,210
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	11,295,980	10,690,289	10,603,437	10,100,586	10,746,418	10,746,418	10,413,362	10,058,352	9,340,934	8,672,497
Reserves and funds	9	14,631,492	15,522,625	21,664,108	16,782,772	22,038,131	22,038,131	21,664,108	22,403,895	22,801,093	23,192,712
TOTAL COMMUNITY WEALTH/EQUITY	10	25,927,472	26,212,914	32,267,545	26,883,358	32,784,549	32,784,549	32,077,470	32,462,247	32,142,028	31,865,210

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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		1,375,151	1,502,577	1,472,173	1,772,612	1,772,612	1,772,612	1,297,944	1,769,585	1,850,986	1,983,283
Service charges		3,019,329	3,223,821	3,132,451	3,822,072	3,822,072	3,822,072	3,216,834	4,097,793	4,320,423	4,694,049
Other revenue		4,579,088	5,034,864	4,121,804	879,984	919,640	919,640	5,172,801	1,243,438	1,289,365	1,328,399
Transfers and Subsidies - Operational	1	1,067,836	1,154,816	1,268,383	1,549,052	1,715,031	1,715,031	1,379,372	1,741,520	1,751,500	1,847,928
Transfers and Subsidies - Capital	1	704,365	752,565	852,001	788,698	870,515	870,515	940,063	808,685	837,620	886,349
Interest		32,569	52,353	66,783	187,868	244,529	244,529	102,456	257,153	273,662	277,004
Suppliers and employees		(6,387,312)	(6,690,930)	(7,379,774)	(7,518,710)	(7,614,036)	(7,614,036)	(6,686,827)	(8,609,507)	(9,003,806)	(9,667,544)
Interest		(21,160)	(16,581)	(12,107)	(13,906)	(13,906)	(13,906)	(9,577)	(6,551)	(4,669)	(3,286)
Transfers and Subsidies	1	(118,735)	(127,370)	(124,911)	(142,581)	(128,926)	(128,926)	(74,150)	(86,389)	(84,806)	(90,062)
NET CASH FROM/(USED) OPERATING ACTIVITIES		4,251,130	4,886,117	3,396,802	1,325,089	1,587,531	1,587,531	5,338,916	1,215,726	1,230,274	1,256,119
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		1,347	2	116	-	-	-	18,650	-	-	-
Capital assets		(1,408,515)	(1,425,946)	(1,110,164)	(1,231,115)	(1,426,183)	(1,426,183)	(687,344)	(1,159,709)	(1,177,309)	(1,214,140)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,407,168)	(1,425,944)	(1,110,048)	(1,231,115)	(1,426,183)	(1,426,183)	(668,694)	(1,159,709)	(1,177,309)	(1,214,140)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Increase (decrease) in consumer deposits		-	(34)	(3,033)	3,274	3,274	3,274	(2,056)	3,340	3,507	3,507
Payments											
Repayment of borrowing		(45,191)	(49,141)	(30,246)	(28,814)	(28,814)	(28,814)	(28,814)	(25,086)	(20,829)	(8,417)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(45,191)	(49,174)	(33,279)	(25,540)	(25,540)	(25,540)	(30,870)	(21,746)	(17,323)	(4,910)
NET INCREASE/ (DECREASE) IN CASH HELD		2,798,772	3,410,999	2,253,474	68,434	135,808	135,808	4,639,352	34,272	35,643	37,068
Cash/cash equivalents at the year begin:	2	1,145,407	697,457	679,975	734,829	720,987	720,987	-	856,795	891,066	926,709
Cash/cash equivalents at the year end:	2	3,944,179	4,108,456	2,933,449	803,264	856,795	856,795	4,639,352	891,066	926,709	963,778

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 R0.891 billion in the 2025/2026 period to R0.926 billion in the 2026/2027 financial year and further increase over the MTREF to R0.963 billion by 2027/2028 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 R25 million for the 2025/2026 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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Cash and investments available</u>											
Cash/cash equivalents at the year end	1	3,944,179	4,108,456	2,933,449	803,264	856,795	856,795	4,639,352	891,066	926,709	963,778
Other current investments > 90 days		(3,246,722)	(3,428,481)	(2,212,463)	-	-	-	(3,277,034)	-	-	(0)
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		697,457	679,975	720,987	803,264	856,795	856,795	1,362,318	891,066	926,709	963,778
<u>Application of cash and investments</u>											
Unspent conditional transfers		283,485	255,179	289,601	253,792	289,601	289,601	862,348	289,601	289,601	289,601
Unspent borrowing		-	-	-	-	-	-	-	33,878	25,462	16,086
Statutory requirements	2	439,150	416,892	508,602	567,983	569,317	569,317	729,340	641,050	708,297	780,444
Other working capital requirements	3	(206,945)	(325,656)	(126,543)	194,830	39,012	39,012	(1,279,615)	(2,351,950)	(2,577,423)	(2,897,596)
Other provisions		349,529	388,358	451,629	445,559	447,969	447,969	451,629	443,844	439,557	435,092
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		865,220	734,772	1,123,289	1,462,164	1,345,898	1,345,898	763,702	(943,578)	(1,114,506)	(1,376,373)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(167,764)	(54,797)	(402,302)	(658,900)	(489,103)	(489,103)	598,616	1,834,644	2,041,215	2,340,150
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(167,764)	(54,797)	(402,302)	(658,900)	(489,103)	(489,103)	598,616	1,834,644	2,041,215	2,340,150

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 2025/2026 to 2026/2027 the surplus increases from R1.83 billion to R2.04 billion.
6. Considering the requirements of section 18 of the MFMA, it can be concluded that the 2025/2026 MTREF is funded with a surplus.
7. As part of the budgeting and planning guidelines that informed the compilation of the 2025/2026 MTREF the end objective of the medium-term framework was to ensure the budget is funded and aligned to section 18 of the MFMA.

Table 26: MBRR Table A9 – Consolidated Asset Management

BUF Buffalo City - Table A9 Consolidated Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	610,522	606,217	405,691	632,424	673,380	673,380	639,882	640,438	628,823
<i>Roads Infrastructure</i>		91,006	69,521	81,508	71,670	120,175	120,175	62,136	52,645	66,731
<i>Storm water Infrastructure</i>		29,943	35,206	46,401	38,450	34,323	34,323	30,378	24,716	29,725
<i>Electrical Infrastructure</i>		79,368	96,351	22,151	39,477	64,477	64,477	95,750	90,400	96,000
<i>Water Supply Infrastructure</i>		206,269	221,161	109,866	162,545	175,423	175,423	157,811	188,720	148,719
<i>Sanitation Infrastructure</i>		54,481	47,464	35,153	68,693	60,091	60,091	81,424	57,037	55,685
<i>Information and Communication Infrastructure</i>		1,136	6,127	743	3,000	2,730	2,730	1,200	3,500	2,500
Infrastructure		462,240	475,831	295,822	383,834	457,218	457,218	428,699	417,017	399,360
Community Facilities		14,751	16,916	12,487	28,419	15,585	15,585	64,829	44,200	45,655
Sport and Recreation Facilities		157	267	–	150	270	270	580	1,050	1,400
Community Assets		14,909	17,184	12,487	28,569	15,855	15,855	65,409	45,250	47,055
Heritage Assets		700	2,472	972	–	–	–	800	700	800
Operational Buildings		7,679	4,856	23,539	22,636	15,842	15,842	26,512	76,250	66,270
Housing		31,403	34,529	33,289	26,000	29,290	29,290	14,679	17,224	23,000
Other Assets		39,082	39,385	56,829	48,636	45,131	45,131	41,191	93,474	89,270
Licences and Rights		13,887	7,817	197	13,100	20,200	20,200	4,850	5,650	4,550
Intangible Assets		13,887	7,817	197	13,100	20,200	20,200	4,850	5,650	4,550
Computer Equipment		1,874	287	2,203	3,515	5,442	5,442	2,155	2,565	3,165
Furniture and Office Equipment		15,129	10,261	9,055	26,100	34,984	34,984	28,084	23,800	23,460
Machinery and Equipment		22,521	5,154	10,857	26,869	29,618	29,618	22,320	24,410	25,740
Transport Assets		16,464	35,132	14,700	86,800	57,931	57,931	30,700	21,750	27,300
Land		23,716	12,695	2,569	15,000	7,000	7,000	15,673	5,822	8,123
Total Renewal of Existing Assets	2	306,156	270,244	351,447	302,886	387,721	387,721	242,974	233,701	241,276

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Consolidated Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<i>Roads Infrastructure</i>		156,757	134,897	206,724	99,000	138,100	138,100	61,973	72,954	74,333
<i>Electrical Infrastructure</i>		91,684	66,789	89,428	117,888	158,683	158,683	79,744	68,840	70,000
<i>Water Supply Infrastructure</i>		44,305	43,916	49,191	72,528	77,228	77,228	80,710	71,507	75,493
Infrastructure		292,747	245,602	345,343	289,416	374,010	374,010	222,427	213,301	219,826
Community Facilities		1,433	215	–	5,300	2,161	2,161	10,700	7,800	8,050
Sport and Recreation Facilities		1,349	15,041	4,753	7,170	7,550	7,550	8,946	10,500	11,000
Community Assets		2,782	15,256	4,753	12,470	9,711	9,711	19,646	18,300	19,050
Operational Buildings		10,127	9,386	1,350	1,000	4,000	4,000	900	2,100	2,400
Other Assets		10,127	9,386	1,350	1,000	4,000	4,000	900	2,100	2,400
Transport Assets		500	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets	6	491,837	549,485	353,027	295,805	365,082	365,082	276,853	303,169	344,041
<i>Roads Infrastructure</i>		280,638	402,125	194,691	108,544	183,779	183,779	43,229	48,257	53,686
<i>Electrical Infrastructure</i>		8,321	16,983	15,716	15,000	3,705	3,705	15,000	20,000	20,000
<i>Water Supply Infrastructure</i>		7,150	7,004	7,132	21,000	750	750	12,448	10,881	10,881
<i>Sanitation Infrastructure</i>		46,597	32,254	59,668	100,861	115,417	115,417	118,281	128,167	151,926
<i>Solid Waste Infrastructure</i>		–	–	–	10,100	153	153	23,682	19,800	23,100
Infrastructure		342,707	458,366	277,207	255,505	303,805	303,805	212,641	227,105	259,593
Community Facilities		35,502	44,619	42,679	24,300	22,396	22,396	43,276	38,674	43,147
Sport and Recreation Facilities		107,449	35,157	26,255	4,800	17,854	17,854	5,612	18,150	19,000
Community Assets		142,951	79,776	68,934	29,100	40,250	40,250	48,888	56,824	62,147
Heritage Assets		1,062	1,695	862	–	–	–	1,600	1,400	1,600
Operational Buildings		4,722	9,436	5,562	9,800	20,827	20,827	13,324	17,490	20,300
Other Assets		4,722	9,436	5,562	9,800	20,827	20,827	13,324	17,490	20,300
Zoo's, Marine and Non-biological Animals		396	212	462	400	200	200	400	350	400
Total Capital Expenditure	4	1,408,515	1,425,946	1,110,164	1,231,115	1,426,183	1,426,183	1,159,709	1,177,309	1,214,140

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Consolidated Asset Management

Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Roads Infrastructure			528,401	606,544	482,923	279,214	442,054	442,054	167,338	173,857	194,751
Storm water Infrastructure			29,943	35,206	46,401	38,450	34,323	34,323	30,378	24,716	29,725
Electrical Infrastructure			179,373	180,124	127,295	172,365	226,864	226,864	190,495	179,240	186,000
Water Supply Infrastructure			257,724	272,081	166,190	256,073	253,400	253,400	250,969	271,107	235,093
Sanitation Infrastructure			101,078	79,718	94,821	169,554	175,508	175,508	199,705	185,204	207,611
Solid Waste Infrastructure			38	—	—	10,100	153	153	23,682	19,800	23,100
Information and Communication Infrastructure			1,136	6,127	743	3,000	2,730	2,730	1,200	3,500	2,500
Infrastructure			1,097,693	1,179,799	918,372	928,756	1,135,033	1,135,033	863,767	857,423	878,780
Community Facilities			51,686	61,750	55,166	58,019	40,142	40,142	118,806	90,674	96,852
Sport and Recreation Facilities			108,956	50,465	31,008	12,120	25,674	25,674	15,138	29,700	31,400
Community Assets			160,642	112,216	86,174	70,139	65,816	65,816	133,944	120,374	128,252
Heritage Assets			1,762	4,168	1,834	—	—	—	2,400	2,100	2,400
Operational Buildings			22,528	23,678	30,452	33,436	40,669	40,669	40,736	95,840	88,970
Housing			31,403	34,529	33,289	26,000	29,290	29,290	14,679	17,224	23,000
Other Assets			53,931	58,207	63,741	59,436	69,958	69,958	55,415	113,064	111,970
Licences and Rights			13,887	7,817	197	13,100	20,200	20,200	4,850	5,650	4,550
Intangible Assets			13,887	7,817	197	13,100	20,200	20,200	4,850	5,650	4,550
Computer Equipment			1,874	287	2,203	3,515	5,442	5,442	2,155	2,565	3,165
Furniture and Office Equipment			15,129	10,261	9,055	26,100	34,984	34,984	28,084	23,800	23,460
Machinery and Equipment			22,521	5,154	10,857	26,869	29,618	29,618	22,320	24,410	25,740
Transport Assets			16,963	35,132	14,700	87,800	57,931	57,931	30,700	21,750	27,300
Land			23,716	12,695	2,569	15,000	7,000	7,000	15,673	5,822	8,123
Zoo's, Marine and Non-biological Animals			396	212	462	400	200	200	400	350	400
TOTAL CAPITAL EXPENDITURE - Asset class			1,408,515	1,425,946	1,110,164	1,231,115	1,426,183	1,426,183	1,159,709	1,177,309	1,214,140
ASSET REGISTER SUMMARY - PPE (WDV)		5	20,299,294	20,713,362	28,532,619	18,768,528	27,505,118	27,505,118	26,334,152	25,077,644	23,868,007
Roads Infrastructure			6,265,695	6,720,007	10,584,629	5,852,928	10,149,045	10,149,045	9,720,126	9,268,487	8,816,418
Storm water Infrastructure			(94,582)	(101,225)	(538,844)	(113,717)	(546,016)	(546,016)	(552,917)	(560,188)	(567,982)
Electrical Infrastructure			4,379,685	4,073,983	5,795,560	3,365,762	5,409,870	5,409,870	4,934,242	4,394,834	3,862,185
Water Supply Infrastructure			3,507,232	3,641,601	5,168,810	3,596,785	5,138,143	5,138,143	5,136,514	5,128,232	5,121,928
Sanitation Infrastructure			2,167,684	2,280,132	2,612,446	2,020,680	2,465,866	2,465,866	2,241,919	2,073,440	1,922,747
Solid Waste Infrastructure			252,818	255,751	352,707	248,884	349,287	349,287	346,087	342,727	339,367
Rail Infrastructure			(367)	(367)	(367)	(367)	(367)	(367)	(367)	(367)	(367)
Coastal Infrastructure											
Information and Communication Infrastructure			994	4,431	4,431	9,858	7,832	7,832	9,032	12,532	15,032
Infrastructure			16,479,158	16,874,313	23,979,372	14,980,812	22,973,660	22,973,660	21,834,637	20,659,696	19,509,328
Community Assets			1,447,950	1,478,381	2,014,801	1,344,853	1,933,633	1,933,633	3,255,784	3,085,729	2,927,812
Heritage Assets			50,513	50,513	54,060	50,513	54,060	54,060	54,060	54,060	54,060
Investment properties			451,398	460,265	484,115	474,865	490,515	490,515	497,715	505,275	512,835
Other Assets			1,304,490	1,323,696	1,521,378	1,217,726	1,474,803	1,474,803	900	1,400	1,600
Biological or Cultivated Assets											
Intangible Assets			10,847	9,043	7,247	20,874	25,207	25,207	29,955	35,542	40,229
Computer Equipment			9	(20)	1,194	4,052	6,086	6,086	7,846	9,814	12,281
Furniture and Office Equipment			114,734	98,184	66,645	72,141	59,317	59,317	46,237	32,929	18,040
Machinery and Equipment			54,526	45,628	33,954	99,787	60,270	60,270	86,176	114,486	146,086
Transport Assets			301,190	288,881	263,313	418,426	321,029	321,029	398,629	450,679	509,579
Land			84,479	84,479	106,539	84,479	106,539	106,539	122,212	128,034	136,157
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	20,299,294	20,713,362	28,532,619	18,768,528	27,505,118	27,505,118	26,334,152	25,077,644	23,868,007

MBR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Consolidated Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
EXPENDITURE OTHER ITEMS		1,971,196	2,291,363	2,435,687	1,112,975	1,105,573	1,105,573	1,097,566	1,256,224	1,354,910
Depreciation	7	1,569,797	1,846,054	1,944,481	567,615	577,827	577,827	595,663	746,255	822,500
Repairs and Maintenance by Asset Class	3	401,399	445,308	491,206	545,360	527,746	527,746	501,903	509,969	532,410
Roads Infrastructure		101,197	107,002	100,887	130,646	117,582	117,582	117,582	122,991	128,402
Storm water Infrastructure		11,846	13,233	10,198	1,977	1,780	1,780	1,780	1,861	1,943
Electrical Infrastructure		39,245	41,929	64,010	24,861	23,713	23,713	23,713	24,804	25,896
Water Supply Infrastructure		2,998	3,313	(4,642)	2,180	1,962	1,962	1,962	2,053	2,143
Sanitation Infrastructure		25,619	33,915	46,462	46,516	41,985	41,985	41,985	43,916	45,849
Solid Waste Infrastructure		1,285	1,250	64	1,303	433	433	1,173	1,227	1,281
Infrastructure		182,189	200,641	216,979	207,484	187,455	187,455	188,195	196,852	205,513
Community Facilities		10,207	9,168	4,452	4,303	3,873	3,873	3,873	4,051	4,229
Sport and Recreation Facilities		2,364	2,080	1,119	1,430	1,290	1,290	1,290	1,349	1,409
Community Assets		12,571	11,247	5,572	5,733	5,163	5,163	5,163	5,400	5,638
Heritage Assets	8	8	8	-	-	-	-	-	-	-
Non-revenue Generating	9	15	15	19	16	16	16	2,116	16	16
Investment properties	9	15	15	19	16	16	16	2,116	16	16
Operational Buildings		27,957	33,394	24,909	27,828	25,795	25,795	25,795	26,982	28,169
Other Assets		27,957	33,394	24,909	27,828	25,795	25,795	25,795	26,982	28,169
Computer Equipment		425	847	204	747	672	672	672	703	734
Furniture and Office Equipment		4,161	7,067	3,770	23,445	31,807	31,807	21,807	22,810	23,814
Machinery and Equipment		149,865	162,539	211,051	240,309	229,025	229,025	208,292	207,194	216,315
Transport Assets		24,215	29,551	28,701	39,799	47,813	47,813	49,863	50,012	52,211
TOTAL EXPENDITURE OTHER ITEMS		1,971,196	2,291,363	2,435,687	1,112,975	1,105,573	1,105,573	1,097,566	1,256,224	1,354,910
Renewal and upgrading of Existing Assets as % of total capex		56.7%	57.5%	63.5%	48.6%	52.8%	52.8%	44.8%	45.6%	48.2%
Renewal and upgrading of Existing Assets as % of deprecn		50.8%	44.4%	36.2%	105.5%	130.3%	130.3%	87.3%	71.9%	71.2%
R&M as a % of PPE & Investment Property		2.0%	2.2%	1.7%	2.9%	1.9%	1.9%	1.9%	2.0%	2.2%
Renewal and upgrading and R&M as a % of PPE and Investment Property		5.9%	6.1%	4.2%	6.1%	4.7%	4.7%	3.9%	4.2%	4.7%

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 2025/2026 financial year BCMM has allocated 44.8% of its capital budget towards asset upgrading and renewal and 4.6% 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.

Table 27: MBRR Table A10 – Consolidated Basic Service Delivery Measurement

BUF Buffalo City - Table A10 Consolidated basic service delivery measurement										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		124,066	–	–	123,566	123,566	123,566	123,050	123,050	123,050
Using public tap (at least min.service level)	2	127,290	–	–	141,008	141,008	141,008	142,524	142,524	142,524
Minimum Service Level and Above sub-total		251,356	–	–	264,574	264,574	264,574	265,574	265,574	265,574
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		2,121	–	–	3,864	3,864	3,864	2,864	1,864	864
Below Minimum Service Level sub-total		2,121	–	–	3,864	3,864	3,864	2,864	1,864	864
Total number of households	5	253,477	–	–	268,438	268,438	268,438	268,438	267,438	266,438
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		166,262	–	–	155,014	155,014	155,014	176,210	176,290	176,370
Flush toilet (with septic tank)		5,437	–	–	5,437	5,437	5,437	5,437	5,437	5,437
Chemical toilet		3,544	–	–	3,544	3,544	3,544	3,544	3,544	3,544
Pit toilet (ventilated)		53,175	–	–	54,445	54,445	54,445	60,655	61,655	62,855
Other toilet provisions (> min.service level)		16,344	–	–	16,344	16,344	16,344	16,444	16,444	16,444
Minimum Service Level and Above sub-total		244,762	–	–	234,784	234,784	234,784	262,290	263,370	264,650
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984
Below Minimum Service Level sub-total		8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984
Total number of households	5	253,454	–	–	238,968	238,968	238,968	266,474	266,554	266,634
<u>Energy:</u>										
Electricity (at least min.service level)		6,000	5,164	4,963	4,977	4,977	4,977	4,977	4,977	4,977
Electricity - prepaid (min.service level)		128,000	131,851	–	132,992	132,992	132,992	133,684	134,184	134,684
Minimum Service Level and Above sub-total		134,000	137,015	4,963	137,969	137,969	137,969	138,661	139,161	139,661
Electricity (< min.service level)		40,000	36,500	–	35,500	35,500	35,500	37,000	37,000	37,000
Electricity - prepaid (< min. service level)		–	36,500	–	35,500	35,500	35,500	35,200	–	–
Below Minimum Service Level sub-total		40,000	73,000	–	71,000	71,000	71,000	72,200	37,000	37,000
Total number of households	5	174,000	210,015	4,963	208,969	208,969	208,969	210,861	176,161	176,661

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

BUF Buffalo City - Table A10 Consolidated basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Refuse:</u>										
Removed at least once a week		157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392
<i>Minimum Service Level and Above sub-total</i>		157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392
Removed less frequently than once a week		2,012	–	–	2,012	2,012	2,012	2,012	2,012	2,012
Using communal refuse dump		6,707	–	–	6,707	6,707	6,707	6,707	6,707	6,707
Using own refuse dump		46,947	–	–	46,947	46,947	46,947	46,947	46,947	46,947
Other rubbish disposal		3,130	–	–	3,130	3,130	3,130	3,130	3,130	3,130
No rubbish disposal		7,154	–	–	7,154	7,154	7,154	7,154	7,154	7,154
<i>Below Minimum Service Level sub-total</i>		65,950	–	–	65,950	65,950	65,950	65,950	65,950	65,950
Total number of households	5	223,342	–	–	223,342	223,342	223,342	223,342	223,342	223,342
<u>Households receiving Free Basic Service</u>	7									
Water (6 kilolitres per household per month)		–	–	–	47,821	47,821	47,821	50,321	52,821	56,275
Sanitation (free minimum level service)		–	–	–	40,076	40,076	40,076	42,576	45,076	47,059
Electricity/other energy (50kwh per household per month)		–	–	–	68,694	68,694	68,694	71,194	73,694	78,256
Refuse (removed at least once a week)		–	–	–	43,928	43,928	43,928	43,928	43,928	45,861
Informal Settlements		–	–	–	181	181	181	181	181	191
<u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u>										
Water (6 kilolitres per indigent household per month)		223,324	235,622	242,624	244,744	244,744	244,744	268,729	286,303	305,028
Sanitation (free sanitation service to indigent households)		73,090	83,918	63,848	108,893	108,893	108,893	114,120	119,484	124,741
Electricity/other energy (50kwh per indigent household per month)		50,947	32,467	48,360	109,712	109,712	109,712	123,690	130,320	138,386
Refuse (removed once a week for indigent households)		133,479	149,818	110,124	184,535	184,535	184,535	193,393	202,482	211,391
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>		–	–	–	322,276	322,276	322,276	347,435	378,704	–
Total cost of FBS provided	8	480,841	501,825	464,955	970,160	970,160	970,160	1,047,366	1,117,293	779,547
<u>Highest level of free service provided per household</u>										
Property rates (R value threshold)		120,000	–	–	120,000	120,000	120,000	120,000	–	–
Water (kilolitres per household per month)		6	–	–	6	6	6	6	–	–
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		102	–	–	118	118	118	124	–	–
Electricity (kwh per household per month)		–	–	–	50	50	50	50	–	–
Refuse (average litres per week)		170	–	–	170	170	170	170	–	–
<u>Revenue cost of subsidised services provided (R'000)</u>	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)		127,403	144,333	209,496	288,859	288,859	288,859	296,356	309,988	323,628
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other	6	–	–	–	52	52	52	55	–	–
Total revenue cost of subsidised services provided		127,530	144,333	209,496	288,911	288,911	288,911	296,411	309,988	323,628

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 2025/2026 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, drafting, adoption and review of its Integrated

Development Plan. In compliance with this requirement Buffalo City Metropolitan Municipality adopted the plan on 22 August 2024.

Table 28: Key activities in the compilation of the 2025/2026 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) 	6 and 8 August 2024
2.	External IDP/Budget/PMS Representative Forum: <ul style="list-style-type: none"> Consult External Stakeholders on the Draft IDP/Budget/PMS Process Plan and Time Schedule 	16 August 2024
3.	Top Management: <ul style="list-style-type: none"> Consider 2024/2025 First Adjustment Budget & the 2023/2024 Fourth Adjustment budget and recommend these being approved by Council 	06 August 2024
4.	Budget Steering Committee: <ul style="list-style-type: none"> Consider 2024/2025 First adjustment Budget & the 2023/2024 Fourth Adjustment budget and recommend these being approved by Council 	08 August 2024
5.	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 2024/2025 First adjustment budget (to be tabled before 25 August 2024) and the 2023/2024 Fourth Adjustment budget. <p>AND</p> <ul style="list-style-type: none"> <u>Note</u> SDBIP approved by Executive Mayor and performance agreements signed by Municipal Manager and Managers directly accountable to the Municipal Manager to Council for notification 	22 August 2024

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
6.	Submit 4 th Quarter Performance Report to Council within 30 days of the end of the quarter	24 July 2024
SEPT – OCT: PHASE 1: Research Information Collection and Analysis		
7.	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 2024
8.	Consult Top Management to consider Ward Priorities and Mayoral Imbizo Progress Report as updated by Senior Management	16 September 2024
9.	Consult Councillors in order for them to verify content for the Ward Priorities and Mayoral Imbizo Progress Report as reviewed by Top Management	23, 27 & 30 October 2024, 3 November 2024, 3, 6 & 7 February 2025
10.	Public engagements to interact with ward communities, listen to needs and concerns and provide feedback on approved programmes and projects for 2025/2026 (Executive Mayoral Imbizos) <i>*Continued in 2025</i>	Inland – 31 October 2024 Coastal Rural – 3 November 2024 Coastal Urban – 4 February 2025 Midland – 7 February 2025
11.	Technical IDP/Budget/PMS Workstreams: <ul style="list-style-type: none"> To prepare detailed analysis of the socio-economic realities affecting the Key Focus Areas and functions contained in this workstream by conducting sectoral analyses. To monitor progress with respect to the implementation of the IDP, budget expenditure and to agree on any adjustments to be affected on the Workstream budget. To identify key issues, projects, programmes and key initiatives in line with the workstream's Focus Areas and ensure that these are aligned with the priorities of the metro, provincial and national government. 	Well-governed City: 20 November 2024 Connected City: 28 November 2024 Innovative and Productive City: 29 November 2024 Green City: 2 December 2024 Spatially Transformed City: 30 January 2025

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
12.	Budget Preparation Sessions with all directorates	25 November to 5 December 2024
JAN – FEB: PHASE 3: Development of Programmes and Projects		
13.	Senior Management Team Dry-Run: <ul style="list-style-type: none"> 2025 Mid-Year Budget and Performance Assessment Engagement 	16 January 2025
14.	Top Management: <ul style="list-style-type: none"> Consider 2023/2024 Mid-year Adjustment Budget 	09 February 2025
15.	Council: <ul style="list-style-type: none"> To table and adopt the Statement of Financial Performance and the Implementation of the 2024/2025 budget for the second quarter & Mid-year budget and Performance assessment report ended 31 December 2024 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 2025
16.	IDP Technical Work Sessions (per directorate): <ul style="list-style-type: none"> Review 2024/2025 service delivery key performance indicators and targets after adjustments budget Set Key Performance Indicators and Targets for the draft Revised 2025/2026 IDP and SDBIP Align IDP, Budget, Risk and performance indicators 	February – March 2025
FEB: PHASE 4: Integration and Consolidation		
17.	Budget Steering Committee: <ul style="list-style-type: none"> Consider 2024/2025 Mid-year Adjustment Budget for recommendation to Council 	10 February 2025
18.	Councillors and Traditional Leaders' Workshop:	11 February 2025

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
	<ul style="list-style-type: none"> Deliberate on the proposed 2024/2025 Mid-year Adjustment Budget 	
19.	Council: <ul style="list-style-type: none"> Consider and adopt 2024/2025 Mid-year Adjustment Budget 	26 February 2025
20.	National Treasury Mid-year Budget and Performance Assessment Review	30 February 2025
MAR: PHASE 5: Approval, Adoption and Publication Approval of draft IDP		
21.	Top Management Technical Planning Session: <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 Reflect on desired key outcomes over the remainder of Council's 5-year term Deliberate and confirm strategic imperatives that should inform the Budget Process 	17 – 18 February 2025
22.	Mayoral Strategic Planning Session <ul style="list-style-type: none"> Review past performance, identify challenges and propose solutions Align management plans with political priorities Align community/constituency priorities and pressing issues with resource allocation Mobilize and align with other stakeholders on key priority areas Mobilize resources and capacity for execution Attend to systemic challenges and escalate delivery towards 2026 	9 – 10 March, Extended to 18 March 2025

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
23.	Top Management: <ul style="list-style-type: none"> Consider and recommend the draft IDP, MTREF Budget and SDBIP 	12 March 2025
24.	Budget Steering Committee: <ul style="list-style-type: none"> Consider and recommend the draft IDP, MTREF Budget and SDBIP 	19 March 2025
25.	Councillors and Traditional Leaders' Workshop: <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 Reflect on desired key outcomes over the remainder of Council's 5-year term Deliberate and confirm strategic imperatives that should inform the Budget Process 	19-20 March 2025
26.	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. 	26 March 2025
<p style="text-align: center;">MAR: PHASE 5: Approval, Adoption and Publication Consultation and Refinement</p>		
27.	Three Spheres Technical Planning Session: <ul style="list-style-type: none"> To collectively deliberate on the state of the City and share perspectives from all sectors on the situational analysis; 	31 March & 1 April 2025

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
	<ul style="list-style-type: none"> To provide an opportunity for all three spheres to share their catalytic programmes and projects with each other for the next few years and to plan together towards the same planned outcomes; Reflect on the obstacles to joint collaborative planning and implementation of key projects and programmes, and come up with possible solutions; and Discuss key considerations for strategic priority choices towards implementing the Metro Growth and Development Strategy, Integrated Development Plan and One Plan. 	
28.	IDP Budget Roadshows: <ul style="list-style-type: none"> To consult the Draft IDP, Tabled MTREF Budget and draft policies with the public 	7, 8, 11 & 12 May 2025
29.	Councillors and Traditional Leaders' Workshop: <ul style="list-style-type: none"> To deliberate on the Metro's preparations for the introduction of trading services infrastructure financing reforms 	9 May 2025
30.	Municipal Budget and Benchmark Engagement by National Treasury: <ul style="list-style-type: none"> To assess BCMM draft MTREF Budget 	13 May 2025
31.	Budget Steering Committee: <ul style="list-style-type: none"> consider and recommend the Final IDP, MTREF Budget and budget-related policies, after considering the submissions made by the local community, National or Provincial Treasury, national or provincial organs of state or neighbouring municipalities 	16 May 2025
32.	Business Leaders' Breakfast <ul style="list-style-type: none"> To consult the Draft IDP, Tabled MTREF Budget and draft policies with business, ratepayers' associations, government entities and organised labour before adoption by Council 	21 May 2025

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
APR - MAY: PHASE 5: Approval, Adoption and Publication Final Adoption		
33.	Council: <ul style="list-style-type: none"> Submit Final IDP to Council to adopt IDP, MTREF Budget, and the revised Policies (at least 30 days before the start of the budget year) 	28 May 2025

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 2025/2026 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 2024/2025 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 of the Municipal Manager and all Senior Managers will be submitted to the Executive Mayor for approval within 28 days after the IDP and Budget have been adopted by the Council.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2025/2026 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 2025/2026 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 2024/2025 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 have been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation

In developing its Integrated Development Plan, Buffalo City Metropolitan Municipality takes its tune from residents and the broader public of the Metro who participate in a number of public consultation processes and programmes such as the annual Mayoral Imbizo and IDP/Budget Roadshow. It is through these engagements that residents are able to define and shape their needs and priorities which must be taken into consideration during planning and budgeting. BCMM aims to address identified needs and priorities through the 2021/2026 Integrated Development Plan and Budget as revised annually.

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

- a. IDP/Budget/PMS Workstreams where external stakeholders also participate in the deliberations;
- b. External IDP/Budget/PMS Representative Forum with external stakeholders to consult the Draft IDP, MTREF Budget and BEPP: Catalytic Land Development Programmes;
- c. Executive Mayoral Imbizos where the Executive Leadership provides feedback to communities previously raised and make commitments on action to be taken to improve on other poorer performance service delivery functions;
- d. Ward-based Community Meetings and Ward Committee Meetings held by Ward Councillors from each of the three functional regions as part of the IDP Review Process;
- e. IDP/Budget Roadshows where the Draft (Revised) IDP and MTREF Budget were consulted with the public; and
- f. A Business Leaders' Breakfast where the Draft (Revised) IDP, MTREF Budget and budget-related policies were consulted with representatives from business formations, ratepayers' associations, government entities and organised labour before Council adoption.

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. Most stakeholders submitted their inputs via an e-mail address which was created for easy submission of comments, objections and proposals on the draft Revised IDP and Budget. Council is requested to consider all public inputs attached hereto as **Annexure AC** in the compilation of the final 2025/2026 Revised IDP, BEPP: BCMM Catalytic Land Development Programmes and MTREF Budget documents.

The Benchmarking Engagement Exercise was held with National Treasury for the assessment of the draft IDP, BEPP and 2025/2026 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
- Operational expenditure budget assumptions are credible
- The operational and capital budget is reflective of long-term planning
- There was political oversight on the IDP and budget process as the budget process was adopted by Council

- **Relevance**

- IDP strategic objectives aligns to the NDP, provincial strategic plan, City's growth development strategy
- Alignment of IDP objectives and budget as per table SA4 – SA5 of the MBRR, however there is a slight difference on table SA6
- The City considered the guidance provided in the MFMA budget circulars budget

- **Sustainability**

- Cash flow is sustainable over the next 3 years
- Liquidity ratios like cash coverage and current ratio show worrying signs due to low collection rate
- The budget is funded and sustainable 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 2025/2026 MTREF budget:

Table 29: IDP'S Five Strategic Objectives

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

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

- National Development Plan;
- Medium-Term Development Plan (2024/2029);
- Provincial Municipal Infrastructure Grants Risk Adjusted Strategy Framework (PMIG – RAS –FW) Approved: 22 June 2023

- Integrated Urban Development Framework (IUDF) policy levers;
- Eastern Cape Provincial Development Plan (PDP) 2030;
- Sustainable Development Goals (SDGs);
- 12 Outcomes adopted by National Cabinet in January 2010;
- BCMM Ward Priorities;
- Priorities from the Council Lekgotla.

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

BCMM Strategic Outcomes	12 National Outcomes	Provincial Development Plan (EC Vision 2030)	National Development Plan	Sustainable Development Goals	National 10 Point Plan
An Innovative and Productive City	<ul style="list-style-type: none"> • Decent employment through inclusive economic growth. • A skilled and capable workforce to support inclusive growth. • An efficient, competitive and responsive economic infrastructure network. 	<ul style="list-style-type: none"> • A growing, inclusive and equitable economy. • Vibrant and equitably enabled communities. 	<ul style="list-style-type: none"> • Unemployment rate should fall from 27% in 2011 to 14% by 2020 and to 6% by 2030. • Total employment should rise from 13 million to 24 million. 	<ul style="list-style-type: none"> • Ensure access to affordable, reliable, sustainable economic growth, full and productive employment and decent work for all. 	<ul style="list-style-type: none"> • Unlocking the potential of SMMEs, cooperatives, township and rural enterprises. • Operation Phakisa aimed growing the ocean economy and other sectors. • Encouraging private sector investment.
A Green City	<ul style="list-style-type: none"> • Protection and enhancement of environmental assets and natural resources. 	<ul style="list-style-type: none"> • A growing, inclusive and equitable economy. 	<ul style="list-style-type: none"> • Achieve the peak, plateau and decline trajectory for greenhouse gas emissions, with the peak being achieved around 2025. • By 2030, an economy-wide carbon price should be entrenched. 	<ul style="list-style-type: none"> • Take urgent action to combat climate change and its impacts. 	<ul style="list-style-type: none"> • Resolving the energy challenge. • Revitalizing agriculture and the agro-processing value chain.

BCMM Strategic Outcomes	12 National Outcomes	Provincial Development Plan (EC Vision 2030)	National Development Plan	Sustainable Development Goals	National 10 Point Plan
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 births and the under-five mortality rate should be less than 30 per 1000, from 104 today. 	<ul style="list-style-type: none"> Ensure healthy lives and promote well-being for all at all ages 	<ul style="list-style-type: none"> N/A
A Spatially Transformed City	<ul style="list-style-type: none"> Sustainable human settlements and improved 	<ul style="list-style-type: none"> Vibrant and equitably enabled communities (Universal 	<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 	<ul style="list-style-type: none"> Ensure availability and sustainable management 	<ul style="list-style-type: none"> State reform and boosting the role of state-owned companies,

BCMM Strategic Outcomes	12 National Outcomes	Provincial Development Plan (EC Vision 2030)	National Development Plan	Sustainable Development Goals	National 10 Point Plan
	quality of household life.	access to social infrastructure).	<p>grid options available for the rest.</p> <ul style="list-style-type: none"> • Ensure that all people have access to clean, potable water and that there is enough water for agriculture and industry. 	of water and sanitation for all.	ICT infrastructure or broadband roll out, water, sanitation and transport infrastructure.

The 2025/2026 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
A WELL GOVERNED CITY	Promote Sound financail and administrative capabilities	B		3,092,220	3,387,974	3,895,403	4,018,491	4,056,680	4,056,680	4,134,877	4,305,027	4,486,494
A SPATIALLY INTEGRATED /TRANSFORMED CITY	To develop and maintain world class infrastructure and utilities	B		2,106,722	1,621,686	1,995,856	2,105,532	2,159,618	2,159,618	2,411,465	2,477,310	2,627,368
A CONNECTED CITY	To maintain a world class logistics network	A		2,221,398	2,242,415	2,493,497	2,919,746	2,994,418	2,994,418	3,286,763	3,454,422	3,666,844
A GREEN CITY	To promote an environmental sustainable city with optimal benefits from our natural assets	B		549,405	567,387	647,162	727,476	727,476	727,476	765,232	802,520	838,086
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		279,239	277,512	365,576	363,567	363,567	363,567	355,232	353,199	366,308
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	8,248,985	8,096,974	9,397,494	10,134,811	10,301,759	10,301,759	10,953,569	11,392,477	11,985,100

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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand													
A WELL GOVERNED CITY	Promote Sound financaill and administrative capabilities	B		1,661,307	1,582,151	1,915,668	2,059,606	2,117,474	2,117,474	2,181,021	2,225,671	2,318,030	
A SPATIALLY INTEGRATED /TRANSFORMED CITY	To develop and maintain world class infrastructure and utilities	B		2,209,567	2,067,687	2,370,129	1,950,633	1,972,528	1,972,528	2,180,568	2,228,487	2,351,255	
A CONNECTED CITY	To maintain a world class logistics network	A		3,743,818	3,828,218	4,691,214	4,475,843	4,550,595	4,550,595	4,917,241	5,177,668	5,474,912	
A GREEN CITY	To promote an environmental sustainable city with optimal benefits from our natural assets	B		689,849	655,299	770,598	688,088	717,514	717,514	688,214	731,808	759,305	
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		812,108	874,625	920,525	955,445	938,451	938,451	984,557	1,026,841	1,079,346	
Allocations to other priorities													
Total Expenditure				1	9,116,649	9,007,981	10,668,134	10,129,615	10,296,563	10,296,563	10,951,601	11,390,475	11,982,848

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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
A GREEN CITY	To promote an environmental sustainable city with optimal benefits from our natural assets	B		89,420	27,902	43,636	34,000	20,471	20,471	34,292	50,100	52,400
A CONNECTED CITY	To maintain a world class logistics network	A		526,956	713,280	497,981	452,431	589,428	589,428	364,579	369,778	386,738
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		83,859	76,193	81,798	92,789	115,800	115,800	161,324	162,534	164,498
A SPATIALLY INTEGRATED /TRANSFORMED CITY	To develop and maintain world class infrastructure and utilities	B		372,660	329,070	339,221	503,937	439,138	439,138	460,028	474,341	514,139
A WELL GOVERNED CITY	Promote Sound financcail and administrative capabilities	B		392,402	315,836	222,604	147,958	261,345	261,345	139,485	120,555	96,365
Allocations to other priorities			3									
Total Capital Expenditure			1	1,465,297	1,462,280	1,185,240	1,231,115	1,426,183	1,426,183	1,159,709	1,177,309	1,214,140

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

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

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

Table 34: MBRR Table SA7 - Measurable performance objectives

BUF Buffalo City - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
04 - Directorate - Chief Financial Officer										
Finance And Administration										
Budget And Treasury Office										
Other	Rand Value				52 275	52 275	52 275	54 731		
06 - Directorate - Infrastructure Services										
Energy Sources										
Electricity										
Electricity - Prepaid (< Min. Service Level)	Households		36 500		35 500	35 500	35 500	35 200		
Electricity - Prepaid (Min. Service Level)	Households	128 000	131 851		132 992	132 992	132 992	133 684	134 184	134 684
Electricity (< Min. Service Level)	Households	40 000	36 500		35 500	35 500	35 500	37 000	37 000	37 000
Electricity (At Least Min. Service Level)	Households	6 000	5 164	4 963	4 977	4 977	4 977	4 977	4 977	4 977
Electricity (Kwh Per Household Per Month)	Kwh Per Household Per				50	50	50	50		
Electricity	Households				68 694	68 694	68 694	71 194	73 694	78 256
Electricity	Households				11 380	11 380	11 380	11 380	11 380	12 084
Informal Settlements (R000)	Rand Value				6219 644	6219 644	6219 644	6219 644	6779 412	
Other (R000)	Rand Value									
Waste Water Management										
Sewerage										
Chemical Toilet	Households	3 544			3 544	3 544	3 544	3 544	3 544	3 544
Flush Toilet (Connected To Sewerage)	Households	166 262			155 014	155 014	155 014	176 210	176 290	176 370
Flush Toilet (With Septic Tank)	Households	5 437			5 437	5 437	5 437	5 437	5 437	5 437
Sanitation	Households				40 076	40 076	40 076	42 576	45 076	47 059
Sanitation	Households				43 928	43 928	43 928	43 928	43 928	45 861
Informal Settlements (R000)	Rand Value				55573 354	55573 354	55573 354	59791 372	65172 595	
No Toilet Provisions	Households									
Other Toilet Provisions (< Min. Service Level)	Households	8 692			4 184	4 184	4 184	4 184	3 184	1 984
Other Toilet Provisions (> Min. Service Level)	Households	16 344			16 344	16 344	16 344	16 444	16 444	16 444
Pit Toilet (Ventilated)	Households	53 175			54 445	54 445	54 445	60 655	61 655	62 855
Sanitation (Rand Per Household Per Month)	Rand Per Household Per	102			118	118	118	124		
Water Management										
Water Distribution										
Water	Households				47 821	47 821	47 821	50 321	52 821	56 275
Water	Households				82 828	82 828	82 828	82 828	82 828	88 245
Informal Settlements (R000)	Rand Value				73603 481	73603 481	73603 481	80360 281	87592 706	
No Water Supply	Households	2 121			3 864	3 864	3 864	2 864	1 864	864
Piped Water Inside Dwelling	Households	124 066			123 566	123 566	123 566	123 050	123 050	123 050
Level)	Households	127 290			141 008	141 008	141 008	142 524	142 524	142 524
Water (Kilolitres Per Household Per Month)	Kilolitres Per Household Per	6			6	6	6	6		
Development										
Finance And Administration										
Property Services										
Property Rates (R000 Value Threshold)	Rand Value Threshold	120 000			120 000	120 000	120 000	120 000		
Adjustment) (Impermissible Values Per	Rand Value	127 403								
Planning And Development										
Economic Development/Planning										
Informal Settlement	Households				131	131	131	133		
Informal Settlement	Kwh Per Household Per				131	131	131	133		
Informal Settlement	Rand Value				131	131	131	133		
09 - Directorate - Municipal Services										
Waste Management										
Solid Waste Disposal (Landfill Sites)										
Removal	Households				43 928	43 928	43 928	43 928	43 928	45 861
Removal	Households				42 412	42 412	42 412	42 824	43 236	45 138
Informal Settlements (R000)	Rand Value				186879 147	186879 147	186879 147	201063 274	219158 969	
No Rubbish Disposal	Households	7 154			7 154	7 154	7 154	7 154	7 154	7 154
Other Rubbish Disposal	Households	3 130			3 130	3 130	3 130	3 130	3 130	3 130
Refuse (Average Litres Per Week)	Average Litres Per Week	170			170	170	170	170		
Removed At Least Once A Week	Households	157 392			157 392	157 392	157 392	157 392	157 392	157 392
Week	Households	2 012			2 012	2 012	2 012	2 012	2 012	2 012
Using Communal Refuse Dump	Households	6 707			6 707	6 707	6 707	6 707	6 707	6 707
Using Own Refuse Dump	Households	46 947			46 947	46 947	46 947	46 947	46 947	46 947

Table 35: MBRR Table SA8 - Performance indicators and benchmarks

BUF Buffalo City - Supporting Table SA8 Performance indicators and benchmarks

City of Buffalo City - Supporting Table SA6 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Borrowing Management											
Credit Rating		A1-/A	0	0	A1-/A	A1-/A	A1-/A	A1-/A			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.7%	0.7%	0.7%	0.4%	0.4%	0.4%	0.4%	0.3%	0.2%	0.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.8%	0.8%	0.8%	0.4%	0.4%	0.4%	0.4%	0.3%	0.2%	0.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.2	1.1	1.1	1.5	1.6	1.6	1.2	1.6	1.7	1.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.2	1.1	1.1	1.5	1.6	1.6	1.2	1.6	1.7	1.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.3	0.3	1.0	1.0	1.0	0.4	1.0	1.1	1.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	99.4%	122.0%	103.3%	111.0%	111.0%	111.0%	107.7%	105.7%	105.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		99.4%	122.0%	103.3%	111.0%	111.0%	111.0%	107.7%	105.7%	105.5%	107.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	96.3%	109.2%	105.6%	24.2%	26.1%	26.1%	119.6%	25.0%	24.5%	23.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	19.6%	19.6%	19.6%	0.0%	22.0%	75.0%	26.7%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		30.7%	44.0%	58.4%	197.8%	163.0%	163.0%	25.6%	145.6%	134.0%	118.1%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	291919493	0	0	124954934	124954934	124954934	0	128257543	128257543	128257543
	Total Volume Losses (kW) non technical	0	0	0	182464528	182464528	182464528	0	338133523	338133523	338133523
	Total Cost of Losses (Rand '000)	220,932	–	–	623,570	623,570	623,570	–	709,000	794,000	794,000
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0.0%	0.0%	24.6%	24.6%	24.6%	0.0%	27.5%	27.5%	27.5%
Water Volumes :System input	Bulk Purchase	–	0.0%	0.0%	26,562	26,562	26,562	–	26,025	26,025	26,025
	Water treatment works	–	0.0%	0.0%	39,914	39,914	39,914	–	41,513	41,513	41,513
	Natural sources	–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total Volume Losses (kℓ)	22,825	–	–	23,267	23,267	23,267	–	23,638	23,638	23,638
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	139272	0	0	144392	144392	144392	0	148922	148922	148922
	% Volume (units purchased and generated less units sold)/units purchased and generated	38%	0.0%	0.0%	35.0%	35.0%	35.0%	0.0%	35.0%	35.0%	35.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	30.7%	30.7%	28.9%	29.0%	26.3%	26.3%	26.3%	26.8%	27.1%	27.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30.5%	31.8%	29.1%	29.8%	27.0%	27.0%	34.5%	27.5%	27.9%	27.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.9%	5.5%	5.3%	5.4%	5.1%	5.1%	5.8%	4.6%	4.5%	4.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	19.3%	23.1%	21.3%	5.7%	5.7%	5.7%	18.9%	5.5%	6.6%	6.9%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	81.3	83.0	43.2	37.1	37.7	78.5	30.9	37.2	39.9	42.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	168.3%	213.6%	209.9%	39.0%	43.3%	43.3%	236.0%	40.1%	38.9%	37.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.1	5.5	3.9	1.1	1.4	1.1	5.6	1.0	–	–

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's credit rating was maintained at A2_(za) (Short-Term) and A_{-(za)} (Long-Term) 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 will be costly for the City.

The following financial performance indicators have formed part of the compilation of the 2025/2026 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 slightly decreasing from 0.3% in 2025/2026 to 0.2% in 2026/2027 and 0.1% 2027/2028.

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 for the 2025/2026 financial year is 1.6:1 and it is projected to increase to 1.7:1 in 2026/27 and further increase to 1.8:1 in 2027/28 remain stable throughout the MTREF. Included in the current assets is the City's debt book which has a projected collection ratio of 76% for 2025/2026 and the recoverability of this is considered to be obtainable.

The liquid ratio for the 2025/2026 financial year is 1:1. The City aims to maintain a consistent stock level over the MTREF period to adequately respond to emergency situations relating to service delivery considerations.

2.3.1.4 Revenue Management

The City has adopted an aggressive Revenue Enhancement Strategy which includes but not limited to the following:

- revenue generation,
- accuracy of meter reading,
- reduction of the backlog of queries and improved turnaround time to resolve new queries,
- 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 69.62% as at 30 April 2025 has declined compared to the projected collection rate of 76%.

2.3.1.5 Creditors Management

The City has managed to ensure that creditors are settled within the legislated 30 days of statement as stipulated by section 65 (e) of the MFMA, except for those that are under dispute.

2.3.1.6 Other Indicators

Employee costs as a percentage of operating revenue is 26.8% in the 2025/2026 financial year and slightly increases to 27.1% over the MTREF. Though this rate is still within the norm, the increasing trend is a concern that requires close monitoring.

The Electricity distribution losses is anticipated to be 27.5% in 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.

The City has established a Revenue Protection Unit, the main aim of this unit is to reduce the losses; however, there is a limit to what can be done with limited resources in the short term and the extent to which losses can be limited.

The overall average of non-revenue water is anticipated at 35% in 2025/2026.

BCMM has developed a 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.

The goals set in terms of this strategy, are the following:

- Reduction of non-revenue water
- Installation of movable ablution blocks including of water meters so that the non-revenue water supplied can be accounted for a be part of equitable share allocation.
- Water balance monitoring: Installation of bulk water meters and replacement of commercial meters in Coastal, Midlands & Inland.
- Reduction of raw water treatment losses
- Community awareness campaign and education on abuse of communal facilities without due care and the consequences of such in a drought environment.
- Refurbishment and installation of Pressure Reducing Valve's (PRVs) in areas where isolation can be achieved with ease to limit abuse and mitigate bursts

Repairs and maintenance as a percentage of total operating revenue is at 4.6% in the 2025/2026 financial year.

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.
 - i. The overall average of non-revenue water amounts to 37% as at 30 April 2025 and the City anticipates this to decrease over the MTREF

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.

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

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. It should however be noted that although this is a goal from a social perspective, it is an indicator of the overall strategic direction of the institution not being achieved. The institution is attempting to steer in the direction of economic growth and job creation. This target is contrary to that focus area. 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.

The Indigent Management unit consists of dedicated employees who manage and administer the indigent register in order to ensure provision of free basic services to the qualifying consumers.

The Indigent Steering Committee will be established with the assistance of the COGTA, MMC and the Public Participation Unit within BCMM, as the key stakeholders of this item. The committee will be made up of ward committee members, Public Participation Facilitators, elderly persons and a Finance official.

In terms of the municipality's Indigent Policy, registered households are entitled to 6kℓ free water (R154.46), and 50 kwh of electricity (R130.21). Registered indigents are also to receive the following monthly rebates in the 2025/2026 financial year:

- i. Property Rates – R359.14 (based on a property value of R250 000)
- ii. Refuse Removal – R349.03
- iii. Sewerage Charges – R124.17
- iv. Fire Levy – R72.56

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 THE TRADING SERVICES REFORMS

Buffalo City Metropolitan Municipality (BCMM) Water and Sanitation (W&S) services face severe challenges, including aging infrastructure, persistent backlogs, deferred maintenance, and underinvestment in infrastructure, low technical capacity, weak institutional performance, insufficient funding and poor revenue collection. High vandalism of water services infrastructure and increasing population, especially in townships and informal settlements, further exacerbates these challenges.

Similarly, the Electricity and Energy (E&E) trading services are hampered by a longstanding underinvestment in infrastructure and aging infrastructure, high maintenance backlogs, persistent theft of network assets, high electricity losses complicate and ineffective governance due to centralisation, poor support service

performance, insufficient human and financial capacity, a high indigent customer base and the resulting negative impact on capital expenditure. As a result, the provision of E&E services in the municipality is not financially sustainable.

In response, the National Treasury has introduced the Trading Services Reform Programme as an incentive-driven model to address trading service failures. The programme requires municipalities to develop turnaround strategies with clear goals, timelines, and capacity-building plans to enhance the financial and operational sustainability of trading services such as W&S and E&E. Implementation of the trading services reform is guided by four interrelated strategic documents:

- The Trading Services Turnaround Strategy (Document A), which sets out the path to address service delivery failures;
- The Institutional Road Map (Annexure A1), which establishes an autonomous and accountable Business Unit for the trading services and creates a Single Point of Management Accountability (SPoMA) within the framework of applicable municipal legislation, supported by governance reforms;
- The Business & Investment Plan (Annexure A2) to ensure financial sustainability and alignment with municipal planning; and
- The Performance Improvement Action Plan (Annexure A3), which anchors the strategy by outlining specific performance targets and actions to drive operational improvement and customer satisfaction.

BCMM has developed the above strategic documents for its W&S and E&E services, starting with the Council-adopted Water & Sanitation Turnaround Business Strategy approved in January 2025, and the Electricity and Energy Turnaround Strategy approved. Working with National Treasury, the W&S and E&E Performance Improvement Action Plans (PIAPs) have been developed and reviewed and are now submitted for Council approval.

M1: Develop a Service Compact to define roles between the municipality and the Water and Sanitation Business Unit

Under this indicator, BCMM commits to developing a Service Compact between itself and the W&S and E&E trading services confirming the decision to set up autonomous internal Business Units, stipulating the transfer of BCMM obligations and responsibilities to the Business Units, clarifying the role and responsibilities that the Units must play as its service provider, and defining the reporting and contractual obligations of the parties.

The activities required to achieve this reform include approval of the W&S and E&E Business Unit reform strategy, business and investment plan, and PAIP. This includes development of the Service Compact, identification of any required policy changes, stakeholder engagements where necessary, and approval of the Service Compact by the Council. According to National Treasury, this is the most critical commitment by BCMM to join the Trading Services Reform Incentive Programme.

M2: Appoint a Head of the Business Unit with clear accountability

The appointment of the Head of the W&S and E&E Business Units as the SPoMA requires that BCMM develop a detailed job description that outlines delegated powers and responsibilities for the role, as well as a suitable performance contract that focuses on achieving specific targets related to trading services reform.

The role is essential for providing executive leadership within the trading service as the head of the trading service will oversee all aspects of the utility value chain, expanding beyond current infrastructure duties. A formal, open and transparent recruitment process will be necessary to fill this position to select a candidate with the required commercial, technical, and managerial expertise.

Key activities include developing Council-approved job descriptions and performance agreements for the SPoMA, carrying out the recruitment process and appointing a suitable candidate and the signing of a Performance Contract with the City Manager.

M3: Create a new organizational structure incorporating support services

This indicator assesses whether an appropriate organisational structure - integrating all components of the W&S and E&E infrastructure and commercial value chain, and the supporting services - has been established. This is necessary to ensure effective functioning of the Business Units under a SPoMA.

The organisational structures should be aligned with best practices for utility management and supported by professional leadership, sound business processes and governance systems. They should also include defined Key Performance Indicators (KPIs) to monitor accountability, financial sustainability, and operational performance.

The key activities to achieve this indicator include the design of a suitable organisational structure, design and approval of job descriptions, Council approval of the organisational structure, the signing of service level agreements (SLAs) with service departments and the migration, recruitment and appointment of full-time staff to the business unit.

M4: Delegate operational and financial authority to the Business Unit Head

The purpose of this indicator is to ensure that all operational, financial, and management responsibilities necessary for running the W&S and E&E Business Units are formally delegated to the respective SPoMAs by the City Manager. This will empower the SPoMA with full authority over key support functions such as HR, supply chain management, revenue, IT, fleet, customer service, and safety, so it can operate as an independent and accountable business unit.

These delegations also enable the SPoMA to manage the Business Unit in alignment with the service compact while remaining accountable to the municipal leadership. Key activities to achieve the indicator include mapping existing municipal delegations and recommending changes to the approved municipal delegation policy if necessary, designing appropriate delegations, stakeholder engagement, developing SLAs between shared services and the Business Unit, Council approval of the delegations and SLAs, and signing of the delegations and SLAs by the City Manager.

M5: Develop a multi-year financial model and Business & Investment Plan

This indicator seeks to ensure that the W&S and E&E Business Units submit an annual Business and Investment Plan which is informed by a multi-year financial model for the trading services. The financial model guides the strategic decisions of the Unit and is essential in the operational and financial turnaround and in ensuring long-term sustainability. Business and Investment Plans must reflect challenges specific to the service and guide short-term and long-term planning.

A supporting programme is also required to provide reliable financial and operational data for effective management and modelling. As such, the key activities in the operationalisation of the indicator include the development and validation of the financial model, compilation of up-to-date operating and capital expenditure data, development of a multi-year Business & Investment Plan for W&S and E&E, Council approval of the financial model and Business & Investment Plans, monitoring their performance against the financial model targets, and annual revision of the model and business plans.

M6: Align MTREF budgeting to the Business & Investment Plan

This indicator seeks to ensure that the BCMM's budget fully supports the financial model and Business & Investment Plan for the W&S Business Unit. It requires the municipality to allocate adequate funding from its revenues, loans, grants, and other sources to support continued service delivery and the successful implementation of utility reforms. The budget allocations should cover the capital expenditure, transition and change management costs, reinvestment of operational surpluses, and align with the strategic priorities. To achieve this requires the preparation of a budget for the W&S and E&E Business Units as independent units and incorporating these into the municipal budget, incorporation of IDP projects into the budgets, an annual budget workshop, and approval and adoption of the aligned budget.

M7: Prepare and publish separate Annual Financial Statements

This indicator requires BCMM to produce fully separate Annual Financial Statements (AFS) for each trading service, in this case W&S and E&E, in accordance with National

Treasury's MFMA guidance. These statements must also be consolidated into the municipality's overall AFS. This ensures that there is full financial transparency to track the financial performance and sustainability of trading services, and that there is alignment with the Business & Investment Plans.

The AFS must include comprehensive financial data such as income, expenditure, cash flow, grants, internal cost allocations, and trading services balances to support reporting and oversight, and performance-based disbursements. Key activities include developing the W&S and E&E AFS aligned to the NT Circular, preparation of a full trial balance for the Business Unit, full costing of the Business Unit including the shared services costs, creation of mSCOA-compliant accounts for the business unit, and the publication of separate Business Unit AFS including financial performance and position.

M8: Implement change management and capacity-building support

This indicator ensures that the municipality establishes additional capacity to support the organisational transformation and increased infrastructure investments required under the trading services reform. This includes the technical and project management capacity to oversee expanded capital expenditure, skilled personnel for managing change processes as well as managerial capacity to oversee the processes. The objective is to facilitate a smooth transition to the new SPoMA structure and ensure that the utility can deliver improved services effectively. Capacity may be built through recruitment or contracting, with a focus on filling critical vacancies and strengthening leadership and operational support.

Key activities include carrying out skills gap analyses and identifying the required technical, management, and change management skills for the Business Units, identification of required staff from service departments for staff secondment, stakeholder engagement, drafting and signing of SLAs with service departments for the secondment of staff, Council approval for recruitment, and the provision of change management and wellness support to the business unit.

The PIAP also requires that the municipality develop performance indicators across three other domains that include Accountability, Financial, and Operational indicators. These will be developed as per the National Treasury programme and as guided by the financial model.

2.5 OVERVIEW OF BUDGET-RELATED POLICIES

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

2.5.1 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:

2.5.1.1 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 31 May 2024. No amendments have been made to the policy. This policy is attached as annexure I.

2.5.1.2 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 2024, no amendments have been made to the policy. This policy is attached as Annexure K.

2.5.1.3 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 2024, no amendments have been made to the policy. This policy is attached as Annexure L.

2.5.1.4 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 2024 and no amendments have been made to the policy. This policy is attached as Annexure M.

2.5.1.5 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 2024 and no amendments have been made to the policy. This policy is attached as Annexure N.

2.5.1.6 Indigent Support Policy

The Indigent Support Policy is aimed at ensuring that the indigent get physical access to services in a sustainable manner. The policy was adopted by Council on 31 May 2024 and no amendments have been made to the policy. This policy is attached as Annexure O.

2.5.1.7 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 2024 and no amendments have been made to the policy. This policy is attached as Annexure P.

2.5.1.8 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 2024 and no amendments have been made to the policy. This policy is attached as Annexure Q.

2.5.1.9 Long-Term Financial Planning Policy

The policy on Long Term Financial Planning was adopted by Council on 31 May 2024 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.

2.5.1.10 Budget Management & Oversight Policy

The Budget Management & Oversight Policy was adopted by Council on 31 May 2024 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.

2.5.1.11 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 2024 and no amendments have been made to the policy. This policy is attached as Annexure U.

2.5.1.12 Receipting Policy

The objective of the policy is to implement best-in-class revenue processing procedures that standardize revenue processing across the Metro. The policy was adopted by Council on 31 May 2024 and no amendments have been made to the policy. This policy is attached as Annexure V.

2.5.2 Policies reviewed and amended

The following budget-related policies have been reviewed by management and submitted together with the Revised 2025/2026 IDP, 2025/2026 MTREF Budget and 2025/2026 BEPP: BCMM Catalytic Land Development Programmes.

2.5.2.1 Tariff Policy

The 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. The proposed amendments to the policy are summarised below. The proposed amendments are also highlighted on the revised policy attached as Annexure G.

The below are some of the proposed amendments:

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
2.3	Nothing	“Social Housing Institution” means property registered in the name of an institution accredited in terms of the Social Housing Act 16 of 2008 which provides or intends to provide rental of co-operative housing options for households with a gross monthly household income as determined by the Social Housing Regulatory Authority.	New
2.4	Nothing	<ul style="list-style-type: none">i. Property owners within Buffalo City Metropolitan Municipality area are charged a fire levy instead of being charged when the Fire department responds to fire calls in respect of dwellings and businesses and vacant landii. The fire levy is charged monthly on the account produced by the Municipality	New

2.5.2.2 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. The proposed amendments to the policy are summarised below. The proposed amendments are also highlighted on the revised policy attached as Annexure H.

The below are some of the proposed amendments:

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
Page 5	"Dominant Use" in relation to a property means where a particular use is the largest proportion (51%) as compared to other uses on that property;	Delete from the policy	No longer applicable due to change in legislation.
Page 11	N/A	"Rural area" refers a geographic area that is located outside of cities and towns and is often characterized by open spaces.	Not defined previously.
Page 12	N/A	"Social Housing Institution" means property registered in the name of an institution accredited in terms of the Social Housing Act 16 of 2008 which provides or intends to provide rental of co-operative housing options for households with a gross monthly household income as determined by the Social Housing Regulatory Authority (SHRA)	New rating category. Not defined previously.
Page 13	N/A	(i) Properties owned by Social Housing Institutions	New Rating Category as requested by the Social Housing Institutions within BCMM and motivated by SAPOA.
Page 13	N/A	(j) Multiple Use properties	New rating category due to change in legislation.

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
Page 14	<p>8.2 CRITERIA FOR CATEGORISING PROPERTIES USED FOR MULTIPLE PURPOSES</p> <p>In terms of Section 9(1)(b) of the MPRA, properties used for multiple purposes will be categorized based on the dominant use.</p>	<p>8.2 CRITERIA FOR CATEGORISING PROPERTIES USED FOR MULTIPLE PURPOSES</p> <p>With regards to the categorising and rating of 'property used for multiple purposes' BCMM will:</p> <p>(i) categorise such properties in terms of section 9(1)(c) of the MPRA, i.e. "as multiple purposes in terms of section 8(2)(i)"; and</p> <p>(ii) determine a rate in terms of section 9(2) of the MPRA, i.e. "(a) apportioning the market value of the property, in a manner as may be prescribed, to the different purposes for which the property is used; and (b) applying the rates applicable to the categories determined by the municipality for properties used for those purposes to the different market value apportionments."</p>	Dominant use, no longer applicable due to change in legislation.
Page 15	<p>The following categories of owners as defined in the MPRA, have been identified for the purpose of rates relief measures:</p> <p>(a) Senior Citizens</p> <p>(b) Disabled or medically boarded persons</p> <p>(c) Public benefit organisations and not for gain institutions</p> <p>(d) Municipal owned properties</p> <p>(e) Economic Development property owners</p>	<p>The following categories of owners as defined in the MPRA, have been identified for the purpose of rates relief measures:</p> <p>Senior Citizens</p> <p>(b) Disabled or medically boarded persons</p> <p>(c) Public benefit organisations and not for gain institutions</p> <p>(d) Municipal owned properties</p> <p>(e) Economic Development property owners</p> <p>(f) Social Housing Institutions</p>	New Rating Category as requested by the Social Housing Institutions within BCMM and motivated by SAPOA, added as property owners qualifying for rates relief measures.
Page 20	N/A	<p>9.3.5 Properties owned by Social Housing Institutions (SHI)</p> <p>Properties owned by Social Housing Institutions may qualify to be rated at the same rate as public</p>	New Rating Category as requested by the Social Housing Institutions within BCMM and

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
		benefit organisations in terms of the MPRA, i.e. at a ratio of 1:0.25. Properties where the gross monthly household income exceeds the income limit as determined by the SHRA or any other non-residential properties of such institution will not qualify in terms of this paragraph. Applications to be categorized as a SHI must be accompanied by a letter from the Social Housing Regulatory Authority (SHRA) confirming that: (i) The SHI is duly accredited and under regulation (ii) The property contains an appropriate income group spread	motivated by SAPOA, added as property owners qualifying for rates relief measures

2.5.2.3 Movable Asset Policy

The Movable Asset Policy is for the management of movable assets (Property, Plant and Equipment). The proposed amendments to the policy are summarised below. The proposed amendments are also highlighted on the revised policy attached as Annexure K.

The below are some of the proposed amendments:

Page Number	Policy Gap	Proposed Amendment
Page 3	ABBREVIATIONS CIDMS (City Infrastructure Delivery and Management System (National Treasury))	ABBREVIATIONS Deleted CIDMS as it is not used anywhere in the policy
Page 4	3.2. ACCOUNTING STANDARDS As a high capacity municipality, BCMM was required to convert to applicable standards of GRAP on 1 July 08.	3.2. ACCOUNTING STANDARDS Deleted
Page 5	5. APPROVAL AND EFFECTIVE DATE	5. APPROVAL AND EFFECTIVE DATE

Page Number	Policy Gap	Proposed Amendment
	The CFO is responsible for the submission of the Policy to Council to consider its adoption after consultation with the City Manager.	Recrafted the statement as follows: The City manager is responsible for the submission of the Policy to Council to consider its adoption after consultation with the CFO.
Page 5	6 KEY RESPONSIBILITIES City Manager In terms of section 63 (1)(a) of the MFMA the City Manager (CM) is responsible for the management of the movable assets of the municipality, including the safeguarding and the maintenance of those assets.	6 KEY RESPONSIBILITIES City Manager Removed movable as the Act does not read as such
Page 6	Chief Financial Officer The Chief Financial Officer (CFO) is responsible to the CM to ensure that the financial investment in the municipalities' movable assets is safeguarded and maintained.	Chief Financial Officer Removed to the CM The Chief Financial Officer (CFO) is responsible to ensure that the financial investment in the municipalities' movable assets is safeguarded and maintained.
Page 7	Chief Financial Officer The CFO shall be the fixed asset registrar of the municipality, and shall ensure that a complete, accurate and up-to-date computerised fixed asset register is maintained.	Chief Financial Officer Deleted shall be the fixed asset registrar of the municipality and amended as follows: The CFO shall ensure that a complete, accurate and up-to-date fixed asset register is maintained.
Page 7	Chief Financial Officer No amendments, deletions or additions to the fixed asset register shall be made other than by the CFO or by an official acting under the written instruction of the CFO.	Chief Financial Officer Removed the statement "by an official acting under the written instruction of the CFO." No amendments, deletions or additions to the fixed asset register shall be made other than by the CFO or by an official as delegated by the CFO.
Page 11	<u>Leased assets</u>	<u>Leased assets</u>

Page Number	Policy Gap	Proposed Amendment
	Where there is no substantial transfer of risks and rewards of ownership to the municipality, the lease is considered an operating lease and payments are expensed in the income statement on a systematic basis (straight line basis over the lease term).	Replaced income statement with statement of financial performance Where there is no substantial transfer of risks and rewards of ownership to the municipality, the lease is considered an operating lease and payments are expensed in the statement of financial performance on a systematic basis (straight line basis over the lease term).
Page 13	9.2 CLASSIFICATION OF MOVABLE ASSETS Table 1 - Asset categories, sub-categories and groups Intangible assets – Computer software	Removed Intangible assets from the movables
Page 14	9.3 IDENTIFICATION (b) Policy statement A coding system shall be adopted and applied that will enable each asset of movable assets to be uniquely and readily identified.	9.3 IDENTIFICATION (b) Policy statement Removed of movable assets, and readily A coding system shall be adopted and applied that will enable each asset to be uniquely identified.
Page 14	(d) Procedure to be followed when a movable asset is purchased and delivered An asset additions form will then be sent to the user department. A clerk will be dispatched to barcode/tag the asset and collect the asset additions form, which should be accompanied by an invoice of the asset in question	(d) Procedure to be followed when a movable asset is purchased and delivered Deleted the following statement as it is no longer applicable An asset additions form will then be sent to the user department. Deleted and collect the asset additions form, which should be accompanied by and amended as follows: A clerk will be dispatched to barcode/tag the asset and collect the invoice of the asset in question.
Page 15	ASSET REGISTER Definitions and rules	ASSET REGISTER Definitions and rules

Page Number	Policy Gap	Proposed Amendment
	<p><u>Information to be Included in an Asset Register</u></p> <p>The erf number, in the case of fixed property</p> <p>Depreciation for the year charged against the cost of the asset</p> <p>Whether the asset has been used to secure any debt, and if so the nature and duration of such security arrangements</p>	<p><u>Information to be Included in an Asset Register</u></p> <p>Deleted the statement as it relates to immovable assets</p> <p>Removed charged against the cost of the asset</p> <p>Removed the statement as this information is not included in the asset register</p> <p>Added Custodian</p>
Page 16	<p><u>Updating data in the asset register</u></p> <p>The fixed asset register is updated by the Asset Division annually.</p>	<p><u>Updating data in the asset register</u></p> <p>Replaced annually by monthly</p> <p>Also replaced Division by Department.</p>
Page 17	<p>MEASUREMENT AT RECOGNITION</p> <p>(a) Definitions and rules</p> <p><u>Fair value</u></p> <p>The appraisal of the fair value of assets is normally undertaken by a member of the valuation profession, who holds a recognised and relevant professional qualifications and appropriate knowledge and experience in valuation of the respective assets.</p>	<p>MEASUREMENT AT RECOGNITION</p> <p>(a) Definitions and rules</p> <p><u>Fair value</u></p> <p>Removed the statement as it applies to immovable assets</p>
Page 18	<p>(b) Policy statement</p> <p>The fair value of PPE shall be adopted on the basis of depreciated replacement cost.</p>	<p>(b) Policy statement</p> <p>Revised the statement to read as:</p> <p>The asset cost is deemed to be its fair value at the date of acquisition.</p>
Page 18	<p>(c) Responsibilities</p>	<p>(c) Responsibilities</p>

Page Number	Policy Gap	Proposed Amendment
	Every Head of Directorate shall ensure that all movable assets under their control are correctly capitalised by ensuring that all movable assets are verified for completeness and correctness during the FAR Certificate process whereby they confirm that all assets under their control are recorded on the FAR.	Removed during the FAR Certificate process whereby they confirm that all assets under their control are recorded on the FAR as the FAR certificates are no longer in use.
Page 19	9.6 DEPRECIATION <u>Annual review of remaining useful life</u> Movable assets nearing the end of their useful life (< 12 months) and where no additional information is available at reporting date and application for replacement has not been made by the relevant dept, the asset is assumed to be in use for an additional 6-18 months depending on the value and nature of the asset and/or until the asset is replaced, de-recognised, impaired or written off in the next reporting period.	9.6 DEPRECIATION <u>Annual review of remaining useful life</u> Removed this paragraph as it does not align with our disclosure in the FAR currently.
Page 19	<u>Depreciation charge</u> Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale (in accordance with the standard of GRAP on Non-current Assets Held for Sale and Discontinued Operations) and the date the asset is derecognised.	<u>Depreciation charge</u> Deleted the paragraph as it is no longer applicable. The Standard of GRAP on Non-current Assets Held for Sale was withdrawn. Disposal information about assets or groups of assets and that are significant to an entity or its operations is only disclosed on the notes to the AFS only once an entity had entered into a binding sale agreement.
Page 21	9.7 IMPAIRMENT (a) Definition and rules <u>Indications of impairment</u> evidence of physical damage; evidence of obsolescence; significant changes with an adverse effect on the entity have taken place during the period, or are expected to take place in the near future, in the extent to which, or a	9.7 IMPAIRMENT (a) Definition and rules <u>Indications of impairment</u> Recrafted the indicators of impairment in line with GRAP 21

Page Number	Policy Gap	Proposed Amendment
Page 22	<p>manner in which, an asset is used or is expected to be used, including an asset becoming idle, plans to dispose of an asset before the previously expected date, and reassessing the useful life of an asset as finite rather than indefinite;</p> <p>cash flow for acquiring an asset or maintenance cost thereafter is higher than originally budgeted;</p> <p>the actual net cash flow or operating profit or loss flowing from an asset are significantly worse than those budgeted;</p> <p>a significant decline in budgeted net cash flow or operating profit, or a significant increase in the budget loss, flowing from the asset; or</p> <p>operating losses or net cash outflows for the asset when current period amounts are aggregated with budgeted amounts for the future.</p> <p><u>Significant</u></p> <p>Where there are indications of impairment, the municipality must estimate the recoverable service amount of the asset and also consider adjustment of the remaining useful life, residual value, and method of depreciation.</p>	<p>Recrafted the statement Where there are indications of impairment, the municipality must estimate the recoverable service amount.</p> <p><u>Significant</u></p> <p>To read: Where the indicators of impairment are significant or permanent, the municipality must estimate the recoverable service amount</p>
Page 22	<p><u>Impairment loss</u></p> <p>An impairment loss of a cash-generating unit (smallest group of assets that generate cash inflows) or asset is the amount by which the carrying amount of an asset exceeds its recoverable amount.</p> <p><u>Recognition of impairment</u></p>	<p><u>Impairment loss</u></p> <p>Removed the part “(smallest group of assets that generate cash inflows)”</p> <p><u>Recognition of impairment</u></p>

Page Number	Policy Gap	Proposed Amendment
Page 24	The impairment loss is recognised as an expense when incurred (unless the asset is carried at a re-valued amount, in which case the impairment is carried as a decrease in the Revaluation Reserve, to the extent that such reserve exists).	Removed (unless the asset is carried at a re-valued amount, in which case the impairment is carried as a decrease in the Revaluation Reserve, to the extent that such reserve exists).
Page 25	<p>(b) Policy statement</p> <p>The municipality considers all other services (other than electricity, water, sanitation, and solid waste) to be services whose primary objective is to provide goods and services for community or social benefit, and where positive cash flows are generated, these are with the view to support the primary objective rather than for financial return. Consequently, the municipality adopts the impairment treatment for cash generating units in the impairments of its movable PPE and associated intangible assets that relate to electricity, water, sanitation, and solid waste services.</p> <p>The municipality considers all other services (other than electricity, water, sanitation, and solid waste) to be services whose primary objective is to provide goods and services for community or social benefit, and where positive cash flows are generated, these are with the view to support the primary objective rather than for financial return to equity holders. Consequently, the municipality adopts the impairment treatment for non-cash generating units in the impairments of its movable PPE and associated intangible assets that relate to services other than electricity, water, sanitation, and solid waste.</p>	<p>As it does not relate to movable assets as they are kept at cost.</p> <p>b) Policy statement</p> <p>Removed the statement</p> <p>“(other than electricity, water, sanitation, and solid waste)”</p> <p>Deleted the statement as it relates to immovable assets</p> <p>Deleted equity holders as this is not applicable to the municipality.</p> <p>Also deleted associated intangible assets that relate to services other than electricity, water, sanitation, and solid waste as the policy is for movable tangible assets.</p>
Page 26	9.8 DISPOSAL AND DE-RECOGNITION	9.8 DISPOSAL AND DE-RECOGNITION

Page Number	Policy Gap	Proposed Amendment
Page 27	<p><u>Disposal Management System</u></p> <p>An effective system of disposal management for disposal or letting of assets, including unserviceable, redundant, or obsolete assets, must be provided for in the Supply Chain Management Policy. This must specify the ways in which assets may be disposed of, including by</p> <p>(b) Policy statement</p> <p>Where an asset being de-recognised was previously revalued, the revaluation surplus is transferred to the Accumulated Surpluses/ (Deficits) Account on de-recognition of an asset.</p> <p>(d) Procedure to be followed when disposing movable assets</p> <p>The Disposal Committee makes recommendations on a report which is sent to the Acting City Manager.</p> <p>Acting City Manager reports disposals to council</p>	<p><u>Disposal Management System</u></p> <p>Removed this paragraph and replaces with the following:</p> <p>“An asset may be disposed of by utilising the following”</p> <p>(b) Policy statement</p> <p>Removed the statement as it does not relate to movable assets as they are kept at cost.</p> <p>(d) Procedure to be followed when disposing movable assets</p> <p>Replaced Acting City Manager with City Manager</p> <p>The Disposal Committee makes recommendations on a report which is sent to the City Manager.</p> <p>City Manager reports disposals to council</p>
Page 27	<p>When approved, Assets section with SCM will make arrangement to pick up all items approved for disposal, to a point of sale or scrapping.</p>	<p>Amended the statement as follows:</p> <p>When approved, the affected departments must make arrangements to pick up all items approved for disposal and deliver them to the point of sale or scrapping.</p>
Page 29	<p>SAFEGUARDING</p> <p>Responsibilities</p> <p>Each Head of Directorate shall prepare and submit to the CFO an annual asset FAR Certificate verifying the</p>	<p>SAFEGUARDING</p> <p>Responsibilities</p> <p>Removed the statement as it is no longer applicable</p>

Page Number	Policy Gap	Proposed Amendment
	movable assets under the control of their respective departments.	
Page 31	USEFUL LIFE Intangible Assets – Capitalised development costs Intangible Assets – Computer Software	USEFUL LIFE Removed Intangible assets from movable assets policy

2.5.2.4 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 proposed amendments to the policy are summarised below. The proposed amendments are also highlighted on the revised policy attached as Annexure T.

The below are some of the proposed amendments:

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
4	The purpose of this policy is to secure the sound and sustainable management of the Municipality's surplus cash and investments	The purpose of this policy is to secure the sound and sustainable management of the Municipality's surplus cash and investments (grants related funding).	To capture the investments of grants as a measure of control and policy compliance
5	The policy does not apply to trust money administered by the Municipality where the trust deed prescribes how the trust money is to be invested.	The policy does not apply to trust money administered by the Municipality where the trust deed prescribes how the trust money is to be invested. The same rule apply in relation to Compensation for Occupation Injuries and Diseases Act (COIDA) funding agreement.	This also to ensure completes of all our investments that include COIDA funds which have their own rules in relation to investment terms

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
5	The Board of Directors of all Municipal Entities must adopt this policy. Further, the same Municipal Entities must submit reports, as detailed in the Reporting and Monitoring Procedures, in the same manner as the Municipality, to the Executive Mayor	The policy must be adopted by council in line with the municipal budgeting and reporting regulation and MFMA as prescribed. The municipality is to ensure all municipal entities consistently adopt its investment policy in line with the parent. Furthermore, Municipal Entities must submit reports, as detailed in the Reporting and Monitoring Procedures.	The policy is not approved by board of directors, hence alignment to council and entities must report and adopt in line with the MFMA.
6b	to ensure timeous reporting of the investment portfolio as required by the Act in accordance with Generally Recognised Accounting Practice (GRAP))	to ensure compliant and timeous reporting of the investment portfolio as required by the Act in accordance with Generally Recognised Accounting Practice (GRAP) and Municipal Finance Management Act (MFMA)	Ensure completeness of time and compliance with legislation
7.2b	No councilor or official of the Municipality may accept any gift from an investee or its agent, unless that gift can be deemed so small that it would not have an influence on his / her relationship with the said institution. Such gifts must be dealt with in accordance with Council Gifts policy	No councilor or official of the Municipality may accept any gift from an investee or its agent, unless that gift can be deemed so small that it would not have an influence on his / her relationship with the said institution. Such gifts must be dealt with in accordance with Council approved Supply Chain Management Policy (SCM policy)	Council does not have a specific Gift policy; however, this is covered within the SCM policy
8.1	Cash Collections The Municipality shall ensure that all cash received via the cash offices is collected and banked as early as possible in a controlled and secure manner. Adequate cash receipting points shall be made available to the public in all areas to facilitate prompt payment of accounts.	Remove	This paragraph is removed and to be considered under the revenue and banking policies

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
	Every effort shall be made to encourage consumers to pay directly, or via third party agents, into the Municipality's bank account by electronic means.		
8.2	In order to comply with the funding and reserves policy, the municipality is to ensure investment of own surplus funds that are equivalent to one month's cash coverage ration excluding conditional grants and Trust funding.	Remove	The municipal reserves are declining, and our cash coverage ratio is below one month, hence remove to ensure non-compliance with policy.
11.1	30% diversification cap for investments Maximum term of investment 24 months	Reasonable diversification of funds across all banks Maximum term of investment 6 months	This is removed because the City is unable to ensure 30% diversification as the reserves have declined
14.1	The authority to make long term investments as provision of security, is vested with the Municipal Council in terms of Section 48 of the Act and with reference to Section 11 (1) (h) of the Act, dealing with cash management, the responsibility to make short term investments lies with the Municipal Manager or Chief Financial Officer or any other senior financial official authorised by the Chief Financial Officer or Municipal Manager	The authority to make long term investments as provision of security, is vested with the Municipal Council in terms of Section 48 of the Act and with reference to Section 11 (1) (h) of the Act, dealing with cash management, the responsibility to make short term investments lies with the Chief Financial Officer or any other senior financial official authorised by the Chief Financial Officer	As per the current Delegations authority

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

2.6 OVERVIEW OF BUDGET ASSUMPTIONS

Key factors that have been taken into consideration in the compilation of the 2025/2026 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.

2.6.1 General inflation outlook and its impact on the municipal activities

In terms of the Municipal Budget Circulars, municipalities were advised to take the following macro-economic forecasts into consideration:

Table 36: Macroeconomic performance and projections, 2022 - 2026

DESCRIPTION	2024/2025	2025/2026	2026/2027	2027/2028
National Treasury Headline Inflation Forecasts	4,90%	4,30%	4,60%	4,40%
Salaries	4,90%	5,01%	5,35%	5,65%
Electricity Purchases	12,74%	12,74%	5,36%	6,19%
Water Purchases	6,54%	7,26%	6,54%	6,54%
Free Basic Electricity	50 kwh p.m.	50 kwh p.m.	50 kwh p.m.	50 kwh p.m.
Free Basic Water	6 kl p.m.	6 kl p.m.	6 kl p.m.	6 kl p.m.
Basic Welfare Package	R1 129,36	R1 189,57	R1 248,75	R1 309,67
Equitable Share Allocation	R1 218 324 000	R1 296 018 000	R1 365 808 000	R1 427 605 000
Bad Debt Provision	23,00%	24,00%	22,00%	21,00%
Property Rates	3,90%	2,00%	4,60%	4,40%
Refuse Tariff	5,20%	4,80%	4,70%	4,40%
Sewerage Tariff	5,20%	4,80%	4,70%	4,40%
Electricity Tariff	15,31%	12,74%	5,36%	6,19%
Water Tariff	7,79%	9,80%	6,54%	6,54%
Fire Levy	4,90%	4,30%	4,60%	4,40%
Sundry Income	4,90%	4,30%	4,60%	4,40%

Source: 2025 Budget Review

2.6.2 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 2024/2025	Annual rating 2023/2024	Previous Rating 2023/2024
Short term	Rand	A2(za)	March 2025	A1(za)
Long-term	Rand	A-(za)	March 2025	A(za)
Outlook	Rand	Negative	March 2025	Negative

The Credit Rating for 2024/2025 and 2023/2024 has been stagnant with the Ratings Outlook with Negative (2024/2025). 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. The City is currently under review for the 2025 Financial Year.

2.6.3 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. No new borrowing has been provided for during the 2025/2026 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 R6.55 million has been projected in the 2025/2026 financial year, R4.66 million in the 2026/2027 financial year and R3.28 million in the 2027/2028 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.

2.6.4 Collection rate for revenue services

The rate of revenue collection is currently at 69.62% (30 April 2025) 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 R1.89 billion towards debt impairment has been provided for the 2025/2026 financial year and is based on projected average collection ratio of 76% set as a target in the SDBIP.

2.6.5 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.

2.6.6 Salary and Wage increases

The 2025/2026 MTREF has made a provision of 5.01% for salary increases, this increase is in line with the current SALGA wage agreement.

2.6.7 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.

2.6.8 Ensuring maintenance of existing assets

Repairs and maintenance have been budgeted at 4.8% 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.

2.6.9 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 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 2025/2026 MTREF of which performance has been factored into the cash flow budget.

2.7 OVERVIEW OF BUDGET FUNDING

2.7.1 Medium-term outlook: operating revenue

The 2025/2026 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

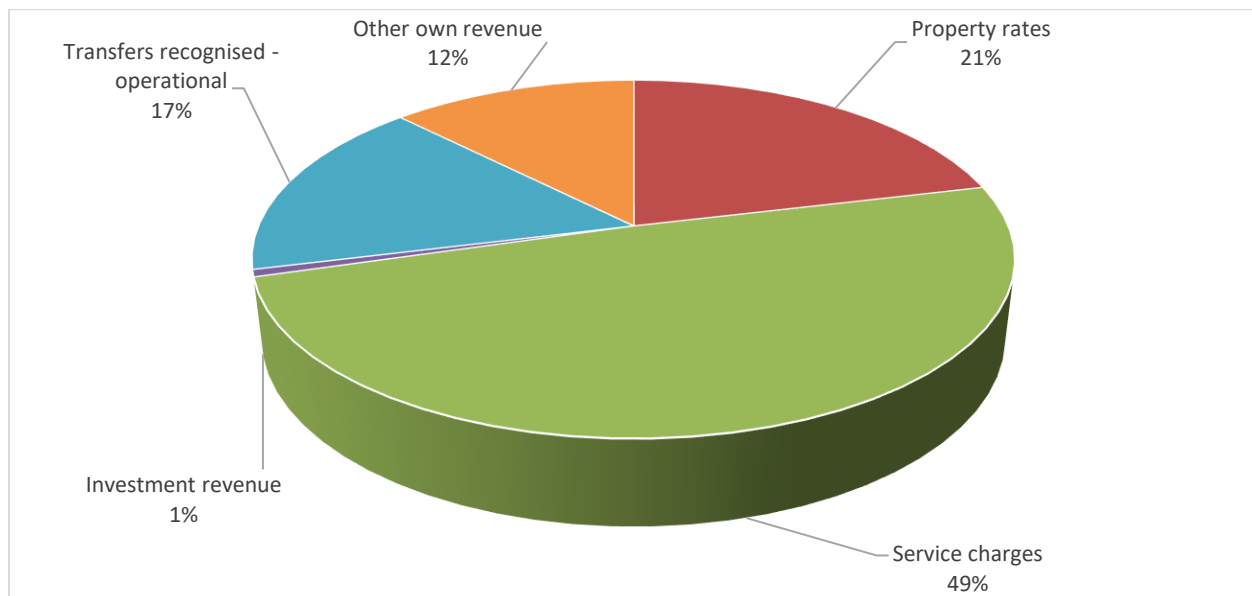
The following table is a breakdown of the operating revenue over the medium-term:

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

Description R thousands	2025/26 Medium Term Revenue & Expenditure Framework					
	Budget Year 2025/26	%	Budget Year +1 2026/27	%	Budget Year +2 2027/28	%
<u>Financial Performance</u>						
Property rates	2 328 401	21%	2 435 508	21%	2 542 670	21%
Service charges	5 391 833	49%	5 684 767	50%	6 018 012	50%
Investment revenue	71 134	1%	74 220	1%	77 562	1%
Transfers recognised - operational	1 801 124	16%	1 786 129	16%	1 884 090	16%
Other own revenue	1 361 077	12%	1 411 854	12%	1 462 766	12%
Total Revenue (excluding capital transfers and contributions)	10 953 569	100%	11 392 477	100%	11 985 100	100%

The following graph is a breakdown of the operational revenue per main category for the 2025/2026 financial year.

Figure 6: Breakdown of operating revenue for the 2025/2026 financial year



Tariff setting plays a major role in ensuring desired levels of revenue. The City derives most of its operational revenue from the provision of goods and services (49% of total revenue) such as water, electricity, sanitation and solid waste removal. Property rates (21%), 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 2025/2026 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 2025/2026 MTREF period.

Table 39:Tariff increases 2025/2026 to 2027/2028 MTREF

	Actual tariff increase	Proposed tariff increase			Budgeted revenue '000
Description	2024/2025	2025/2026	2026/2027	2027/2028	2025/2026
Property rates	3.90%	2%	4.60%	4.40%	2 328 401 183
Refuse	5.20%	4.80%	4.60%	4.40%	561 493 849
Sewerage	5.20%	4.80%	4.60%	4.40%	632 341 577
Electricity	15.81%	12.74%	5.36%	6.19%	3 197 096 496
Water	8.54%	9.80%	6.54%	6.54%	1 000 901 342
Fire Levy	4.90%	4.30%	4.60%	4.40%	798 042 000
Sundry Income	4.90%	4.30%	4.60%	4.40%	585 393 804

Revenue to be generated from property rates is R2.32 billion in the 2025/2026 financial year, which represents 21% of the operating revenue base of the City and increases to R2.43 billion by 2026/2027.

Service charges related to electricity, water, sanitation, and refuse removal in total constitute the biggest component of the City's revenue basket, totalling R5.39 billion for the 2025/2026 financial year and increasing to R5.68 billion by 2026/2027. For the 2025/2026 financial year services charges amount to 49% of the total revenue base increase to 50% over the medium-term.

Operational grants and subsidies amount to R1.80 billion, R1.78 billion and R1.88 billion for each of the respective financial years of the MTREF, or 16% in 2025/26 and 16% over the two outer years. It needs to be noted that the grants receipts from national government are reducing over the MTREF.

Investment revenue contributes marginally to the revenue base of the City with a budget allocation of R71 million, R74 million and R77 million for the respective three financial years of the 2025/2026 MTREF.

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

Table 40: MBRR Table SA15 – Detail Investment Information

BUF Buffalo City - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
<u>Parent municipality</u>										
Deposits - Bank		579,757	546,334	578,420	450,382	517,218	517,218	140,005	65,191	(9,623)
Municipality sub-total	1	579,757	546,334	578,420	450,382	517,218	517,218	140,005	65,191	(9,623)
<u>Entities</u>										
Consolidated total:		579,757	546,334	578,420	450,382	517,218	517,218	140,005	65,191	(9,623)

Table 41: MBRR Table SA16 – Investment particulars by maturity

BUF Buffalo City - Supporting 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 ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	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 - 62938179951		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	3	-	-	-	3
Nedbank - 03/7881532939/000133		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	892	-	-	-	892
Nedbank - 03/7881532939/000134		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	156	-	-	-	156
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

Table 41: MBRR Table SA16 – Investment particulars by maturity (continued)

BUF Buffalo City - Supporting 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												
Nedbank - 03/7881532939/000144		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	4,845	-	-	-	4,845
Nedbank - 03/7881532939/000145		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	8,959	-	-	-	8,959
Standard - 76586/553472		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	5,255	-	-	-	5,255
Standard - 76586/553471		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	10,499	-	-	-	10,499
Absa - 4101937017		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	83,022	-	-	-	83,022
Stanlib - 552200136		Call Account	Call Account	Yes	Variable	5.86	0	0	30 June 2023	5,586	-	-	-	5,586
Rand Merchant Bank - X021904910		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	23,994	-	-	-	23,994
Stanlib - 552200130		Call Account	Call Account	Yes	Variable	5.86	0	0	30 June 2023	22	-	-	-	22
Stanlib - 552200132		Call Account	Call Account	Yes	Variable	5.86	0	0	30 June 2023	13	-	-	-	13
Standard - 76586/442736		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	78	-	-	-	78
Stanlib - 552200131		Call Account	Call Account	Yes	Variable	5.86	0	0	30 June 2023	129	-	-	-	129
First National Bank - 62938189471		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	23	-	-	-	23
Nedbank - 03/7881532939/000101		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	98	-	-	-	98
Absa - 4094793536		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	12	-	-	-	12
Absa - 4094789872		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	6	-	-	-	6
Standard - 76586/442741		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	44	-	-	-	44
Standard - 76586/442744		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	107	-	-	-	107
First National Bank - 62938188887		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	42	-	-	-	42
Nedbank - 03/7881532939/000129		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	59	-	-	-	59
Standard - 76586/442738		Call Account	Call Account	Yes	Variable	5.3	0	0	30 June 2023	3,315	-	-	-	3,315
Rmb		Various	Short Term / Call	Yes	Variable	0.04	0		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

2.7.2 Medium-term outlook: capital revenue

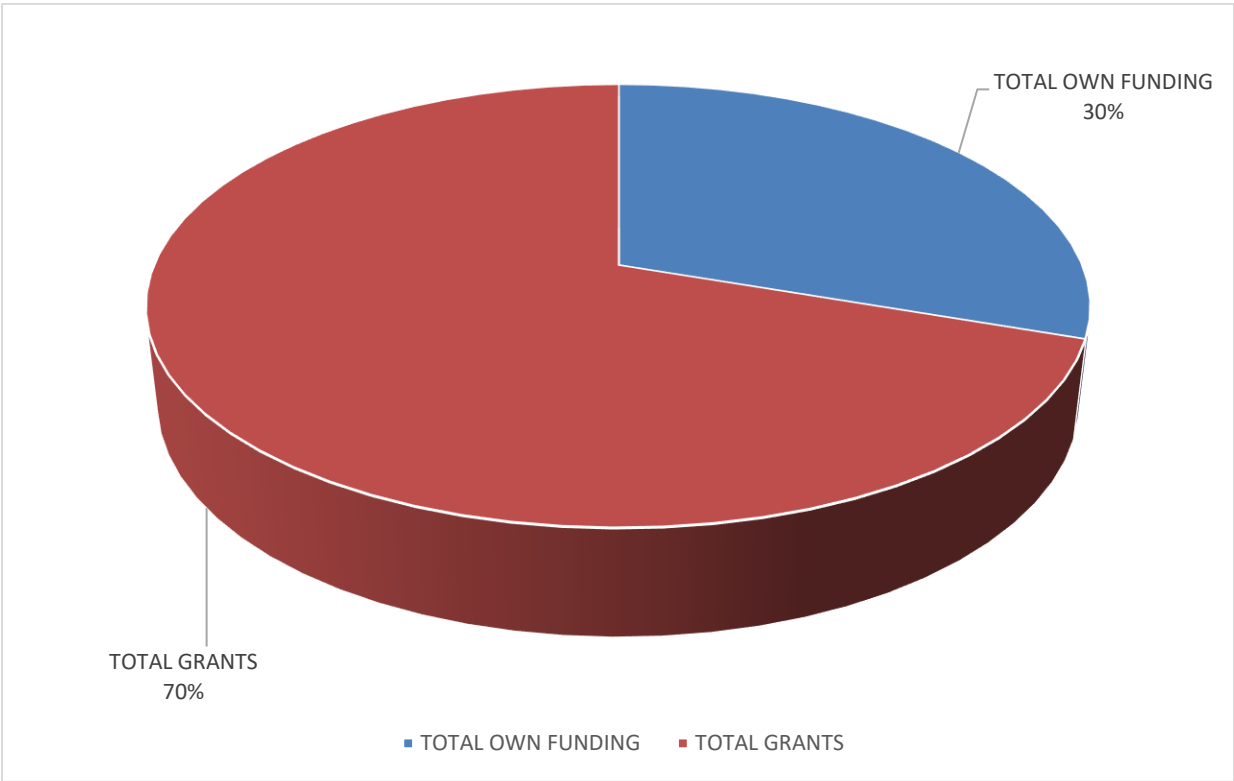
The following table is a breakdown of the funding composition of the 2025/2026 medium-term capital programme:

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year+1 2026/27	Budget Year+2 2027/28
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 01 - Directorate - Executive Support Services		5,369	934	228	500	1,040	1,040	424	2,500	2,500	2,500
Vote 02 - Directorate - Municipal Manager		2,946	221	151	9,650	18,076	18,076	6,746	3,750	4,500	4,000
Vote 03 - Directorate - Human Settlement		214,662	207,333	218,118	225,927	205,548	205,548	135,432	182,007	194,331	204,450
Vote 04 - Directorate - Chief Financial Officer		205,433	227,675	44,679	78,058	98,604	98,604	35,409	58,015	50,115	16,615
Vote 05 - Directorate - Corporate Services		4,494	10,216	4,845	16,700	18,625	18,625	5,679	10,900	12,250	10,200
Vote 06 - Directorate - Infrastructure Services		653,787	724,479	620,152	650,863	829,066	829,066	436,089	555,443	566,647	613,210
Vote 07 - Directorate - Spatial Planning And Development		115,477	91,858	84,011	81,908	82,183	82,183	46,314	54,435	48,832	56,467
Vote 08 - Directorate - Health / Public Safety & Emergency Services		8,836	16,833	13,228	18,050	45,697	45,697	9,063	52,500	53,750	47,000
Vote 09 - Directorate - Municipal Services		-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies		140,761	58,849	32,932	43,139	32,103	32,103	16,825	59,567	54,900	57,955
Vote 11 - Directorate - Solid Waste And Environmental Management		13,027	37,124	39,606	80,470	61,258	61,258	25,487	117,941	113,450	119,900
Vote 12 - Directorate - Sport, Recreation & Community Development		43,723	50,424	52,215	25,850	33,983	33,983	15,619	62,651	76,034	81,843
Total Capital Expenditure - Vote		1,408,515	1,425,946	1,110,164	1,231,115	1,426,183	1,426,183	733,088	1,159,709	1,177,309	1,214,140
Capital Expenditure - Functional											
Governance and administration		260,451	265,933	59,940	180,208	172,080	172,080	70,847	91,138	80,187	48,988
Executive and council		7,969	1,155	379	10,150	17,690	17,690	7,170	6,250	7,000	6,500
Finance and administration		252,482	264,778	59,561	170,058	152,965	152,965	63,677	84,888	73,187	42,488
Internal audit		-	-	-	-	1,426	1,426	-	-	-	-
Community and public safety		271,363	295,202	292,531	284,497	304,364	304,364	169,071	312,504	342,315	353,093
Community and social services		15,882	22,466	27,695	16,750	11,722	11,722	5,740	45,915	62,574	56,200
Sport and recreation		32,823	48,091	32,782	23,320	35,448	35,448	14,062	36,582	67,360	72,343
Public safety		6,033	16,015	12,959	11,500	41,647	41,647	9,063	41,700	12,450	14,000
Housing		214,662	207,333	218,118	225,927	205,548	205,548	135,432	182,007	194,331	204,450
Health		1,963	1,297	978	7,000	10,000	10,000	4,774	6,300	5,600	6,100
Economic and environmental services		497,754	580,334	488,048	218,944	377,287	377,287	167,421	112,870	128,352	137,393
Planning and development		81,611	71,833	76,671	66,858	74,678	74,678	39,862	38,562	43,110	47,894
Road transport		416,143	508,502	411,377	152,087	302,609	302,609	127,560	74,309	85,242	89,499
Trading services		295,599	262,230	312,467	504,577	540,598	540,598	308,934	583,729	571,655	616,811
Energy sources		120,634	98,904	112,996	158,388	207,538	207,538	146,963	186,195	180,440	188,000
Water management		104,762	104,798	93,883	169,528	166,114	166,114	76,867	161,031	167,798	176,785
Waste water management		61,318	42,015	74,953	110,861	124,826	124,826	68,574	133,909	128,167	151,926
Waste management		8,886	16,513	30,635	65,800	42,121	42,121	16,530	102,594	95,250	100,100
Other		140,130	58,581	32,255	42,889	31,853	31,853	16,814	59,467	54,800	57,855
Total Capital Expenditure - Functional	3	1,465,297	1,462,280	1,185,240	1,231,115	1,426,183	1,426,183	733,088	1,159,709	1,177,309	1,214,140
Funded by:											
National Government		681,246	732,602	838,435	788,563	915,142	915,142	453,221	808,800	837,735	886,464
District Municipality		-	-	-	250	250	250	250	100	100	100
Transfers recognised - capital	4	681,246	732,602	838,435	788,813	915,392	915,392	453,482	808,900	837,835	886,564
Internally generated funds		772,324	729,679	346,805	442,302	510,791	510,791	279,606	350,808	339,474	327,577
Total Capital Funding	7	1,465,297	1,462,280	1,185,240	1,231,115	1,426,183	1,426,183	733,088	1,159,709	1,177,309	1,214,140

The below table is graphically represented as follows for the 2025/2026 financial year:

Figure 7: Sources of capital revenue for the 2025/2026 financial year



Capital grants equate to 70% or R808 million of the total funding sources for the 2025/2026 financial year.

The repayment of capital and interest (debt services costs) has decreased over the past three years. The City will not be acquiring new loan in the 2025/2026 MTREF period, instead, it is in a process of appointing a panel of transactional advisers with sole responsibility of sourcing funds for economically viable Capital projects.

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

Table 43: MBRR Table SA17 - Details of borrowings

BUF Buffalo City - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Parent municipality</u>	1									
Annuity and Bullet Loans		138,854	88,696	79,794	50,980	52,412	52,412	33,934	25,517	16,142
Municipality sub-total		138,854	88,696	79,794	50,980	52,412	52,412	33,934	25,517	16,142
<u>Entities</u>	1									
Other Securities		-	-	56	-	56	56	56	56	56
Entities sub-total		-	-	56	-	56	56	56	56	56
Total Borrowing	1	138,854	88,696	79,849	50,980	52,468	52,468	33,990	25,573	16,197

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 R350 million in 2025/2026, R339 million in 2026/2027 and R327 million in 2027/2028.

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

BUF Buffalo City - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		1,068,913	1,175,511	1,258,786	1,374,278	1,353,738	1,353,738	1,425,754	1,495,990	1,556,918
Local Government Equitable Share		970,828	1,053,725	1,144,693	1,218,324	1,218,324	1,218,324	1,296,018	1,365,808	1,427,605
Energy Efficiency And Demand Side Management Grant		—	—	—	—	—	—	—	—	—
Expanded Public Works Programme Integrated Grant		7,300	10,728	6,093	2,314	2,314	2,314	2,434	—	—
Infrastructure Skills Development Grant		10,350	11,578	10,624	10,800	10,800	10,800	8,800	9,600	9,800
Local Government Financial Management Grant		1,000	1,000	1,000	885	973	973	885	1,085	1,285
Metro Informal Settlements Partnership Grant		5,172	18,166	23,712	24,768	19,961	19,961	23,992	14,000	14,000
Neighbourhood Development Partnership Grant		20,581	22,354	30,163	36,000	35,655	35,655	22,500	18,186	20,951
Programme And Project Preparation Support Grant		8,941	13,776	12,908	34,476	15,000	15,000	16,000	12,932	14,898
Public Transport Network Grant		—	—	—	—	—	—	—	—	—
Urban Settlement Development Grant		44,741	44,185	29,592	46,711	50,711	50,711	55,125	74,380	68,380
Provincial Government:		15,870	15,870	107,582	142,883	272,448	272,448	308,257	255,395	290,895
Deat		—	—	—	—	—	—	—	—	—
Dsrac		15,870	15,870	15,870	17,883	17,883	17,883	18,757	19,395	19,395
Friends Of Zoo (Felzoo)		—	—	—	—	—	—	—	—	—
Gompo & Mdants Art		—	—	—	—	—	—	—	—	—
Gompo Surv (Dvri)		—	—	—	—	—	—	—	—	—
Ikhwezi Block / Dev		—	—	—	—	—	—	—	—	—
Infrastructure Grant		—	—	91,712	125,000	179,565	179,565	289,500	236,000	271,500
Department of Transport		—	—	—	—	75,000	75,000	—	—	—
District Municipality:		—	—	—	42,296	42,296	42,296	32,943	34,683	36,213
Grant from BCMM to BCMDA		—	—	—	42,296	42,296	42,296	32,943	34,683	36,213
Other grant providers:		14,472	1,434	16,508	76,710	89,152	89,152	34,169	61	64
Eastern Cape Arts Council		—	—	—	—	—	—	—	—	—
European Union (BCMDA)		14,472	1,286	16,143	31,776	31,776	31,776	26,716	—	—
European Union (BCMM)		—	—	—	31,776	31,776	31,776	—	—	—
NDPG -PEP Programme (BCMDA)		—	—	—	13,100	13,100	13,100	—	—	—
Local Government Water And Related Service Seta		—	—	—	59	59	59	59	61	64
SETA		—	—	—	—	12,082	12,082	7,394	—	—
SETA		—	—	—	—	—	—	—	—	—
Unsp. City Of Leiden		—	149	365	—	360	360	—	—	—
Total Operating Transfers and Grants	5	1,099,255	1,192,815	1,382,876	1,636,167	1,757,634	1,757,634	1,801,123	1,786,129	1,884,090
Capital Transfers and Grants										
National Government:		681,246	732,602	838,435	788,563	915,142	915,142	808,800	837,735	886,464
Energy Efficiency and Demand Side Management Grant		8,997	—	—	—	—	—	—	—	—
Expanded Public Works Programme Integrated Grant		—	—	—	—	—	—	—	—	—
Infrastructure Skills Development Grant		131	173	145	200	200	200	200	200	200
Integrated City Development Grant		—	—	—	—	—	—	—	—	—
Integrated National Electrification Programme Grant		—	—	—	—	—	—	—	—	—
Local Government Financial Management Grant		76	21	—	115	27	27	115	115	115
Metro Informal Settlements Partnership Grant		230,197	265,859	252,105	279,939	215,661	215,661	294,366	318,943	333,999
Municipal Disaster Recovery Grant		—	—	—	—	122,600	122,600	—	—	—
Municipal Disaster Relief Grant		—	—	—	—	44,600	44,600	—	—	—
Neighbourhood Development Partnership Grant		12,998	14,568	4,562	19,655	2,000	2,000	10,000	8,082	9,311
Public Transport Network Grant		—	—	—	—	—	—	—	—	—
Rural Road Asset Management Systems Grant		—	—	—	—	—	—	—	—	—
Urban Settlement Development Grant		428,847	451,981	581,622	488,654	530,054	530,054	504,119	510,394	542,838
Other grant providers:		—	—	—	250	250	250	100	100	100
Parent Municipality		—	—	—	250	250	250	100	100	100
Total Capital Transfers and Grants	5	681,246	732,602	838,435	788,813	915,392	915,392	808,900	837,835	886,564
TOTAL RECEIPTS OF TRANSFERS & GRANTS		1,780,501	1,925,417	2,221,311	2,424,980	2,673,026	2,673,026	2,610,023	2,623,964	2,770,654

2.7.3 Cash Flow Management

BCMM is projecting a favourable cash position of R891 million at 30 June 2026 and it is projected to be R926 million at 30 June 2027

Table 45: MBRR Table A7 – Budgeted cash flow

BUF Buffalo City - Table A7 Consolidated Budgeted Cash Flows											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		1,375,151	1,502,577	1,472,173	1,772,612	1,772,612	1,772,612	1,297,944	1,769,585	1,850,986	1,983,283
Service charges		3,019,329	3,223,821	3,132,451	3,822,072	3,822,072	3,822,072	3,216,834	4,097,793	4,320,423	4,694,049
Other revenue		4,579,088	5,034,864	4,121,804	879,984	919,640	919,640	5,172,801	1,243,438	1,289,365	1,328,399
Transfers and Subsidies - Operational	1	1,067,836	1,154,816	1,268,383	1,549,052	1,715,031	1,715,031	1,379,372	1,741,520	1,751,500	1,847,928
Transfers and Subsidies - Capital	1	704,365	752,565	852,001	788,698	870,515	870,515	940,063	808,685	837,620	886,349
Interest		32,569	52,353	66,783	187,868	244,529	244,529	102,456	257,153	273,662	277,004
Suppliers and employees		(6,387,312)	(6,690,930)	(7,379,774)	(7,518,710)	(7,614,036)	(7,614,036)	(6,686,827)	(8,609,507)	(9,003,806)	(9,667,544)
Interest		(21,160)	(16,581)	(12,107)	(13,906)	(13,906)	(13,906)	(9,577)	(6,551)	(4,669)	(3,286)
Transfers and Subsidies	1	(118,735)	(127,370)	(124,911)	(142,581)	(128,926)	(128,926)	(74,150)	(86,389)	(84,806)	(90,062)
NET CASH FROM/(USED) OPERATING ACTIVITIES		4,251,130	4,886,117	3,396,802	1,325,089	1,587,531	1,587,531	5,338,916	1,215,726	1,230,274	1,256,119
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		1,347	2	116	–	–	–	18,650	–	–	–
Capital assets		(1,408,515)	(1,425,946)	(1,110,164)	(1,231,115)	(1,426,183)	(1,426,183)	(687,344)	(1,159,709)	(1,177,309)	(1,214,140)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,407,168)	(1,425,944)	(1,110,048)	(1,231,115)	(1,426,183)	(1,426,183)	(668,694)	(1,159,709)	(1,177,309)	(1,214,140)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Increase (decrease) in consumer deposits		–	(34)	(3,033)	3,274	3,274	3,274	(2,056)	3,340	3,507	3,507
Payments											
Repayment of borrowing		(45,191)	(49,141)	(30,246)	(28,814)	(28,814)	(28,814)	(28,814)	(25,086)	(20,829)	(8,417)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(45,191)	(49,174)	(33,279)	(25,540)	(25,540)	(25,540)	(30,870)	(21,746)	(17,323)	(4,910)
NET INCREASE/ (DECREASE) IN CASH HELD		2,798,772	3,410,999	2,253,474	68,434	135,808	135,808	4,639,352	34,272	35,643	37,068
Cash/cash equivalents at the year begin:	2	1,145,407	697,457	679,975	734,829	720,987	720,987	–	856,795	891,066	926,709
Cash/cash equivalents at the year end:	2	3,944,179	4,108,456	2,933,449	803,264	856,795	856,795	4,639,352	891,066	926,709	963,778

2.7.3.1 Cash Backed Reserves/Accumulated Surplus Reconciliation

The table below indicates the cash and investments available after some provisions which decreases from R1.83 billion in the 2025/2026 financial year to R2.04 billion in the 2026/2027 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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	3,944,179	4,108,456	2,933,449	803,264	856,795	856,795	4,639,352	891,066	926,709	963,778
Other current investments > 90 days		(3,246,722)	(3,428,481)	(2,212,463)	-	-	-	(3,277,034)	-	-	(0)
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		697,457	679,975	720,987	803,264	856,795	856,795	1,362,318	891,066	926,709	963,778
Application of cash and investments											
Unspent conditional transfers		283,485	255,179	289,601	253,792	289,601	289,601	862,348	289,601	289,601	289,601
Unspent borrowing		-	-	-	-	-	-	-	33,878	25,462	16,086
Statutory requirements	2	439,150	416,892	508,602	567,983	569,317	569,317	729,340	641,050	708,297	780,444
Other working capital requirements	3	(206,945)	(325,656)	(126,543)	194,830	39,012	39,012	(1,279,615)	(2,351,950)	(2,577,423)	(2,897,596)
Other provisions		349,529	388,358	451,629	445,559	447,969	447,969	451,629	443,844	439,557	435,092
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		865,220	734,772	1,123,289	1,462,164	1,345,898	1,345,898	763,702	(943,578)	(1,114,506)	(1,376,373)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(167,764)	(54,797)	(402,302)	(658,900)	(489,103)	(489,103)	598,616	1,834,644	2,041,215	2,340,150
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(167,764)	(54,797)	(402,302)	(658,900)	(489,103)	(489,103)	598,616	1,834,644	2,041,215	2,340,150

2.7.3.2 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 Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	3,944,179	4,108,456	2,933,449	803,264	856,795	856,795	4,639,352	891,066	926,709	963,778
Cash + investments at the yr end less applications - R'000	18(1)b	2	(167,764)	(54,797)	(402,302)	(658,900)	(489,103)	(489,103)	598,616	1,834,644	2,041,215	2,340,150
Cash year end/monthly employee/supplier payments	18(1)b	3	6.1	5.5	3.9	1.1	1.4	1.1	5.6	1.0	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(184,125)	(218,499)	175,543	(640,238)	(513,659)	(513,659)	(168,127)	(683,617)	(717,417)	(668,437)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(14.1%)	10.3%	4.7%	(6.0%)	(6.0%)	(23.3%)	1.9%	(0.8%)	(0.6%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	46.9%	64.8%	48.3%	33.4%	33.7%	33.7%	60.6%	88.6%	88.4%	90.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	22.9%	16.2%	20.7%	23.5%	24.5%	24.5%	23.4%	24.5%	22.5%	21.4%
Capital payments % of capital expenditure	18(1)c,19	8	96.1%	97.5%	93.7%	100.0%	100.0%	100.0%	93.8%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	8.7%	15.8%	9.5%	(3.2%)	0.0%	0.8%	1.3%	4.9%	3.8%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.0%	2.2%	1.7%	2.9%	1.9%	1.9%	1.9%	2.0%	2.2%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	20.9%	18.5%	29.7%	24.6%	27.2%	27.2%	0.0%	21.0%	19.9%	19.9%
										34,169	61	64
High Level Outcome of Funding Compliance												
Total Operating Revenue			8,248,985	8,052,721	9,353,422	10,134,811	10,301,759	10,301,759	8,725,722	10,953,569	11,392,477	11,985,100
Total Operating Expenditure			9,116,649	9,007,981	10,668,134	10,129,615	10,296,563	10,296,563	9,347,331	10,951,601	11,390,475	11,982,848
Surplus/(Deficit) Budgeted Operating Statement			(867,664)	(955,261)	(1,314,712)	5,196	5,196	5,196	(621,609)	1,968	2,002	2,253
Surplus/(Deficit) Considering Reserves and Cash Backing			(167,764)	(54,797)	(402,302)	(658,900)	(489,103)	(489,103)	598,616	1,834,644	2,041,215	2,340,150
MTREF Funded (1) / Unfunded (0)	15		0	0	0	0	0	0	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15		✗	✗	✗	✗	✗	✗	✓	✓	✓	✓

2.7.3.3 Cash/cash equivalent position

BCMM is also projecting a favourable cash position, which currently is projected to be R891 million at 30 June 2026 and is projected to be R926 million at 30 June 2027.

2.7.3.4 Cost Coverage

The projected cost coverage, including conditional grants is projected to be 1 months at 30 June 2026 and is projected to be around 1.1 months over the MTREF period; this is within the norm (1-3 months).

2.7.3.5 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 2025/2026 financial year is R810 million (2026/2027: R839 million and 2027/2028 to be R888 million.

2.7.3.6 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.

2.7.3.7 Cash receipts as a percentage of ratepayer and other revenue

The rate of revenue collection is currently at 69% (30 April 2025) 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 2026 will be 76%.

2.7.3.8 Debt impairment expense as a percentage of billable revenue

An amount of R1.89 billion towards debt impairment has been provided for in the 2025/2026 financial year of the MTREF and is based on an average collection ratio of 76%.

2.7.3.9 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 4.6% of operating expenditure budget in the MTREF. Substantial own funding has been allocated to renew existing assets. Budget details are contained in SA34c.

2.7.3.10 Asset renewal/rehabilitation expenditure level

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

2.8 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		1,068,913	1,175,511	1,258,786	1,374,278	1,353,738	1,353,738	1,425,754	1,495,990	1,556,918
Local Government Equitable Share		970,828	1,053,725	1,144,693	1,218,324	1,218,324	1,218,324	1,296,018	1,365,808	1,427,605
Expanded Public Works Programme Integrated Grant		7,300	10,728	6,093	2,314	2,314	2,314	2,434	—	—
Infrastructure Skills Development Grant		10,350	11,578	10,624	10,800	10,800	10,800	8,800	9,600	9,800
Integrated City Development Grant		—	—	—	—	—	—	—	—	—
Local Government Financial Management Grant		1,000	1,000	1,000	885	973	973	885	1,085	1,285
Metro Informal Settlements Partnership Grant		5,172	18,166	23,712	24,768	19,961	19,961	23,992	14,000	14,000
Neighbourhood Development Partnership Grant		20,581	22,354	30,163	36,000	35,655	35,655	22,500	18,186	20,951
Programme and Project Preparation Support Grant		8,941	13,776	12,908	34,476	15,000	15,000	16,000	12,932	14,898
Public Transport Network Grant		—	—	—	—	—	—	—	—	—
Urban Settlement Development Grant		44,741	44,185	29,592	46,711	50,711	50,711	55,125	74,380	68,380
Provincial Government:		15,870	15,870	107,582	142,883	272,448	272,448	308,257	255,395	290,895
Dsrac		15,870	15,870	15,870	17,883	17,883	17,883	18,757	19,395	19,395
Infrastructure Grant		—	—	91,712	125,000	179,565	179,565	289,500	236,000	271,500
Department of Transport		—	—	—	—	75,000	75,000	—	—	—
District Municipality:		—	—	—	42,296	42,296	42,296	32,943	34,683	36,213
Grant from BCMM to BCMDA		—	—	—	42,296	42,296	42,296	32,943	34,683	36,213
Other grant providers:		14,472	1,434	16,508	76,710	89,152	89,152	34,169	61	64
European Union (BCMDA)		14,472	1,286	16,143	31,776	31,776	31,776	26,716	—	—
European Union (BCMM)		—	—	—	31,776	31,776	31,776	—	—	—
NDPG - PEP Programme (BCMDA)		—	—	—	13,100	13,100	13,100	—	—	—
SETA		—	—	—	—	12,082	12,082	7,394	—	—
Unsp. City Of Oldenburg		—	149	365	—	360	360	—	—	—
Local Government Water And Related Service Seta		—	—	—	59	59	59	59	61	64
Total operating expenditure of Transfers and Grants:		1,099,255	1,192,815	1,382,876	1,636,167	1,757,634	1,757,634	1,801,123	1,786,129	1,884,090
Capital expenditure of Transfers and Grants										
National Government:		681,246	732,602	838,435	788,563	915,142	915,142	808,800	837,735	886,464
Energy Efficiency and Demand Side Management Grant		8,997	—	—	—	—	—	—	—	—
Local Government Financial Management Grant		76	21	—	115	27	27	115	115	115
Infrastructure Skills Development Grant		131	173	145	200	200	200	200	200	200
Metro Informal Settlements Partnership Grant		230,197	265,859	252,105	279,939	215,661	215,661	294,366	318,943	333,999
Municipal Disaster Recovery Grant		—	—	—	—	122,600	122,600	—	—	—
Municipal Disaster Relief Grant		—	—	—	—	44,600	44,600	—	—	—
Neighbourhood Development Partnership Grant		12,998	14,568	4,562	19,655	2,000	2,000	10,000	8,082	9,311
Urban Settlement Development Grant		428,847	451,981	581,622	488,654	530,054	530,054	504,119	510,394	542,838
Provincial Government:		—	—	—	—	—	—	—	—	—
Capacity Building and Other Grants		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Integrated Urban Development Grant		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	250	250	250	100	100	100
Parent Municipality		—	—	—	250	250	250	100	100	100
Total capital expenditure of Transfers and Grants		681,246	732,602	838,435	788,813	915,392	915,392	808,900	837,835	886,564
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1,780,501	1,925,417	2,221,311	2,424,980	2,673,026	2,673,026	2,610,023	2,623,964	2,770,654

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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Current year receipts		1,068,913	1,175,511	1,258,786	1,374,278	1,353,738	1,353,738	1,425,754	1,495,990	1,556,918
Repayment of grants										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met- transferred to liabilities		1,068,913	1,175,511	1,258,786	1,374,278	1,353,738	1,353,738	1,425,754	1,495,990	1,556,918
Provincial Government:										
Current year receipts		15,870	15,870	107,582	142,883	272,448	272,448	308,257	255,395	290,895
Conditions met - transferred to revenue		15,870	15,870	107,582	142,883	272,448	272,448	308,257	255,395	290,895
Current year receipts					42,296	42,296	42,296	32,943	34,683	36,213
Conditions met - transferred to revenue		-	-	-	42,296	42,296	42,296	32,943	34,683	36,213
Current year receipts		14,472	1,434	16,508	76,710	89,152	89,152	34,169	61	64
Conditions met - transferred to revenue		14,472	1,434	16,508	76,710	89,152	89,152	34,169	61	64
Conditions still to be met- transferred to liabilities										
Total operating transfers and grants revenue		30,342	17,304	124,090	261,889	403,896	403,896	375,369	290,139	327,172
Total operating transfers and grants - CTBM	2	1,068,913	1,175,511	1,258,786	1,374,278	1,353,738	1,353,738	1,425,754	1,495,990	1,556,918
Capital transfers and grants:	1,3									
National Government:										
Current year receipts		681,246	732,602	838,435	788,563	915,142	915,142	808,800	837,735	886,464
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met- transferred to liabilities		681,246	732,602	838,435	788,563	915,142	915,142	808,800	837,735	886,464
Current year receipts					250	250	250	100	100	100
Conditions met - transferred to revenue		-	-	-	250	250	250	100	100	100
Total capital transfers and grants revenue		-	-	-	250	250	250	100	100	100
Total capital transfers and grants - CTBM	2	681,246	732,602	838,435	788,563	915,142	915,142	808,800	837,735	886,464
TOTAL TRANSFERS AND GRANTS REVENUE		30,342	17,304	124,090	262,139	404,146	404,146	375,469	290,239	327,272
TOTAL TRANSFERS AND GRANTS - CTBM		1,750,159	1,908,112	2,097,221	2,162,841	2,268,880	2,268,880	2,234,554	2,333,725	2,443,382

2.9 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 R thousand	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		36,539	37,611	38,747	47,264	47,264	47,264	49,631	52,287	55,241
Pension and UIF Contributions		3,524	4,043	4,196	4,720	4,720	4,720	4,956	5,222	5,517
Medical Aid Contributions		1,666	1,635	1,715	2,283	2,283	2,283	2,397	2,526	2,668
Motor Vehicle Allowance										
Cellphone Allowance		4,110	4,084	4,561	4,709	4,709	4,709	4,945	5,210	5,504
Housing Allowances		10,333	14,210	14,773	2,704	2,704	2,704	2,839	2,991	3,160
Other benefits and allowances		8,510	5,167	4,976	16,006	16,006	16,006	16,808	17,707	18,708
Sub Total - Councillors		64,683	66,749	68,967	77,686	77,686	77,686	81,578	85,942	90,798
% increase	4		3.2%	3.3%	12.6%	-	-	5.0%	5.4%	5.6%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		11,402	11,512	12,245	14,697	14,697	14,697	19,668	20,720	21,891
Pension and UIF Contributions		2,202	2,229	2,340	2,559	2,559	2,559	2,604	2,833	2,993
Medical Aid Contributions		337	361	427	413	413	413	434	457	483
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	999	999	999	1,050	1,106	1,169
Motor Vehicle Allowance	3	2,424	2,383	2,896	3,976	3,976	3,976	4,179	4,403	4,652
Cellphone Allowance	3	298	241	253	239	239	239	251	265	280
Housing Allowances	3	2,638	2,934	2,500	1,942	1,942	1,942	1,322	2,151	2,272
Other benefits and allowances	3	9	25	19	53	53	53	861	58	62
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	(53,053)	(86,291)	(15,017)	-	-	-	-	-	-
Acting and post related allowance		17	199	41	94	94	94	99	105	111
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		(33,725)	(66,408)	5,704	24,971	24,971	24,971	30,467	32,097	33,911
% increase	4		96.9%	(108.6%)	337.8%	-	-	22.0%	5.3%	5.7%
Other Municipal Staff										
Basic Salaries and Wages		1,512,070	1,542,863	1,612,530	1,678,754	1,582,508	1,582,508	1,708,597	1,800,006	1,901,592
Pension and UIF Contributions		306,393	316,335	327,999	376,086	357,885	357,885	368,431	388,142	409,684
Medical Aid Contributions		113,122	114,555	121,226	178,434	145,429	145,429	154,275	162,528	171,549
Overtime		153,631	156,956	164,007	143,557	158,187	158,187	149,799	157,813	166,571
Performance Bonus		122,625	127,188	138,685	156,208	144,738	144,738	152,183	160,325	169,223
Motor Vehicle Allowance	3	37,936	40,571	43,547	50,840	47,028	47,028	49,434	52,079	54,969
Cellphone Allowance	3	4,296	4,346	4,194	4,398	4,411	4,411	4,637	4,885	5,156
Housing Allowances	3	8,301	8,680	9,351	21,107	14,056	14,056	15,437	16,263	17,166
Other benefits and allowances	3	42,250	45,534	12,763	155,361	48,028	48,028	190,225	201,873	204,459
Payments in lieu of leave		38,923	49,077	48,067	-	-	-	-	-	-
Long service awards						44,754	44,754			
Post-retirement benefit obligations	6	74,372	64,488	63,966	42,788	30,394	30,394	42,031	44,279	48,781
Scarcity		35,341	36,710	39,070	44,170	44,170	44,170	22,086	23,268	24,559
Acting and post related allowance		13,459	11,856	12,562	11,564	11,594	11,594	12,187	12,839	13,551
In kind benefits										
Sub Total - Other Municipal Staff		2,462,720	2,519,159	2,597,965	2,863,266	2,633,182	2,633,182	2,869,321	3,024,300	3,187,260
% increase	4		2.3%	3.1%	10.2%	(8.0%)	-	9.0%	5.4%	5.4%
Total Parent Municipality		2,493,678	2,519,500	2,672,637	2,965,924	2,735,839	2,735,839	2,981,366	3,142,340	3,311,969

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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
	1	A	B	C	D	E	F	G	H	I
			1.0%	6.1%	11.0%	(7.8%)	–	9.0%	5.4%	5.4%
Board Members of Entities										
Basic Salaries and Wages		2,639	–	1,975	1,256	1,256	1,256	632	661	690
Motor Vehicle Allowance	3	18	–	–	28	28	28	28	29	31
Sub Total - Board Members of Entities		2,657	–	1,975	1,284	1,284	1,284	660	690	721
% increase	4		(100.0%)	–	(35.0%)	–	–	(48.6%)	4.6%	4.4%
Senior Managers of Entities										
Basic Salaries and Wages		7,614	12,821	5,700	11,296	11,296	11,296	10,346	10,446	11,546
Pension and UIF Contributions		1,247	1,528	173	1,241	1,241	1,241	1,238	1,238	1,238
Medical Aid Contributions										
Overtime										
Performance Bonus		596	606	562	592	592	592	587	587	587
Sub Total - Senior Managers of Entities		9,457	14,955	6,435	13,130	13,130	13,130	12,172,065.00	12,272,065.00	13,372,065.00
% increase	4		58.1%	(57.0%)	104.0%	–	–	(7.3%)	0.8%	9.0%
Other Staff of Entities										
Basic Salaries and Wages		11,997	27,275	34,068	29,798	29,798	29,798	15,394	15,094	15,769
Pension and UIF Contributions		605	676	1,723	1,882	1,882	1,882	1,782	1,782	1,782
Performance Bonus		559	–	791	2,451	2,451	2,451	2,151	2,151	2,151
Motor Vehicle Allowance	3	110	60	170	60	60	60	60	60	60
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	48	48	12	48	48	48	48	48	48
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6	673	579	540	763	763	763	–	–	–
Sub Total - Other Staff of Entities		13,992	28,637	37,303	35,003	35,003	35,003	19,436,032.00	19,135,892.00	19,810,441.00
% increase	4		104.7%	30.3%	(6.2%)	–	–	(44.5%)	(1.5%)	3.5%
Total Municipal Entities		26,106	43,592	45,713	49,416	49,416	49,416	32,268,097.00	32,098,317.00	33,903,242.00
TOTAL SALARY, ALLOWANCES & BENEFITS		2,519,784	2,563,092	2,718,350	3,015,340	2,785,256	2,785,256	3,013,634	3,174,438	3,345,872
% increase	4		1.7%	6.1%	10.9%	(7.6%)	–	8.2%	5.3%	5.4%
TOTAL MANAGERS AND STAFF	5,7	2,452,444	2,496,343	2,647,408	2,937,654	2,707,570	2,707,570	2,932,056	3,088,496	3,255,074

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	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<u>Councillors</u>	3							
Speaker	4		852,849	146,338	380,758			1,379,945
Chief Whip			802,463	143,357	354,071			1,299,891
Executive Mayor			1,031,616	189,976	487,071			1,708,663
Deputy Executive Mayor			796,574	170,422	412,948			1,379,944
Executive Committee			9,066,941	1,078,407	4,153,425			14,298,773
Total for all other councillors			37,081,049	5,625,441	18,804,202			61,510,692
Total Councillors	8	–	49,631,492	7,353,941	24,592,475			81,577,908
<u>Senior Managers of the Municipality</u>	5							
Municipal Manager (MM)			2,265,965	363,144	756,729	15,862		3,401,700
Chief Finance Officer			2,188,993	321,347	440,654	175,924		3,126,918
Chief Operating Officer			1,576,725	365,670	534,321	126,138		2,602,854
SM: Executive Support services			2,183,471	293,567	631,893	–		3,108,931
SM: Corporate Services			1,292,159	307,957	296,621	305,574		2,202,311
SM: Spatial Planning & Development			1,627,621	2,344	423,870	91,872		2,145,707
SM: Economic Development & Agencies			1,297,682	267,010	651,496	–		2,216,188
SM: Health , Public Safety & Emergency services			1,320,191	300,073	600,454	45,624		2,266,342
SM: Human Settlements			1,297,682	335,285	599,917	–		2,232,884
SM: Infrastructure services			2,462,609	2,344	423,870	91,872		2,980,695
SM: Solid Waste, Environmental & Health Management			856,961	287,641	632,956	98,501		1,876,059
SM: Sport, Recreation & Community Development			1,297,682	277,358	632,990	98,501		2,306,531
<i>List of each official with packages >= senior manager</i>								
Total Senior Managers of the Municipality	8,10	–	19,667,741	3,123,740	6,625,771	1,049,868		30,467,120
<u>A Heading for Each Entity</u>	6,7							
List each member of board by designation								
Buffalo City Development Agency								–
BM D09			632,336		27,664			660,000
SM CFO			1,310,345	198,939		95,095		1,604,379
SM COO			1,620,361	870,059		87,574		2,577,994
SM D02			6,003,672			314,985		6,318,657
SM D14			1,411,963	169,315		89,757		1,671,035
Total for municipal entities	8,10	–	10,978,677	1,238,313	27,664	587,411		12,832,065
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	80,277,910	11,715,994	31,245,910	1,637,279		124,877,093

Table 52: MBRR Table SA24 – summary of personnel numbers

BUF Buffalo City - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number	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	100
Municipal employees	5									
Municipal Manager and Senior Managers	3	10	8	–	10	–	8	11	10	–
Other Managers	7	39	27	4	47	31	–	48	37	–
Professionals		152	124	–	176	134	–	178	220	–
<i>Finance</i>		59	43	–	68	47	–	68	107	–
<i>Spatial/town planning</i>		9	8	–	11	9	–	11	14	–
<i>Information Technology</i>		3	5	–	4	3	–	6	5	–
<i>Roads</i>		5	3	–	6	2	–	6	4	–
<i>Electricity</i>		8	5	–	10	8	–	10	13	–
<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	57	–
Technicians		328	229	–	349	256	–	349	73	–
<i>Finance</i>		8	6	–	8	–	–	8	–	–
<i>Spatial/town planning</i>		14	11	–	16	14	–	16	18	–
<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	14	–
<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	12	–
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	5,062	105
% increase					1.8%	5.6%	3.2%	5.9%	(9.1%)	(18.0%)
Total municipal employees headcount	6, 10	6,939	6,094	124	7,079	6,427	128	7,374	5,746	105
Finance personnel headcount	8, 10	743	643	–	735	642	–	705	588	–
Human Resources personnel headcount	8, 10	185	176	–	224	215	–	188	96	–

2.10 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 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue																
Service charges - Electricity		223,797	319,710	191,826	223,797	223,797	223,797	223,797	223,797	223,797	255,768	511,535	351,681	3,197,096	3,368,461	3,576,969
Service charges - Water		70,063	100,090	60,054	70,063	70,063	70,063	70,063	70,063	70,063	80,072	160,144	110,099	1,000,901	1,066,360	1,136,100
Service charges - Waste Water Management		44,264	63,234	37,940	44,264	44,264	44,264	44,264	44,264	44,264	50,587	101,175	69,558	632,342	662,062	691,192
Service charges - Waste Management		39,305	56,149	33,690	39,305	39,305	39,305	39,305	39,305	39,305	44,920	89,839	61,764	561,494	587,884	613,751
Sale of Goods and Rendering of Services		11,179	15,969	9,582	11,179	11,179	11,179	11,179	11,179	11,179	12,775	25,551	17,566	159,693	167,039	174,389
Agency services		2,057	2,939	1,763	2,057	2,057	2,057	2,057	2,057	2,057	2,351	4,702	3,233	29,389	30,740	32,093
Interest																
Interest earned from Receivables		16,230	23,186	13,911	16,230	16,230	16,230	16,230	16,230	16,230	18,549	37,097	25,504	231,858	242,523	253,194
Interest earned from Current and Non Current Assets		4,979	7,113	4,268	4,979	4,979	4,979	4,979	4,979	4,979	5,691	11,381	7,825	71,134	74,220	77,562
Dividends																
Rent on Land																
Rental from Fixed Assets		1,818	2,515	1,565	1,740	1,818	1,818	1,803	1,740	1,787	2,024	3,956	2,722	25,306	26,470	27,635
Licence and permits																
Special rating levies																
Operational Revenue		6,413	9,164	5,503	6,423	6,433	6,454	6,454	6,433	6,423	7,344	14,823	10,189	92,056	96,291	100,528
Non-Exchange Revenue																
Property rates		162,988	232,840	139,704	162,988	162,988	162,988	162,988	162,988	162,988	186,272	372,544	256,124	2,328,401	2,435,508	2,542,670
Surcharges and Taxes																
Fines, penalties and forfeits		708	1,011	606	708	708	708	708	708	708	809	1,617	1,112	10,108	10,573	11,038
Licences or permits		1,024	1,462	877	1,024	1,024	1,024	1,024	1,024	1,024	1,170	2,340	1,609	14,625	15,298	15,971
Transfer and subsidies - Operational		130,467	177,688	107,119	125,029	124,941	130,237	125,659	124,589	128,368	142,512	286,825	197,690	1,801,124	1,786,129	1,884,090
Interest																
Fuel Levy		55,863	79,804	47,883	55,863	55,863	55,863	55,863	55,863	55,863	63,843	127,687	87,785	798,042	822,919	847,918
Operational Revenue																
Gains on disposal of Assets																
Other Gains																
Discontinued Operations																
Total Revenue (excluding capital transfers and cont		771,153	1,092,875	656,292	765,648	765,648	770,965	766,371	765,219	769,033	874,687	1,751,217	1,204,460	10,953,569	11,392,477	11,985,100
Expenditure																
Employee related costs		234,565	234,565	234,565	234,565	234,565	263,886	234,565	263,886	234,565	234,565	293,207	234,555	2,932,056	3,088,496	3,255,074
Remuneration of councillors		6,526	6,526	6,526	6,526	6,526	7,342	6,526	7,342	6,526	6,526	8,158	6,526	81,578	85,942	90,798
Bulk purchases - electricity		223,542	319,346	191,607	223,542	223,542	223,542	223,542	223,542	223,542	255,477	510,953	351,280	3,193,457	3,364,627	3,572,897
Inventory consumed		23,169	26,065	17,377	23,169	23,169	23,169	23,169	23,169	23,169	23,169	23,169	23,169	23,169	23,169	23,169
Debt impairment		132,433	189,190	113,514	132,433	132,433	132,433	132,433	132,433	132,433	151,352	302,704	208,109	1,891,898	1,823,862	1,834,379
Depreciation and amortisation		49,440	49,440	49,440	49,440	49,440	49,440	49,440	49,440	49,440	49,440	49,440	51,821	595,663	746,255	822,500
Interest		544	544	544	544	544	544	544	544	544	544	544	570	6,551	4,669	3,286
Contracted services		23,309	81,371	92,983	81,371	81,371	81,371	34,921	69,758	81,371	46,533	290,395	197,492	1,162,245	1,145,350	1,211,105
Transfers and subsidies		20,708	2,671	2,671	7,180	8,308	7,180	13,944	7,180	25,217	2,671	11,690	8,308	117,729	117,527	123,365
Irrecoverable debts written off																
Operational costs		50,350	83,917	72,728	39,162	50,350	39,162	50,350	44,756	39,162	39,162	27,973	22,372	559,443	577,176	605,761
Losses on disposal of Assets																
Other Losses		8,496	12,137	7,282	8,496	8,496	8,496	8,496	8,496	8,496	9,710	19,419	13,351	121,371	129,309	137,766
Total Expenditure		773,082	1,005,772	789,238	820,908	810,056	822,084	795,307	824,754	833,153	816,253	1,546,339	1,114,654	10,951,601	11,390,475	11,982,848
Surplus/(Deficit)		(1,929)	87,103	(132,947)	(55,260)	(44,408)	(51,119)	(28,936)	(59,536)	(64,119)	58,434	204,878	89,806	1,968	2,002	2,253
Transfers and subsidies - capital (monetary allocations)		56,605	80,863	48,534	56,627	56,623	56,632	56,650	56,605	56,614	64,689	129,442	89,015	808,900	837,835	886,564
Transfers and subsidies - capital (in-kind)																
Surplus/(Deficit) after capital transfers & contributions		54,676	167,966	(84,413)	1,367	12,215	5,513	27,714	(2,931)	(7,505)	123,124	334,320	178,821	810,868	839,837	888,817
Income Tax																
Surplus/(Deficit) after income tax		54,676	167,966	(84,413)	1,367	12,215	5,513	27,714	(2,931)	(7,505)	123,124	334,320	178,821	810,868	839,837	888,817
Share of Surplus/Deficit attributable to Joint Venture																
Share of Surplus/Deficit attributable to Minorities																
Surplus/(Deficit) attributable to municipality		54,676	167,966	(84,413)	1,367	12,215	5,513	27,714	(2,931)	(7,505)	123,124	334,320	178,821	810,868	839,837	888,817
Share of Surplus/Deficit attributable to Associate																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit) for the year	1	54,676	167,966	(84,413)	1,367	12,215	5,513	27,714	(2,931)	(7,505)	123,124	334,320	178,821	810,868	839,837	888,817

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 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote																
Vote 02 - Directorate - Municipal Manager		6,075	10	205	210	207	5,332	412	197	3,805	387	1,377	996	19,211	19,880	19,880
Vote 03 - Directorate - Human Settlement		34,117	48,738	29,243	34,117	34,117	34,117	34,117	34,117	34,117	38,990	77,981	53,612	487,379	441,461	487,086
Vote 04 - Directorate - Chief Financial Officer		285,307	407,582	244,549	285,307	285,307	285,307	285,307	285,307	285,307	326,065	652,131	448,340	4,075,817	4,256,387	4,434,820
Vote 05 - Directorate - Corporate Services		304	411	574	763	681	878	1,238	321	493	321	2,013	1,855	9,851	10,690	10,929
Vote 06 - Directorate - Infrastructure Services		400,580	572,257	343,354	400,580	400,580	400,580	400,580	400,580	400,580	457,806	915,611	629,483	5,722,571	6,019,889	6,368,352
Vote 07 - Directorate - Spatial Planning And Development		6,912	9,792	5,932	6,836	6,916	6,919	6,904	6,838	6,883	7,849	15,629	10,746	98,155	89,015	95,308
Vote 08 - Directorate - Health / Public Safety & Emergency S		15,943	22,775	13,665	15,943	15,943	15,943	15,943	15,943	15,943	18,220	36,441	25,053	227,755	246,791	257,490
Vote 09 - Directorate - Municipal Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies		11,779	16,827	10,096	11,779	11,779	11,779	11,779	11,779	11,779	13,462	26,924	18,510	168,273	141,682	148,723
Vote 11 - Directorate - Solid Waste And Environmental Mana		60,527	86,467	51,880	60,527	60,527	60,527	60,527	60,527	60,527	69,174	138,348	95,114	864,673	901,706	943,037
Vote 12 - Directorate - Sport, Recreation & Community Devel		6,215	8,878	5,327	6,215	6,215	6,215	6,215	6,215	6,215	7,103	14,205	9,766	88,783	102,813	106,040
Total Revenue by Vote		827,758	1,173,738	704,826	822,276	822,271	827,597	823,021	821,823	825,647	939,376	1,880,659	1,293,475	11,762,469	12,230,312	12,871,664
Expenditure by Vote to be appropriated																
Vote 01 - Directorate - Executive Support Services		25,492	24,510	23,751	22,457	23,268	24,356	24,310	24,726	26,219	21,066	28,599	22,327	291,081	305,823	321,745
Vote 02 - Directorate - Municipal Manager		10,653	15,418	15,344	12,905	13,501	13,686	11,252	13,443	12,896	11,160	24,220	17,652	172,129	183,177	188,523
Vote 03 - Directorate - Human Settlement		10,902	26,410	29,398	26,243	26,217	26,701	14,029	23,687	26,224	16,978	82,522	56,796	366,108	311,047	350,368
Vote 04 - Directorate - Chief Financial Officer		88,475	119,076	92,498	90,284	92,662	93,986	89,476	94,496	90,234	93,773	166,652	119,570	1,231,183	1,238,457	1,276,075
Vote 05 - Directorate - Corporate Services		19,872	24,600	23,238	18,896	20,283	20,473	19,991	21,120	18,885	18,606	22,258	17,577	245,802	259,593	272,949
Vote 06 - Directorate - Infrastructure Services		439,842	605,158	424,001	474,672	456,287	455,635	460,089	459,597	469,533	488,790	963,873	682,262	6,379,738	6,711,202	7,073,342
Vote 07 - Directorate - Spatial Planning And Development		21,516	24,730	24,584	23,076	23,304	24,146	22,049	24,072	23,023	21,796	31,975	26,370	290,643	314,784	337,268
Vote 08 - Directorate - Health / Public Safety & Emergency S		42,871	46,693	45,015	44,859	44,577	48,907	43,602	48,809	44,851	43,680	64,772	49,785	568,420	592,697	626,319
Vote 10 - Directorate - Economic Development & Agencies		20,000	15,348	15,360	15,813	16,627	16,541	17,459	16,322	24,055	12,241	27,680	20,345	217,790	205,342	211,975
Vote 11 - Directorate - Solid Waste And Environmental Mana		57,321	66,999	59,880	56,506	57,982	59,849	57,094	60,328	59,956	54,567	88,548	65,948	744,979	788,544	820,488
Vote 12 - Directorate - Sport, Recreation & Community Devel		36,138	36,830	36,170	35,198	35,348	37,805	35,956	38,152	37,277	33,594	45,238	36,023	443,727	479,810	503,795
Total Expenditure by Vote		773,082	1,005,772	789,238	820,908	810,056	822,084	795,307	824,754	833,153	816,253	1,546,339	1,114,654	10,951,601	11,390,475	11,982,848
Surplus/(Deficit) before assoc.		54,676	167,966	(84,413)	1,367	12,215	5,513	27,714	(2,931)	(7,505)	123,124	334,320	178,821	810,868	839,837	888,817
Share of Surplus/Deficit attributable to Minorities		(8,496)	(12,137)	(7,282)	(8,496)	(8,496)	(8,496)	(8,496)	(8,496)	(8,496)	(9,710)	(19,419)	108,021	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	46,180	155,829	(91,695)	(7,129)	3,719	(2,983)	19,218	(11,427)	(16,001)	113,414	314,901	286,842	810,868	839,837	888,817

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 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July		August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Revenue - Functional																	
Governance and administration			293,655	410,815	247,015	288,248	288,164	293,486	288,926	287,794	291,573	329,023	660,021	454,284	4,133,003	4,305,779	4,487,302
Executive and council			6,075	10	205	210	207	5,332	412	197	3,805	387	1,377	996	19,211	19,880	19,880
Finance and administration			287,580	410,805	246,810	288,038	287,957	288,154	288,514	287,597	287,768	328,636	658,643	453,288	4,113,792	4,285,900	4,467,422
Internal audit			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety			56,695	80,994	48,596	56,695	56,695	56,695	56,695	56,695	56,695	64,795	129,590	89,093	809,936	798,349	857,913
Community and social services			6,102	8,717	5,230	6,102	6,102	6,102	6,102	6,102	6,102	6,973	13,947	9,589	87,169	82,446	85,182
Sport and recreation			1,861	2,659	1,595	1,861	1,861	1,861	1,861	1,861	1,861	2,127	4,255	2,925	26,592	55,608	57,110
Public safety			14,613	20,875	12,525	14,613	14,613	14,613	14,613	14,613	14,613	16,700	33,401	22,963	208,755	218,791	228,490
Housing			34,117	48,738	29,243	34,117	34,117	34,117	34,117	34,117	34,117	38,990	77,981	53,612	487,379	441,461	487,086
Health			3	4	3	3	3	3	3	3	3	3	7	5	42	44	46
Economic and environmental services			13,711	19,506	11,760	13,635	13,715	13,719	13,703	13,637	13,682	15,619	31,170	21,431	195,291	161,987	170,027
Planning and development			9,290	13,190	7,971	9,214	9,294	9,298	9,282	9,216	9,261	10,567	21,065	14,484	132,130	107,373	112,456
Road transport			4,421	6,316	3,790	4,421	4,421	4,421	4,421	4,421	4,421	5,053	10,106	6,948	63,160	54,614	57,571
Environmental protection			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services			456,264	651,806	391,084	456,264	456,264	456,264	456,264	456,264	456,264	521,445	1,042,890	716,987	6,518,064	6,859,696	7,246,521
Energy sources			236,920	338,457	203,074	236,920	236,920	236,920	236,920	236,920	236,920	270,765	541,531	372,302	3,384,566	3,561,154	3,779,477
Water management			96,388	137,697	82,618	96,388	96,388	96,388	96,388	96,388	96,388	110,158	220,316	151,467	1,376,974	1,473,732	1,559,578
Waste water management			62,851	89,787	53,872	62,851	62,851	62,851	62,851	62,851	62,851	71,830	143,659	98,766	897,870	930,389	971,726
Waste management			60,106	85,865	51,519	60,106	60,106	60,106	60,106	60,106	60,106	68,692	137,385	94,452	858,654	894,421	935,740
Other			7,432	10,617	6,370	7,432	7,432	7,432	7,432	7,432	7,432	8,494	16,988	11,679	106,175	104,500	109,902
Total Revenue - Functional			827,758	1,173,738	704,826	822,276	822,271	827,597	823,021	821,823	825,647	939,376	1,880,659	1,293,475	11,762,469	12,230,312	12,871,664
Expenditure - Functional																	
Governance and administration			160,719	202,347	173,491	162,439	167,462	171,063	161,901	172,299	166,028	161,188	267,651	197,885	2,164,474	2,232,480	2,323,779
Executive and council			29,749	30,309	29,289	26,862	28,004	29,044	28,680	29,500	30,619	25,164	35,014	27,163	349,398	369,538	384,858
Finance and administration			129,783	170,588	142,771	134,293	138,141	140,631	132,001	141,413	134,128	134,827	230,687	169,244	1,798,506	1,845,521	1,920,580
Internal audit			1,187	1,450	1,431	1,283	1,317	1,389	1,220	1,387	1,281	1,197	1,950	1,478	16,570	17,421	18,342
Community and public safety			103,620	124,463	125,116	120,711	120,414	129,210	107,567	126,418	122,715	108,138	212,383	158,062	1,558,816	1,582,135	1,689,333
Community and social services			13,370	15,083	14,603	13,356	13,592	14,350	13,584	14,596	13,414	12,910	16,864	13,284	169,006	177,579	187,816
Sport and recreation			32,992	32,577	32,421	32,572	32,423	35,228	32,753	35,283	34,683	30,956	43,486	34,457	409,831	448,830	470,672
Public safety			42,136	45,883	44,194	44,078	43,780	48,076	42,877	47,998	43,953	43,022	63,339	48,734	558,069	582,827	615,494
Housing			10,902	26,410	29,398	26,243	26,217	26,701	14,029	23,687	26,224	16,978	82,522	56,796	366,108	311,047	350,368
Health			4,220	4,510	4,500	4,461	4,402	4,854	4,324	4,853	4,441	4,273	6,172	4,792	55,802	61,852	64,983
Economic and environmental services			50,864	60,620	61,573	58,879	58,875	60,697	52,881	59,494	58,754	53,583	92,663	75,369	744,253	804,102	863,756
Planning and development			19,219	22,528	22,523	21,101	21,317	22,341	19,770	22,157	21,061	19,686	31,335	24,971	268,007	255,650	272,632
Road transport			31,646	38,092	39,051	37,779	37,558	38,356	33,111	37,337	37,693	33,898	61,328	50,398	476,246	548,451	591,124
Environmental protection			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services			441,353	607,954	418,835	467,750	451,414	449,556	459,241	454,993	466,280	485,011	955,783	670,096	6,328,267	6,603,499	6,932,726
Energy sources			300,970	427,873	274,016	310,209	310,295	311,697	303,029	310,063	310,150	343,217	696,775	484,162	4,382,455	4,567,538	4,816,024
Water management			66,608	87,358	65,186	80,778	62,965	58,142	81,690	65,296	75,987	67,865	122,303	86,013	920,192	963,629	1,009,907
Waste water management			30,163	40,254	34,285	34,669	34,445	35,665	31,409	35,074	34,551	33,248	68,007	49,431	461,200	482,369	495,159
Waste management			43,612	52,468	45,348	42,094	43,709	44,052	43,113	44,560	45,592	40,681	68,698	50,490	564,419	589,963	611,637
Other			16,525	10,387	10,224	11,129	11,890	11,558	13,716	11,550	19,376	8,332	17,859	13,243	155,791	168,260	173,254
Total Expenditure - Functional			773,082	1,005,772	789,238	820,908	810,056	822,084	795,307	824,754	833,153	816,253	1,546,339	1,114,654	10,951,601	11,390,475	11,982,848
Surplus/(Deficit) before assoc.			54,676	167,966	(84,413)	1,367	12,215	5,513	27,714	(2,931)	(7,505)	123,124	334,320	178,821	810,868	839,837	888,817
Intercompany/Parent subsidiary transactions			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		1	54,676	167,966	(84,413)	1,367	12,215	5,513	27,714	(2,931)	(7,505)	123,124	334,320	178,821	810,868	839,837	888,817

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 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Multi-year expenditure to be appropriated	1															
Vote 01 - Directorate - Executive Support Services		-	-	-	-	-	-	-	-	-	-	-	2,500	2,500	2,500	2,500
Vote 02 - Directorate - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	3,750	3,750	4,500	4,000
Vote 03 - Directorate - Human Settlement		-	-	-	-	-	-	-	-	-	-	-	182,007	182,007	194,331	204,450
Vote 04 - Directorate - Chief Financial Officer		-	-	-	-	-	-	-	-	-	-	-	58,015	58,015	50,115	16,615
Vote 05 - Directorate - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	10,900	10,900	12,250	10,200
Vote 06 - Directorate - Infrastructure Services		-	-	-	-	-	-	-	-	-	-	-	555,443	555,443	566,647	613,210
Vote 07 - Directorate - Spatial Planning And Development		-	-	-	-	-	-	-	-	-	-	-	54,435	54,435	48,832	56,467
Vote 08 - Directorate - Health / Public Safety & Emergency S		-	-	-	-	-	-	-	-	-	-	-	52,500	52,500	53,750	47,000
Vote 09 - Directorate - Municipal Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies		-	-	-	-	-	-	-	-	-	-	-	59,567	59,567	54,900	57,955
Vote 11 - Directorate - Solid Waste And Environmental Mana		-	-	-	-	-	-	-	-	-	-	-	117,941	117,941	113,450	119,900
Vote 12 - Directorate - Sport, Recreation & Community Devel		-	-	-	-	-	-	-	-	-	-	-	62,651	62,651	76,034	81,843
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	1,159,709	1,159,709	1,177,309	1,214,140
Single-year expenditure to be appropriated																
Vote 01 - Directorate - Executive Support Services		150	175	200	225	250	150	175	200	225	250	275	(2,275)	-	-	-
Vote 02 - Directorate - Municipal Manager		225	263	300	338	375	225	263	300	338	375	413	(3,413)	-	-	-
Vote 03 - Directorate - Human Settlement		10,920	12,741	14,561	16,381	18,201	10,920	12,741	14,561	16,381	18,201	20,021	(165,627)	-	-	-
Vote 04 - Directorate - Chief Financial Officer		3,481	4,061	4,641	5,221	5,802	3,481	4,061	4,641	5,221	5,802	6,382	(52,794)	-	-	-
Vote 05 - Directorate - Corporate Services		654	763	872	981	1,090	654	763	872	981	1,090	1,199	(9,919)	-	-	-
Vote 06 - Directorate - Infrastructure Services		33,327	38,881	44,435	49,990	55,544	33,327	38,881	44,435	49,990	55,544	61,099	(505,453)	-	-	-
Vote 07 - Directorate - Spatial Planning And Development		3,266	3,810	4,355	4,899	5,443	3,266	3,810	4,355	4,899	5,443	5,988	(49,536)	-	-	-
Vote 08 - Directorate - Health / Public Safety & Emergency S		3,150	3,675	4,200	4,725	5,250	3,150	3,675	4,200	4,725	5,250	5,775	(47,775)	-	-	-
Vote 09 - Directorate - Municipal Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies		3,574	4,170	4,765	5,361	5,957	3,574	4,170	4,765	5,361	5,957	6,552	(54,206)	-	-	-
Vote 11 - Directorate - Solid Waste And Environmental Mana		7,076	8,256	9,435	10,615	11,794	7,076	8,256	9,435	10,615	11,794	12,973	(107,326)	-	-	-
Vote 12 - Directorate - Sport, Recreation & Community Devel		3,759	4,386	5,012	5,639	6,265	3,759	4,386	5,012	5,639	6,265	6,892	(57,012)	-	-	-
Capital single-year expenditure sub-total	2	69,583	81,180	92,777	104,374	115,971	69,583	81,180	92,777	104,374	115,971	127,568	(1,055,335)	-	-	-
Total Capital Expenditure	2	69,583	81,180	92,777	104,374	115,971	69,583	81,180	92,777	104,374	115,971	127,568	104,373	1,159,709	1,177,309	1,214,140

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 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		5,468	6,380	7,291	8,202	9,114	5,468	6,380	7,291	8,202	9,114	10,025	8,202	91,138	80,187	48,988
Executive and council		375	438	500	563	625	375	438	500	563	625	688	563	6,250	7,000	6,500
Finance and administration		5,093	5,942	6,791	7,640	8,489	5,093	5,942	6,791	7,640	8,489	9,338	7,640	84,888	73,187	42,488
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		18,750	21,875	25,000	28,125	31,250	18,750	21,875	25,000	28,125	31,250	34,376	28,125	312,504	342,315	353,093
Community and social services		2,755	3,214	3,673	4,132	4,591	2,755	3,214	3,673	4,132	4,591	5,051	4,132	45,915	62,574	56,200
Sport and recreation		2,195	2,561	2,927	3,292	3,658	2,195	2,561	2,927	3,292	3,658	4,024	3,292	36,582	67,360	72,343
Public safety		2,502	2,919	3,336	3,753	4,170	2,502	2,919	3,336	3,753	4,170	4,587	3,753	41,700	12,450	14,000
Housing		10,920	12,741	14,561	16,381	18,201	10,920	12,741	14,561	16,381	18,201	20,021	16,381	182,007	194,331	204,450
Health		378	441	504	567	630	378	441	504	567	630	693	567	6,300	5,600	6,100
<i>Economic and environmental services</i>		6,772	7,901	9,030	10,158	11,287	6,772	7,901	9,030	10,158	11,287	12,416	10,158	112,870	128,352	137,393
Planning and development		2,314	2,699	3,085	3,471	3,856	2,314	2,699	3,085	3,471	3,856	4,242	3,471	38,562	43,110	47,894
Road transport		4,459	5,202	5,945	6,688	7,431	4,459	5,202	5,945	6,688	7,431	8,174	6,688	74,309	85,242	89,499
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		35,024	40,861	46,698	52,536	58,373	35,024	40,861	46,698	52,536	58,373	64,210	52,535	583,729	571,655	616,811
Energy sources		11,172	13,034	14,896	16,758	18,619	11,172	13,034	14,896	16,758	18,619	20,481	16,757	186,195	180,440	188,000
Water management		9,662	11,272	12,882	14,493	16,103	9,662	11,272	12,882	14,493	16,103	17,713	14,493	161,031	167,798	176,785
Waste water management		8,035	9,374	10,713	12,052	13,391	8,035	9,374	10,713	12,052	13,391	14,730	12,052	133,909	128,167	151,926
Waste management		6,156	7,182	8,208	9,233	10,259	6,156	7,182	8,208	9,233	10,259	11,285	9,233	102,594	95,250	100,100
<i>Other</i>													59,467	59,467	54,800	57,855
Total Capital Expenditure - Functional	2	66,015	77,017	88,019	99,022	110,024	66,015	77,017	88,019	99,022	110,024	121,027	158,489	1,159,709	1,177,309	1,214,140
Funded by:																
National Government		48,924	57,078	65,231	73,385	81,539	48,924	57,078	65,231	73,385	81,539	89,693	66,792	808,800	837,735	886,464
Provincial Government		7	8	9	10	12	7	8	9	10	12	13	(105)	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	100	100	100	100
Transfers recognised - capital		48,930	57,086	65,241	73,396	81,551	48,930	57,086	65,241	73,396	81,551	89,706	66,788	808,900	837,835	886,564
Internally generated funds		20,652	24,094	27,536	30,978	34,420	20,652	24,094	27,536	30,978	34,420	37,862	37,586	350,808	339,474	327,577
Total Capital Funding		69,583	81,180	92,777	104,374	115,971	69,583	81,180	92,777	104,374	115,971	127,568	104,373	1,159,709	1,177,309	1,214,140

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 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source													1		
Property rates	146,876	146,876	146,876	146,876	146,876	146,876	146,876	146,876	146,876	146,876	146,876	153,954	1,769,585	1,850,986	1,983,283
Service charges - electricity revenue	188,645	218,709	178,624	188,645	188,645	188,645	188,645	188,645	188,645	188,645	198,666	278,837	2,429,793	2,560,030	2,790,036
Service charges - water revenue	62,907	63,437	62,731	62,907	62,907	62,907	62,907	62,907	62,907	63,084	64,497	66,586	760,685	810,434	886,158
Service charges - sanitation revenue	39,840	39,951	39,804	39,840	39,840	39,840	39,840	39,840	39,840	39,877	40,171	41,895	480,580	503,167	539,130
Service charges - refuse revenue	35,419	35,419	35,419	35,419	35,419	35,419	35,419	35,419	35,419	35,419	35,419	37,126	426,735	446,792	478,726
Rental of facilities and equipment	1,551	1,779	1,475	1,551	1,551	1,551	1,551	1,551	1,551	1,627	2,236	1,905	19,882	20,846	21,196
Interest earned - external investments	4,979	7,113	4,268	4,979	4,979	4,979	4,979	4,979	4,979	5,691	11,381	7,825	71,134	74,220	77,562
Interest earned - outstanding debtors	15,440	15,440	15,440	15,440	15,440	15,440	15,440	15,440	15,440	15,440	15,440	16,184	186,020	199,441	199,441
Dividends received													-		
Fines, penalties and forfeits	1,575	1,641	1,553	1,575	1,575	1,575	1,575	1,575	1,575	1,597	1,774	1,732	19,326	20,284	20,385
Licences and permits	1,024	1,462	877	1,024	1,024	1,024	1,024	1,024	1,024	1,170	2,340	1,609	14,625	15,298	15,971
Agency services	2,057	2,939	1,763	2,057	2,057	2,057	2,057	2,057	2,057	2,351	4,702	3,233	29,389	30,740	32,093
Transfers and Subsidies - Operational	127,698	166,578	114,738	127,698	127,698	127,698	127,698	127,698	127,698	140,658	244,340	181,321	1,741,520	1,751,500	1,847,928
Other revenue	81,910	115,011	70,884	81,921	81,931	81,952	81,952	81,931	81,921	92,958	181,369	126,477	1,160,216	1,202,197	1,238,755
Cash Receipts by Source	709,922	816,356	674,451	709,933	709,943	709,964	709,964	709,943	709,933	745,414	1,029,380	874,286	9,109,489	9,485,935	10,130,663
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	67,121	67,121	67,121	67,121	67,121	67,121	67,121	67,121	67,121	67,121	67,121	70,356	808,685	837,620	886,349
Increase (decrease) in consumer deposits	278	278	278	278	278	278	278	278	278	278	278	278	3,340	3,507	3,507
VAT Control (receipts)													-		
Decrease (increase) in non-current receivables													-		
Decrease (increase) in non-current investments													-		
Total Cash Receipts by Source	777,322	883,755	741,851	777,332	777,342	777,363	777,363	777,342	777,332	812,813	1,096,779	944,920	9,921,514	10,327,061	11,020,518
Cash Payments by Type															
Employee related costs	227,854	227,854	227,854	227,854	227,854	256,755	227,854	256,755	227,854	227,854	285,655	(227,844)	2,849,842	3,001,883	3,161,568
Remuneration of councillors	6,526	6,526	6,526	6,526	6,526	7,342	6,526	7,342	6,526	6,526	8,158	(6,526)	81,578	85,942	90,798
Interest	544	544	544	544	544	544	544	544	544	544	544	(570)	6,551	4,669	3,286
Bulk purchases - electricity	223,542	319,346	191,607	223,542	223,542	223,542	223,542	223,542	223,542	255,477	510,953	(351,280)	3,193,457	3,364,627	3,572,897
Acquisitions - water & other inventory	40,327	43,223	34,535	54,808	31,639	25,847	57,704	34,535	49,015	37,431	49,015	(37,430)	495,509	506,298	524,937
Contracted services	21,347	79,409	91,021	79,409	79,409	79,409	32,959	67,797	79,409	44,572	288,433	(368,451)	1,311,626	1,315,378	1,386,209
Transfers and subsidies - other municipalities	10,890	1,210	1,210	3,630	4,235	3,630	7,260	3,630	13,310	1,210	6,050	(4,235)	60,500	58,186	62,711
Transfers and subsidies - other	4,660	518	518	1,553	1,812	1,553	3,107	1,553	5,696	518	2,589	(1,812)	25,889	26,620	27,352
Other expenditure	59,256	91,934	81,042	48,363	59,256	48,363	59,256	53,810	48,363	48,363	37,471	(32,018)	667,496	717,678	919,135
Cash Payments by Type	594,946	770,564	634,858	646,230	634,818	646,985	618,752	649,507	654,260	622,495	1,188,868	(1,030,166)	8,692,448	9,081,281	9,748,892
Other Cash Flows/Payments by Type															
Capital assets	69,529	81,117	92,705	104,293	115,881	69,529	81,117	92,705	104,293	115,881	127,469	105,192	1,159,709	1,177,309	1,214,140
Repayment of borrowing	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	25,086	20,829	8,417
Other Cash Flows/Payments	833	833	833	833	833	833	833	833	833	833	833	833	10,000	12,000	12,000
Total Cash Payments by Type	667,399	854,605	730,486	753,446	753,622	719,437	702,792	745,136	761,476	741,300	1,319,260	(922,050)	9,887,242	10,291,419	10,963,450
NET INCREASE/(DECREASE) IN CASH HELD	109,923	29,150	11,364	23,886	23,720	57,926	74,571	32,207	15,855	71,514	(222,482)	1,866,970	34,272	35,643	37,068
Cash/cash equivalents at the month/year begin:	856,795	966,717	995,868	1,007,232	1,031,118	1,054,838	1,112,764	1,187,334	1,219,541	1,235,397	1,306,910	1,084,429	856,795	891,066	926,709
Cash/cash equivalents at the month/year end:	966,717	995,868	1,007,232	1,031,118	1,054,838	1,112,764	1,187,334	1,219,541	1,235,397	1,306,910	1,084,429	2,951,399	891,066	926,709	963,778

2.11 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 2025, the Service Delivery Budget and Implementation Plan will be submitted to the Mayor for consideration and approval by Council.

2.11.1 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 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		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue										
NEX / Transfer and subsidies - Operational	191	976	407	-	360	360	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	191	976	407	-	360	360	-	-	-	-
Expenditure										
Employee related costs	101,288	116,325	120,095	128,176	125,072	125,072	75,962	131,388	138,417	146,238
Remuneration of councillors	64,683	66,749	68,967	77,686	77,686	77,686	48,645	81,609	85,975	90,833
Depreciation and amortisation	422	-	-	908	908	908	-	1,165	1,409	1,501
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	8,709	11,307	8,192	10,497	10,819	10,819	3,655	9,320	9,749	10,178
Transfers and subsidies	55,339	55,591	37,466	23,832	23,832	23,832	14,791	23,832	24,468	25,105
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	43,722	44,150	33,846	34,898	39,048	39,048	26,088	38,848	40,635	42,423
Losses on disposal of Assets	173	-	393	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Total Expenditure	274,337	294,123	268,959	275,997	277,364	277,364	169,141	286,162	300,654	316,277
Surplus/(Deficit)	(274,146)	(293,147)	(268,552)	(275,997)	(277,004)	(277,004)	(169,141)	(286,162)	(300,654)	(316,277)
NEX / Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
NEX / Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(274,146)	(293,147)	(268,552)	(275,997)	(277,004)	(277,004)	(169,141)	(286,162)	(300,654)	(316,277)
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(274,146)	(293,147)	(268,552)	(275,997)	(277,004)	(277,004)	(169,141)	(286,162)	(300,654)	(316,277)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(274,146)	(293,147)	(268,552)	(275,997)	(277,004)	(277,004)	(169,141)	(286,162)	(300,654)	(316,277)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(274,146)	(293,147)	(268,552)	(275,997)	(277,004)	(277,004)	(169,141)	(286,162)	(300,654)	(316,277)

2.11.2 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	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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
EX / Operational Revenue		9	157	26	-	-	-	908	-	-	-
Non-Exchange Revenue											
NEX / Transfer and subsidies - Operational		27,037	16,554	15,973	18,225	18,225	18,225	17,500	18,961	19,380	19,380
Total Revenue (excluding capital transfers and contributions)		27,046	16,710	15,999	18,225	18,225	18,225	18,408	18,961	19,380	19,380
Expenditure											
Employee related costs	2	64,288	65,507	77,934	86,992	77,495	77,495	52,290	80,571	86,367	89,439
Depreciation and amortisation		5,223	-	-	121	121	121	-	155	188	200
Interest		-	-	-	-	-	-	-	-	-	-
Contracted services		51,629	48,973	60,726	41,324	65,203	65,203	41,594	57,246	60,376	61,088
Operational costs		26,459	25,294	27,122	24,156	24,506	24,506	26,209	31,646	33,538	34,941
Total Expenditure		147,599	139,775	165,783	152,593	167,325	167,325	120,093	169,618	180,468	185,668
Surplus/(Deficit)		(120,554)	(123,064)	(149,784)	(134,368)	(149,101)	(149,101)	(101,684)	(150,657)	(161,089)	(166,289)
NEX / Transfers and subsidies - capital (monetary allocations)	6	370	151	88	150	150	150	43	250	500	500
NEX / Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(120,184)	(122,913)	(149,695)	(134,218)	(148,951)	(148,951)	(101,641)	(150,407)	(160,589)	(165,789)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(120,184)	(122,913)	(149,695)	(134,218)	(148,951)	(148,951)	(101,641)	(150,407)	(160,589)	(165,789)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(120,184)	(122,913)	(149,695)	(134,218)	(148,951)	(148,951)	(101,641)	(150,407)	(160,589)	(165,789)
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(120,184)	(122,913)	(149,695)	(134,218)	(148,951)	(148,951)	(101,641)	(150,407)	(160,589)	(165,789)

2.11.3 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 Human Settlements											
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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
EX / Rental from Fixed Assets		-	-	-	119	119	119	-	124	130	136
NEX / Transfer and subsidies - Operational		2,764	14,599	109,498	141,834	198,099	198,099	14,935	305,747	247,500	283,000
Total Revenue (excluding capital transfers and contributions)		2,764	14,599	109,498	141,953	198,218	198,218	14,935	305,872	247,630	283,136
Expenditure											
Employee related costs	2	37,488	39,413	41,876	45,242	44,952	44,952	30,730	52,886	55,287	50,959
Depreciation and amortisation		46	-	-	110	110	110	-	141	171	182
Interest		-	-	-	-	-	-	-	-	-	-
Contracted services		5,268	18,660	112,929	148,387	205,734	205,734	35,010	306,885	249,086	292,398
Operational costs		3,595	2,254	2,681	2,477	2,577	2,577	1,656	2,577	2,696	2,814
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		46,396	60,327	157,485	196,216	253,373	253,373	67,396	362,489	307,240	346,354
Surplus/(Deficit)		(43,633)	(45,727)	(47,988)	(54,263)	(55,155)	(55,155)	(52,460)	(56,617)	(59,610)	(63,218)
NEX / Transfers and subsidies - capital (monetary allocations)	6	234,289	219,813	234,699	225,427	226,727	226,727	85,729	181,507	193,831	203,950
NEX / Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		190,656	174,086	186,711	171,164	171,571	171,571	33,269	124,890	134,221	140,732
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		190,656	174,086	186,711	171,164	171,571	171,571	33,269	124,890	134,221	140,732
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		190,656	174,086	186,711	171,164	171,571	171,571	33,269	124,890	134,221	140,732
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	190,656	174,086	186,711	171,164	171,571	171,571	33,269	124,890	134,221	140,732

2.11.4 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 total capital transfers

BUF Buffalo City - Table A4 Consolidated 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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
EX / Service charges - Electricity	2	60,948	674	434	66,690	66,690	66,690	257	77,187	81,325	86,359
EX / Sale of Goods and Rendering of Services		2,205	1,643	1,886	1,799	1,799	1,799	784	1,876	1,962	2,049
EX / Interest earned from Receivables		176,561	300,755	389,110	222,299	222,299	222,299	89,119	231,858	242,523	253,194
EX / Interest earned from Current and Non Current Assets		32,364	46,543	49,944	24,000	24,000	24,000	43,799	68,853	71,883	75,117
EX / Operational Revenue		658,934	14,621	17,317	16,944	16,944	16,944	13,077	17,673	18,486	19,299
Non-Exchange Revenue											
NEX / Property rates	2	1,733,914	1,791,370	2,127,634	2,269,497	2,269,497	2,269,497	1,490,625	2,328,401	2,435,508	2,542,670
NEX / Surcharges and Taxes		—	—	—	—	—	—	—	—	—	—
NEX / Fines, penalties and forfeits		—	—	—	1,568	1,568	1,568	—	1,636	1,711	1,786
NEX / Licences or permits		—	—	—	—	—	—	—	—	—	—
NEX / Transfer and subsidies - Operational		369,350	442,801	488,098	519,128	519,243	519,243	693,727	552,177	582,064	608,550
NEX / Interest		—	—	—	—	—	—	—	—	—	—
NEX / Fuel Levy		—	719,203	741,926	777,132	777,132	777,132	777,132	798,042	822,919	847,918
NEX / Operational Revenue		—	—	—	—	—	—	—	—	—	—
NEX / Gains on disposal of Assets		1,264	409	232	—	—	—	1,211	—	—	—
NEX / Other Gains		5	264	265	—	—	—	—	—	—	—
NEX / Discontinued Operations		—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		3,035,545	3,318,283	3,816,846	3,899,057	3,899,172	3,899,172	3,109,732	4,077,703	4,258,380	4,436,943
Expenditure											
Employee related costs	2	354,798	219,822	377,773	389,795	348,107	348,107	219,323	461,741	486,402	515,838
Remuneration of councillors		—	—	—	—	—	—	—	—	—	—
Bulk purchases - electricity	2	—	—	—	—	—	—	—	—	—	—
Inventory consumed GP	8	39,453	32,592	39,586	68,534	64,074	64,074	49,806	78,055	82,829	64,320
Debt impairment	3	248,732	220,775	268,814	550,667	574,609	574,609	356,780	625,784	603,287	606,812
Depreciation and amortisation		134	30,756	40,594	150	150	150	31,263	192	233	248
Interest		—	—	—	—	—	—	—	—	—	—
Contracted services		38,638	50,542	111,795	57,038	92,790	92,790	36,093	80,487	81,545	83,391
Transfers and subsidies		—	—	—	—	—	—	—	—	—	—
Irrecoverable debts written off		—	—	—	—	—	—	1,615	—	—	—
Operational costs		136,513	142,581	147,351	129,185	131,444	131,444	129,218	130,644	137,761	144,356
Losses on disposal of Assets		—	—	—	—	—	—	—	—	—	—
Other Losses		508	403	532	—	—	—	11	—	—	—
Total Expenditure		818,777	697,472	986,443	1,195,368	1,211,174	1,211,174	824,107	1,376,904	1,392,056	1,414,965
Surplus/(Deficit)		2,216,768	2,620,811	2,830,403	2,703,689	2,687,998	2,687,998	2,285,625	2,700,799	2,866,324	3,021,978
NEX / Transfers and subsidies - capital (monetary allocations)	6	76	21	—	115	—	—	—	115	115	115
NEX / Transfers and subsidies - capital (in-kind)	6	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		2,216,844	2,620,832	2,830,403	2,703,804	2,687,998	2,687,998	2,285,625	2,700,914	2,866,439	3,022,093
Income Tax		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		2,216,844	2,620,832	2,830,403	2,703,804	2,687,998	2,687,998	2,285,625	2,700,914	2,866,439	3,022,093
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		2,216,844	2,620,832	2,830,403	2,703,804	2,687,998	2,687,998	2,285,625	2,700,914	2,866,439	3,022,093
Share of Surplus/Deficit attributable to Associate	7	(29,869)	20,143	(40,750)	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	1	2,186,975	2,640,975	2,789,653	2,703,804	2,687,998	2,687,998	2,285,625	2,700,914	2,866,439	3,022,093

2.11.5 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	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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
EX / Operational Revenue		1	(1)	282	816	816	816	-	851	890	929
Non-Exchange Revenue											
NEX / Transfer and subsidies - Operational		12,319	15,685	14,951	10,800	10,800	10,800	8,368	8,800	9,600	9,800
Total Revenue (excluding capital transfers and contributions)		12,320	15,685	15,233	11,616	11,616	11,616	8,368	9,651	10,490	10,729
Expenditure											
Employee related costs	2	157,135	160,605	162,037	161,284	145,795	145,795	114,322	151,363	159,917	168,344
Depreciation and amortisation		147	1,966	1,542	1,767	1,767	1,767	1,349	2,266	2,742	2,921
Interest		-	-	-	-	-	-	-	-	-	-
Contracted services		5,310	7,950	7,658	10,662	10,198	10,198	2,012	8,552	9,451	9,800
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		79,880	77,392	71,845	68,613	72,177	72,177	48,261	71,577	74,784	78,392
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		242,472	247,913	243,082	242,326	229,937	229,937	165,944	233,757	246,894	259,458
Surplus/(Deficit)		(230,152)	(232,228)	(227,850)	(230,710)	(218,321)	(218,321)	(157,576)	(224,106)	(236,404)	(248,728)
NEX / Transfers and subsidies - capital (monetary allocations)	6	131	173	145	200	200	200	17	200	200	200
NEX / Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(230,021)	(232,056)	(227,704)	(230,510)	(218,121)	(218,121)	(157,559)	(223,906)	(236,204)	(248,528)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(230,021)	(232,056)	(227,704)	(230,510)	(218,121)	(218,121)	(157,559)	(223,906)	(236,204)	(248,528)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(230,021)	(232,056)	(227,704)	(230,510)	(218,121)	(218,121)	(157,559)	(223,906)	(236,204)	(248,528)
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(230,021)	(232,056)	(227,704)	(230,510)	(218,121)	(218,121)	(157,559)	(223,906)	(236,204)	(248,528)

2.11.6 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	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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
EX / Service charges - Electricity	2	2,138,593	2,146,397	2,384,898	2,769,124	2,769,124	2,769,124	2,020,487	3,119,909	3,287,136	3,490,610
EX / Service charges - Water	2	1,255,133	738,617	918,430	911,568	911,568	911,568	567,871	1,000,901	1,066,360	1,136,100
EX / Service charges - Waste Water Management	2	470,773	482,231	559,118	603,379	603,379	603,379	380,651	632,342	662,062	691,192
EX / Service charges - Waste Management	2	–	–	–	–	–	–	–	–	–	–
EX / Sale of Goods and Rendering of Services		10	10	21	406	406	406	10	423	443	462
EX / Interest earned from Receivables		–	–	–	–	–	–	115,850	–	–	–
EX / Operational Revenue		3,754	2,313	2,284	28,436	28,436	28,436	1,226	29,659	31,023	32,388
Non-Exchange Revenue											
NEX / Transfer and subsidies - Operational		402,540	425,990	444,734	511,211	585,211	585,211	368,105	528,131	561,752	580,359
NEX / Interest		–	–	–	–	–	–	3,882	–	–	–
NEX / Fuel Levy		–	–	–	–	–	–	–	–	–	–
NEX / Operational Revenue		–	–	–	–	–	–	36,625	–	–	–
Total Revenue (excluding capital transfers and contributions)		4,270,804	3,795,558	4,309,485	4,824,124	4,898,124	4,898,124	3,494,707	5,311,368	5,606,776	5,931,112
Expenditure											
Employee related costs	2	572,015	591,349	586,782	675,553	609,663	609,663	422,993	640,451	674,716	712,837
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–
Bulk purchases - electricity	2	1,922,255	1,936,963	2,252,355	2,832,586	2,832,586	2,832,586	2,102,849	3,193,457	3,364,627	3,572,897
Inventory consumed GP	8	247,055	183,972	194,031	208,302	208,302	208,302	133,718	221,925	236,439	236,439
Debt impairment	3	905,125	503,653	826,542	967,041	1,009,086	1,009,086	626,551	1,079,719	1,040,881	1,046,823
Depreciation and amortisation		1,266,329	1,468,937	1,508,373	435,047	435,047	435,047	1,063,278	455,442	557,978	621,106
Interest		18,703	14,025	10,090	7,821	7,821	7,821	5,473	5,716	4,074	2,867
Contracted services		381,674	412,234	424,622	509,317	553,121	553,121	286,002	462,846	492,138	507,680
Operational costs		125,108	108,485	112,988	84,239	111,325	111,325	73,949	108,525	112,334	120,144
Losses on disposal of Assets		601	–	324,267	–	–	–	–	–	–	–
Other Losses		–	85,900	147,964	114,999	114,999	114,999	64,782	123,348	131,415	140,009
Total Expenditure		5,438,864	5,305,517	6,388,015	5,834,905	5,881,951	5,881,951	4,779,595	6,291,430	6,614,600	6,960,803
Surplus/(Deficit)		(1,168,060)	(1,509,960)	(2,078,530)	(1,010,781)	(983,827)	(983,827)	(1,284,889)	(980,064)	(1,005,825)	(1,029,691)
NEX / Transfers and subsidies - capital (monetary allocations)	6	318,562	372,638	449,109	391,075	530,020	530,020	148,585	422,704	427,191	455,952
NEX / Transfers and subsidies - capital (in-kind)	6	–	3,075	22,409	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(849,498)	(1,134,247)	(1,607,012)	(619,706)	(453,807)	(453,807)	(1,136,304)	(557,360)	(578,634)	(573,739)
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(849,498)	(1,134,247)	(1,607,012)	(619,706)	(453,807)	(453,807)	(1,136,304)	(557,360)	(578,634)	(573,739)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(849,498)	(1,134,247)	(1,607,012)	(619,706)	(453,807)	(453,807)	(1,136,304)	(557,360)	(578,634)	(573,739)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	(849,498)	(1,134,247)	(1,607,012)	(619,706)	(453,807)	(453,807)	(1,136,304)	(557,360)	(578,634)	(573,739)

2.11.7 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	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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Revenue											
Exchange Revenue											
EX / Sale of Goods and Rendering of Services		12,733	11,616	11,710	23,239	23,239	23,239	6,551	24,238	25,353	26,469
EX / Rental from Fixed Assets		16,089	19,673	17,584	12,822	12,822	12,822	20,426	13,373	13,988	14,604
EX / Operational Revenue		116	201	361	350	350	350	17,600	365	381	398
Non-Exchange Revenue											
NEX / Transfer and subsidies - Operational		1,828	5,274	9,126	7,934	7,934	7,934	1,415	7,745	2,500	2,500
NEX / Other Gains		15,349	8,867	23,154	-	-	-	-	-	-	-
NEX / Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		46,114	45,631	61,935	44,345	44,345	44,345	45,991	45,721	42,223	43,971
Expenditure											
Employee related costs	2	105,692	111,468	116,422	132,001	119,136	119,136	80,526	125,152	131,848	139,298
Depreciation and amortisation		200,457	232,184	224,814	90,447	90,447	90,447	140,944	116,017	140,398	149,563
Interest		234	292	210	163	163	163	114	119	85	60
Contracted services		22,557	29,413	25,863	36,408	33,102	33,102	12,250	37,348	29,234	30,506
Operational costs		24,351	24,521	12,609	18,975	18,825	18,825	13,110	18,825	19,691	20,558
Losses on disposal of Assets		-	-	(27,871)	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		353,292	397,878	352,047	277,994	261,673	261,673	246,944	297,461	321,256	339,984
Surplus/(Deficit)		(307,178)	(352,247)	(290,112)	(233,649)	(217,328)	(217,328)	(200,953)	(251,741)	(279,033)	(296,013)
NEX / Transfers and subsidies - capital (monetary allocations)	6	94,315	81,966	77,964	80,458	80,458	80,458	23,758	52,435	46,792	51,337
NEX / Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(212,863)	(270,281)	(212,148)	(153,192)	(136,871)	(136,871)	(177,195)	(199,306)	(232,241)	(244,676)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(212,863)	(270,281)	(212,148)	(153,192)	(136,871)	(136,871)	(177,195)	(199,306)	(232,241)	(244,676)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(212,863)	(270,281)	(212,148)	(153,192)	(136,871)	(136,871)	(177,195)	(199,306)	(232,241)	(244,676)
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(212,863)	(270,281)	(212,148)	(153,192)	(136,871)	(136,871)	(177,195)	(199,306)	(232,241)	(244,676)

2.11.8 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	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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
EX / Sale of Goods and Rendering of Services		82,194	82,451	97,920	94,155	94,155	94,155	67,250	98,204	102,721	107,241
EX / Agency services		23,879	21,871	18,764	28,177	28,177	28,177	22,196	29,389	30,740	32,093
EX / Operational Revenue		1,923	1,461	5,059	3,633	3,633	3,633	(2,196)	3,789	3,963	4,138
Non-Exchange Revenue											
NEX / Fines, penalties and forfeits		12,383	6,947	65,402	7,580	7,580	7,580	9,153	7,906	8,270	8,634
NEX / Licences or permits		11,884	11,999	13,431	13,651	13,651	13,651	10,324	14,238	14,893	15,549
NEX / Transfer and subsidies - Operational		45,157	49,639	50,239	51,918	51,918	51,918	38,938	55,228	58,202	60,836
Total Revenue (excluding capital transfers and contributions)		177,421	174,369	250,816	199,114	199,114	199,114	145,664	208,755	218,791	228,490
Expenditure											
Employee related costs	2	396,624	401,195	425,997	456,771	445,242	445,242	298,592	467,727	492,750	520,591
Debt impairment	3	71,631	82,513	109,794	37,038	38,648	38,648	22,505	42,090	40,577	40,814
Depreciation and amortisation		2,201	-	-	969	969	969	-	1,242	1,504	1,602
Interest		727	713	513	397	397	397	278	290	207	146
Contracted services		8,015	10,356	20,631	34,530	40,201	40,201	18,186	36,534	39,273	43,913
Transfers and subsidies		295	680	711	740	740	740	158	740	774	808
Irrecoverable debts written off		-	-	-	-	-	-	99	-	-	-
Operational costs		11,281	9,960	9,589	9,318	10,432	10,432	5,594	10,832	11,330	11,829
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		490,774	505,417	567,236	539,763	536,629	536,629	345,412	559,456	586,415	619,702
Surplus/(Deficit)		(313,354)	(331,048)	(316,420)	(340,648)	(337,515)	(337,515)	(199,747)	(350,702)	(367,625)	(391,212)
NEX / Transfers and subsidies - capital (monetary allocations)	6	-	-	-	-	-	-	-	28,000	28,000	29,000
NEX / Transfers and subsidies - capital (in-kind)	6	2,294	953	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(311,060)	(330,095)	(316,420)	(340,648)	(337,515)	(337,515)	(199,747)	(322,702)	(339,625)	(362,212)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(311,060)	(330,095)	(316,420)	(340,648)	(337,515)	(337,515)	(199,747)	(322,702)	(339,625)	(362,212)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(311,060)	(330,095)	(316,420)	(340,648)	(337,515)	(337,515)	(199,747)	(322,702)	(339,625)	(362,212)
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(311,060)	(330,095)	(316,420)	(340,648)	(337,515)	(337,515)	(199,747)	(322,702)	(339,625)	(362,212)

2.11.9 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	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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Revenue											
Exchange Revenue											
EX / Sale of Goods and Rendering of Services		–	–	–	438	438	438	–	457	478	499
EX / Rental from Fixed Assets		2,887	2,437	2,878	4,068	4,068	4,068	1,842	4,243	4,438	4,633
EX / Operational Revenue		25,414	29,424	31,805	37,789	37,789	37,789	21,629	39,414	41,227	43,041
Non-Exchange Revenue											
NEX / Licences or permits		243	217	267	328	328	328	558	342	358	373
NEX / Transfer and subsidies - Operational		16,861	6,003	27,285	63,852	63,507	63,507	11,528	5,558	15,000	14,000
Total Revenue (excluding capital transfers and contributions)		45,405	38,081	62,234	106,475	106,130	106,130	35,557	50,013	61,500	62,547
Expenditure											
Employee related costs	2	44,733	45,025	48,256	52,705	52,705	52,705	34,954	55,367	58,329	61,625
Depreciation and amortisation		408	–	52,608	2,169	2,169	2,169	–	2,783	3,368	3,587
Interest		406	400	288	223	223	223	156	163	116	82
Contracted services		6,444	11,564	16,955	15,992	15,685	15,685	8,682	21,794	36,321	35,555
Transfers and subsidies		60,233	49,721	69,599	82,551	80,843	80,843	42,169	51,700	59,500	61,260
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–
Operational costs		16,714	11,368	13,955	27,945	28,305	28,305	12,427	9,809	9,796	10,183
Losses on disposal of Assets		–	–	297	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–
Total Expenditure		128,938	118,077	201,957	181,587	179,931	179,931	98,388	141,616	167,430	172,292
Surplus/(Deficit)		(83,533)	(79,997)	(139,723)	(75,112)	(73,801)	(73,801)	(62,831)	(91,603)	(105,929)	(109,745)
NEX / Transfers and subsidies - capital (monetary allocations)	6	33,356	25,298	12,128	42,639	39,639	39,639	8,191	48,767	43,000	47,355
NEX / Transfers and subsidies - capital (in-kind)	6	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(50,177)	(54,699)	(127,595)	(32,474)	(34,163)	(34,163)	(54,640)	(42,836)	(62,929)	(62,390)
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(50,177)	(54,699)	(127,595)	(32,474)	(34,163)	(34,163)	(54,640)	(42,836)	(62,929)	(62,390)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(50,177)	(54,699)	(127,595)	(32,474)	(34,163)	(34,163)	(54,640)	(42,836)	(62,929)	(62,390)
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	(50,177)	(54,699)	(127,595)	(32,474)	(34,163)	(34,163)	(54,640)	(42,836)	(62,929)	(62,390)

2.11.10 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	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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
EX / Service charges - Waste Management	2	387,546	398,396	470,948	535,777	535,777	535,777	317,868	561,494	587,884	613,751
EX / Sale of Goods and Rendering of Services		2,892	2,369	770	8,916	8,916	8,916	577	9,299	9,727	10,155
EX / Interest earned from Receivables		–	–	–	–	–	–	30,016	–	–	–
EX / Operational Revenue		13	37	30	22	22	22	25	23	24	25
Non-Exchange Revenue											
NEX / Fines, penalties and forfeits		–	–	–	9	9	9	–	9	9	10
NEX / Licences or permits		–	–	–	–	–	–	1,328	–	–	–
NEX / Transfer and subsidies - Operational		158,955	193,601	197,968	206,152	206,152	206,152	151,539	194,407	204,875	214,145
Total Revenue (excluding capital transfers and contributions)		549,405	594,404	669,716	750,876	750,876	750,876	501,353	765,232	802,520	838,066
Expenditure											
Employee related costs	2	401,447	389,428	390,584	424,872	387,615	387,615	264,621	407,190	428,975	453,212
Debt impairment	3	159,934	90,887	131,568	126,983	132,504	132,504	82,273	144,305	139,117	139,930
Depreciation and amortisation		1,649	1,883	3,119	3,375	3,375	3,375	6,927	4,329	5,239	5,581
Interest	27	27	49	34,654	27	27	27	19	20	14	10
Contracted services		22,247	41,796	33,489	40,258	63,163	63,163	54,697	67,220	92,869	91,859
Transfers and subsidies		143	20,969	24,222	23,400	23,400	23,400	14,506	–	–	–
Irrecoverable debts written off		–	–	–	–	–	–	398	–	–	–
Operational costs		85,167	127,283	169,095	93,101	159,902	159,902	114,471	91,902	96,130	100,360
Losses on disposal of Assets		–	–	2,090	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–
Total Expenditure		670,614	672,295	788,819	712,016	769,987	769,987	537,911	714,966	762,343	790,951
Surplus/(Deficit)		(121,209)	(77,891)	(119,103)	38,860	(19,111)	(19,111)	(36,558)	50,266	40,177	47,135
NEX / Transfers and subsidies - capital (monetary allocations)	6	–	14,526	31,274	36,000	21,000	21,000	15,430	76,941	81,000	84,000
NEX / Transfers and subsidies - capital (in-kind)	6	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(121,209)	(63,365)	(87,829)	74,860	1,889	1,889	(21,128)	127,206	121,177	131,135
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(121,209)	(63,365)	(87,829)	74,860	1,889	1,889	(21,128)	127,206	121,177	131,135
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(121,209)	(63,365)	(87,829)	74,860	1,889	1,889	(21,128)	127,206	121,177	131,135
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	(121,209)	(63,365)	(87,829)	74,860	1,889	1,889	(21,128)	127,206	121,177	131,135

2.11.11 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

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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Revenue											
Exchange Revenue											
EX / Sale of Goods and Rendering of Services		9,814	10,961	11,205	24,157	24,157	24,157	8,083	25,196	26,355	27,515
EX / Rental from Fixed Assets		2,141	2,391	2,674	7,254	7,254	7,254	1,994	7,566	7,914	8,262
EX / Operational Revenue		116	182	297	271	271	271	195	282	295	308
Non-Exchange Revenue											
NEX / Fines, penalties and forfeits		24	27	35	534	534	534	18	557	583	608
NEX / Licences or permits		-	-	-	43	43	43	-	45	47	49
NEX / Transfer and subsidies - Operational		15,870	21,316	17,289	17,883	17,883	17,883	17,883	18,757	19,395	19,395
Total Revenue (excluding capital transfers and contributions)		27,966	34,877	31,501	50,142	50,142	50,142	28,174	52,403	54,589	56,137
Expenditure											
Employee related costs	2	274,788	291,883	309,733	334,847	301,296	301,296	227,402	316,512	333,445	352,285
Depreciation and amortisation		91,668	109,498	112,348	32,035	32,035	32,035	75,619	41,092	49,727	52,973
Interest		588	597	429	333	333	333	233	243	173	122
Contracted services		26,138	36,398	19,409	22,605	22,943	22,943	13,174	19,504	26,665	23,876
Transfers and subsidies		11,067	10,533	(467)	12,057	13,957	13,957	13,527	13,957	14,600	15,242
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		48,107	47,005	43,221	30,088	31,215	31,215	21,815	31,215	32,651	34,088
Losses on disposal of Assets		19	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		452,376	495,915	484,675	431,966	401,780	401,780	351,770	422,523	457,261	478,586
Surplus/(Deficit)		(424,410)	(461,037)	(453,174)	(381,824)	(351,638)	(351,638)	(323,596)	(370,121)	(402,673)	(422,449)
NEX / Transfers and subsidies - capital (monetary allocations)	6	5,537	18,016	33,027	12,500	12,500	12,500	7,979	36,381	48,224	49,903
NEX / Transfers and subsidies - capital (in-kind)	6	-	132	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(418,873)	(442,889)	(420,146)	(369,324)	(339,138)	(339,138)	(315,617)	(333,740)	(354,449)	(372,546)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(418,873)	(442,889)	(420,146)	(369,324)	(339,138)	(339,138)	(315,617)	(333,740)	(354,449)	(372,546)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(418,873)	(442,889)	(420,146)	(369,324)	(339,138)	(339,138)	(315,617)	(333,740)	(354,449)	(372,546)
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(418,873)	(442,889)	(420,146)	(369,324)	(339,138)	(339,138)	(315,617)	(333,740)	(354,449)	(372,546)

2.12 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) R38 million for 2025/2026 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 2025/2026 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	2021/22	2022/23	2023/24	Current Year 2024/25			Medium Term Revenue and Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance									
Investment revenue	722	1,117	1,686	1,656	1,656	1,656	2,281	2,338	2,445
Transfer and subsidies - Operational	46,384	376	7,309	87,230	87,230	87,230	59,718	34,744	36,277
Other own revenue	6,899	2,055	873	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	54,004	3,548	9,868	88,886	88,886	88,886	61,999	37,081	38,722
Employee costs	26,106	43,592	45,713	49,416	49,416	49,416	32,268	32,098	33,903
Depreciation and Debt impairment	1,114	829	1,083	518	518	518	540	565	590
Finance charges	0	0	27	2	2	2	–	–	–
Inventory consumed and bulk purchases	1,777	3,585	33	3,168	3,168	3,168	235	141	147
Transfers and subsidies	221	–	–	–	–	–	–	–	–
Other expenditure	24,768	28,829	16,810	35,781	35,781	35,781	28,955	4,276	4,081
Total Expenditure	53,986	76,835	63,666	88,886	88,886	88,886	61,999	37,081	38,722
Surplus/(Deficit)	18	(73,287)	(53,799)	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations)	631	12,043	16,742	250	250	250	100	100	100
Surplus/(Deficit) after capital transfers & contributions	650	(61,244)	(37,056)	250	250	250	100	100	100
Surplus/ (Deficit) for the year	650	(61,244)	(37,056)	250	250	250	100	100	100
Capital expenditure & funds sources									
Capital expenditure	631	269	677	250	250	250	11	100	100
Internally generated funds	631	269	677	250	250	250	100	100	100
Total sources of capital funds	631	269	677	250	250	250	100	100	100
Financial position									
Total current assets	64,660	25,083	32,423	13,060	50,111	50,111	44,069	44,318	44,567
Total non current assets	2,308	1,940	1,505	1,183	814	814	(105)	(1,316)	(2,527)
Total current liabilities	54,694	50,637	43,407	14,731	36,730	36,730	29,668	28,607	27,545
Total non current liabilities	–	–	56	–	56	56	56	56	56
Community wealth/Equity	14,541	(1,547)	13,890	(489)	14,140	14,140	14,240	21,074	21,827
Cash flows									
Net cash from (used) operating	–	31,709	1,777	3,500	17,687	17,687	(6,043)	249	250
Net cash from (used) investing	–	(29,779)	0	–	–	–	–	–	–
Cash/cash equivalents at the year end	19,329	21,259	23,036	11,347	40,724	40,724	34,681	34,930	35,180

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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue &		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue	1										
Exchange Revenue											
Agency services		6,658	2,009	783	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		722	1,117	1,686	1,656	1,656	1,656	2,336	2,281	2,338	2,445
Rental from Fixed Assets		-	-	90	-	-	-	-	-	-	-
Operational Revenue		143	46	-	-	-	-	-	-	-	-
Non-Exchange Revenue											
Transfer and subsidies - Operational		46,384	376	7,309	87,230	87,230	87,230	4,817	59,718	34,744	36,277
Gains on disposal of Assets		98	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		54,004	3,548	9,868	88,886	88,886	88,886	7,153	61,999	37,081	38,722
Expenditure											
Employee related costs		26,106	43,592	45,713	49,416	49,416	49,416	20,415	32,268	32,098	33,903
Inventory consumed	5	1,777	3,585	33	3,168	3,168	3,168	237	235	141	147
Depreciation and asset impairment		1,114	829	1,083	518	518	518	535	540	565	590
Finance charges		0	0	27	2	2	2	-	-	-	-
Contracted services		18,467	19,437	8,702	27,218	27,218	27,218	5,331	25,376	575	601
Transfers and subsidies		221	-	-	-	-	-	450	-	-	-
Operational costs	3	6,279	9,342	8,121	8,562	8,562	8,562	5,103	3,580	3,701	3,480
Losses on disposal of Assets		22	26	-	-	-	-	-	-	-	-
Other Losses		-	22	(13)	-	-	-	-	-	-	-
Total Expenditure		53,986	76,835	63,666	88,886	88,886	88,886	32,071	61,999	37,081	38,722
Surplus/(Deficit)		18	(73,287)	(53,799)	-	-	-	(24,918)	-	-	-
Transfers and subsidies - capital (monetary allocations)		631	12,043	16,742	250	250	250	-	100	100	100
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		650	(61,244)	(37,056)	250	250	250	(24,918)	100	100	100
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		650	(61,244)	(37,056)	250	250	250	(24,918)	100	100	100
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		650	(61,244)	(37,056)	250	250	250	(24,918)	100	100	100
Intercompany/Parent subsidiary transactions		-	44,254	44,071	-	-	-	38,388	-	-	-
Surplus/ (Deficit) for the year		650	(16,990)	7,015	250	250	250	13,469	100	100	100

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	2021/22	2022/23	2023/24	Current Year 2024/25			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1									
<u>Intangible Assets</u>		255	-	197	100	100	100	50	50	50
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		255	-	197	100	100	100	50	50	50
<i>Computer Software and Applications</i>		255	-	197	100	100	100	50	50	50
<u>Computer Equipment</u>		141	225	439	100	100	100	0	-	-
Computer Equipment		141	225	439	100	100	100	0	-	-
<u>Furniture and Office Equipment</u>		235	44	40	50	50	50	50	50	50
Furniture and Office Equipment		235	44	40	50	50	50	50	50	50
Total capital expenditure on assets	1	631	269	677	250	250	250	100	100	100

<u>Funded by:</u>										
Internally generated funds		631	269	677	250	250	250	100	100	100
Total Capital Funding	4	631	269	677	250	250	250	100	100	100

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

Buffalo City Development Agency - Table D4 Budgeted Financial Position											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands											
ASSETS											
Current assets											
Cash and cash equivalents		19,327	21,259	23,036	11,347	40,724	40,724	43,176	34,681	34,931	35,180
Trade and other receivables from exchange transactions	1	41,312	3,189	7,992	1,179	7,992	7,992	112	7,992	7,992	7,992
Inventory	2	62	40	52	48	52	52	52	52	52	52
VAT		3,958	595	1,343	485	1,343	1,343	354	1,343	1,343	1,343
Total current assets		64,660	25,083	32,423	13,060	50,111	50,111	43,694	44,069	44,318	44,567
Non current assets											
Property, plant and equipment		1,532	1,203	1,021	669	681	681	565	54	(794)	(1,642)
Intangible assets	1	776	737	483	514	133	133	416	(159)	(522)	(885)
Total non current assets		2,308	1,940	1,505	1,183	814	814	981	(105)	(1,316)	(2,527)
TOTAL ASSETS		66,968	27,023	33,928	14,242	50,926	50,926	44,674	43,964	43,002	42,041
LIABILITIES											
Current liabilities											
Trade and other payables from exchange transactions	4	39,899	48,297	26,935	12,391	20,258	20,258	7,649	13,196	12,135	11,073
Trade and other payables from non-exchange transactions	5	9,180	1,354	12,223	1,354	12,223	12,223	7,737	12,223	12,223	12,223
Provision		2,441	986	2,057	986	2,057	2,057	2,057	2,057	2,057	2,057
VAT		3,175	–	2,192	–	2,192	2,192	34	2,192	2,192	2,192
Other current liabilities		–	–	–	–	–	–	–	–	–	–
Total current liabilities		54,694	50,637	43,407	14,731	36,730	36,730	17,478	29,668	28,607	27,545
Non current liabilities											
Financial liabilities	6	–	–	56	–	56	56	(162)	56	56	56
Total non current liabilities		–	–	56	–	56	56	(162)	56	56	56
TOTAL LIABILITIES		54,694	50,637	43,463	14,731	36,786	36,786	17,316	29,724	28,662	27,601
NET ASSETS	2	12,274	(23,614)	(9,534)	(489)	14,140	14,140	27,359	14,240	14,340	14,440
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	14,541	(1,547)	13,890	(489)	14,140	14,140	27,359	14,240	21,074	21,827
TOTAL COMMUNITY WEALTH/EQUITY	2	14,541	(1,547)	13,890	(489)	14,140	14,140	27,359	14,240	21,074	21,827

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

Buffalo City Development Agency - Table D5 Budgeted Cash Flow

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Other revenue		–	8,185	6,230	161,056	161,056	161,056	44,269	58,611	33,972	35,794
Interest		–	185	43	1,078	1,078	1,078	189	2,281	2,338	2,445
Payments	2										
Suppliers and employees		–	23,339	(4,496)	(158,634)	(144,447)	(144,447)	(9,606)	(66,834)	(35,961)	(37,890)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	31,709	1,777	3,500	17,687	17,687	34,852	(5,943)	349	350
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Payments											
Capital assets		–	(29,779)	0	–	–	–	(17,164)	(100)	(100)	(100)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(29,779)	0	–	–	–	(17,164)	(100)	(100)	(100)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD	1	–	1,930	1,778	3,500	17,687	17,687	17,688	(6,043)	249	250
Cash/cash equivalents at the year begin:	2	19,329	19,329	21,259	7,847	23,036	23,036	23,036	40,724	34,681	34,930
Cash/cash equivalents at the year end:	2	19,329	21,259	23,036	11,347	40,724	40,724	40,724	34,681	34,930	35,180

2.13 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.

2.14 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

BUF Buffalo City - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		462,240	475,831	295,822	383,834	457,218	457,218	428,699	417,017	399,360
Roads Infrastructure		91,006	69,521	81,508	71,670	120,175	120,175	62,136	52,645	66,731
<i>Roads</i>		91,006	69,521	81,508	71,670	112,175	112,175	62,136	52,645	66,731
<i>Road Furniture</i>		–	–	–	–	8,000	8,000	–	–	–
Storm water Infrastructure		29,943	35,206	46,401	38,450	34,323	34,323	30,378	24,716	29,725
<i>Drainage Collection</i>		29,943	35,206	46,401	38,450	34,323	34,323	30,378	24,716	29,725
<i>Storm water Conveyance</i>										
<i>Attenuation</i>										
Electrical Infrastructure		79,368	96,351	22,151	39,477	64,477	64,477	95,750	90,400	96,000
<i>LV Networks</i>		79,368	96,351	22,151	39,477	64,477	64,477	95,750	90,400	96,000
<i>Capital Spares</i>										
Water Supply Infrastructure		206,269	221,161	109,866	162,545	175,423	175,423	157,811	188,720	148,719
<i>Dams and Weirs</i>		160	–	–	2,000	–	–	3,314	3,976	5,976
<i>Boreholes</i>										
<i>Reservoirs</i>		8,798	3,457	7,213	5,000	–	–	4,224	4,403	4,403
<i>Water Treatment Works</i>		–	–	–	5,000	7,000	7,000	4,403	5,284	5,784
<i>Bulk Mains</i>		7,242	6,076	3,783	13,500	36,500	36,500	15,262	21,806	19,806
<i>Distribution</i>		19,715	32,096	15,318	36,500	35,636	35,636	30,978	39,426	39,426
<i>Distribution Points</i>		29,213	40,170	49,705	58,614	44,355	44,355	59,362	79,190	65,689
<i>PRV Stations</i>		13,358	6,542	6,247	6,000	6,000	6,000	4,269	4,634	7,634
<i>Capital Spares</i>		127,783	132,821	27,601	35,931	45,931	45,931	36,000	30,000	–
Sanitation Infrastructure		54,481	47,464	35,153	68,693	60,091	60,091	81,424	57,037	55,685
<i>Reticulation</i>		40,234	33,194	22,512	35,693	26,483	26,483	24,076	24,937	22,685
<i>Outfall Sewers</i>		2,040	–	4,484	–	–	–	–	–	–
<i>Toilet Facilities</i>		10,128	9,761	8,157	10,000	9,408	9,408	10,448	–	–
<i>Capital Spares</i>		2,079	4,509	–	23,000	24,200	24,200	46,900	32,100	33,000
Solid Waste Infrastructure		38	–	–	–	–	–	–	–	–
<i>Capital Spares</i>		38	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		1,136	6,127	743	3,000	2,730	2,730	1,200	3,500	2,500
<i>Data Centres</i>		–	2,247	–	1,500	1,500	1,500	600	1,400	1,000
<i>Core Layers</i>		1,136	3,880	743	1,500	1,230	1,230	600	2,100	1,500

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

BUF Buffalo City - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Community Assets		14,909	17,184	12,487	28,569	15,855	15,855	65,409	45,250	47,055
Community Facilities		14,751	16,916	12,487	28,419	15,585	15,585	64,829	44,200	45,655
Halls		—	—	—	—	—	—	—	—	—
Centres		783	—	601	5,000	1,735	1,735	6,724	12,100	11,500
Fire/Ambulance Stations		212	502	—	3,000	3,000	3,000	20,800	—	—
Galleries		—	—	—	—	(60)	(60)	1,800	700	1,000
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	3,934	5,186	3,000	2,500	2,500	13,633	7,200	7,800
Cemeteries/Crematoria		108	11	510	250	250	250	300	700	800
Public Open Space		116	—	—	—	—	—	1,200	1,050	1,000
Nature Reserves		59	—	—	100	100	100	2,200	1,750	1,400
Public Ablution Facilities		98	1,994	—	250	250	250	600	700	800
Markets		—	—	—	—	—	—	—	—	—
Stalls		13,376	10,475	5,959	16,819	7,810	7,810	17,573	20,000	21,355
Taxi Ranks/Bus Terminals		—	—	230	—	—	—	—	—	—
Sport and Recreation Facilities		157	267	—	150	270	270	580	1,050	1,400
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		157	267	—	150	270	270	580	1,050	1,400
Heritage assets		700	2,472	972	—	—	—	800	700	800
Monuments		700	2,472	972	—	—	—	800	700	800
Investment properties		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Other assets		39,082	39,385	56,829	48,636	45,131	45,131	41,191	93,474	89,270
Operational Buildings		7,679	4,856	23,539	22,636	15,842	15,842	26,512	76,250	66,270
Municipal Offices		3,172	3,638	23,539	16,886	11,092	11,092	16,012	36,000	33,000
Building Plan Offices		—	—	—	250	250	250	300	700	770
Yards		4,507	1,219	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—	—
Laboratories		—	—	—	3,000	3,000	3,000	1,200	—	1,500
Depots		—	—	—	2,500	1,500	1,500	9,000	39,550	31,000
Housing		31,403	34,529	33,289	26,000	29,290	29,290	14,679	17,224	23,000
Staff Housing		—	—	—	—	—	—	—	—	—
Social Housing		31,403	34,529	33,289	26,000	29,290	29,290	14,679	17,224	23,000
Intangible Assets		13,887	7,817	197	13,100	20,200	20,200	4,850	5,650	4,550
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		13,887	7,817	197	13,100	20,200	20,200	4,850	5,650	4,550
Computer Software and Applications		13,887	7,817	197	13,100	20,200	20,200	4,850	5,650	4,550
Computer Equipment		1,874	287	2,203	3,515	5,442	5,442	2,155	2,565	3,165
Computer Equipment		1,874	287	2,203	3,515	5,442	5,442	2,155	2,565	3,165
Furniture and Office Equipment		15,129	10,261	9,055	26,100	34,984	34,984	28,084	23,800	23,460
Furniture and Office Equipment		15,129	10,261	9,055	26,100	34,984	34,984	28,084	23,800	23,460
Machinery and Equipment		22,521	5,154	10,857	26,869	29,618	29,618	22,320	24,410	25,740
Machinery and Equipment		22,521	5,154	10,857	26,869	29,618	29,618	22,320	24,410	25,740
Transport Assets		16,464	35,132	14,700	86,800	57,931	57,931	30,700	21,750	27,300
Transport Assets		16,464	35,132	14,700	86,800	57,931	57,931	30,700	21,750	27,300
Land		23,716	12,695	2,569	15,000	7,000	7,000	15,673	5,822	8,123
Land		23,716	12,695	2,569	15,000	7,000	7,000	15,673	5,822	8,123
Total Capital Expenditure on new assets	1	610,522	606,217	405,691	632,424	673,380	673,380	639,882	640,438	628,823

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										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		292,747	245,602	345,343	289,416	374,010	374,010	222,427	213,301	219,826
Roads Infrastructure		156,757	134,897	206,724	99,000	138,100	138,100	61,973	72,954	74,333
Roads		141,144	118,291	192,692	90,500	120,600	120,600	46,160	58,434	62,613
Road Furniture		15,613	16,606	14,032	8,500	17,500	17,500	15,813	14,520	11,720
Electrical Infrastructure		91,684	66,789	89,428	117,888	158,683	158,683	79,744	68,840	70,000
HV Transmission Conductors		20,988	16,826	28,206	27,642	71,642	71,642	18,000	7,000	8,000
MV Substations		29,093	–	–	–	–	–	–	–	–
MV Networks		26,237	33,038	41,904	61,446	55,446	55,446	37,594	43,439	44,000
LV Networks		15,366	16,925	19,319	28,800	31,594	31,594	24,150	18,401	18,000
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		44,305	43,916	49,191	72,528	77,228	77,228	80,710	71,507	75,493
Reservoirs		6,320	–	6,883	21,500	32,954	32,954	21,103	22,217	24,203
Pump Stations		2,352	289	–	2,500	–	–	3,500	5,250	5,250
Water Treatment Works		24,634	28,261	20,633	28,528	21,262	21,262	15,940	12,040	12,040
Bulk Mains		5,212	5,651	11,042	10,500	4,850	4,850	12,200	16,000	17,000
Distribution Points		5,788	9,715	10,633	9,500	18,161	18,161	27,967	16,000	17,000
Sport and Recreation Facilities		1,349	15,041	4,753	7,170	7,550	7,550	8,946	10,500	11,000
Outdoor Facilities		1,349	15,041	4,753	7,170	7,550	7,550	8,946	10,500	11,000
Other assets		10,127	9,386	1,350	1,000	4,000	4,000	900	2,100	2,400
Operational Buildings		10,127	9,386	1,350	1,000	4,000	4,000	900	2,100	2,400
Municipal Offices		4,939	4,774	1,350	1,000	4,000	4,000	900	1,400	1,600
Pay/Enquiry Points		–	1,111	–	–	–	–	–	700	800
Manufacturing Plant		5,188	3,500	–	–	–	–	–	–	–
Transport Assets		500	–	–	–	–	–	–	–	–
Transport Assets		500	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	306,156	270,244	351,447	302,886	387,721	387,721	242,974	233,701	241,276
Renewal of Existing Assets as % of total capex		21.7%	19.0%	31.7%	24.6%	27.2%	27.2%	21.0%	19.9%	19.9%
Renewal of Existing Assets as % of deprecn"		19.5%	14.6%	18.1%	53.4%	67.1%	67.1%	40.8%	31.3%	29.3%

Table 77: MBRR Table SA34e – Capital expenditure on the upgrading of existing assets by asset class

BUF Buffalo City - Supporting Table SA34e Consolidated capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		342,707	458,366	277,207	255,505	303,805	303,805	212,641	227,105	259,593
Roads Infrastructure		280,638	402,125	194,691	108,544	183,779	183,779	43,229	48,257	53,686
<i>Roads</i>		239,356	388,196	177,444	86,587	161,822	161,822	33,729	26,807	33,436
<i>Road Structures</i>		41,282	13,929	17,247	21,958	21,958	21,958	9,500	21,450	20,250
Electrical Infrastructure		8,321	16,983	15,716	15,000	3,705	3,705	15,000	20,000	20,000
<i>MV Networks</i>		–	16,983	15,716	15,000	3,705	3,705	15,000	20,000	20,000
<i>LV Networks</i>		8,321	–	–	–	–	–	–	–	–
Water Supply Infrastructure		7,150	7,004	7,132	21,000	750	750	12,448	10,881	10,881
<i>Pump Stations</i>		3,434	2,468	–	7,000	–	–	5,224	5,881	5,881
<i>Bulk Mains</i>		3,716	4,536	7,132	14,000	750	750	7,224	5,000	5,000
Sanitation Infrastructure		46,597	32,254	59,668	100,861	115,417	115,417	118,281	128,167	151,926
<i>Reticulation</i>		14,371	14,578	17,093	37,739	56,463	56,463	57,572	52,300	64,873
<i>Waste Water Treatment Works</i>		–	1,556	–	–	–	–	–	–	–
<i>Outfall Sewers</i>		32,226	16,119	42,574	63,122	58,954	58,954	60,710	75,867	87,053
Solid Waste Infrastructure		–	–	–	10,100	153	153	23,682	19,800	23,100
<i>Waste Processing Facilities</i>		–	–	–	10,100	153	153	23,682	19,800	23,100

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

BUF Buffalo City - Supporting Table SA34e Consolidated capital expenditure on the upgrading of existing assets by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Community Assets		142,951	79,776	68,934	29,100	40,250	40,250	48,888	56,824	62,147
Community Facilities		35,502	44,619	42,679	24,300	22,396	22,396	43,276	38,674	43,147
Halls		4,831	8,140	13,416	3,500	2,500	2,500	16,212	7,424	7,800
Centres		1,971	387	1,672	–	455	455	600	700	800
Testing Stations		431	1,297	978	1,000	1,000	1,000	3,600	2,800	3,000
Cemeteries/Crematoria		6,057	9,174	6,396	3,000	1,972	1,972	2,970	3,150	3,600
Nature Reserves		8,632	12,230	9,429	6,800	6,469	6,469	14,446	19,600	22,703
Taxi Ranks/Bus Terminals		12,839	13,390	10,788	10,000	10,000	10,000	5,448	5,000	5,244
Sport and Recreation Facilities		107,449	35,157	26,255	4,800	17,854	17,854	5,612	18,150	19,000
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		107,449	35,157	26,255	4,800	17,854	17,854	5,612	18,150	19,000
Heritage assets		1,062	1,695	862	–	–	–	1,600	1,400	1,600
Monuments		1,062	1,695	862	–	–	–	1,600	1,400	1,600
Other assets		4,722	9,436	5,562	9,800	20,827	20,827	13,324	17,490	20,300
Operational Buildings		4,722	9,436	5,562	9,800	20,827	20,827	13,324	17,490	20,300
Municipal Offices		1,186	494	–	1,000	700	700	3,600	1,400	2,000
Pay/Enquiry Points		5	1,354	–	–	–	–	–	490	1,500
Depots		3,531	7,588	5,562	8,800	20,127	20,127	9,724	15,600	16,800
Transport Assets		–	–	–	1,000	–	–	–	–	–
Transport Assets		–	–	–	1,000	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		396	212	462	400	200	200	400	350	400
Zoo's, Marine and Non-biological Animals		396	212	462	400	200	200	400	350	400
Total Capital Expenditure on upgrading of existing assets	1	491,837	549,485	353,027	295,805	365,082	365,082	276,853	303,169	344,041
Upgrading of Existing Assets as % of total capex		34.9%	38.5%	31.8%	24.0%	25.6%	25.6%	23.9%	25.8%	28.3%
Upgrading of Existing Assets as % of deprecn"		31.3%	29.8%	18.2%	52.1%	63.2%	63.2%	46.5%	40.6%	41.8%

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

BUF Buffalo City - Supporting Table SA34c Consolidated repairs and maintenance by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		182,189	200,641	216,979	207,484	187,455	187,455	188,195	196,852	205,513
Roads Infrastructure		101,197	107,002	100,887	130,646	117,582	117,582	117,582	122,991	128,402
<i>Roads</i>		96,174	102,854	93,540	130,646	117,582	117,582	117,582	122,991	128,402
Storm water Infrastructure		11,846	13,233	10,198	1,977	1,780	1,780	1,780	1,861	1,943
<i>Drainage Collection</i>		11,846	13,233	10,198	1,977	1,780	1,780	1,780	1,861	1,943
Electrical Infrastructure		39,245	41,929	64,010	24,861	23,713	23,713	23,713	24,804	25,896
<i>HV Transmission Conductors</i>		7,228	8,439	7,657	23,594	21,618	21,618	21,618	22,613	23,608
<i>MV Substations</i>		11,488	12,512	15,783	–	–	–	–	–	–
<i>MV Networks</i>		999	970	16,081	1,267	2,095	2,095	2,095	2,191	2,288
<i>LV Networks</i>		19,531	20,008	24,489	–	–	–	–	–	–
Water Supply Infrastructure		2,998	3,313	(4,642)	2,180	1,962	1,962	1,962	2,053	2,143
<i>Reservoirs</i>		1,174	1,680	(6,480)	157	141	141	141	148	154
<i>Water Treatment Works</i>		190	152	–	253	227	227	227	238	248
<i>Bulk Mains</i>		1,634	1,480	1,838	1,771	1,594	1,594	1,594	1,667	1,740
Sanitation Infrastructure		25,619	33,915	46,462	46,516	41,985	41,985	41,985	43,916	45,849
<i>Reticulation</i>		25,619	33,915	46,462	46,516	41,985	41,985	41,985	43,916	45,849
Solid Waste Infrastructure		1,285	1,250	64	1,303	433	433	1,173	1,227	1,281
<i>Landfill Sites</i>		1,285	1,250	64	1,303	433	433	1,173	1,227	1,281

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

BUF Buffalo City - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Community Assets		12,571	11,247	5,572	5,733	5,163	5,163	5,163	5,400	5,638
Community Facilities		10,207	9,168	4,452	4,303	3,873	3,873	3,873	4,051	4,229
Halls		2,502	3,492	1,534	1,446	1,302	1,302	1,302	1,362	1,421
Libraries		559	542	1,726	390	351	351	351	367	384
Cemeteries/Crematoria		5,305	3,328	493	1,027	924	924	924	967	1,009
Parks		1,841	1,805	698	1,440	1,296	1,296	1,296	1,355	1,415
Sport and Recreation Facilities		2,364	2,080	1,119	1,430	1,290	1,290	1,290	1,349	1,409
Indoor Facilities										
Outdoor Facilities		2,364	2,080	1,119	1,430	1,290	1,290	1,290	1,349	1,409
Investment properties		9	15	19	16	16	16	2,116	16	16
Non-revenue Generating		9	15	19	16	16	16	2,116	16	16
Improved Property		9	15	19	16	16	16	2,116	16	16
Other assets		27,957	33,394	24,909	27,828	25,795	25,795	25,795	26,982	28,169
Operational Buildings		27,957	33,394	24,909	27,828	25,795	25,795	25,795	26,982	28,169
Municipal Offices		23,957	25,775	16,019	25,614	23,803	23,803	23,803	24,898	25,993
Pay/Enquiry Points		3,702	7,355	8,830	1,909	1,718	1,718	1,718	1,797	1,876
Workshops		298	264	61	305	274	274	274	287	300
Computer Equipment		425	847	204	747	672	672	672	703	734
Computer Equipment		425	847	204	747	672	672	672	703	734
Furniture and Office Equipment		4,161	7,067	3,770	23,445	31,807	31,807	21,807	22,810	23,814
Furniture and Office Equipment		4,161	7,067	3,770	23,445	31,807	31,807	21,807	22,810	23,814
Machinery and Equipment		149,865	162,539	211,051	240,309	229,025	229,025	208,292	207,194	216,315
Machinery and Equipment		149,865	162,539	211,051	240,309	229,025	229,025	208,292	207,194	216,315
Transport Assets		24,215	29,551	28,701	39,799	47,813	47,813	49,863	50,012	52,211
Transport Assets		24,215	29,551	28,701	39,799	47,813	47,813	49,863	50,012	52,211
Total Repairs and Maintenance Expenditure	1	401,399	445,308	491,206	545,360	527,746	527,746	501,903	509,969	532,410
R&M as a % of PPE & Investment Property		2.0%	2.2%	1.7%	2.9%	1.9%	1.9%	1.9%	2.0%	2.2%
R&M as % Operating Expenditure		4.4%	4.9%	4.6%	5.4%	5.1%	5.1%	5.4%	4.7%	4.7%

Table 79: MBRR Table SA34d – Depreciation by Asset Class

BUF Buffalo City - Supporting Table SA34d Consolidated Depreciation by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Depreciation by Asset Class/Sub-class										
Infrastructure		1,288,005	1,513,922	1,556,533	455,617	465,828	465,828	478,695	599,663	660,901
Roads Infrastructure		658,357	784,609	836,811	225,098	225,098	225,098	236,500	296,265	326,519
Roads		480,228	549,043	566,869	159,842	159,842	159,842	167,938	210,377	231,860
Road Structures		147,455	171,277	203,903	50,692	50,692	50,692	53,260	66,719	73,532
Road Furniture		30,674	64,290	66,039	14,565	14,565	14,565	15,302	19,169	21,127
Electrical Infrastructure		296,411	341,050	325,651	106,717	106,717	106,717	112,123	140,457	154,800
HV Substations		–	–	–	6,641	6,641	6,641	6,978	8,741	9,634
MV Networks		105,024	133,785	129,077	43,597	43,597	43,597	45,805	57,381	63,240
LV Networks		191,388	207,265	196,573	56,479	56,479	56,479	59,340	74,335	81,926
Water Supply Infrastructure		211,412	248,190	252,402	79,821	90,033	90,033	83,865	105,058	115,786
Dams and Weirs		7,132	10,743	13,480	7,085	7,085	7,085	7,444	9,325	10,278
Boreholes		6,757	–	–	103	103	103	108	136	150
Reservoirs		7,777	9,143	8,628	2,949	2,949	2,949	3,099	3,882	4,278
Pump Stations		–	–	–	97	97	97	102	128	141
Water Treatment Works		4,669	6,273	6,603	1,421	1,421	1,421	1,493	1,871	2,062
Bulk Mains		52,527	66,597	64,014	21,716	21,716	21,716	22,816	28,582	31,501
Distribution		132,471	155,434	159,677	46,385	56,597	56,597	48,735	61,050	67,285
PRV Stations		79	–	–	65	65	65	68	85	94
Sanitation Infrastructure		116,233	133,002	131,325	43,674	43,674	43,674	45,887	57,482	63,353
Pump Station		31,014	35,900	36,473	9,320	9,320	9,320	9,792	12,267	13,519
Reticulation		82,605	97,102	94,851	29,415	29,415	29,415	30,905	38,715	42,668
Waste Water Treatment Works		2,614	–	–	4,939	4,939	4,939	5,190	6,501	7,165
Solid Waste Infrastructure		5,578	7,070	10,345	276	276	276	290	363	400
Landfill Sites		4,164	5,187	7,534	97	97	97	102	128	141
Waste Transfer Stations		272	628	1,288	105	105	105	110	138	152
Waste Processing Facilities										
Waste Drop-off Points		1,143	1,255	1,523	74	74	74	77	97	107
Rail Infrastructure		14	–	–	29	29	29	30	38	42
Rail Lines		14	–	–	29	29	29	30	38	42

MBRR Table SA34d – Depreciation by Asset Class (continued)

BUF Buffalo City - Supporting Table SA34d Consolidated Depreciation by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
<u>Community Assets</u>		130,738	156,608	160,310	45,655	45,655	45,655	47,968	60,089	66,226
Community Facilities		123,859	156,608	160,310	42,884	42,884	42,884	45,056	56,442	62,206
Halls		35,293	41,107	41,683	13,305	13,305	13,305	13,979	17,512	19,300
Centres										
Crèches		30,899	42,307	43,354	11,609	11,609	11,609	12,197	15,279	16,840
Clinics/Care Centres		5,353	5,539	5,686	1,739	1,739	1,739	1,827	2,289	2,523
Fire/Ambulance Stations		6,162	6,974	6,801	2,382	2,382	2,382	2,503	3,135	3,455
Testing Stations		3,029	3,549	3,557	1,125	1,125	1,125	1,182	1,481	1,632
Libraries		5,276	6,069	6,168	2,009	2,009	2,009	2,111	2,644	2,914
Cemeteries/Crematoria		8,701	10,920	10,616	3,197	3,197	3,197	3,359	4,208	4,638
Public Open Space		13,091	21,631	23,552	2,644	2,644	2,644	2,778	3,480	3,836
Nature Reserves		375	–	–	91	91	91	95	119	132
Public Ablution Facilities		2,086	2,806	3,336	441	441	441	463	580	640
Stalls		9,632	10,904	11,256	2,756	2,756	2,756	2,895	3,627	3,998
Taxi Ranks/Bus Terminals		3,963	4,803	4,301	1,585	1,585	1,585	1,665	2,086	2,299
Sport and Recreation Facilities		6,879	–	–	2,771	2,771	2,771	2,911	3,647	4,019
Outdoor Facilities		6,879	–	–	2,771	2,771	2,771	2,911	3,647	4,019
<u>Other assets</u>		69,068	89,824	95,395	23,204	23,204	23,204	24,379	30,539	33,658
Operational Buildings		60,951	68,006	70,824	21,010	21,010	21,010	22,074	27,652	30,476
Municipal Offices		60,951	68,006	70,824	20,790	20,790	20,790	21,844	27,363	30,158
Pay/Enquiry Points		–	–	–	131	131	131	138	173	190
Workshops		–	–	–	30	30	30	32	40	44
Housing		8,117	21,818	24,571	2,194	2,194	2,194	2,305	2,888	3,182
Staff Housing		1,719	5,640	5,526	533	533	533	560	702	774
Social Housing		6,398	16,178	19,045	1,660	1,660	1,660	1,745	2,185	2,409
<u>Intangible Assets</u>		2,418	2,201	1,993	888	888	888	928	1,137	1,243
Licences and Rights		2,418	2,201	1,993	888	888	888	928	1,137	1,243
Computer Software and Applications		2,418	2,201	1,993	888	888	888	928	1,137	1,243
<u>Computer Equipment</u>		3,854	336	376	190	190	190	170	190	190
Computer Equipment		3,854	336	376	190	190	190	170	190	190
<u>Furniture and Office Equipment</u>		25,926	30,517	27,452	9,714	9,714	9,714	10,237	12,761	14,060
Furniture and Office Equipment		25,926	30,517	27,452	9,714	9,714	9,714	10,237	12,761	14,060
<u>Machinery and Equipment</u>		11,570	13,220	10,134	4,375	4,375	4,375	4,596	5,758	6,346
Machinery and Equipment		11,570	13,220	10,134	4,375	4,375	4,375	4,596	5,758	6,346
<u>Transport Assets</u>		38,218	39,426	39,679	27,973	27,973	27,973	28,690	36,117	39,877
Transport Assets		38,218	39,426	39,679	27,973	27,973	27,973	28,690	36,117	39,877
<u>Land</u>		–	–	52,608	–	–	–	–	–	–
Land		–	–	52,608	–	–	–	–	–	–
Total Depreciation	1	1,569,797	1,846,054	1,944,481	567,615	577,827	577,827	595,663	746,255	822,500

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 R thousand	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
Capital expenditure	1							
Vote 01 - Directorate - Executive Support Services		2,500	2,500	2,500				
Vote 02 - Directorate - Municipal Manager		3,750	4,500	4,000				
Vote 03 - Directorate - Human Settlement		182,007	194,331	204,450				
Vote 04 - Directorate - Chief Financial Officer		58,015	50,115	16,615				
Vote 05 - Directorate - Corporate Services		10,900	12,250	10,200				
Vote 06 - Directorate - Infrastructure Services		555,443	566,647	613,210				
Vote 07 - Directorate - Spatial Planning And Development		54,435	48,832	56,467				
Vote 08 - Directorate - Health / Public Safety & Emergency Services		52,500	53,750	47,000				
Vote 09 - Directorate - Municipal Services		–	–	–				
Vote 10 - Directorate - Economic Development & Agencies		59,567	54,900	57,955				
Vote 11 - Directorate - Solid Waste And Environmental Management		117,941	113,450	119,900				
Vote 12 - Directorate - Sport, Recreation & Community Development		62,651	76,034	81,843				
Total Capital Expenditure		1,159,709	1,177,309	1,214,140	–	–	–	–
Future revenue by source	3							
Exchange Revenue		580,047	606,544	633,308				
Service charges - Electricity		3,197,096	3,368,461	3,576,969				
Service charges - Water		1,000,901	1,066,360	1,136,100				
Service charges - Waste Water Management		632,342	662,062	691,192				
Service charges - Waste Management		561,494	587,884	613,751				
Agency services		29,389	30,740	32,093				
List other revenues sources if applicable		5,701,540	5,873,578	6,152,038				
List entity summary if applicable								
Total future revenue		11,702,809	12,195,630	12,835,451	–	–	–	–
Net Financial Implications		(10,543,101)	(11,018,321)	(11,621,311)	–	–	–	–

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

BUF Buffalo City - Supporting Table SA36 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			2025/26 Medium Term Revenue & Expenditure Framework		
													Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality: List all capital projects grouped by Function																	
Administrative And Corporate Support	Fibre Network	2001002009002_000	NEW	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECTIVE 1	Information And Communication Infrastructure	Core Layers	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	-	180	-	-	-
Administrative And Corporate Support	Employee Performance Management System	PC002003005_00043	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	1,340	3,000	3,000	1,050	1,000
Administrative And Corporate Support	Office Fum And Equipment (Directorate)	PC002003005_00028	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	776	500	500	500	500
Administrative And Corporate Support	Pay Day Electronic Attendance System	PC002003005_00043	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	-	3,000	1,800	1,400	1,000
Administrative And Corporate Support	ay Day Electronic Attendance System F	PC002003005_00043	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	-	990	-	-	-
Administrative And Corporate Support	Master Data Management	02003007002004_00	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Licences And Rights	Computer Software And Applications	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	-	2,100	1,800	2,100	1,500
Asset Management	Acquire Eip Sys (Asset Manag Sys Proc	02003007002004_00	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Licences And Rights	Computer Software And Applications	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	-	10,000	3,000	3,500	3,000
Asset Management	Asset Replacements - Insurance	PC002003010_0	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	652	-	-	-	-
Asset Management	Asset Replacements - Insurance	PC002003010_00006	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	-	7,000	10,000	10,000	10,000
Cemeteries, Funeral Parlours And Crematoria	Cambridge Cemetery	2002002002001011_0	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	ALLY INTEGRATED /TRANSFORMING	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - C	0	0	0	-	422	-	-	-
Cemeteries, Funeral Parlours And Crematoria	East Cemetery (Cambridge Crematorium)	2002002002001011_0	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	ALLY INTEGRATED /TRANSFORMING	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - C	0	0	0	177	250	300	1,050	1,200
Cemeteries, Funeral Parlours And Crematoria	Development Of Cemeteries-Coastal	2002002002001011_0	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	ALLY INTEGRATED /TRANSFORMING	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - C	0	0	0	1,011	-	450	700	800
Cemeteries, Funeral Parlours And Crematoria	Development Of Cemeteries-Inland	2002002002001011_0	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	ALLY INTEGRATED /TRANSFORMING	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - I	0	0	0	471	600	1,350	700	800
Cemeteries, Funeral Parlours And Crematoria	Development Of Cemeteries-Midland	2002002002001011_0	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	ALLY INTEGRATED /TRANSFORMING	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - M	0	0	0	553	700	870	700	800
Cemeteries, Funeral Parlours And Crematoria	Fencing Of Cemeteries	2002002002001011_0	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	ALLY INTEGRATED /TRANSFORMING	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - M	0	0	0	1,845	-	-	-	-
Cemeteries, Funeral Parlours And Crematoria	Inland Cemeteries (Kwt / Clubview)	2002002002001011_0	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	ALLY INTEGRATED /TRANSFORMING	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - I	0	0	0	499	-	-	-	-
Cemeteries, Funeral Parlours And Crematoria	Inland Cemeteries (Phakamisa)	2002002002001011_0	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	ALLY INTEGRATED /TRANSFORMING	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - I	0	0	0	491	-	-	-	-
Cemeteries, Funeral Parlours And Crematoria	Inland Cemeteries (Zwelitsha)	2002002002001011_0	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	ALLY INTEGRATED /TRANSFORMING	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - I	0	0	0	479	-	-	-	-
Cemeteries, Funeral Parlours And Crematoria	Midlands Cemeteries (Mtsofo Cemetery)	2002002002001011_0	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	ALLY INTEGRATED /TRANSFORMING	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - M	0	0	0	870	-	-	-	-
Cemeteries, Funeral Parlours And Crematoria	Fencing Of Rural Cemeteries	PC002003005_00043	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - M	0	0	0	-	-	800	700	800

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

BUF Buffalo City - Supporting Table SA36 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			2025/26 Medium Term Revenue & Expenditure Framework		
													Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	Cemeteries, Funeral Parlours And Crematoriums	Plant And Equipment (Cemeteries)	C002003002001001	NEW	insive, responsive and sustainable social protection, responsive and sustainable social protection	Growth	A WELL GOVERNED CITY	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - V	0	0	510	-	-	-	-
	Community Halls And Facilities	Upgrade & Refurbishment Of Orient Theatre	2002002001003001001	RENEWAL	ent, effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE CITY	Operational Buildings	Pay/Enquiry Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	700	800
	Community Halls And Facilities	Construction Of Nu 3 Hall	2002002002001001	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CITY	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,737	-	-	-	-
	Community Halls And Facilities	Development Of CHalls & Facilities	2002002002001001	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CITY	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	600	700	800
	Community Halls And Facilities	Development Of CHalls & Facilities	2002002002001001	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CITY	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - C	0	0	3,518	-	-	-	-
	Community Halls And Facilities	Development Of a Community Halls	2002002002001001	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CITY	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - C	0	0	4,685	2,500	15,612	6,724	7,000
	Community Halls And Facilities	Egesini Community Hall	2002002002001001	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CITY	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - C	0	0	3,477	-	-	-	-
	Community Halls And Facilities	Upgr & Refurb Exist CHalls & Facilities	2002002002001002	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CITY	Community Facilities	Centres	CITY METROPOLITAN MUNICIPALITY - V	0	0	1,672	-	600	700	800
	Community Halls And Facilities	Halls-Tools And Equipment	PC002003009_00030	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	137	450	600	700	800
	Community Halls And Facilities	Halls-Tools And Equipment C/O	PC002003009_0	NEW		Growth	INNOVATIVE AND PRODUCTIVE CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	244	-	-	-	-
	Community Halls And Facilities	Halls-Tools And Equipment C/O	PC002003009_00001	NEW		Growth	INNOVATIVE AND PRODUCTIVE CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	(137)	-	-	-	-
	Community Parks (Including Nurseries)	Construction Staff Accommodation	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	500	-	-	-
	Community Parks (Including Nurseries)	Fencing And Stabilisat Of Beaches Fac	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	350	300	-	-
	Community Parks (Including Nurseries)	Hot Blue Flag Beach - Gonub/Kidd Beach	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	350	900	700	800
	Community Parks (Including Nurseries)	Refurbishment & Upgrading Of Facilities	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	600	300	700	800
	Community Parks (Including Nurseries)	Revitilisation Of Beach Infrastructure	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	4,753	5,500	5,746	7,000	7,000
	Community Parks (Including Nurseries)	Stabilisation Of Sand Dunes	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	300	700	800
	Community Parks (Including Nurseries)	Leaning Mach & Equip Baby Lee Jegels	PC002003009_0	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	100	-	-	-
	Community Parks (Including Nurseries)	Grass Cutting Equipment	PC002003009_00035	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	778	66	-	-	-
	Community Parks (Including Nurseries)	Grass Cutting Equipment	PC002003009_00036	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	800	700	800
	Community Parks (Including Nurseries)	Grass Cutting Equipment C/O	PC002003009_00035	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	1,434	400	300	1,400	1,500
	Community Parks (Including Nurseries)	Plant - Beaches	PC002003009_00028	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	150	200	720	700	800
	Community Parks (Including Nurseries)	Acquisition Of Fleet (Trucks Tractors Et	PC002003010_0	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	1,236	-	-	-	-
	Community Parks (Including Nurseries)	Acquisition Of Fleet (Trucks Tractors Et	PC002003010_00011	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	151	-	-	-
	Community Parks (Including Nurseries)	Refurbishment Of Nature Reserve(Boards	2002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	A GREEN CITY	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	300	300	700	1,000
	Community Parks (Including Nurseries)	Botanical Gardens	2002002003001010	UPGRADING	ent, effective and development-oriented public	Governance	JALLY INTEGRATED /TRANSFORME	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	180	500	350	500
	Community Parks (Including Nurseries)	Development Of Heroes Acre	2002002003001010	UPGRADING	ent, effective and development-oriented public	Governance	JALLY INTEGRATED /TRANSFORME	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	800	700	800
	Community Parks (Including Nurseries)	Establishment Of Recreational Parks	2002002003001010	UPGRADING	ent, effective and development-oriented public	Governance	JALLY INTEGRATED /TRANSFORME	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	4,098	5,000	5,224	10,000	10,000
	Community Parks (Including Nurseries)	Upgr & Devel Of Community Parks - Mid	2002002003001010	UPGRADING	ent, effective and development-oriented public	Governance	JALLY INTEGRATED /TRANSFORME	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	-	300	350	400
	Community Parks (Including Nurseries)	Upgrading & Devel Of Community Parks	2002002003001010	UPGRADING	ent, effective and development-oriented public	Governance	JALLY INTEGRATED /TRANSFORME	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	160	-	300	350	400
	Community Parks (Including Nurseries)	Upgrading And Develop Of Comm Parks	2002002003001010	UPGRADING	ent, effective and development-oriented public	Governance	JALLY INTEGRATED /TRANSFORME	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	300	350	400
	Community Parks (Including Nurseries)	Upgrading Of Parks Depot	2002002003001010	UPGRADING	ent, effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	800	700	800
	Community Parks (Including Nurseries)	Galvanised Street Litter Bins C/O	C0020030020010021	NEW	ent, effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Community Facilities	Taxi Ranks/Bus Terminals	CITY METROPOLITAN MUNICIPALITY - V	0	0	230	-	-	-	-
	Community Parks (Including Nurseries)	Plant - Nature Reserve	02003002002002_00	NEW	A long and healthy life for all South Africans	Growth	A GREEN CITY	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	220	180	700	1,000
	Community Parks (Including Nurseries)	Develop Beach And Nature Reserves Infr	02003003001001_00	NEW	ent, effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	500	-	-	-

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

BUF Buffalo City - Supporting Table SA36 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	2025/26 Medium Term Revenue & Expenditure Framework				
													Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	Disaster Management	Early Warning Systems	PC002003009_00016	NEW		Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	750	600	700	1,000
	Disaster Management	Tactical Radio Network	PC002003009_00040	NEW		Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	269	-	-	-	-
	Disaster Management	Disaster Management Vehicles	PC002003010_00008	NEW		Growth	INNOVATIVE AND PRODUCTIVE CI	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1,800	1,200	1,050	1,000
	Disaster Management	Construction Of New Disaster Management Centres	PC2003003001010_00	NEW	ent, effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,500	-	1,050	2,000
	Disaster Management	Establishment Of New Disaster Management Centres	PC2003003001010_00	NEW	ent, effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	28,000	28,000	29,000
	Economic Development/Planning	Sleeper Site Refurbishment	01001001006001_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A WELL GOVERNED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	300	-	550
	Economic Development/Planning	Guardrails (Coastal)	01001001006003_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	100	104	110	110
	Economic Development/Planning	Guardrails (Midland)	01001001006003_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - M	0	0	274	100	104	300	300
	Economic Development/Planning	Guardrails (inland)	01001001006003_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - I	0	0	68	100	104	110	110
	Economic Development/Planning	Guidance Signage (Coastal)	01001001006003_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	200	209	250	250
	Economic Development/Planning	Sidewalks (Coastal)	01001001006003_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	3,000	1,000	1,000
	Economic Development/Planning	Sidewalks (Inland)	01001001006003_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	1,045	2,000	2,000
	Economic Development/Planning	Sidewalks (Midland)	01001001006003_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - M	0	0	695	1,000	3,000	2,000	2,000
	Economic Development/Planning	Traffic Calming (Coastal)	01001001006003_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	413	250	261	300	300
	Economic Development/Planning	Traffic Calming (Inland)	01001001006003_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - I	0	0	413	250	261	300	300
	Economic Development/Planning	Traffic Calming (Midland)	01001001006003_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - M	0	0	825	500	522	600	600
	Economic Development/Planning	Traffic Signals	01001001006003_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,996	11,000	2,179	5,000	5,000
	Economic Development/Planning	Sleeper Site Road	01001002006001_00	UPGRADING	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	32,532	20,000	6,000	-	6,000
	Economic Development/Planning	Sleeper Site Road	01001002006001_00	UPGRADING	ompetitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	9,000	-	-	-	-
	Economic Development/Planning	Bridge Designs & Implementation (Coastal)	01001002006002_00	UPGRADING	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Structures	CITY METROPOLITAN MUNICIPALITY - G	0	0	-	-	3,134	5,000	5,000
	Economic Development/Planning	Bridge Designs & Implementation (Midland)	01001002006002_00	UPGRADING	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Structures	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	11,958	-	-	-
	Economic Development/Planning	Midlands Access Road	01001002006002_00	UPGRADING	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Structures	CITY METROPOLITAN MUNICIPALITY - M	0	0	321	-	4,403	10,000	5,000
	Economic Development/Planning	Qumza Highway Phase 7 - Phase 1 & 2	01001002006002_00	UPGRADING	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Road Structures	CITY METROPOLITAN MUNICIPALITY - M	0	0	16,925	10,000	4,896	9,000	10,000
	Economic Development/Planning	Traffic Signals	PC001002006003_00	NEW	ompetitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	8,000	-	-	-
	Economic Development/Planning	Office Furn & Equipment (Directorate)	PC002003005_00032	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	161	300	500	500	550
	Economic Development/Planning	TIRank Infrast (Rds & Abu Fac) (Coast)	200202002001021_00	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	A CONNECTED CITY	Community Facilities	Taxi Ranks/Bus Terminals	CITY METROPOLITAN MUNICIPALITY - C	0	0	10,788	10,000	5,448	5,000	5,244
	Economic Development/Planning	Taxi/Bus Embayments (Midland)	200202002001021_00	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	A CONNECTED CITY	Community Facilities	Taxi Ranks/Bus Terminals	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	2,090	-	-
	Electricity	Electrification - Informal Dwelling Area	01001002001007_00	UPGRADING	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Electrical Infrastructure	Mv Networks	CITY METROPOLITAN MUNICIPALITY - V	0	0	15,716	15,000	15,000	20,000	20,000
	Electricity	Lv Networks - Rv=whole Metro	001002001008_000	NEW	ompetitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Electrical Infrastructure	Lv Networks	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	12,000	77,538	80,000	86,000
	Electricity	Lv Networks - Rv=whole Metro	001002001008_000	NEW	ompetitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Electrical Infrastructure	Lv Networks	CITY METROPOLITAN MUNICIPALITY - V	0	0	7,538	10,000	11,613	9,000	9,000
	Electricity	Office Furn & Equipment (Directorate)	PC002003005_00029	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	313	1,050	500	500	500
	Electricity	ools And Equipment (Specialised Vehicle)	PC002003009_00029	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1,400	1,200	1,400	1,500
	Electricity	Hv Transmission Conductor - Rv=coastal	01001001001004_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Electrical Infrastructure	Hv Transmission Conductors	CITY METROPOLITAN MUNICIPALITY - C	0	0	14,103	31,642	18,000	7,000	8,000
	Electricity	Hv Transmission Conductor - Rv=coastal	01001001001004_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Electrical Infrastructure	Hv Transmission Conductors	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	20,000	-	-	-
	Electricity	Hv Transmission Network	01001001001004_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Electrical Infrastructure	Hv Transmission Conductors	CITY METROPOLITAN MUNICIPALITY - V	0	0	14,103	-	-	-	-
	Electricity	Hv Transmission Network	01001001001004_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Electrical Infrastructure	Hv Transmission Conductors	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	20,000	-	-	-
	Electricity	Lv Networks - Rv=whole Metro	01001001001007_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Electrical Infrastructure	Mv Networks	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	16,167	13,067	15,053
	Electricity	Mv Network - Rv=inland	01001001001007_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Electrical Infrastructure	Mv Networks	CITY METROPOLITAN MUNICIPALITY - V	0	0	41,904	55,446	21,428	30,372	28,947
	Electricity	Lv Network - Rv=coastal	01001001001008_00	RENEWAL	ompetitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Electrical Infrastructure	Lv Networks	CITY METROPOLITAN MUNICIPALITY - C	0	0	19,319	31,594	24,150	18,401	18,000
	Electricity	Building Alter - B/Bay Civic Centre & Opp	0020202003001001_00	UPGRADING	ent, effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	700	600	700	1,000

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

BUF Buffalo City - Supporting Table SA36 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	2025/26 Medium Term Revenue & Expenditure Framework				
													Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Finance	Indigent Management System	01001002006001_00	UPGRADING	competitive and responsive economic infrastru	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	5,390	-	-	-
Finance	Smart Metering Solutions (Electricity)	001002001008_0000	NEW	competitive and responsive economic infrastru	Growth	A WELL GOVERNED CITY	Electrical Infrastructure	Lv Networks	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	13,953	21,477	6,000	-	-
Finance	Smart Metering Water Solutions	001002004010_0000	NEW	competitive and responsive economic infrastru	Growth	A WELL GOVERNED CITY	Water Supply Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	27,601	45,931	36,000	30,000	-
Finance	Laptop - Intems	PC002003004_00004	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	115	115	115
Finance	Office Furn & Equipment (Directorate)	PC002003005_00026	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	499	1,150	500	500	500
Finance	P-Cnin Furn & Off Equip	PC002003005_00001	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	1,914	86	-	-	-
Finance	onstr Of Off Accom - Customer Care Off	02002003003001001_00	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - M	0	0	0	60	3,186	2,400	6,000	3,000
Finance	Construction Of Office Accommodation -	02002003003001001_00	NEW	ent; effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - M	0	0	0	-	1,358	-	-	-
Finance	Refurbishment Of Munifin Building	02002003003001001_00	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - M	0	0	0	-	3,000	-	-	-
Fire Fighting And Protection	Refurbishment Of Fire Stations	20020010020001005	RENEWAL	insive; responsive and sustainable social prote	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Community Facilities	Fire/Ambulance Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	701	-	-	-
Fire Fighting And Protection	Fire Equipment	PC002003005_00046	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	600	1,050	1,000
Fire Fighting And Protection	Emergency Serv Call Out & Response Sys	PC002003009_00040	NEW		Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	2,500	-	-	-
Fire Fighting And Protection	Fire Engines Procured C/O	PC002003009_00036	NEW		Growth	N MUNICIPAL STRATEGIC OBJECT	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	4,936	-	-	-
Fire Fighting And Protection	Furniture & Equipment Berlin Fire Statio	PC002003009_00039	NEW		Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	1,800	-	-
Fire Fighting And Protection	P-Cnin Machinery & Equip	PC002003009_00012	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	257	-	-	-	-
Fire Fighting And Protection	ICab 4x4 & Jetski - Fire/Resc Dive U C/O	PC002003010_00003	NEW		Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	-	-	1,000
Fire Fighting And Protection	Fire Engine C/O	PC002003010_00004	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	5,369	-	-	-	-
Fire Fighting And Protection	Fire Engines Procured	PC002003010_00010	NEW		Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	9,300	700	1,000
Fire Fighting And Protection	New Fire Station - Berlin Ward 45	20020020030001010	UPGRADING	ent; effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	13,078	-	-	-
Fire Fighting And Protection	Refurbishment Of Fire Stations	20020020030001010	UPGRADING	ent; effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE C	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	1,299	1,000	900	1,400	1,500
Fire Fighting And Protection	Refurbishment Of Fire Engines	2002002002010_0000	UPGRADING		Governance	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	600	1,050	1,000
Fire Fighting And Protection	New Fire Station - Berlin Ward 45	02002003002001005_00	NEW	insive; responsive and sustainable social prote	Growth	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Fire/Ambulance Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	3,000	1,800	10,500	-
Fleet Management	cm Fleet Plant Spec Equip & S/Waste Ve	PC002003010_00003	NEW		Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	7,980	-	-	-
Fleet Management	cm Fleet Plant Spec Equip & S/Waste Ve	PC002003010_00009	NEW		Growth	ALLY INTEGRATED TRANSFORME	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	2,020	20,000	-	5,000	7,000
Governance Function	Audit Software	PC002003005_00036	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	1,426	-	-	-
Health Services	Acqui Parkhomes Nu6 Dep (Change Room)	20020010030001001_00	RENEWAL	ent; effective and development-oriented public	Governance	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	1,000	-	-	-
Health Services	Refurb Nu6 Midants Off - Mun Health Ser	20020010030001001_00	RENEWAL	ent; effective and development-oriented public	Governance	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	3,000	-	-	-
Health Services	Air Monitoring Station	20020020020001006	UPGRADING	ent; effective and development-oriented public	Inclusion and Access	A GREEN CITY	Community Facilities	Testing Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	978	1,000	-	-	-
Health Services	Purchase Of Tools And Equipment For Mi	2002002002000200100	UPGRADING	ent; effective and development-oriented public	Inclusion and Access	A GREEN CITY	Community Facilities	Testing Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	2,400	1,400	1,500
Health Services	Tools & Equipment	20020020020001006	UPGRADING	ent; effective and development-oriented public	Inclusion and Access	A GREEN CITY	Community Facilities	Testing Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	1,200	1,400	1,500
Health Services	Acqui Fleet (Cherry Picker Trucks Etc)	PC002003010_00011	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	5,000	-	-	-
Health Services	Acquisition Of Fleet (Cherry Picker Truc	PC002003010_0	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	1,800	1,400	1,500

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

Burlington City - Supporting Table SA33 Detailed capital budget											2025/26 Medium Term Revenue & Expenditure Framework				
Function	Project Detail	Project Number	Type	WSP Service Outcome	ICDP	Own Strategic Goal	Asset Sub-Class	East Location	GPS Longitude	GPS Latitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year+1 2026/27	Budget Year+2 2027/28
Housing	Amalinda 179 Military Veterans- Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	1,179	1,179
Housing	Berlin Langdon - Phase 1 - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - H	0	4,348	2,000	5,224	5,224	5,000
Housing	Brayley Est 19 - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	1,179	1,179
Housing	C Section & Triangular Site - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	500	0	522
Housing	Cluster 1 - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - A	0	1,630	150	522	622	250
Housing	Cluster 2 - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - A	0	1,750	100	250	1,000	1,000
Housing	Cluster 3 - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - A	0	1,038	500	1,500	1,500	250
Housing	Chilp Vetchin Project: Cambridge West - D Hostel - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	6,540	3,734	734	634	634
Housing	D Hostel - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	-	302	378	784	200
Housing	Duncan Vil Comp&Sate-Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	-	-	78	68	68
Housing	Duncan Village Proper - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	-	-	263	263	263
Housing	East Bank Restoration - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	-	-	500	500	500
Housing	Engelmann - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	-	-	2,212	5,000	5,000
Housing	Engelmann - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	5,682	2,000	1,000	6,000	1,000
Housing	Ethembesi - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	-	46	50	50	50
Housing	Farm 324 - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	-	-	224	224	1,000
Housing	Food Maimingo - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	-	-	82	500	500
Housing	Glenburg - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - H	0	-	3,000	5,224	5,224	5,000
Housing	Goce Village-Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - A	0	1,000	1,000	1,000	1,000	1,000
Housing	Harat Park - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - A	0	1,096	1,000	50	3,050	-
Housing	Hakini - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - A	0	607	600	50	1,000	1,000
Housing	Ikiba Sportfield - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - H	0	1,161	5,000	3,724	5,224	5,000
Housing	Khayaletula - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - A	0	4,151	2,000	6,000	6,000	1,000
Housing	Kwintshulu - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - H	0	2,224	1,000	454	1,000	1,000
Housing	Makani Park - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	3,467	3,000	8,000	8,000	1,000
Housing	N2 Road Reserve - Water-Isupg	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	1,500	45	250	45	250
Housing	Noudulu-Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - A	0	-	-	2,089	1,464	6,000
Housing	Prokha Park - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	4,662	313	50	50	-
Housing	Potdam Inweel B1 - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - H	0	1,500	1,445	2,500	1,000	1,000
Housing	Potdam Inweel B1 - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	0	1,045	1,045
Housing	Potdam North Kanana - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - A	0	-	250	0	1,090	1,000
Housing	Reeston Phase 1 Stage 2 - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - A	0	1,295	1,000	1,000	1,000	1,000
Housing	Slove Park - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - A	0	1,000	1,000	500	2,000	2,000
Housing	Swanby Park - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - H	0	607	600	50	1,000	1,000
Housing	Westbank Restoration - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	624	1,076	2,202	2,202	3,700
Housing	Zwintshulu - Water	PC0910200000_0	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - H	0	-	-	2,000	1,000	-
Housing	Zwintshulu - Water	201902004008_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - H	0	-	-	3,000	1,000	-
Housing	Amalinda 179 Military Veterans- Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - C	0	-	-	1,179	217	217
Housing	Brayley Est 19 - Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - C	0	5,608	-	2,224	2,224	2,224
Housing	C Section & Triangular Site - Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - C	0	-	-	-	300	-
Housing	Cluster 1 - Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - A	0	1,760	250	1,045	1,045	250
Housing	Cluster 2 - Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - A	0	4,400	3,750	1,000	1,000	250
Housing	Cluster 3 - Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - A	0	1,507	1,000	1,000	1,000	1,000
Housing	Chilp Vetchin Project: Cambridge West - D Hostel - Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - C	0	-	7,218	4,273	1,273	100
Housing	Inkuba Shuter Houses: Detail Infrast	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - C	0	1,000	1,000	1,000	1,000	1,000
Housing	Inkuba Shuter Houses: Detail Infrast	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - C	0	217	1,000	1,000	1,000	1,000
Housing	Duncan Vil Comp&Sate-Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - C	0	-	-	366	366	2,000
Housing	Farm 324 - Sanitation	PC0910200000_0	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - C	0	-	500	-	104	500
Housing	Food Maimingo - Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - C	0	-	-	104	500	500
Housing	Goce Village-Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - A	0	1,000	1,000	500	2,000	2,000
Housing	Ikiba 40 Sims - Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - C	0	424	0	250	500	2,000
Housing	N2 Road Reserve - Sanitation-Isupg	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - C	0	-	755	-	2,210	250
Housing	Potdam Inweel B1 - Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - A	0	-	5,500	2,500	1,000	1,000
Housing	Potdam Inweel B1 - Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - A	0	-	-	1,000	1,000	1,000
Housing	Potdam North Kanana - Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - A	0	-	1,000	3,800	3,800	3,800
Housing	Reeston Phase 1 Stage 2 - Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - A	0	1,290	1,000	1,000	1,000	1,000
Housing	Tyutyne Phase 3 - Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - H	0	567	2,400	481	800	800
Housing	Westbank Restoration - Sanitation	201902005002_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Sanitation Infrastructure	Reduction	CITY METROPOLITAN MUNICIPALITY - C	0	3,324	1,004	2,789	4,300	3,000
Housing	Amalinda 179 Military Veterans- Roads	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	-	-	1,000	1,000	1,000
Housing	Brayley Est 19 - Roads	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	10,564	-	2,134	2,134	2,000
Housing	Brayley Est 19 - Roads	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	-	-	1,000	1,000	1,000
Housing	Brayley Est 19 - Roads	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	-	5,000	1,000	1,000	1,000
Housing	C Section & Triangular Site - Roads	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	-	-	-	418	250
Housing	Cluster 1 - Roads	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - A	0	1,700	1,100	1,134	418	250
Housing	Cluster 2 - Roads	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - A	0	3,628	3,750	8,000	4,000	250
Housing	Cluster 3 - Roads	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	-	1,000	1,045	1,045	100
Housing	Chilp Vetchin Project: Cambridge West - D Hostel - Roads	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	-	1,000	1,045	1,045	100
Housing	Inkuba Shuter Houses: Detail Infrast	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - H	0	1,454	1,454	1,454	1,454	1,454
Housing	Duncan Vil Comp&Sate-Roads	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - H	0	635	1,000	1,000	1,000	1,000
Housing	Duncan Village Proper - Roads	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	-	-	222	222	200
Housing	Farm 324 - Roads	PC0910200000_0	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	-	-	209	209	209
Housing	Food Maimingo - Roads	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	-	500	100	313	600
Housing	Goce Village-Roads	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - H	0	-	-	1,000	1,000	2,000
Housing	Ikiba 40 Sims - Roads	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - A	0	420	0	500	1,000	1,000
Housing	Kalera Beach Internal Roads	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	-	4,475	5,000	4,000	3,000
Housing	Kel Golf Club Sweetwaters (New)	PC0910200000_0	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	-	10,122	17,300	13,000	20,000
Housing	Kel Golf Club Sweetwaters (New)	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	JALY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	-	-	-	-	-
Housing	Livryale - Roads	201902006001_000	NEW	improving and responsive economic infrastructure	Growth	CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - A	0	2,168	800	1,000	1,000	1,000
Housing	Livryale - Roads	2													

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

BUF Buffalo City - Supporting Table SA36 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	Audited Outcome 2023/24	2025/26 Medium Term Revenue & Expenditure Framework			
														Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Housing		Farm 924	PC001002007001_0	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	1,500	500	2,121
Housing		Farm 924B - Stormwater	PC001002007001_0	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	500	-	-	-
Housing		Ford Misingao - Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	52	500
Housing		Gqozo Village-Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	100	500	1,000	2,000
Housing		Iitha 49 Sites - Stormwater 10%	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - I	0	0	385	435	-	-	-
Housing		Iitha 49 Sites - Water	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - I	0	0	221	121	-	-	-
Housing		Manyano Thembehlhe Rd & Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - N	0	0	179	6,000	6,000	3,393	6,000
Housing		Mdantsane Z 18 Cc Ph 2 - Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - N	0	0	2,000	8,520	2,224	2,224	2,500
Housing		N2 Road Reserve - Stormwater- Isupg	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	100	567	250
Housing		Phakamisa South - Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - I	0	0	4,121	2,000	1,000	250	1,000
Housing		Potsdam Ikhwesi Bl 1 - Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - N	0	0	2,984	2,500	2,500	1,500	250
Housing		Potsdam Ikhwesi Bl 2 - Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	250	-	522	522
Housing		Potsdam North Kanaana - Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	-	-	45	45
Housing		Reston Phase 3 Stage 2 - Stormwater 10%	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,937	5,000	500	2,000	2,000
Housing		Tyutyu Phase 3 - Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - I	0	0	695	500	531	531	800
Housing		West Bank Farm 194	PC001002007001_0	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	7,309	-	-	-	-
Housing		Westbank Rehabilitation - Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,154	3,000	1,937	2,224	2,290
Housing		Amalinda Junction Tra Phase 1	C002003003002002	NEW	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	10,000	6,000	2,000	1,000
Housing		Covid 19 Special Clinics (Parkhomes)	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - V	0	0	9,728	1,000	1,045	1,045	2,000
Housing		Fynbos Relocation Site Units	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	217	522	522	500
Housing		Hemingsways Informal Settlements	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	810	-	1,045	2,045	1,000
Housing		Mdantsane Erf 81 87 888 Relocation Site	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - N	0	0	13,489	-	200	1,045	500
Housing		Moningside Indegent Site- Old Age (Mt)	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	200	1,000	5,000
Housing		Mazomhle Roads	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	INNOVATIVE AND PRODUCTIVE CI	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	6,000	1,000	1,000	2,000
Housing		Nelson Mandela 102	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	INNOVATIVE AND PRODUCTIVE CI	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	500	1,000	1,000
Housing		Nompumelelo	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	200	1,000	2,000
Housing		Nompumelelo Tra	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	-
Housing		Phakamisa Sewers	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	3,000	1,000	500	1,000
Housing		Pikiniini	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	200	1,000	2,000
Housing		Pikiniini Tra	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	-
Housing		Silverton	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	1,045	2,545	1,000
Housing		Stoney Drift Tra	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	-
Housing		Iphuzana Bypass Relocation Site (Tra	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	8,267	-	-	-	-
Housing		Iphuzana Bypass Relocation Site (Tra	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	997	9,500	1,522	1,522	2,000
Housing		Iphuzana Bypass Relocation Site (Tra	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	200	1,000	2,000
Housing		Office Furn & Equipment (Directorates)	PC002003005_00031	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	43	500	500	500	500
Housing		D Hostel - Fencing	C002003003001001	NEW	ent; effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	4,000	1,000	1,000	2,000
Human Resources		Furniture For Intems	PC002003005_00001	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	200	200	200	200
Human Resources		Office Furniture And Equipment - Intern	PC002003005_00001	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	145	-	-	-	-
Information Technology		Lte Infrastructure	PC001002001008_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Electrical Infrastructure	Lv Networks	CITY METROPOLITAN MUNICIPALITY - N	0	0	660	1,000	600	1,400	1,000
Information Technology		Disaster Recovery Enhancement	PC001002009001_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Information And Communication Infrastructure	Data Centres	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	1,500	600	1,400	1,000
Information Technology		Fibre Network	PC001002009002_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Information And Communication Infrastructure	Core Layers	CITY METROPOLITAN MUNICIPALITY - A	0	0	743	1,050	600	2,100	1,500
Information Technology		Procurement Of Ict Equipment	PC002003004_00002	NEW	ent; effective and development-oriented public	Growth	A GREEN CITY	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	105	-	-	-
Information Technology		Procurement Of Ict Equipment	PC002003004_00006	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	1,180	2,000	1,200	1,400	1,500
Information Technology		Wi-Fi	PC002003004_00008	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	2,000	600	700	1,000
Information Technology		Wi-Fi C/O	PC002003004_00008	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1,000	-	-	-

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

BUF Buffalo City - Supporting Table SA36 Detailed capital budget														2025/26 Medium Term Revenue & Expenditure Framework			
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 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	Libraries And Archives	Air Monitoring Station	C002003002001010	NEW	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Libraries	CITY METROPOLITAN MUNICIPALITY - M	0	0	168	-	-	-	-
	Libraries And Archives	Development Of Libraries	02003002001010_00	NEW	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Libraries	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	700	700	800
	Libraries And Archives	Development Of Libraries	02003002001010_00	NEW	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Libraries	CITY METROPOLITAN MUNICIPALITY - M	0	0	5,018	-	-	-	-
	Libraries And Archives	Development Of Libraries	02003002001010_00	NEW	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Libraries	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	2,500	12,933	6,500	7,000
	Markets	Upgrading Of Buildings	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	A WELL GOVERNED CITY	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	600	1,400	1,000
	Markets	Upgrading Of Cold Rooms	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - V	0	0	180	-	-	-	-
	Markets	Upgrading Of Market Hall	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - V	0	0	4,524	5,500	8,746	3,000	5,000
	Markets	Office Furn & Equipment (Directorate)	PC002003005_00037	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	149	250	500	1,000	1,000
	Markets	st London Beachfront & Waterworld	0020202020202002	UPGRADING	A long and healthy life for all South Africans	Inclusion And Access	A GREEN CITY	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - A	0	0	5,132	-	-	-	-
	Markets	Esplanade Beachfront Upgrade	0020202020202002	UPGRADING	A long and healthy life for all South Africans	Inclusion And Access	A GREEN CITY	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - A	0	0	4,653	-	-	-	-
	Mayor And Council	Office Furn And Equipment (Council Office)	PC002003005_00001	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	540	2,000	2,000	2,000
	Mayor And Council	Office Furn And Equipment (Directorate)	PC002003005_00033	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	228	500	500	500	500
	Municipal Manager, Town Secretary And	Office Furn And Equipment (Directorate)	PC002003005_00038	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	74	500	500	500	500
	Municipal Manager, Town Secretary And	Office Furniture And Equipment-Egms	PC002003005_00038	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	77	150	250	500	500
	Municipal Manager, Town Secretary And	Sentiment Anal Intel S/Ware Serv	PC002003005_00035	NEW	ent; effective and development-oriented public	Growth	A GREEN CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	8,000	3,000	3,500	3,000
	Municipal Manager, Town Secretary And	Digit Enhanc & Optimisation E-Procure	PC002003007002004	NEW	ent; effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Licences And Rights	Computer Software And Applications	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	8,000	-	-	-
	Police Forces, Traffic And Street Parking	Back-Up Generators	PC002003005_00001	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	3,500	-	-	-
	Police Forces, Traffic And Street Parking	Back-Up Generators	PC002003005_00027	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	-	1,800	700	1,000
	Police Forces, Traffic And Street Parking	Office Furn & Equipment (Directorate)	PC002003005_00015	NEW	ent; effective and development-oriented public	Growth	A GREEN CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	117	-	-	-	-
	Police Forces, Traffic And Street Parking	Office Furn & Equipment (Directorate)	PC002003005_00039	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	132	500	500	500	500
	Police Forces, Traffic And Street Parking	Office Furn & Equipment (Directorate)	PC002003005_00038	NEW	ent; effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	313	-	-	-
	Police Forces, Traffic And Street Parking	Closed Circuit Television Network - Cap	PC002003009_00009	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	4,000	-	-	-
	Police Forces, Traffic And Street Parking	Closed Circuit Television Network - Cap	PC002003009_00041	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1,000	1,200	700	1,000
	Police Forces, Traffic And Street Parking	Infrastructure & Equipment Law Enforcement	PC002003009_0	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	139	-	-	-	-
	Police Forces, Traffic And Street Parking	Infrastructure & Equipment Law Enforcement	PC002003009_00027	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	61	-	-	-
	Police Forces, Traffic And Street Parking	Traffic And Law Enforcement Equipment	PC002003009_00010	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	216	1,063	-	-	-
	Police Forces, Traffic And Street Parking	Traffic And Law Enforcement Equipment	PC002003009_00038	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1,000	600	700	1,000
	Police Forces, Traffic And Street Parking	Drones For Public Safety Department	PC002003010_00003	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	700	1,000
	Police Forces, Traffic And Street Parking	Law Enforcement Vehicles	PC002003010_00008	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	3,099	3,000	4,800	1,050	1,000
	Police Forces, Traffic And Street Parking	Mobile Incident Command Vehicle	PC002003010_00008	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	700	1,000
	Police Forces, Traffic And Street Parking	Specialised Vehicles Public Safety	PC002003010_00005	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	2,325	-	-	-	-
	Police Forces, Traffic And Street Parking	Emergency Of Public Safety & Emergency Services	PC002003010001010	UPGRADING	ent; effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE C	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	700	1,000
	Police Forces, Traffic And Street Parking	Refurbishment Of Traffic Services Building	002020202020301010	UPGRADING	ent; effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE C	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	5	1,995	600	700	1,000
	Property Services	Orient Theatre Refurbishment	0020201002001009	RENEWAL	ent; effective and development-oriented public	Inclusion And Access	A WELL GOVERNED CITY	Community Facilities	Theatres	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	300	300	-	550
	Property Services	Auxiliary And Electricity House Refurbishment	0020201003001001	RENEWAL	ent; effective and development-oriented public	Governance	ALLY INTEGRATED /TRANSFORME	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,350	-	-	-	-
	Property Services	Auxiliary And Electricity House Refurbishment	00202020202001002	UPGRADING	ent; effective and development-oriented public	Inclusion And Access	N MUNICIPAL STRATEGIC OBJECT	Community Facilities	Centres	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	455	-	-	-
	Property Services	Upgrading Abas Stadium Floodlights	0020202020202002	UPGRADING	A long and healthy life for all South Africans	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	4,098	-	-	-	-
	Property Services	Land Acquisition	PC002001_0	NEW	Spatial Integration	Spatial Integration	ALLY INTEGRATED /TRANSFORME	Land	Land	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	15,673	5,822	8,123
	Property Services	Land Acquisition	PC002001_00001	NEW	Spatial Integration	Spatial Integration	ALLY INTEGRATED /TRANSFORME	Land	Land	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	-	-
	Recreational Facilities	Refurbishment Of Backpackers	0020201002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,569	7,000	-	-	-
	Recreational Facilities	Refurbishment Of Chalets	0020201002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	600	700	800
	Recreational Facilities	Building Of Si/Pool At Gonubie Resort	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	618	250	800	700	800
	Recreational Facilities	onster Edipini Swimming Pool (Duncan	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	5,000	5,903
	Recreational Facilities	Fencing Of Resorts	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	600	5,700	5,300	5,300
	Recreational Facilities	Refurbishment Of Swimming Pools	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	3,662	250	800	700	800
	Recreational Facilities	Refurbishment Of Swimming Pools CO	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	A WELL GOVERNED CITY	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	181	-	-	-
	Recreational Facilities	grading & Refurb Swimming Pools-Int	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	250	800	700	800
	Recreational Facilities	grading & Refurb Swimming Pools-Int	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	800	700	800
	Recreational Facilities	Upgrading Of Football Fields Entrance	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	700	700	800
	Recreational Facilities	Office Furn & Equipment (Directorate)	PC002003005_00041	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	494	250	500	1,000	1,000
	Recreational Facilities	Building Of Memorial Stones	0020203006001_000	NEW	South Africa and contribute to a better Africa	Growth	INNOVATIVE AND PRODUCTIVE C	Heritage Assets	Monuments	CITY METROPOLITAN MUNICIPALITY - C	0	0	972	-	800	700	800
	Recreational Facilities	Installation Ccv Cameras Resorts	PC002003009_00009	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	600	-	-
	Recreational Facilities	Installation Of Alternative Energy System	PC002003009_00016	NEW	ent; effective and development-oriented public	Growth	A CONNECTED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	700	800
	Recreational Facilities	Installation Of Floodlights At Gonubie	PC002003009_00031	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	250	600	700	800
	Recreational Facilities	Plant - Swimming Pool	PC002003009_0	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	47	-	-	-	-
	Recreational Facilities	Plant - Swimming Pool	PC002003009_00037	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	800	700	800

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

BUF Buffalo City - Supporting Table SA36 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	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework			
															Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
	Recreational Facilities	Revamping Of Jumping Castle At Reson	PC002003009_00032	NEW		Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	600	560	640
	Recreational Facilities	Purchase Of Fleet Plant & Equipment	PC002003010_00007	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	-	700	800
	Recreational Facilities	Develop Upgrade & Refurb Of S Fields & Nu 1 Stadium	2002002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	2,726	-	1,500	6,400	6,600	
	Recreational Facilities	Develop Upgrade & Refurb Of S Fields & Nu 1 Stadium	2002002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	2,274	-	-	-	-
	Recreational Facilities	Develop Upgrade & Refurb Of S Fields & Nu 1 Stadium	2002002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - N	0	0	3,779	54	-	5,000	5,000	
	Recreational Facilities	Upgrade & Refurb Sports Facilities	2002002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	15,000	-	-	-	-
	Recreational Facilities	Upgrading Of Sportsfields	2002002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	4,971	2,500	2,612	5,000	5,000	
	Recreational Facilities	Upgrading Of Tennis Courts	2002002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	800	700	1,000	
	Recreational Facilities	Upgrading Of Zoo	2002002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	896	-	400	350	400	
	Recreational Facilities	Gravelling And Tarring Of Heritage Sites	02002002006001_00	UPGRADING	South Africa and contribute to a better Africa a	Governance	INNOVATIVE AND PRODUCTIVE CI	Heritage Assets	Monuments	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	800	700	800	
	Recreational Facilities	Restoration Of Heritage Sites	02002002006001_00	UPGRADING	South Africa and contribute to a better Africa a	Governance	INNOVATIVE AND PRODUCTIVE CI	Heritage Assets	Monuments	CITY METROPOLITAN MUNICIPALITY - V	0	0	862	-	800	700	800	
	Recreational Facilities	Refurbishment Of Aquarium	002002002012_0009	UPGRADING	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Zoos, Marine And Non-Biological Animals	Zoos, Marine And Non-Biological Animals	CITY METROPOLITAN MUNICIPALITY - V	0	0	462	200	400	350	400	
	Recreational Facilities	Refurbishment Of Ablution Blocks At Reson	02003002001015_00	NEW	enhance our environmental assets and nature	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	100	400	350	400	
	Recreational Facilities	Refurbishment Of Ablution Blocks At Reson	02003002002001016_00	NEW	erent, effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Public Ablution Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	250	600	700	800	
	Recreational Facilities	Refurbishment Of Ablution Blocks At Reson	02003002002002_00	NEW	A long and healthy life for all South Africans	Growth	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	50	400	350	400	
	Recreational Facilities	onstr Of Office & Guard House Nahoon	02003003001001_00	NEW	erent, effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	455	48	-	-	-	
	Roads	Bowls Rd Rehab - Ward 3	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	5,306	-	-	-	-	
	Roads	Bowls Road Rehabilitation - Ward 3	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,654	-	-	1,050	1,500	
	Roads	Kwelera/Tuba/Zozo/Botha Storm Damage	02001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	3,500	-	-	-	
	Roads	Mdant Unit 1 Pipe Culv Instal & Upgr & ZC	001001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	2,500	-	-	-	
	Roads	Mdantsane Unit 6 Culvert Rehabilitation	001001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	4,500	-	-	-	
	Roads	Mdantsane Unit 6: Culvert Rehabilitation	001001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	2,500	-	-	-	
	Roads	Portal Culvert Rehab & Road Rehabilitation	001001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,600	-	-	-	
	Roads	Rehab Beaconhurst Drive	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	829	-	-	-	-	
	Roads	Rehabilit Of Bcmn Bridges & Stormwater	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	4,097	2,500	1,000	3,600	3,500	
	Roads	Rehabilitation Of Beaconhurst Drive	001001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	3,000	-	-	-	
	Roads	Rehabilitation Of Beaconhurst Drive	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	174	1,000	-	700	1,000	
	Roads	Rehabilitation Of Beaconhurst Drive	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	700	800	
	Roads	ad Rehab & S/Water Upgr Mdoda St Gm	001001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	3,000	-	-	-	
	Roads	Roads Provision	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	540	-	-	
	Roads	Roads Provision - Ward 19	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,960	-	-	-	-	
	Roads	Roads Provision - Ward 01	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,993	-	-	-	-	
	Roads	Roads Provision - Ward 02	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	546	-	-	-	-	
	Roads	Roads Provision - Ward 04	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,843	-	-	-	-	
	Roads	Roads Provision - Ward 05	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	3,993	-	-	-	-	
	Roads	Roads Provision - Ward 06	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,000	-	-	-	-	
	Roads	Roads Provision - Ward 09	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,006	-	-	-	-	
	Roads	Roads Provision - Ward 1	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000	
	Roads	Roads Provision - Ward 10	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,523	2,000	1,000	1,260	1,260	
	Roads	Roads Provision - Ward 11	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	2,000	1,000	1,260	1,260	
	Roads	Roads Provision - Ward 12	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,670	1,000	636	1,050	1,000	
	Roads	Roads Provision - Ward 13	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,744	1,000	636	1,050	1,000	
	Roads	Roads Provision - Ward 15	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,542	-	-	-	-	

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

BDF Buffalo City - Supporting Table SA36 Detailed capital budget																		
R thousand																2025/26 Medium Term Revenue & Expenditure		
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 2023/24	Current Year 2024/25 Full Year Forecast	Framework				
														Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28		
Roads	Roads Provision - Ward 15	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,917	2,000	1,000	1,260	1,260		
Roads	Roads Provision - Ward 16	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,994	-	-	-	-		
Roads	Roads Provision - Ward 16	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward 16	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,822	2,500	1,000	1,260	1,260		
Roads	Roads Provision - Ward 18	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	700	800		
Roads	Roads Provision - Ward 19	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	700	800		
Roads	Roads Provision - Ward 2	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward 20	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,782	1,000	636	700	800		
Roads	Roads Provision - Ward 22	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	5,281	1,000	636	700	800		
Roads	Roads Provision - Ward 25	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,965	1,000	636	700	800		
Roads	Roads Provision - Ward 26	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	642	700	800		
Roads	Roads Provision - Ward 27	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	642	700	800		
Roads	Roads Provision - Ward 28	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,868	-	-	-	-		
Roads	Roads Provision - Ward 28	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,468	1,000	642	700	800		
Roads	Roads Provision - Ward 29	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,999	1,000	642	700	800		
Roads	Roads Provision - Ward 3	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward 31	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,836	1,000	642	700	800		
Roads	Roads Provision - Ward 32	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,489	-	-	-	-		
Roads	Roads Provision - Ward 32	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,000	642	700	800		
Roads	Roads Provision - Ward 34	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	4,829	1,000	642	700	800		
Roads	Roads Provision - Ward 35	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,497	1,000	642	700	800		
Roads	Roads Provision - Ward 36	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,999	1,000	642	700	800		
Roads	Roads Provision - Ward 39	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,000	642	700	800		
Roads	Roads Provision - Ward 4	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward 41	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,000	1,000	642	700	800		
Roads	Roads Provision - Ward 42	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	2,500	1,000	1,260	1,260		
Roads	Roads Provision - Ward 43	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,000	642	700	800		
Roads	Roads Provision - Ward 44	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	3,995	1,000	642	700	800		
Roads	Roads Provision - Ward 45	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,989	1,000	642	700	800		
Roads	Roads Provision - Ward 47	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	642	700	800		
Roads	Roads Provision - Ward 5	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward 5	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward 50	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,443	1,000	642	700	800		
Roads	Roads Provision - Ward 6	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward 7	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward 9	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	82,285	-	-	-	-		
Roads	Roads Provision - Ward 9	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward - 8	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,256	2,000	1,000	1,414	3,143		
Roads	Roads Provision - Ward - 8	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,990	1,000	636	1,050	1,000		
Roads	oads Rehab & S/Water Uprg in Robbie	001001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	2,000	-	-	-		
Roads	Roads Rehabilitation & Culvert Rehab	001001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	2,500	-	-	-		
Roads	oads Rehabilitation & Stormwater Reha	001001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,500	-	-	-		
Roads	oads Rehabilitation & Stormwater Uprg	001001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	5,000	-	-	-		

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

R thousand															2023/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2026	Budget Year +1 2026/27	Budget Year +2 2027/28	
Roads	Rural Roads - Ward 17	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,800	2,250	1,000	1,000	1,000	
Roads	Rural Roads - Ward 22	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,825	2,250	1,000	1,000	1,000	
Roads	Rural Roads - Ward 24	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,968	2,250	1,000	1,000	1,000	
Roads	Rural Roads - Ward 25	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,000	2,250	1,000	1,000	1,000	
Roads	Rural Roads - Ward 26	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	1,929	2,250	1,000	1,000	1,000	
Roads	Rural Roads - Ward 31	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	1,998	2,250	1,000	1,250	1,260	
Roads	Rural Roads - Ward 32	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	1,673	2,250	1,000	1,250	1,260	
Roads	Rural Roads - Ward 33	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,469	2,250	1,000	900	900	
Roads	Rural Roads - Ward 33	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	870	2,250	1,000	900	900	
Roads	Rural Roads - Ward 34	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,497	2,250	1,000	900	900	
Roads	Rural Roads - Ward 35	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,594	2,250	1,000	900	900	
Roads	Rural Roads - Ward 36	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,499	2,250	1,000	900	900	
Roads	Rural Roads - Ward 38	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,498	2,250	1,000	900	900	
Roads	Rural Roads - Ward 40	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,499	2,250	1,000	900	900	
Roads	Rural Roads - Ward 43	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,500	2,250	1,000	900	900	
Roads	Rural Roads - Ward 49	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,500	2,250	1,000	900	900	
Roads	Rural Roads - Ward 49	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	1,587	2,250	1,000	900	900	
Roads	Rural Roads -Wrd 33	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,598	-	-	-	-	
Roads	Stormwater Rehabilitation And Upgrade	C010100100106001	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,500	-	-	-	
Roads	pgjr Of Mtshane Rds - Clust 3: Ward 20	10100101006001_06	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	417	-	-	-	-	
Roads	malinda Morningside Roads & Culvert	1010010100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	1,538	-	-	-	-	
Roads	Cambridge Roads Rehabilitation	1010010100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	4,000	-	-	-	
Roads	zamezhe Township Road Rehabilitation	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	2,000	-	-	-	
Roads	Construction Of Road Infra - Sandle-T	10101002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	3,967	20,000	-	-	-	
Roads	Dimbaza Stormwater Drainage Upgrade	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	2,000	-	-	-	
Roads	Espanade Sidewalk Rehabilitation	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	3,000	-	-	-	
Roads	Galway Rd Culvert Upgrade	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	11,000	-	-	-	
Roads	noble Access Rd To The Queens Wilva	1010010100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	6,000	-	-	-	
Roads	Ndabeni Unit 3 Culvert Upgrade	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	2,000	-	-	-	
Roads	Ndabeni	1010010100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	2,500	-	-	-	
Roads	Nord Ave Culvert Rehabilitation	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	3,500	-	-	-	
Roads	Nu 13 Stormwater Upgrade	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	1,500	-	-	-	
Roads	Nu 14 Culvert Upgrade	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	3,000	-	-	-	
Roads	Nu 14 Stormwater Upgrade	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	1,000	-	-	-	
Roads	Nu 16 Stormwater Upgrade	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	1,500	-	-	-	
Roads	Nu 2 Culvert Upgrade	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	3,000	-	-	-	
Roads	Nu 8 Stormwater Upgrade	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	1,000	-	-	-	
Roads	Pefferville Stormwater Upgrade	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	1,500	-	-	-	
Roads	otisdam Roads And Culvert Rehabilitation	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	1,500	-	-	-	
Roads	Roads Provision - Ward 13 CIO	10101002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	2,200	-	700	400	
Roads	Water Drain Uprg John Nash Cres & Fa	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,500	-	-	-	
Roads	Scenery Park Stormwater Upgrade	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	2,000	-	-	-	
Roads	mythehams Rd Culvert Cross (Naheon R	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	10,000	-	-	-	
Roads	Stormwater Drainage Upgrade	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	2,000	-	-	-	
Roads	Stormwater Drainage Upgrade & Gallow R	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	2,000	-	-	-	
Roads	Stormwater Drainage Upgrade & Roads Re	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	1,000	-	-	-	
Roads	Stormwater Drainage Upgrade 4th Ave Ge	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	2,000	-	-	-	
Roads	Stormwater Upgrade Jobout St (Gonce)	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	2,000	-	-	-	
Roads	rise On Sea Road And Stormwater Upg	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	2,500	-	-	-	
Roads	Tankini Culvert Upgrade	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	1,500	-	-	-	
Roads	Unit 9 Roads And Stormwater Upgrade	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	3,500	-	-	-	
Roads	pgjr Of Mtshane Rds - Clust 1: Ward 10	101001002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,000	2,500	950	900	900	
Roads	pgjr Of Mtshane Rds - Clust 1: Ward 10	101001002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,000	2,500	975	900	900	
Roads	pgjr Of Mtshane Rds - Clust 1: Ward 10	101001002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,000	2,500	1,100	900	900	
Roads	pgjr Of Mtshane Rds - Clust 1: Ward 10	101001002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,000	2,500	1,175	900	900	
Roads	pgjr Of Mtshane Rds - Clust 1: Ward 40	101001002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,781	2,500	1,175	900	900	
Roads	pgjr Of Mtshane Rds - Clust 2: Ward 10	101001002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	12,179	2,500	1,175	900	900	
Roads	pgjr Of Mtshane Rds - Clust 2: Ward 10	101001002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	12,179	2,500	1,175	900	900	
Roads	pgjr Of Mtshane Rds - Clust 2: Ward 20	101001002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	7,913	2,500	1,175	900	900	
Roads	pgjr Of Mtshane Rds - Clust 2: Ward 30	101001002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	7,562	2,232	1,049	900	900	
Roads	pgjr Of Mtshane Rds - Clust 2: Ward 40	101001002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	18,037	2,500	1,175	900	900	
Roads	pgjr Of Mtshane Rds - Clust 3: Ward 20	101001002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	11,808	2,500	1,175	1,350	1,350	
Roads	pgjr Of Mtshane Rds - Clust 3: Ward 20	101001002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	18,707	2,500	1,175	1,350	1,350	
Roads	pgjr Of Mtshane Rds - Clust 3: Ward 20	101001002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	15,788	2,500	1,175	1,350	1,350	
Roads	pgjr Of Mtshane Rds - Clust 3: Ward 20	101001002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	15,788	2,500	1,175	1,350	1,350	
Roads	pgjr Of Mtshane Rds - Clust 3: Ward 20	101001002006001_06	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	20,427	2,500	1,175	1,350	1,350	
Roads	pgjr Pipe Culv Cross Damaged By Flood	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	2,000	-	-	-	
Roads	pgjr Stormwater Drainage & Road Rehab	C010100100206001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	3,000	-	-	-	

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

BUF Buffalo City - Supporting Table SA36 Detailed capital budget

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2023/24 Medium Term Revenue & Expenditure Framework				
												Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Roads	Upgrade North East Expressway	01001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	3,949	-	-	-	-
Roads	Upgrade Of North East Expressway	01001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	-	700	400
Roads	Urban Roads - Ward 37	01001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	2,983	2,000	900	1,350	1,350
Roads	Zone 5 Implementation - Toyana Road	01001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,055	3,000	1,000	1,575	1,575
Roads	Zwelithsha Zone 5 Stormwater Upgrade	0001001002006001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,046	-	-	-	-
Roads	Zwelithsha Zone 5 Stormwater Upgrade	0001001002006001	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	2,000	-	-	-
Roads	Quenera Beacon Bay Link Road	2001002006001.000	NEW	competitive and responsive economic infrastr	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	720	-	-
Roads	Roads Provision - Ward 46	2001002006001.000	NEW	competitive and responsive economic infrastr	Growth	INNOVATIVE AND PRODUCTIVE C	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	5,411	7,577	-	-	-
Roads	Rural Roads - Ward 41	2001002006001.000	NEW	competitive and responsive economic infrastr	Growth	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	284	-	-	-	-
Roads	Jggr Of Rdp Settlements-Clust 3.Ward	2001002006001.000	NEW	competitive and responsive economic infrastr	Growth	INNOVATIVE AND PRODUCTIVE C	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,000	-	-	-	-
Sewerage	Berlin Wastewater Treatment Works	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	-	6,000	6,000
Sewerage	Bisho Catchment Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	-	700	800
Sewerage	Bisho Odadation Ponds	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	2,800	-	-	-
Sewerage	Bredbach Odadation Ponds	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	8,000	-	-	-
Sewerage	City Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	700	800
Sewerage	East Bank Catchment Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	10,000	10,000
Sewerage	Ithanza Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	700	800
Sewerage	Install Network Flow Monitoring Infrast	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	3,000	13,000	20,500
Sewerage	Kayears Beach Odadation Ponds	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	2,000	6,173
Sewerage	Mdantsane Wastewater Treatment Works	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	3,622	-	-	-
Sewerage	Mdantsane Wastewater Treatment Works	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - N	0	0	17,093	38,739	30,176	-	-
Sewerage	Quinera Catchment Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	700	800
Sewerage	Reeston Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	2,500	15,000	15,000
Sewerage	T4 Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	700	800
Sewerage	T8 Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	700	800
Sewerage	Upgrading Of First Creek Outfall Sewer	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	5,948	-	-
Sewerage	Upgrading Of Second Creek Outfall Sewer	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	15,948	-
Sewerage	Yellowwood Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	-
Sewerage	Zone 10 Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	-	-	700	800
Sewerage	Zone 15 Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	-	-	700	800
Sewerage	Zone 16 Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	-	-	700	800
Sewerage	sho Kwt & Zwelithsha Bulk Reg Sewer Se	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - I	0	0	3,789	12,500	19,896	-	-
Sewerage	commissioning Of Sludge Lagoons in Q	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	700	1,000
Sewerage	Ducats Sanitation	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	2,000	2,224	-	-
Sewerage	East Beach Gravity Sewer Upgrade	0001001002005004	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	4,800	3,800	3,800
Sewerage	East Beach Gravity Sewer Upgrade	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	700	1,000
Sewerage	East Beach Gravity Sewer Upgrade	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	8	-	-	-	2,000
Sewerage	East Beach Gravity Sewer Upgrd	0001001002005004	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	7,533	-	-	-	-
Sewerage	Hood Point Marina Outf Sewer & Auxilli	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,259	-	5,179	-	-
Sewerage	Instal G/Water Monit BtHoles For W/Wat	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1,000	-	700	1,000
Sewerage	hufun Mdantsane Network Flood Damage	0001001002005004	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	12,000	-	-	-
Sewerage	hufun Mdantsane Network Flood Damage	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	-	5,500	-	-
Sewerage	new Central Wastewater Treatment Work	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	-	-	-
Sewerage	new Schomville W/Water Treatment Work	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	7,000	-	-	-
Sewerage	new Westbank Inverted Siphon Valves	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	700	1,000
Sewerage	Renewal Of Infrastructure - Treatment Work	0001001002005004	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - N	0	0	28,127	-	-	-	-
Sewerage	Renewal Of Infrastructure - Pump Station	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	2,000
Sewerage	Renewal Of Infrastructure - Pump Station	0001001002005004	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	2,508	2,408	4,000
Sewerage	Renewal Of Infrastructure - Retikulation	0001001002005004	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	4,200	3,200	4,200
Sewerage	Renewal Of Infrastructure - Retikulation	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	2,000	-
Sewerage	Renewal Of Infrastructure - Treatment Work	0001001002005004	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	4,659	3,659	3,053
Sewerage	Renewal Of Infrastructure - Treatment Work	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	7,000	1,341	-	2,000
Sewerage	Upgr Kidds Beach W/Water Treatment Work	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	4,000	3,000	30,000	30,000
Sewerage	Upgr Of Buffalo River Outfall Sewer In	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	-	20,000	20,000
Sewerage	Upgr Potsdam Wastewater Treatm Work	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,859	-	5,179	-	-
Sewerage	Upgrat Dimbaza Wastewater Treatm Work	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	2,224	-	-
Sewerage	Upgrading Of Dimbaza Outfall Sewer	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	-	10,000	10,000
Sewerage	Upgrading Of Nahoon Bulk Outfall Sewer	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	3,000	-	-	-
Sewerage	Upgrading Of Potsdam Wastewater Treatm	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	12,000	-	-	-
Sewerage	Berlin Sewers	2001002005002.000	NEW	competitive and responsive economic infrastr	Growth	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - I	0	0	920	-	5,179	-	-
Sewerage	West Bank Wastewater Treatment Work	2001002005002.000	NEW	competitive and responsive economic infrastr	Growth	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - I	0	0	368	-	-	-	-
Sewerage	Upgrading Of Berlin Wastewater Treatme	2001002005002.000	NEW	competitive and responsive economic infrastr	Growth	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Retikulation	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,357	-	-	-	-
Sewerage	Bulk Mains-Kwt & Bisho Infrastructure	2001002005004.000	NEW	competitive and responsive economic infrastr	Growth	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - V	0	0	4,484	-	-	-	-
Sewerage	Sanitation Facilities In Informal Sett	2001002005005.000	NEW	competitive and responsive economic infrastr	Growth	JALLY INTEGRATED TRANSFORME	Sanitation Infrastructure	Toilet Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	8,157	10,000	10,448	-	-

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

BUF Buffalo City - Supporting Table SA36 Detailed capital budget

R thousand													2025/26 Medium Term Revenue & Expenditure				
													Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Framework		
															Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude						
Solid Waste Disposal (Landfill Sites)	OF PARKHOMES FOR NUS DEPOT (CHANGE ROOMS)			competitive and responsive economic infrastruc	Inclusion and Access	A GREEN CITY	Solid Waste Infrastructure	Depots	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	900	1,400	1,600	
Solid Waste Disposal (Landfill Sites)	Refurbishment Of Transfer Stations	01001002002003_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Solid Waste Infrastructure	Waste Processing Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	153	900	1,400	1,600	
Solid Waste Disposal (Landfill Sites)	Refurbishment Of Waste Management Facilities	01001002002003_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Solid Waste Infrastructure	Waste Processing Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	22,782	18,400	21,500	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Ldv's And 4 Ton Truck	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	1,200	700	1,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Ldv's And 4 Ton Truck	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	3,500	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	44,500	30,700	31,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	15,700	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	3,000	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	1,200	700	1,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	2,000	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	500	2,000	500	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	419	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	171	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1,106	1,200	700	1,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	1,800	1,400	1,500	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	797	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	1,200	2,100	2,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	6,525	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	3,000	2,100	2,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	1,200	1,400	1,500	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	500	3,000	1,400	1,500
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	2,000	1,200	1,400	1,500
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	243	300	1,050	1,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	700	1,500	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	13,000	6,000	1,400	2,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	3,000	700	1,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	14,836	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	433	-	522	3,000	3,000
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	6,000	6,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	6,000	6,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	4,122	-	4,545	6,000	6,000
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	3,634	-	4,545	6,000	6,000
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	4,000	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	7,479	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	869	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	(840)	1,200	2,100	1,500	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	1,200	700	1,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	2,000	8,000	5,000	5,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	446	38	600	1,000	1,000
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1,434	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1,101	300	350	500	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	830	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	5,000	9,224	5,000	6,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	5,319	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	601	5,000	5,224	10,000	10,000
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	505	1,500	2,100	1,500	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	(60)	1,800	700	1,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	1,200	1,050	1,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	1,800	1,400	1,000	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	3,384	7,819	8,170	10,000	10,355
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	2,575	9,000	9,403	10,000	11,000

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

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			2023/26 Medium Term Revenue & Expenditure Framework		
													Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality: <i>List all capital projects grouped by Function</i>																	
Fleet Management	cm Fleet Plant Spec Equip & S/Waste Ve	PC002003010_00003	NEW		Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	7,980	-	-	-	
Fleet Management	cm Fleet Plant Spec Equip & S/Waste Ve	PC002003010_00009	NEW		Growth	ALLY INTEGRATED /TRANSFORME	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	2,020	20,000	-	5,000	7,000	
Governance Function	Audit Software	PC002003005_00038	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1,426	-	-	-	
Water Distribution	Distribution-Amahleke Water Supply	2001002004007_000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution	CITY METROPOLITAN MUNICIPALITY - I	0	0	4,922	12,500	5,903	5,000	5,000	
Water Distribution	Water Supply -Informal Settlements Coas	2001002004007_000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution	CITY METROPOLITAN MUNICIPALITY - C	0	0	6,397	7,864	8,358	10,269	10,269	
Water Distribution	Distribution Mains-Water Backlogs	2001002004008_000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - V	0	0	5,000	-	4,224	5,881	5,881	
Water Distribution	Demand Mangm - Water Conserv - Priv S	2001002004009_000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Priv Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	6,247	6,000	4,269	4,634	7,634	
Water Distribution	Upgrading Of Laboratory	02003003001007_00	NEW	ent; effective and development-oriented public	Growth	ALLY INTEGRATED /TRANSFORME	Operational Buildings	Laboratories	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	3,000	1,200	-	1,500	
Parent Capital expenditure													1,109,487	1,426,933	1,159,609	1,177,209	1,214,040
Entities: <i>List all capital projects grouped by Entity</i>																	
Entity A																	
Buffalo City Development Agency																	
Economic Development/Planning	Computers	PC002003004_000	NEW	An efficient, effective and development-ori	Growth	A WELL GOVERNED CITY	Computer Equipment	Computer Equipment	BUFFALO CITY METROPOLITAN MUN	0	0	439	100	-	-	-	
Economic Development/Planning	Office Furn & Equipment (Directorate)	PC002003005_0004	NEW	An efficient, effective and development-ori	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	BUFFALO CITY METROPOLITAN MUN	0	0	40	50	50	50	50	
Economic Development/Planning	Cap/Non-Inf:New/Int:Assets:Comp SVile	PC00200300700200	NEW	An efficient, effective and development-ori	Growth	A GREEN CITY	Licences And Rights	Computer Software And Applications	BUFFALO CITY METROPOLITAN MUN	0	0	197	-	-	-	-	
Economic Development/Planning	Computer Software	PC00200300700200	NEW	An efficient, effective and development-ori	Growth	A WELL GOVERNED CITY	Licences And Rights	Computer Software And Applications	BUFFALO CITY METROPOLITAN MUN	0	0	-	100	50	50	50	
Entity Capital expenditure													677	250	100	100	100
Total Capital expenditure													1,110,164	1,426,183	1,159,709	1,177,309	1,214,140

BUF Buffalo City - Supporting Table SA37 Consolidated projects delayed from previous financial years

[illegible]

2.15 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 2025/2026 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.

2.16 OTHER SUPPORTING DOCUMENTS

Table 83: MBRR Table SA1 – Supporting detail to consolidated budgeted financial performance

BUF Buffalo City - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates		1,861,317	1,935,703	2,337,130	2,558,355	2,558,355	2,558,355	2,036,130	2,624,757	2,745,496	2,866,298
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		127,403	144,333	209,496	288,859	288,859	288,859	208,191	296,356	309,988	323,628
Net Property Rates		1,733,914	1,791,370	2,127,634	2,269,497	2,269,497	2,269,497	1,827,939	2,328,401	2,435,508	2,542,670
Total Service charges - Electricity		2,250,488	2,179,537	2,433,692	2,945,526	2,945,526	2,945,526	2,546,439	3,320,786	3,498,781	3,715,355
Less Cost of Free Basis Services (50 kwh per indigent household per month)		50,947	32,467	48,360	109,712	109,712	109,712	42,585	123,690	130,320	138,386
Net Service charges - Electricity		2,199,541	2,147,071	2,385,332	2,835,814	2,835,814	2,835,814	2,503,854	3,197,096	3,368,461	3,576,969
Service charges - Water	6										
Total Service charges - Water		1,478,457	974,239	1,161,054	1,156,311	1,156,311	1,156,311	940,288	1,269,630	1,352,664	1,441,128
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		223,324	235,622	242,624	244,744	244,744	244,744	225,662	268,729	286,303	305,028
Net Service charges - Water		1,255,133	738,617	918,430	911,568	911,568	911,568	714,625	1,000,901	1,066,360	1,136,100
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		543,864	566,149	622,966	712,273	712,273	712,273	536,869	746,462	781,546	815,934
Less Cost of Free Basis Services (free sanitation service to indigent households)		73,090	83,918	63,848	108,893	108,893	108,893	62,454	114,120	119,484	124,741
Net Service charges - Waste Water Management		470,773	482,231	559,118	603,379	603,379	603,379	474,415	632,342	662,062	691,192
Service charges - Waste Management	6										
Total refuse removal revenue		521,025	548,215	581,072	720,312	720,312	720,312	502,496	754,887	790,366	825,142
Less Cost of Free Basis Services (removed once a week to indigent households)		133,479	149,818	110,124	184,535	184,535	184,535	106,589	193,393	202,482	211,391
Net Service charges - Waste Management		387,546	398,396	470,948	535,777	535,777	535,777	395,907	561,494	587,884	613,751

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	1,545,723	1,594,471	1,666,517	1,775,508	1,639,555	1,639,555	1,446,734	1,799,291	1,895,442	1,992,944
Pension and UIF Contributions		310,447	320,769	332,235	391,760	363,567	363,567	289,709	382,378	402,674	425,254
Medical Aid Contributions		113,459	114,916	121,653	178,847	145,842	145,842	105,174	154,708	162,985	172,194
Overtime		153,631	156,956	164,007	158,187	158,187	158,187	133,532	165,227	174,067	183,901
Performance Bonus		123,780	127,794	140,038	160,250	148,781	148,781	107,823	155,972	164,170	173,291
Motor Vehicle Allowance		40,488	43,014	46,613	54,903	51,092	51,092	43,225	53,701	56,571	59,764
Cellphone Allowance		4,594	4,586	4,447	4,637	4,650	4,650	3,699	4,888	5,149	5,440
Housing Allowances		10,988	11,662	11,862	23,097	16,046	16,046	10,946	17,527	18,462	19,502
Other benefits and allowances		42,260	45,559	12,782	46,331	48,080	48,080	40,605	81,777	86,153	91,020
Payments in lieu of leave		38,923	49,077	48,067	—	—	—	32,383	—	—	—
Long service awards		81,302	(20,730)	53,818	44,754	44,754	44,754	35,890	40,184	42,333	44,725
Post-retirement benefit obligations	4	21,991	(21,224)	49,488	43,551	31,157	31,157	1	42,031	44,279	48,781
Entertainment		—	—	—	—	—	—	—	—	—	—
Scarcity		35,341	36,710	39,070	44,170	44,170	44,170	33,342	22,086	23,268	24,583
Acting and post related allowance		13,476	12,054	12,603	11,658	11,688	11,688	11,570	12,286	12,943	13,674
In kind benefits		—	—	—	—	—	—	—	—	—	—
sub-total	5	2,536,403	2,475,613	2,703,201	2,937,654	2,707,570	2,707,570	2,294,633	2,932,056	3,088,496	3,255,074
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	2,536,403	2,475,613	2,703,201	2,937,654	2,707,570	2,707,570	2,294,633	2,932,056	3,088,496	3,255,074
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		1,567,376	1,843,853	1,889,880	566,727	576,939	576,939	1,637,696	594,735	745,118	821,257
Lease amortisation		2,418	2,201	1,993	888	888	888	1,755	928	1,137	1,243
Capital asset impairment		3	—	52,608	—	—	—	—	—	—	—
Total Depreciation and amortisation	1	1,569,797	1,846,054	1,944,481	567,615	577,827	577,827	1,639,451	595,663	746,255	822,500
Bulk purchases - electricity											
Electricity bulk purchases		1,922,255	1,936,963	2,252,355	2,832,586	2,832,586	2,832,586	2,277,239	3,193,457	3,364,627	3,572,897
Total bulk purchases	1	1,922,255	1,936,963	2,252,355	2,832,586	2,832,586	2,832,586	2,277,239	3,193,457	3,364,627	3,572,897
Transfers and grants											
Cash transfers and grants		124,407	134,707	124,615	137,391	139,751	139,751	88,964	103,289	97,253	103,057
Non-cash transfers and grants		2,892	2,788	6,916	5,190	3,398	3,398	1,243	14,440	20,274	20,308
Total transfers and grants	1	127,299	137,495	131,531	142,581	143,149	143,149	90,206	117,729	117,527	123,365
Contracted Services											
Outsourced Services		77,694	112,329	114,576	114,756	167,996	167,996	139,025	158,010	175,737	179,839
Consultants and Professional Services		84,279	109,837	132,793	108,533	129,253	129,253	90,019	144,812	146,150	149,292
Contractors		433,124	476,465	603,601	730,948	875,913	875,913	468,890	859,424	823,463	881,974
Total contracted services		595,097	698,631	850,970	954,237	1,173,162	1,173,162	697,934	1,162,245	1,145,350	1,211,105
Operational Costs											
Collection costs		39,380	38,083	41,437	24,091	24,091	24,091	36,546	24,091	25,200	26,308
Contributions to 'other' provisions											
Audit fees		23,294	25,753	23,917	24,862	24,862	24,862	24,729	23,862	24,936	26,011
Other Operational Costs		544,502	565,798	587,069	482,606	580,874	580,874	514,355	511,490	527,040	553,441
Total Operational Costs	1	607,177	629,635	652,423	531,559	629,827	629,827	575,630	559,443	577,176	605,761
Repairs and Maintenance by Expenditure Item	8										
Employee related costs											
Inventory Consumed (Project Maintenance)		12,271	12,331	6,101	10,220	9,214	9,214	5,889	9,214	9,638	10,062
Contracted Services		369,833	412,519	465,778	522,004	506,710	506,710	345,643	480,867	487,966	509,438
Operational Costs		19,295	20,458	19,327	13,135	11,822	11,822	14,688	11,822	12,366	12,910
Total Repairs and Maintenance Expenditure	9	401,399	445,308	491,206	545,360	527,746	527,746	366,219	501,903	509,969	532,410
Inventory Consumed											
Inventory Consumed - Water		247,055	183,972	194,031	208,302	208,302	208,302	172,815	225,402	240,143	255,848
Inventory Consumed - Other		39,453	32,615	39,586	71,702	67,642	67,642	55,476	64,206	67,120	70,068
Total Inventory Consumed & Other Material		286,508	216,587	233,617	280,004	275,945	275,945	228,291	289,608	307,263	325,916

Table 84: MBRR Table SA2 – Matrix consolidated financial performance budget (revenue source/expenditure type and department)

BUF Buffalo City - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)														
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	Total
R thousand	1													
Revenue														
Exchange Revenue														
Service charges - Electricity					75,187		3,121,910							3,197,096
Service charges - Water							1,000,901							1,000,901
Service charges - Waste Water Management							632,342							632,342
Service charges - Waste Management														561,494
Sale of Goods and Rendering of Services					1,876		423	24,238	98,204	–	457	561,494	25,196	159,693
Agency services									29,389	–	–			29,389
Interest														–
Interest earned from Receivables					231,858		–					–		231,858
Interest earned from Current and Non Current Assets					68,853						2,281			71,134
Dividends														–
Rent on Land														–
Rental from Fixed Assets				124				13,373		–	4,243	–	7,566	25,306
Licence and permits														–
Special rating levies														–
Operational Revenue		–	–	–	17,673	851	29,659	365	3,789		39,414	23	282	92,056
Non-Exchange Revenue														
Property rates					2,328,401									2,328,401
Surcharges and Taxes														–
Fines, penalties and forfeits					1,636				7,906			9	557	10,108
Licences or permits									14,238		342	–	45	14,625
Transfer and subsidies - Operational		–	18,961	305,747	552,177	8,800	544,131	7,745	55,228		72,670	216,907	18,757	1,801,124
Interest					–		–					–		–
Fuel Levy					798,042									798,042
Total Revenue (excluding capital transfers and contributi		–	18,961	305,872	4,075,702	9,651	5,329,366	45,721	208,755	–	119,406	787,732	52,403	10,953,569
Expenditure														
Employee related costs		133,824	82,653	55,556	395,000	163,261	665,682	133,486	468,016	–	87,669	409,432	337,476	2,932,056
Remuneration of councillors		81,578												81,578
Bulk purchases - electricity							3,193,457							3,193,457
Inventory consumed					63,971		225,402				235			289,608
Debt impairment		–			619,485		1,087,894	–	41,667	–		142,852		1,891,898
Depreciation and amortisation		954	127	115	157	1,856	457,084	95,028	1,018	–	2,820	2,846	33,658	595,663
Interest					–		5,716	119	290		163	20	243	6,551
Contracted services		9,490	57,246	306,885	85,227	8,552	483,069	37,348	39,534	–	48,170	67,220	19,504	1,162,245
Transfers and subsidies		23,832		–	–		–		740		56,700	22,500	13,957	117,729
Irrecoverable debts written off					–		–		–		–	–		–
Operational costs		38,848	31,646	2,577	128,831	71,577	108,525	22,005	10,832	–	20,783	92,602	31,215	559,443
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	121,371		–	–	–	–	–	121,371
Total Expenditure		288,526	171,672	365,133	1,292,673	245,246	6,348,201	287,986	562,097	–	216,540	737,473	436,054	10,951,601
Surplus/(Deficit)		(288,526)	(152,711)	(59,261)	2,783,030	(235,595)	(1,018,835)	(242,265)	(353,343)	–	(97,134)	50,259	(383,651)	1,968
Transfers and subsidies - capital (monetary allocations)			250	181,507	115	200	393,204	52,435	19,000		48,867	76,941	36,381	808,900
Transfers and subsidies - capital (in-kind)							–		–				–	–
Surplus/(Deficit) after capital transfers & contributions		(288,526)	(152,461)	122,246	2,783,145	(235,395)	(625,631)	(189,831)	(334,343)	–	(48,267)	127,200	(347,270)	810,868

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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
<u>Trade and other receivables from exchange transactions</u>											
Electricity		886,531	932,240	1,024,058	2,395,078	1,624,533	1,624,533	1,314,789	2,348,586	3,110,960	3,853,202
Water		2,136,005	2,281,330	2,631,725	2,947,187	2,933,272	2,933,272	2,932,791	3,186,058	3,454,107	3,720,253
Waste		656,494	767,203	1,011,091	1,073,717	1,158,967	1,158,967	1,180,193	1,291,451	1,429,562	1,562,861
Waste Water		552,018	622,004	809,114	1,013,931	1,014,692	1,014,692	926,246	1,164,123	1,319,997	1,470,323
Other trade receivables from exchange transactions		385,126	346,102	412,006	489,707	507,035	507,035	462,137	580,625	655,999	732,067
Gross: Trade and other receivables from exchange transactions		4,616,174	4,948,880	5,887,993	7,919,620	7,238,498	7,238,498	6,816,155	8,570,844	9,970,626	11,338,706
Less: Impairment for debt		(2,599,156)	(2,776,960)	(3,505,010)	(4,816,817)	(4,388,819)	(4,388,819)	(4,118,725)	(5,681,736)	(6,927,763)	(8,180,863)
Impairment for Electricity		(508,870)	(558,654)	(733,421)	(1,664,516)	(1,328,588)	(1,328,588)	(1,201,978)	(2,018,398)	(2,683,400)	(3,352,238)
Impairment for Water		(1,296,957)	(1,399,934)	(1,674,551)	(1,780,212)	(1,878,816)	(1,878,816)	(1,696,542)	(2,116,024)	(2,344,701)	(2,574,697)
Impairment for Waste		(342,706)	(374,500)	(456,804)	(603,512)	(582,342)	(582,342)	(522,494)	(725,194)	(862,909)	(1,001,418)
Impairment for Waste Water		(301,464)	(329,927)	(409,689)	(587,835)	(550,448)	(550,448)	(494,098)	(711,325)	(866,416)	(1,022,402)
Impairment for other trade receivables from exchange transactions		(149,159)	(113,945)	(230,544)	(180,742)	(48,624)	(48,624)	(203,613)	(110,795)	(170,336)	(230,109)
Total net Trade and other receivables from Exchange Transactions		2,017,018	2,171,920	2,382,984	3,102,803	2,849,679	2,849,679	2,697,431	2,889,108	3,042,864	3,157,843
<u>Receivables from non-exchange transactions</u>											
Property rates		1,281,612	1,439,493	1,842,351	2,493,946	2,415,307	2,415,307	2,120,206	2,973,965	3,517,424	4,060,883
Less: Impairment of Property rates		(668,189)	(769,989)	(968,618)	(1,763,112)	(1,543,227)	(1,543,227)	(1,329,367)	(2,047,431)	(2,544,775)	(3,042,119)
Net Property rates		613,423	669,504	873,733	730,835	872,080	872,080	790,838	926,533	972,649	1,018,764
Other receivables from non-exchange transactions		393,123	445,877	549,552	333,732	312,261	312,261	578,443	303,339	305,471	307,602
Impairment for other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions		393,123	445,877	549,552	333,732	312,261	312,261	578,443	303,339	305,471	307,602
Total net Receivables from non-exchange transactions		1,006,547	1,115,381	1,423,285	1,064,567	1,184,341	1,184,341	1,369,281	1,229,872	1,278,119	1,326,367

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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Inventory											
Water											
Opening Balance		6,601	7,463	7,895	9,052	9,052	9,052	9,052	9,083	9,443	9,172
System Input Volume		247,916	270,304	312,789	415,650	415,650	415,650	270,796	428,149	435,247	450,815
Water Treatment Works				19,700	121,890	121,890	121,890	17,600	127,890	124,890	124,890
Bulk Purchases		247,916	270,304	293,088	293,760	293,760	293,760	253,196	300,259	310,357	325,925
Natural Sources					–	–	–	–	–	–	–
Authorised Consumption	6	(247,055)	(183,972)	(194,031)	(208,302)	(208,302)	(208,302)	(172,815)	(225,402)	(240,143)	(255,848)
Billed Authorised Consumption		(247,055)	(156,266)	(174,628)	(176,302)	(176,302)	(176,302)	(155,608)	(191,801)	(204,863)	(219,568)
Billed Metered Consumption		(247,055)	(114,688)	(126,120)	(140,186)	(140,186)	(140,186)	(100,756)	(154,126)	(165,567)	(179,272)
Revenue Water		(247,055)	(114,688)	(126,120)	(140,186)	(140,186)	(140,186)	(100,756)	(154,126)	(165,567)	(179,272)
Billed Unmetered Consumption		–	(41,578)	(48,508)	(36,116)	(36,116)	(36,116)	(54,852)	(37,675)	(39,296)	(40,296)
Revenue Water			(41,578)	(48,508)	(36,116)	(36,116)	(36,116)	(54,852)	(37,675)	(39,296)	(40,296)
UnBilled Authorised Consumption		–	(27,706)	(19,403)	(32,000)	(32,000)	(32,000)	(17,207)	(33,600)	(35,280)	(36,280)
Unbilled Unmetered Consumption			(27,706)	(19,403)	(32,000)	(32,000)	(32,000)	(17,207)	(33,600)	(35,280)	(36,280)
Water Losses		–	(85,900)	(117,601)	(207,316)	(207,316)	(207,316)	(73,746)	(202,388)	(195,375)	(195,237)
Apparent losses		–	(24,909)	(17,400)	(63,351)	(63,351)	(63,351)	(17,207)	(26,362)	(28,086)	(29,923)
Unauthorised Consumption			(24,909)	(17,400)	(63,351)	(63,351)	(63,351)	(17,207)	(26,362)	(28,086)	(29,923)
Real losses		–	(60,991)	(100,200)	(143,966)	(143,966)	(143,966)	(56,539)	(176,026)	(167,289)	(165,315)
Leakage on Transmission and Distribution Mains			(42,429)	(29,058)	(62,971)	(62,971)	(62,971)	(39,331)	(64,533)	(68,754)	(73,250)
Leakage on Service Connections up to the point of Customer Meter			(18,563)	(71,142)	(37,416)	(37,416)	(37,416)	(17,207)	(30,476)	(32,470)	(34,593)
Unavoidable Annual Real Losses					(43,579)	(43,579)	(43,579)	–	(81,017)	(66,066)	(57,471)
Non-revenue Water		–	(113,607)	(137,004)	(239,317)	(239,317)	(239,317)	(90,953)	(235,988)	(230,655)	(231,518)
Closing Balance Water		7,463	7,895	9,052	9,083	9,083	9,083	33,287	9,443	9,172	8,902
Opening Balance		27,166	34,019	38,540	57,031	57,031	57,031	57,031	61,789	64,013	67,144
Acquisitions		46,204	36,740	57,891	54,660	51,105	51,105	67,498	43,354	46,092	49,158
Issues	7	(38,911)	(32,592)	(38,424)	(49,445)	(45,890)	(45,890)	(55,476)	(40,651)	(42,458)	(45,399)
Adjustments	8	27	471	(469)	(457)	(457)	(457)	0	(480)	(504)	(504)
Write-offs	9	(467)	(98)	(507)	–	–	–	(8,986)	–	–	–
Closing balance - Consumables Standard Rated		34,019	38,540	57,031	61,789	61,789	61,789	60,067	64,013	67,144	70,399

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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Opening Balance		3,259	2,728	4,411	3,315	3,315	3,315	3,315	3,794	4,197	4,442
Acquisitions			1,746	79	22,780	22,276	22,276	–	24,005	24,958	24,964
Issues	7	(543)	(22)	(1,162)	(22,257)	(21,752)	(21,752)	–	(23,555)	(24,662)	(24,669)
Adjustments	8	14			–	–	–	–	–	–	–
Write-offs	9	(3)	(41)	(12)	(45)	(45)	(45)	–	(47)	(50)	(50)
Correction of Prior period errors					–	–	–	–	–	–	–
Closing balance - Materials and Supplies		2,728	4,411	3,315	3,794	3,794	3,794	3,315	4,197	4,442	4,688
Closing Balance - Inventory & Consumables		44,210	50,846	69,398	74,666	74,666	74,666	96,669	77,652	80,758	83,989
<u>Property, plant and equipment (PPE)</u>											
PPE at cost/valuation (excl. finance leases)		45,450,526	47,715,607	53,443,911	51,301,036	55,330,306	55,330,306	54,170,507	56,963,673	58,601,821	60,278,001
Leases recognised as PPE	3	229,227	229,227	251,287	229,227	251,287	251,287	251,287	252,187	252,687	252,887
Less: Accumulated depreciation		21,212,127	23,058,832	23,237,015	26,957,972	25,238,359	25,238,359	24,874,711	27,323,760	29,496,747	31,657,322
Total Property, plant and equipment (PPE)	2	24,467,626	24,886,002	30,458,183	24,572,291	30,343,233	30,343,233	29,547,083	29,892,101	29,357,761	28,873,565
LIABILITIES											
<u>Current liabilities - Borrowing</u>											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		49,141	50,158	28,814	28,814	27,382	27,382	25,086	20,829	8,417	9,375
Total Current liabilities - Borrowing		49,141	50,158	28,814	28,814	27,382	27,382	25,086	20,829	8,417	9,375

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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Trade and other payables											
Trade and other payables from exchange transactions	5	1,210,128	1,805,990	1,712,378	1,588,787	1,396,629	1,396,629	1,186,826	1,297,305	1,242,133	1,138,445
Other trade payables from exchange transactions											
Trade payables from Non-exchange transactions: Unspent conditional Grants		283,485	255,179	289,601	253,792	289,601	289,601	862,348	289,601	289,601	289,601
VAT		6,884,868	7,581,118	8,412,208	1,403,130	1,505,322	1,505,322	9,212,684	1,570,854	1,639,617	1,708,559
Total Trade and other payables	2	8,378,481	9,642,286	10,414,187	3,245,710	3,191,552	3,191,552	11,261,859	3,157,759	3,171,350	3,136,605
Non current liabilities - Financial liabilities											
Borrowing	4	138,854	88,696	79,794	50,980	52,412	52,412	54,490	33,878	25,462	16,086
Other financial liabilities		—	—	56	—	56	56	56	56	56	56
Total Non current liabilities - Financial liabilities		138,854	88,696	79,849	50,980	52,468	52,468	54,546	33,934	25,517	16,142
Provisions - non-current											
Retirement benefits		803,356	737,584	781,931	868,549	848,931	848,931	781,931	917,931	976,931	1,035,931
Refuse landfill site rehabilitation		99,083	89,746	111,144	86,746	109,144	109,144	111,144	106,644	104,144	101,643
Other		43,335	(22,235)	(11,368)	(9,554)	(10,368)	(10,368)	(11,368)	(9,368)	(8,368)	(7,368)
Total Provisions non-current		945,774	805,095	881,707	945,741	947,707	947,707	881,707	1,015,207	1,072,707	1,130,206
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		11,603,250	11,247,269	10,624,689	10,090,824	10,610,076	10,610,076	10,610,076	10,741,969	10,058,352	9,340,934
Restated balance		11,603,250	11,247,269	10,624,689	10,090,824	10,610,076	10,610,076	10,610,076	10,741,969	10,058,352	9,340,934
Surplus/(Deficit)		(184,125)	(218,499)	(453,868)	794,009	920,588	920,588	(168,127)	810,868	839,837	888,817
Depreciation offsets		—	—	629,411	(1,434,247)	(1,434,247)	(1,434,247)	—	(1,494,485)	(1,557,254)	(1,557,254)
Other adjustments		(123,145)	(338,482)	(196,795)	650,000	650,000	650,000	(28,588)	—	—	—
Accumulated Surplus/(Deficit)	1	11,295,980	10,690,289	10,603,437	10,100,586	10,746,418	10,746,418	10,413,362	10,058,352	9,340,934	8,672,497
Reserves											
Revaluation		14,631,492	15,522,625	21,664,108	16,782,772	22,038,131	22,038,131	21,664,108	22,403,895	22,801,093	23,192,712
Total Reserves	2	14,631,492	15,522,625	21,664,108	16,782,772	22,038,131	22,038,131	21,664,108	22,403,895	22,801,093	23,192,712
TOTAL COMMUNITY WEALTH/EQUITY	2	25,927,472	26,212,914	32,267,545	26,883,358	32,784,549	32,784,549	32,077,470	32,462,247	32,142,028	31,865,210

Table 86: MBRR Table SA9 – Social, Economic and Demographic Statistics and Assumptions

BUF Buffalo City - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			705	724	781	910	-	-	943	943	975	1
Females aged 5 - 14			69	65	60	87	-	-	87	87	82	84
Males aged 5 - 14			69	66	62	87	-	-	87	87	82	85
Females aged 15 - 34			141	136	140	145	-	-	145	145	161	167
Males aged 15 - 34			128	146	134	143	-	-	143	143	159	164
Unemployment			158	112	100	100	-	-	100	100	100	103
Monthly household income (no. of households)	1, 12											
No income			55,253	26,938	38,023	38,023	-	-	38,023	38,023	38,023	39,324
R1 - R1 600			12,943	11,400	11,650	11,650	-	-	11,650	11,650	11,650	12,048
R1 601 - R3 200			36,684	17,362	15,660	15,660	-	-	15,660	15,660	15,660	16,196
R3 201 - R6 400			29,375	40,353	41,421	41,421	-	-	41,421	41,421	41,421	42,838
R6 401 - R12 800			22,768	32,546	38,047	38,047	-	-	38,047	38,047	38,047	39,348
R12 801 - R25 600			15,836	20,369	24,916	24,916	-	-	24,916	24,916	24,916	25,768
R25 601 - R51 200			19,986	15,156	19,986	19,986	-	-	19,986	19,986	19,986	20,670
R52 201 - R102 400			6,434	9,487	17,765	17,765	-	-	17,765	17,765	17,765	18,373
R102 401 - R204 800			1,593	4,847	11,058	11,058	-	-	11,058	11,058	11,058	11,436
R204 801 - R409 600			443	1,110	3,448	3,448	-	-	3,448	3,448	3,448	3,566
R409 601 - R819 200			564	506	918	918	-	-	918	918	918	949
> R819 200			169	449	668	668	-	-	668	668	668	691
Household/demographics (000)												
Number of people in municipal area			704,855	724,306	781,027	835	-	-	835	835	975	1
Number of poor people in municipal area												
Number of households in municipal area			191,046	208,389	223,568	253	-	-	253	253	253	0
Housing statistics	3											
Formal			120,949	147,317	162,005	-	-	-	120,000	229,710	229,710	237,567
Informal			54,647	51,021	49,790	-	-	-	7,000	30,160	30,160	31,192
Total number of households			175,596	198,338	211,795	-	-	-	127,000	259,870	259,870	268,759
Dwellings provided by municipality	4		1,297	583	67	-	-	-	500	480	500	517
Dwellings provided by province/s			1,677	1,326	1,523	-	-	-	15	-	-	-
Dwellings provided by private sector	5		-	-	-	-	-	-	-	-	-	-
Total new housing dwellings			2,974	1,909	1,590	-	-	-	515	480	500	517
Economic	6											
Inflation/inflation outlook (CPIX)						5.2%	0.0%	0.0%	4.9%	4.3%	4.6%	4.4%
Interest rate - borrowing						9.9%	0.0%	0.0%	8.4%	8.4%	8.4%	8.4%
Interest rate - investment						3.3%	0.0%	0.0%	8.1%	7.3%	7.1%	7.0%
Remuneration increases						5.5%	0.0%	0.0%	5.9%	5.0%	5.4%	5.7%
Consumption growth (electricity)						0.8%	0.0%	0.0%	-4.0%	5.2%	5.2%	5.2%
Consumption growth (water)						1.2%	0.0%	0.0%	1.0%	1.0%	1.0%	1.0%
Collection rates	7											
Property tax/service charges						0.0%	0.0%	0.0%	77.0%	80.0%	81.0%	81.0%
Rental of facilities & equipment						0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%
Interest - external investments						0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						0.0%	0.0%	0.0%	85.0%	85.0%	85.0%	85.0%
Revenue from agency services						0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%

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

Total municipal services	Ref		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
8 10		Household service targets (000)									
		Water:									
		Piped water inside dwelling	124,066	–	–	123,566	123,566	123,566	123,050	123,050	123,050
		Using public tap (at least min.service level)	127,290	–	–	141,008	141,008	141,008	142,524	142,524	142,524
		Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	251,356	–	–	264,574	264,574	264,574	265,574	265,574	265,574
		No water supply	2,121	–	–	3,864	3,864	3,864	2,864	1,864	864
		Below Minimum Service Level sub-total	2,121	–	–	3,864	3,864	3,864	2,864	1,864	864
		Total number of households	253,477	–	–	268,438	268,438	268,438	268,438	267,438	266,438
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	166,262	–	–	155,014	155,014	155,014	176,210	176,290	176,370
		Flush toilet (with septic tank)	5,437	–	–	5,437	5,437	5,437	5,437	5,437	5,437
		Chemical toilet	3,544	–	–	3,544	3,544	3,544	3,544	3,544	3,544
		Pit toilet (ventilated)	53,175	–	–	54,445	54,445	54,445	60,655	61,655	62,855
		Other toilet provisions (> min.service level)	16,344	–	–	16,344	16,344	16,344	16,444	16,444	16,444
		Minimum Service Level and Above sub-total	244,762	–	–	234,784	234,784	234,784	262,290	263,370	264,650
		Other toilet provisions (< min.service level)	8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984
		Below Minimum Service Level sub-total	8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984
		Total number of households	253,454	–	–	238,968	238,968	238,968	266,474	266,554	266,634
		Energy:									
		Electricity (at least min.service level)	6,000	5,164	4,963	4,977	4,977	4,977	4,977	4,977	4,977
		Electricity - prepaid (min.service level)	128,000	131,851	–	132,992	132,992	132,992	133,684	134,184	134,684
		Minimum Service Level and Above sub-total	134,000	137,015	4,963	137,969	137,969	137,969	138,661	139,161	139,661
		Electricity (< min.service level)	40,000	36,500	–	35,500	35,500	35,500	37,000	37,000	37,000
		Electricity - prepaid (< min. service level)	–	36,500	–	35,500	35,500	35,500	35,200	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	40,000	73,000	–	71,000	71,000	71,000	72,200	37,000	37,000
		Total number of households	174,000	210,015	4,963	208,969	208,969	208,969	210,861	176,161	176,661
		Refuse:									
		Removed at least once a week	157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392
		Minimum Service Level and Above sub-total	157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392
		Removed less frequently than once a week	2,012	–	–	2,012	2,012	2,012	2,012	2,012	2,012
		Using communal refuse dump	6,707	–	–	6,707	6,707	6,707	6,707	6,707	6,707
		Using own refuse dump	46,947	–	–	46,947	46,947	46,947	46,947	46,947	46,947
		Other rubbish disposal	3,130	–	–	3,130	3,130	3,130	3,130	3,130	3,130
		No rubbish disposal	7,154	–	–	7,154	7,154	7,154	7,154	7,154	7,154
		Below Minimum Service Level sub-total	65,950	–	–	65,950	65,950	65,950	65,950	65,950	65,950
		Total number of households	223,342	–	–	223,342	223,342	223,342	223,342	223,342	223,342

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

Municipal in-house services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
8		Household service targets (000)									
		Water:									
		Piped water inside dwelling	124,066	–	–	123,566	123,566	123,566	123,050	123,050	123,050
		Using public tap (at least min.service level)	127,290	–	–	141,008	141,008	141,008	142,524	142,524	142,524
		Minimum Service Level and Above sub-total	251,356	–	–	264,574	264,574	264,574	265,574	265,574	265,574
		No water supply	2,121	–	–	3,864	3,864	3,864	2,864	1,864	864
		Below Minimum Service Level sub-total	2,121	–	–	3,864	3,864	3,864	2,864	1,864	864
		Total number of households	253,477	–	–	268,438	268,438	268,438	268,438	267,438	266,438
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	166,262	–	–	155,014	155,014	155,014	176,210	176,290	176,370
		Flush toilet (with septic tank)	5,437	–	–	5,437	5,437	5,437	5,437	5,437	5,437
		Chemical toilet	3,544	–	–	3,544	3,544	3,544	3,544	3,544	3,544
		Pit toilet (ventilated)	53,175	–	–	54,445	54,445	54,445	60,655	61,655	62,855
		Other toilet provisions (> min.service level)	16,344	–	–	16,344	16,344	16,344	16,444	16,444	16,444
		Minimum Service Level and Above sub-total	244,762	–	–	234,784	234,784	234,784	262,290	263,370	264,650
		Other toilet provisions (< min.service level)	8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984
		Below Minimum Service Level sub-total	8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984
		Total number of households	253,454	–	–	238,968	238,968	238,968	266,474	266,554	266,634
		Energy:									
		Electricity (at least min.service level)	6,000	5,164	4,963	4,977	4,977	4,977	4,977	4,977	4,977
		Electricity - prepaid (min.service level)	128,000	131,851	–	132,992	132,992	132,992	133,684	134,184	134,684
		Minimum Service Level and Above sub-total	134,000	137,015	4,963	137,969	137,969	137,969	138,661	139,161	139,661
		Electricity (< min.service level)	40,000	36,500	–	35,500	35,500	35,500	37,000	37,000	37,000
		Electricity - prepaid (< min. service level)	–	36,500	–	35,500	35,500	35,500	35,200	–	–
		Other energy sources									
		Below Minimum Service Level sub-total	40,000	73,000	–	71,000	71,000	71,000	72,200	37,000	37,000
		Total number of households	174,000	210,015	4,963	208,969	208,969	208,969	210,861	176,161	176,661
		Refuse:									
		Removed at least once a week	157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392
		Minimum Service Level and Above sub-total	157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392
		Removed less frequently than once a week	2,012	–	–	2,012	2,012	2,012	2,012	2,012	2,012
		Using communal refuse dump	6,707	–	–	6,707	6,707	6,707	6,707	6,707	6,707
		Using own refuse dump	46,947	–	–	46,947	46,947	46,947	46,947	46,947	46,947
		Other rubbish disposal	3,130	–	–	3,130	3,130	3,130	3,130	3,130	3,130
		No rubbish disposal	7,154	–	–	7,154	7,154	7,154	7,154	7,154	7,154
		Below Minimum Service Level sub-total	65,950	–	–	65,950	65,950	65,950	65,950	65,950	65,950
	Total number of households	223,342	–	–	223,342	223,342	223,342	223,342	223,342	223,342	

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

Detail of Free Basic Services (FBS) provided		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Electricity	Ref.	<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)								
		50,947,131	32,466,590	48,359,800	109,712,491	109,712,491	109,712,491	123,689,862	130,319,639	138,386,425
		Number of HH receiving this type of FBS								
		-	-	-	68,694	68,694	68,694	71,194	73,694	78,256
		Informal settlements (Rands)								
		-	-	-	6,219,644	6,219,644	6,219,644	6,219,644	6,779,412	-
		Number of HH receiving this type of FBS								
		-	-	-	11,380	11,380	11,380	11,380	11,380	12,084
		Total cost of FBS - Electricity for informal settlements								
		-	-	-	6,219,644	6,219,644	6,219,644	6,219,644	6,779,412	-
Water	Ref.	<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)								
		223,324,162	235,622,402	242,623,651	244,743,656	244,743,656	244,743,656	268,728,534	286,303,380	305,027,622
		Number of HH receiving this type of FBS								
		-	-	-	47,821	47,821	47,821	50,321	52,821	56,275
		Informal settlements (Rands)								
		-	-	-	73,603,481	73,603,481	73,603,481	80,360,281	87,592,706	-
		Number of HH receiving this type of FBS								
		-	-	-	82,828	82,828	82,828	82,828	82,828	88,245
		Total cost of FBS - Water for informal settlements								
		-	-	-	73,603,481	73,603,481	73,603,481	80,360,281	87,592,706	-
Sanitation	Ref.	<u>Location of households for each type of FBS</u>								
List type of FBS service		Formal settlements - (free sanitation service to indigent households)								
		73,090,235	83,918,364	63,847,997	108,893,492	108,893,492	108,893,492	114,120,380	119,484,037	124,741,335
		Number of HH receiving this type of FBS								
		-	-	-	40,076	40,076	40,076	42,576	45,076	47,059
		Informal settlements (Rands)								
		-	-	-	55,573,354	55,573,354	55,573,354	59,791,372	65,172,595	-
		Number of HH receiving this type of FBS								
		-	-	-	43,928	43,928	43,928	43,928	43,928	45,861
		Total cost of FBS - Sanitation for informal settlements								
		-	-	-	55,573,354	55,573,354	55,573,354	59,791,372	65,172,595	-
Refuse Removal	Ref.	<u>Location of households for each type of FBS</u>								
Informal Settlement		Formal settlements - (removed once a week to indigent households)								
		133,479,196	149,818,130	110,123,560	184,535,002	184,535,002	184,535,002	193,392,682	202,482,138	211,391,352
		Number of HH receiving this type of FBS								
		-	-	-	43,928	43,928	43,928	43,928	43,928	45,861
		Informal settlements (Rands)								
		-	-	-	186,879,147	186,879,147	186,879,147	201,063,274	219,158,969	-
		Number of HH receiving this type of FBS								
		-	-	-	42,412	42,412	42,412	42,824	43,236	45,138
		Total cost of FBS - Refuse Removal for informal settlements								
		-	-	-	186,879,147	186,879,147	186,879,147	201,063,274	219,158,969	-

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

BUF Buffalo City - Supporting Table SA13a Service Tariffs by category									
Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Property rates</u> <i>(rate in the Rand)</i>	1								
Residential properties		Market Value	-	-	-	0.0136	0.0151	0.0158	0.0165
Residential properties - vacant land		Vacant Land	0.0408	-	-	0.0408	0.0454	0.0475	0.0495
Farm properties - used		Market Value	-	-	-	0.0036	0.0037	0.0039	0.0040
Farm properties - not used		Market Value	0.0034	-	-	0.0036	0.0037	0.0039	0.0040
Industrial properties		Market Value	0.0340	-	-	0.0357	0.0392	0.0041	-
Business and commercial properties		Market Value	0.0340	-	-	0.0357	0.0371	0.0388	0.0405
Public service infrastructure		Land	0.0340	-	-	0.0036	0.0037	0.0039	0.0040
State trust land		Land	0.0409	-	-	0.4281	0.0454	0.0475	0.0495
<u>Exemptions, reductions and rebates</u> <i>(Rands)</i>									
<u>Residential properties</u>									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			-	-	-	15,000	15,000	15,000	15,000
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption			-	-	-	22,904,801	24,004,232	25,084,422	25,711,533
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption			6,146,880	-	-	6,146,880	6,957,285	7,270,363	7,452,122
<u>Other rebates or exemptions</u>	2								
<u>Water tariffs</u>									
<u>Domestic</u>									
Water usage - life line tariff		7 - 10 kl	-	-	-	19	26	27	28
Water usage - Block 1 (c/kl)		11 - 20 kl	-	-	-	19	26	27	29
Water usage - Block 2 (c/kl)		21 - 30 kl	-	-	-	26	36	38	40
Water usage - Block 3 (c/kl)		21 - 30 kl	-	-	-	34	47	49	52
Meter - IBT Block 1 (c/kwh)		0 - 50kwh - Indigent	2	-	-	2	3	3	3
Meter - IBT Block 2 (c/kwh)		0 - 50kwh - Non Indigent	2	-	-	2	3	3	4
Meter - IBT Block 3 (c/kwh)		51 - 350kwh - All Consumers	2	-	-	2	3	3	4
Meter - IBT Block 4 (c/kwh)		2,97802 351 - 600kwh - All	2	-	-	2	3	3	4
Meter - IBT Block 5 (c/kwh)		601 - >kwh - All Consumers	2	-	-	2	3	3	4
Prepaid - IBT Block 1 (c/kwh)		0 - 50kwh - Indigent	2	-	-	2	3	3	4
Prepaid - IBT Block 2 (c/kwh)		0 - 50kwh - Non Indigent	2	-	-	2	3	3	4
Prepaid - IBT Block 3 (c/kwh)		51 - 350kwh - All Consumers	2	-	-	2	3	3	4
Prepaid - IBT Block 4 (c/kwh)		351 - 600kwh - All Consumers	2	-	-	2	3	3	4
Prepaid - IBT Block 5 (c/kwh)		601 - >kwh - All Consumers	2	-	-	2	3	3	4
<u>Other</u>	2								
<u>Waste management tariffs</u>									
<u>Domestic</u>									
Street cleaning charge		N/A	-	-	-	-	1,060	1,108	1,157

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

BUF Buffalo City - Supporting Table SA13b Service Tariffs by category - explanatory									
Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Exemptions, reductions and rebates (Rands)</u>									
Other R15 000 Threshold Rebate			-	-	-	-	15,000	15,000	15,000
Other Pensioners/Social Grants Rebate Or Exemption			-	-	-	-	24,004,232	25,084,422	25,711,533
Other Bona Fide Farmers Rebate Or Exemption			-	-	-	-	6,957,285	7,270,363	7,452,122
<u>Water tariffs</u>									
Other Water Usage - Life Line Tariff		0 - 6 kl	-	19	-	22			
Other Water Usage - Block 1 (C/Kl)			-	-	-	-	26	27	28
Other Water Usage - Block 2 (C/Kl)			-	-	-	-	26	27	29
Other Water Usage - Block 3 (C/Kl)			-	-	-	-	36	38	40
Other Water Usage - Block 4 (C/Kl)			-	-	-	-	47	49	52
<u>Waste water tariffs</u>									
Erf 0 - 300 M2		Erf 0 - 300 m2	-	-	-	102	1,490	1,559	1,627
Erf 301 - 400 M2		Erf 301 - 400 m2	-	-	-	162	2,366	2,475	2,583
Ordinary		Ordinary	-	-	-	284	4,146	4,337	4,528
Complex		Complex	-	-	-	257	3,753	3,925	4,098
Semi's		Semi's	-	-	-	284	4,146	4,337	4,528
Cluster Houses/Townhouses		Cluster Houses/Townhouses	-	-	-	352	5,132	5,368	5,604
Erf 401 - 800 M2		Erf 401 - 800 m2	-	-	-	422	6,168	6,451	6,735
Erf 801 - 1200 M2		Erf 801 - 1200 m2	-	-	-	456	6,653	6,959	7,266
Erf > 1200 M2		Erf > 1200 m2	-	-	-	497	7,250	7,584	7,918
<u>Electricity tariffs</u>									
Other Meter - lbt Block 1 (C/Kwh)			2	-	-	2	4	4	4
Other Meter - lbt Block 2 (C/Kwh)			2	-	-	2	4	4	4
Other Meter - lbt Block 3 (C/Kwh)			2	-	-	2	4	4	4
Other Meter - lbt Block 4 (C/Kwh)			2	-	-	2	4	4	4
Other Meter - lbt Block 5 (C/Kwh)			2	-	-	2	4	4	4
Other Prepaid - lbt Block 1 (C/Kwh)			2	-	-	2	4	4	4
Other Prepaid - lbt Block 2 (C/Kwh)			2	-	-	2	4	4	4
Other Prepaid - lbt Block 3 (C/Kwh)			2	-	-	2	4	4	4
Other Prepaid - lbt Block 4 (C/Kwh)			2	-	-	2	4	4	4
Other Prepaid - lbt Block 5 (C/Kwh)			2	-	-	2	4	4	4

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 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue																
Service charges - Electricity		223,797	319,710	191,826	223,797	223,797	223,797	223,797	223,797	223,797	255,768	511,535	351,681	3,197,096	3,368,461	3,576,969
Service charges - Water		70,063	100,090	60,054	70,063	70,063	70,063	70,063	70,063	70,063	80,072	160,144	110,099	1,000,901	1,066,360	1,136,100
Service charges - Waste Water Management		44,264	63,234	37,940	44,264	44,264	44,264	44,264	44,264	44,264	50,587	101,175	69,558	632,342	662,062	691,192
Service charges - Waste Management		39,305	56,149	33,690	39,305	39,305	39,305	39,305	39,305	39,305	44,920	89,839	61,764	561,494	587,884	613,751
Sale of Goods and Rendering of Services		11,179	15,969	9,582	11,179	11,179	11,179	11,179	11,179	11,179	12,775	25,551	17,566	159,693	167,039	174,389
Agency services		2,057	2,939	1,763	2,057	2,057	2,057	2,057	2,057	2,057	2,351	4,702	3,233	29,389	30,740	32,093
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		16,230	23,186	13,911	16,230	16,230	16,230	16,230	16,230	16,230	18,549	37,097	25,504	231,858	242,523	253,194
Interest earned from Current and Non Current Assets		4,979	7,113	4,268	4,979	4,979	4,979	4,979	4,979	4,979	5,691	11,381	7,825	71,134	74,220	77,562
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,818	2,515	1,565	1,740	1,818	1,818	1,803	1,740	1,787	2,024	3,956	2,722	25,306	26,470	27,635
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		6,413	9,164	5,503	6,423	6,433	6,454	6,454	6,433	6,423	7,344	14,823	10,189	92,056	96,291	100,528
Non-Exchange Revenue																
Property rates		162,988	232,840	139,704	162,988	162,988	162,988	162,988	162,988	162,988	186,272	372,544	256,124	2,328,401	2,435,508	2,542,670
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		708	1,011	606	708	708	708	708	708	708	809	1,617	1,112	10,108	10,573	11,038
Licences or permits		1,024	1,462	877	1,024	1,024	1,024	1,024	1,024	1,024	1,170	2,340	1,609	14,625	15,298	15,971
Transfer and subsidies - Operational		130,467	177,688	107,119	125,029	124,941	130,237	125,659	124,589	128,368	142,512	286,825	197,690	1,801,124	1,786,129	1,884,090
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		55,863	79,804	47,883	55,863	55,863	55,863	55,863	55,863	55,863	63,843	127,687	87,785	798,042	822,919	847,918
Total Revenue (excluding capital transfers and contributions)		771,153	1,092,875	656,292	765,648	765,648	770,965	766,371	765,219	769,033	874,687	1,751,217	1,204,460	10,953,569	11,392,477	11,985,100
Expenditure																
Employee related costs		234,565	234,565	234,565	234,565	234,565	263,886	234,565	263,886	234,565	234,565	293,207	234,555	2,932,056	3,088,496	3,255,074
Remuneration of councillors		6,526	6,526	6,526	6,526	6,526	7,342	6,526	7,342	6,526	6,526	8,158	6,526	61,578	85,942	90,798
Bulk purchases - electricity		223,542	319,346	191,607	223,542	223,542	223,542	223,542	223,542	223,542	255,477	510,953	351,280	3,193,457	3,364,627	3,572,897
Inventory consumed		23,169	26,065	17,377	37,649	14,481	8,688	40,545	17,377	31,857	20,273	31,857	20,271	289,608	307,263	325,916
Debt impairment		132,433	189,190	113,514	132,433	132,433	132,433	132,433	132,433	132,433	151,352	302,704	208,109	1,891,898	1,823,862	1,834,379
Depreciation and amortisation		49,440	49,440	49,440	49,440	49,440	49,440	49,440	49,440	49,440	49,440	49,440	51,821	595,663	746,255	822,500
Interest		544	544	544	544	544	544	544	544	544	544	544	570	6,551	4,669	3,286
Contracted services		23,309	81,371	92,983	81,371	81,371	81,371	34,921	69,758	81,371	46,533	290,395	197,492	1,162,245	1,145,350	1,211,105
Transfers and subsidies		20,708	2,671	2,671	7,180	8,308	7,180	13,944	7,180	25,217	2,671	11,690	8,308	117,729	117,527	123,365
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		50,350	83,917	72,728	39,162	50,350	39,162	50,350	44,756	39,162	39,162	27,973	22,372	559,443	577,176	605,761
Other Losses		8,496	12,137	7,282	8,496	8,496	8,496	8,496	8,496	8,496	9,710	19,419	13,351	121,371	129,309	137,766
Total Expenditure		773,082	1,005,772	789,238	820,908	810,056	822,084	795,307	824,754	833,153	816,253	1,546,339	1,114,654	10,951,601	11,390,475	11,982,848
Surplus/(Deficit)		(1,929)	87,103	(132,947)	(55,260)	(44,408)	(51,119)	(28,936)	(59,536)	(64,119)	58,434	204,878	89,806	1,968	2,002	2,253
Transfers and subsidies - capital (monetary allocations)		56,605	80,863	48,534	56,627	56,623	56,632	56,650	56,605	56,614	64,689	129,442	89,015	808,900	837,835	886,564
Surplus/(Deficit) after capital transfers & contributions		54,676	167,966	(84,413)	1,367	12,215	5,513	27,714	(2,931)	(7,505)	123,124	334,320	178,821	810,868	839,837	888,817
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		54,676	167,966	(84,413)	1,367	12,215	5,513	27,714	(2,931)	(7,505)	123,124	334,320	178,821	810,868	839,837	888,817
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		54,676	167,966	(84,413)	1,367	12,215	5,513	27,714	(2,931)	(7,505)	123,124	334,320	178,821	810,868	839,837	888,817
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	54,676	167,966	(84,413)	1,367	12,215	5,513	27,714	(2,931)	(7,505)	123,124	334,320	178,821	810,868	839,837	888,817

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 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue by Vote																
Vote 02 - Directorate - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	19,211	19,211	19,880	19,880
Vote 03 - Directorate - Human Settlement		–	–	–	–	–	–	–	–	–	–	–	487,379	487,379	441,461	487,086
Vote 04 - Directorate - Chief Financial Officer		26,210	26,210	26,210	26,210	26,210	26,210	26,210	26,210	26,210	26,210	26,210	3,789,507	4,077,818	4,258,495	4,437,058
Vote 05 - Directorate - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	9,851	9,851	10,690	10,929
Vote 06 - Directorate - Infrastructure Services		9,933	9,933	9,933	9,933	9,933	9,933	9,933	9,933	9,933	9,933	9,933	5,624,803	5,734,070	6,035,967	6,387,064
Vote 07 - Directorate - Spatial Planning And Development		–	–	–	–	–	–	–	–	–	–	–	98,155	98,155	89,015	95,308
Vote 08 - Directorate - Health / Public Safety & Emergency S		2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	211,088	236,755	246,791	257,490
Vote 09 - Directorate - Municipal Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Directorate - Economic Development & Agencies		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	147,181	160,931	104,500	109,902
Vote 11 - Directorate - Solid Waste And Environmental Mana		–	–	–	–	–	–	–	–	–	–	–	842,173	842,173	883,520	922,086
Vote 12 - Directorate - Sport, Recreation & Community Devel		1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	70,450	88,783	102,813	106,040
Vote 13 - Vote 13													–	–	–	–
Vote 14 - Vote 14													–	–	–	–
Vote 15 - Other													–	–	–	–
Total Revenue by Vote		41,393	41,393	41,393	41,393	41,393	41,393	41,393	41,393	41,393	41,393	41,393	11,299,799	11,755,126	12,193,131	12,832,842
Expenditure by Vote to be appropriated																
Vote 01 - Directorate - Executive Support Services		24,270	24,270	24,270	24,270	24,270	24,270	24,270	24,270	24,270	24,270	24,270	21,745	288,716	303,325	319,067
Vote 02 - Directorate - Municipal Manager		11,731	11,731	11,731	11,731	11,731	11,731	11,731	11,731	11,731	11,731	11,731	41,031	170,076	181,012	186,231
Vote 03 - Directorate - Human Settlement		11,353	11,353	11,353	11,353	11,353	11,353	11,353	11,353	11,353	11,353	11,353	238,584	363,464	308,261	347,419
Vote 04 - Directorate - Chief Financial Officer		107,937	107,937	107,937	107,937	107,937	107,937	107,937	107,937	107,937	107,937	107,937	114,021	1,301,331	1,311,822	1,353,355
Vote 05 - Directorate - Corporate Services		19,135	19,135	19,135	19,135	19,135	19,135	19,135	19,135	19,135	19,135	19,135	23,829	234,313	247,475	260,065
Vote 06 - Directorate - Infrastructure Services		531,182	531,182	531,182	531,182	531,182	531,182	531,182	531,182	531,182	531,182	531,182	481,460	6,324,467	6,649,186	7,012,408
Vote 07 - Directorate - Spatial Planning And Development		24,787	24,787	24,787	24,787	24,787	24,787	24,787	24,787	24,787	24,787	24,787	27,466	300,118	324,035	342,885
Vote 08 - Directorate - Health / Public Safety & Emergency S		48,643	48,643	48,643	48,643	48,643	48,643	48,643	48,643	48,643	48,643	48,643	30,711	565,779	593,029	626,607
Vote 09 - Directorate - Municipal Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Directorate - Economic Development & Agencies		11,927	11,927	11,927	11,927	11,927	11,927	11,927	11,927	11,927	11,927	11,927	72,336	203,531	168,736	173,656
Vote 11 - Directorate - Solid Waste And Environmental Mana		62,120	62,120	62,120	62,120	62,120	62,120	62,120	62,120	62,120	62,120	62,120	39,157	722,473	770,195	799,148
Vote 12 - Directorate - Sport, Recreation & Community Devel		37,828	37,828	37,828	37,828	37,828	37,828	37,828	37,828	37,828	37,828	37,828	14,091	430,197	465,288	486,966
Total Expenditure by Vote		890,912	890,912	890,912	890,912	890,912	890,912	890,912	890,912	890,912	890,912	890,912	1,104,430	10,904,465	11,322,365	11,907,806
Surplus/(Deficit) before assoc.		(849,519)	(849,519)	(849,519)	(849,519)	(849,519)	(849,519)	(849,519)	(849,519)	(849,519)	(849,519)	(849,519)	10,195,369	850,661	870,766	925,037
Income Tax													–	–	–	–
Share of Surplus/Deficit attributable to Minorities		(10,951)	(10,951)	(10,951)	(10,951)	(10,951)	(10,951)	(10,951)	(10,951)	(10,951)	(10,951)	(10,951)	120,464	–	–	–
Intercompany/Parent subsidiary transactions													–	–	–	–
Surplus/(Deficit)	1	(860,470)	(860,470)	(860,470)	(860,470)	(860,470)	(860,470)	(860,470)	(860,470)	(860,470)	(860,470)	(860,470)	10,315,832	850,661	870,766	925,037

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	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue - Functional																
Governance and administration		293,655	410,815	247,015	288,248	288,164	293,486	288,926	287,794	291,573	329,023	660,021	454,284	4,133,003	4,305,779	4,487,302
Executive and council		6,075	10	205	210	207	5,332	412	197	3,805	387	1,377	996	19,211	19,880	19,880
Finance and administration		287,580	410,805	246,810	288,038	287,957	288,154	288,514	287,597	287,768	328,636	658,643	453,288	4,113,792	4,285,900	4,467,422
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		56,695	80,994	48,596	56,695	56,695	56,695	56,695	56,695	56,695	64,795	129,590	89,093	809,936	798,349	857,913
Community and social services		6,102	8,717	5,230	6,102	6,102	6,102	6,102	6,102	6,102	6,973	13,947	9,589	87,169	82,446	85,182
Sport and recreation		1,861	2,659	1,595	1,861	1,861	1,861	1,861	1,861	1,861	2,127	4,255	2,925	26,592	55,608	57,110
Public safety		14,613	20,875	12,525	14,613	14,613	14,613	14,613	14,613	14,613	16,700	33,401	22,963	208,755	218,791	228,490
Housing		34,117	48,738	29,243	34,117	34,117	34,117	34,117	34,117	34,117	38,990	77,981	53,612	487,379	441,461	487,086
Health	3	4	3	3	3	3	3	3	3	3	3	7	5	42	44	46
Economic and environmental services		13,711	19,506	11,760	13,635	13,715	13,719	13,703	13,637	13,682	15,619	31,170	21,431	195,291	161,987	170,027
Planning and development		9,290	13,190	7,971	9,214	9,294	9,298	9,282	9,216	9,261	10,567	21,065	14,484	132,130	107,373	112,456
Road transport		4,421	6,316	3,790	4,421	4,421	4,421	4,421	4,421	4,421	5,053	10,106	6,948	63,160	54,614	57,571
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		456,264	651,806	391,084	456,264	456,264	456,264	456,264	456,264	456,264	521,445	1,042,890	716,987	6,518,064	6,859,696	7,246,521
Energy sources		236,920	338,457	203,074	236,920	236,920	236,920	236,920	236,920	236,920	270,765	541,531	372,302	3,384,566	3,561,154	3,779,477
Water management		96,388	137,697	82,618	96,388	96,388	96,388	96,388	96,388	96,388	110,158	220,316	151,467	1,376,974	1,473,732	1,559,578
Waste water management		62,851	89,787	53,872	62,851	62,851	62,851	62,851	62,851	62,851	71,830	143,659	98,766	897,870	930,389	971,726
Waste management		60,106	85,865	51,519	60,106	60,106	60,106	60,106	60,106	60,106	68,692	137,385	94,452	858,654	894,421	935,740
Other		7,432	10,617	6,370	7,432	7,432	7,432	7,432	7,432	7,432	8,494	16,988	11,679	106,175	104,500	109,902
Total Revenue - Functional		827,758	1,173,738	704,826	822,276	822,271	827,597	823,021	821,823	825,647	939,376	1,880,659	1,293,475	11,762,469	12,230,312	12,871,664
Expenditure - Functional																
Governance and administration		160,719	202,347	173,491	162,439	167,462	171,063	161,901	172,299	166,028	161,188	267,651	197,885	2,164,474	2,232,480	2,323,779
Executive and council		29,749	30,309	29,289	26,862	28,004	29,044	28,680	29,500	30,619	25,164	35,014	27,163	349,398	369,538	384,858
Finance and administration		129,783	170,588	142,771	134,293	138,141	140,631	132,001	141,413	134,128	134,827	230,687	169,244	1,798,506	1,845,521	1,920,580
Internal audit		1,187	1,450	1,431	1,283	1,317	1,389	1,220	1,387	1,281	1,197	1,950	1,478	16,570	17,421	18,342
Community and public safety		103,620	124,463	125,116	120,711	120,414	129,210	107,567	126,418	122,715	108,138	212,383	158,062	1,558,816	1,582,135	1,689,333
Community and social services		13,370	15,083	14,603	13,356	13,592	14,350	13,584	14,596	13,414	12,910	16,864	13,284	169,006	177,579	187,816
Sport and recreation		32,992	32,577	32,421	32,572	32,423	35,228	32,753	35,283	34,683	30,956	43,486	34,457	409,831	448,830	470,672
Public safety		42,136	45,883	44,194	44,078	43,780	48,076	42,877	47,998	43,953	43,022	63,339	48,734	558,069	582,827	615,494
Housing		10,902	26,410	29,398	26,243	26,217	26,701	14,029	23,687	26,224	16,978	82,522	56,796	366,108	311,047	350,368
Health		4,220	4,510	4,500	4,461	4,402	4,854	4,324	4,853	4,441	4,273	6,172	4,792	55,802	61,852	64,983
Economic and environmental services		50,864	60,620	61,573	58,879	58,875	60,697	52,881	59,494	58,754	53,583	92,663	75,369	744,253	804,102	863,756
Planning and development		19,219	22,528	22,523	21,101	21,317	22,341	19,770	22,157	21,061	19,686	31,335	24,971	268,007	255,650	272,632
Road transport		31,646	38,092	39,051	37,779	37,558	38,356	33,111	37,337	37,693	33,898	61,328	50,398	476,246	548,451	591,124
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		441,353	607,954	418,835	467,750	451,414	449,556	459,241	454,993	466,280	485,011	955,783	670,096	6,328,267	6,603,499	6,932,726
Energy sources		300,970	427,873	274,016	310,209	310,295	311,697	303,029	310,063	310,150	343,217	696,775	484,162	4,382,455	4,567,538	4,816,024
Water management		66,608	87,358	65,186	80,778	62,965	58,142	81,690	65,296	75,987	67,865	122,303	86,013	920,192	963,629	1,009,907
Waste water management		30,163	40,254	34,285	34,669	34,445	35,665	31,409	35,074	34,551	33,248	68,007	49,431	461,200	482,369	495,159
Waste management		43,612	52,468	45,348	42,094	43,709	44,052	43,113	44,560	45,592	40,681	68,698	50,490	564,419	589,963	611,637
Other		16,525	10,387	10,224	11,129	11,890	11,558	13,716	11,550	19,376	8,332	17,859	13,243	155,791	168,260	173,254
Total Expenditure - Functional		773,082	1,005,772	789,238	820,908	810,056	822,084	795,307	824,754	833,153	816,253	1,546,339	1,114,654	10,951,601	11,390,475	11,982,848
Surplus/(Deficit) before assoc.		54,676	167,966	(84,413)	1,367	12,215	5,513	27,714	(2,931)	(7,505)	123,124	334,320	178,821	810,868	839,837	888,817
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	54,676	167,966	(84,413)	1,367	12,215	5,513	27,714	(2,931)	(7,505)	123,124	334,320	178,821	810,868	839,837	888,817

Table 92: MBRR Table SA31 – Aggregated Entity Budget

BUF Buffalo City - Supporting Table SA31 Aggregated entity budget										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Investment revenue		721781.54	1117008.48	1686008.29	1655547	1655547	1655547	2280553	2337758	2445020
Transfer and subsidies - Operational		46383895.16	376252.05	7308625.83	87229959	87229959	87229959	59718322	34743507	36276743
Other own revenue		6898680.43	46308887.98	44944588.59	0	0	0	0	0	0
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		631293	12042668.69	16742491.81	250000	250000	250000	100000	100000	100000
Total Revenue (excluding capital transfers and contributions)		54,636	59,845	70,682	89,136	89,136	89,136	62,099	37,181	38,822
Employee costs		26106176.57	43591959.6	45712957.74	49416205	49416205	49416205	32268097	32098317	33903242
Remuneration of Board Members										
Depreciation and amortisation		1114372.17	829458.97	1083428.4	518208	518208	518208	540491	565353	590230
Interest		0.88	183.15	27113.1	2417	2417	2417	0	0	0
Inventory consumed and bulk purchases		1776592.66	3585149.35	32770.78	3168174	3168174	3168174	234791	141210	147423
Transfers and subsidies		220925.39	0	0	0	0	0	0	0	0
Other expenditure		24767836.2	28828521.22	16810178.55	35780502	35780502	35780502	28955496	4276385	4080868
Total Expenditure		53,986	76,835	63,666	88,886	88,886	88,886	61,999	37,081	38,722
Surplus/(Deficit)		650	(16,990)	7,015	250	250	250	100	100	100
Capital expenditure & funds sources										
Capital expenditure										
Internally generated funds		631293	268602.61	677236.99	250000	250000	250000	100000	100000	100000
Total sources		631	269	677	250	250	250	100	100	100
Financial position										
Total current assets		64659694.45	25082665.24	32423486.45	13059642	50111430	50111430	44068754	44318065	44567376
Total non current assets		2308066.87	1940160.93	1504829.54	1182638	814122	814122	-105249	-1316044	-2526839
Total current liabilities		-54693986.67	-50636719.77	-43406841.51	-14731118	-36730236	-36730236	-29668189	-28606705	-27545221
Total non current liabilities		0	0	-55669.32	0	-55669	-55669	-55669	-55669	-55669
Community wealth/Equity		-14541385.53	1546980.52	-13889647.47	488838	-14139647	-14139647	-14239647	-14339647	-14439647
Cash flows										
Net cash from (used) operating		0	31708553.51	-1702594.72	-28275740	-28275740	-28275740	104486408	144113721	142292786
Net cash from (used) investing		0	536112765.7	261003523.8	7847167	0	0	0	0	0
Cash/cash equivalents at the year end										

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
Alliance Energy	M	36	Other Energy Sources	30 August 2026	730
Global Credit Rating	Yrs		Appointment of a credit rating insitution (2024/25 to 2026/2	2 February 2027	689
Actisol 209	Yrs	3	Support for the update of the BCMM annual tarrif book (20	11 December 2027	3,486
Standard Bank	Yrs	5	Provision of banking services for Buffalo City Metropolitan f	01 October 2029	104,933
CDR Technical Services	Yrs	3	Operation and Maintenance of Electrical Substations and S	14 May 2027	12,605
TM Consortium JV Muleka SA	Yrs	3	Provision of Internal Services and Construction of Top Stru	14 May 2027	173,904
Sinclair Gersahn Troskie Construction	Yrs	2	Construction of Berlin Fire Station	14 May 2027	14,761
Handsome T.Sigudu Trading	Yrs	2	Construction of a swimming pool,paving and fencing at Gor	17 April 2026	1,806
Zamumzi Construction	Yrs	2	Conversion of NU6 Mdantsane SCM Building into Municipa	17 April 2026	2,983
Excellect 281 cc	Yrs	3	Mdantsane bulk water supply to Bufferstrip/Needs Camp/N	6 frbruary 2027	41,956
Mpelwane Development Projects	Yrs	3	Additions and alterations to Mdantsane arts centre	11 March 2027	11,473
Thoba Mkangisa and Associates	Mths	3	Township establishment : Sonwabiso settlement	6 february 2026	831
Fourways Consultants	Mths	3	Township establishment : Nompumelelo overflow settlement	6 february 2026	882
Alliance Energy	Mths	12	Issuing of energy performance certificate for BCMM buildin	08 September 2025	730
Tshani Consulting	Yrs	3	Formulation of the Amalinda - Cambridge local spatial dev	28 February 2026	569
Ezuluweni Civils and Construction	Yrs	3	Provision of internal services and construction of top structu	03 July 2027	110,816
KM26 Projects	Yrs	3	supply,deliver and construction of hydroponics.	28 August 2027	11,073
Alomnia Construction	Yrs	3	supply,deliver and construction of hydroponics.	28 August 2027	11,361
Vargaon (Pty) Ltd	Y	3	Supply,Implementation Of Organisational Culture Change M	30 August 2026	9,639
SKG Africa (Pty) Ltd	Mths	12	Provision for Office accomodation for a period of twelve (12	05 December 2025	17,429
LVB Consulting	Yrs	1	Supply, Delivery, Installation of Two (2) 180 KVA Back Up	15 May 2025	1,607
Morgan Creek Properties 158 Pty Ltd	Mths	12	Provision for Office Accommodation: Buffalo City Metropolite	21 May 2025	9,554
Standard Bank	Y	5	Procurement Of Banking Services For Bcmm For A Period	01 October 2029	104,933
Stirling High School	M	360	Sportsfields	31 January 2025	53
Thoba Mkangisa And Associates	Y	3	Township Establishment : Sonwabiso Settlement	06 February 2026	831
Tm Consortium Jv Muleka Sa	Y	3	Provision Of Internal Services And Construction Of Top Str	14 May 2027	173,904
Tshani Consulting	Y	3	Formulation Of The Amalinda - Cambridge Local Spatial D	28 February 2026	569
Tshani Consulting	Y	12	Free Basic Electricity	28 February 2025	569
Vargaon (Pty) Ltd	Y	3	Supply,Implementation Of Organisational Culture Change M	30 August 2026	9,639
Zamumzi Construction	Y	2	Conversion Of Nu6 Mdantsane Scm Building Into Municipa	17 April 2026	2,983
Alliance Energy	M	36	Other Energy Sources	30 August 2026	730

2.17 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

BUF Buffalo City - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
Financial Performance										
Property rates	1,733,914	1,791,370	2,127,634	2,269,497	2,269,497	2,269,497	1,827,939	2,328,401	2,435,508	2,542,670
Service charges	4,312,993	3,766,315	4,333,829	4,886,537	4,886,537	4,886,537	4,088,802	5,391,833	5,684,767	6,018,012
Investment revenue	32,364	46,543	49,944	24,000	69,481	69,481	55,831	68,853	71,883	75,117
Transfer and subsidies - Operational	1,052,872	1,192,439	1,375,567	1,548,937	1,670,404	1,670,404	1,365,431	1,741,405	1,751,385	1,847,813
Other own revenue	1,062,838	1,252,506	1,456,580	1,316,955	1,316,955	1,316,955	1,380,567	1,361,077	1,411,854	1,462,766
Total Revenue (excluding capital transfers and contributions)	8,194,980	8,049,172	9,343,555	10,045,926	10,212,873	10,212,873	8,718,569	10,891,570	11,355,396	11,946,379
Employee costs	2,510,297	2,432,021	2,657,488	2,888,238	2,658,153	2,658,153	2,274,218	2,899,788	3,056,397	3,221,171
Remuneration of councillors	64,683	66,749	68,967	77,686	77,686	77,686	60,475	81,578	85,942	90,798
Depreciation and amortisation	1,568,683	1,845,225	1,943,398	567,097	577,309	577,309	1,638,915	595,123	745,689	821,910
Interest	20,684	16,075	46,184	8,964	8,964	8,964	7,671	6,551	4,669	3,286
Inventory consumed and bulk purchases	2,208,763	2,153,527	2,485,973	3,109,422	3,105,362	3,105,362	2,505,531	3,482,830	3,671,749	3,898,666
Transfers and subsidies	127,078	137,495	131,531	142,581	143,149	143,149	89,756	117,729	117,527	123,365
Other expenditure	2,564,252	2,283,616	3,270,961	3,246,743	3,637,054	3,637,054	2,738,930	3,706,002	3,671,420	3,784,930
Total Expenditure	9,064,440	8,934,709	10,604,501	10,040,730	10,207,677	10,207,677	9,315,497	10,889,602	11,353,394	11,944,126
Surplus/(Deficit)	(869,459)	(885,536)	(1,260,946)	5,196	5,196	5,196	(596,927)	1,968	2,002	2,253
Transfers and subsidies - capital (monetary allocations)	681,246	732,602	838,435	788,563	915,142	915,142	915,142	808,800	837,735	886,464
Transfers and subsidies - capital (in-kind)	2,294	4,160	22,409	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(185,920)	(148,774)	(400,102)	793,759	920,338	920,338	318,215	810,768	839,737	888,717
Share of Surplus/Deficit attributable to Associate	(29,869)	20,143	(40,750)	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(215,788)	(128,631)	(440,852)	793,759	920,338	920,338	318,215	810,768	839,737	888,717

MBRR Table A1 – Budget Summary (continued)

BUF Buffalo City - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
<u>Capital expenditure & funds sources</u>										
Capital expenditure	1,465,297	1,462,281	1,185,240	1,230,865	1,425,933	1,425,933	733,077	1,159,609	1,177,209	1,214,040
Transfers recognised - capital	681,246	732,602	838,435	788,563	915,142	915,142	453,221	808,800	837,735	886,464
Borrowing	11,727	–	–	–	–	–	–	–	–	–
Internally generated funds	772,324	729,679	346,805	442,302	510,791	510,791	279,856	350,808	339,474	327,577
Total sources of capital funds	1,465,297	1,462,280	1,185,240	1,230,865	1,425,933	1,425,933	733,077	1,159,609	1,177,209	1,214,040
<u>Financial position</u>										
Total current assets	10,152,552	11,169,191	12,481,782	5,890,921	5,871,211	5,871,211	13,982,712	5,992,973	6,235,179	6,435,439
Total non current assets	25,668,573	26,074,236	31,713,205	25,804,714	31,631,306	31,631,306	30,807,366	31,202,040	30,690,058	30,227,321
Total current liabilities	8,810,705	10,120,501	10,949,767	3,802,172	3,731,989	3,731,989	11,241,213	3,697,921	3,699,382	3,665,697
Total non current liabilities	1,084,628	893,792	961,501	996,721	1,000,119	1,000,119	936,415	1,049,085	1,098,168	1,146,293
Community wealth/Equity	25,911,632	26,268,097	32,322,858	26,883,847	32,770,409	32,770,409	32,549,922	32,448,007	32,127,688	31,850,770
<u>Cash flows</u>										
Net cash from (used) operating	4,251,130	4,854,408	3,398,504	1,353,365	1,615,806	1,615,806	5,304,065	1,221,669	1,229,924	1,255,771
Net cash from (used) investing	(1,407,168)	(889,831)	(849,045)	(1,231,115)	(1,426,183)	(1,426,183)	(608,111)	(1,159,609)	(1,177,209)	(1,214,040)
Net cash from (used) financing	(45,191)	(49,174)	(33,279)	(25,540)	(25,540)	(25,540)	(30,870)	(21,746)	(17,323)	(4,910)
Cash/cash equivalents at the year end	3,924,850	4,592,427	3,176,169	823,692	847,846	847,846	4,665,083	856,385	891,778	928,598
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	678,130	658,716	697,950	791,916	816,071	816,071	1,319,143	856,385	891,778	928,598
Application of cash and investments	834,955	688,653	1,089,223	1,483,478	1,349,605	1,349,605	759,654	(875,282)	(1,040,923)	(1,302,980)
Balance - surplus (shortfall)	(156,825)	(29,937)	(391,273)	(691,562)	(533,534)	(533,534)	559,489	1,731,667	1,932,701	2,231,577
<u>Asset management</u>										
Asset register summary (WDV)	20,296,986	20,711,422	28,531,114	18,767,862	27,504,404	27,504,404		26,334,407	25,079,160	23,870,784
Depreciation	1,568,683	1,845,225	1,943,398	567,097	577,309	577,309		595,123	745,689	821,910
Renewal and Upgrading of Existing Assets	797,993	819,730	704,473	598,691	752,803	752,803		519,827	536,870	585,317
Repairs and Maintenance	401,390	444,633	491,187	525,070	507,456	507,456		487,456	509,879	532,314
<u>Free services</u>										
Cost of Free Basic Services provided	480,841	501,825	464,955	970,160	970,160	970,160		1,047,366	1,117,293	779,547
Revenue cost of free services provided	127,530	144,333	209,496	288,911	288,911	288,911		296,411	309,988	323,628
<u>Households below minimum service level</u>										
Water:	2	–	–	4	4	4		3	2	1
Sanitation/sewerage:	9	–	–	4	4	4		4	3	2
Energy:	40	73	–	71	71	71		72	37	37
Refuse:	66	–	–	66	66	66		66	66	66

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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		3,130,086	3,391,704	3,891,617	3,956,821	3,993,661	3,993,661	4,133,003	4,305,779	4,487,302
Executive and council		27,407	17,681	16,453	18,375	18,375	18,375	19,211	19,880	19,880
Finance and administration		3,102,680	3,374,023	3,875,164	3,938,446	3,975,287	3,975,287	4,113,792	4,285,900	4,467,422
<i>Community and public safety</i>		450,333	476,459	665,015	634,896	665,156	665,156	809,936	798,349	857,913
Community and social services		25,320	36,199	48,429	42,890	42,890	42,890	87,169	82,446	85,182
Sport and recreation		8,435	30,490	21,540	25,473	24,347	24,347	26,592	55,608	57,110
Public safety		179,714	175,322	250,816	199,114	199,114	199,114	208,755	218,791	228,490
Housing		236,851	234,412	344,201	367,380	398,766	398,766	487,379	441,461	487,086
Health		13	36	30	40	40	40	42	44	46
<i>Economic and environmental services</i>		234,001	292,912	367,501	212,413	455,249	455,249	133,192	124,806	131,205
Planning and development		86,022	87,891	96,881	97,344	104,337	104,337	70,032	70,192	73,634
Road transport		147,979	205,021	270,619	115,069	350,911	350,911	63,160	54,614	57,571
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		4,990,728	4,561,481	5,205,903	5,881,245	5,888,354	5,888,354	6,518,064	6,859,696	7,246,521
Energy sources		2,248,953	2,270,135	2,529,773	2,950,267	2,958,972	2,958,972	3,384,566	3,561,154	3,779,477
Water management		1,541,833	1,041,864	1,228,507	1,301,669	1,300,805	1,300,805	1,376,974	1,473,732	1,559,578
Waste water management		650,803	654,251	752,105	848,194	862,461	862,461	897,870	930,389	971,726
Waste management		549,140	595,231	695,519	781,115	766,115	766,115	858,654	894,421	935,740
<i>Other</i>	4	78,761	63,379	74,363	149,113	125,595	125,595	106,175	104,500	109,902
Total Revenue - Functional	2	8,883,910	8,785,934	10,204,399	10,834,489	11,128,015	11,128,015	11,700,370	12,193,131	12,832,842
Expenditure - Functional										
<i>Governance and administration</i>		1,671,206	1,619,984	1,787,576	1,962,433	1,991,278	1,991,278	2,164,474	2,232,480	2,323,779
Executive and council		346,993	343,206	332,776	335,556	342,110	342,110	349,398	369,538	384,858
Finance and administration		1,313,214	1,266,032	1,442,422	1,610,868	1,633,756	1,633,756	1,798,506	1,845,521	1,920,580
Internal audit		10,998	10,747	12,378	16,009	15,412	15,412	16,570	17,421	18,342
<i>Community and public safety</i>		1,211,276	1,272,478	1,417,446	1,360,634	1,396,980	1,396,980	1,558,816	1,582,135	1,689,333
Community and social services		178,875	182,051	179,720	168,003	155,940	155,940	169,006	177,579	187,816
Sport and recreation		435,689	463,698	455,749	401,787	393,818	393,818	409,831	448,830	470,672
Public safety		496,627	512,818	572,370	537,338	541,596	541,596	558,069	582,827	615,494
Housing		48,631	62,493	159,294	197,194	250,258	250,258	366,108	311,047	350,368
Health		51,454	51,418	50,313	56,311	55,367	55,367	55,802	61,852	64,983
<i>Economic and environmental services</i>		1,097,826	1,276,430	1,023,422	683,516	723,743	723,743	682,254	767,020	825,034
Planning and development		203,702	247,503	242,779	194,074	185,514	185,514	206,009	218,569	233,910
Road transport		894,124	1,028,927	780,643	489,441	538,230	538,230	476,246	548,451	591,124
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		4,999,525	4,755,593	6,226,384	5,851,359	5,914,060	5,914,060	6,328,267	6,603,499	6,932,726
Energy sources		2,708,470	2,632,649	3,734,117	3,937,555	3,888,677	3,888,677	4,382,455	4,567,538	4,816,024
Water management		1,230,632	1,092,492	1,311,918	918,661	943,001	943,001	920,192	963,629	1,009,907
Waste water management		526,763	484,560	521,101	450,304	470,737	470,737	461,200	482,369	495,159
Waste management		533,661	545,891	659,249	544,840	611,646	611,646	564,419	589,963	611,637
<i>Other</i>	4	137,726	129,459	212,235	182,789	181,616	181,616	155,791	168,260	173,254
Total Expenditure - Functional	3	9,117,559	9,053,944	10,667,064	10,040,730	10,207,677	10,207,677	10,889,602	11,353,394	11,944,126
Surplus/(Deficit) for the year		(233,649)	(268,010)	(462,665)	793,759	920,338	920,338	810,768	839,737	888,717

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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year+1 2026/27	Budget Year+2 2027/28
Revenue by Vote	1									
Vote 01 - Directorate - Executive Support Services		191	976	407	–	360	360	–	–	–
Vote 02 - Directorate - Municipal Manager		27,415	16,861	16,087	18,375	18,375	18,375	19,211	19,880	19,880
Vote 03 - Directorate - Human Settlement		236,851	234,412	344,201	367,380	398,766	398,766	487,379	441,461	487,086
Vote 04 - Directorate - Chief Financial Officer		3,035,621	3,318,304	3,816,846	3,899,172	3,944,653	3,944,653	4,075,817	4,256,387	4,434,820
Vote 05 - Directorate - Corporate Services		12,451	15,857	15,378	11,816	11,816	11,816	9,851	10,690	10,929
Vote 06 - Directorate - Infrastructure Services		4,589,568	4,171,271	4,781,003	5,215,199	5,473,150	5,473,150	5,722,571	6,019,889	6,368,352
Vote 07 - Directorate - Spatial Planning And Development		140,429	127,597	139,780	124,802	122,795	122,795	98,155	89,015	95,308
Vote 08 - Directorate - Health / Public Safety & Emergency Services		179,714	175,322	250,816	199,114	199,114	199,114	227,755	246,791	257,490
Vote 09 - Directorate - Municipal Services		–	–	–	–	–	–	–	–	–
Vote 10 - Directorate - Economic Development & Agencies		78,761	63,379	74,363	149,113	125,595	125,595	106,175	104,500	109,902
Vote 11 - Directorate - Solid Waste And Environmental Management		549,405	608,930	700,990	786,876	771,876	771,876	864,673	901,706	943,037
Vote 12 - Directorate - Sport, Recreation & Community Development		33,503	53,025	64,528	62,642	61,515	61,515	88,783	102,813	106,040
Total Revenue by Vote	2	8,883,910	8,785,934	10,204,399	10,834,489	11,128,015	11,128,015	11,700,370	12,193,131	12,832,842
Expenditure by Vote to be appropriated	1									
Vote 01 - Directorate - Executive Support Services		278,459	298,497	271,921	278,584	279,918	279,918	291,081	305,823	321,745
Vote 02 - Directorate - Municipal Manager		148,509	140,606	166,466	153,045	167,776	167,776	172,129	183,177	188,523
Vote 03 - Directorate - Human Settlement		48,283	62,157	158,914	197,194	249,849	249,849	366,108	311,047	350,368
Vote 04 - Directorate - Chief Financial Officer		752,638	687,709	908,158	1,129,338	1,159,055	1,159,055	1,231,183	1,238,457	1,276,075
Vote 05 - Directorate - Corporate Services		243,555	249,145	244,017	242,880	230,493	230,493	245,802	259,593	272,949
Vote 06 - Directorate - Infrastructure Services		5,493,492	5,368,171	6,474,630	5,867,858	5,953,700	5,953,700	6,379,738	6,711,202	7,073,342
Vote 07 - Directorate - Spatial Planning And Development		356,036	400,339	354,348	280,763	262,323	262,323	290,643	314,784	337,268
Vote 08 - Directorate - Health / Public Safety & Emergency Services		501,899	517,102	577,714	546,230	547,652	547,652	568,420	592,697	626,319
Vote 09 - Directorate - Municipal Services		–	–	–	–	–	–	–	–	–
Vote 10 - Directorate - Economic Development & Agencies		130,371	122,128	203,929	182,789	174,665	174,665	155,791	168,260	173,254
Vote 11 - Directorate - Solid Waste And Environmental Management		695,442	697,797	807,351	722,702	772,793	772,793	744,979	788,544	820,488
Vote 12 - Directorate - Sport, Recreation & Community Development		468,558	510,292	499,615	439,348	409,454	409,454	443,727	479,810	503,795
Total Expenditure by Vote	2	9,117,241	9,053,944	10,667,064	10,040,730	10,207,677	10,207,677	10,889,602	11,353,394	11,944,126
Surplus/(Deficit) for the year	2	(233,331)	(268,010)	(462,665)	793,759	920,338	920,338	810,768	839,737	888,717

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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	2,199,541	2,147,071	2,385,332	2,835,814	2,835,814	2,835,814	2,503,854	3,197,096	3,368,461	3,576,969
Service charges - Water	2	1,255,133	738,617	918,430	911,568	911,568	911,568	714,625	1,000,901	1,066,360	1,136,100
Service charges - Waste Water Management	2	470,773	482,231	559,118	603,379	603,379	603,379	474,415	632,342	662,062	691,192
Service charges - Waste Management	2	387,546	398,396	470,948	535,777	535,777	535,777	395,907	561,494	587,884	613,751
Sale of Goods and Rendering of Services		109,848	109,051	123,512	153,110	153,110	153,110	103,219	159,693	167,039	174,389
Agency services		23,879	21,871	18,764	28,177	28,177	28,177	24,177	29,389	30,740	32,093
Interest earned from Receivables		176,561	300,755	389,110	222,299	222,299	222,299	300,631	231,858	242,523	253,194
Interest earned from Current and Non Current Assets		32,364	46,543	49,944	24,000	69,481	69,481	55,831	68,853	71,883	75,117
Rental from Fixed Assets		21,116	24,501	23,136	24,263	24,263	24,263	28,685	25,306	26,470	27,635
Operational Revenue		690,281	48,395	57,464	88,261	88,261	88,261	60,314	92,056	96,291	100,528
Non-Exchange Revenue											
Property rates	2	1,733,914	1,791,370	2,127,634	2,269,497	2,269,497	2,269,497	1,827,939	2,328,401	2,435,508	2,542,670
Surcharges and Taxes											
Fines, penalties and forfeits		12,408	6,974	65,438	9,691	9,691	9,691	10,843	10,108	10,573	11,038
Licences or permits		12,128	12,216	13,698	14,022	14,022	14,022	14,187	14,625	15,298	15,971
Transfer and subsidies - Operational		1,052,872	1,192,439	1,375,567	1,548,937	1,670,404	1,670,404	1,365,431	1,741,405	1,751,385	1,847,813
Fuel Levy		-	719,203	741,926	777,132	777,132	777,132	777,132	798,042	822,919	847,918
Operational Revenue		-	-	-	-	-	-	46,194	-	-	-
Gains on disposal of Assets		1,264	409	113	-	-	-	1,211	-	-	-
Other Gains		15,354	9,131	23,419	-	-	-	8,885	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		8,194,980	8,049,172	9,343,555	10,045,926	10,212,873	10,212,873	8,718,569	10,891,570	11,355,396	11,946,379
Expenditure											
Employee related costs	2	2,510,297	2,432,021	2,657,488	2,888,238	2,658,153	2,658,153	2,274,218	2,899,788	3,056,397	3,221,171
Remuneration of councillors		64,683	66,749	68,967	77,686	77,686	77,686	60,475	81,578	85,942	90,798
Bulk purchases - electricity	2	1,922,255	1,936,963	2,252,355	2,832,586	2,832,586	2,832,586	2,277,239	3,193,457	3,364,627	3,572,897
Inventory consumed	8	286,508	216,564	233,617	276,836	272,776	272,776	228,291	289,373	307,122	325,769
Debt impairment	3	1,385,422	897,828	1,336,718	1,681,728	1,754,847	1,754,847	1,383,368	1,891,898	1,823,862	1,834,379
Depreciation and amortisation		1,568,683	1,845,225	1,943,398	567,097	577,309	577,309	1,638,915	595,123	745,689	821,910
Interest		20,684	16,075	46,184	8,964	8,964	8,964	7,671	6,551	4,669	3,286
Contracted services		576,630	679,193	842,268	927,019	1,145,943	1,145,943	692,603	1,136,870	1,144,775	1,210,504
Transfers and subsidies		127,078	137,495	131,531	142,581	143,149	143,149	89,756	117,729	117,527	123,365
Irrecoverable debts written off		-	-	-	-	-	-	2,182	-	-	-
Operational costs		600,898	620,292	644,302	522,997	621,264	621,264	570,527	555,863	573,475	602,280
Losses on disposal of Assets		793	-	299,177	-	-	-	-	-	-	-
Other Losses		508	86,303	148,496	114,999	114,999	114,999	90,250	121,371	129,309	137,766
Total Expenditure		9,064,440	8,934,709	10,604,501	10,040,730	10,207,677	10,207,677	9,315,497	10,889,602	11,353,394	11,944,126
Surplus/(Deficit)		(869,459)	(885,536)	(1,260,946)	5,196	5,196	5,196	(596,927)	1,968	2,002	2,253
Transfers and subsidies - capital (monetary allocations)	6	681,246	732,602	838,435	788,563	915,142	915,142	915,142	808,800	837,735	886,464
Transfers and subsidies - capital (in-kind)	6	2,294	4,160	22,409	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(185,920)	(148,774)	(400,102)	793,759	920,338	920,338	318,215	810,768	839,737	888,717
Income Tax											
Surplus/(Deficit) after income tax		(185,920)	(148,774)	(400,102)	793,759	920,338	920,338	318,215	810,768	839,737	888,717
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		(185,920)	(148,774)	(400,102)	793,759	920,338	920,338	318,215	810,768	839,737	888,717
Share of Surplus/Deficit attributable to Associate	7	(29,869)	20,143	(40,750)	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions											
Surplus/(Deficit) for the year	1	(215,788)	(128,631)	(440,852)	793,759	920,338	920,338	318,215	810,768	839,737	888,717

Table 98: MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital Expenditure - Functional											
Governance and administration		260,451	265,933	59,940	180,208	172,080	172,080	70,847	91,138	80,187	48,988
Executive and council		7,969	1,155	379	10,150	17,690	17,690	7,170	6,250	7,000	6,500
Finance and administration		252,482	264,778	59,561	170,058	152,965	152,965	63,677	84,888	73,187	42,488
Internal audit		–	–	–	–	1,426	1,426	–	–	–	–
Community and public safety		271,363	295,202	292,531	284,497	304,364	304,364	169,071	312,504	342,315	353,093
Community and social services		15,882	22,466	27,695	16,750	11,722	11,722	5,740	45,915	62,574	56,200
Sport and recreation		32,823	48,091	32,782	23,320	35,448	35,448	14,062	36,582	67,360	72,343
Public safety		6,033	16,015	12,959	11,500	41,647	41,647	9,063	41,700	12,450	14,000
Housing		214,662	207,333	218,118	225,927	205,548	205,548	135,432	182,007	194,331	204,450
Health		1,963	1,297	978	7,000	10,000	10,000	4,774	6,300	5,600	6,100
Economic and environmental services		497,754	580,335	488,047	218,694	377,037	377,037	167,410	112,770	128,252	137,293
Planning and development		80,980	71,564	75,994	66,608	74,428	74,428	39,850	38,462	43,010	47,794
Road transport		416,774	508,771	412,054	152,087	302,609	302,609	127,560	74,309	85,242	89,499
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		295,599	262,230	312,467	504,577	540,598	540,598	308,934	583,729	571,655	616,811
Energy sources		120,634	98,904	112,996	158,388	207,538	207,538	146,963	186,195	180,440	188,000
Water management		104,762	104,798	93,883	169,528	166,114	166,114	76,867	161,031	167,798	176,785
Waste water management		61,318	42,015	74,953	110,861	124,826	124,826	68,574	133,909	128,167	151,926
Waste management		8,886	16,513	30,635	65,800	42,121	42,121	16,530	102,594	95,250	100,100
Other		140,130	58,581	32,255	42,889	31,853	31,853	16,814	59,467	54,800	57,855
Total Capital Expenditure - Functional	3	1,465,297	1,462,281	1,185,240	1,230,865	1,425,933	1,425,933	733,077	1,159,609	1,177,209	1,214,040
Funded by:											
National Government		681,246	732,602	838,435	788,563	915,142	915,142	453,221	808,800	837,735	886,464
Transfers recognised - capital	4	681,246	732,602	838,435	788,563	915,142	915,142	453,221	808,800	837,735	886,464
Borrowing	6	11,727	–	–	–	–	–	–	–	–	–
Internally generated funds		772,324	729,679	346,805	442,302	510,791	510,791	279,856	350,808	339,474	327,577
Total Capital Funding	7	1,465,297	1,462,280	1,185,240	1,230,865	1,425,933	1,425,933	733,077	1,159,609	1,177,209	1,214,040

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year+1 2026/27	Budget Year+2 2027/28
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Directorate - Executive Support Services		5,369	934	228	500	1,040	1,040	424	2,500	2,500	2,500
Vote 02 - Directorate - Municipal Manager		2,946	221	151	9,650	18,076	18,076	6,746	3,750	4,500	4,000
Vote 03 - Directorate - Human Settlement		214,662	207,333	218,118	225,927	205,548	205,548	135,432	182,007	194,331	204,450
Vote 04 - Directorate - Chief Financial Officer		205,433	227,675	44,679	78,058	98,604	98,604	35,409	58,015	50,115	16,615
Vote 05 - Directorate - Corporate Services		4,494	10,216	4,845	16,700	18,625	18,625	5,679	10,900	12,250	10,200
Vote 06 - Directorate - Infrastructure Services		653,787	724,479	620,152	650,863	829,066	829,066	436,089	555,443	566,647	613,210
Vote 07 - Directorate - Spatial Planning And Development		115,477	91,858	84,011	81,908	82,183	82,183	46,314	54,435	48,832	56,467
Vote 08 - Directorate - Health / Public Safety & Emergency Services		8,836	16,833	13,228	18,050	45,697	45,697	9,063	52,500	53,750	47,000
Vote 09 - Directorate - Municipal Services		-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies		140,130	58,581	32,255	42,889	31,853	31,853	16,814	59,467	54,800	57,855
Vote 11 - Directorate - Solid Waste And Environmental Management		13,027	37,124	39,606	80,470	61,258	61,258	25,487	117,941	113,450	119,900
Vote 12 - Directorate - Sport, Recreation & Community Development		43,723	50,424	52,215	25,850	33,983	33,983	15,619	62,651	76,034	81,843
Capital multi-year expenditure sub-total	7	1,407,884	1,425,678	1,109,487	1,230,865	1,425,933	1,425,933	733,077	1,159,609	1,177,209	1,214,040
Total Capital Expenditure - Vote		1,407,884	1,425,678	1,109,487	1,230,865	1,425,933	1,425,933	733,077	1,159,609	1,177,209	1,214,040

Table 99: MBRR Table A6 - Budgeted Financial Position

BUF Buffalo City - Table A6 Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		678,130	658,716	697,950	791,916	816,071	816,071	1,319,143	856,385	891,778	928,598
Trade and other receivables from exchange transactions	1	1,975,707	2,168,730	2,374,992	3,101,624	2,841,687	2,841,687	2,697,319	2,881,115	3,034,871	3,149,851
Receivables from non-exchange transactions	1	1,006,547	1,115,381	1,423,285	1,064,567	1,184,341	1,184,341	1,369,281	1,229,872	1,278,119	1,326,367
Inventory	2	44,147	50,806	69,347	74,614	74,614	74,614	96,617	77,601	80,707	83,937
VAT		6,441,759	7,163,631	7,902,263	834,662	934,662	934,662	8,482,990	928,461	929,976	926,772
Other current assets		6,263	11,926	13,945	23,538	19,836	19,836	17,362	19,539	19,727	19,915
Total current assets		10,152,552	11,169,191	12,481,782	5,890,921	5,871,211	5,871,211	13,982,712	5,992,973	6,235,179	6,435,439
Non current assets											
Investment property		451,398	460,265	484,115,273.50	474,865	490,515	490,515	484,115	497,715	505,275	512,835
Property, plant and equipment	3	24,466,095	24,884,799	30,457,161	24,571,622	30,342,552	30,342,552	29,546,518	29,892,047	29,358,555	28,875,207
Heritage assets		50,513	50,513	54,060	50,513	54,060	54,060	54,060	54,060	54,060	54,060
Intangible assets		10,071	8,306	6,764	20,360	25,074	25,074	11,568	30,114	36,064	41,114
Other non-current assets		690,497	670,354	711,104	687,354	719,104	719,104	711,104	728,104	736,104	744,104
Total non current assets		25,668,573	26,074,236	31,713,205	25,804,714	31,631,306	31,631,306	30,807,366	31,202,040	30,690,058	30,227,321
TOTAL ASSETS		35,821,125	37,243,427	44,194,986	31,695,636	37,502,517	37,502,517	44,790,078	37,195,013	36,925,238	36,662,760
LIABILITIES											
Current liabilities											
Financial liabilities		49,141	50,158	28,814	28,814	27,382	27,382	25,086	20,829	8,417	9,375
Consumer deposits		88,247	90,336	98,543	96,820	101,817	101,817	97,350	105,157	108,664	112,170
Trade and other payables from exchange transactions	4	1,170,229	1,757,693	1,685,443	1,576,396	1,376,371	1,376,371	1,179,177	1,284,109	1,229,998	1,127,372
Trade and other payables from non-exchange transactions	5	274,306	253,825	277,378	252,438	277,378	277,378	277,378	277,378	277,378	277,378
Provision		347,089	387,371	449,572	444,572	445,911	445,911	449,572	441,786	437,500	433,035
VAT		6,881,693	7,581,118	8,410,016	1,403,130	1,503,130	1,503,130	9,212,650	1,568,662	1,637,425	1,706,367
Other current liabilities											
Total current liabilities		8,810,705	10,120,501	10,949,767	3,802,172	3,731,989	3,731,989	11,241,213	3,697,921	3,699,382	3,665,697
Non current liabilities											
Financial liabilities	6	138,854	88,696	79,794	50,980	52,412	52,412	54,708	33,878	25,462	16,086
Provision	7	945,774	805,095	881,707	945,741	947,707	947,707	881,707	1,015,207	1,072,707	1,130,206
Total non current liabilities		1,084,628	893,792	961,501	996,721	1,000,119	1,000,119	936,415	1,049,085	1,098,168	1,146,293
TOTAL LIABILITIES		9,895,332	11,014,292	11,911,268	4,798,893	4,732,108	4,732,108	12,177,628	4,747,006	4,797,550	4,811,990
NET ASSETS		25,925,793	26,229,135	32,283,719	26,896,743	32,770,409	32,770,409	32,612,450	32,448,007	32,127,688	31,850,770
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	11,280,140	10,745,472	10,658,750	10,101,075	10,732,278	10,732,278	10,885,814	10,044,112	9,326,595	8,658,058
Reserves and funds	9	14,631,492	15,522,625	21,664,108	16,782,772	22,038,131	22,038,131	21,664,108	22,403,895	22,801,093	23,192,712
TOTAL COMMUNITY WEALTH/EQUITY	10	25,911,632	26,268,097	32,322,858	26,883,847	32,770,409	32,770,409	32,549,922	32,448,007	32,127,688	31,850,770

Table 100: MBRR Table A7 - Budgeted Cash Flow Statement

BUF Buffalo City - Table A7 Budgeted Cash Flows

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		1,375,151	1,502,577	1,472,173	1,772,612	1,772,612	1,772,612	1,297,944	1,769,585	1,850,986	1,983,283
Service charges		3,019,329	3,223,821	3,132,451	3,822,072	3,822,072	3,822,072	3,216,834	4,097,793	4,320,423	4,694,049
Other revenue		4,579,088	5,026,679	4,115,574	718,929	758,584	758,584	5,128,533	1,074,298	1,111,527	1,150,561
Transfers and Subsidies - Operational	1	1,067,836	1,154,816	1,268,383	1,549,052	1,715,031	1,715,031	1,379,372	1,741,520	1,751,500	1,847,928
Transfers and Subsidies - Capital	1	704,365	752,565	852,001	788,698	870,515	870,515	940,063	808,685	837,620	886,349
Interest		32,569	52,168	66,740	186,789	243,451	243,451	102,267	254,873	271,324	274,558
Payments											
Suppliers and employees		(6,387,312)	(6,714,269)	(7,371,798)	(7,328,300)	(7,423,626)	(7,423,626)	(6,677,222)	(8,432,144)	(8,823,980)	(9,487,610)
Interest		(21,160)	(16,581)	(12,107)	(13,906)	(13,906)	(13,906)	(9,577)	(6,551)	(4,669)	(3,286)
Transfers and Subsidies	1	(118,735)	(127,370)	(124,911)	(142,581)	(128,926)	(128,926)	(74,150)	(86,389)	(84,806)	(90,062)
NET CASH FROM/(USED) OPERATING ACTIVITIES		4,251,130	4,854,408	3,398,504	1,353,365	1,615,806	1,615,806	5,304,065	1,221,669	1,229,924	1,255,771
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		1,347	2	116	-	-	-	18,650	-	-	-
Payments											
Capital assets		(1,408,515)	(889,834)	(849,161)	(1,231,115)	(1,426,183)	(1,426,183)	(626,761)	(1,159,609)	(1,177,209)	(1,214,040)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,407,168)	(889,831)	(849,045)	(1,231,115)	(1,426,183)	(1,426,183)	(608,111)	(1,159,609)	(1,177,209)	(1,214,040)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Increase (decrease) in consumer deposits		-	(34)	(3,033)	3,274	3,274	3,274	(2,056)	3,340	3,507	3,507
Payments											
Repayment of borrowing		(45,191)	(49,141)	(30,246)	(28,814)	(28,814)	(28,814)	(28,814)	(25,086)	(20,829)	(8,417)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(45,191)	(49,174)	(33,279)	(25,540)	(25,540)	(25,540)	(30,870)	(21,746)	(17,323)	(4,910)
NET INCREASE/ (DECREASE) IN CASH HELD		2,798,772	3,915,403	2,516,180	96,710	164,084	164,084	4,665,083	40,314	35,393	36,821
Cash/cash equivalents at the year begin:	2	1,126,078	677,023	659,988	726,982	683,763	683,763	-	816,071	856,385	891,778
Cash/cash equivalents at the year end:	2	3,924,850	4,592,427	3,176,169	823,692	847,846	847,846	4,665,083	856,385	891,778	928,598

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

BUF Buffalo City - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year+1 2026/27	Budget Year +2 2027/28
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	3,924,850	4,592,427	3,176,169	823,692	847,846	847,846	4,665,083	856,385	891,778	928,598
Other current investments > 90 days		(3,246,721)	(3,933,710)	(2,478,218)	(31,776)	(31,776)	(31,776)	(3,345,941)	0	1	(1)
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		678,130	658,716	697,950	791,916	816,071	816,071	1,319,143	856,385	891,778	928,598
Application of cash and investments											
Unspent conditional transfers		274,306	253,825	277,378	252,438	277,378	277,378	854,611	277,378	277,378	277,378
Unspent borrowing		-	-	-	-	-	-	-	33,878	25,462	16,086
Statutory requirements	2	439,150	416,892	508,602	567,983	569,317	569,317	729,340	641,050	708,297	780,444
Other working capital requirements	3	(228,031)	(370,422)	(148,386)	217,498	54,942	54,942	(1,275,926)	(2,271,431)	(2,491,617)	(2,811,980)
Other provisions		349,529	388,358	451,629	445,559	447,969	447,969	451,629	443,844	439,557	435,092
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		834,955	688,653	1,089,223	1,483,478	1,349,605	1,349,605	759,654	(875,282)	(1,040,923)	(1,302,980)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(156,825)	(29,937)	(391,273)	(691,562)	(533,534)	(533,534)	559,489	1,731,667	1,932,701	2,231,577
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(156,825)	(29,937)	(391,273)	(691,562)	(533,534)	(533,534)	559,489	1,731,667	1,932,701	2,231,577

Table 102: MBRR Table A9 – Asset Management

BUF Buffalo City - Table A9 Asset Management										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	609,891	605,948	405,014	632,174	673,130	673,130	639,782	640,338	628,723
<i>Roads Infrastructure</i>		91,006	69,521	81,508	71,670	120,175	120,175	62,136	52,645	66,731
<i>Storm water Infrastructure</i>		29,943	35,206	46,401	38,450	34,323	34,323	30,378	24,716	29,725
<i>Electrical Infrastructure</i>		79,368	96,351	22,151	39,477	64,477	64,477	95,750	90,400	96,000
<i>Water Supply Infrastructure</i>		206,269	221,161	109,866	162,545	175,423	175,423	157,811	188,720	148,719
<i>Sanitation Infrastructure</i>		54,481	47,464	35,153	68,693	60,091	60,091	81,424	57,037	55,685
<i>Solid Waste Infrastructure</i>		38	–	–	–	–	–	–	–	–
<i>Information and Communication Infrastructure</i>		1,136	6,127	743	3,000	2,730	2,730	1,200	3,500	2,500
Infrastructure		462,240	475,831	295,822	383,834	457,218	457,218	428,699	417,017	399,360
Community Facilities		14,751	16,916	12,487	28,419	15,585	15,585	64,829	44,200	45,655
Sport and Recreation Facilities		157	267	–	150	270	270	580	1,050	1,400
Community Assets		14,909	17,184	12,487	28,569	15,855	15,855	65,409	45,250	47,055
Heritage Assets		700	2,472	972	–	–	–	800	700	800
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		7,679	4,856	23,539	22,636	15,842	15,842	26,512	76,250	66,270
Housing		31,403	34,529	33,289	26,000	29,290	29,290	14,679	17,224	23,000
Other Assets		39,082	39,385	56,829	48,636	45,131	45,131	41,191	93,474	89,270
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Licences and Rights		13,632	7,817	–	13,000	20,100	20,100	4,800	5,600	4,500
Intangible Assets		13,632	7,817	–	13,000	20,100	20,100	4,800	5,600	4,500
Computer Equipment		1,733	62	1,764	3,415	5,342	5,342	2,155	2,565	3,165
Furniture and Office Equipment		14,894	10,217	9,014	26,050	34,934	34,934	28,034	23,750	23,410
Machinery and Equipment		22,521	5,154	10,857	26,869	29,618	29,618	22,320	24,410	25,740
Transport Assets		16,464	35,132	14,700	86,800	57,931	57,931	30,700	21,750	27,300
Land		23,716	12,695	2,569	15,000	7,000	7,000	15,673	5,822	8,123
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
<u>Total Renewal of Existing Assets</u>	2	306,156	270,244	351,447	302,886	387,721	387,721	242,974	233,701	241,276

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Asset Management

Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Roads Infrastructure			156,757	134,897	206,724	99,000	138,100	138,100	61,973	72,954	74,333
Storm water Infrastructure			–	–	–	–	–	–	–	–	–
Electrical Infrastructure			91,684	66,789	89,428	117,888	158,683	158,683	79,744	68,840	70,000
Water Supply Infrastructure			44,305	43,916	49,191	72,528	77,228	77,228	80,710	71,507	75,493
Infrastructure			292,747	245,602	345,343	289,416	374,010	374,010	222,427	213,301	219,826
Community Facilities			1,433	215	–	5,300	2,161	2,161	10,700	7,800	8,050
Sport and Recreation Facilities			1,349	15,041	4,753	7,170	7,550	7,550	8,946	10,500	11,000
Community Assets			2,782	15,256	4,753	12,470	9,711	9,711	19,646	18,300	19,050
Investment properties			–	–	–	–	–	–	–	–	–
Operational Buildings			10,127	9,386	1,350	1,000	4,000	4,000	900	2,100	2,400
Housing			–	–	–	–	–	–	–	–	–
Other Assets			10,127	9,386	1,350	1,000	4,000	4,000	900	2,100	2,400
Transport Assets			500	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets		6	491,837	549,485	353,027	295,805	365,082	365,082	276,853	303,169	344,041
Roads Infrastructure			280,638	402,125	194,691	108,544	183,779	183,779	43,229	48,257	53,686
Electrical Infrastructure			8,321	16,983	15,716	15,000	3,705	3,705	15,000	20,000	20,000
Water Supply Infrastructure			7,150	7,004	7,132	21,000	750	750	12,448	10,881	10,881
Sanitation Infrastructure			46,597	32,254	59,668	100,861	115,417	115,417	118,281	128,167	151,926
Solid Waste Infrastructure			–	–	–	10,100	153	153	23,682	19,800	23,100
Infrastructure			342,707	458,366	277,207	255,505	303,805	303,805	212,641	227,105	259,593
Community Facilities			35,502	44,619	42,679	24,300	22,396	22,396	43,276	38,674	43,147
Sport and Recreation Facilities			107,449	35,157	26,255	4,800	17,854	17,854	5,612	18,150	19,000
Community Assets			142,951	79,776	68,934	29,100	40,250	40,250	48,888	56,824	62,147
Heritage Assets			1,062	1,695	862	–	–	–	1,600	1,400	1,600
Operational Buildings			4,722	9,436	5,562	9,800	20,827	20,827	13,324	17,490	20,300
Other Assets			4,722	9,436	5,562	9,800	20,827	20,827	13,324	17,490	20,300
Biological or Cultivated Assets			–	–	–	–	–	–	–	–	–
Transport Assets			–	–	–	1,000	–	–	–	–	–
Zoo's, Marine and Non-biological Animals			396	212	462	400	200	200	400	350	400
Total Capital Expenditure		4	1,407,884	1,425,678	1,109,487	1,230,865	1,425,933	1,425,933	1,159,609	1,177,209	1,214,040

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<i>Roads Infrastructure</i>		528,401	606,544	482,923	279,214	442,054	442,054	167,338	173,857	194,751
<i>Storm water Infrastructure</i>		29,943	35,206	46,401	38,450	34,323	34,323	30,378	24,716	29,725
<i>Electrical Infrastructure</i>		179,373	180,124	127,295	172,365	226,864	226,864	190,495	179,240	186,000
<i>Water Supply Infrastructure</i>		257,724	272,081	166,190	256,073	253,400	253,400	250,969	271,107	235,093
<i>Sanitation Infrastructure</i>		101,078	79,718	94,821	169,554	175,508	175,508	199,705	185,204	207,611
<i>Solid Waste Infrastructure</i>		38	–	–	10,100	153	153	23,682	19,800	23,100
<i>Information and Communication Infrastructure</i>		1,136	6,127	743	3,000	2,730	2,730	1,200	3,500	2,500
Infrastructure		1,097,693	1,179,799	918,372	928,756	1,135,033	1,135,033	863,767	857,423	878,780
Community Facilities		51,686	61,750	55,166	58,019	40,142	40,142	118,806	90,674	96,852
Sport and Recreation Facilities		108,956	50,465	31,008	12,120	25,674	25,674	15,138	29,700	31,400
Community Assets		160,642	112,216	86,174	70,139	65,816	65,816	133,944	120,374	128,252
Heritage Assets		1,762	4,168	1,834	–	–	–	2,400	2,100	2,400
Operational Buildings		22,528	23,678	30,452	33,436	40,669	40,669	40,736	95,840	88,970
Housing		31,403	34,529	33,289	26,000	29,290	29,290	14,679	17,224	23,000
Other Assets		53,931	58,207	63,741	59,436	69,958	69,958	55,415	113,064	111,970
Licences and Rights		13,632	7,817	–	13,000	20,100	20,100	4,800	5,600	4,500
Intangible Assets		13,632	7,817	–	13,000	20,100	20,100	4,800	5,600	4,500
Computer Equipment		1,733	62	1,764	3,415	5,342	5,342	2,155	2,565	3,165
Furniture and Office Equipment		14,894	10,217	9,014	26,050	34,934	34,934	28,034	23,750	23,410
Machinery and Equipment		22,521	5,154	10,857	26,869	29,618	29,618	22,320	24,410	25,740
Transport Assets		16,963	35,132	14,700	87,800	57,931	57,931	30,700	21,750	27,300
Land		23,716	12,695	2,569	15,000	7,000	7,000	15,673	5,822	8,123
Zoo's, Marine and Non-biological Animals		396	212	462	400	200	200	400	350	400
TOTAL CAPITAL EXPENDITURE - Asset class		1,407,884	1,425,678	1,109,487	1,230,865	1,425,933	1,425,933	1,159,609	1,177,209	1,214,040

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Asset Management										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
ASSET REGISTER SUMMARY - PPE (WDV)	5	20,296,986	20,711,422	28,531,114	18,767,862	27,504,404	27,504,404	26,334,407	25,079,160	23,870,784
Roads Infrastructure		6,265,695	6,720,007	10,584,629	5,852,928	10,149,045	10,149,045	9,720,126	9,268,487	8,816,418
Storm water Infrastructure		(94,582)	(101,225)	(538,844)	(113,717)	(546,016)	(546,016)	(552,917)	(560,188)	(567,982)
Electrical Infrastructure		4,379,685	4,073,983	5,795,560	3,365,762	5,409,870	5,409,870	4,934,242	4,394,834	3,862,185
Water Supply Infrastructure		3,507,232	3,641,601	5,168,810	3,596,785	5,138,143	5,138,143	5,136,514	5,128,232	5,121,928
Sanitation Infrastructure		2,167,684	2,280,132	2,612,446	2,020,680	2,465,866	2,465,866	2,241,919	2,073,440	1,922,747
Solid Waste Infrastructure		252,818	255,751	352,707	248,884	349,287	349,287	346,087	342,727	339,367
Rail Infrastructure		(367)	(367)	(367)	(367)	(367)	(367)	(367)	(367)	(367)
Coastal Infrastructure										
Information and Communication Infrastructure		994	4,431	4,431	9,858	7,832	7,832	9,032	12,532	15,032
Infrastructure		16,479,158	16,874,313	23,979,372	14,980,812	22,973,660	22,973,660	21,834,637	20,659,696	19,509,328
Community Assets		1,447,950	1,478,381	2,014,801	1,344,853	1,933,633	1,933,633	3,255,784	3,085,729	2,927,812
Heritage Assets		50,513	50,513	54,060	50,513	54,060	54,060	54,060	54,060	54,060
Investment properties		451,398	460,265	484,115	474,865	490,515	490,515	497,715	505,275	512,835
Other Assets		1,304,490	1,323,696	1,521,378	1,217,726	1,474,803	1,474,803	900	1,400	1,600
Biological or Cultivated Assets										
Intangible Assets		10,071	8,306	6,764	20,360	25,074	25,074	30,114	36,064	41,114
Computer Equipment		(592)	(530)	650	4,835	6,032	6,032	8,520	11,435	14,850
Furniture and Office Equipment		113,803	97,491	66,168	71,206	58,790	58,790	45,660	32,301	17,362
Machinery and Equipment		54,526	45,628	33,954	99,787	60,270	60,270	86,176	114,486	146,086
Transport Assets		301,190	288,881	263,313	418,426	321,029	321,029	398,629	450,679	509,579
Land		84,479	84,479	106,539	84,479	106,539	106,539	122,212	128,034	136,157
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	20,296,986	20,711,422	28,531,114	18,767,862	27,504,404	27,504,404	26,334,407	25,079,160	23,870,784

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Asset Management										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE OTHER ITEMS		1,970,073	2,289,857	2,434,585	1,092,167	1,084,765	1,084,765	1,082,579	1,255,569	1,354,224
<u>Depreciation</u>	7	1,568,683	1,845,225	1,943,398	567,097	577,309	577,309	595,123	745,689	821,910
<u>Repairs and Maintenance by Asset Class</u>	3	401,390	444,633	491,187	525,070	507,456	507,456	487,456	509,879	532,314
<i>Roads Infrastructure</i>		101,197	107,002	100,887	130,646	117,582	117,582	117,582	122,991	128,402
<i>Storm water Infrastructure</i>		11,846	13,233	10,198	1,977	1,780	1,780	1,780	1,861	1,943
<i>Electrical Infrastructure</i>		39,245	41,929	64,010	24,861	23,713	23,713	23,713	24,804	25,896
<i>Water Supply Infrastructure</i>		2,998	3,313	(4,642)	2,180	1,962	1,962	1,962	2,053	2,143
<i>Sanitation Infrastructure</i>		25,619	33,915	46,462	46,516	41,985	41,985	41,985	43,916	45,849
<i>Solid Waste Infrastructure</i>		1,285	1,250	64	1,303	433	433	1,173	1,227	1,281
Infrastructure		182,189	200,641	216,979	207,484	187,455	187,455	188,195	196,852	205,513
Community Facilities		10,207	9,168	4,452	4,303	3,873	3,873	3,873	4,051	4,229
Sport and Recreation Facilities		2,364	2,080	1,119	1,430	1,290	1,290	1,290	1,349	1,409
Community Assets		12,571	11,247	5,572	5,733	5,163	5,163	5,163	5,400	5,638
Heritage Assets		8	8	-	-	-	-	-	-	-
Operational Buildings		27,957	33,394	24,909	27,828	25,795	25,795	25,795	26,982	28,169
Other Assets		27,957	33,394	24,909	27,828	25,795	25,795	25,795	26,982	28,169
Computer Equipment		425	847	204	747	672	672	672	703	734
Furniture and Office Equipment		4,161	7,067	3,770	23,445	31,807	31,807	21,807	22,810	23,814
Machinery and Equipment		149,865	161,883	211,051	220,057	208,773	208,773	198,033	207,142	216,257
Transport Assets		24,215	29,546	28,701	39,777	47,791	47,791	47,791	49,990	52,189
TOTAL EXPENDITURE OTHER ITEMS		1,970,073	2,289,857	2,434,585	1,092,167	1,084,765	1,084,765	1,082,579	1,255,569	1,354,224
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		56.7%	57.5%	63.5%	48.6%	52.8%	52.8%	44.8%	45.6%	48.2%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		50.9%	44.4%	36.2%	105.6%	130.4%	130.4%	87.3%	72.0%	71.2%
<i>R&M as a % of PPE & Investment Property</i>		2.0%	2.2%	1.7%	2.8%	1.9%	1.9%	1.9%	2.0%	2.2%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>		5.9%	6.1%	4.2%	6.0%	4.6%	4.6%	3.8%	4.2%	4.7%

Table 103: MBRR Table A10 – Basic Service Delivery Measurement

BUF Buffalo City - Table A10 Basic service delivery measurement										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		124,066	–	–	123,566	123,566	123,566	123,050	123,050	123,050
Using public tap (at least min.service level)	2	127,290	–	–	141,008	141,008	141,008	142,524	142,524	142,524
<i>Minimum Service Level and Above sub-total</i>		251,356	–	–	264,574	264,574	264,574	265,574	265,574	265,574
No water supply		2,121	–	–	3,864	3,864	3,864	2,864	1,864	864
<i>Below Minimum Service Level sub-total</i>		2,121	–	–	3,864	3,864	3,864	2,864	1,864	864
Total number of households	5	253,477	–	–	268,438	268,438	268,438	268,438	267,438	266,438
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		166,262	–	–	155,014	155,014	155,014	176,210	176,290	176,370
Flush toilet (with septic tank)		5,437	–	–	5,437	5,437	5,437	5,437	5,437	5,437
Chemical toilet		3,544	–	–	3,544	3,544	3,544	3,544	3,544	3,544
Pit toilet (ventilated)		53,175	–	–	54,445	54,445	54,445	60,655	61,655	62,855
Other toilet provisions (> min.service level)		16,344	–	–	16,344	16,344	16,344	16,444	16,444	16,444
<i>Minimum Service Level and Above sub-total</i>		244,762	–	–	234,784	234,784	234,784	262,290	263,370	264,650
Other toilet provisions (< min.service level)		8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984
<i>Below Minimum Service Level sub-total</i>		8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984
Total number of households	5	253,454	–	–	238,968	238,968	238,968	266,474	266,554	266,634
<u>Energy:</u>										
Electricity (at least min.service level)		6,000	5,164	4,963	4,977	4,977	4,977	4,977	4,977	4,977
Electricity - prepaid (min.service level)		128,000	131,851	–	132,992	132,992	132,992	133,684	134,184	134,684
<i>Minimum Service Level and Above sub-total</i>		134,000	137,015	4,963	137,969	137,969	137,969	138,661	139,161	139,661
Electricity (< min.service level)		40,000	36,500	–	35,500	35,500	35,500	37,000	37,000	37,000
Electricity - prepaid (< min. service level)		–	36,500	–	35,500	35,500	35,500	35,200	–	–
<i>Below Minimum Service Level sub-total</i>		40,000	73,000	–	71,000	71,000	71,000	72,200	37,000	37,000
Total number of households	5	174,000	210,015	4,963	208,969	208,969	208,969	210,861	176,161	176,661

MBRR Table A10 – Basic Service Delivery Measurement (continued)

BUF Buffalo City - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Refuse:</u>										
Removed at least once a week		157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392
<i>Minimum Service Level and Above sub-total</i>		157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392
Removed less frequently than once a week		2,012	–	–	2,012	2,012	2,012	2,012	2,012	2,012
Using communal refuse dump		6,707	–	–	6,707	6,707	6,707	6,707	6,707	6,707
Using own refuse dump		46,947	–	–	46,947	46,947	46,947	46,947	46,947	46,947
Other rubbish disposal		3,130	–	–	3,130	3,130	3,130	3,130	3,130	3,130
No rubbish disposal		7,154	–	–	7,154	7,154	7,154	7,154	7,154	7,154
<i>Below Minimum Service Level sub-total</i>		65,950	–	–	65,950	65,950	65,950	65,950	65,950	65,950
Total number of households	5	223,342	–	–	223,342	223,342	223,342	223,342	223,342	223,342
<u>Households receiving Free Basic Service</u>	7									
Water (6 kilolitres per household per month)		–	–	–	47,821	47,821	47,821	50,321	52,821	56,275
Sanitation (free minimum level service)		–	–	–	40,076	40,076	40,076	42,576	45,076	47,059
Electricity/other energy (50kwh per household per month)		–	–	–	68,694	68,694	68,694	71,194	73,694	78,256
Refuse (removed at least once a week)		–	–	–	43,928	43,928	43,928	43,928	43,928	45,861
Informal Settlements		–	–	–	181	181	181	181	181	191
<u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u>										
Water (6 kilolitres per indigent household per month)		223,324	235,622	242,624	244,744	244,744	244,744	268,729	286,303	305,028
Sanitation (free sanitation service to indigent households)		73,090	83,918	63,848	108,893	108,893	108,893	114,120	119,484	124,741
Electricity/other energy (50kwh per indigent household per month)		50,947	32,467	48,360	109,712	109,712	109,712	123,690	130,320	138,386
Refuse (removed once a week for indigent households)		133,479	149,818	110,124	184,535	184,535	184,535	193,393	202,482	211,391
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>		–	–	–	322,276	322,276	322,276	347,435	378,704	–
Total cost of FBS provided	8	480,841	501,825	464,955	970,160	970,160	970,160	1,047,366	1,117,293	779,547
<u>Highest level of free service provided per household</u>										
Property rates (R value threshold)		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	–	–	118	118	118	124	–	–
Electricity (kwh per household per month)		–	–	–	50	50	50	50	–	–
Refuse (average litres per week)		170	–	–	170	170	170	170	–	–
<u>Revenue cost of subsidised services provided (R'000)</u>	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)		127,403	144,333	209,496	288,859	288,859	288,859	296,356	309,988	323,628
Other		–	–	–	52	52	52	55	–	–
Total revenue cost of subsidised services provided		127,530	144,333	209,496	288,911	288,911	288,911	296,411	309,988	323,628

2.18 CITY MANAGER'S QUALITY CERTIFICATE

I **Mxolisi Yawa**, City Manager of Buffalo City Metropolitan Municipality, hereby certify that the 2025/2026 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 2025/2026 MTREF Capital Projects - Per Programme/Project
- C.2. 2025/2026 MTREF Capital Projects – Detailed Schedule
- D.1. 2025/2026 MTREF Operating Projects-Per Programme/Project
- D.2. 2025/2026 MTREF Operating Projects – Detailed Schedule
- E: BCMM mSCOA Systems Implementation Status Report
- F: 2025/2026 Tariff Book
- G: 2025/2026 Tariff Policy
- H: 2025/2026 Property Rates Policy & Property Rates By-Law
- I: 2025/2026 Supply Chain Management Policy
- J: 2025/2026 Immovable Asset Policy
- K: 2025/2026 Movable Asset Policy
- L: 2025/2026 Budget Virement Policy
- M: 2025/2026 Funding and Reserves Policy
- N: 2025/2026 Credit Control Policy
- O: 2025/2026 Indigent Support Policy
- P: 2025/2026 Long-Term Borrowing Policy
- Q: 2025/2026 Capital Infrastructure Investment Policy
- R: 2025/2026 Long-Term Financial Planning Policy
- S: 2025/2026 Budget Management and Oversight Policy
- T: 2025/2026 Investment & Cash Management Policy
- U: 2025/2026 Cost Containment Policy
- V: 2025/2026 Receipting Policy
- W: 2025/2026 Service Level Standards
- X: MFMA Circular 129 and 130
- Y: Consolidated 2025/2026 MTREF A-Schedules
- Z: 2025/2026 MTREF A-Schedules (Parent)
- AA: 025/2026 MTREF D-Schedules (Municipal Entity: BCMDA)
- AB: 2025/2026 Built Environmental Performance Plan: BCMM Catalytic Land Development Programmes
- AC: Public Participation Written Comments Received on Draft Revised 2025/2026 Integrated Development Plan (IDP) and 2025/2026 Medium Term Revenue and Expenditure Framework
- AD: 2025/2026 Trading Services Reform Programme – Water & Sanitation and Energy Services Performance Improvement Actions Plans (PIAP) and Council Commitments