



ANNUAL BUDGET OF BUFFALO CITY METROPOLITAN MUNICIPALITY

2026/2027 to 2028/2029

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



28 MAY 2026

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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

As Buffalo City Metropolitan Municipality, our resolve is based on servicing our communities wherever they live. We are mandated to build a Metro that is efficient, effective, and responsive, to also accelerate service delivery and support the indigent. 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 in identifying the challenges raised by our communities in the Integrated Development Plan roadshows and rectify them immediately.

As we Revive, Recommit, and Deliver, our budget is based on what the people are telling us they want in their communities through IDPs. This is our last term of this current council; we have improved, delivered, and we are also finishing quite a number of projects we have started in previous terms. Our IDP, therefore, 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 prioritising people’s needs, effectively using scarce resources, speeding up the delivery of services, attracting additional investments and new funds, promoting sustainability, strengthening democracy, and improving transparency, coordinating as the three spheres to meet the developmental needs of our people. Therefore, it is imperative that we understand its importance in guiding future developments in our city. 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, a booming economy, and a prosperous society.

These objectives always need financial muscle and viability to ensure 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 a historical background, but BCMM has a well-defined political and administrative governance system with two distinct functions: the legislative and executive function.

These are supported by an administration that 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 coordinate all efforts of the municipality, labour, business, and other stakeholders towards 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 equip young people with skills 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 the Eastern Cape province. BCMM 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 BCMM, the Mdantsane, Chalumna Sub-metro Region has indicated the highest unemployment rate of 43,9%, which has increased from 29,3% in 2013.

In terms of developing our community, the Metro has improved the number of households with access to sanitation services. 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 the 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. 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 it is getting there. We have seen the results; our Metro is cleaner and greener. We urge our residents and communities to please play their part and take responsibility for the waste they are generating and disposing of.

Waste not disposed of correctly has a direct impact on your health and well-being, causing disease, flooding, and posing a threat to our environment. The Metro has recently spent over R220 million upgrading Reeston Wastewater Treatment Works, in preparation for the diversion of Central Wastewater Treatment Works, to open development in Amalinda, Wilsonia, Reeston, and other adjacent areas.

BCMM undertakes to prioritise housing and related services, identify and designate land for human settlements development, initiate, coordinate, 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 compared to accessing privately owned land. Purchasing more land by the BCMM needs to be prioritised.

BCMM is experiencing a total number of households increasing 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. The increase comes with challenges like an immediate need for water, electricity, and sanitation. Drawing on the household infrastructure data of a region is of essential value in economic planning and social development.

BCMM has received a 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 the provision of water, building roads, and servicing and upgrading our electricity network.

On our road infrastructure, we continue to receive complaints from the public. But since the launch of the nationally supported Operation Valazonke, the Metro continues to work hard in fixing our ailing road infrastructure due to inclement weather conditions in our Metro.

We are proud to say many roads have been permanently fixed. Well-maintained roads are crucial to ensuring the durability of our roads and the safety of our road users. For electricity, in terms of national requirements, BCMM should reduce the 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 Independent Power Producers. This project aims to reduce our dependence on Eskom but will also improve energy efficiency in the Metro.

Due to increasing tariffs, BCMM continues to engage with the National Electricity Regulator of South Africa to find solutions to help our struggling residents. Also, it is important to note that we cannot do this alone; we need external support from other partners. It is a reality that the Metro single-handedly 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 towards economic growth, prosperity, and long-term sustainability. We have regular meetings with MBSA and ELIDZ on plans to develop and attract investors. MBSA is generating its own electricity; what can we learn from them as a City?

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 2026 the Council of Buffalo City Metropolitan Municipality convenes to consider the Draft Revised 2026/2027 Integrated Development Plan (IDP), Draft 2026/2027 Medium Term Revenue and Expenditure Framework (MTREF) and Draft 2026/2027 Built Environment Performance Plan (BEPP): BCMM Catalytic Land Development Programmes. It is recommended that the Council **approves** and **adopts** the following resolutions:

1. The Council of Buffalo City Metropolitan Municipality, acting in terms of Section 34 of the Municipal Systems Act, 32 of 2000 **approves** and **adopts** the Revised 2026/2027 Integrated Development Plan (IDP).
2. 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 2026/2027 IDP.
3. The Council of Buffalo City Metropolitan Municipality, acting in terms of Division of Revenue Act (DoRA), **notes** the 2026/2027 Built Environment Performance Plan (BEPP): BCMM Catalytic Land Development Programmes.
4. The Council of Buffalo City Metropolitan Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) **approves** and **adopts**:
 - 4.1. The Consolidated Annual Budget of the municipality for the 2026/2027 MTREF and the multi-year and single-year capital appropriations as set out in the following tables:
 - 4.1.1. Budgeted Financial Performance (revenue and expenditure by functional classification) as contained on **{Table 19}**;
 - 4.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained on **{Table 20}**;
 - 4.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 21}**; and

4.1.4. Multi-year and single-year capital appropriations by municipal vote and functional classification and associated funding by source as contained on **{Table 22}**.

4.1.5. Financial Position as contained on **{Table 23}**;

4.1.6. Budgeted Cash Flows as contained on **{Table 24}**;

4.1.7. Reserves and accumulated surplus reconciliation as contained on **{Table 25}**;

4.1.8. Asset management as contained on **{Table 26}**; and

4.1.9. Basic service delivery measurement as contained on **{Table 27}**.

4.2. The Annual Budget of the parent municipality for the 2026/2027 MTREF and the multi-year and single-year capital appropriations as set out in the following tables:

4.2.1. Budgeted Financial Performance (revenue and expenditure by functional classification) as contained on **{Table 95}**;

4.2.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained on **{Table 96}**;

4.2.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 97}**; and

4.2.4. Multi-year and single-year capital appropriations by municipal vote and functional classification and associated funding by source as contained on **{Table 98}**.

4.2.5. Budgeted Financial Position as contained on **{Table 99}**;

4.2.6. Budgeted Cash Flows as contained on **{Table 100}**;

4.2.7. Reserves and accumulated surplus reconciliation as contained on **{Table 101}**;

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

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

4.3. The Annual Budget of the municipal entity (BCMDA) for the 2026/2027 MTREF as set out in the following tables:

- 4.3.1. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 71}**;
 - 4.3.2. Budgeted Financial Position as contained on **{Table 73}**;
 - 4.3.3. Budgeted Cash Flows as contained on **{Table 74}**;
 - 4.3.4. Budgeted Capital by asset class and Funding as contained on **{Table 72}**
- 5. The Council of Buffalo City Metropolitan Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) **approves** and **adopts** tariffs (percentage increase) contained on **{Table 39}** effective from 1 July 2026:
 - 5.1. Property rates – as set out in Annexure F
 - 5.2. Electricity charges– as set out in Annexure F
 - 5.3. Water charges – as set out in Annexure F
 - 5.4. Sanitation services – as set out in Annexure F
 - 5.5. Solid waste services – as set out in Annexure F
 - 5.6. Other services as set out in Annexure F
- 6. To give proper effect to the Consolidated Annual Budget, the Council of Buffalo City Metropolitan Municipality **approves**:
 - 6.1. That an indigent subsidy be granted to registered indigents in terms of Council's Indigent Policy.
 - 6.2. That an indigent consumer be given an average social subsidy package on his/her account per month, which includes a maximum of 50kwh for electricity and 6kl for water as contained on table 15.
- 7. The Buffalo City Metropolitan Municipality Council **approves** and **adopts** the revised budget related policies:
 - 7.1. Tariff Policy - as set out in Annexure G
 - 7.2. Property Rates Policy - as set out in Annexure H
 - 7.3. Supply Chain Management Policy - as set out in Annexure I
 - 7.4. Budget Virements Policy – as set out in Annexure L

- 7.5. Credit Control Policy – as set out in Annexure N
- 7.6. Indigent Support Policy – as set out in Annexure O
- 7.7. Receipting Policy - as set out in in Annexure V

- 8. 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 .
- 9. 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**
- 10. That in terms of Section 24(2)(c)(iv) of the Municipal Finance Management Act, 56 of 2003, the Revised 2026/2027 Integrated Development Plan be **approved**
- 11. Council **notes** that the Consolidated 2026/2027 MTREF Budget tabled for adoption is structured in terms of the Buffalo City Metropolitan Municipality votes and functions.
- 12. MFMA Budget Circular No. 132 and 134 for the 2026/2027 MTREF attached as Annexure X be **noted** by Council.
- 13. The Council **approves** and ensures that by June 2027 BCMM will have implemented a Service Compact between the Municipality as a service authority and the Solid Waste Business Unit, 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)**.
- 14. The Council **approves** and ensures that by June 2027 BCMM will have implemented a formal recruitment process to appoint the head of the Solid Waste Business Unit 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**).

15. The Council **approves** and ensure that by June 2027 BCMM will have approved a macro-organisational structure which gives effect to and supports the mandate, responsibility and accountability of the head of the Solid Waste Business Unit and ensures the Business Unit is adequately resourced with all requisite internal capabilities to discharge its mandate across all operational and support value chains, as per M3 (**SPoMA Organisational Structure**).
16. The Council **approves** and ensures that by June 2027 BCMM will have finalised delegations which give effect to and support the mandate, responsibility and accountability of the head of the Solid Waste Business Unit for all operational and supporting value chains as per M4 (**SPoMA Delegations**).
17. The Council **approves** and ensures that by June 2027 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**).
18. The Council **approves** and ensures that by June 2027 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**).
19. The Council **approves** and ensures that by June 2027 BCMM will be able to provide full separate AFS for Solid Waste 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**).

20. The Council **approves** and ensures that by June 2027 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)**.

21. 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 Development Financing Grant.

22. 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

Buffalo City Metropolitan Municipality hereby presents its Medium-Term Revenue and Expenditure Framework budget for the 2026/27 year. The municipality has had to achieve a balanced and funded budget under tough conditions, requiring trade-offs and prioritisations. We had to ensure deferments on some projects we can live without in the interim, so that we prioritise basic maintenance and business retention.

These tough decisions have been taken due to the fact that the municipality operates within a volatile global landscape defined by heightened geopolitical tensions, economic protectionism, and trade instability.

These factors have fostered a conservative investment climate, with capital often diverted away from emerging markets. Domestically, South Africa continues to face slow growth and rising national debt.

The municipality will likely experience the negative effects of the concerning escalation of the war in the Middle East between Iran, Israel and the United States of America, which is already threatening to increase not only global oil prices but prices of basic necessities across the world. Tariff wars have negatively affected our businesses in the city, and all of this will contribute to the squeeze on our economy and our consumers.

Economic Stability and Growth

We have observed that over the years, our revenue base has remained stagnant, growing only in line with annual tariff adjustments. To break this cycle, we are pivoting toward a proactive economic recovery, stabilisation and recalibration process which focuses on the following:

- Strategically using our land and assets to unlock investment from the private sector and other partners.
- Turning around the underinvestment in our bulk infrastructure in order to unlock developments across the city.
- Strengthening our automotive value chain by retaining MBSA and expanding the ELIDZ supplier park and digital hubs.

- Supporting initiatives and investments in the green economy, agro-processing, and the creative sector.
- Supporting the township economy and SMEs while streamlining the business environment through red-tape reduction and an automated property application process to become the most cost-effective metropolitan municipality.
- Supporting efforts towards the modernisation of the port, road networks, and digital connectivity.

It is our view that if implemented properly, the measures we have in these areas will see our economy growing, our consumer base growing, and thus have a positive effect on the ability of the municipality to collect revenue, which will help to serve our communities and business better.

Financial Stability and Sustainability

To ensure long-term viability, the municipality is implementing a multi-pronged revenue enhancement strategy. Our focus is moving beyond simple billing to the active protection and productive utilisation of municipal land. Key interventions include:

- Optimising investment property usage and densifying the City through the Spatial Development Framework (SDF).
- Introducing new, diversified revenue streams and centralising and automating cash collection points.
- Prioritising infrastructure projects that demonstrate a clear return on investment, with maintenance being the priority.

Governance and Operational Efficiency

We are committed to a rigorous control environment to protect public funds. Our governance strategy is focused on moving from budget-based spending to performance-based outcomes, ensuring every Rand spent translates into tangible service delivery.

- We are strengthening controls to eliminate Unauthorized, Irregular, Fruitless, and Wasteful Expenditure (UIFWE), mapping a definitive path toward an unqualified audit outcome.

- We will implement aggressive debt collection strategies and take firm action to curb illegal connections.
- Enhancing the accuracy of our billing system remains a top priority until full public confidence is restored.
- Proactive maintenance is being upscaled to reduce non-revenue water and electricity losses, ensuring the success of our turnaround strategies for Water, Electricity, and Solid Waste.

The 2026/2027 MTREF Budget is a clear financial instrument to implement the Integrated Development Plan (IDP), which is geared towards servicing the people of Buffalo City. We have ensured that all priorities in the IDP align with the budget. It is our view that by stabilizing our finances, enforcing strict governance, and driving inclusive economic growth, we are building a thriving economy that supports happy consumers and fosters a stable Buffalo City that is a place to live, work, invest and play.

Table 1: Consolidated Overview of the 2026/2027 MTREF Budget

DESCRIPTION	2025/2026 ADJUSTMENT BUDGET	2026/2027 FINAL BUDGET	INCREASE OR (DECREASE) %	2027/2028 FINAL BUDGET	2028/2029 FINAL BUDGET
Total Operating Revenue	10 923 507 109	11 460 359 474	4,91	12 003 432 141	12 585 362 396
Total Operating Expenditure	10 921 538 725	11 458 264 105	4,91	12 001 437 697	12 583 593 739
Surplus/(Deficit) for the year	1 968 384	2 095 369		1 994 444	1 768 657
Total Capital Expenditure	1 549 219 884	1 397 435 154	- 9,80	1 428 975 008	1 641 638 989
Total Opex and Capex Budget	12 470 758 609	12 855 699 259		13 430 412 705	14 225 232 728

The following budget principles informed the compilation of the 2026/2027 MTREF:

- a) Consumer Price Inflation (CPI), 3.70% in 2026/2027, 3.30% in 2027/2028 and 3.20% in 2028/2029 financial year;

- b) High unemployment rate resulting in high bad debts, the revenue collection rate has been projected at 77.25% in 2026/27, 78,25% in 2027/2028 and 79,25% in 2028/2029 financial year;
- c) The National Energy Regulator of South Africa (NERSA) has approved an increase of 8.76% 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;
- d) The guidance provided on MFMA Circulars has been followed in projecting salary and wage increases of 4.75% in 2026/2027, 4.55% in 2027/2028 and 4.45% in 2028/2029. 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 5.33% from 01 July 2026. Therefore, in pursuit for full cost of recovery for the Metro, the water service tariff increase is projected at 8.33% throughout the 2026/2027 MTREF and take into account the cost of repairs and maintenance

Considering the above indicators, the City's consolidated operating revenue increased by 4.91% for the 2026/2027 financial year when compared to the 2025/2026 adjustment budget. The operating revenue increase is mainly attributable to tariff increases. For the two outer years, operational revenue will increase by 4.74% and 4.85% respectively.

The consolidated operating expenditure increase is 4.91% from 2025/2026 adjustment budget to the 2026/2027 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 2026/2027 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 2026/2027 MTREF (classified by main revenue source):

Table 2: Summary revenue classified by revenue source

Description R thousand	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
Exchange Revenue									
Service charges - Electricity	2,147,071	2,385,332	3,019,887	3,197,096	3,162,327	3,162,327	3,542,330	3,823,574	4,161,196
Service charges - Water	738,617	918,430	913,969	1,000,901	996,670	996,670	1,079,693	1,115,323	1,151,013
Service charges - Waste Water Management	482,231	559,118	580,716	632,342	614,842	614,842	643,739	664,983	686,262
Service charges - Waste Management	398,396	470,948	479,584	561,494	561,494	561,494	587,884	607,284	626,717
Sale of Goods and Rendering of Services	109,051	123,512	122,557	159,693	133,271	133,271	138,203	142,763	147,332
Agency services	23,879	19,547	21,002	29,389	29,389	29,389	30,476	31,482	32,489
Interest earned from Receivables	300,755	389,110	375,564	231,858	281,578	281,578	291,996	301,632	311,284
Interest earned from Current and Non Current Assets	47,660	51,630	72,215	71,134	71,134	71,134	60,460	62,892	65,388
Rental from Fixed Assets	24,501	23,226	31,261	25,306	25,306	25,306	26,242	27,108	27,976
Operational Revenue	48,442	57,206	66,398	92,056	63,931	63,931	90,890	95,538	100,434
Non-Exchange Revenue									
Property rates	1,791,370	2,127,634	2,169,015	2,328,401	2,328,401	2,328,401	2,382,109	2,382,109	2,458,336
Fines, penalties and forfeits	6,974	65,438	56,647	10,108	10,108	10,108	10,482	10,828	11,174
Licences or permits	12,216	13,698	16,427	14,625	12,953	12,953	13,432	13,876	14,320
Transfer and subsidies - Operational	1,192,815	1,382,876	1,483,807	1,801,124	1,771,062	1,771,062	1,669,116	1,785,859	1,814,061
Interest	-	-	6,327	-	6,500	6,500	6,741	6,963	7,186
Fuel Levy	719,203	741,926	777,132	798,042	798,042	798,042	827,976	870,695	907,733
Operational Revenue	-	-	54,818	-	56,500	56,500	58,591	60,524	62,461
Gains on disposal of Fixed and Intangible Assets	409	113	1,211	-	-	-	-	-	-
Other Gains	9,131	23,419	29,012	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)	8,052,721	9,353,164	10,277,547	10,953,569	10,923,507	10,923,507	11,460,359	12,003,432	12,585,362

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

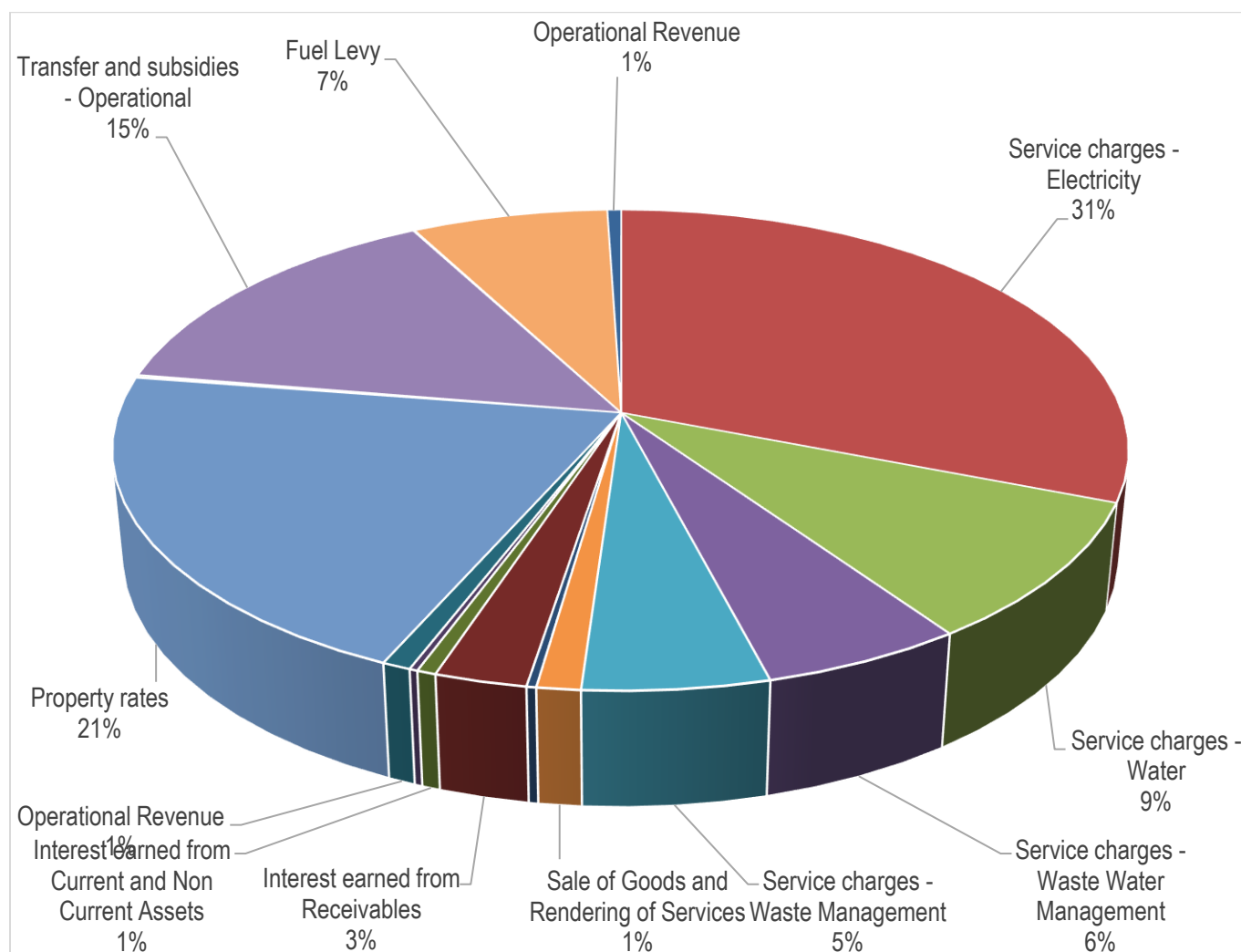
Table 3: Percentage growth in revenue by main revenue source

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework									
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	% Growth	%	Budget Year +1 2027/28	% Growth	%	Budget Year +2 2028/29	% Growth		
Revenue																
Exchange Revenue																
Service charges - Electricity	2 147 071	2 385 332	3 019 887	3 197 096	3 162 327	3 162 327	3 542 330	12,02	31%	3 823 574	7,94	32%	4 161 196	8,83	33%	
Service charges - Water	738 617	918 430	913 969	1 000 901	996 670	996 670	1 079 693	8,33	9%	1 115 323	3,30	9%	1 151 013	3,20	9%	
Service charges - Waste Water Management	482 231	559 118	580 716	632 342	614 842	614 842	643 739	4,70	6%	664 983	3,30	6%	686 262	3,20	5%	
Service charges - Waste Management	398 396	470 948	479 584	561 494	561 494	561 494	587 884	4,70	5%	607 284	3,30	5%	626 717	3,20	5%	
Sale of Goods and Rendering of Services	109 051	123 512	122 557	159 693	133 271	133 271	138 203	3,70	1%	142 763	3,30	1%	147 332	3,20	1%	
Agency services	23 879	19 547	21 002	29 389	29 389	29 389	30 476	3,70	0%	31 482	3,30	0%	32 489	3,20	0%	
Interest earned from Receivables	300 755	389 110	375 564	231 858	281 578	281 578	291 996	3,70	3%	301 632	3,30	3%	311 284	3,20	2%	
Interest earned from Current and Non Current Assets	47 660	51 630	72 215	71 134	71 134	71 134	60 460	-15,01	1%	62 892	4,02	1%	65 388	3,97	1%	
Rental from Fixed Assets	24 501	23 226	31 261	25 306	25 306	25 306	26 242	3,70	0%	27 108	3,30	0%	27 976	3,20	0%	
Operational Revenue	48 442	57 206	66 398	92 056	63 931	63 931	90 890	42,17	1%	95 538	5,11	1%	100 434	5,13	1%	
Non-Exchange Revenue																
Property rates	1 791 370	2 127 634	2 169 015	2 328 401	2 328 401	2 328 401	2 382 109	2,31	21%	2 382 109	-	20%	2 458 336	3,20	20%	
Fines, penalties and forfeits	6 974	65 438	56 647	10 108	10 108	10 108	10 482	3,70	0%	10 828	3,30	0%	11 174	3,20	0%	
Licences or permits	12 216	13 698	16 427	14 625	12 953	12 953	13 432	3,70	0%	13 876	3,30	0%	14 320	3,20	0%	
Transfer and subsidies - Operational	1 192 815	1 382 876	1 483 807	1 801 124	1 771 062	1 771 062	1 669 116	-5,76	15%	1 785 859	6,99	15%	1 814 061	1,58	14%	
Interest	-	-	6 327	-	6 500	6 500	6 741	3,70	0%	6 963	3,30	0%	7 186	3,20	0%	
Fuel Levy	719 203	741 926	777 132	798 042	798 042	798 042	827 976	3,75	7%	870 695	5,16	7%	907 733	4,25	7%	
Operational Revenue	-	-	54 818	-	56 500	56 500	58 591	3,70	1%	60 524	3,30	1%	62 461	3,20	0%	
Gains on disposal of Assets	409	113	1 211	-	-	-	-	-	0%	-	-	0%	-	-	0%	
Other Gains	9 131	23 419	29 012	-	-	-	-	-	0%	-	-	0%	-	-	0%	
Total Revenue (excluding capital transfers and contributions)	8 052 721	9 353 164	10 277 547	10 953 569	10 923 507	10 923 507	11 460 359	4,91	100%	12 003 432	4,74	100%	12 585 362	4,85	100%	
ates & Service Charges	5 557 685	6 461 463	7 163 170	7 720 234	7 663 734	7 663 734	8 235 755	7,46	72%	8 593 273	4,34	72%	9 083 525	5,71	72%	

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 2026/2027 financial year:

Figure 1: Main Operating Revenue categories for the 2026/2027 financial year



In 2026/2027 the City's own revenue generated property rates and service charges is 71% of the total revenue totalling to R8.20 billion, slightly increases in rand value to 72% (R8.59 billion) in 2027/2028 and further increases to in rand value at 73% (R9.08 billion) in 2028/2029 financial year.

Electricity service remains the largest contributor to the total revenue mix as it contributes 31% of revenue in the 2026/2027 financial year. Electricity revenue increases from R3.51 billion in 2026/2027 to R3.82 billion and R4.16 billion respectively in the two outer years of the 2026/2027 MTREF period.

Property rates are the second largest own revenue source with 21% contribution in the 2026/2027 financial year. Property rates increase from R2.38 billion in 2026/2027 to R2.45 billion by 2028/2029 financial year

The revenue for water services contributes 9% to the operating revenue in the 2026/2027 financial year. Water services revenue increases from R1.07 billion in 2026/2027 to R1.11 billion in 2027/2028 and further increases to R1.15 billion in 2028/2029 financial year.

Transfers and subsidies (Transfers recognised - operational) contribute 15% to the operating revenue in the 2026/2027 financial year. Transfers and subsidies total R1.72 billion in the 2026/2027 financial year and increases to R1.75 billion by 2028/2029.

The following table gives a breakdown of the various operating grants and subsidies allocated to the Metro over the 2026/2027 MTREF period.

Table 4: Table SA18 - Operating Transfers and Grant Receipts

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand									
RECEIPTS									
Operating									
National Government									
Monetary Allocations									
Equitable Share	1,053,725	1,144,693	1,218,324	1,296,018	1,296,018	1,296,018	1,363,341	1,432,070	1,462,480
Energy Efficiency and Demand Side Management Grant	—	—	—	—	—	—	—	—	—
Expanded Public Works Programme Integrated Grant	10,728	6,093	2,314	2,434	2,434	2,434	4,024	—	—
Infrastructure Skills Development Grant	11,578	10,624	10,571	8,800	8,800	8,800	9,300	9,800	9,800
Local Government Financial Management Grant	1,000	1,000	981	885	1,000	1,000	1,085	1,285	1,500
Metro Informal Settlements Partnership Grant	18,166	23,712	23,233	23,992	23,992	23,992	15,500	15,500	15,500
Neighbourhood Development Partnership Grant	22,354	30,163	35,655	22,500	22,500	22,500	—	—	—
Programme and Project Preparation Support Grant	13,776	12,908	15,000	16,000	16,000	16,000	10,971	—	—
Urban Settlement Development Grant	44,185	29,592	63,462	55,125	55,125	55,125	16,662	14,427	7,335
Urban Development Financing Grant	—	—	—	—	18,170	18,170	51,824	47,318	22,822
Total Monetary Allocations	1,175,511	1,258,786	1,369,541	1,425,754	1,444,039	1,444,039	1,472,706	1,520,400	1,519,437
Total Operating/National Government	1,175,511	1,258,786	1,369,541	1,425,754	1,444,039	1,444,039	1,472,706	1,520,400	1,519,437
Provincial Government									
Monetary Allocations									
Capacity Building and Other Grants	—	—	—	—	—	—	—	—	—
Infrastructure Grant	—	91,712	70,203	289,500	167,612	167,612	188,889	172,389	171,500
Department of Transport	—	—	3,112	—	71,888	71,888	—	—	—
Total Monetary Allocations	—	91,712	73,315	289,500	239,500	239,500	188,889	172,389	171,500
Total Operating/Provincial Government	—	91,712	73,315	289,500	239,500	239,500	188,889	172,389	171,500
Monetary Allocations									
Inter-company transactions	—	—	8,263	32,943	32,943	32,943	39,300	41,034	42,347
Eastern Cape Arts Council	15,870	15,870	17,883	18,757	18,757	18,757	19,395	19,395	19,395
European Union	1,286	16,143	1,833	26,716	26,716	26,716	—	—	—
Institutional Support (Housing)	—	—	—	—	—	—	—	—	—
Local Government Water and Related Service SETA	—	—	—	59	59	59	61	64	66
Unspecified	149	365	12,971	7,394	9,048	8,112	3,000	—	—
Total Monetary Allocations	17,304	32,378	40,951	85,870	87,523	86,588	61,756	60,492	61,808
Allocations In-kind									
Total Allocations In-kind	—	—	—	—	—	—	—	—	—
Total Operating/Other Grant Providers	17,304	32,378	40,951	85,870	87,523	86,588	61,756	60,492	61,808
Total Operating	1,192,815	1,382,876	1,483,807	1,801,124	1,771,062	1,770,126	1,723,351	1,753,281	1,752,745
Capital									
National Government									
Monetary Allocations									
Infrastructure Skills Development Grant	173	145	65	200	200	200	200	200	200
Local Government Financial Management Grant	21	—	—	115	—	—	115	115	100
Metro Informal Settlements Partnership Grant	265,859	252,105	212,388	294,366	294,366	294,366	282,601	328,942	339,647
Municipal Disaster Recovery Grant	—	—	6,656	—	71,344	71,344	—	—	—
Municipal Disaster Relief Grant	—	—	16,604	—	27,996	27,996	—	—	—
Neighbourhood Development Partnership Grant	14,568	4,562	1,611	10,000	10,000	10,000	31,185	—	—
Urban Settlement Development Grant	451,981	581,622	535,716	504,119	530,305	530,305	180,735	160,800	137,174
Urban Development Financing Grant	—	—	—	—	164,428	164,428	494,589	617,565	839,719
Total Capital	732,602	838,435	773,040	808,800	1,101,795	1,101,795	989,426	1,107,622	1,316,840
TOTAL RECEIPTS OF TRANSFERS AND GRANTS	1,925,417	2,221,311	2,256,847	2,609,924	2,872,857	2,871,922	2,712,777	2,860,903	3,069,585

Breakdown of major components for the 2026/2027 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 2025/2026 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 2026 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 1.7 % in the 2026/2027 financial year to attract business in the City, an increase of 2% is proposed for 2026/2027 financial year and it is then stagnant at 3.2% in the 2028/2029 financial year as indicated by the table below:

Table 5: Comparison of proposed rates to be levied for the 2026/2027 financial year

CATEGORY	Existing tariff	New tariff
	(from 1 July 2025)	(from 1 July 2026)
	Cents	Cents
Residential Property (incl farms or smallholdings used for Residential purposes)	0.015122	0.015424
Agricultural Property (used for Bona-fide Farming)	0.003780	0.003856
Public Service Infrastructure	0.003780	0.003856
Business, Commercial & Industrial Property (incl farms used for Game- / Eco Tourism)	0.037804	0.038560
Mining / Quarry Property	0.037804	0.038560
Vacant Land	0.045365	0.046272
Public Benefit Organisations	0.003780	0.003856
Public Service Purposes	0.024195	0.024679

1.4.2 Sale of Water and Impact of Tariff Increases

An analysis was undertaken to determine what tariff requirements would be needed to achieve a break-even position. The affordability of consumers' needs to be taken into consideration in order to limit a significant annual impact. The analysis should also assess if the tariff is cost reflective. This analysis suggests an impact of 8.33% increase in 2026/2027 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 5.33% is proposed for the two outer years (2027/2028 and 2028/2029). 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.

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 2025/26	NEW TARIFFS 2026/27
	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)	25.7397	27.8838
(iii) 7 to 10 kℓ per 30-day period	26.2444	28.4306
(iv) 11 to 20 kℓ per 30-day period	36.4501	39.4864
(v) 21 to 30 kℓ per 30-day period	47.2501	51.1860
(vi) More than 30 kℓ per 30-day period:	59.2962	64.2356
NON-RESIDENTIAL		
(i) From the 1 st kℓ per 30-day period	36.0889	39.0951

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	259.42	281.02	21.61	8.33%
20	623.92	675.89	51.97	8.33%
30	1,096.42	1,187.75	91.33	8.33%
50	2,282.34	2,472.46	190.12	8.33%
75	3,764.75	4,078.35	313.60	8.33%
100	5,247.15	5,684.24	437.09	8.33%

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 2026/2027 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.

For the 2026/27 financial year, ESKOM have been granted an increase of 8.76%. To obtain full cost reflective tariffs for 2026/27, BCMM should increase tariffs by 11.10% 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 11.70% increase for 2026/27 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 2026/27 period to ease the burden of these economic disadvantaged customers. This is still with National Treasury for consideration. Registered indigents will again in the 2026/2027 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	301.02	336.80	35.78	11.89%
250	752.54	842.00	89.46	11.89%
500	1,505.08	1,684.00	178.92	11.89%
750	2,257.62	2,526.00	268.38	11.89%
1,000	3,010.16	3,368.00	357.84	11.89%
2,000	6,020.32	6,736.00	715.68	11.89%

1.4.4 Sanitation and Impact of Tariff Increases

The tariff will increase by 4.70 % for sanitation from 1 July 2026. 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.

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	1,489.98	1,560.00	70.02	4.70%
Erf : 301 – 400m ²	2,365.75	2,477.39	111.65	4.72%
Flat : Complex	3,752.75	3,929.57	176.81	4.71%
Flat : Ordinary	4,146.43	4,340.87	194.43	4.69%
Flat : Semi	4,146.43	4,340.87	194.43	4.69%
Cluster/Town Houses	5,131.55	5,372.17	240.62	4.69%
Erf : 401 – 800m ²	6,167.71	6,457.39	289.68	4.70%
Erf : 801 – 1200m ²	6,653.43	6,966.09	312.65	4.70%
Erf : > 1200m ²	7,250.34	7,591.30	340.97	4.70%

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 4.7% in the refuse removal tariff is proposed from 1 July 2026. The following table compares current and proposed amounts payable from 1 July 2026:

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	788.70	826.09	37.39	4.74%
240ℓ Bins – Once weekly	1,109.57	1,161.74	43.48	4.70%
240ℓ Bins – Twice weekly	2,218.26	2,322.61	87.83	4.70%
420ℓ Bins – Once weekly	1,940.00	2,031.30	76.52	4.71%
420ℓ Bins – Twice weekly	3,874.78	4,056.52	153.04	4.69%
1.1m ³ Sprico – Once weekly	1,330.43	1,393.04	52.17	4.71%
1.1m ³ Sprico – Twice weekly	2,651.30	2,775.65	104.35	4.69%
1.1m ³ Sprico – Three x a week	3,983.48	4,170.43	157.39	4.69%
1.1m ³ Sprico – Four x a week	5,301.74	5,551.30	209.57	4.71%
1.1m ³ Sprico – Five x a week	6,626.96	6,938.26	261.74	4.70%

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 2026/2027 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent										
<u>Monthly Account for Household - 'Middle Income Range'</u>										
Rates and services charges:										
Property rates	935,83	–	–	863,19	863,19	863,19	2,0%	880,45	880,45	908,63
Electricity: Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity: Consumption	–	–	–	3 434,06	3 434,06	3 434,06	11,1%	3 815,24	4 152,13	4 518,76
Water: Basic levy	–	–	–	–	–	–	–	–	–	–
Water: Consumption	–	–	–	1 083,79	1 083,79	1 083,79	8,3%	1 174,07	1 212,81	1 251,62
Sanitation	–	–	–	513,98	513,98	513,98	4,7%	538,14	555,90	573,68
Refuse removal	–	–	–	349,03	349,03	349,03	4,7%	365,43	377,49	389,57
Other	–	–	–	72,56	72,56	72,56	3,7%	75,24	77,73	80,22
sub-total	935,83	–	–	6 316,61	6 316,61	6 316,61	8,4%	6 848,58	7 256,51	7 722,48
VAT on Services	–	–	–	818,01	818,01	818,01	2,6%	862,84	914,23	–
Total large household bill:	935,83	–	–	7 134,62	7 134,62	7 134,62	8,1%	7 711,42	8 170,74	7 722,48
% increase/-decrease	–	(100,0%)	–	–	–	–	–	8,1%	6,0%	(5,5%)
<u>Monthly Account for Household - 'Affordable Range'</u>										
Rates and services charges:										
Property rates	–	–	–	611,16	611,16	611,16	2,0%	623,38	623,38	643,33
Electricity: Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity: Consumption	–	–	–	1 928,98	1 928,98	1 928,98	11,1%	2 143,10	2 332,33	2 538,28
Water: Basic levy	–	–	–	–	–	–	–	–	–	–
Water: Consumption	–	–	–	853,85	853,85	853,85	8,3%	924,98	955,50	986,08
Sanitation	–	–	–	197,14	197,14	197,14	4,7%	206,41	213,22	220,04
Refuse removal	–	–	–	349,03	349,03	349,03	4,7%	365,43	377,49	389,57
Other	–	–	–	72,56	72,56	72,56	3,7%	75,24	77,73	80,22
sub-total	–	–	–	4 012,72	4 012,72	4 012,72	8,1%	4 338,54	4 579,65	4 857,51
VAT on Services	–	–	–	510,23	510,23	510,23	12,8%	538,47	570,54	–
Total small household bill:	–	–	–	4 522,95	4 522,95	4 522,95	7,8%	4 877,01	5 150,19	4 857,51
% increase/-decrease	–	–	–	–	–	–	–	7,8%	5,6%	(5,7%)
<u>Monthly Account for Household - 'Indigent' Household receiving free basic services</u>										
Rates and services charges:										
Property rates	–	–	–	359,14	359,14	359,14	2,0%	366,32	366,32	366,32
Electricity: Basic levy	–	–	–	–	–	–	–	–	–	–
Electricity: Consumption	–	–	–	130,21	130,21	130,21	11,1%	144,66	157,44	171,34
Water: Basic levy	–	–	–	–	–	–	–	–	–	–
Water: Consumption	–	–	–	154,46	154,46	154,46	8,3%	167,33	172,85	178,55
Sanitation	–	–	–	124,17	124,17	124,17	4,7%	130,01	134,30	138,73
Refuse removal	–	–	–	349,03	349,03	349,03	4,7%	365,43	377,49	389,95
Other	–	–	–	72,56	72,56	72,56	3,7%	75,24	77,73	80,29
sub-total	–	–	–	1 189,57	1 189,57	1 189,57	5,0%	1 249,00	1 286,13	1 325,19
VAT on Services	–	–	–	124,56	124,56	124,56	(0,5%)	130,96	137,62	–
Total small household bill:	–	–	–	1 314,13	1 314,13	1 314,13	5,0%	1 379,96	1 423,75	1 325,19
% increase/-decrease	–	–	–	–	–	–	–	5,0%	3,2%	(6,9%)

1.5 OPERATING EXPENDITURE FRAMEWORK

The City's expenditure framework for the 2026/2027 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 2026/2027 MTREF has also been developed along with the following principles namely cost containment, wasteful expenditure elimination, and reprioritised spending. The operating expenditure equates to R11.58 billion in the 2026/2027 financial year and escalates to R12.00 billion in the 2027/2028 financial year. Total operating expenditure has increased by 4.91% against the 2025/2026 Adjustments Budget.

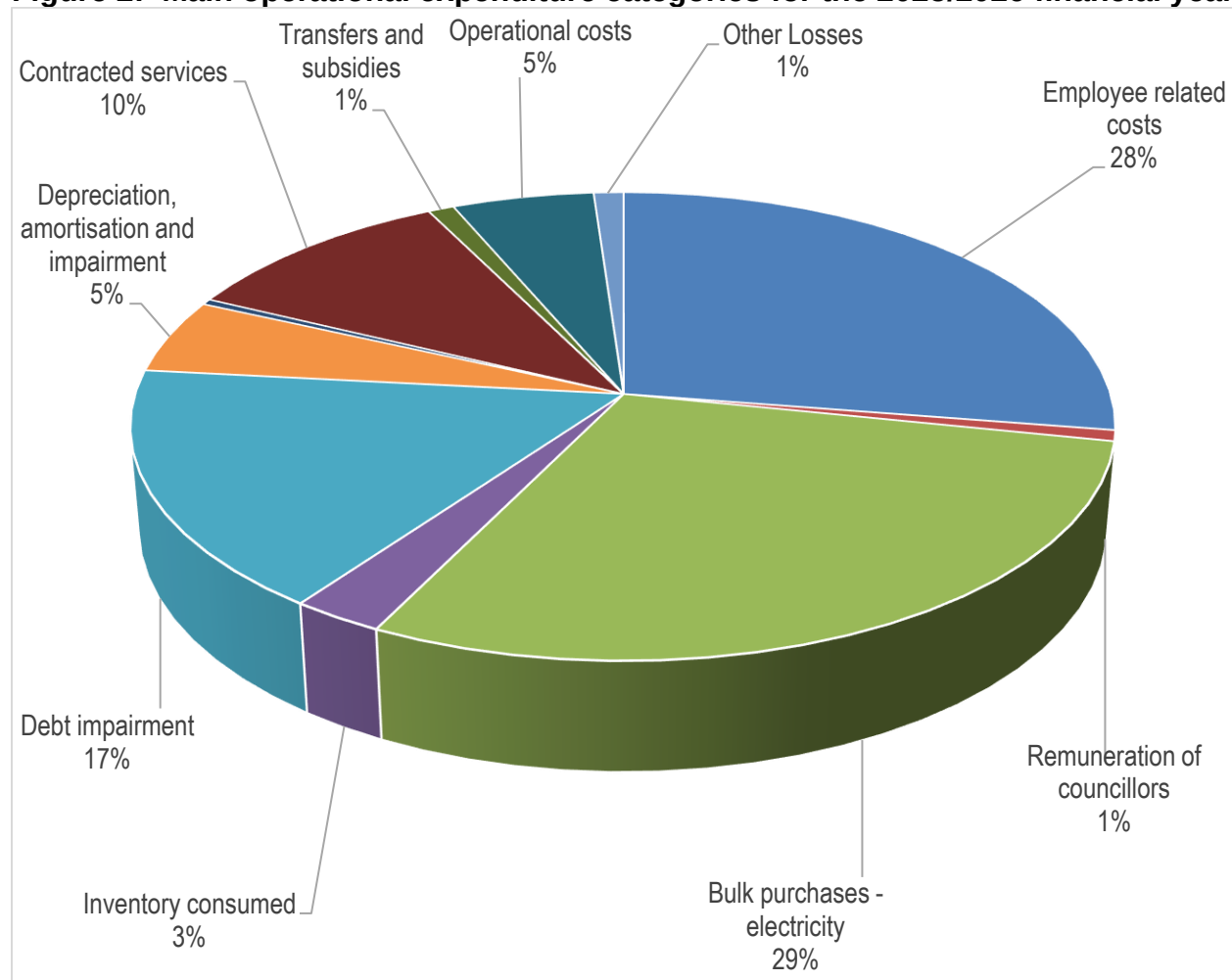
The following table is a high-level summary of the operating expenditure budget of the 2026/2027 MTREF (classified per main type of operating expenditure):

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure									
Employee related costs	2 582 055	2 663 860	2 727 232	2 932 056	2 899 791	2 899 791	3 146 710	3 290 225	3 436 194
Remuneration of councillors	66 749	68 967	70 373	81 578	81 578	81 578	85 453	89 341	93 317
Bulk purchases - electricity	1 936 963	2 252 355	2 631 543	3 193 457	3 065 657	3 065 657	3 334 209	3 628 620	3 949 027
Inventory consumed	319 242	336 963	353 025	289 608	294 229	294 229	307 184	317 344	327 514
Debt impairment	677 053	1 067 904	1 549 270	1 891 898	1 891 898	1 891 898	1 910 728	1 906 068	1 921 059
Depreciation, amortisation and impairment	1 846 054	1 944 481	2 362 079	595 663	599 663	599 663	587 597	673 385	696 218
Interest, Dividends and Rent on Land	16 075	46 211	44 468	6 551	21 551	21 551	44 669	43 286	42 307
Contracted services	698 631	850 970	854 597	1 165 425	1 153 463	1 153 463	1 210 535	1 187 233	1 249 006
Transfers and subsidies	137 495	131 531	102 451	117 729	129 479	129 479	111 237	118 425	103 791
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	627 936	651 640	671 089	556 263	662 858	662 858	592 101	615 451	628 877
Disposal of Fixed and Intangible Assets	26	299 177	11 817	-	-	-	-	-	-
Other Losses	86 326	148 483	212 622	121 371	121 371	121 371	127 841	132 059	136 285
Total Expenditure	8 994 605	10 462 543	11 590 566	10 951 601	10 921 539	10 921 539	11 458 264	12 001 438	12 583 594

The following figure gives a breakdown of the main expenditure categories for the 2026/2027 financial year:

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



The employee-related costs equate to 27,5% of the total operating costs; this percentage is within the norm of 25% to 40% as per MFMA Circular 71 guidelines. The Salary and Wage Collective Agreement has been followed in projecting employee costs increases of 4,75% in 2026/2027, increase of 4,55% CPI+1,25%) in 2027/2028 and an increase of 4,45% (CPI+1,25%) in 2028/2029 financial year.

Remuneration of councillors is determined accordance with by the Minister of COGTA in the Remuneration of Public Office Bearers Act (No. 20 of 1998). The most recent proclamation has been taken into account in compiling the City's 2026/2027 budget. A new gazette for the remuneration of Public Office Bearers has not been issued to date;

therefore, an increase of 4,75% has been utilised to determine the 2026/2027 budget for the remuneration of councillors.

The provision for debt impairment has been determined based on an annual collection rate of 77,25% for 2026/2027. The annual collection rate is expected to be 78,25% in 2027/2028 and 79,25% in 2028/2029. For the 2026/2027 financial year, this amounts to R1,91 billion; it increases slightly to R1,92 billion by 2028/2029 financial year. While this expenditure is considered a non-cash flow item, it informs the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation, amortisation and impairment is widely considered a proxy for the measurement of the rate of asset consumption. Budget appropriations in this regard total R587,60 million for the 2026/2027 financial year and equate to 5,1% of the total operating expenditure budget. Infrastructure assets represent the most significant value on the institution's Statement of Financial Position and account for the largest share of its resource expenditure. In recognition of this, the institution has made a strategic decision to actively manage its infrastructure assets, ensuring that all new infrastructure commitments align with the MGDS. It is important to note that the institution has adopted the revaluation accounting approach for all infrastructure assets. This decision is primarily aimed at safeguarding the institution's long-term viability by enabling the future replacement of these critical long-term assets.

Interest, Dividends and Rent on Land consist primarily of the repayment of interest on long-term borrowing (cost of capital) and accrued interest relating to the Landfill Provision. Interest makes up 0,4% (R44,67 million) of operating expenditure in 2026/2027.

Bulk purchases – electricity in 2026/2027 equate to 29% of total operating expenditure. This item is directly informed by the purchase of electricity from Eskom. The annual price increases have 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 10% of the total operating budget; this includes provisions for repairs and maintenance.

Transfers and subsidies equate to 1% of the total operating budget.

Operational costs comprise various line items relating to the daily operations of the municipality. In order to comply with the provisions of MFMA Circulars 132 and 134 guiding principles as issued by NT, 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 2026/2027 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 4% of the total operating budget in 2026/2027. The City is striving towards a 10% repairs and maintenance 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 that have almost reached and/or exceeded their useful lives, which will be funded from its own funds. The institution has identified a historical funding shortfall associated with the replacement of existing infrastructure assets, and in an attempt to alleviate the shortfall, some of the USDG funding will be utilised to replace existing infrastructure.

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand									
Repairs and Maintenance by Expenditure									
Employee related costs									
Inventory Consumed (Project Maintenance)	12,331	6,101	6,797	9,214	12,610	12,610	13,077	13,508	13,941
Contracted Services	412,519	465,778	342,807	480,867	422,367	422,367	434,013	450,367	467,284
Operational Costs	20,458	19,327	30,334	11,822	15,822	15,822	16,407	16,949	17,491
Total Repairs and Maintenance Expenditure	445,308	491,206	379,938	501,903	450,800	450,800	463,498	480,824	498,715

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

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	200 641	216 979	119 279	188 195	154 434	154 434	160 149	165 433	170 727
Roads Infrastructure	107 002	100 887	46 425	117 582	68 582	68 582	71 119	73 466	75 817
Roads	102 854	93 540	46 425	117 582	68 582	68 582	71 119	73 466	75 817
Road Structures	4 148	7 347	-	-	-	-	-	-	-
Storm water Infrastructure	13 233	10 198	2 293	1 780	1 780	1 780	1 845	1 906	1 967
Drainage Collection	13 233	10 198	2 293	1 780	1 780	1 780	1 845	1 906	1 967
Electrical Infrastructure	41 929	64 010	34 748	23 713	39 453	39 453	40 913	42 263	43 615
HV Transmission Conductors	8 439	7 657	18 682	21 618	31 018	31 018	32 166	33 228	34 291
MV Substations	12 512	15 783	-	-	-	-	-	-	-
MV Networks	970	16 081	16 066	2 095	8 435	8 435	8 747	9 035	9 324
LV Networks	20 008	24 489	-	-	-	-	-	-	-
Water Supply Infrastructure	3 313	(4 642)	(2 077)	1 962	1 962	1 962	2 035	2 102	2 169
Reservoirs	1 680	(6 480)	(3 325)	141	141	141	146	151	156
Water Treatment Works	152	-	-	227	227	227	236	244	251
Bulk Mains	1 480	1 838	1 248	1 594	1 594	1 594	1 653	1 707	1 762
Sanitation Infrastructure	33 915	46 462	37 765	41 985	41 485	41 485	43 020	44 440	45 862
Reticulation	33 915	46 462	37 765	41 985	41 485	41 485	43 020	44 440	45 862
Solid Waste Infrastructure	1 250	64	125	1 173	1 173	1 173	1 216	1 256	1 296
Landfill Sites	1 250	64	125	1 173	1 173	1 173	1 216	1 256	1 296
Community Assets	11 247	5 572	4 293	5 163	5 163	5 163	5 354	5 531	5 708
Community Facilities	9 168	4 452	3 051	3 873	3 873	3 873	4 016	4 149	4 282
Halls	3 492	1 534	1 185	1 302	1 302	1 302	1 350	1 394	1 439
Libraries	542	1 726	311	351	351	351	364	376	388
Cemeteries/Crematoria	3 328	493	862	924	924	924	958	990	1 022
Parks	1 805	698	694	1 296	1 296	1 296	1 344	1 388	1 433
Sport and Recreation Facilities	2 080	1 119	1 242	1 290	1 290	1 290	1 338	1 382	1 426
Indoor Facilities									
Outdoor Facilities	2 080	1 119	1 242	1 290	1 290	1 290	1 338	1 382	1 426
Heritage assets	8	-	-	-	-	-	-	-	-
Other Heritage	8	-	-	-	-	-	-	-	-

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Investment properties	15	19	540	2 116	2 116	2 116	11 000	13 394	16 328
Non-revenue Generating	15	19	540	2 116	2 116	2 116	11 000	13 394	16 328
Improved Property	15	19	540	2 116	2 116	2 116	11 000	13 394	16 328
Other assets	33 394	24 909	12 960	25 795	24 010	24 010	24 899	25 721	26 544
Operational Buildings	33 394	24 909	12 960	25 795	24 010	24 010	24 899	25 721	26 544
Municipal Offices	25 775	16 019	11 793	23 803	22 018	22 018	22 833	23 586	24 341
Pay/Enquiry Points	7 355	8 830	1 167	1 718	1 718	1 718	1 781	1 840	1 899
Workshops	264	61	–	274	274	274	285	294	303
Computer Equipment	847	204	75	672	612	612	635	656	677
Computer Equipment	847	204	75	672	612	612	635	656	677
Furniture and Office Equipment	7 067	3 770	13 172	21 807	12 311	12 311	12 767	13 188	13 610
Furniture and Office Equipment	7 067	3 770	13 172	21 807	12 311	12 311	12 767	13 188	13 610
Machinery and Equipment	162 539	211 051	193 610	208 292	201 955	201 955	198 789	205 349	211 920
Machinery and Equipment	162 539	211 051	193 610	208 292	201 955	201 955	198 789	205 349	211 920
Transport Assets	29 551	28 701	36 008	49 863	50 198	50 198	49 906	51 553	53 203
Transport Assets	29 551	28 701	36 008	49 863	50 198	50 198	49 906	51 553	53 203
Total Repairs and Maintenance Expenditure	445 308	491 206	379 938	501 903	450 800	450 800	463 498	480 824	498 715

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 2025/2026	Tariff % Increase	Total Per Household 2026/2027	Tariff % Increase	Total Per Household 2027/2028	Tariff % Increase	Total Per Household 2028/2029
Rates	359.14	2.00%	366.32	0.00%	366.32	3.20%	378.05
Refuse	349.03	4.70%	365.43	3.30%	377.49	3.20%	389.57
Sewerage	124.17	4.70%	130.00	3.30%	134.29	3.20%	138.59
Fire Levy	72.56	4.70%	75.97	3.30%	78.48	3.20%	80.99
Total Monthly Subsidy	904.90		937.73		956.59		987.20
Electricity - 50kwh p.m	130.21	11.10%	144.67	8.83%	157.44	8.83%	171.34
Water - 6kl p.m.	154.46	8.33%	167.32	3.30%	172.84	3.20%	178.37
Total Poor Relief	1,189.57	5.06%	1,249.72	2.97%	1,286.87	3.89%	1,336.92

1.6 CAPITAL EXPENDITURE FRAMEWORK

The tables below reflect that the consolidated capital budget for the capital programme is R1,40 billion in the 2026/2027 financial year, R1,43 billion in the 2027/2028 financial year, and R1,64 billion in the 2028/2029 financial year, respectively.

The City's capital budget has decreased by 9,8% when compared to the 2025/2026 adjusted budget. It then increases by 2,26% from the 2026/2027 to the 2027/2028 financial year, followed by a further increase of 14,88% in the 2028/2029 financial year. A further breakdown of the capital budget by function is detailed in Table 144 below. It shows that for the 2026/2027 financial year, an amount of R172,90 million has been appropriated for Waste Water infrastructure, R151,41 million for Roads Transport, R259,11 million for Water, R58,44 million for Planning & Development, R94,23 million for Waste Management, R227,77 million for Human Settlements, and R175,22 million for

Energy Services. These functions represent 82% of the total capital budget for the 2026/2027 financial year.

Although these functions are not all revenue-generating, the budgeted expenditure aligns with the City's socio-economic development mandate. They are also crucial for unlocking the economic growth of the City. There is, however, a drive to channel more funding towards economic infrastructure in order to stimulate economic growth in the City.

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 2026/2027 Medium-Term Capital Budget Per Funding Source

CAPITAL BUDGET PER FUNDING	2026/2027 FINAL CAPITAL BUDGET	2027/2028 FINAL CAPITAL BUDGET	2028/2029 FINAL CAPITAL BUDGET
OWN FUNDING	426,172,561	350,518,117	383,049,005
TOTAL OWN FUNDING	426,172,561	350,518,117	383,049,005
URBAN SETTLEMENT DEVELOPMENT GRANT	162,735,091	142,800,190	127,673,730
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT	282,601,002	328,942,000	339,647,000
NEIGHBOURHOOD DEVELOPMENT PARTNERSHIP GRANT	31,185,000	0	0
INFRASTRUCTURE SKILLS DEVELOPMENT GRANT	200,000	200,000	200,000
URBAN DEVELOPMENT FINANCING GRANT	494,541,490	606,514,697	791,069,254
TOTAL GRANTS	971,262,583	1,078,456,887	1,258,589,984
TOTAL CAPITAL BUDGET	1,397,435,144	1,428,975,004	1,641,638,989

Own Funding (Internally Generated Funds)

Funding from internally generated funds represents 30% of the 2026/2027 capital funding. The City will continue to make funding available in support of priorities in 2026/2027. Furthermore, Annexure C contains a detailed breakdown of the capital budget over the MTREF.

Borrowings

The City's credit rating has been downgraded from A-(ZA) to BBB+(ZA) on the long-term scale, while the short-term rating remains unchanged at A2(ZA). The outlook has improved from Negative to Stable, reflecting the positive impact of the ongoing Voluntary Financial Plan. This plan is expected to support the stabilisation of the City's financial position and prevent further deterioration of its liquidity profile.

The Municipality has the capacity to take on additional financing through borrowing to invest in infrastructure projects. However, due to weak economic performance and a low collection rate, the process for securing additional loans will be costly for the City.

The following financial performance indicators have formed part of the compilation of the 2026/2027 MTREF budget:

***Capital charges to operating expenditure** is a measure of the cost of borrowing in relation to operating expenditure. It can be seen that the cost of borrowing is decreasing from 0,6% in 2026/2027 to 0,4% over the MTREF.*

***Borrowing funding of own capital expenditure** measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by borrowing.*

Grants Funding

Grant funding represents 70% of the 2026/2027 capital funding and consists of National Government allocations. For purposes of the 2026/2027 budget compilation, National Allocations are based on the 2026 Division of Revenue Bill (DoRB).

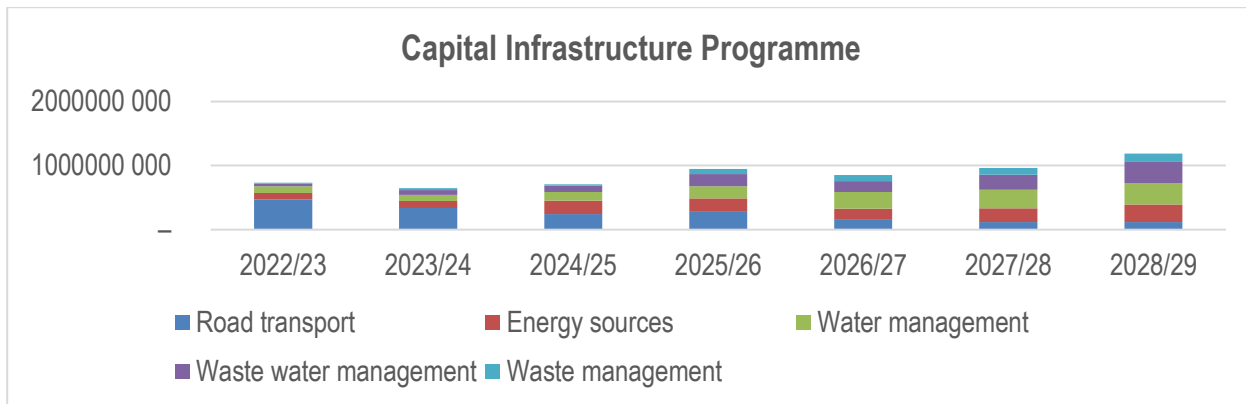
The following table indicates the 2026/2027 Medium-Term Capital Budget per function. It depicts that for 2026/2027 financial year an amount of R179 million has been appropriated for Electricity, R224 million for Human Settlements, R61 million for Local Economic Development, R152 million for Roads and Storm Water, R147 million for Waste Water Infrastructure, R228 million for Water Infrastructure and balance on all the other functions.

Table 17: Consolidated Capital Budget per Function

CAPITAL BUDGET PER FUNCTION	2026/2027 FINAL CAPITAL BUDGET	2027/2028 FINAL CAPITAL BUDGET	2028/2029 FINAL CAPITAL BUDGET
<i>Governance and administration</i>	62,672,049	53,873,169	75,200,000
Executive and council	14,300,000	3,000,000	3,000,000
Finance and administration	48,372,049	50,873,169	72,200,000
<i>Community and public safety</i>	375,335,814	319,406,256	350,552,596
Community and social services	37,818,383	18,370,000	40,000,000
Sport and recreation	82,112,000	62,253,360	60,200,000
Public safety	22,035,693	13,000,000	13,000,000
Human Settlements	227,769,738	219,682,896	231,352,596
Health	5,600,000	6,100,000	6,000,000
<i>Economic and environmental services</i>	209,851,433	155,563,479	137,449,005
Planning and development	58,441,868	35,512,592	16,849,005
Road transport	151,409,565	120,050,887	120,600,000
<i>Trading services</i>	701,467,858	844,797,064	1,065,937,388
Energy sources	175,223,999	210,923,939	269,977,243
Water management	259,113,518	293,589,975	337,808,170
Waste water management	172,897,151	234,492,608	331,440,036
Waste management	94,233,190	105,790,542	126,711,939
<i>Other</i>	48,108,000	55,335,040	12,500,000
Total Capital Expenditure - Functional	1,397,435,144	1,428,975,004	1,641,638,989

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands									
<u>Financial Performance</u>									
Property rates	1 791 370	2 127 634	2 169 015	2 328 401	2 328 401	2 328 401	2 382 109	2 382 109	2 458 336
Service charges	3 766 315	4 333 829	4 994 155	5 391 833	5 335 333	5 335 333	5 853 646	6 211 164	6 625 188
Investment revenue	47 660	51 630	72 215	71 134	71 134	71 134	60 460	62 892	65 388
Transfer and subsidies - Operational	1 192 815	1 382 876	1 483 807	1 801 124	1 771 062	1 771 062	1 669 116	1 785 859	1 814 061
Other own revenue	1 254 561	1 457 195	1 558 356	1 361 077	1 417 577	1 417 577	1 495 028	1 561 408	1 622 388
Total Revenue (excluding capital transfers and contributions)	8 052 721	9 353 164	10 277 547	10 953 569	10 923 507	10 923 507	11 460 359	12 003 432	12 585 362
Employee costs	2 582 055	2 663 860	2 727 232	2 932 056	2 899 791	2 899 791	3 146 710	3 290 225	3 436 194
Remuneration of councillors	66 749	68 967	70 373	81 578	81 578	81 578	85 453	89 341	93 317
Depreciation, amortisation and impairment	1 846 054	1 944 481	2 362 079	595 663	599 663	599 663	587 597	673 385	696 218
Interest, Dividends and Rent on Land	16 075	46 211	44 468	6 551	21 551	21 551	44 669	43 286	42 307
Inventory consumed and bulk purchases	2 256 205	2 589 319	2 984 568	3 483 065	3 359 886	3 359 886	3 641 393	3 945 964	4 276 541
Transfers and subsidies	137 495	131 531	102 451	117 729	129 479	129 479	111 237	118 425	103 791
Other expenditure	2 089 972	3 018 174	3 299 395	3 734 958	3 829 590	3 829 590	3 841 205	3 840 812	3 935 227
Total Expenditure	8 994 605	10 462 543	11 590 566	10 951 601	10 921 539	10 921 539	11 458 264	12 001 438	12 583 594
Surplus/(Deficit)	(941 885)	(1 109 379)	(1 313 019)	1 968	1 968	1 968	2 095	1 994	1 769
Transfers and subsidies - capital (monetary allocations)	744 644	855 178	773 040	808 900	1 101 895	1 101 895	971 963	1 079 183	1 259 339
Transfers and subsidies - capital (in-kind)	4 160	22 409	5 666	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(193 080)	(231 793)	(534 313)	810 868	1 103 864	1 103 864	974 058	1 081 178	1 261 108
Share of Surplus/Deficit attributable to Associate	20 143	(40 750)	1 976	–	–	–	–	–	–
Surplus/(Deficit) for the year	(172 937)	(272 543)	(532 337)	810 868	1 103 864	1 103 864	974 058	1 081 178	1 261 108
<u>Capital expenditure & funds sources</u>									
Capital expenditure	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	1 397 435	1 428 975	1 641 639
Transfers recognised - capital	744 644	855 178	773 040	808 900	1 101 895	1 101 895	971 963	1 079 183	1 259 339
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	681 302	254 987	457 301	350 808	447 325	447 325	425 473	349 792	382 300
Total sources of capital funds	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	1 397 435	1 428 975	1 641 639

MBRR Table A1 – Consolidated Budget Summary (continued)

BUF Buffalo City - Table A1 Consolidated Budget Summary										
Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Financial position										
Total current assets	11 194 274	12 514 205	5 595 370	6 037 042	5 977 169	5 977 169	1 158 587	6 217 402	6 404 779	6 602 051
Total non current assets	24 752 481	30 193 332	41 044 211	31 201 935	42 408 034	42 408 034	(377 622)	41 669 059	41 070 953	40 204 064
Total current liabilities	10 111 767	10 926 475	7 318 095	3 668 677	3 974 719	3 974 719	366 174	4 150 239	4 028 181	3 955 259
Total non current liabilities	(312 327)	(493 123)	(3 689 514)	1 108 053	1 436 676	1 436 676	334 728	1 116 907	1 119 088	1 120 674
Community wealth/Equity	26 147 314	32 274 185	43 011 000	32 462 247	42 973 808	42 973 808	80 063	42 619 316	42 328 464	41 730 181
Cash flows										
Net cash from (used) operating	4 909 651	3 422 366	5 791 310	1 195 726	1 627 210	1 627 210	6 087 728	1 451 304	1 465 918	1 681 137
Net cash from (used) investing	(1 425 944)	(1 110 048)	(1 213 755)	(1 159 709)	(1 549 220)	(1 549 220)	(717 466)	(1 393 399)	(1 424 806)	(1 637 336)
Net cash from (used) financing	(49 141)	(36 933)	(7 704)	(21 746)	(21 746)	(21 746)	(22 723)	(17 323)	(4 910)	(5 693)
Cash/cash equivalents at the year end	4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	5 347 539	842 767	878 969	917 076
Cash backing/surplus reconciliation										
Cash and investments available	4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	5 347 539	842 767	878 969	917 076
Application of cash and investments	347 206	628 398	3 202 912	565 578	765 911	765 911	261 353	(1 555 053)	(1 977 257)	(2 359 742)
Balance - surplus (shortfall)	3 784 817	2 326 962	2 087 925	305 488	21 361	21 361	5 086 187	2 397 820	2 856 226	3 276 819
Asset management										
Asset register summary (WDV)	20 713 362	28 532 619	40 132 819	26 287 260	38 720 987	38 720 987		36 729 355	34 824 314	32 414 994
Depreciation	1 846 054	1 944 481	2 362 079	595 663	599 663	599 663		587 597	673 385	696 218
Renewal and Upgrading of Existing Assets	819 730	704 473	643 692	525 047	758 651	758 651		629 551	684 298	879 637
Repairs and Maintenance	445 308	491 206	379 938	501 903	450 800	450 800		463 871	481 197	499 088
Free services										
Cost of Free Basic Services provided	501 825	464 955	556 712	1 047 366	1 047 366	1 047 366		1 206 544	1 261 900	1 335 701
Revenue cost of free services provided	144 333	209 496	254 121	296 411	296 411	296 411		303 192	303 192	312 894
Households below minimum service level										
Water:	–	–	147	3	3	3		2	1	1
Sanitation/sewerage:	–	–	4	4	4	4		3	2	2
Energy:	73	–	–	72	72	72		37	37	37
Refuse:	–	–	–	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.
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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		3 391 704	3 891 617	3 810 696	4 133 003	3 975 186	3 975 186	3 994 354	4 075 164	4 195 516
Executive and council		17 681	16 453	22 480	19 211	19 211	19 211	9 946	5 257	4 335
Finance and administration		3 374 023	3 875 164	3 788 216	4 113 792	3 955 975	3 955 975	3 984 408	4 069 907	4 191 181
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		476 459	665 015	591 214	809 936	676 158	676 158	669 272	717 724	749 537
Community and social services		36 199	48 429	33 400	87 169	59 669	59 669	38 281	38 406	37 469
Sport and recreation		30 490	21 540	17 572	26 592	26 670	26 670	48 823	46 833	39 468
Public safety		175 322	250 816	242 505	208 755	216 376	216 376	223 827	222 915	253 400
Housing		234 412	344 201	296 186	487 379	373 402	373 402	358 297	409 525	419 154
Health		36	30	1 552	42	42	42	43	45	46
Economic and environmental services		308 502	394 111	266 933	195 291	374 309	374 309	180 088	146 751	139 161
Planning and development		103 482	123 492	97 802	132 130	129 311	129 311	116 126	115 473	110 760
Road transport		205 021	270 619	169 131	63 160	244 998	244 998	63 962	31 277	28 401
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		4 561 481	5 205 903	6 303 481	6 518 064	6 902 856	6 902 856	7 492 460	8 041 350	8 697 342
Energy sources		2 270 135	2 529 773	3 272 365	3 384 566	3 494 365	3 494 365	3 921 763	4 236 132	4 637 887
Water management		1 041 864	1 228 507	1 399 786	1 376 974	1 557 549	1 557 549	1 651 011	1 759 703	1 857 057
Waste water management		654 251	752 105	883 160	897 870	994 311	994 311	1 014 079	1 099 148	1 219 135
Waste management		595 231	695 519	748 170	858 654	856 631	856 631	905 606	946 367	983 262
Other	4	63 379	74 363	84 149	106 175	96 892	96 892	96 148	101 627	63 146
Total Revenue - Functional	2	8 801 525	10 231 009	11 056 473	11 762 469	12 025 402	12 025 402	12 432 322	13 082 615	13 844 701
Expenditure - Functional										
Governance and administration		1 619 984	1 787 576	2 127 905	2 167 654	2 235 561	2 235 561	2 272 972	2 309 419	2 352 233
Executive and council		343 206	332 776	328 614	349 398	383 940	383 940	413 172	417 139	426 957
Finance and administration		1 266 032	1 442 422	1 787 421	1 801 686	1 835 033	1 835 033	1 842 082	1 873 823	1 906 068
Internal audit		10 747	12 378	11 870	16 570	16 588	16 588	17 719	18 457	19 208
Community and public safety		1 272 478	1 417 446	1 537 433	1 558 816	1 470 469	1 470 469	1 488 642	1 607 475	1 717 909
Community and social services		182 051	179 720	216 319	169 006	171 109	171 109	180 232	189 334	197 750
Sport and recreation		463 698	455 749	500 646	409 831	432 239	432 239	470 940	490 195	556 980
Public safety		512 818	572 370	624 517	558 069	564 964	564 964	601 095	627 198	654 154
Housing		62 493	159 294	140 841	366 108	244 578	244 578	170 716	232 412	231 854
Health		51 418	50 313	55 110	55 802	57 578	57 578	65 660	68 335	77 171
Economic and environmental services		1 353 266	1 087 089	786 385	741 073	764 094	764 094	730 641	767 140	798 717
Planning and development		324 339	306 446	247 883	264 827	266 812	266 812	264 377	283 156	297 179
Road transport		1 028 927	780 643	538 502	476 246	497 282	497 282	466 264	483 983	501 538
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		4 755 593	6 226 384	7 483 820	6 328 267	6 279 542	6 279 542	6 796 210	7 147 299	7 575 516
Energy sources		2 632 649	3 734 117	3 625 107	4 382 455	4 226 132	4 226 132	4 625 764	4 912 845	5 255 989
Water management		1 092 492	1 311 918	1 754 669	920 192	913 663	913 663	1 055 728	1 091 656	1 131 568
Waste water management		484 560	521 101	1 302 563	461 200	495 720	495 720	474 011	491 228	501 723
Waste management		545 891	659 249	801 480	564 419	644 027	644 027	640 707	651 570	686 236
Other	4	129 459	212 235	149 554	155 791	171 873	171 873	169 799	170 104	139 218
Total Expenditure - Functional	3	9 130 779	10 730 730	12 085 096	10 951 601	10 921 539	10 921 539	11 458 264	12 001 438	12 583 594
Surplus/(Deficit) for the year		(329 254)	(499 721)	(1 028 624)	810 868	1 103 864	1 103 864	974 058	1 081 178	1 261 108

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. 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 01 - Directorate - Executive Support Services		976	407	148	–	935	935	–	–	–
Vote 02 - Directorate - Municipal Manager		16 861	16 087	22 798	19 211	19 211	19 211	9 946	5 257	4 335
Vote 03 - Directorate - Human Settlement		234 412	344 201	296 186	487 379	373 402	373 402	358 297	409 525	419 154
Vote 04 - Directorate - Chief Financial Officer		3 318 304	3 816 846	3 706 308	4 075 817	3 917 065	3 917 065	3 955 311	4 033 571	4 166 528
Vote 05 - Directorate - Corporate Services		15 857	15 378	15 638	9 851	9 851	9 851	10 382	10 911	10 941
Vote 06 - Directorate - Infrastructure Services		4 171 271	4 781 003	5 724 454	5 722 571	6 291 224	6 291 224	6 650 815	7 126 260	7 742 480
Vote 07 - Directorate - Spatial Planning And Development		127 597	139 780	152 615	98 155	95 336	95 336	67 848	69 576	49 027
Vote 08 - Directorate - Health / Public Safety & Emergency Services		175 322	250 816	242 505	227 755	216 376	216 376	223 827	222 915	253 400
Vote 10 - Directorate - Economic Development & Agencies		123 224	145 044	132 125	168 273	158 991	158 991	163 141	172 949	138 590
Vote 11 - Directorate - Solid Waste And Environmental Management		608 930	700 990	754 520	864 673	862 649	862 649	910 400	950 744	986 563
Vote 12 - Directorate - Sport, Recreation & Community Development		53 025	64 528	46 173	88 783	80 361	80 361	82 353	80 907	73 682
Total Revenue by Vote	2	8 845 779	10 275 080	11 093 469	11 762 469	12 025 402	12 025 402	12 432 322	13 082 615	13 844 701
Expenditure by Vote to be appropriated	1									
Vote 01 - Directorate - Executive Support Services		298 497	271 921	258 821	291 081	308 016	308 016	321 944	328 321	340 831
Vote 02 - Directorate - Municipal Manager		140 606	166 466	174 057	172 129	187 746	187 746	208 639	210 784	212 693
Vote 03 - Directorate - Human Settlement		62 157	158 914	140 453	366 108	244 220	244 220	170 716	232 412	231 854
Vote 04 - Directorate - Chief Financial Officer		687 709	908 158	1 136 938	1 231 183	1 247 682	1 247 682	1 300 120	1 301 699	1 321 351
Vote 05 - Directorate - Corporate Services		249 145	244 017	239 628	245 802	271 702	271 702	266 070	276 902	286 219
Vote 06 - Directorate - Infrastructure Services		5 368 171	6 474 630	7 417 008	6 379 738	6 309 788	6 309 788	6 707 829	7 074 044	7 482 573
Vote 07 - Directorate - Spatial Planning And Development		400 339	354 348	371 625	290 643	291 543	291 543	288 221	309 942	321 868
Vote 08 - Directorate - Health / Public Safety & Emergency Services		517 102	577 714	629 057	568 420	572 978	572 978	612 502	639 960	667 878
Vote 10 - Directorate - Economic Development & Agencies		198 964	267 595	183 148	217 790	224 308	224 308	236 092	240 701	213 914
Vote 11 - Directorate - Solid Waste And Environmental Management		697 797	807 351	972 196	744 979	819 229	819 229	858 220	878 167	944 599
Vote 12 - Directorate - Sport, Recreation & Community Development		510 292	499 615	562 166	443 727	444 327	444 327	487 911	508 506	559 814
Total Expenditure by Vote	2	9 130 779	10 730 730	12 085 096	10 951 601	10 921 539	10 921 539	11 458 264	12 001 438	12 583 594
Surplus/(Deficit) for the year	2	(285 000)	(455 650)	(991 627)	810 868	1 103 864	1 103 864	974 058	1 081 178	1 261 108

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
Exchange Revenue									
Service charges - Electricity	2 147 071	2 385 332	3 019 887	3 197 096	3 162 327	3 162 327	3 542 330	3 823 574	4 161 196
Service charges - Water	738 617	918 430	913 969	1 000 901	996 670	996 670	1 079 693	1 115 323	1 151 013
Service charges - Waste Water Management	482 231	559 118	580 716	632 342	614 842	614 842	643 739	664 983	686 262
Service charges - Waste Management	398 396	470 948	479 584	561 494	561 494	561 494	587 884	607 284	626 717
Sale of Goods and Rendering of Services	109 051	123 512	122 557	159 693	133 271	133 271	138 203	142 763	147 332
Agency services	23 879	19 547	21 002	29 389	29 389	29 389	30 476	31 482	32 489
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	300 755	389 110	375 564	231 858	281 578	281 578	291 996	301 632	311 284
Interest earned from Current and Non Current Assets	47 660	51 630	72 215	71 134	71 134	71 134	60 460	62 892	65 388
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	24 501	23 226	31 261	25 306	25 306	25 306	26 242	27 108	27 976
Licence and permits	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-
Operational Revenue	48 442	57 206	66 398	92 056	63 931	63 931	90 890	95 538	100 434
Non-Exchange Revenue									
Property rates	1 791 370	2 127 634	2 169 015	2 328 401	2 328 401	2 328 401	2 382 109	2 382 109	2 458 336
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 974	65 438	56 647	10 108	10 108	10 108	10 482	10 828	11 174
Licences or permits	12 216	13 698	16 427	14 625	12 953	12 953	13 432	13 876	14 320
Transfer and subsidies - Operational	1 192 815	1 382 876	1 483 807	1 801 124	1 771 062	1 771 062	1 669 116	1 785 859	1 814 061
Interest	-	-	6 327	-	6 500	6 500	6 741	6 963	7 186
Fuel Levy	719 203	741 926	777 132	798 042	798 042	798 042	827 976	870 695	907 733
Operational Revenue	-	-	54 818	-	56 500	56 500	58 591	60 524	62 461
Gains on disposal of Fixed and Intangible Assets	409	113	1 211	-	-	-	-	-	-
Other Gains	9 131	23 419	29 012	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	8 052 721	9 353 164	10 277 547	10 953 569	10 923 507	10 923 507	11 460 359	12 003 432	12 585 362
Expenditure									
Employee related costs	2 582 055	2 663 860	2 727 232	2 932 056	2 899 791	2 899 791	3 146 710	3 290 225	3 436 194
Remuneration of councillors	66 749	68 967	70 373	81 578	81 578	81 578	85 453	89 341	93 317
Bulk purchases - electricity	1 936 963	2 252 355	2 631 543	3 193 457	3 065 657	3 065 657	3 334 209	3 628 620	3 949 027
Inventory consumed	319 242	336 963	353 025	289 608	294 229	294 229	307 184	317 344	327 514
Debt impairment	677 053	1 067 904	1 549 270	1 891 898	1 891 898	1 891 898	1 910 728	1 906 068	1 921 059
Depreciation, amortisation and impairment	1 846 054	1 944 481	2 362 079	595 663	599 663	599 663	587 597	673 385	696 218
Interest, Dividends and Rent on Land	16 075	46 211	44 468	6 551	21 551	21 551	44 669	43 286	42 307
Contracted services	698 631	850 970	854 597	1 165 425	1 153 463	1 153 463	1 210 535	1 187 233	1 249 006
Transfers and subsidies	137 495	131 531	102 451	117 729	129 479	129 479	111 237	118 425	103 791
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	627 936	651 640	671 089	556 263	662 858	662 858	592 101	615 451	628 877
Disposal of Fixed and Intangible Assets	26	299 177	11 817	-	-	-	-	-	-
Other Losses	86 326	148 483	212 622	121 371	121 371	121 371	127 841	132 059	136 285
Total Expenditure	8 994 605	10 462 543	11 590 566	10 951 601	10 921 539	10 921 539	11 458 264	12 001 438	12 583 594
Surplus/(Deficit)	(941 885)	(1 109 379)	(1 313 019)	1 968	1 968	1 968	2 095	1 994	1 769
Transfers and subsidies - capital (monetary allocations)	744 644	855 178	773 040	808 900	1 101 895	1 101 895	971 963	1 079 183	1 259 339
Transfers and subsidies - capital (in-kind)	4 160	22 409	5 666	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(193 080)	(231 793)	(534 313)	810 868	1 103 864	1 103 864	974 058	1 081 178	1 261 108
Surplus/(Deficit) after income tax	(193 080)	(231 793)	(534 313)	810 868	1 103 864	1 103 864	974 058	1 081 178	1 261 108
Surplus/(Deficit) attributable to municipality	(193 080)	(231 793)	(534 313)	810 868	1 103 864	1 103 864	974 058	1 081 178	1 261 108
Share of Surplus/Deficit attributable to Associate	20 143	(40 750)	1 976	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	44 254	44 071	36 996	-	-	-	-	-	-
Surplus/(Deficit) for the year	(128 683)	(228 472)	(495 340)	810 868	1 103 864	1 103 864	974 058	1 081 178	1 261 108

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

Total operating revenue is R11.46 billion in 2026/2027 and escalates to R12.00 billion and R12.58 billion by 2027/2028 and 2028/2029 respectively. This represents a year-on-year increase of 4.91 for 2026/2027 financial year, 4.74% for 2027/2028 financial year and increases at 4.85% for the 2028/2029 financial year.

In the 2026/2027 financial year, the City's own revenue generated from property rates and service charges constitutes 72% of the total revenue, amounting to R8,23 billion. This figure increases over the MTREF to R8,59 billion in 2027/2028 and to R9,08 billion in 2028/2029.

The electricity service remains the largest contributor to the total revenue mix (including operational conditional and unconditional grants), accounting for 31% in the 2026/2027 financial year. Electricity revenue is projected to increase from R3,16 billion to R3,54 billion in 2026/2027, and further to R3,82 billion and R4,16 billion, respectively, in the two outer years of the 2026/2027 MTREF period.

Property rates remain the second-largest source of own revenue, contributing 21% in the 2026/2027 financial year. Revenue from property rates is projected to remain stable at R2,38 billion in 2027/2028 before increasing to R2,46 billion in 2028/2029 over the MTREF period.

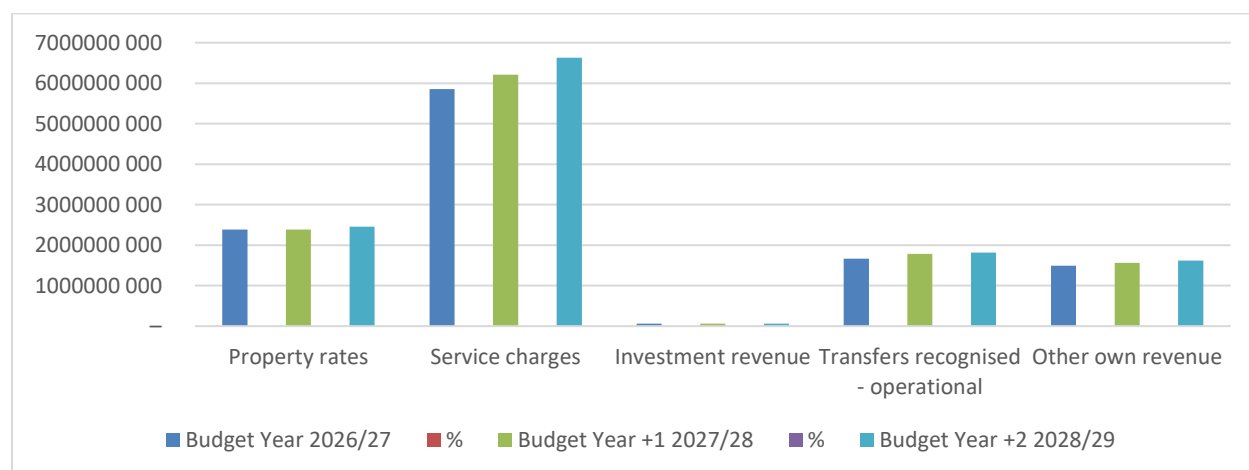
Revenue from the water services contributes 8.33% to the operating revenue in the 2026/2027 financial year. Water services revenue rises from R1,08 billion in 2026/2027 to R1,11 billion in 2027/2028, and further increases to R1,15 billion in the 2028/2029 financial year.

Transfers and subsidies (transfers recognised – operational) contribute 15% to the operating revenue in the 2026/2027 financial year. Transfers and subsidies total R1,66

billion in the 2026/2027 financial year and increase to R1,81 billion by 2028/2029. This revenue component reflects a slight increase over the MTREF due to a reduction in allocations by Provincial and National Government.

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

Figure 4: Revenue by source



The employee-related costs equate to 27,5% of the total operating costs; this percentage is within the norm of 25% to 40% as per MFMA Circular 71 guidelines. The Salary and Wage Collective Agreement has been followed in projecting employee costs increases of 4,75% in 2026/2027, increase of 4,55% CPI+1,25%) in 2027/2028 and an increase of 4,45% (CPI+1,25%) in 2028/2029 financial year.

Electricity distribution losses are anticipated to be 27,5% in 2026/2027. This continues to be an area of focus for reducing electricity losses. There is a programme undertaken by the City to electrify informal dwellings, which would also assist in reducing illegal connections.

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.

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

Figure 5: Expenditure by type

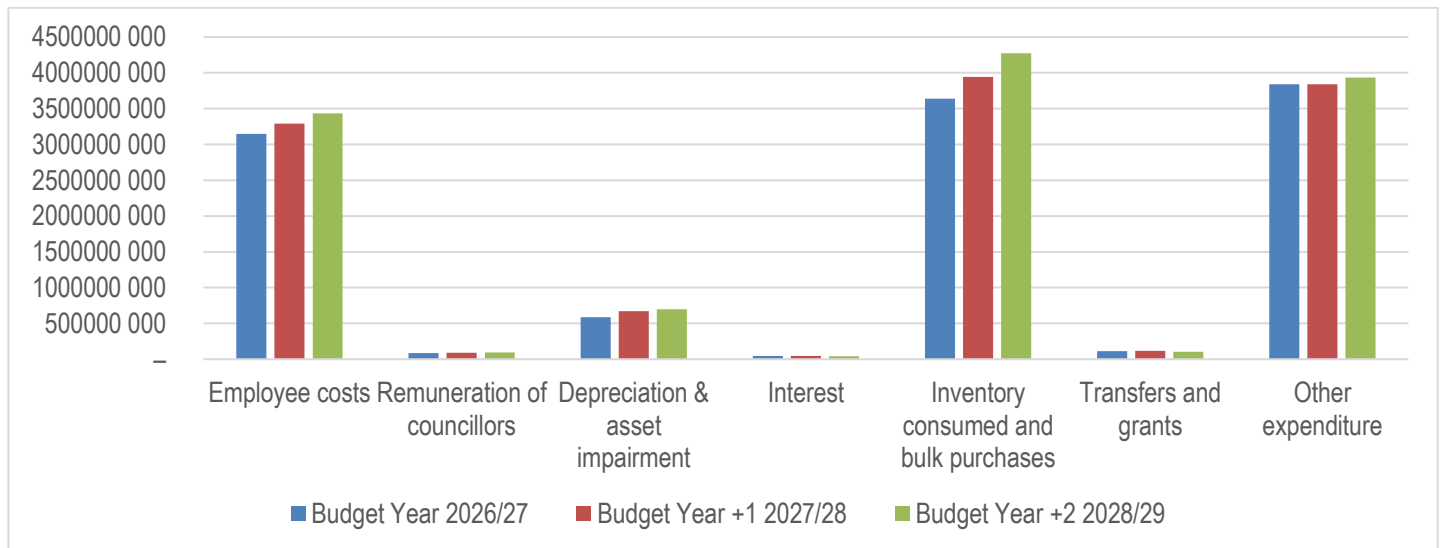


Table 22: MBRR Table A5 - Consolidated Budgeted Capital Expenditure by vote, functional classification and funding source

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Directorate - Executive Support Services		934	228	679	2 500	2 500	2 500	948	2 500	2 500	2 500
Vote 02 - Directorate - Municipal Manager		221	151	9 120	3 750	25 850	25 850	8 898	11 800	500	500
Vote 03 - Directorate - Human Settlement		207 333	218 118	192 372	182 007	189 918	189 918	117 152	227 770	219 683	231 353
Vote 04 - Directorate - Chief Financial Officer		227 675	44 679	148 285	58 015	94 995	94 995	81 783	17 400	13 500	56 500
Vote 05 - Directorate - Corporate Services		10 216	4 845	12 289	10 900	28 123	28 123	17 034	20 150	17 700	15 700
Vote 06 - Directorate - Infrastructure Services		724 479	620 152	700 980	555 443	865 416	865 416	420 065	763 644	866 057	1 059 825
Vote 07 - Directorate - Spatial Planning And Development		91 858	84 011	71 344	54 435	61 615	61 615	35 714	63 564	47 459	16 100
Vote 08 - Directorate - Health / Public Safety & Emergency Services		16 833	13 228	12 538	52 500	51 005	51 005	18 247	44 336	15 000	42 000
Vote 10 - Directorate - Economic Development & Agencies		58 849	32 932	29 212	59 567	49 567	49 567	15 186	48 808	56 061	13 249
Vote 11 - Directorate - Solid Waste And Environmental Management		37 124	39 606	32 681	117 941	103 691	103 691	26 242	109 945	122 676	147 212
Vote 12 - Directorate - Sport, Recreation & Community Development		50 424	52 215	20 841	62 651	76 539	76 539	18 085	87 518	67 838	56 700
Capital multi-year expenditure sub-total	7	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	759 353	1 397 435	1 428 975	1 641 639
Total Capital Expenditure - Vote		1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	759 353	1 397 435	1 428 975	1 641 639

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional											
Governance and administration		265 933	59 940	194 194	91 138	167 741	167 741	114 314	62 672	53 873	75 200
Executive and council		1 155	379	9 799	6 250	26 850	26 850	9 846	14 300	3 000	3 000
Finance and administration		264 778	59 561	184 394	84 888	139 391	139 391	104 468	48 372	50 873	72 200
Internal audit		–	–	–	–	1 500	1 500	–	–	–	–
Community and public safety		295 202	292 531	238 611	312 504	341 319	341 319	160 428	375 336	319 406	350 553
Community and social services		22 466	27 695	7 567	45 915	51 265	51 265	9 032	37 818	18 370	40 000
Sport and recreation		48 091	32 782	21 937	36 582	48 371	48 371	14 576	82 112	62 253	60 200
Public safety		16 015	12 959	12 538	41 700	37 305	37 305	15 852	22 036	13 000	13 000
Housing		207 333	218 118	192 372	182 007	189 918	189 918	117 152	227 770	219 683	231 353
Health		1 297	978	4 197	6 300	14 461	14 461	3 816	5 600	6 100	6 000
Economic and environmental services		544 000	412 972	306 845	112 870	322 667	322 667	141 565	209 851	155 563	137 449
Planning and development		71 833	76 671	62 165	38 562	45 443	45 443	30 064	58 442	35 513	16 849
Road transport		472 168	336 301	244 680	74 309	277 225	277 225	111 501	151 410	120 051	120 600
Environmental protection											
Trading services		262 230	312 467	461 498	583 729	668 025	668 025	327 862	701 468	844 797	1 065 937
Energy sources		98 904	112 996	208 474	186 195	212 647	212 647	146 669	175 224	210 924	269 977
Water management		104 798	93 883	135 836	161 031	190 119	190 119	126 359	259 114	293 590	337 808
Waste water management		42 015	74 953	97 367	133 909	185 426	185 426	35 537	172 897	234 493	331 440
Waste management		16 513	30 635	19 820	102 594	79 834	79 834	19 298	94 233	105 791	126 712
Other		58 581	32 255	29 193	59 467	49 467	49 467	15 185	48 108	55 335	12 500
Total Capital Expenditure - Functional	3	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	759 353	1 397 435	1 428 975	1 641 639
Funded by:											
National Government		744 644	855 178	773 040	808 900	1 101 895	1 101 895	423 613	971 963	1 079 183	1 259 339
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	744 644	855 178	773 040	808 900	1 101 895	1 101 895	423 613	971 963	1 079 183	1 259 339
Internally generated funds		681 302	254 987	457 301	350 808	447 325	447 325	335 741	425 473	349 792	382 300
Total Capital Funding	7	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	759 353	1 397 435	1 428 975	1 641 639

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 2026/2027 R1.39 billion has been allocated, R1.42 billion in 2027/2028 and R1.64 billion in 2028/2029.
3. The capital programme is funded from National Government Grants (Capital Transfers), Internally Generated Funds from prior and current year surpluses and depreciation. For 2026/2027, Capital transfers represent 70% of Capital Expenditure and increases to 77% by 2028/2029.
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 R426 million in 2026/2027, it decreases to R 350 million and R383 million in 2027/2028 and 2028/2029 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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current assets											
Cash and cash equivalents	1	679 975	720 987	488 787	891 066	802 185	802 185	844 250	842 767	878 969	917 076
Trade and other receivables from exchange transactions	3	2 171 920	2 382 984	2 503 901	2 889 108	2 572 589	2 572 589	(60 087)	2 971 774	3 201 662	3 443 520
Receivables from non-exchange transactions	3	1 115 381	1 423 285	1 554 164	1 229 872	1 559 807	1 559 807	(146 612)	1 608 920	1 658 034	1 709 559
Inventory	5	50 846	69 398	64 219	77 652	64 061	64 061	22 285	67 167	70 397	73 789
VAT Receivable	6	7 164 225	7 903 607	965 689	929 804	960 214	960 214	509 371	708 274	577 028	439 219
Other current assets	7	11 926	13 945	18 610	19 539	18 313	18 313	(10 619)	18 502	18 690	18 887
Total current assets		11 194 274	12 514 205	5 595 370	6 037 042	5 977 169	5 977 169	1 158 587	6 217 402	6 404 779	6 602 051
Non current assets											
Investment property	9	460 265	484 115	788 463	497 715	795 663	795 663	–	803 223	810 783	810 783
Property, plant and equipment	10	23 562 306	28 936 805	39 481 066	29 892 101	40 793 613	40 793 613	(410 454)	40 015 877	39 390 861	38 508 672
Heritage assets	13	50 513	54 060	53 392	54 060	53 392	53 392	–	53 392	53 392	53 392
Intangible assets	14	9 043	7 247	11 698	29 955	46 775	46 775	32 832	69 975	81 325	88 625
Other non-current assets	16	670 354	711 104	709 592	728 104	718 592	718 592	–	726 592	734 592	742 592
Total non current assets		24 752 481	30 193 332	41 044 211	31 201 935	42 408 034	42 408 034	(377 622)	41 669 059	41 070 953	40 204 064
TOTAL ASSETS		35 946 755	42 707 537	46 639 581	37 238 977	48 385 203	48 385 203	780 965	47 886 462	47 475 732	46 806 115
LIABILITIES											
Current liabilities											
Financial liabilities	18	50 158	28 814	47 553	20 829	18 534	18 534	(5 135)	6 121	7 080	8 137
Consumer deposits	19	90 336	98 543	97 981	105 157	101 320	101 320	3 222	104 827	108 334	112 016
Trade and other payables from exchange transactions	20	1 805 990	1 712 378	4 994 769	1 297 305	1 722 185	1 722 185	(385 998)	1 951 412	1 830 077	1 757 604
Trade and other payables from non-exchange transactions	21	255 179	289 601	166 229	289 601	52 650	52 650	64 005	52 650	52 650	52 650
Provision	22	328 988	384 931	407 273	384 931	408 259	408 259	–	412 321	416 383	420 445
VAT Payable	23	7 581 118	8 412 208	1 604 290	1 570 854	1 671 771	1 671 771	690 080	1 601 771	1 592 271	1 582 771
Other current liabilities	24	–	–	–	–	–	–	–	21 136	21 386	21 636
Total current liabilities		10 111 767	10 926 475	7 318 095	3 668 677	3 974 719	3 974 719	366 174	4 150 239	4 028 181	3 955 259
Non current liabilities											
Financial liabilities	25	88 696	79 849	54 708	33 934	36 230	36 230	(10 283)	27 813	18 438	8 593
Provision	26	89 746	111 144	135 497	106 644	132 996	132 996	–	130 496	127 996	125 371
Long term portion of trade payables	27	–	–	–	–	–	–	–	281 911	289 911	297 911
Other non-current liabilities	28	(490 770)	(684 117)	(3 879 718)	967 475	1 267 449	1 267 449	345 011	676 686	682 743	688 799
Total non current liabilities		(312 327)	(493 123)	(3 689 514)	1 108 053	1 436 676	1 436 676	334 728	1 116 907	1 119 088	1 120 674
TOTAL LIABILITIES		9 799 440	10 433 352	3 628 581	4 776 730	5 411 395	5 411 395	700 902	5 267 146	5 147 268	5 075 934
NET ASSETS		26 147 314	32 274 185	43 011 000	32 462 247	42 973 808	42 973 808	80 063	42 619 316	42 328 464	41 730 181
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	10 624 689	10 610 076	32 430 401	10 058 352	32 027 445	32 027 445	80 063	31 275 755	30 593 283	29 995 000
Reserves and funds	30	15 522 625	21 664 108	10 580 599	22 403 895	10 946 363	10 946 363	–	11 343 561	11 735 180	11 735 180
TOTAL COMMUNITY WEALTH/EQUITY	32	26 147 314	32 274 185	43 011 000	32 462 247	42 973 808	42 973 808	80 063	42 619 316	42 328 464	41 730 181

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		1 502 577	1 472 173	1 549 289	1 769 585	1 769 585	1 769 585	1 383 516	1 840 179	1 864 000	1 948 231
Service charges		3 223 821	3 132 451	3 911 764	4 097 793	4 054 853	4 054 853	3 623 885	4 521 942	4 860 236	5 250 462
Other revenue		5 034 864	4 118 134	6 059 152	1 213 438	1 314 064	1 314 064	5 977 322	1 122 489	1 179 568	1 231 423
Transfers and Subsidies - Operational	1	1 154 816	1 268 383	1 418 257	1 741 520	1 710 437	1 710 437	1 437 810	1 669 116	1 785 859	1 814 061
Transfers and Subsidies - Capital	1	752 565	852 001	901 199	808 685	904 925	904 925	782 363	971 963	1 079 183	1 259 339
Interest		52 353	66 783	132 108	257 153	285 133	285 133	97 195	291 234	304 368	317 776
Dividends									–	–	–
Payments											
Suppliers and employees		(6 667 396)	(7 350 539)	(8 085 631)	(8 599 507)	(8 294 047)	(8 294 047)	(7 136 437)	(8 848 912)	(9 485 584)	(10 034 058)
Finance charges		(16 581)	(12 107)	(9 577)	(6 551)	(21 551)	(21 551)	(7 089)	(4 669)	(3 286)	(2 307)
Transfers and Subsidies	1	(127 370)	(124 911)	(85 253)	(86 389)	(96 189)	(96 189)	(70 836)	(112 037)	(118 425)	(103 791)
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 909 651	3 422 366	5 791 310	1 195 726	1 627 210	1 627 210	6 087 728	1 451 304	1 465 918	1 681 137
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		2	116	16 586	–	–	–	(8 032)	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	4 036	4 169	4 303
Payments											
Capital assets		(1 425 946)	(1 110 164)	(1 230 341)	(1 159 709)	(1 549 220)	(1 549 220)	(709 434)	(1 397 435)	(1 428 975)	(1 641 639)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 425 944)	(1 110 048)	(1 213 755)	(1 159 709)	(1 549 220)	(1 549 220)	(717 466)	(1 393 399)	(1 424 806)	(1 637 336)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Increase (decrease) in consumer deposits		–	(6 686)	(1 358)	3 340	3 340	3 340	2 363	3 507	3 507	3 682
Payments											
Repayment of borrowing		(49 141)	(30 246)	(6 347)	(25 086)	(25 086)	(25 086)	(25 086)	(20 829)	(8 417)	(9 375)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(49 141)	(36 933)	(7 704)	(21 746)	(21 746)	(21 746)	(22 723)	(17 323)	(4 910)	(5 693)
NET INCREASE/ (DECREASE) IN CASH HELD		3 434 567	2 275 385	4 569 850	14 272	56 244	56 244	5 347 539	40 582	36 202	38 107
Cash/cash equivalents at the year begin:	2	697 457	679 975	720 987	856 795	731 029	731 029	–	802 185	842 767	878 969
Cash/cash equivalents at the year end:	2	4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	5 347 539	842 767	878 969	917 076

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 R0.842 billion in the 2026/2027 period to R0.878 billion in the 2027/2028 financial year and further increase over the MTREF to R0.917 billion by 2028/2029 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 R20.8 million for the 2026/2027 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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Cash and investments available</u>											
Cash/cash equivalents at the year end	1	4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	5 347 539	842 767	878 969	917 076
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	5 347 539	842 767	878 969	917 076
<u>Application of cash and investments</u>											
Unspent conditional transfers		255 179	289 601	166 229	289 601	52 650	52 650	64 005	52 650	52 650	52 650
Unspent borrowing		88 696	79 794	54 708	33 878	33 878	33 878	-	25 462	16 086	5 653
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(325 656)	(125 928)	2 574 702	(142 832)	271 124	271 124	(215 201)	(2 045 486)	(2 462 376)	(2 838 490)
Other provisions		328 988	384 931	407 273	384 931	408 259	408 259	412 548	412 321	416 383	420 445
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		347 206	628 398	3 202 912	565 578	765 911	765 911	261 353	(1 555 053)	(1 977 257)	(2 359 742)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		3 784 817	2 326 962	2 087 925	305 488	21 361	21 361	5 086 187	2 397 820	2 856 226	3 276 819
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		3 784 817	2 326 962	2 087 925	305 488	21 361	21 361	5 086 187	2 397 820	2 856 226	3 276 819

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 2026/2027 to 2027/2028 the surplus increases from R2.39 billion to R2.85 billion.
6. Considering the requirements of section 18 of the MFMA, it can be concluded that the 2026/2027 MTREF is funded with a surplus.
7. As part of the budgeting and planning guidelines that informed the compilation of the 2026/2027 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	606 217	405 691	586 648	634 662	790 569	790 569	767 884	744 677	762 002
Roads Infrastructure		69 521	81 508	96 770	61 416	74 864	74 864	59 760	73 889	58 028
Storm water Infrastructure		35 206	46 401	31 331	30 378	47 105	47 105	47 372	33 554	41 129
Electrical Infrastructure		96 351	22 151	109 164	95 750	124 607	124 607	102 887	108 924	102 802
Water Supply Infrastructure		221 161	109 866	180 103	157 811	205 634	205 634	210 026	215 793	263 890
Sanitation Infrastructure		47 464	35 153	44 639	81 424	80 133	80 133	53 571	48 886	56 391
Solid Waste Infrastructure		–	–	–	–	4 600	4 600	27 255	30 906	41 044
Information and Communication Infrastructure		6 127	743	6 127	1 200	15 300	15 300	3 500	2 500	2 500
Infrastructure		475 831	295 822	468 134	427 979	552 243	552 243	504 371	514 450	565 785
Community Facilities		16 916	12 487	11 973	60 329	50 694	50 694	38 654	45 240	13 000
Sport and Recreation Facilities		267	–	–	580	580	580	1 050	1 400	1 500
Community Assets		17 184	12 487	11 973	60 909	51 274	51 274	39 704	46 640	14 500
Heritage Assets		2 472	972	–	800	800	800	700	800	1 500
Revenue Generating		–	–	–	–	600	600	700	800	500
Investment properties		–	–	–	–	600	600	700	800	500
Operational Buildings		4 856	23 539	7 607	26 512	22 348	22 348	78 801	47 037	76 668
Housing		34 529	33 289	25 261	14 679	12 634	12 634	23 361	25 170	19 000
Other Assets		39 385	56 829	32 869	41 191	34 982	34 982	102 161	72 207	95 668
Biological or Cultivated Assets		–	–	5 942	–	–	–	–	–	–
Licences and Rights		7 817	197	16 107	4 850	41 204	41 204	26 590	14 040	7 541
Intangible Assets		7 817	197	16 107	4 850	41 204	41 204	26 590	14 040	7 541
Computer Equipment		287	2 203	2 099	2 155	3 040	3 040	2 450	3 050	5 000
Furniture and Office Equipment		10 261	9 055	12 657	28 084	17 512	17 512	17 690	16 026	10 908
Machinery and Equipment		5 154	10 857	9 372	22 320	19 159	19 159	25 610	23 940	25 100
Transport Assets		35 132	14 700	21 315	30 700	54 082	54 082	42 086	40 600	35 500
Land		12 695	2 569	6 182	15 673	15 673	15 673	5 822	12 123	–
Total Renewal of Existing Assets	2	270 244	351 447	412 539	248 194	403 648	403 648	263 265	319 101	419 375

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Consolidated Asset Management										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CAPITAL EXPENDITURE										
Roads Infrastructure		134 897	206 724	179 149	67 193	164 126	164 126	116 119	113 834	123 700
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		66 789	89 428	158 221	79 744	82 744	82 744	70 137	99 000	166 675
Water Supply Infrastructure		43 916	49 191	64 896	80 710	83 413	83 413	61 217	67 203	84 700
Sanitation Infrastructure		–	–	–	–	52 858	52 858	–	23 053	31 500
Infrastructure		245 602	345 343	402 266	227 647	383 142	383 142	247 473	303 091	406 575
Community Facilities		215	–	768	10 700	10 000	10 000	6 380	6 325	1 000
Sport and Recreation Facilities		15 041	4 753	5 588	8 946	9 706	9 706	8 712	8 885	10 800
Community Assets		15 256	4 753	6 357	19 646	19 706	19 706	15 092	15 210	11 800
Operational Buildings		9 386	1 350	3 917	900	800	800	700	800	1 000
Other Assets		9 386	1 350	3 917	900	800	800	700	800	1 000
Total Upgrading of Existing Assets	6	549 485	353 027	231 153	276 853	355 003	355 003	366 286	365 198	460 262
Roads Infrastructure		402 125	194 691	99 169	43 229	128 356	128 356	63 657	31 751	12 500
Electrical Infrastructure		16 983	15 716	3 704	15 000	–	–	–	–	–
Water Supply Infrastructure		7 004	7 132	209	12 448	24 521	24 521	40 341	59 319	96 522
Sanitation Infrastructure		32 254	59 668	88 484	118 281	122 120	122 120	175 397	208 239	296 940
Solid Waste Infrastructure		–	–	153	23 682	982	982	2 800	3 100	3 500
Infrastructure		458 366	277 207	191 719	212 641	275 979	275 979	282 196	302 409	409 462
Community Facilities		44 619	42 679	20 496	43 276	44 370	44 370	29 240	28 438	19 800
Sport and Recreation Facilities		35 157	26 255	4 838	5 612	13 899	13 899	35 010	14 550	21 500
Community Assets		79 776	68 934	25 335	48 888	58 269	58 269	64 250	42 988	41 300
Heritage Assets		1 695	862	–	1 600	1 600	1 600	1 400	1 600	4 000
Operational Buildings		9 436	5 562	13 882	13 324	18 355	18 355	18 090	17 800	5 500
Other Assets		9 436	5 562	13 882	13 324	18 355	18 355	18 090	17 800	5 500
Zoo's, Marine and Non-biological Animals		212	462	217	400	800	800	350	400	–
Total Capital Expenditure	4	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	1 397 435	1 428 975	1 641 639

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Consolidated Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
Roads Infrastructure		606 544	482 923	375 089	171 838	367 346	367 346	239 537	219 474	194 228
Storm water Infrastructure		35 206	46 401	31 331	30 378	47 105	47 105	47 372	33 554	41 129
Electrical Infrastructure		180 124	127 295	271 089	190 495	207 351	207 351	173 024	207 924	269 477
Water Supply Infrastructure		272 081	166 190	245 208	250 969	313 568	313 568	311 584	342 315	445 112
Sanitation Infrastructure		79 718	94 821	133 122	199 705	255 111	255 111	228 968	280 178	384 831
Solid Waste Infrastructure		–	–	153	23 682	5 582	5 582	30 055	34 006	44 544
Information and Communication Infrastructure		6 127	743	6 127	1 200	15 300	15 300	3 500	2 500	2 500
Infrastructure		1 179 799	918 372	1 062 119	868 267	1 211 363	1 211 363	1 034 040	1 119 950	1 381 822
Community Facilities		61 750	55 166	33 237	114 306	105 064	105 064	74 274	80 003	33 800
Sport and Recreation Facilities		50 465	31 008	10 427	15 138	24 186	24 186	44 772	24 835	33 800
Community Assets		112 216	86 174	43 664	129 444	129 250	129 250	119 046	104 838	67 600
Heritage Assets		4 168	1 834	–	2 400	2 400	2 400	2 100	2 400	5 500
Revenue Generating		–	–	–	–	600	600	700	800	500
Investment properties		–	–	–	–	600	600	700	800	500
Operational Buildings		23 678	30 452	25 406	40 736	41 503	41 503	97 591	65 637	83 168
Housing		34 529	33 289	25 261	14 679	12 634	12 634	23 361	25 170	19 000
Other Assets		58 207	63 741	50 668	55 415	54 137	54 137	120 951	90 807	102 168
Biological or Cultivated Assets		–	–	5 942	–	–	–	–	–	–
Licences and Rights		7 817	197	16 107	4 850	41 204	41 204	26 590	14 040	7 541
Intangible Assets		7 817	197	16 107	4 850	41 204	41 204	26 590	14 040	7 541
Computer Equipment		287	2 203	2 099	2 155	3 040	3 040	2 450	3 050	5 000
Furniture and Office Equipment		10 261	9 055	12 657	28 084	17 512	17 512	17 690	16 026	10 908
Machinery and Equipment		5 154	10 857	9 372	22 320	19 159	19 159	25 610	23 940	25 100
Transport Assets		35 132	14 700	21 315	30 700	54 082	54 082	42 086	40 600	35 500
Land		12 695	2 569	6 182	15 673	15 673	15 673	5 822	12 123	–
Zoo's, Marine and Non-biological Animals		212	462	217	400	800	800	350	400	–
TOTAL CAPITAL EXPENDITURE - Asset class		1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	1 397 435	1 428 975	1 641 639

MBR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Consolidated Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CAPITAL EXPENDITURE										
ASSET REGISTER SUMMARY - PPE (WDV)	5	20 713 362	28 532 619	40 132 819	26 287 260	38 720 987	38 720 987	36 729 355	34 824 314	32 414 994
Roads Infrastructure		6 720 007	10 584 629	15 270 837	9 719 406	14 797 736	14 797 736	13 895 394	13 089 687	11 778 471
Storm water Infrastructure		(101 225)	(538 844)	(734 899)	(552 917)	(742 321)	(742 321)	(750 115)	(757 909)	(765 703)
Electrical Infrastructure		4 073 983	5 795 560	9 552 371	4 934 242	8 933 346	8 933 346	8 214 697	7 496 048	7 153 056
Water Supply Infrastructure		3 641 601	5 168 810	7 156 160	5 116 349	7 062 982	7 062 982	7 034 037	7 005 092	6 733 597
Sanitation Infrastructure		2 280 132	2 612 446	3 311 787	2 215 912	3 135 940	3 135 940	2 888 164	2 632 918	2 401 927
Solid Waste Infrastructure		255 751	352 707	688 060	346 087	679 911	679 911	676 551	673 190	664 979
Rail Infrastructure		(367)	(367)	4	(367)		4	4	4	4
Coastal Infrastructure										
Information and Communication Infrastructure		4 431	4 431	6 554	9 032	6 914	6 914	6 914	6 914	6 914
Infrastructure		16 874 313	23 979 372	35 250 873	21 787 745	33 874 511	33 874 511	31 965 645	30 145 945	27 973 245
Community Assets		1 478 381	2 014 801	2 147 691	3 255 784	1 957 736	1 957 736	1 763 137	1 582 895	1 279 934
Heritage Assets		50 513	54 060	53 392	54 060	53 392	53 392	53 392	53 392	53 392
Investment properties		460 265	484 115	788 463	497 715	795 663	795 663	803 223	810 783	810 783
Other Assets		1 323 696	1 521 378	1 421 894	900	1 421 894	1 421 894	1 421 894	1 421 894	1 421 894
Biological or Cultivated Assets										
Intangible Assets		9 043	7 247	11 698	29 955	46 775	46 775	69 975	81 325	88 625
Computer Equipment		(20)	1 194	878	7 846	2 444	2 444	3 644	5 944	10 744
Furniture and Office Equipment		98 184	66 645	61 607	46 237	46 452	46 452	34 688	16 245	(3 015)
Machinery and Equipment		45 628	33 954	8 399	86 176	25 636	25 636	47 386	71 646	97 146
Transport Assets		288 881	263 313	275 148	398 629	368 034	368 034	432 100	487 850	535 850
Land		84 479	106 539	112 777	122 212	128 450	128 450	134 272	146 395	146 395
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	20 713 362	28 532 619	40 132 819	26 287 260	38 720 987	38 720 987	36 729 355	34 824 314	32 414 994
EXPENDITURE OTHER ITEMS										
Depreciation	7	2 291 363	2 435 687	2 742 016	1 097 566	1 050 463	1 050 463	1 051 468	1 154 582	1 195 307
Repairs and Maintenance by Asset Class	3	1 846 054	1 944 481	2 362 079	595 663	599 663	599 663	587 597	673 385	696 218
Roads Infrastructure		445 308	491 206	379 938	501 903	450 800	450 800	463 871	481 197	499 088
Storm water Infrastructure		107 002	100 887	46 425	117 582	68 582	68 582	71 119	73 466	75 817
Electrical Infrastructure		13 233	10 198	2 293	1 780	1 780	1 780	1 845	1 906	1 967
Water Supply Infrastructure		41 929	64 010	34 748	23 713	39 453	39 453	40 913	42 263	43 615
Sanitation Infrastructure		3 313	(4 642)	(2 077)	1 962	1 962	1 962	2 035	2 102	2 169
Solid Waste Infrastructure		33 915	46 462	37 765	41 985	41 485	41 485	43 020	44 440	45 862
Infrastructure		1 250	64	125	1 173	1 173	1 173	1 216	1 256	1 296
Community Facilities		200 641	216 979	119 279	188 195	154 434	154 434	160 149	165 433	170 727
Sport and Recreation Facilities		9 168	4 452	3 051	3 873	3 873	3 873	4 016	4 149	4 282
Community Assets		2 080	1 119	1 242	1 290	1 290	1 290	1 338	1 382	1 426
Heritage Assets		11 247	5 572	4 293	5 163	5 163	5 163	5 354	5 531	5 708
Non-revenue Generating		8	—	—	—	—	—	—	—	—
Investment properties		15	19	540	2 116	2 116	2 116	11 000	13 394	16 328
Operational Buildings		33 394	24 909	12 960	25 795	24 158	24 158	25 299	26 121	26 944
Other Assets		33 394	24 909	12 960	25 795	24 158	24 158	25 299	26 121	26 944
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Computer Equipment		847	204	75	672	612	612	635	656	677
Furniture and Office Equipment		7 067	3 770	13 172	21 807	12 215	12 215	12 767	13 188	13 610
Machinery and Equipment		162 539	211 051	193 610	208 292	201 899	201 899	198 789	205 349	211 920
Transport Assets		29 551	28 701	36 008	49 863	50 202	50 202	49 879	51 526	53 176
TOTAL EXPENDITURE OTHER ITEMS		2 291 363	2 435 687	2 742 016	1 097 566	1 050 463	1 050 463	1 051 468	1 154 582	1 195 307
Renewal and upgrading of Existing Assets as % of total capex		57,5%	63,5%	52,3%	45,3%	49,0%	49,0%	45,1%	47,9%	53,6%
Renewal and upgrading of Existing Assets as % of deprecn		44,4%	36,2%	27,3%	88,1%	126,5%	126,5%	107,1%	101,6%	126,3%
R&M as a % of PPE & Investment Property		2,2%	1,7%	0,9%	1,9%	1,2%	1,2%	1,3%	1,4%	1,5%
Renewal and upgrading and R&M as a % of PPE and Investment Property		6,1%	4,2%	2,6%	3,9%	3,1%	3,1%	3,0%	3,4%	4,3%

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 2026/2027 financial year BCMM has allocated 44.6% of its capital budget towards asset upgrading and renewal and 4% 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		-	-	121 878	123 050	123 050	123 050	122 278	122 678	122 718
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	144 486	142 524	142 524	142 524	145 510	146 510	147 374
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	266 364	265 574	265 574	265 574	267 788	269 188	270 092
Using public tap (< min.service level)	3	-	-	144 486	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	2 888	2 864	2 864	2 864	1 864	864	864
<i>Below Minimum Service Level sub-total</i>		-	-	147 374	2 864	2 864	2 864	1 864	864	864
Total number of households	5	-	-	413 738	268 438	268 438	268 438	269 652	270 052	270 956
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		-	-	176 210	176 210	176 210	176 210	176 290	176 370	176 450
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)		-	-	60 655	60 655	60 655	60 655	61 655	62 855	64 055
Other toilet provisions (> min.service level)		-	-	16 444	16 444	16 444	16 444	16 444	16 444	16 444
<i>Minimum Service Level and Above sub-total</i>		-	-	262 290	262 290	262 290	262 290	263 370	264 650	265 930
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	4 184	4 184	4 184	4 184	3 184	1 984	1 984
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	4 184	4 184	4 184	4 184	3 184	1 984	1 984
Total number of households	5	-	-	266 474	266 474	266 474	266 474	266 554	266 634	267 914
<u>Energy:</u>										
Electricity (at least min.service level)		5 164	4 963	-	4 977	4 977	4 977	4 977	4 977	4 977
Electricity - prepaid (min.service level)		131 851	-	-	133 684	133 684	133 684	134 184	134 684	135 184
<i>Minimum Service Level and Above sub-total</i>		137 015	4 963	-	138 661	138 661	138 661	139 161	139 661	140 161
Electricity (< min.service level)		36 500	-	-	37 000	37 000	37 000	37 000	37 000	37 000
Electricity - prepaid (< min. service level)		36 500	-	-	35 200	35 200	35 200	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		73 000	-	-	72 200	72 200	72 200	37 000	37 000	37 000
Total number of households	5	210 015	4 963	-	210 861	210 861	210 861	176 161	176 661	177 161

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

BUF Buffalo City - Table A10 Consolidated basic service delivery measurement										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Refuse:										
Removed at least once a week		-	-	-	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
Removed less frequently than once a week		-	-	-	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
Using own refuse dump		-	-	-	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
No rubbish disposal		-	-	-	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
Total number of households	5	-	-	-	223 342	223 342	223 342	223 342	223 342	223 342
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	50 321	50 321	50 321	52 821	56 275	58 775
Sanitation (free minimum level service)		-	-	-	42 576	42 576	42 576	45 076	47 059	49 559
Electricity/other energy (50kwh per household per month)		-	-	-	71 194	71 194	71 194	71 194	73 694	76 194
Refuse (removed at least once a week)		-	-	-	43 928	43 928	43 928	42 824	43 236	45 138
Informal Settlements		-	-	-	181	181	181	183	191	201
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		235 622	242 624	298 496	268 729	268 729	268 729	291 114	300 720	310 343
Sanitation (free sanitation service to indigent households)		83 918	63 848	76 547	114 120	114 120	114 120	119 484	123 427	127 377
Electricity/other energy (50kwh per indigent household per month)		32 467	48 360	50 912	123 690	123 690	123 690	137 419	149 554	162 759
Refuse (removed once a week for indigent households)		149 818	110 124	130 757	193 393	193 393	193 393	202 482	209 164	215 857
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	347 435	347 435	347 435	456 045	479 035	519 365
Total cost of FBS provided	8	501 825	464 955	556 712	1 047 366	1 047 366	1 047 366	1 206 544	1 261 900	1 335 701
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	120 000	120 000	120 000	-	-	-
Water (kilolitres per household per month)		-	-	-	6	6	6	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	124	124	124	-	-	-
Electricity (kwh per household per month)		-	-	-	50	50	50	-	-	-
Refuse (average litres per week)		-	-	-	170	170	170	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		144 333	209 496	254 121	296 356	296 356	296 356	303 192	303 192	312 894
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other	6	-	-	-	55	55	55	-	-	-
Total revenue cost of subsidised services provided		144 333	209 496	254 121	296 411	296 411	296 411	303 192	303 192	312 894

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 2026/2031 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 Fifth IDP Review Process as required in terms 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 2026/2027 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: 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)	Senior Management Team: 15 July 2025 Budget Steering Committee: 7 August 2025 Strategic Development Portfolio Committee: 7 August 2025
2.	Top Management: Consider 2025/2026 First Adjustment Budget & the 2024/2025 Fourth Adjustment Budget and recommend these being approved by Council	07 August 2025
3.	Budget Steering Committee: Consider 2025/2026 First Adjustment Budget & the 2024/2025 Fourth Adjustment Budget and recommend these being approved by Council	12 August 2025
4.	Council: <u>Approve</u> IDP/Budget/PMS Process Plan and Time Schedule (at least 10 months before the start of the budget year), the 2025/2026 First Adjustment Budget (to be tabled before 25 August 2025) and the 2024/2025 Fourth Adjustment Budget. AND <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 2025

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
SEPT – OCT: PHASE 1: Research Information Collection and Analysis		
5.	DDM/One Plan Review Framework /Process Plan developed and integrated with the IDP/Budget/PMS Process Plan of the metro REF: DISTRICT DEVELOPMENT MODEL- (DDM) / ONE PLAN	5 Sept 2025
6.	DDM/One Plan Conveners Orientation Session: • Orientation of Management on their roles and responsibilities	16 Sept 2025
7.	BCMM DDM Core Group: Internal Work Session: • Technical Planning Session to solidify and converge plans for Buffalo City Metropolitan Municipality as the local sphere of government contributing to the Revised (Third Generation) One Plan	10 Oct 2025
8.	Conduct IDP/Budget/PMS Workstreams to: • Prepare a draft Situational Analysis Report for the Mayoral and Council Lekgotlas; and • 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 REF: DISTRICT DEVELOPMENT MODEL- (DDM) / ONE PLAN	14 October 2025
9.	Ward-based Planning Sessions: • Public engagements to interact with ward communities, listen to needs and concerns and provide feedback on approved programmes and projects for 2026/2027 and review Ward Priorities.	October 2025 to 3 March 2026.
OCT – DEC: PHASE 2: Vision, Objectives and Strategies		
10.	Three Spheres Joint Planning Session:	14 November 2025

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
	All three spheres reflect on information available at all levels, joint metro spatial analysis, progress on previous commitments, confirm/change strategic direction of development in line with Provincial Growth and Development Strategy and National Spatial Development Plan REF: DISTRICT DEVELOPMENT MODEL- (DDM) / ONE PLAN	
11.	BCMM DDM Core Group: Technical Planning Session to solidify and converge plans for Buffalo City Metropolitan Municipality as the local sphere of government contributing to the Revised (Third Generation) One Plan REF: DISTRICT DEVELOPMENT MODEL- (DDM) / ONE PLAN	19 November 2025
12.	Budget Preparation sessions with all directorates: - Prepare for 2025/2026 Mid-Year Adjustment Budget Reallocation - Prepare 2026/2027 MTREF Budget Reallocation - Facilitate IDP and Budget Integration through the incorporation of strategic informants to Budget Priorities for Adjustment Budget and MTREF Budget - Confirm 2026/2027 Tariff Process - Verify Fleet and Staff Keys	24 November to 9 December 2025
13.	BCMM Technical IGR Forum To present the revised One Plan to stakeholders	12 December 2025
14.	Council: Endorses the Reviewed DDM/One Plan	15 December 2025
JAN – FEB: PHASE 3: Development of Programmes and Projects		

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
15.	Council: - To table and adopt the Statement of Financial Performance and the Implementation of the 2025/2026 budget for the second quarter & Mid-year budget and Performance assessment report ended 31 December 2025 - To consider Municipal entity's proposed budget, priorities and objectives for 2026/2027 and proposed budget adjustments for 2025/2026 - To table the Draft 2024/2025 Annual Report within 7 months after the end of the financial year to which the report relates	29 January 2026
16.	Ward-based Planning Sessions: Public engagements to interact with ward communities, listen to needs and concerns and provide feedback on approved programmes and projects for 2026/2027 and review Ward Priorities.	Continued from 30 January to 3 March 2026.
17.	Senior Management Technical Planning Session: - 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; and - Deliberate on and confirm strategic imperatives that should inform the Budget Priorities	15 – 17 February 2026
18.	IDP Technical Work Sessions (per directorate): - Review 2025/2026 service delivery key performance indicators and targets after adjustments budget - Set Key Performance Indicators and Targets for the draft Revised 2026/2027 IDP and SDBIP	February – March 2026

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
	Align IDP, Budget, Risk and performance indicators	
FEB: PHASE 4: Integration and Consolidation		
19.	Budget Steering Committee: Consider 2025/2026 Mid-year Adjustment Budget for recommendation to Council	11 February 2026
20.	Councillors and Traditional Leaders' Workshop: Deliberate on the proposed 2025/2026 Mid-year Adjustment Budget	13 February 2026
21.	Top Management Technical Planning Session: - 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 - Incorporate S154 Turnaround Framework into the draft IDP	17 – 18 February 2025
22.	Council: Consider and adopt 2025/2026 Mid-year Adjustment Budget	25 February 2026
23.	National Treasury Mid-year Budget and Performance Assessment Review	5-6 March 2026
MAR: PHASE 5: Approval, Adoption and Publication Approval of draft IDP		
24.	Budget Steering Committee:	19 March 2026

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
	Consider and recommend the draft IDP, MTREF Budget and SDBIP	
25.	Councillors and Traditional Leaders' Workshop: - 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	24 March 2026
26.	Council: - 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.	31 March 2026
APR – MAY:		
PHASE 5: Approval, Adoption and Publication		
Consultation and refinement		
27.	Municipal Budget and Benchmark Engagement by National Treasury: Assess BCMM draft MTREF Budget	05 May 2026
28.	IDP/Budget Roadshow Conducted IDP/Budget Road Show to consult the Draft IDP, Tabled MTREF Budget and draft policies	INLAND 11 May 2026 COASTAL URBAN 13 May 2026 MIDLAND 15 May 2026

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
		COASTAL RURAL 19 May 2026
APR – MAY:		
PHASE 5: Approval, Adoption and Publication		
Final Adoption		
29.	Top Management: To consider and recommend the draft IDP, MTREF Budget and BEPP	13 May 2026
30.	Budget Steering Committee: To consider and recommend the draft IDP, MTREF Budget and BEPP	19 May 2026
31.	Councillors and Traditional Leaders' Workshop: To interrogate Final IDP, MTREF Budget and budget related policies before formal submission to Council for adoption	20 May 2026
32.	Council: To adopt IDP, Performance Management Measures and Targets, MTREF Budget, and the revised Policies (at least 30 days before the start of the budget year)	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 2026/2027 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 2025/2026 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 2026/2027 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 2026/2027 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 2025/2026 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. 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;
- d. IDP/Budget Roadshows where the Draft (Revised) IDP and MTREF Budget were consulted with the public; and

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 AE** in the compilation of the final 2026/2027 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 and 2026/2027 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**

- Operating revenue budget assumptions are informed by CPIX and the supplier's tariffs increases.
- Operational expenditure budget assumptions are credible
- Operating budget is multiyear, and capital budget has a variance of more than 10% which indicates that it is not multiyear.
- There was political oversight on the IDP and budget process as the budget process was adopted by Council and a process was undertaken to determine the priorities.

- **Relevance**

- IDP strategic objectives aligns to National and Provincial strategies.
- Alignment is indicated on table SA4 - SA6 of the MBRR.
- The City used the guidance provided in the MFMA budget circulars budget.

- **Sustainability**

- Persistent operating deficits over the 2026/27 MTREF are worrying as the City cannot build reserves to fund capital budget as planned. Therefore, this is a risk to sustainability.
- Positive cash flow projections over the 2026/27 MTREF, however not sufficient to pay outstanding creditors.
- Liquidity ratios like cash coverage and current ratio show worrying signs due to low collection rate.
- Tabled Budget is funded but not 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 2026/2027 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 (2026/2031);
- 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 as revised with communities for 2026/2027;
- Priorities emerging from the S154 Turnaround Framework and other Oversight Reports.

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	- Decent employment through inclusive economic growth. - A skilled and capable workforce to support inclusive growth. - An efficient, competitive and responsive economic infrastructure network.	- A growing, inclusive and equitable economy. - Vibrant and equitably enabled communities.	- 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.	Ensure access to affordable, reliable, sustainable economic growth, full and productive employment and decent work for all.	- 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	Protection and enhancement of environmental assets and natural resources.	A growing, inclusive and equitable economy.	- 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.	Take urgent action to combat climate change and its impacts.	- Resolving the energy challenge. - Revitalizing agriculture and the agro-processing value chain.
A Well-Governed City	Improve the quality of basic education.	An educated, empowered, and innovative citizenry.	- 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.	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.	N/A

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	A development-orientated public service and inclusive citizenship.	An educated, empowered and innovative citizenry.	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.	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.	Moderating workplace conflict.
A Spatially Transformed City	Improve health and life expectancy.	A healthy population.	- 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.	Ensure healthy lives and promote well-being for all at all ages	N/A
A Spatially Transformed City	Sustainable human settlements and improved quality of household life.	Vibrant and equitably enabled communities (Universal access to social infrastructure).	- The proportion of people with access to electricity should rise from 70% in 2010 to 95% by 2030, with no grid options available for the rest. - Ensure that all people have access to clean, potable water and that there is enough water for agriculture and industry.	Ensure availability and sustainable management of water and sanitation for all.	State reform and boosting the role of state-owned companies, ICT infrastructure or broadband roll out, water, sanitation and transport infrastructure.

The 2026/2027 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	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
A GREEN CITY	To promote an environmental sustainable city with optimal benefits from our natural assets	B		523 133	603 091	727 476	765 232	760 232	760 232	832 905	863 968	889 351
A CONNECTED CITY	To maintain a world class logistics network	A		2 242 415	2 493 497	2 994 418	3 286 763	3 279 201	3 279 201	3 776 387	4 055 530	4 398 307
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		277 512	365 576	363 567	355 232	350 232	350 232	372 239	385 119	392 404
A SPATIALLY INTEGRATED /TRANSFORMED CITY	To develop and maintain world class infrastructure and utilities	B		1 621 686	1 995 856	2 159 618	2 411 465	2 403 965	2 403 965	2 499 696	2 648 560	2 722 957
A WELL GOVERNED CITY	Promote Sound financail and administrative capabilities	B		3 387 974	3 895 144	4 032 469	4 134 877	4 129 877	4 129 877	3 979 133	4 050 255	4 182 344
OWN MUNICIPAL STRATEGIC OBJECTIVE												
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	8 052 720	9 353 164	10 277 547	10 953 569	10 923 507	10 923 507	11 460 359	12 003 432	12 585 362

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	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
A GREEN CITY	To promote an environmental sustainable city with optimal benefits from our natural assets	B		27 902	43 636	8 545	54 174	28 785	28 785	77 203	90 241	114 212
A CONNECTED CITY	To maintain a world class logistics network	A		713 280	497 981	616 743	374 814	617 819	617 819	452 923	434 697	494 835
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		76 193	81 798	59 546	158 824	156 930	156 930	154 412	112 973	104 200
A SPATIALLY INTEGRATED /TRANSFORMED CITY	To develop and maintain world class infrastructure and utilities	B		329 070	339 221	418 659	432 212	517 814	517 814	590 190	700 516	806 943
A WELL GOVERNED CITY	Promote Sound financail and administrative capabilities	B		279 502	147 528	126 846	139 685	227 873	227 873	122 707	90 548	121 449
Allocations to other priorities			3									
Total Capital Expenditure			1	1 425 946	1 110 164	1 230 340	1 159 709	1 549 220	1 549 220	1 397 435	1 428 975	1 641 639

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	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
04 - Directorate - Chief Financial Officer										
Finance And Administration										
Budget And Treasury Office										
Other	Rand Value				54 731	54 731	54 731			
06 - Directorate - Infrastructure Services										
Energy Sources										
Electricity										
Electricity - Prepaid (< Min. Service Level)	Households	36 500			35 200	35 200	35 200			
Electricity - Prepaid (Min. Service Level)	Households	131 851			133 684	133 684	133 684	134 184	134 684	135 184
Electricity (< Min. Service Level)	Households	36 500			37 000	37 000	37 000	37 000	37 000	37 000
Electricity (At Least Min. Service Level)	Households	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			
Electricity	Households				71 194	71 194	71 194	71 194	73 694	76 194
Electricity	Households				11 380	11 380	11 380	11 380	13 880	16 380
Informal Settlements (R000)	Rand Value				6219 644	6219 644	6219 644	19754 770	26223 206	33678 590
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			176 210	176 210	176 210	176 210	176 290	176 370	176 450
Flush Toilet (With Septic Tank)	Households			5 437	5 437	5 437	5 437	5 437	5 437	5 437
Sanitation	Households				42 576	42 576	42 576	45 076	47 059	49 559
Sanitation	Households				43 928	43 928	43 928	46 248	45 861	48 361
Informal Settlements (R000)	Rand Value				59791 372	59791 372	59791 372	68911 370	73909 588	80428 212
Upgrading - Receiving Sanitation	Households									
No Toilet Provisions	Households									
Other (R000)	Rand Value									
Other Toilet Provisions (< Min. Service Level)	Households			4 184	4 184	4 184	4 184	3 184	1 984	1 984
Other Toilet Provisions (> Min. Service Level)	Households			16 444	16 444	16 444	16 444	16 444	16 444	16 444
Pit Toilet (Ventilated)	Households			60 655	60 655	60 655	60 655	61 655	62 855	64 055
Sanitation (Rand Per Household Per Month)	Rand Per Household Per				124	124	124			
Water Management										
Water Distribution										
Water	Households				50 321	50 321	50 321	52 821	56 275	58 775
Water	Households				82 828	82 828	82 828	82 828	88 245	90 745
Informal Settlements (R000)	Rand Value				80360 281	80360 281	80360 281	166315 311	183048 368	194245 117
No Water Supply	Households			2 888	2 864	2 864	2 864	1 864	864	864
Other (R000)	Rand Value									
Other Water Supply (< Min. Service Level)	Households									
Piped Water Inside Dwelling	Households			121 878	123 050	123 050	123 050	122 278	122 678	122 718
Using Public Tap (< Min. Service Level)	Households			144 486						
Level)	Households			144 486	142 524	142 524	142 524	145 510	146 510	147 374
Water (Kilolitres Per Household Per Month)	Kilolitres Per Household Per				6	6	6			
Development										
Finance And Administration										
Property Services										
Property Rates (R000 Value Threshold)	Rand Value Threshold				120 000	120 000	120 000			
Adjustment)(Impermissible Values Per	Rand Value									
Planning And Development										
Economic Development/Planning										
Informal Settlement	Households				133	133	133			
Informal Settlement	Kwh Per Household Per				133	133	133			
Informal Settlement	Rand Value				133	133	133			
09 - Directorate - Municipal Services										
Waste Management										
Solid Waste Disposal (Landfill Sites)										
Removal	Households				43 928	43 928	43 928	42 824	43 236	45 138
Removal	Households				42 824	42 824	42 824	42 824	43 236	45 138
Informal Settlements (R000)	Rand Value				201063 274	201063 274	201063 274	201063 274	195853 892	211012 928
No Rubbish Disposal	Households				7 154	7 154	7 154	7 154	7 154	7 154
Other (R000)	Rand Value									
Other Rubbish Disposal	Households				3 130	3 130	3 130	3 130	3 130	3 130
Refuse (Average Litres Per Week)	Average Litres Per Week				170	170	170			
Removed At Least Once A Week	Households				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
Using Communal Refuse Dump	Households				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

Table 35: MBRR Table SA8 - Performance indicators and benchmarks

BUF Buffalo City - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management											
Credit Rating		0	0		A1-/A	A1-/A	A1-/A	A1-/A			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0,7%	0,7%	0,4%	0,3%	0,4%	0,4%	0,4%	0,6%	0,4%	0,4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0,8%	0,8%	0,5%	0,3%	0,4%	0,4%	0,4%	0,6%	0,4%	0,4%
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%	2,5%	2,5%	2,5%
Liquidity											
Current Ratio	Current assets/current liabilities	1,1	1,1	0,8	1,6	1,5	1,5	3,2	1,5	1,6	1,7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1,1	1,1	0,8	1,6	1,5	1,5	3,2	1,5	1,6	1,7
Liquidity Ratio	Monetary Assets/Current Liabilities	0,3	0,3	0,4	1,0	0,8	0,8	2,1	0,9	1,0	1,1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	122,0%	103,3%	106,7%	105,7%	106,5%	106,5%	135,6%	106,2%	105,8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		122,0%	103,3%	106,7%	105,7%	106,5%	106,5%	135,6%	106,2%	105,8%	106,3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	109,2%	105,6%	32,8%	25,0%	30,9%	30,9%	4,8%	27,8%	26,0%	24,1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	22,0%	22,0%	22,0%	0,0%	23,1%	25,5%	28,0%
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		43,7%	57,9%	94,4%	148,9%	218,8%	218,8%	-7,2%	231,5%	208,2%	191,7%
Other Indicators											
	Total Volume Losses (kW) technical	0	0	0	128257543	128257543	128257543	0	128257543	128257543	0
	Total Volume Losses (kW) non technical	0	0	0	338133523	338133523	338133523	0	338133523	338133523	0
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	-	-	-	709 000	709 000	709 000	-	794	794	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	0	0	0	-	3	3	-
Water Volumes :System input	Bulk Purchase	0	0	0	26024768	26024768	26024768	0	27235793	27235793	27235793
	Water treatment works	0	0	0	41513472	41513472	41513472	0	45265041	45265041	45265041
	Natural sources	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kℓ)	-	-	-	23 638	23 638	23 638	-	25 375	25 375	25 375
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	0	0	0	148922	148922	148922	0	161641	161641	161641
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	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)	32,1%	28,5%	26,5%	26,8%	26,5%	26,5%	24,0%	27,5%	27,4%	27,3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32,9%	29,2%	27,2%	27,5%	27,3%	27,3%	40,6%	28,2%	28,2%	28,0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5,5%	5,3%	3,7%	4,6%	4,1%	4,1%	5,8%	4,0%	4,0%	4,0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	23,1%	21,3%	23,4%	5,5%	5,7%	5,7%	12,9%	5,5%	6,0%	5,9%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	83,0	67,6	36,4	35,3	35,2	89,3	25,5	36,6	36,7	38,5
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	213,6%	209,9%	50,3%	40,1%	47,0%	47,0%	10,4%	39,6%	36,1%	32,7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6,6	4,1	6,5	0,9	0,8	0,8	8,2	0,9	0,9	0,9

2.3.1.1 Borrowing management

The City's credit rating has been downgraded from A-(ZA) to BBB+(ZA) on the long-term scale, while the short-term rating remains unchanged at A2(ZA). The outlook has improved from Negative to Stable, reflecting the positive impact of the ongoing Voluntary Financial Plan. This plan is expected to support the stabilisation of the City's financial position and prevent further deterioration of its liquidity profile.

The Municipality has the capacity to take on additional financing through borrowing to invest in infrastructure projects. However, due to weak economic performance and a low collection rate, the process for securing additional loans will be costly for the City.

The following financial performance indicators have been included in the compilation of the proposed 2026/2027 MTREF budget:

Capital charges to operating expenditure is a measure of the cost of borrowing in relation to operating expenditure. It can be seen that the cost of borrowing is decreasing from 0,6% in 2026/2027 to 0,4% over the MTREF.

Borrowing funding of own capital expenditure measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by borrowing.

Liquidity

Current ratio for the 2026/2027 financial year is 1,5:1 and is projected to slightly increase to 1,7:1 by 2028/2029 financial year. Included in the current assets is the City's debt book, which has a projected collection ratio of 77,25% for 2026/2027, and the recoverability of this is considered to be attainable.

The liquid ratio is 1,0:1 over the 2026/2027 MTREF. The City aims to maintain a consistent stock level over the MTREF period to adequately respond to emergency situations relating to service delivery considerations.

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 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.

2.3.1.4 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.

2.3.1.5 Other Indicators

Employee costs as a percentage of operating revenue are 27,4% in the 2026/2027 financial year and slightly increases to 27,5% over the MTREF. Though this rate is still within the norm, the increasing trend is a concern that requires close monitoring.

Electricity distribution losses are anticipated to be 27,5% in 2026/2027. This continues to be an area of focus for reducing electricity losses. There is a programme undertaken

by the City to electrify informal dwellings, which would also assist in reducing illegal connections.

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 minimised.

The overall average of non-revenue water is anticipated to be 35% in 2026/2027 financial year.

BCMM has developed a WC/WDM Strategy, which focuses primarily on reducing the level of non-revenue water to enhance both the financial viability and water supply sustainability of BCMM.

The goals set in terms of this strategy are as follows:

- Reduction of non-revenue water
- Installation of movable ablution blocks, including water meters, so that the non-revenue water supplied can be accounted for and be part of equitable share allocation.
- Water balance monitoring: Installation of bulk water meters and replacement of commercial meters in Coastal, Midlands, and Inland.
- Reduction of raw water treatment losses
- Community awareness campaign and education on the abuse of communal facilities without due care and the consequences of such actions in a drought environment.
- Refurbishment and installation of Pressure Reducing Valves (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, are at 4% in the 2026/2027 financial year.

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.

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 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 post health and safety hazards to our communities and the environment.

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

2.4 OVERVIEW OF THE TRADING SERVICES REFORMS

This report presents the status of implementation against the eight minimum commitments (M1–M8) adopted by the Council of Buffalo City Metropolitan Municipality as a condition of participation in the National Treasury Trading Services Reform Incentive Programme under the Urban Settlements Development Grant.

The Council resolution, approved in the previous financial year, committed BCMM to achieving full implementation of all eight minimum commitments by 30 June 2026. This report covers the period July 2025 to May 2026, with approximately six weeks remaining before the compliance deadline.

Each commitment is assessed using a RAG (Red–Amber–Green) status rating and includes a detailed deliverable tracker showing the status of each evidence item required by the National Treasury programme. The Year 0 (Y0) commitments, comprising Council resolutions, have all been completed. The focus of this report is on the Year 1 (Y1) implementation deliverables.

With approximately six weeks remaining before the 30 June 2026 compliance deadline, the overall status of the Trading Services Reform Programme requires urgent attention from Council. All Year 0 Council commitment resolutions have been completed. National Treasury conducted a formal assessment in May 2026, which confirmed a number of concerns — most critically around the Business and Investment Plan (M5), which has been subsequently addressed, and the appointment of Business Unit Heads (M2). The summary position on Year 1 implementation is as follows:

Ref	Commitment	Overall Status	Target for Council Approval	Due Date
M1	Service Compact	On Track	May 2026	30 Jun 2026
M2	SPoMA Appointment	Behind Schedule	Apr 2026	30 Jun 2026
M3	Organisational Structure	On Track	May 2026	30 Jun 2026
M4	Delegations	On Track	May 2026	30 Jun 2026
M5	Financial Model and Business & Investment Plan	On Track	May 2026	30 Jun 2026

M6	Budget Support of Trading Service Business & Investment Plan	On Track	May 2026	30 Jun 2026
M7	Financial Transparency (Separate AFS)	On Track	Aug 2026	30 Sep 2026
M8	Change Management and Capacity Building	At Risk		30 Jun 2026

Legend: **Green** = On Track | **Amber** = At Risk | **Red** = Behind Schedule

Overall Assessment: One commitment SPoMA Appointment (M2) is Behind Schedule. One commitment Change Management Plan (M8) is At Risk and six commitments (M1, M3, M4, M5, M6, M7) are On Track. The SPoMA appointment process has been unblocked following Council approval of the interim macro-organisational structure on 29 April 2026, but the 1 July 2026 appointment deadline remains extremely tight and requires active management. Significant progress has been made on the Business and Investment Plan (M5) and budget alignment (M6) and the concerns raised by National Treasury were addressed specifically with reference to the level of investment in Electricity and the pace of financial turnaround.

Council is advised that immediate intervention is required on two fronts: (1) the SPoMA recruitment process (M2) — the interim macro structure was approved by Council on 29 April 2026 and the advertisement is being placed; National Treasury has been unequivocal that the appointment must be effective by 1 July 2026; and (2) the Change Management and Capacity Building commitment (M8), which cannot be formally approved until the SPoMA appointments are in place and the M5 investment model is resolved.

3. Detailed Status per Commitment

3.1. M1: Service Compact

Overall Status:	On Track
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Council Commitment: *Develop and implement a Service Compact between the Municipality and the W&S and E&E Business Units, clarifying roles, responsibilities, and accountabilities.*

Deliverable Tracker:

#	Deliverable	Evidence Required	Status	Target Date
1	Council Commitment to Service Compact	Council commitment resolution	Completed	Jun 2025
2	Council approval of Service Compact	Copy of Council approved Service Compact	In Progress	May 2026
3	Council approval of Service Compact	Evidence of Council approval	In Progress	May 2026

Progress to Date:

Development of the Service Compacts for both Water & Sanitation (W&S) and Electricity & Energy (E&E) trading services is well advanced. Draft compacts were developed with National Treasury guidance and submitted for stakeholder comment. Legal Services has provided formal inputs on the compact, delegations and the SLA template. The National Treasury compact assessment (May 2026) rated M1 as Amber, with the primary risk being the timing of tabling the item for Council approval. SLA drafting is underway using the Legal template provided, with HR and Finance SLAs to be circulated first, followed by Supply Chain and Security SLAs. May Council submissions close from 11 May 2026, meaning the compact and delegations documents must be finalised as a priority.

Key Issues and Risks:

The May 2026 National Treasury compact assessment rated the Service Compact as Amber, with no major content concerns — timing is the primary risk. May Council submissions close from 11 May 2026. If the compact is not tabled at the May Council sitting, a special Council meeting or urgent intervention will be required to meet the 30 June 2026 deadline. Drafting of the SLAs (the operational layer that gives the compact its teeth) is still in progress and must keep pace with the compact approval process.

Required Actions:

- 1. Finalise the Service Compact documents incorporating Legal Services’ inputs and submit for May 2026 Council tabling by 11 May 2026.
- 2. Complete and circulate SLA drafts to all three trading services using the Legal Services template, prioritising HR, Finance, Supply Chain, and Security SLAs.
- 3. Table the Service Compact for Council approval at the May 2026 Council sitting, or arrange a special Council meeting if the May sitting cannot accommodate the item.
- 4. Submit all SLA drafts to Legal Services for final review so that SLAs are ready for implementation by 1 July 2026, when the business units go live.

3.2. M2: SPoMA Appointment

Overall Status:	Behind Schedule
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Council Commitment: *Appoint Heads of the W&S and E&E Business Units through a formal recruitment process, with performance contracts focused on reform targets.*

Deliverable Tracker:

#	Deliverable	Evidence Required	Status	Target Date
1	Commitment to appointment as outlined	Council commitment resolution	Completed	Jun 2025
2	New appointee in place	SPoMA Job Description	Completed	Apr 2026
3	New appointee in place	SPoMA appointee profile and qualifications	Completed	Apr 2026
4	New appointee in place	SPoMA performance contract	In Progress	May 2026
5	New appointee in place	Letter of appointment	Not Started	Jun 2026

Progress to Date:

Significant progress has been made on this commitment since the previous reporting period. The interim macro-organisational structure — a prerequisite for advertising the positions — was approved by Council on 29 April 2026. This unblocked the recruitment process. Draft job specifications for the Heads of Business Units (Electricity, Water & Sanitation) have been prepared and the recruitment advertisement was being finalised for publication. Performance contract templates are being developed and formal letters of appointment must be prepared in parallel with the recruitment process. National Treasury was emphatic during the May 2026 compact assessment: the appointment of the SPoMA must be effective by 1 July 2026 — this deadline is non-negotiable and earlier timelines suggesting July or August were explicitly rejected.

Key Issues and Risks:

With the macro structure now approved and the advertisement about to be placed, the key risk is the compressed timeline. A standard recruitment process requires 2–3 months; with only six weeks to the 1 July 2026 effective date, every stage must run without delay and where possible in parallel. A top-level task team comprising the City Manager, Acting CFO, Acting HOD and other senior officials has been proposed to actively drive this process. The municipality has confirmed it will make every effort to meet the 1 July deadline, but the risk of a slight overrun remains real if shortlisting, interviewing or vetting encounters delays.

Required Actions:

1. Publish the recruitment advertisement for Heads of Business Units (Electricity, Water & Sanitation) without delay.
2. Run all recruitment stages (shortlisting, interviewing, background checks) in the shortest permissible timeframe, with stages overlapping where legally allowed, targeting appointment letters by 30 June 2026.
3. Develop performance contract templates immediately so they are ready for signing the moment appointments are made, avoiding any further delay after letters of appointment are issued.

3.3. M3: Organisational Structure

Overall Status:	On Track
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Council Commitment: *Approve an organisational structure incorporating all value chain components and support services for both Business Units.*

Deliverable Tracker:

#	Deliverable	Evidence Required	Status	Target Date
1	Council Commitment to revising and approving org structure	Council commitment resolution	Completed	Jun 2025
2	Council approves org structure as required	Copy of approved Organisational Structure	In Progress	May 2026
3	Council approves org structure as required	Evidence of approval by Council or City Manager	In Progress	Jun 2026

Progress to Date:

The interim macro-organisational structure was approved by Council on 29 April 2026, which was a critical step forward. However, National Treasury's compact assessment in May 2026 rated M3 as Amber, viewing the proposed detailed structures as still reflecting a traditional municipal directorate model rather than a truly ring-fenced business unit. Electricity has consulted its local shop stewards on the proposed structure. Water & Sanitation has not yet done so and must follow the same process before the broader municipality-wide union session can take place.

Key Issues and Risks:

Job evaluations cannot proceed until the Council-approved structure is in place.

Required Actions:

1. Complete W&S shop steward consultation on the proposed structure, conduct the municipality-wide union session, and table the full organisational structure for Council approval before 30 June 2026.

3.4. M4: Delegations

Overall Status:	On Track
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Council Commitment: *Finalise delegations of operational, financial, and management authority to the Business Unit Heads.*

Deliverable Tracker:

#	Deliverable	Evidence Required	Status	Target Date
15	Council commitment to delegations	Council commitment resolution	Completed	Jun 2025
16	Delegations in place	Copy of approved Delegations Document	In Progress	May 2026
17	Delegations in place	Evidence of approval by Council delegation	Not Started	May 2026

Progress to Date:

Good progress has been made on this commitment. National Treasury's compact assessment in May 2026 rated M4 as Green — the only commitment to receive a clean bill of health from Treasury. Legal Services has submitted formal inputs on the compact, delegations, and has provided a template for the SLAs. The delegations framework must be completed and approved by Council before 30 June 2026, when the business units go live and delegated authority must be operational.

Key Issues and Risks:

A post-June 2026 review of delegations is anticipated as the business units mature and operational experience reveals gaps or refinements needed.

Required Actions:

1. Council approval.

3.5. M5: Financial Model and Business & Investment Plan

Overall Status:	On Track
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Council Commitment: *Develop a multi-year utility financial model and use it to generate Business & Investment Plans for both trading services.*

Deliverable Tracker:

#	Deliverable	Evidence Required	Status	Target Date
19	Council commitment to production and approval of BIP	Council commitment resolution	Completed	Jun 2025
20	Council approves turnaround and reform business plan and budget	Copy of council approved BIP	In Progress	May 2026
21	Council approves turnaround and reform business plan and budget	Evidence of Council approval	Not Started	May 2026
22	Council approves turnaround and reform business plan and budget	CSP advisory letter to CM	Not Started	Jun 2026

Progress to Date:

This commitment is the most serious concern identified by National Treasury during its May 2026 compact assessment, which rated M5 as Red. Treasury is not satisfied with either the level of planned investment — particularly in Electricity — or the pace of financial turnaround. A revised financial model presenting alternative scenarios — ranging from the current budget-aligned position to a graduated turnaround trajectory — was prepared for a working session on 12 May 2026 attended by Finance, Electricity, and Akhile. The revised model and a funding motivation for the Revenue Protection Programme were presented to top management to inform the MTREF rework. The revised financial model was presented to CSP and was accepted in a meeting held on 14 May 2026.

Key Issues and Risks:

National Treasury has reinforced that failure to demonstrate a credible investment and turnaround plan risks losing the performance-based USDG successor grant, which would create an even larger fiscal gap.

Required Actions:

1. Table the revised Business & Investment Plan for Council approval at the earliest possible Council sitting, incorporating the agreed funding model and prioritised capex programme.
2. Initiate the CSP advisory letter process to National Treasury and ensure the approved BIP is reflected in the 2026/27 MTREF budget (M6).

3.6. M6: Budget Support of Trading Service Business & Investment Plan

Overall Status:

On Track

Council Commitment: *Ensure the 2026/27 MTREF budget accommodates, supports, and funds the Business & Investment Plans of both trading services.*

Deliverable Tracker:

#	Deliverable	Evidence Required	Status	Target Date
1	Council commitment to budget and funding implications	Council commitment resolution	Completed	Jun 2025
2	Council budget for trading services in place	Report approved by City Manager in support of BIP	Not Started	Jun 2026
3	Council budget for trading services in place	LGBA advisory letter to CM	Not Started	Jun 2026

Progress to Date:

National Treasury rated M6 as Amber in the May 2026 compact assessment, acknowledging its direct dependence on M5. A working session was held on 12 May 2026 between Finance, Electricity, and Akhile to rework the financial model and identify realistic funding sources that could be redirected to the Electricity Business and Investment Plan. The LGBA advisory letter to National Treasury has been drafted and is circulating for final signatures; submission is imminent. Budget alignment activities remain directly dependent on the finalisation and Council approval of the revised BIP under M5. Until that revised BIP is agreed, the formal City Manager's report and budget adjustments cannot be initiated.

Key Issues and Risks:

The municipality must navigate a path where it commits to a credible, phased investment plan that satisfies Treasury while remaining financially manageable. The LGBA advisory letter still awaits final signature and must be submitted urgently to meet the applicable deadline.

Required Actions:

1. Council approval.

3.7. M7: Financial Transparency (Separate AFS)

Overall Status:	On Track
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Council Commitment: *Produce fully separate Annual Financial Statements per trading service aligned to the NT MFMA Circular template.*

Deliverable Tracker:

#	Deliverable	Evidence Required	Status	Target Date
31	Council Commitment to preparation of Trading Services AFS separately	Council commitment resolution	Completed	Jun 2025
32	Separate TS AFS, flows and balances statement, and annual report	Annual Financial Statements	Not Started	Sep 2026
33	Separate TS AFS, flows and balances statement, and annual report	Flows & Balances Statement	Not Started	Sep 2026

#	Deliverable	Evidence Required	Status	Target Date
34	Separate TS AFS, flows and balances statement, and annual report	Annual Report	Not Started	Sep 2026

Progress to Date:

This is the standout commitment in the programme. National Treasury rated M7 as Green during the May 2026 compact assessment and formally commended the Finance team for the quality and progress of the work. Draft interim financial statements have been prepared for all three trading services — Electricity, Water & Sanitation, and Solid Waste — based on the National Treasury specimen financial statements from the MFMA Circular of July 2024. The September 2026 deadline provides more time than most other commitments, but preparatory work must continue without interruption to ensure the deadline is met. A key workstream underway is the alignment of all PIAP project indicators to mSCOA-coded accounts to enable the required National Treasury reporting, which is being progressed by the Finance team.

Key Issues and Risks:

While the September 2026 target is within reach, the quality of the AFS will depend on successful cost allocation and trial balance separation across all three business units — a technically complex exercise that requires consistent data and mSCOA-coded accounts. The municipality will need to sustain the capacity required for separate AFS preparation on an annual basis, whether through internal skills development or external support. The link between PIAP project indicators and mSCOA account codes is being established and must be confirmed to enable accurate NT reporting.

Required Actions:

1. Continue and accelerate the trial balance separation and cost allocation exercise, using the draft interim financial statements as the baseline and refining allocations to ensure accuracy.
2. Continue populating the specimen AFS templates from the MFMA Circular of July 2024 and set monthly internal review milestones to track progress toward the September 2026 deadline.
3. Confirm that all PIAP project indicators are linked to the correct mSCOA-coded accounts to enable accurate National Treasury reporting, and identify any capacity gaps requiring external support for the annual AFS cycle.
4. Sustain the momentum and quality that earned National Treasury's commendation — this commitment should serve as the template for delivery discipline across the other commitments.

3.8. M8: Change Management and Capacity Building

Overall Status:	At Risk
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Council Commitment: *Establish additional capacity to support organisational transformation and increased infrastructure investment delivery.*

Deliverable Tracker:

#	Deliverable	Evidence Required	Status	Target Date
38	Council Commitment to additional capacity in place	Council commitment resolution	Completed	Jun 2026
39	Effective change management and implementation support	Change Management Plan approved by CM & SPoMA	In Progress	May 2026

#	Deliverable	Evidence Required	Status	Target Date
40	Effective change management and implementation support	CSP advisory letter to CM	In Progress	—

Progress to Date:

National Treasury rated M8 as Amber in the May 2026 compact assessment, with the rating directly linked to the unresolved M5 financial model and the pending SPoMA appointment. The Change Management Plan is in development, targeting approval by the City Manager and SPoMA. The submission process for the CSP advisory letter to National Treasury has been initiated. SLA drafting — a key deliverable of the business unit support model — has commenced using the Legal Services template, with HR and Finance SLAs to be circulated first, followed by Supply Chain and Security SLAs. June 2026 has been proposed as a formal transition month to prepare all three business units for go-live on 1 July 2026, recognising that the delays in SLAs and organisational structure mean June must now carry a heavy implementation load. A top-level task team comprising the City Manager and senior officials has been proposed to actively drive the remaining transition activities.

Key Issues and Risks:

The SPoMA appointment (M2) remains the primary dependency for M8 — the Change Management Plan requires joint sign-off by both the City Manager and the incoming SPoMA. Until those appointments are in place, the plan cannot be formally approved. The pace of SLA development and the adequacy of the June 2026 transition plan are also risks: if SLAs are not finalised in time, the business units cannot operate with clear service agreements from Day 1. Treasury's Amber rating for M8 also reflects its dependence on resolving the M5 investment model, since change management resourcing must be proportional to the scale and ambition of the reform.

Required Actions:

1. Finalise all SLA drafts (HR, Finance, Supply Chain, Security) and submit to Legal Services for review, so that SLAs are ready for signature by 1 July 2026 when the business units go live.
2. Formally designate June 2026 as a transition month with a detailed week-by-week action plan covering SLA finalisation, secondment arrangements, system configurations, and reporting readiness to ensure the 1 July 2026 go-live is achievable.

In light of the status assessment and the limited remaining timeframe, the following recommendations are submitted for Council consideration:

- That Council notes the status of implementation against the eight minimum commitments as set out in this report for the period July 2025 to May 2026, including that all Year 0 Council resolutions have been completed and that National Treasury conducted a formal compact assessment in May 2026, the outcomes of which are reflected in this report.
- That Council notes that one commitment (M2: SPoMA Appointment) is Behind Schedule, one commitment (M8: Change Management and Capacity Building) is At Risk, and six commitments (M1, M3, M4, M5, M6, and M7) are On Track, with approximately six weeks remaining before the 30 June 2026 compliance deadline, and notes further the outcomes of the National Treasury compact assessment conducted in May 2026.
- That Council notes that the interim macro-organisational structure was approved on 29 April 2026 and the recruitment advertisement for Heads of Business Units is being placed, and directs the City Manager to ensure all recruitment stages are expedited so that the SPoMA appointments are effective by 1 July 2026, as required by National Treasury, with performance contracts ready for immediate signing upon appointment.

- That Council directs the City Manager to ensure that the Service Compact (M1) and Delegations Framework (M4) are tabled at the earliest available Council sitting in May or June 2026, and that the revised Organisational Structure (M3) is finalised following the National Treasury CSP clarification session and tabled for Council approval before 30 June 2026.
- That Council directs the City Manager to expedite the finalisation of a revised Business and Investment Plan for Electricity (M5) — incorporating a credible, phased Revenue Protection Programme and turnaround trajectory — and ensure the 2026/27 MTREF budget (M6) is aligned to this revised plan, noting that National Treasury has rated the Electricity financial position as the most critical concern in the reform programme and has indicated that failure to demonstrate adequate investment commitment places continued access to the performance-based USDG successor grant at risk.
- That Council notes that failure to achieve all minimum commitments by the specified deadlines will result in exclusion from the National Treasury performance-based incentive grant programme under the Urban Settlements Development Grant.
- That Council directs the establishment of a weekly progress-monitoring mechanism, chaired by the City Manager with participation from all three trading service departments, Akhile, Legal Services, HR, and Finance, to track delivery against remaining milestones, manage the June transition month, and compile the National Treasury evidence requirements in readiness for the June 2026 compliance deadline.

All Year 0 Council resolutions have been completed. The programme is broadly on track, with six of the eight minimum commitments rated On Track (M1, M3, M4, M5, M6, and M7). The SPoMA appointment process (M2) remains the single most critical risk, rated Behind Schedule: the 1 July 2026 appointment deadline is now extremely tight and requires urgent escalation to ensure the advertisement is placed and the process

concluded in time. The Change Management and Capacity Building commitment (M8) is rated At Risk, requiring close monitoring and targeted intervention over the coming weeks. On the positive side, the Organisational Structure (M3) has been resolved following Council approval of the interim macro structure on 29 April 2026, the Service Compact (M1), Delegations Framework (M4), and Business and Investment Plan (M5) have all been assessed as On Track, and the Financial Transparency work (M7) received a formal commendation. With approximately six weeks to the 30 June 2026 compliance deadline, the municipality must treat June as a critical transition month and prioritise the SPoMA appointment above all else to protect continued access to the National Treasury incentive grant.

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 Immovable Asset Policy

The Immovable Asset Policy is for the management of immovable assets. The policy was revised and adopted by Council on 31 May 2025, no amendments have been made to the policy. This policy is attached as Annexure J.

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 2025; no amendments have been made to the policy. This policy is attached as Annexure K.

2.5.1.3 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 2025, and no amendments have been made to the policy. This policy is attached as Annexure M.

2.5.1.4 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 2025, and no amendments have been made to the policy. This policy is attached as Annexure P.

2.5.1.5 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 2025, and no amendments have been made to the policy. This policy is attached as Annexure Q.

2.5.1.6 Long-Term Financial Planning Policy

The policy on Long Term Financial Planning was adopted by Council on 31 May 2025 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.

2.5.1.7 Budget Management & Oversight Policy

The Budget Management & Oversight Policy was adopted by Council on 31 May 2025 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.

2.5.1.8 Investment and Cash Management Policy

The purpose of the Investment and Cash Management Policy is to secure sound and sustainable management of the Metro's surplus cash and investments. The policy was adopted by Council on 31 May 2025 and no amendments have been made to the policy. This policy is attached as Annexure T.

2.5.1.9 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 2025, and no amendments have been made to the policy. This policy is attached as Annexure U.

2.5.2 Policies reviewed and amended

The following budget-related policies have been reviewed by management and submitted together with the Revised 2026/2027 IDP, 2026/2027 MTREF Budget and 2026/2027 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:

Policy Page Number	Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
6	3	3. LEGAL MANDATES AND REGULATORY FRAMEWORK	4. LEGAL MANDATES AND REGULATORY FRAMEWORK	Correcting index number
6	4	4. PURPOSE OF THE POLICY	5. PURPOSE OF THE POLICY	Correcting index number
7	5	5. STRATEGIC OBJECTIVES	6. STRATEGIC OBJECTIVES	Correcting index number
8	6	6. POLICY PRINCIPLES	7. POLICY PRINCIPLES	Correcting index number

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 a revised Property Rates Policy.

Through the public participation process, comments were received on our Property Rates Policy. The inputs were proposing amendments. After consideration of the inputs from the public, minor amendments have been made to this rates policy. And they are listed below. The proposed amendments are also highlighted on the revised policy attached as Annexure H.

The below are the proposed amendments:

Policy Page Number	Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
14	8.2 & 8.3	Act	MPRA	To make specific reference to the Municipal Property Rates Act.
18	9.2.3	30 June	31 August	So that applications are received after the approval of the policy.
20	10, 10.1 & 10.2	Previously under clause 9	Separate heading, Clause 10.	Exclusions are statutory requirements and not rates relief measure granted by a municipality, therefore these are removed under Rates relief measures (Clause 9) to a separate clause 10.
922	15	New	1 July 2026	To indicate the effective date of the policy.

2.5.2.3 Supply Chain Management Policy

In terms of section 111 of the Municipal Finance and Management Act No. 56 of 2003 the municipality must adopt a Supply Chain Management Policy. The proposed amendments to the policy are summarised below. The proposed amendments are also highlighted on the revised policy attached as Annexure I.

The below are some of the proposed amendments:

Policy Page Number	Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
5	1.17	new	"Framework Agreement' means a contract for construction works or goods or services, between the City and one or more suppliers, which are of an ad-hoc or repetitive nature on an "as instructed" or "as and when required" basis where the terms, conditions, specifications, rates, prices, and works order allocation processes are awarded for use over a predetermined period without guaranteeing any quantum of expenditure utilising the contract.	New definition added
8	5.3	new	The accounting officer hereby delegates the power in SCM regulation 27(2)(g) to approve the specifications for the procurement of goods or services to the chairperson of the BSC.	Delegation for approval of Bid Specifications
16	22.3	The Municipal Manager may determine a closure date for the submission of bids which is less than the (30) or fourteen (14) days requirement, but only if such shorter period can be justified on the grounds of urgency or emergency or any exceptional case. The reasons for such motivation should be recorded for audit purposes and poor planning cannot be provided for as a reason for such motivation.	The accounting officer may determine a closure date for the submission of bids which is less than the thirty (30) or fourteen (14) days requirement, but only if such shorter period can be justified on the grounds of urgency or emergency or any exceptional case where it is impractical or impossible to follow the official procurement process. The reasons for such determination should be recorded for audit purposes.	Rewording of the paragraph to remove ambiguity

Policy Page Number	Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
17	22.6	The bids submitted by the service providers must be valid for a period of hundred and twenty (120) days and the validity period may be extended once days for a further period not exceeding sixty (60) days.	The bids submitted by the service providers must be valid for a period of twelve months and the validity period may be extended once by the GM: SCM for a further period not exceeding six months. Any further extension of the validity period is subject to the approval of the accounting officer.	The extension of the validity period of a bid should be a simple process to prevent bids from expiring. Proposal that this power be delegated to the GM: SCM
17	22.7 (d)	Service providers should have seven (7) working days to respond to a request for the extension of the validity date. Any shorter period does not render the tender process null and void.	Service providers should preferably have seven (7) working days to respond to a request for the extension of the validity date. Any shorter period does not render the tender process null and void.	The extension of the validity period of a bid should be a simple process to prevent bids from expiring.
21	30.1 (c)	Must not be for a period of more than five years at a time	delete	Reference has been made to Section 7 of MFMA

Policy Page Number	Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
24	36(a) (iv)	acquisition of animals for zoos; or in any other exceptional case where it is impractical or impossible to follow the official procurement processes	4. in the event of a major system failure; 5. in the event where the delivery of a municipal service would be significantly restricted; or 6. where it is impossible to follow the official procurement processes; including situations where it is not possible to ascertain the nature or extent of the work required in order to call for bids	Expanding and providing more clarity on exceptional circumstances
25	37	New insertion	37. Emergency Dispensation 37.1 The conditions warranting Emergency dispensation should include the existence of one or more of the following: 37.1.1 the possibility of human injury or death; 37.1.2 the prevalence of human suffering or deprivation of rights; 37.1.3 the possibility of damage to property, or suffering and death of livestock and animals;	

Policy Page Number	Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
25	37	New insertion	37.1.4 the interruption of essential services, including transportation and communication facilities or support services critical to the effective functioning of the City as a whole; 37.1.5 the possibility of serious damage occurring to the natural environment; 37.1.6 the possibility that failure to take necessary action may result in the City not being able to render an essential community service; 37.1.7 the possibility that the security of the state could be compromised; and 37.1.8 where immediate action is necessary in order to avoid – 37.1.8.1 a hazardous or risky situation; 37.1.8.2 misery; or 37.1.8.3 a situation that may cause the City's operations to be severely disrupted; and early delivery is of critical importance 37.2 The prevailing situation, or imminent danger, should be of such a scale and nature that it could not readily be alleviated by interim measures, in order to allow time for the formal procurement process. 37.3 The procurement procedure to be followed in an emergency situation shall be determined by the Accounting Officer or a delegated official.	

Additional new proposed additions are contained in the attached policy.

2.5.2.4 Budget Virement Policy

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

The below are some of the proposed amendments:

Policy Page Number	Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
10	10.2.6	New	No budget transfers are permissible within one month of the adoption of the approved budget or adjustment budget.	To support the credibility and integrity of the approved budget by promoting accurate and well-considered initial allocations and limiting unnecessary budget adjustments immediately after adoption.
10	10.2.7	New	Budget transfers across different cost centres is limited to 5% of the total budgeted operating expenditure of the transferring cost centre.	To ensure compliance with National Treasury guidance as outlined in MFMA Budget Circular No. 51, by regulating and limiting budget transfers / virements.
10	10.3.1	Budget Transfers must not result in adding 'new' projects to the budget.	Budget transfers in Capital & Operating projects are only permitted within the same programme.	To clearly state the circumstances under which the Budget transfers are accepted for Capital & Operating projects
11	10.4.3	New	No virements No virements are permissible within one month of the adoption of the approved budget or adjustment budget.	To support the credibility and integrity of the approved budget by promoting accurate and well-considered initial allocations and limiting unnecessary budget adjustments immediately after adoption. of the Financial year.

Policy Page Number	Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
11	10.4.4	New	Virements across different directorates is limited to 10% of the total budgeted operating expenditure of the transferring directorate.	To promote the integrity and credibility of the approved budget, in line with guidance issued by National Treasury, by limiting the extent of budget transfers across directorates.
12	10.5.4	New	No project virements are permissible within one month of the adoption of the approved budget or adjustment budget.	To support the credibility and integrity of the approved budget by promoting accurate and well-considered initial allocations and limiting unnecessary budget adjustments immediately after adoption.
12	10.5.5	New	Virements in capital projects is limited to 10% of the transferring capital project.	To ensure compliance with National Treasury guidance as outlined in MFMA Budget Circular No. 51, by regulating and limiting budget transfers / virements.

2.5.2.5 Credit Control policy

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

The below are some of the proposed amendments:

Policy Page Number	Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
11	10.4.4	New	Virements across different directorates is limited to 10% of the total budgeted operating expenditure of the transferring directorate.	To promote the integrity and credibility of the approved budget, in line with guidance issued by National Treasury, by limiting the extent of budget transfers across directorates.
12	10.5.4	New	No project virements are permissible within one month of the adoption of the approved budget or adjustment budget.	To support the credibility and integrity of the approved budget by promoting accurate and well-considered initial allocations and limiting unnecessary budget adjustments immediately after adoption.
12	10.5.5	New	Virements in capital projects is limited to 10% of the transferring capital project.	To ensure compliance with National Treasury guidance as outlined in MFMA Budget Circular No. 51, by regulating and limiting budget transfers / virements.

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
Definition	Nil	"POPIA" means the Protection of Personal Information Act, No. 4 of 2013. The Protection of Personal Information Act is a piece of legislation which governs the law of data protection and privacy in South Africa.	Adding a Legislative Definition
3(12)(a)	The Municipality, if it is found that a customer has been undercharged for a period of time, the Municipality will amend the back charged amount to a period of consumption not exceeding six (6) months, from the date that the customer is made aware of the back charge, in writing by the municipality. This includes all services, except property rates which will be back charged for the full period.	If it is found that a customer has been undercharged for a period of time, the Municipality will raise the back charged amount for a period of consumption not exceeding six (6) months, from the date that the customer is made aware of the back charge, in writing by the municipality. This includes all services, except property rates which will be back charged for the full period.	Grammatical Correction

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
3(14.4.1)	Should any dispute result in the need for a credit to be passed on the account, such correction shall not exceed a period of 36 months from the date the dispute was finalized.	Should any dispute result in the need for a credit to be passed on the account, such correction shall not exceed a period of 12 months from the date the dispute was logged with BCMM.	(1) Customers should log their queries timeously and not years after an error occurred on the account. (2) To curb huge losses in credit adjustments.
4(7)(4)(a)	The Customer submits a certificate from a registered plumber or sworn affidavit from any other person who has repaired the leak within ten (10) days of the leak having been repaired	The Customer submits a certificate from a registered plumber or sworn affidavit from any other person who has repaired the leak. The leak must be repaired within four (4) months of high consumption reflecting on the municipal statement.	There is no timeframe on when the customer must submit the document, as no rebate will be passed without the relevant documentation. Also, to curb losses, the leak must be repaired within a reasonable timeframe.

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
4(1)	The Municipality is introducing steps to achieve a SMART city status. To achieve this the Municipality will be required to introduce SMART metering equipment which can be used amongst other things load control and demand management. The customer will be required to allow municipal staff access to change existing metering equipment to SMART metering equipment in order for this objective to be met.	The Municipality has introduced steps to achieve a SMART city status. To achieve this the Municipality will be required to introduce SMART metering equipment which can be used amongst other things load control and demand management. The customer will be required to allow municipal staff access to change existing metering equipment to SMART metering equipment in order for this objective to be met.	Grammatical Correction
4(4)	Electricity and water consumption is measured with either prepaid and postpaid metering devices, where applicable	Electricity and water consumption is measured with either prepaid or postpaid metering devices, as applicable.	Grammatical Correction

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
4(7)(4)(c)	It is confirmed that the leak was not discernable from the surface.	Remove this item from the policy.	We process leak rebates for discernable leaks as well as underground leaks.
New 4(7)(4)(c)	New Item to be included in Policy	If it is confirmed by a registered plumber that the leak was not discernable from the surface, then a 100% leak rebate is applicable if the leak was repaired within 90 days of the high consumption.	Customers should not be penalized for leaks that are not discernable, as long as they repair the leak within 90 days as that is sufficient time for them to notice the high consumption from their account statement.
4(7)(4)(d)	It is certified that the leak occurred on a pipe listed on the schedule of approved pipes and fittings prescribed by the Director responsible for Infrastructure Services.	Remove this item from the policy.	To be compliant with the policy, as we currently process rebates for any plumbing repairs done to fixtures and pipes.

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
4(7)(4)(f)	The adjustment period for the water leak rebate will not exceed thirty-six (36) months from date of repairs of the leak	The adjustment period for the water leak rebate will not exceed twelve (12) months from date of repairs of the leak.	To curb losses with excessive credits. Also, customers are to repair leaks within four (4) months of detection of high consumption, so this should no longer be an issue.
7(1)	Any aggrieved person may address a grievance or query regarding charges for municipal rates and services to the Chief Financial Officer in writing or may visit any Customer Care office or make use of any relevant facility provided by the Municipality within sixty (60) days of the account date depending on the nature and complexity of the query.	Any aggrieved person must ensure that their query is registered on the municipality's Query Portal and must have a valid reference number for the query. The person may seek assistance from the Call Centre or any Customer Care office to ensure that the query is registered, and a reference number provided.	For accurate recording and tracking of queries, and to have one entry point for all queries.

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
4(5)	All new meters will be prepaid metered supply and all existing postpaid meters will be converted to prepaid supply at this municipality discretion.	All new meters will be prepaid metered supply and all existing postpaid meters will be converted to prepaid supply at the Municipality's discretion.	Grammatical Correction
4(6)(iv)	Director	Head of Directorate	Factual Amendment
5(3)	All payments, whether made by cash, cheque, stop order, electronic payments or payments made through agents should be receipted by the Municipality by the close of business on the due date.	All payments, whether made by cash, <u>bank-guaranteed</u> cheque, stop order, electronic payments or payments made through agents should be receipted by the Municipality by the close of business on the due date.	Addition

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
5(11)	New	(a) Where unclaimed refunds relating to credits on accounts exceed thirty-six (36) months, the Municipality will write those unclaimed credits off, and the account holder will no longer have any claim against the municipality. Before the amount is written off, a notice will be placed in the local media, calling for customers to claim their refunds within three (3) months from the date of the advert. (b) After expiry of the three-month period as contemplated in point 5(11)(a) above, unclaimed credits will be written off and a report will be submitted to the Municipal Council for Noting.	Additional policy statement

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
7(4)	The Municipality will respond to all inquiries from Customers in writing within sixty days from the lodging of the enquiry.	Within 90 days of the dispute being lodged, the consumer must be notified of the process of the dispute, and where the Municipality dismisses the dispute, including any outcome of the internal appeal process stipulated in section 62 of the Municipal Systems Act of 2000, the supply shall be disconnected within 30 days thereafter without any further notice to the consumer.	Alignment to Credit Control by-law

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
6(2)	The interest rate charged on overdue debt will be the interest rate charged to the Municipality by its banker on its primary bank account, plus one (1) percentage point.	The interest rate charged on overdue consumer debt will be charged at the rate as stipulated in the Municipal Tariff Book	Policy statement amendment
8(4)	Amounts on accounts, which remain unpaid after the due date, will be subject to a fourteen (14) day notice period notification prior to the intended debt collection action that will be instituted. Return of service must be received before the fourteen (14) day notice period commences, prior to any suspension of municipal services.	Amounts on accounts, which remain unpaid after the due date, will be subject to a fourteen (14) day notice period notification prior to termination of services to the property. The pre-termination notice must be served before termination of services.	Policy statement amendment
8(6)(a)(i)	Delivery Process	Remove	Duplicate clause
8(6)(a)(iv)	Disconnection of electricity supply for the non-payment of an account will be during the 30 day period following the due date.	Disconnection of electricity supply for the non-payment of an account will commence after the pre-termination notice period	Compliance to by-law

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
8(6)(b)(iii)	The purchase restriction or blocking of purchase of electricity for the non-payment of an account will be during the 30 day period following the due date as stipulated on the monthly account.	The purchase restriction or blocking of purchase of electricity for the non-payment of an account will be implemented once the fourteen-day (14) pre-termination notice period has lapsed.	Compliance to by-law
8(6)(b)(vi)	The municipality will allow a partial restriction purchase of electricity of the 80/20 block type based on economic conditions prevailing at the time for the following reasons (a & b, below). The approval for the implementation of the partial restriction can be done by the Chief Financial Officer (CFO) in consultation with the Accounting Officer:	The municipality will allow a partial restriction purchase of electricity of the partial block type based on economic conditions prevailing at the time for the following reasons (as contemplated in points a & b, below). The approval for the implementation of the partial restriction can be granted by the Chief Financial Officer (CFO) in consultation with the Accounting Officer: -	Policy correction

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
9(10)	Customers who are in arrears with 120 days and older debt with their rates and service accounts may apply to the Municipality for a debt settlement discount as and when the Municipality approves the implementation of such a scheme.	(a) Customers who are in arrears with 120 days and older debt with their rates and service accounts may apply to the Municipality for a debt settlement discount as and when the Municipality approves the implementation of such a scheme. (b) The following customers do not qualify for the Debt Incentive Scheme: Municipal Staff and Councillors Government Departments (National, Provincial, Local) Parastatals iv. State-owned Companies	Policy correction
10(2)(c)(iii)	Director responsible for Land Administration	Head of Directorate responsible for Property Management	Factual Amendment

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
11(5) 11(6)	5. Municipal staff and Councillors are not entitled to benefit from the Indigent Support subsidy whilst employed and if it is discovered that a staff member or councillor has benefitted from the Indigent Support subsidy after the date of their employment with the Municipality, this will result in disciplinary action being taken against the relevant staff member or Councillor. 6.No owner or tenant of a property may benefit from the Indigent support subsidy whilst a municipal staff member or Councillor is residing on the same property.	5. Municipal staff and Councillors are not entitled to benefit from the Indigent Support subsidy or Debt Incentive Scheme whilst employed and if it is discovered that a staff member or councillor has benefitted from the Indigent Support subsidy or Debt Incentive Scheme after the date of their employment with the Municipality, this will result in disciplinary action being taken against the relevant staff member or Councillor. 6. No owner or tenant of a property may benefit from the Indigent support subsidy or Debt Incentive Scheme whilst a municipal staff member or Councillor is residing on the same property.	Policy correction

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
13(1) 13(3)	1. The objective to write off irrecoverable debt is to have a debt book that does not reflect irrecoverable debt. 3. In cycles of thirty (30) calendar days the Municipality will write off the debt of registered Indigent debt and a report will be submitted to Council on a quarterly basis, for noting.	1. The objective to write off irrecoverable debt is to clear the debt book of uncollectable debt. 3. Monthly or quarterly, the Municipality will write off the debt of registered Indigent customers and a report will be submitted to Council on a quarterly basis, for noting.	Procedural correction
13(5)(e) (i)	Claims must have been submitted to the estate of the deceased,	Claims must have been submitted to the estate of the deceased, <u>if applicable</u>	Addition
13(7)	New	All reports that are submitted to the Municipal Council, that contain customer information, must comply with the provisions of the POPIA	Addition

2.5.2.6 Indigent Support policy

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

The below are of the proposed amendments:

Policy Page Number	Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
Pg 15	12.1	tenants	owners	Contradicting the qualification criteria
Pg 16	12.1.1.5	The applicant may not receive more than one (1) subsidy from Buffalo City Metropolitan Municipality	Remove	Contradicting the qualification criteria
Pg 17	12.1.2.5	The applicant may not receive more than one (1) subsidy from Buffalo City Metropolitan Municipality	Remove	Contradicting the qualification criteria

Policy Page Number	Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
Pg 17		Exemptions	Remove	Update with Exclusions
Pg 17	Exemptions	In the event that the applicant is a tenant on the property with no documentary proof of the rental agreement between the owner and tenant.	Remove	Contradicting the qualification criteria
Pg 17	12.2.2	Any occupant or resident of the single household may not own any property in addition to the property in respect of which indigent support is provided.	Remove	Contradicting the qualification criteria

Policy Page Number	Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
Pg 17	12.2.3	Property of indigent household may be inspected annually to determine validity of application or indigence.	Remove	This is covered during the registration
Pg 17	12.2.4	Neither the applicant nor other members of the household has other properties registered in their names.	Remove	Contradicting the qualification criteria
Pg 18	12.4	OR RECOGNISED REFUGEES:	Remove	Contradicting the qualification criteria
Pg 18	12.4	or have recognised refugee status (proof of status needed).	Remove	Contradicting the qualification criteria

Policy Page Number	Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
Pg 18	12.5	Tenants A tenant or occupier as described in Council Credit Control Policy can apply for the benefits in respect of the charges, he/she is billed for while the landlord remains liable for all ownership related charges such as rates.	Remove	Contradicting the qualification criteria
Pg 22	13.8	Indigent households in informal settlements where no electricity is available may, on application, be provided with alternative energy sources including, but not limited to: paraffin, fire gel, liquefied petroleum gas, etc., provided that procurement of service providers or services shall be subject to the Supply Chain Management Policy and procedures of the Municipality and that the support given does not exceed the threshold or value of free electricity given to other indigent households.	Remove	Not possible under the current financial state of the City

Policy Page Number	Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
Pg 27	16.4	Publication of register of indigent households Names of indigent beneficiaries must be open for public perusal and comment. Such publication will occur annually. Written objections from the public must be referred to the Accounting Officer who will be responsible for investigating the validity of the complaint and for taking appropriate action.	Remove	The clause is against the POPIA

Policy Page Number	Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
Pg 30	17.1	Municipal Manager	City Manager	Correcting the tittle of City Manager
Pg 30	18	Municipal Manager	City Manager	Correcting the tittle of City Manager
Pg 30	18	14 days	30 days	Extension of period

2.5.2.7 Receipting Policy

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

The below is the proposed amendment:

Policy Page Number	Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
13	13.1.1. (b)	A debtor may settle his/her debt with the Municipality by means of : b) Cheques	Remove this from the Policy,	Cheque payments are no longer supported in South Africa, as all bank-issued cheques and special clearances were discontinued effective 31 December 2020. This move was driven by high fraud risk, lengthy processing times, and declining usage

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 2026/2027 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	2025/2026	2026/2027	2027/2028	2028/2029
National Treasury Headline Inflation Forecasts	4,30%	3.70%	3.30%	3.20%
Salaries	5,01%	4.75%	4.55%	4.45%
Electricity Purchases	12,74%	8.76%	8.83%	8.83%
Water Purchases	7,26%	5.33%	3.30%	3.20%
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 189,57	R1,249.72	R1,286.87	R1,336.92
Equitable Share Allocation	R1 296 018 000	R1,363,341,000	R1,432,070,000	R1,462,480,000
Bad Debt Provision	24,00%	22.75%	21.75%	20.75%
Property Rates	2,00%	2.00%	0.00%	3.20%
Refuse Tariff	4,80%	4.70%	3.30%	3.20%
Sewerage Tariff	4,80%	4.70%	3.30%	3.20%
Electricity Tariff	12,74%	11.10%	8.83%	8.83%
Water Tariff	9,80%	8.33%	3.30%	3.20%
Fire Levy	4,30%	3.70%	3.30%	3.20%
Sundry Income	4,30%	3.70%	3.30%	3.20%

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 2025/2026	Annual rating 2025/2026	Previous Rating 2024/2025
Short term	Rand	A2(za)	March 2026	A2(za)
Long-term	Rand	BBB+(za)	March 2026	A-(za)
Outlook	Rand	Stable	March 2026	Negative

The Credit Rating for 2026/2027 and 2025/2026 has been stagnant with the Ratings Outlook with stable (2026/2027). The Stable Outlook reflects GCR's expectation that the ongoing Voluntary Financial Plan will help to stabilise the financial position, preventing further erosion of its liquidity profile. BCMM's ratings could be downgraded if the Metro displays an inability to maintain fiscal balance and liquidity further erodes. Additionally, a deterioration in the municipality's economic base, social economic indicators or governance failures may also weigh on the ratings. Although unlikely over the rating horizon, the rating could be upgraded over the medium-term if BCMM's financial position strengthens through revenue collections and rising cash reserves, leading to sustained operational improvements.

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 2026/2027 MTREF until there's improvement in the collection rate and sufficient operating surplus is available to allow for the repayments that will be required. Finance charges budgeted for relates to existing long-term borrowings.

2.6.4 Collection rate for revenue services

The rate of revenue collection is currently at 71% (30 April 2026) 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 R1.90 billion towards debt impairment has been provided for the 2026/2027 financial year and is based on projected average collection ratio of 77.25% 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 2026/2027 MTREF has made a provision of 4.75% 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 2026/2027 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 2026/2027 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

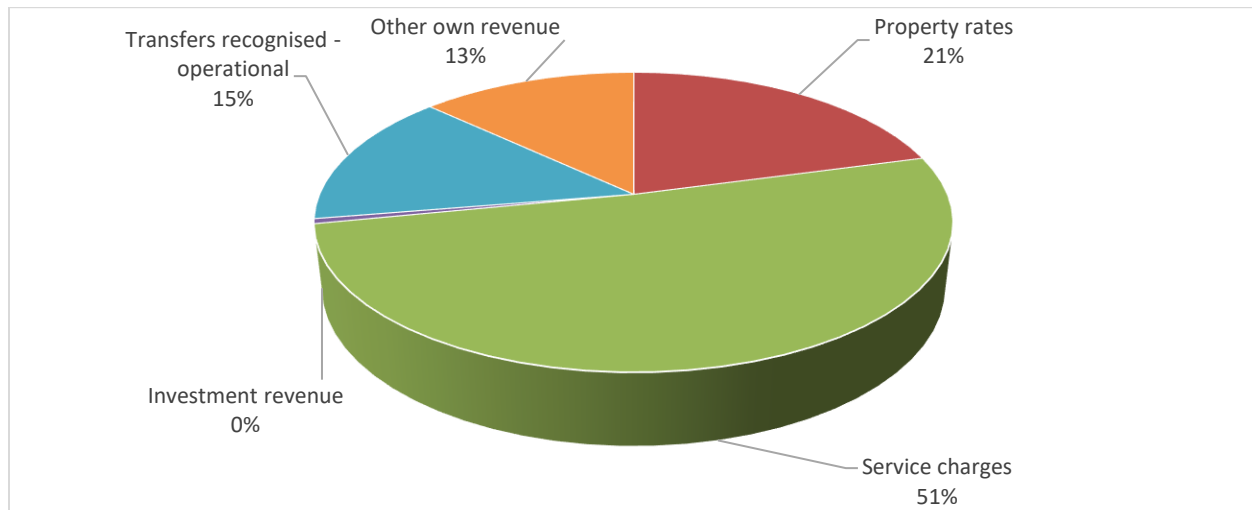
The following table is a breakdown of the operating revenue over the medium-term:

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

Description	2026/27 Medium Term Revenue & Expenditure Framework					
	Budget Year 2026/27	%	Budget Year +1 2027/28	%	Budget Year +2 2028/29	%
R thousands						
Financial Performance						
Property rates	2 382 109	21%	2 382 109	20%	2 458 336	20%
Service charges	5 853 646	51%	6 211 164	52%	6 625 188	53%
Investment revenue	60 460	1%	62 892	1%	65 388	1%
Transfers recognised - operational	1 669 116	15%	1 785 859	15%	1 814 061	14%
Other own revenue	1 495 028	13%	1 561 408	13%	1 622 388	13%
al Revenue (excluding capital transfers and contributions)	11 460 359	100%	12 003 432	100%	12 585 362	100%

The following graph is a breakdown of the operational revenue per main category for the 2026/2027 financial year.

Figure 6: Breakdown of operating revenue for the 2026/2027 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 (51% of total revenue) such as water, electricity, sanitation and solid waste removal. Property rates (21%), transfers and subsidies (15%), Investment revenue (0%) and other minor charges (such as building plan fees, licenses and permits etc).

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 2026/2027 MTREF period.

Table 39: Tariff increases 2026/2027 to 2028/2029 MTREF

	Actual tariff increase	Proposed tariff increase			Budgeted revenue '000
Description	2025/2026	2026/2027	2027/2028	2028/2029	2026/2027
Property rates	3.90%	2%	4.60%	4.40%	2 328 401 183
Refuse	5.20%	4.80%	4.60%	4.40%	587 884 060
Sewerage	5.20%	4.80%	4.60%	4.40%	643 739 130
Electricity	15.81%	12.74%	5.36%	6.19%	3 542 329 702
Water	8.54%	9.80%	6.54%	6.54%	1 079 693 124
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

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	2022/23			2023/24			2024/25		
	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
R thousand									
Investments									
Bank Repurchase Agreements									
Deposits - Bank		546 334	578 420	450 382	635 293	677 356	677 356	722 060	746 610
Total Bank Repurchase Agreements		546 334 028	578 420 212	450 381 651	635 292 759	677 355 917	677 355 917	722 059 835	746 609 869
Total Investments		5 936 622 145	578 420 212	450 381 651	635 292 759	677 355 917	677 355 917	722 059 835	746 609 869

Table 41: MBRR Table SA16 – Investment particulars by maturity

BUF Buffalo City - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	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	Yrs/Months												
Parent municipality													
Absa - 4094793455	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	1 346	-	-	-	1 346
Absa - 4094788949	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	4 329	-	-	-	4 329
Absa - 4094793968	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	279	-	-	-	279
First National Bank - 62938182285	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	3 273	-	-	-	3 273
Stanlib - 552200137	Call Account	Call Account	Yes	Variable	7.06	0		Call Account	17	-	-	-	17
Nedbank - 03/7881532939/000041	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	1 536	-	-	-	1 536
Nedbank - 03/7881532939/000108	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	132	-	-	-	132
Absa - 4094789157	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	1 313	-	-	-	1 313
Nedbank - 03/7881532939/000110	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	477	-	-	-	477
Absa - 4094790083	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	1 875	-	-	-	1 875
Stanlib - 552200133	Call Account	Call Account	Yes	Variable	7.06	0		Call Account	412	-	-	-	412
Stanlib - 700475605	Call Account	Call Account	Yes	Variable	7.06	0		Call Account	1	-	-	-	1
Nedbank - 03/7881532939/000128	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	13 045	-	-	-	13 045
First National Bank - 62938013572	Call Account	Call Account	Yes	Variable	6.6	0		Call Account	3 884	-	-	-	3 884
Standard - 76586/442745	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	21 484	-	-	-	21 484
Absa - 4094790211	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	55 459	-	-	-	55 459
First National Bank - 62938181039	Call Account	Call Account	Yes	Variable	6.6	0		Call Account	1 824	-	-	-	1 824
Stanlib - 552200140	Call Account	Call Account	Yes	Variable	7.06	0		Call Account	284	-	-	-	284
Absa - 4094793895	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	0	-	-	-	0
First National Bank - 62938179951	Call Account	Call Account	Yes	Variable	6.6	0		Call Account	688	-	-	-	688
Nedbank - 03/7881532939/000133	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	4 405	-	-	-	4 405
Nedbank - 03/7881532939/000134	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	216	-	-	-	216
First National Bank - 62938190080	Call Account	Call Account	Yes	Variable	6.6	0		Call Account	14 542	-	-	-	14 542
Standard - 76586/524914	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	23	-	-	-	23
Nedbank - 03/7881532939/000136	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	5	-	-	-	5
Nedbank - 03/7881532939/000144	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	759	-	-	-	759
Nedbank - 03/7881532939/000145	Call Account	Call Account	Yes	Variable	6.55	0		Call Account	7 914	-	-	-	7 914

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

BUF Buffalo City - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	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	Yrs/Months												
Parent municipality													
Standard - 76586/553472	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	823	-	-	-	823
Standard - 76586/553471	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	1 787	-	-	-	1 787
Absa - 4101937017	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	60 754	-	-	-	60 754
Standard - 76586/571767	Call Account	Call Account	Yes	Variable	7,06	0		Call Account	18 752	-	-	-	18 752
Stanlib - 552200136	Call Account	Call Account	Yes	Variable	7,06	0		Call Account	4 198	-	-	-	4 198
Stanlib - 700893064	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	2 588	-	-	-	2 588
Standard Bank - 76586/570901	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	13 118	-	-	-	13 118
Standard Bank - 76586/570902	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	4 770	-	-	-	4 770
First National Bank - 63074776891	Call Account	Call Account	Yes	Variable	6,6	0		Call Account	164 302	-	-	-	164 302
Nedbank - 03/7881532939/000153	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	141 015	-	-	-	141 015
Absa - 4117284828	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	21 991	-	-	-	21 991
Nedbank - 03/7881532939/000154	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	14 301	-	-	-	14 301
Standard Bank - 76586/573578	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	60 676	-	-	-	60 676
First National Bank - 63170877775	Call Account	Call Account	Yes	Variable	6,6	0		Call Account	75	-	-	-	75
First National Bank - 63040210667	Call Account	Call Account	Yes	Variable	6,6	0		Call Account	29 393	-	-	-	29 393
Stanlib - 552200130	Call Account	Call Account	Yes	Variable	7,06	0		Call Account	452	-	-	-	452
Stanlib - 552200132	Call Account	Call Account	Yes	Variable	7,06	0		Call Account	18	-	-	-	18
Standard - 76586/442736	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	1 175	-	-	-	1 175
Stanlib - 552200131	Call Account	Call Account	Yes	Variable	7,06	0		Call Account	24 849	-	-	-	24 849
First National Bank - 62938189471	Call Account	Call Account	Yes	Variable	6,6	0		Call Account	6 437	-	-	-	6 437
Nedbank - 03/7881532939/000101	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	2 070	-	-	-	2 070
Absa - 4094793536	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	5 614	-	-	-	5 614
Absa - 4094789872	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	553	-	-	-	553
Standard - 76586/442741	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	225	-	-	-	225
Standard - 76586/442744	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	1 329	-	-	-	1 329
First National Bank - 62938188887	Call Account	Call Account	Yes	Variable	6,6	0		Call Account	90	-	-	-	90
Nedbank - 03/7881532939/000129	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	1 180	-	-	-	1 180
Standard - 76586/442738	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	0	-	-	-	0
Municipality sub-total									722 060		-	-	722 060
Entities													
First National Bank - 62098719358	1 year	fixed deposit	Yes	Fixed	0	0		30 June 2022	-	-	-	-	-
Entities sub-total									-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST									722 060		-	-	722 060

2.7.2 Medium-term outlook: capital revenue

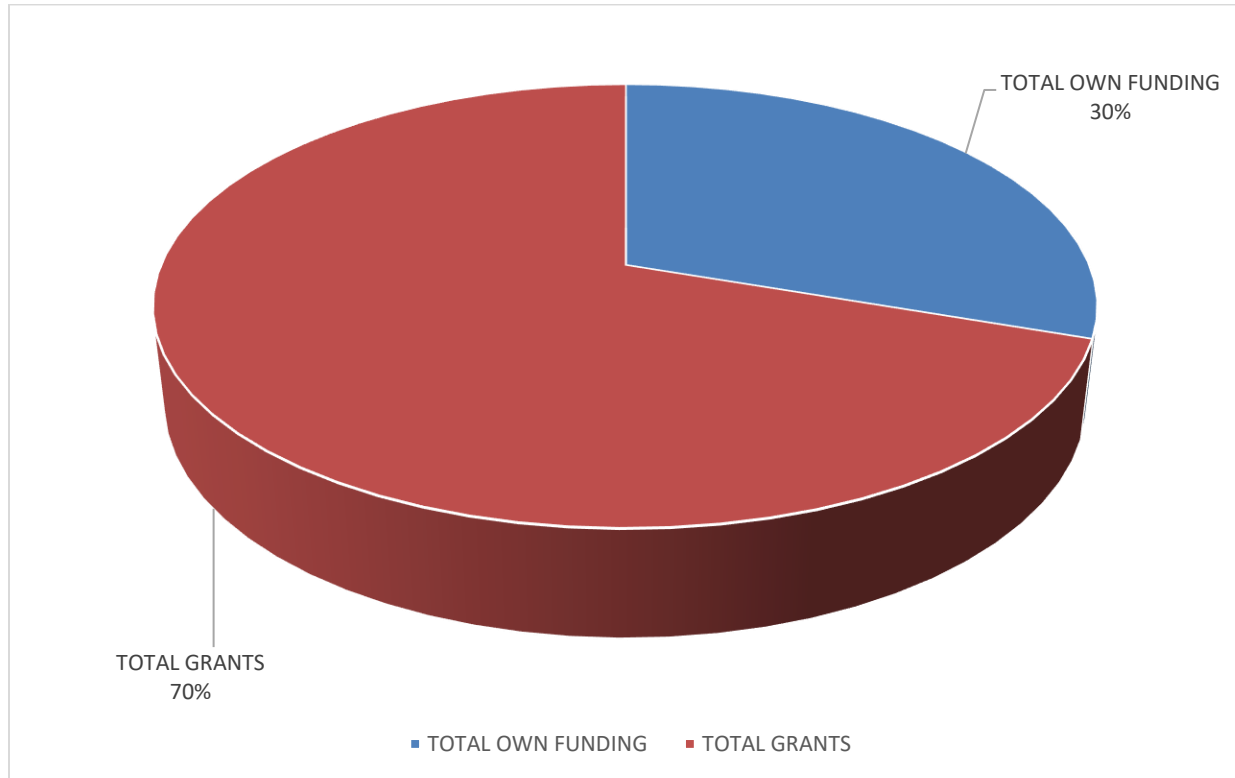
The following table is a breakdown of the funding composition of the 2026/2027 medium-term capital programme:

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Directorate - Executive Support Services		934	228	679	2 500	2 500	2 500	948	2 500	2 500	2 500
Vote 02 - Directorate - Municipal Manager		221	151	9 120	3 750	25 850	25 850	8 898	11 800	500	500
Vote 03 - Directorate - Human Settlement		207 333	218 118	192 372	182 007	189 918	189 918	117 152	227 770	219 683	231 353
Vote 04 - Directorate - Chief Financial Officer		227 675	44 679	148 285	58 015	94 995	94 995	81 783	17 400	13 500	56 500
Vote 05 - Directorate - Corporate Services		10 216	4 845	12 289	10 900	28 123	28 123	17 034	20 150	17 700	15 700
Vote 06 - Directorate - Infrastructure Services		724 479	620 152	700 980	555 443	865 416	865 416	420 065	763 644	866 057	1 059 825
Vote 07 - Directorate - Spatial Planning And Development		91 858	84 011	71 344	54 435	61 615	61 615	35 714	63 564	47 459	16 100
Vote 08 - Directorate - Health / Public Safety & Emergency Services		16 833	13 228	12 538	52 500	51 005	51 005	18 247	44 336	15 000	42 000
Vote 10 - Directorate - Economic Development & Agencies		58 849	32 932	29 212	59 567	49 567	49 567	15 186	48 808	56 061	13 249
Vote 11 - Directorate - Solid Waste And Environmental Management		37 124	39 606	32 681	117 941	103 691	103 691	26 242	109 945	122 676	147 212
Vote 12 - Directorate - Sport Recreation & Community Development		50 424	52 215	20 841	62 651	76 539	76 539	18 085	87 518	67 838	56 700
Capital multi-year expenditure sub-total	7	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	759 353	1 397 435	1 428 975	1 641 639
Total Capital Expenditure - Vote		1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	759 353	1 397 435	1 428 975	1 641 639
Capital Expenditure - Functional											
Governance and administration		265 933	59 940	194 194	91 138	167 741	167 741	114 314	62 672	53 873	75 200
Executive and council		1 155	379	9 799	6 250	26 850	26 850	9 846	14 300	3 000	3 000
Finance and administration		264 778	59 561	184 394	84 888	139 391	139 391	104 468	48 372	50 873	72 200
Internal audit		-	-	-	-	1 500	1 500	-	-	-	-
Community and public safety		295 202	292 531	238 611	312 504	341 319	341 319	160 428	375 336	319 406	350 553
Community and social services		22 466	27 695	7 567	45 915	51 265	51 265	9 032	37 818	18 370	40 000
Sport and recreation		48 091	32 782	21 937	36 582	48 371	48 371	14 576	82 112	62 253	60 200
Public safety		16 015	12 959	12 538	41 700	37 305	37 305	15 852	22 036	13 000	13 000
Housing		207 333	218 118	192 372	182 007	189 918	189 918	117 152	227 770	219 683	231 353
Health		1 297	978	4 197	6 300	14 461	14 461	3 816	5 600	6 100	6 000
Economic and environmental services		544 000	412 972	306 845	112 870	322 667	322 667	141 565	209 851	155 563	137 449
Planning and development		71 833	76 671	62 165	38 562	45 443	45 443	30 064	58 442	35 513	16 849
Road transport		472 168	336 301	244 680	74 309	277 225	277 225	111 501	151 410	120 051	120 600
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		262 230	312 467	461 498	583 729	668 025	668 025	327 862	701 468	844 797	1 065 937
Energy sources		98 904	112 996	208 474	186 195	212 647	212 647	146 669	175 224	210 924	269 977
Water management		104 798	93 883	135 836	161 031	190 119	190 119	126 359	259 114	293 590	337 808
Waste water management		42 015	74 953	97 367	133 909	185 426	185 426	35 537	172 897	234 493	331 440
Waste management		16 513	30 635	19 820	102 594	79 834	79 834	19 298	94 233	105 791	126 712
Other		58 581	32 255	29 193	59 467	49 467	49 467	15 185	48 108	55 335	12 500
Total Capital Expenditure - Functional	3	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	759 353	1 397 435	1 428 975	1 641 639
Funded by:											
National Government		744 644	855 178	773 040	808 900	1 101 895	1 101 895	423 613	971 963	1 079 183	1 259 339
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	744 644	855 178	773 040	808 900	1 101 895	1 101 895	423 613	971 963	1 079 183	1 259 339
Internally generated funds		681 302	254 987	457 301	350 808	447 325	447 325	335 741	425 473	349 792	382 300
Total Capital Funding	7	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	759 353	1 397 435	1 428 975	1 641 639

The below table is graphically represented as follows for the 2026/2027 financial year:

Figure 7: Sources of capital revenue for the 2026/2027 financial year



Capital grants equate to 70% or R971 million of the total funding sources for the 2026/2027 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 2026/2027 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.

Table 43: MBRR Table SA17 - Details of borrowings

BUF Buffalo City - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowings										
Annuity and Bullet Loans										
Development Bank of South Africa		88 696	79 794	54 708	33 878	33 878	33 878	25 462	16 086	5 653
Total Annuity and Bullet Loans		88 696	79 794	54 708	33 878	33 878	33 878	25 462	16 086	5 653
Total Borrowings	1	88 696	79 794	54 708	33 878	33 878	33 878	25 462	16 086	5 653

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 R426 million in 2026/2027, R350 million in 2027/2028 and R383 million in 2028/2029.

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

BUF Buffalo City - Supporting Table SA18 Transfers and grant receipts

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS									
Operating									
National Government									
Monetary Allocations									
Equitable Share	1 053 725	1 144 693	1 218 324	1 296 018	1 296 018	1 296 018	1 363 341	1 432 070	1 462 480
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant	10 728	6 093	2 314	2 434	2 434	2 434	4 024	-	-
Infrastructure Skills Development Grant	11 578	10 624	10 571	8 800	8 800	8 800	9 300	9 800	9 800
Local Government Financial Management Grant	1 000	1 000	981	885	1 000	1 000	1 200	1 400	1 600
Metro Informal Settlements Partnership Grant	18 166	23 712	23 233	23 992	23 992	23 992	15 500	15 500	15 500
Neighbourhood Development Partnership Grant	22 354	30 163	35 655	22 500	22 500	22 500	-	-	-
Programme and Project Preparation Support Grant	13 776	12 908	15 000	16 000	16 000	16 000	10 971	-	-
Public Transport Network Grant	-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant	44 185	29 592	63 462	55 125	55 125	55 125	34 662	32 427	16 835
Urban Development Financing Grant	-	-	-	-	18 170	18 170	51 872	58 368	71 472
Total Monetary Allocations	1 175 511	1 258 786	1 369 541	1 425 754	1 444 039	1 444 039	1 490 869	1 549 565	1 577 687
Total Operating/National Government	1 175 511	1 258 786	1 369 541	1 425 754	1 444 039	1 444 039	1 490 869	1 549 565	1 577 687
Provincial Government									
Monetary Allocations									
Capacity Building and Other Grants	-	-	-	-	-	-	-	-	-
Infrastructure Grant	-	91 712	70 203	289 500	167 612	167 612	117 898	177 209	175 164
Department of Transport	-	-	3 112	-	71 888	71 888	-	-	-
Total Monetary Allocations	-	91 712	73 315	289 500	239 500	239 500	117 898	177 209	175 164
Total Operating/Provincial Government	-	91 712	73 315	289 500	239 500	239 500	117 898	177 209	175 164
Monetary Allocations									
Inter-company transactions	-	-	8 263	32 943	32 943	32 943	39 300	41 034	42 347
Eastern Cape Arts Council	15 870	15 870	17 883	18 757	18 757	18 757	17 988	17 988	18 797
European Union	1 286	16 143	1 833	26 716	26 716	26 716	-	-	-
Institutional Support (Housing)	-	-	-	-	-	-	-	-	-
Local Government Water and Related Service SETA	-	-	-	59	59	59	61	64	66
Unspecified	149	365	12 971	7 394	9 048	8 112	3 000	-	-
Total Monetary Allocations	17 304	32 378	40 951	85 870	87 523	86 588	60 348 898	59 085 300	61 210 053
Allocations In-kind									
Total Allocations In-kind	-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers	17 304	32 378	40 951	85 870	87 523	86 588	60 349	59 085	61 210
Total Operating	1 192 815	1 382 876	1 483 807	1 801 124	1 771 062	1 770 126	1 669 116 319	1 785 859 412	1 814 061 131
Capital									
National Government									
Monetary Allocations									
Infrastructure Skills Development Grant	173	145	65	200	200	200	200	200	200
Local Government Financial Management Grant	21	-	-	115	-	-	-	-	-
Metro Informal Settlements Partnership Grant	265 859	252 105	212 388	294 366	294 366	294 366	282 601	328 942	339 647
Municipal Disaster Recovery Grant	-	-	6 656	-	71 344	71 344	-	-	-
Municipal Disaster Relief Grant	-	-	16 604	-	27 996	27 996	-	-	-
Neighbourhood Development Partnership Grant	14 568	4 562	1 611	10 000	10 000	10 000	31 185	-	-
Urban Settlement Development Grant	451 981	581 622	535 716	504 119	530 305	530 305	162 735	142 800	127 674
Urban Development Financing Grant	-	-	-	-	164 428	164 428	494 541	606 515	791 069
Total Capital	732 602	838 435	773 040	808 800	1 101 795	1 101 795	971 963	1 079 183	1 259 339
TOTAL RECEIPTS OF TRANSFERS AND GRANTS	1 925 417	2 221 311	2 256 847	2 609 924	2 872 857	2 871 922	2 641 079	2 865 043	3 073 400

2.7.3 Cash Flow Management

BCMM is projecting a favourable cash position of R842 million at 30 June 2027 and it is projected to be R878 million at 30 June 2028.

Table 45: MBRR Table A7 – Budgeted cash flow

BUF Buffalo City - Table A7 Consolidated Budgeted Cash Flows											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		1 502 577	1 472 173	1 549 289	1 769 585	1 769 585	1 769 585	1 383 516	1 864 794	1 889 012	1 974 454
Service charges		3 223 821	3 132 451	3 911 764	4 097 793	4 054 853	4 054 853	3 623 885	4 511 490	4 844 708	5 233 899
Other revenue		5 034 864	4 118 134	6 059 152	1 213 438	1 314 064	1 314 064	5 977 322	1 031 865	870 172	759 191
Transfers and Subsidies - Operational	1	1 154 816	1 268 383	1 418 257	1 741 520	1 710 437	1 710 437	1 437 810	1 611 767	1 726 774	1 752 851
Transfers and Subsidies - Capital	1	752 565	852 001	901 199	808 685	904 925	904 925	782 363	989 251	1 096 445	1 277 387
Interest		52 353	66 783	132 108	257 153	285 133	285 133	97 195	259 901	262 333	274 801
Dividends									–	–	–
Payments											
Suppliers and employees		(6 667 396)	(7 350 539)	(8 085 631)	(8 599 507)	(8 294 047)	(8 294 047)	(7 136 437)	(8 656 536)	(9 092 499)	(9 458 856)
Finance charges		(16 581)	(12 107)	(9 577)	(6 551)	(21 551)	(21 551)	(7 089)	(44 672)	(43 289)	(42 310)
Transfers and Subsidies	1	(127 370)	(124 911)	(85 253)	(86 389)	(96 189)	(96 189)	(70 836)	(104 556)	(75 738)	(77 681)
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 909 651	3 422 366	5 791 310	1 195 726	1 627 210	1 627 210	6 087 728	1 463 304	1 477 918	1 693 737
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		2	116	16 586	–	–	–	(8 032)	–	–	–
Capital assets		(1 425 946)	(1 110 164)	(1 230 341)	(1 159 709)	(1 549 220)	(1 549 220)	(709 434)	(1 397 435)	(1 428 975)	(1 641 639)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 425 944)	(1 110 048)	(1 213 755)	(1 159 709)	(1 549 220)	(1 549 220)	(717 466)	(1 405 399)	(1 436 806)	(1 649 936)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Increase (decrease) in consumer deposits		–	(6 686)	(1 358)	3 340	3 340	3 340	2 363	3 507	3 507	3 682
Payments											
Repayment of borrowing		(49 141)	(30 246)	(6 347)	(25 086)	(25 086)	(25 086)	(25 086)	(20 829)	(8 417)	(9 375)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(49 141)	(36 933)	(7 704)	(21 746)	(21 746)	(21 746)	(22 723)	(17 323)	(4 910)	(5 693)
NET INCREASE/ (DECREASE) IN CASH HELD		3 434 567	2 275 385	4 569 850	14 272	56 244	56 244	5 347 539	40 582	36 202	38 107
Cash/cash equivalents at the year begin:	2	697 457	679 975	720 987	856 795	731 029	731 029	–	802 185	842 767	878 969
Cash/cash equivalents at the year end:	2	4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	5 347 539	842 767	878 969	917 076

2.7.3.1 Cash Backed Reserves/Accumulated Surplus Reconciliation

The table below indicates the cash and investments available after some provisions which increases from R2.35 billion in the 2026/2027 financial year to R2.69 billion in the 2027/2028 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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	5 347 539	842 767	878 969	917 076
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	5 347 539	842 767	878 969	917 076
Application of cash and investments											
Unspent conditional transfers		255 179	289 601	166 229	289 601	52 650	52 650	64 005	52 650	52 650	52 650
Unspent borrowing		88 696	79 794	54 708	33 878	33 878	33 878	-	25 462	16 086	5 653
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(325 656)	(125 928)	2 574 702	(142 832)	271 124	271 124	(215 201)	(2 004 655)	(2 299 498)	(2 586 296)
Other provisions		328 988	384 931	407 273	384 931	408 259	408 259	412 548	412 321	416 383	420 445
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		347 206	628 398	3 202 912	565 578	765 911	765 911	261 353	(1 514 222)	(1 814 379)	(2 107 548)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		3 784 817	2 326 962	2 087 925	305 488	21 361	21 361	5 086 187	2 356 989	2 693 348	3 024 625
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		3 784 817	2 326 962	2 087 925	305 488	21 361	21 361	5 086 187	2 356 989	2 693 348	3 024 625

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	5 347 539	842 767	878 969	917 076
Cash + investments at the yr end less applications - R'000	18(1)b	2	3 784 817	2 326 962	2 087 925	305 488	21 361	21 361	5 086 187	2 356 989	2 693 348	3 024 625
Cash year end/monthly employee/supplier payments	18(1)b	3	6,6	4,1	6,5	0,9	0,8	0,8	8,2	0,9	0,9	0,9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(193 080)	397 618	(534 313)	(683 617)	(390 622)	(390 622)	435 026	(751 690)	(682 471)	(598 283)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	10,3%	4,9%	1,8%	(6,7%)	(6,0%)	(39,2%)	1,5%	(1,7%)	(0,3%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	64,8%	48,3%	59,6%	35,0%	35,1%	35,1%	82,6%	86,4%	85,0%	84,3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	12,2%	16,5%	21,6%	24,5%	24,7%	24,7%	28,7%	23,2%	22,2%	21,1%
Capital payments % of capital expenditure	18(1)c,19	8	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,9%	0,8%	0,8%
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								217,8%	209,3%	198,9%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	15,8%	6,6%	1,5%	0,3%	0,0%	(105,0%)	(2316,1%)	6,1%	6,0%
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	2,2%	1,7%	0,9%	1,9%	1,2%	1,2%	1,3%	1,4%	1,5%	0,0%
Asset renewal % of capital budget	20(1)(vi)	14	19,0%	31,7%	33,5%	21,4%	26,1%	26,1%	0,0%	18,8%	22,3%	25,5%
High Level Outcome of Funding Compliance												
Total Operating Revenue			8 052 721	9 353 164	10 277 547	10 953 569	10 923 507	10 923 507	7 960 379	11 460 359	12 003 432	12 585 362
Total Operating Expenditure			8 994 605	10 462 543	11 590 566	10 951 601	10 921 539	10 921 539	7 948 966	11 458 264	12 001 438	12 583 594
Surplus/(Deficit) Budgeted Operating Statement			(941 885)	(1 109 379)	(1 313 019)	1 968	1 968	1 968	11 413	2 095	1 994	1 769
Surplus/(Deficit) Considering Reserves and Cash Backing			3 784 817	2 326 962	2 087 925	305 488	21 361	21 361	5 086 187	2 356 989	2 693 348	3 024 625
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	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 R842 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 2026/2027 financial year is R 0.974 billion (2027/2028: R1.081 billion and 2028/2029 to be R1.261 billion).

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 71% (30 April 2026) 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 R1.90 billion towards debt impairment has been provided for in the 2026/2027 financial year of the MTREF and is based on an average collection ratio of 77.25%.

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% 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Equitable Share		1 053 725	1 144 693	1 218 324	1 296 018	1 296 018	1 296 018	1 363 341	1 432 070	1 462 480
Energy Efficiency and Demand Side Management Grant		—	—	—	—	—	—	—	—	—
Expanded Public Works Programme Integrated Grant		10 728	6 093	2 314	2 434	2 434	2 434	4 024	9 800	9 800
Infrastructure Skills Development Grant		11 578	10 624	10 571	8 800	8 800	8 800	9 300	9 800	9 800
Local Government Financial Management Grant		1 000	1 000	981	885	1 000	1 000	1 200	1 400	1 600
Metro Informal Settlements Partnership Grant		18 165	23 712	23 233	23 992	23 992	23 992	15 500	15 500	15 500
Neighbourhood Development Partnership Grant		22 354	30 163	35 655	22 500	22 500	22 500	—	—	—
Programme and Project Preparation Support Grant		13 776	12 908	15 000	16 000	16 000	16 000	10 971	—	—
Public Transport Network Grant		—	—	—	—	—	—	—	—	—
Urban Settlement Development Grant		44 185	29 592	63 462	55 125	55 125	55 125	34 662	32 427	16 835
Urban Development Financing Grant		—	—	—	—	18 170	18 170	51 872	58 368	—
Total Monetary Allocations		1 175 511	1 258 786	1 369 541	1 425 754	1 444 039	1 444 039	1 490 869	1 549 565	1 577 687
Total National Government		1 175 511	1 258 786	1 369 541	1 425 754	1 444 039	1 444 039	1 490 869	1 549 565	1 577 687
Provincial Government										
Monetary Allocations										
Capacity Building and Other Grants		—	—	—	—	—	—	—	—	—
Infrastructure Grant		—	91 712	73 315	289 500	239 500	239 500	117 898	177 209	175 164
Total Monetary Allocations		—	91 712	73 315	289 500	239 500	239 500	117 898	177 209	175 164
Total Provincial Government		—	91 712	73 315	289 500	239 500	239 500	117 898	177 209	175 164
Monetary Allocations										
Inter-company transactions		—	—	8 263	32 943	32 943	32 943	39 300	41 034	42 347
Eastern Cape Arts Council		15 870	15 870	17 883	18 757	18 757	18 757	17 988	17 988	18 797
European Union		1 286	16 143	1 833	26 716	26 716	26 716	—	—	—
Institutional Support (Housing)		—	—	—	—	—	—	—	—	—
Local Government Water and Related Service SETA		—	—	—	59	59	59	61	64	66
Unspecified		149	365	12 971	7 394	9 048	8 112	3 000	—	—
Total Monetary Allocations		17 304	32 378	40 951	85 870	87 523	86 588	60 349	59 085	61 210
Allocations In-kind										
Total Operating/Other Grant Providers		17 304	32 378	40 951	85 870	87 523	86 588	60 349	59 085	61 210
Total operating expenditure of Transfers and Grants		1 192 815	1 382 876	1 483 807	1 801 124	1 771 062	1 770 126	1 669 116	1 785 859	1 814 061
Capital										
National Government										
Monetary Allocations										
Infrastructure Skills Development Grant		173	145	65	200	200	200	200	200	200
Local Government Financial Management Grant		21	—	—	115	—	—	—	—	—
Metro Informal Settlements Partnership Grant		265 859	252 105	212 388	294 366	294 366	294 366	282 601	328 942	339 647
Municipal Disaster Recovery Grant		—	—	6 656	—	71 344	71 344	—	—	—
Municipal Disaster Relief Grant		—	—	16 604	—	27 996	27 996	—	—	—
Neighbourhood Development Partnership Grant		14 568	4 562	1 611	10 000	10 000	10 000	31 185	—	—
Urban Settlement Development Grant		451 981	581 622	535 716	504 119	530 305	530 305	162 735	142 800	127 674
Urban Development Financing Grant		—	—	—	—	164 428	164 428	494 541	606 515	791 069
Total Monetary Allocations		732 602	838 435	773 040	808 800	1 098 639	1 098 639	971 263	1 078 457	1 258 590
Total National Government		732 602	838 435	773 040	808 800	1 098 639	1 098 639	971 263	1 078 457	1 258 590
Provincial Government										
Capacity Building and Other Grants		—	—	—	—	—	—	—	—	—
District Municipalities										
Integrated Urban Development Grant		—	—	—	—	—	—	—	—	—
Other Grant Providers										
Unspecified		—	—	—	—	3 156	3 156	—	—	—
Total capital expenditure of Transfers and Grants		732 602	838 435	773 040	808 800	1 101 795	1 101 795	971 963	1 079 183	1 259 339
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 925 417	2 221 311	2 256 847	2 609 924	2 872 857	2 871 922	2 641 079	2 865 043	3 073 400

2.9 COUNCILLOR AND EMPLOYEE BENEFITS

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

Summary of Employee and Councillor remuneration									
	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Allowances and Service Related Benefits									
Basic Salary	37 611	38 747	39 843	49 631	49 631	49 631	51 989	54 354	56 773
Cell phone Allowance	4 084	4 561	4 313	4 945	4 945	4 945	5 180	5 416	5 657
Housing Allowance	14 210	14 773	14 807	2 839	2 839	2 839	2 974	3 109	3 248
Travelling Allowance	5 167	4 976	5 268	16 808	16 808	16 808	17 606	18 407	19 227
Use of Personal Facilities									
Total Allowances and Service Related Benefits	61 072	63 057	64 232	74 224	74 224	74 224	77 750	81 287	84 904
Social Contributions									
Medial Aid Benefits	1 635	1 715	1 773	2 397	2 397	2 397	2 511	2 626	2 742
Pension Fund Contributions	4 043	4 196	4 369	4 956	4 956	4 956	5 192	5 428	5 670
Total Social Contributions	5 678	5 911	6 142	7 354	7 354	7 354	7 703	8 054	8 412
Total Councillors	66 749	68 967	70 373	81 578	81 578	81 578	85 453	89 341	93 317
% increase		3.3%	2.0%	15.9%	-	-	4.7%	4.5%	4.5%
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary	11 512	12 245	17 438	19 668	25 379	25 379	20 104	21 009	21 944
Bonuses	-	-	-	1 050	1 050	1 050	436	456	476
Allowance									
Accommodation, Travel and Incidental	23	18	22	54	54	54	2	2	2
Cellular and Telephone	241	253	309	251	251	251	333	348	363
Housing Benefits	2 934	2 500	4 009	2 041	2 041	2 041	59	61	64
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	2 383	2 896	3 749	4 179	4 179	4 179	4 287	4 479	4 679
Voluntary Work	-	-	-	-	-	-	-	-	-
Total Allowance	5 581	5 667	8 089	6 526	6 526	6 526	4 680	4 891	5 108
Service Related Benefits									
Acting	199	41	17	99	99	99	4 213	4 403	4 599
Total Service Related Benefits	199	41	17	99	99	99	4 213	4 403	4 599
Total Salaries and Allowances	17 291	17 953	25 543	27 343	33 054	33 054	29 434	30 758	32 127
Social Contributions									
Bargaining Council	1	1	2	1	1	1	2	2	2
Group Life Insurance	86	88	141	86	86	86	170	178	186
Medical	361	427	563	434	434	434	653	683	713
Pension	2 122	2 231	3 139	2 577	2 577	2 577	3 619	3 782	3 950
Unemployment Insurance	21	21	25	27	27	27	28	28	29
Total Social Contributions	2 592	2 769	3 869	3 124	3 124	3 124	4 471	4 673	4 881
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE									
Sub Total - Senior Managers of Municipality	19 883	20 721	29 412	30 467	36 178	36 178	33 905	35 431	37 008
% increase		4.2%	41.9%	3.6%	18.7%	-	(6.3%)	4.5%	4.5%
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	1 542 863	1 612 530	1 649 654	1 753 251	1 715 174	1 715 174	1 286 446	1 344 997	1 404 849
Bonuses							-	-	-
Allowance									
Accommodation, Travel and Incidental	1 783	3 244	4 028	5 060	5 060	5 060	45 017	47 066	49 160
Cellular and Telephone	4 346	4 194	3 995	4 637	4 637	4 637	64 103	67 020	70 002
Housing Benefits	39 300	38 766	38 976	47 397	47 397	47 397	177 274	185 340	193 588
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	40 571	43 547	48 559	49 434	49 434	49 434	116 719	122 031	127 461
Voluntary Work	-	-	-	-	-	-	-	-	-
Total Allowance	86 000	89 751	95 558	106 528	106 528	106 528	403 114	421 456	440 211
Service Related Benefits									
Acting	11 856	12 562	13 783	12 187	12 187	12 187	76 425	79 903	83 458
Bonus	127 188	138 685	134 473	152 183	152 183	152 183	185 900	194 358	203 007
Leave Pay	49 077	48 067	51 801	-	-	-	-	-	-
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	40 184	40 184	40 184	125 697	131 416	137 264
Overtime	156 956	164 007	163 884	165 227	165 327	165 327	209 507	219 040	228 787
Scarcity	36 710	39 070	39 821	22 086	22 086	22 086	66 977	70 024	73 140
Standby Allowance	12 142	11 895	14 328	36 384	36 384	36 384	26 427	27 630	28 859
Tools Allowance	116	110	108	7 518	7 518	7 518	4 863	5 084	5 310
Uniform/Special/Protective Clothing	189	325	275	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	394 235	414 722	418 472	435 769	435 869	435 869	695 795	727 454	759 826
Total Salaries and Allowances	2 023 099	2 117 004	2 163 683	2 295 548	2 257 571	2 257 571	2 385 355	2 493 907	2 604 885
Social Contributions									
Bargaining Council	683	(32 228)	(20 960)	800	800	800	73 926	77 290	80 729
Group Life Insurance	9 731	9 919	10 661	8 237	8 237	8 237	84 095	87 922	91 834
Medical	114 555	121 226	126 233	154 275	154 275	154 275	167 588	175 213	183 010
Pension	295 191	306 935	315 293	355 442	355 442	355 442	256 254	267 913	279 835
Unemployment Insurance	11 413	11 145	10 779	12 988	12 988	12 988	111 644	116 724	121 918
Total Social Contributions	431 573	416 996	441 985	531 743	531 743	531 743	693 507	725 061	757 326
Post-retirement Benefit									
Medical	64 487	63 965	65 156	42 031	42 031	42 031	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	1	1	1	-	-	-	-	-	-
Total Post-retirement Benefit	64 488	63 966	65 157	42 031	42 031	42 031	-	-	-
Costs Capitalised to PPE									
Sub Total - Other Municipal Staff	2 519 159	2 597 965	2 670 825	2 869 321	2 831 345	2 831 345	3 078 862	3 218 968	3 362 212
% increase		3.1%	2.8%	7.4%	(1.3%)	-	8.7%	4.6%	4.5%
Total Parent Municipality	2 605 791	2 687 654	2 770 610	2 981 366	2 949 101	2 949 101	3 198 220	3 343 740	3 492 536

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	A	B	C	D	E	F	G	H	I
Board Members of Entities									
Salaries and Allowances									
Basic Salary	-	1 975	1 509	632	632	632	2 000	2 090	2 183
Allowance									
Travel or Motor Vehicle	-	-	-	28	28	28	690	721	754
Total Allowance	-	-	-	28	28	28	690	721	754
Total Salaries and Allowances	-	1 975	1 509	660	660	660	2 690	2 811	2 937
Social Contributions									
Sub Total - Board Members of Entities	-	1 975	1 509	660	660	660	2 690	2 811	2 937
% increase		-	(23.6%)	(56.3%)	-	-	307.6%	4.5%	4.5%
Senior Managers of Entities									
Salaries and Allowances									
Basic Salary	12 821	5 700	7 336	10 346	10 346	10 346	8 600	8 987	9 387
Bonuses	606	562	-	587	587	587	300	314	327
Allowance									
Accommodation, Travel and Incidental	-	-	33	-	-	-	-	-	-
Cellular and Telephone	-	-	-	-	-	-	-	-	-
Housing Benefits	-	-	-	-	-	-	-	-	-
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	-	-	50	-	-	-	-	-	-
Voluntary Work	-	-	-	-	-	-	-	-	-
Total Allowance	-	-	83	-	-	-	-	-	-
Service Related Benefits									
Total Service Related Benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Allowances	13 427	6 262	7 419	10 934	10 934	10 934	8 900	9 301	9 714
Social Contributions									
Pension	1 515	172	118	1 114	1 114	1 114	203	212	221
Unemployment Insurance	13	1	-	124	124	124	68	71	74
Total Social Contributions	1 528	173	118	1 238	1 238	1 238	1 350	1 411	1 474
Costs Capitalised to PPE									
Sub Total - Senior Managers of Entities	14 955	6 435	7 538	12 172	12 172	12 172	10 250	10 711	11 188
% increase		(0)	0	0	-	-	(0)	0	0
Other Staff of Entities									
Salaries and Allowances									
Basic Salary	27 275	34 068	16 032	15 394	15 394	15 394	16 882	17 998	18 351
Bonuses	-	791	640	2 151	2 151	2 151	2 200	2 299	2 401
Allowance									
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-
Cellular and Telephone	-	-	-	-	-	-	-	-	-
Housing Benefits	48	12	-	48	48	48	50	52	55
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	60	170	10	60	60	60	70	73	76
Voluntary Work	-	-	-	-	-	-	-	-	-
Total Allowance	108	182	10	108	108	108	120	125	131
Service Related Benefits									
Total Salaries and Allowances	27 383	35 041	16 682	17 654	17 654	17 654	19 202	20 423	20 884
Social Contributions									
Bargaining Council	-	-	-	-	-	-	-	-	-
Group Life Insurance	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-
Pension	416	1 494	1 231	1 591	1 591	1 591	1 600	1 672	1 746
Unemployment Insurance	260	229	36	191	191	191	200	209	218
Total Social Contributions	676	1 723	1 266	1 782	1 782	1 782	1 800	1 881	1 965
Costs Capitalised to PPE									
Sub Total - Other Staff of Entities	28 059	36 764	17 948	19 436	19 436	19 436	21 002	22 304	22 848
% increase		31.0%	(51.2%)	8.3%	-	-	8.1%	6.2%	2.4%
Total Municipal Entities	43 013	45 173	26 995	32 268	32 268	32 268	33 942	35 826	36 973
TOTAL SALARY, ALLOWANCES & BENEFITS	2 648 805	2 732 827	2 797 605	3 013 634	2 981 369	2 981 369	3 232 162	3 379 566	3 529 509
% increase		3.2%	2.4%	7.7%	(1.1%)	-	8.4%	4.6%	4.4%
TOTAL MANAGERS AND STAFF	2 582 055	2 663 860	2 727 232	2 932 056	2 899 791	2 899 791	3 146 710	3 290 225	3 436 193

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	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum			1.				2.
<u>Councillors</u>	3						
Speaker	4	893 359	153 289	398 844			1 445 492
Chief Whip		840 580	150 166	370 889			1 361 635
Executive Mayor		1 080 618	199 000	510 207			1 789 825
Deputy Executive Mayor		834 411	178 517	432 563			1 445 491
Executive Committee		9 497 621	1 129 631	4 350 712			14 977 964
Total for all other councillors		38 842 399	5 892 650	19 697 401			64 432 450
Total Councillors	8	51 988 988	7 703 253	25 760 616			85 452 857
<u>Senior Managers of the Municipality</u>	5						
Municipal Manager (MM)		1 711 275	383 051	724 541	26 366		2 845 233
Chief Finance Officer		1 672 086	393 907	743 302	14 231		2 823 525
SM Chief Operating Officer		1 672 086	373 665	738 818	43 382		2 827 951
SM Directorate of Executive Support Services		1 672 086	371 826	754 006	–		2 797 918
SM Directorate of Corporate Services		1 672 086	355 912	774 850	–		2 802 848
SM Directorate of Development & Spatial Planning		1 672 086	393 907	701 448	14 231		2 781 672
SM Directorate of Economic Development & Agencies		1 672 086	334 779	799 613	–		2 806 478
SM Directorate Health/Public Safety & Emergency Services		1 672 086	365 829	753 269	–		2 791 183
SM Directorate of Human Settlements		1 672 086	413 751	724 551	–		2 810 388
SM Directorate of Infrastructure Services		1 672 086	370 829	629 083	129 155		2 801 153
SM Directorate of Solid Waste, Environmental & Health Management		1 672 086	361 199	766 445	104 330		2 904 060
SM Directorate of Sport Recreation & Community Development		1 672 086	352 532	783 693	104 330		2 912 641
Total Senior Managers of the Municipality	8,10	20 104 220	4 471 186	8 893 619	436 025		33 905 050
<u>A Heading for Each Entity</u>	6,7						
List each member of board by designation							
Buffalo City Development Agency		–	–	–	–		–
Chief Executive Officer		1 700 000	920 000	–	100 000		2 720 000
Chief Financial Officer		1 400 000	230 000	–	100 000		1 730 000
SM ENT D02		4 000 000	–	–	–		4 000 000
SM ENT D14		1 500 000	200 000	–	100 000		1 800 000
Total for municipal entities	8,10	8 600 000	1 350 000	–	300 000		10 250 000
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	80 693 208	13 524 439	34 654 235	736 025		129 607 907

Table 52: MBRR Table SA24 – summary of personnel numbers

BUF Buffalo City - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
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
Board Members of municipal entities	4									
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		245	205	–	284	221	–	288	338	–
<i>Finance</i>		152	124	–	176	134	–	178	206	–
<i>Spatial/town planning</i>		9	8	–	11	9	–	11	8	–
<i>Information Technology</i>		3	5	–	4	3	–	6	10	–
<i>Roads</i>		5	3	–	6	2	–	6	9	–
<i>Electricity</i>		8	5	–	10	8	–	10	18	–
<i>Water</i>		7	5	–	9	7	–	9	15	–
<i>Sanitation</i>		5	4	–	7	5	–	7	3	–
<i>Refuse</i>		3	2	–	5	4	–	5	9	–
<i>Other</i>		53	49	–	56	49	–	56	60	–
Technicians		328	229	–	349	256	–	349	69	–
<i>Finance</i>		8	6	–	8	–	–	8	–	–
<i>Spatial/town planning</i>		14	11	–	16	14	–	16	25	–
<i>Information Technology</i>		15	9	–	15	11	–	15	2	–
<i>Roads</i>		8	8	–	14	12	–	14	9	–
<i>Electricity</i>		24	15	–	26	23	–	26	1	–
<i>Water</i>		23	16	–	25	22	–	25	14	–
<i>Sanitation</i>		17	14	–	22	18	–	22	4	–
<i>Refuse</i>		3	1	–	4	2	–	4	–	–
<i>Other</i>		216	149	–	219	154	–	219	14	–
Clerks (Clerical and administrative)		1 203	1 035	18	1 218	1 115	15	1 189	552	–
Service and sales workers		1 365	1 349	4	1 369	1 315	3	1 419	1 422	–
Skilled agricultural and fishery workers		207	189	–	206	197	–	206	–	–
Craft and related trades		382	341	–	386	356	–	386	356	–
Plant and Machine Operators		751	709	–	756	745	–	756	390	–
Elementary Occupations		1 476	1 264	–	1 501	1 421	–	1 839	1 712	–
TOTAL PERSONNEL NUMBERS	9	6 104	5 356	124	6 228	5 657	128	6 591	4 986	100
% increase					2,0%	5,6%	3,2%	5,8%	(11,9%)	(21,9%)
Total municipal employees headcount	6, 10	7 032	6 175	124	7 187	6 514	128	7 485	5 783	100
Finance personnel headcount	8, 10	743	643	–	735	642	–	706	706	–
Human Resources personnel headcount	8, 10	185	176	–	224	215	–	188	91	–

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	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue															
Exchange Revenue															
Service charges - Electricity	247 995	354 193	212 595	247 995	247 995	247 995	247 995	247 995	247 995	283 394	566 590	389 593	3 542 330	3 823 574	4 161 196
Service charges - Water	75 579	107 969	64 782	75 579	75 579	75 579	75 579	75 579	75 579	86 375	172 751	118 766	1 079 693	1 115 323	1 151 013
Service charges - Waste Water Management	45 062	64 374	38 624	45 062	45 062	45 062	45 062	45 062	45 062	51 499	102 998	70 811	643 739	664 983	686 262
Service charges - Waste Management	41 152	58 788	35 273	41 152	41 152	41 152	41 152	41 152	41 152	47 031	94 061	64 667	587 884	607 284	626 717
Sale of Goods and Rendering of Services	9 675	13 819	8 294	9 675	9 675	9 675	9 675	9 675	9 675	11 056	22 106	15 200	138 203	142 763	147 332
Agency services	2 133	3 048	1 829	2 133	2 133	2 133	2 133	2 133	2 133	2 438	4 876	3 352	30 476	31 482	32 489
Interest earned from Receivables	24 333	24 333	24 333	24 333	24 333	24 333	24 333	24 333	24 333	24 333	24 333	24 333	291 996	301 632	311 284
Interest earned from Current and Non Current Assets	5 038	5 038	5 038	5 038	5 038	5 038	5 038	5 038	5 038	5 038	5 038	5 038	60 460	62 892	65 388
Rental from Fixed Assets	1 885	2 608	1 623	1 885	1 885	1 885	1 885	1 885	1 885	2 099	4 102	2 822	26 242	27 108	27 976
Operational Revenue	4 701	6 027	4 701	5 364	6 027	7 353	7 353	6 027	5 364	6 027	18 624	13 320	90 890	95 538	100 434
Non-Exchange Revenue															
Property rates	166 748	238 211	142 927	166 748	166 748	166 748	166 748	166 748	166 748	190 569	381 137	262 032	2 382 109	2 382 109	2 458 336
Surcharges and Taxes															
Fines, penalties and forfeits	734	1 048	629	734	734	734	734	734	734	839	1 677	1 153	10 482	10 828	11 174
Licences or permits	940	1 343	806	940	940	940	940	940	940	1 075	2 149	1 478	13 432	13 876	14 320
Transfer and subsidies - Operational	514 329	6 968	22 823	22 823	22 823	450 909	38 678	22 823	324 069	38 678	117 953	86 243	1 669 116	1 785 859	1 814 061
Interest	562	562	562	562	562	562	562	562	562	562	562	562	6 741	6 963	7 186
Fuel Levy	57 958	82 798	49 679	57 958	57 958	57 958	57 958	57 958	57 958	66 238	132 476	91 077	827 976	870 695	907 733
Operational Revenue	4 883	4 883	4 883	4 883	4 883	4 883	4 883	4 883	4 883	4 883	4 883	4 883	58 591	60 524	62 461
Total Revenue (excluding capital transfers and contributions)	1 203 707	976 010	619 399	712 783	713 526	1 142 939	730 691	713 446	1 014 077	822 134	1 656 317	1 155 331	11 460 359	12 003 432	12 585 362
Expenditure															
Employee related costs	262 218	262 218	262 218	262 218	262 218	262 245	262 218	262 245	262 218	262 218	262 271	262 208	3 146 710	3 290 225	3 436 194
Remuneration of councillors	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	85 453	89 341	93 317
Bulk purchases - electricity	277 851	277 851	277 851	277 851	277 851	277 851	277 851	277 851	277 851	277 851	277 851	277 851	3 334 209	3 628 620	3 949 027
Inventory consumed	25 598	25 601	25 593	25 611	25 590	25 585	25 614	25 593	25 606	25 595	25 606	25 594	307 184	317 344	327 514
Debt impairment	159 227	159 227	159 227	159 227	159 227	159 227	159 227	159 227	159 227	159 227	159 227	159 227	1 910 728	1 906 068	1 921 059
Depreciation, amortisation and impairment	48 967	48 967	48 967	48 967	48 967	48 967	48 967	48 967	48 967	48 967	48 967	48 965	587 597	673 385	696 218
Interest, Dividends and Rent on Land	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	44 669	43 286	42 307
Contracted services	82 339	96 515	99 350	96 515	96 515	96 515	85 174	93 679	96 515	88 009	147 548	124 863	1 210 535	1 187 233	1 249 006
Transfers and subsidies	11 986	7 490	7 490	8 614	8 895	8 614	10 300	8 614	13 110	7 490	9 738	8 895	111 237	118 425	103 791
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	49 445	50 367	50 060	49 137	49 445	49 137	49 445	49 291	49 137	49 137	48 830	48 670	592 101	615 451	628 877
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	10 653	10 653	10 653	10 653	10 653	10 653	10 653	10 653	10 653	10 653	10 653	10 653	127 841	132 059	136 285
Total Expenditure	939 127	949 732	952 252	949 636	950 204	949 637	940 292	946 963	954 127	939 991	1 001 535	977 769	11 458 264	12 001 438	12 583 594
Surplus/(Deficit)	264 580	26 278	(332 852)	(236 854)	(236 677)	193 302	(209 601)	(233 518)	59 950	(117 857)	654 782	177 562	2 095	1 994	1 769
Transfers and subsidies - capital (monetary allocations)	56 902	61 420	70 455	79 491	74 973	84 009	102 080	56 902	65 938	56 902	133 705	129 187	971 963	1 079 183	1 259 339
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	321 482	87 697	(262 397)	(157 363)	(161 704)	277 311	(107 521)	(176 616)	125 887	(60 955)	788 487	306 749	974 058	1 081 178	1 261 108
Surplus/(Deficit) after income tax	321 482	87 697	(262 397)	(157 363)	(161 704)	277 311	(107 521)	(176 616)	125 887	(60 955)	788 487	306 749	974 058	1 081 178	1 261 108
Surplus/(Deficit) attributable to municipality	321 482	87 697	(262 397)	(157 363)	(161 704)	277 311	(107 521)	(176 616)	125 887	(60 955)	788 487	306 749	974 058	1 081 178	1 261 108
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	321 482	87 697	(262 397)	(157 363)	(161 704)	277 311	(107 521)	(176 616)	125 887	(60 955)	788 487	306 749	974 058	1 081 178	1 261 108

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 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue by Vote																
Vote 01 - Directorate - Executive Support Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Directorate - Municipal Manager		3 183	-	99	99	99	2 785	199	99	1 989	199	696	497	9 946	5 257	4 335
Vote 03 - Directorate - Human Settlement		48 714	9 104	14 953	19 500	17 227	57 115	32 172	8 136	37 552	9 446	54 637	49 740	358 297	409 525	419 154
Vote 04 - Directorate - Chief Financial Officer		421 376	335 529	212 178	244 487	244 576	398 895	250 462	244 576	352 957	282 505	570 500	397 269	3 955 311	4 033 571	4 166 528
Vote 05 - Directorate - Corporate Services		3 011	53	128	137	146	2 675	257	146	1 904	239	872	615	10 382	10 911	10 941
Vote 06 - Directorate - Infrastructure Services		605 354	590 253	387 327	442 067	441 140	590 268	453 025	436 990	542 281	494 983	962 351	686 779	6 650 815	7 126 260	7 742 480
Vote 07 - Directorate - Spatial Planning And Development		3 958	4 323	3 987	4 923	4 644	6 053	6 841	3 110	4 356	3 453	12 021	10 179	67 848	69 576	49 027
Vote 08 - Directorate - Health / Public Safety & Emergency Services		30 009	16 340	10 693	12 268	12 307	27 872	12 959	12 307	23 165	14 416	30 314	21 176	223 827	222 915	253 400
Vote 10 - Directorate - Economic Development & Agencies		19 133	7 875	7 968	9 155	9 201	21 372	12 591	7 749	15 545	8 195	24 519	19 838	163 141	172 949	138 590
Vote 11 - Directorate - Solid Waste And Environmental Management		114 789	67 623	46 600	53 005	52 749	108 191	56 322	51 723	90 889	59 650	121 325	87 536	910 400	950 744	986 563
Vote 12 - Directorate - Sport, Recreation & Community Development		9 565	4 813	4 405	5 115	4 893	10 205	6 427	3 995	7 859	4 432	11 270	9 373	82 353	80 907	73 682
Total Revenue by Vote		1 259 092	1 035 913	688 338	790 757	786 983	1 225 431	831 254	768 831	1 078 498	877 519	1 788 505	1 283 002	12 432 322	13 082 615	13 844 701
Expenditure by Vote to be appropriated																
Vote 01 - Directorate - Executive Support Services		29 009	25 373	25 368	26 296	26 504	26 265	27 655	26 269	29 970	25 337	27 329	26 569	321 944	328 321	340 831
Vote 02 - Directorate - Municipal Manager		17 121	17 331	17 372	17 332	17 330	17 330	17 164	17 288	17 331	17 205	18 086	17 749	208 639	210 784	212 693
Vote 03 - Directorate - Human Settlement		6 207	12 538	13 804	12 539	12 537	12 537	7 475	11 271	12 539	8 739	35 330	25 199	170 716	232 412	231 854
Vote 04 - Directorate - Chief Financial Officer		107 392	108 256	108 368	108 127	108 146	108 109	107 555	107 979	108 123	107 660	110 824	109 582	1 300 120	1 301 699	1 321 351
Vote 05 - Directorate - Corporate Services		21 668	22 189	22 232	22 041	22 075	22 037	21 752	21 975	22 040	21 794	23 472	22 797	266 070	276 902	286 219
Vote 06 - Directorate - Infrastructure Services		547 053	557 440	558 772	556 043	556 120	555 655	549 123	554 128	555 965	550 300	588 639	573 591	6 707 829	7 074 044	7 482 573
Vote 07 - Directorate - Spatial Planning And Development		22 757	23 830	23 935	23 861	23 674	23 605	23 109	23 492	23 810	23 111	27 371	25 667	288 221	309 942	321 868
Vote 08 - Directorate - Health / Public Safety & Emergency Services		50 540	50 965	51 001	50 990	50 898	50 867	50 693	50 828	50 966	50 679	52 381	51 695	612 502	639 960	667 878
Vote 10 - Directorate - Economic Development & Agencies		18 646	18 988	19 194	18 959	19 152	18 977	18 388	18 719	20 493	17 631	24 923	22 022	236 092	240 701	213 914
Vote 11 - Directorate - Solid Waste And Environmental Management		69 870	71 184	71 393	71 251	71 117	71 083	70 230	70 874	71 217	70 372	75 886	73 742	858 220	878 167	944 599
Vote 12 - Directorate - Sport, Recreation & Community Development		39 899	40 506	40 599	40 542	40 470	40 452	40 073	40 360	40 524	40 130	42 676	41 680	487 911	508 506	559 814
Total Expenditure by Vote		930 163	948 600	952 037	947 981	948 024	946 916	933 217	943 184	952 978	932 958	1 026 915	990 292	11 458 264	12 001 438	12 583 594
Surplus/(Deficit) before assoc.		328 929	87 313	(263 699)	(157 224)	(161 041)	278 514	(101 962)	(174 353)	125 520	(55 439)	761 589	292 710	974 058	1 081 178	1 261 108
Surplus/(Deficit)	1	328 929	87 313	(263 699)	(157 224)	(161 041)	278 514	(101 962)	(174 353)	125 520	(55 439)	761 589	292 710	974 058	1 081 178	1 261 108

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 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																	
Governance and administration			428 767	337 047	213 500	246 058	246 099	405 888	252 554	245 867	358 106	284 116	575 266	400 887	3 994 354	4 075 164	4 195 516
Executive and council			3 183	—	99	99	99	2 785	199	99	1 989	199	696	497	9 946	5 257	4 335
Finance and administration			425 584	337 047	213 400	245 959	246 000	403 103	252 355	245 767	356 117	283 917	574 570	400 390	3 984 408	4 069 907	4 191 181
Internal audit			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Community and public safety			88 443	30 465	30 339	37 263	34 763	95 618	52 165	24 593	68 821	28 453	97 170	81 178	669 272	717 724	749 537
Community and social services			6 877	1 580	1 397	1 675	1 600	6 607	2 229	1 301	4 868	1 609	4 807	3 730	38 281	38 406	37 469
Sport and recreation			2 840	3 437	3 293	3 818	3 626	4 022	4 802	2 845	3 233	2 978	7 404	6 526	48 823	46 833	39 468
Public safety			30 009	16 340	10 693	12 268	12 307	27 872	12 959	12 307	23 165	14 416	30 314	21 176	223 827	222 915	253 400
Housing			48 714	9 104	14 953	19 500	17 227	57 115	32 172	8 136	37 552	9 446	54 637	49 740	358 297	409 525	419 154
Health			2	4	2	3	3	3	3	3	3	3	9	6	43	45	46
Economic and environmental services			19 601	7 765	9 381	11 334	10 517	23 578	16 497	6 747	16 474	7 357	26 786	24 052	180 088	146 751	139 161
Planning and development			17 659	5 161	5 589	6 284	6 062	17 844	8 294	4 761	13 276	5 371	13 881	11 944	116 126	115 473	110 760
Road transport			1 941	2 604	3 793	5 049	4 455	5 734	8 202	1 986	3 198	1 987	12 905	12 107	63 962	31 277	28 401
Environmental protection			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services			718 046	655 064	429 846	489 642	489 099	692 299	500 538	486 572	629 727	552 489	1 069 822	761 318	7 492 460	8 041 350	8 697 342
Energy sources			312 829	373 772	233 772	269 157	269 222	307 445	270 763	269 222	295 963	305 953	596 804	416 861	3 921 763	4 236 132	4 637 887
Water management			188 715	130 914	91 037	102 345	102 103	178 948	106 452	101 099	155 303	114 723	219 667	159 706	1 651 011	1 759 703	1 857 057
Waste water management			101 869	82 963	58 725	65 516	65 361	98 141	67 607	64 682	87 816	72 320	132 975	98 104	1 014 079	1 099 148	1 219 135
Waste management			114 634	67 415	46 312	52 625	52 413	107 765	55 716	51 568	90 644	59 493	120 376	86 646	905 606	946 367	983 262
Other			4 235	5 572	5 272	6 459	6 505	8 048	9 501	5 053	5 370	5 105	19 461	15 567	96 148	101 627	63 146
Total Revenue - Functional			1 259 092	1 035 913	688 338	790 757	786 983	1 225 431	831 254	768 831	1 078 498	877 519	1 788 505	1 283 002	12 432 322	13 082 615	13 844 701
Expenditure - Functional																	
Governance and administration			188 098	187 674	188 004	188 194	188 289	187 857	187 485	187 461	191 807	185 379	199 069	193 655	2 272 972	2 309 419	2 352 233
Executive and council			36 349	32 920	32 957	33 844	34 051	33 812	35 037	33 774	37 517	32 760	35 622	34 530	413 172	417 139	426 957
Finance and administration			150 274	153 278	153 571	152 874	152 762	152 570	150 972	152 211	152 813	151 144	161 968	157 648	1 842 082	1 873 823	1 906 068
Internal audit			1 476	1 476	1 476	1 477	1 476	1 476	1 476	1 476	1 477	1 476	1 479	1 478	17 719	18 457	19 208
Community and public safety			114 393	122 058	123 503	122 131	121 942	121 888	116 063	120 439	122 082	117 412	149 517	137 214	1 488 642	1 607 475	1 717 909
Community and social services			14 557	14 924	14 990	14 932	14 916	14 912	14 642	14 845	14 928	14 701	16 239	15 647	180 232	189 334	197 750
Sport and recreation			38 556	39 107	39 188	39 142	39 071	39 053	38 717	38 971	39 124	38 764	41 076	40 170	470 940	490 195	556 980
Public safety			49 666	50 030	50 055	50 055	49 964	49 934	49 806	49 906	50 031	49 782	51 227	50 640	601 095	627 198	654 154
Housing			6 207	12 538	13 804	12 539	12 537	12 537	7 475	11 271	12 539	8 739	35 330	25 199	170 716	232 412	231 854
Health			5 407	5 459	5 466	5 463	5 455	5 453	5 423	5 445	5 461	5 426	5 645	5 559	65 660	68 335	77 171
Economic and environmental services			55 882	60 385	60 968	59 776	59 820	59 648	56 772	58 981	59 745	57 293	73 974	67 396	730 641	767 140	798 717
Planning and development			20 973	22 106	22 167	21 762	21 807	21 730	21 179	21 623	21 750	21 216	24 776	23 289	264 377	283 156	297 179
Road transport			34 909	38 279	38 801	38 014	38 013	37 918	35 594	37 358	37 995	36 077	49 198	44 108	466 264	483 983	501 538
Environmental protection			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services			557 825	565 076	566 012	564 206	564 180	563 859	559 325	562 797	564 136	560 122	587 138	576 534	6 796 210	7 147 299	7 575 516
Energy sources			383 396	385 458	385 656	384 965	385 063	384 929	383 754	384 668	384 958	383 937	390 872	388 108	4 625 764	4 912 845	5 255 989
Water management			86 555	87 381	87 507	87 382	87 324	87 300	86 763	87 170	87 365	86 856	90 216	88 908	1 055 728	1 091 656	1 131 568
Waste water management			35 750	39 101	39 555	38 667	38 714	38 578	36 401	38 066	38 649	36 820	49 294	44 416	474 011	491 228	501 723
Waste management			52 124	53 136	53 293	53 192	53 079	53 051	52 408	52 894	53 164	52 509	56 756	55 102	640 707	651 570	686 236
Other			13 965	13 406	13 551	13 674	13 793	13 665	13 571	13 505	15 208	12 752	17 218	15 492	169 799	170 104	139 218
Total Expenditure - Functional			930 163	948 600	952 037	947 981	948 024	946 916	933 217	943 184	952 978	932 958	1 026 915	990 292	11 458 264	12 001 438	12 583 594
Surplus/(Deficit) before assoc.			328 929	87 313	(263 699)	(157 224)	(161 041)	278 514	(101 962)	(174 353)	125 520	(55 439)	761 589	292 710	974 058	1 081 178	1 261 108
Surplus/(Deficit)			1 328 929	87 313	(263 699)	(157 224)	(161 041)	278 514	(101 962)	(174 353)	125 520	(55 439)	761 589	292 710	974 058	1 081 178	1 261 108

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 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July		August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Multi-year expenditure to be appropriated		1															
Vote 01 - Directorate - Executive Support Services			197	202	207	212	217	197	202	207	212	217	222	212	2 500	2 500	2 500
Vote 02 - Directorate - Municipal Manager			972	977	982	987	992	972	977	982	987	992	997	987	11 800	500	500
Vote 03 - Directorate - Human Settlement			16 068	17 279	18 490	19 701	20 911	16 068	17 279	18 490	19 701	20 911	22 122	19 700	227 770	219 683	231 353
Vote 04 - Directorate - Chief Financial Officer			1 147	1 277	1 407	1 537	1 667	1 147	1 277	1 407	1 537	1 667	1 797	1 537	17 400	13 500	56 500
Vote 05 - Directorate - Corporate Services			1 614	1 642	1 670	1 698	1 726	1 614	1 642	1 670	1 698	1 726	1 754	1 698	20 150	17 700	15 700
Vote 06 - Directorate - Infrastructure Services			60 256	61 705	63 154	64 603	66 052	60 256	61 705	63 154	64 603	66 052	67 502	64 603	763 644	866 057	1 059 825
Vote 07 - Directorate - Spatial Planning And Development			4 949	5 098	5 247	5 396	5 545	4 949	5 098	5 247	5 396	5 545	5 695	5 396	63 564	47 459	16 100
Vote 08 - Directorate - Health / Public Safety & Emergency Services			3 385	3 518	3 650	3 783	3 915	3 385	3 518	3 650	3 783	3 915	4 048	3 783	44 336	15 000	42 000
Vote 09 - Directorate - Municipal Services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies			3 045	3 483	3 921	4 360	4 798	3 045	3 483	3 921	4 360	4 798	5 236	4 360	48 808	56 061	13 249
Vote 11 - Directorate - Solid Waste And Environmental Management			8 881	9 001	9 122	9 243	9 363	8 881	9 001	9 122	9 243	9 363	9 484	9 242	109 945	122 676	147 212
Vote 12 - Directorate - Sport, Recreation & Community Development			6 586	6 889	7 192	7 495	7 798	6 586	6 889	7 192	7 495	7 798	8 102	7 495	87 518	67 838	56 700
Vote 13 - Vote 13			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		2	107 099	111 070	115 042	119 013	122 985	107 099	111 070	115 042	119 013	122 985	126 956	119 012	1 397 435	1 428 975	1 641 639
Single-year expenditure to be appropriated																	
Vote 01 - Directorate - Executive Support Services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Directorate - Municipal Manager			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Directorate - Human Settlement			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Directorate - Chief Financial Officer			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Directorate - Corporate Services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Directorate - Infrastructure Services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Directorate - Spatial Planning And Development			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Directorate - Health / Public Safety & Emergency Services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Directorate - Municipal Services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Directorate - Solid Waste And Environmental Management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Directorate - Sport, Recreation & Community Development			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		2	107 099	111 070	115 042	119 013	122 985	107 099	111 070	115 042	119 013	122 985	126 956	119 012	1 397 435	1 428 975	1 641 639

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 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional		1															
Governance and administration			4 714	4 932	5 150	5 368	5 586	4 714	4 932	5 150	5 368	5 586	5 804	5 368	62 672	53 873	75 200
Executive and council			1 168	1 178	1 188	1 198	1 208	1 168	1 178	1 188	1 198	1 208	1 218	1 198	14 300	3 000	3 000
Finance and administration			3 546	3 754	3 962	4 170	4 378	3 546	3 754	3 962	4 170	4 378	4 586	4 170	48 372	50 873	72 200
Internal audit			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety			27 195	28 907	30 620	32 332	34 045	27 195	28 907	30 620	32 332	34 045	35 757	32 332	375 336	319 406	350 553
Community and social services			2 671	2 877	3 083	3 289	3 495	2 671	2 877	3 083	3 289	3 495	3 701	3 289	37 818	18 370	40 000
Sport and recreation			6 193	6 471	6 750	7 028	7 307	6 193	6 471	6 750	7 028	7 307	7 586	7 028	82 112	62 253	60 200
Public safety			1 797	1 814	1 831	1 848	1 865	1 797	1 814	1 831	1 848	1 865	1 882	1 848	22 036	13 000	13 000
Housing			16 068	17 279	18 490	19 701	20 911	16 068	17 279	18 490	19 701	20 911	22 122	19 700	227 770	219 683	231 353
Health			467	467	467	467	467	467	467	467	467	467	467	467	5 600	6 100	6 000
Economic and environmental services			14 979	16 054	17 129	18 204	19 279	14 979	16 054	17 129	18 204	19 279	20 354	18 204	209 851	155 563	137 449
Planning and development			4 506	4 662	4 818	4 974	5 130	4 506	4 662	4 818	4 974	5 130	5 286	4 974	58 442	35 513	16 849
Road transport			10 473	11 392	12 311	13 230	14 149	10 473	11 392	12 311	13 230	14 149	15 068	13 230	151 410	120 051	120 600
Environmental protection																	
Trading services			57 208	57 743	58 277	58 812	59 347	57 208	57 743	58 277	58 812	59 347	59 882	58 812	701 468	844 797	1 065 937
Energy sources			14 541	14 567	14 593	14 619	14 645	14 541	14 567	14 593	14 619	14 645	14 671	14 619	175 224	210 924	269 977
Water management			20 533	20 987	21 441	21 896	22 350	20 533	20 987	21 441	21 896	22 350	22 804	21 896	259 114	293 590	337 808
Waste water management			14 408	14 408	14 408	14 408	14 408	14 408	14 408	14 408	14 408	14 408	14 408	14 408	172 897	234 493	331 440
Waste management			7 726	7 780	7 835	7 889	7 944	7 726	7 780	7 835	7 889	7 944	7 998	7 889	94 233	105 791	126 712
Other																	
Total Capital Expenditure - Functional		2	104 096	107 636	111 177	114 717	118 257	104 096	107 636	111 177	114 717	118 257	121 797	114 716	1 349 327	1 373 640	1 629 139
Funded by:																	
National Government			71 324	74 004	76 683	79 363	82 043	71 324	74 004	76 683	79 363	82 043	84 722	79 362	931 967	1 038 995	1 239 590
Provincial Government			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital			71 324	74 004	76 683	79 363	82 043	71 324	74 004	76 683	79 363	82 043	84 722	79 362	931 967	1 038 995	1 239 590
Borrowing			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds			35 775	37 067	38 358	39 650	40 942	35 775	37 067	38 358	39 650	40 942	42 234	39 650	465 469	389 980	402 049
Total Capital Funding			107 099	111 070	115 042	119 013	122 985	107 099	111 070	115 042	119 013	122 985	126 956	119 012	1 397 435	1 428 975	1 641 639

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 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Cash Receipts By Source																
Property rates	155 400	155 400	155 400	155 400	155 400	155 400	155 400	155 400	155 400	155 400	155 400	130 784	1 840 179	1 864 000	1 948 231	
Service charges - electricity revenue	210 595	243 996	199 461	210 595	210 595	210 595	210 595	210 595	210 595	221 728	310 798	286 303	2 736 450	2 991 947	3 297 748	
Service charges - water revenue	69 025	69 599	68 834	69 025	69 025	69 025	69 025	69 025	69 025	69 217	70 747	72 490	834 063	872 740	912 178	
Service charges - sanitation revenue	41 255	41 371	41 217	41 255	41 255	41 255	41 255	41 255	41 255	41 294	41 601	43 018	497 288	520 349	543 863	
Service charges - refuse revenue	37 723	37 723	37 723	37 723	37 723	37 723	37 723	37 723	37 723	37 723	37 723	39 192	454 140	475 200	496 673	
Rental of facilities and equipment	1 626	1 863	1 547	1 626	1 626	1 626	1 626	1 626	1 626	1 705	2 336	1 437	20 272	21 212	22 171	
Interest earned - external investments	5 038	5 038	5 038	5 038	5 038	5 038	5 038	5 038	5 038	5 038	5 038	5 038	60 460	62 892	65 388	
Interest earned - outstanding debtors	16 620	16 620	16 620	16 620	16 620	16 620	16 620	16 620	16 620	16 620	16 620	47 953	230 774	241 475	252 387	
Dividends received																
Fines, penalties and forfeits	675	675	675	675	675	675	675	675	675	675	675	675	8 097	8 473	8 856	
Licences and permits	940	1 343	806	940	940	940	940	940	940	1 075	2 149	1 478	13 432	13 876	14 320	
Agency services	2 133	3 048	1 829	2 133	2 133	2 133	2 133	2 133	2 133	2 438	4 876	3 352	30 476	31 482	32 489	
Transfers and Subsidies - Operational	465 508	29 239	42 873	42 873	42 873	410 975	56 506	42 873	301 907	56 506	124 673	52 311	1 669 116	1 785 859	1 814 061	
Other revenue	58 779	90 691	48 553	59 395	60 012	61 244	61 244	60 012	59 395	70 238	163 758	256 891	1 050 211	1 104 525	1 153 588	
Cash Receipts by Source	1 065 318	696 604	620 574	643 298	643 915	1 013 249	658 781	643 915	902 333	679 656	936 394	940 923	9 444 960	9 994 030	10 561 953	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	79 714	79 714	79 714	79 714	79 714	79 714	79 714	79 714	79 714	79 714	79 714	95 107	971 963	1 079 183	1 259 339	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	6	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	292	292	292	292	292	292	292	292	292	292	292	292	3 507	3 507	3 682	
Vat Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Insurance Refund - Capital	161	242	161	202	242	323	323	242	202	242	1 009	686	4 036	4 169	4 303	
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	1 145 485	776 852	700 742	723 506	724 163	1 093 578	739 109	724 163	982 541	759 904	1 017 409	1 037 014	10 424 465	11 080 890	11 829 277	
Cash Payments by Type																
Employee related costs	264 952	264 952	264 952	264 952	264 952	264 979	264 952	264 979	264 952	264 952	265 006	232 133	3 146 710	3 290 225	3 436 194	
Remuneration of councillors	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	85 453	89 341	93 317	
Finance charges	389	389	389	389	389	389	389	389	389	389	389	390	4 669	3 286	2 307	
Bulk purchases - Electricity	277 851	277 851	277 851	277 851	277 851	277 851	277 851	277 851	277 851	277 851	277 851	277 851	3 334 209	3 628 620	3 949 027	
Acquisition inventory - water and other inventory	42 155	42 265	41 936	42 702	41 827	41 608	42 811	41 936	42 483	42 046	42 483	42 044	506 298	524 937	551 184	
Contracted services	66 328	89 669	94 337	89 669	89 669	89 669	70 996	85 001	89 669	75 664	173 698	179 277	1 193 645	1 170 537	1 231 854	
Transfers and subsidies - other municipalities	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	40 000	41 760	43 096	
Transfers and subsidies - other	4 115	1 907	1 907	2 459	2 597	2 459	3 287	2 459	4 667	1 907	3 011	41 263	72 037	76 665	60 694	
Other expenditure	48 091	50 274	49 546	47 363	48 091	47 363	48 091	47 727	47 363	47 363	46 636	54 688	582 598	781 924	772 483	
Cash Payments by Type	714 335	737 760	741 373	735 839	735 830	734 772	718 831	730 796	737 829	720 626	819 528	838 100	8 965 619	9 607 295	10 140 155	
Other Cash Flows/Payments by Type																
Capital assets	106 744	111 554	116 363	121 173	125 982	106 744	111 554	116 363	121 173	125 982	130 792	103 009	1 397 435	1 428 975	1 641 639	
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736	20 829	8 417	9 375	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	822 815	851 050	859 472	858 748	863 548	843 253	832 121	848 895	860 737	848 344	952 055	942 845	10 383 883	11 044 687	11 791 169	
NET INCREASE/(DECREASE) IN CASH HELD	322 670	(74 197)	(158 730)	(135 242)	(139 385)	250 325	(93 012)	(124 733)	121 804	(88 441)	65 353	94 169	40 582	36 202	38 107	
Cash/cash equivalents at the month/year begin:	802 185	1 124 855	1 050 658	891 927	756 685	617 300	867 625	774 614	649 881	771 685	683 244	748 598	802 185	842 767	878 969	
Cash/cash equivalents at the month/year end:	1 124 855	1 050 658	891 927	756 685	617 300	867 625	774 614	649 881	771 685	683 244	748 598	842 767	842 767	878 969	917 076	

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
EX / Operational Revenue	–	–	11	–	–	–	–	–	–
NEX / Transfer and subsidies - Operational	976	407	137	–	935	935	–	–	–
Total Revenue (excluding capital transfers and contributions)	976	407	148	-	935	935	-	-	-
Expenditure									
Employee related costs	116 325	120 095	109 889	133 824	133 824	133 824	306 621	320 572	334 838
Remuneration of councillors	66 749	68 967	70 373	81 578	81 578	81 578	85 453	89 341	93 317
Bulk purchases - electricity	–	–	–	–	–	–	–	–	–
Inventory consumed	4 374	2 962	1 731	2 554	2 874	2 874	2 911	3 007	3 103
Debt impairment	–	–	–	–	–	–	–	–	–
Depreciation and amortisation	–	–	4 105	954	954	954	933	1 056	1 089
Interest	–	–	–	–	–	–	–	–	–
Contracted services	11 307	8 192	8 186	9 490	15 976	15 976	15 946	10 275	10 603
Transfers and subsidies	55 591	37 466	21 290	23 832	31 132	31 132	41 293	41 831	42 369
Irrecoverable debts written off	–	–	–	–	–	–	–	–	–
Operational costs	44 150	33 846	42 968	38 848	41 678	41 678	40 995	42 348	43 703
Losses on disposal of Assets	–	393	278	–	–	–	–	–	–
Other Losses	–	–	–	–	–	–	–	–	–
Total Expenditure	298 497	271 921	258 821	291 081	308 016	308 016	494 152	508 430	529 023
Surplus/(Deficit)	(297 521)	(271 514)	(258 673)	(291 081)	(307 081)	(307 081)	(494 152)	(508 430)	(529 023)
NEX / Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–	–
NEX / Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(297 521)	(271 514)	(258 673)	(291 081)	(307 081)	(307 081)	(494 152)	(508 430)	(529 023)
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	(297 521)	(271 514)	(258 673)	(291 081)	(307 081)	(307 081)	(494 152)	(508 430)	(529 023)
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	(297 521)	(271 514)	(258 673)	(291 081)	(307 081)	(307 081)	(494 152)	(508 430)	(529 023)
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(297 521)	(271 514)	(258 673)	(291 081)	(307 081)	(307 081)	(494 152)	(508 430)	(529 023)

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
Exchange Revenue									
EX / Operational Revenue	157	26	1 238	-	-	-	-	-	-
Non-Exchange Revenue									
NEX / Transfer and subsidies - Operational	16 554	15 973	21 495	18 961	18 961	18 961	9 946	5 257	4 335
Total Revenue (excluding capital transfers and contributions)	16 710	15 999	22 733	18 961	18 961	18 961	9 946	5 257	4 335
Expenditure									
Employee related costs	65 507	77 934	78 919	82 653	59 409	59 409	169 470	177 181	185 065
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed	832	684	268	458	488	488	435	449	464
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	-	4 960	127	127	127	124	141	145
Interest	-	-	-	-	-	-	-	-	-
Contracted services	48 973	60 726	62 091	57 246	59 137	59 137	61 503	59 065	56 564
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	25 294	27 122	27 819	31 646	68 585	68 585	59 401	60 006	60 356
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	140 606	166 466	174 057	172 129	187 746	187 746	290 933	296 841	302 594
Surplus/(Deficit)	(123 896)	(150 467)	(151 324)	(153 168)	(168 785)	(168 785)	(280 987)	(291 585)	(298 259)
NEX / Transfers and subsidies - capital (monetary allocations)	151	88	65	250	250	250	-	-	-
NEX / Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(123 745)	(150 379)	(151 259)	(152 918)	(168 535)	(168 535)	(280 987)	(291 585)	(298 259)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(123 745)	(150 379)	(151 259)	(152 918)	(168 535)	(168 535)	(280 987)	(291 585)	(298 259)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(123 745)	(150 379)	(151 259)	(152 918)	(168 535)	(168 535)	(280 987)	(291 585)	(298 259)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(123 745)	(150 379)	(151 259)	(152 918)	(168 535)	(168 535)	(280 987)	(291 585)	(298 259)

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 Budgetuman Sett									
Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
Exchange Revenue									
EX / Rental from Fixed Assets	-	-	-	124	124	124	129	133	138
Non-Exchange Revenue									
NEX / Transfer and subsidies - Operational	14 599	109 498	87 454	305 747	183 859	183 859	201 889	185 389	184 500
Total Revenue (excluding capital transfers and contributions)	14 599	109 502	87 454	305 872	183 984	183 984	202 018	185 522	184 638
Expenditure									
Employee related costs	39 413	41 876	45 886	55 556	47 556	47 556	59 704	62 421	65 199
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed	1 830	1 429	1 071	975	975	975	986	1 018	1 051
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	-	-	115	4 115	4 115	4 023	4 557	4 699
Interest	-	-	-	-	-	-	-	-	-
Contracted services	18 660	112 929	91 203	306 885	188 996	188 996	209 727	193 821	193 026
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	2 254	2 681	2 293	2 577	2 577	2 577	2 577	2 662	2 748
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	62 157	158 914	140 453	366 108	244 220	244 220	277 018	264 479	266 722
Surplus/(Deficit)	(47 558)	(49 413)	(53 000)	(60 237)	(60 237)	(60 237)	(75 000)	(78 957)	(82 085)
NEX / Transfers and subsidies - capital (monetary allocations)	219 813	234 699	208 732	181 507	189 418	189 418	224 270	213 683	221 853
NEX / Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	172 255	185 286	155 732	121 271	129 181	129 181	149 270	134 726	139 768
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	172 255	185 286	155 732	121 271	129 181	129 181	149 270	134 726	139 768
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	172 255	185 286	155 732	121 271	129 181	129 181	149 270	134 726	139 768
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	172 255	185 286	155 732	121 271	129 181	129 181	149 270	134 726	139 768

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
Exchange Revenue									
EX / Service charges - Electricity	674	434	390	75 187	75 187	75 187	83 532	90 908	98 935
EX / Sale of Goods and Rendering of Services	1 643	1 886	1 326	1 876	1 876	1 876	1 945	2 010	2 074
EX / Interest earned from Receivables	300 755	389 110	143 447	231 858	91 959	91 959	95 361	98 508	101 661
EX / Interest earned from Current and Non Current Assets	46 543	49 944	69 498	68 853	68 853	68 853	58 122	60 447	62 865
EX / Operational Revenue	14 621	17 317	16 066	17 673	8 547	8 547	8 864	9 156	9 449
Non-Exchange Revenue									
NEX / Property rates	1 791 370	2 127 634	2 169 015	2 328 401	2 328 401	2 328 401	2 382 109	2 382 109	2 458 336
NEX / Fines, penalties and forfeits	—	—	—	1 636	1 636	1 636	1 696	1 752	1 808
NEX / Licences or permits	—	—	—	—	—	—	—	—	—
NEX / Transfer and subsidies - Operational	442 801	488 098	519 224	552 177	542 564	542 564	570 781	599 701	612 623
NEX / Interest	—	—	—	—	—	—	—	—	—
NEX / Fuel Levy	719 203	741 926	777 132	798 042	798 042	798 042	827 976	870 695	907 733
NEX / Gains on disposal of Assets	409	232	1 211	—	—	—	—	—	—
NEX / Other Gains	264	265	9 000	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)	3 318 283	3 816 846	3 706 308	4 075 702	3 917 065	3 917 065	4 030 387	4 115 286	4 255 485
Expenditure									
Employee related costs	219 822	377 773	400 457	395 000	395 083	395 083	636 765	665 738	695 363
Remuneration of councillors	—	—	—	—	—	—	—	—	—
Bulk purchases - electricity	—	—	—	—	—	—	—	—	—
Inventory consumed	2 687	2 051	1 952	2 482	2 756	2 756	2 788	2 880	2 972
Debt impairment	220 775	268 814	428 306	619 485	619 485	619 485	609 419	609 390	613 467
Depreciation and amortisation	30 756	40 594	37 646	157	157	157	154	174	180
Interest	—	—	—	—	—	—	—	—	—
Contracted services	50 542	111 795	89 087	85 227	96 557	96 557	144 251	124 175	115 604
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Irrecoverable debts written off	—	—	—	—	—	—	—	—	—
Operational costs	142 581	147 351	152 387	128 831	133 643	133 643	138 171	143 236	148 024
Losses on disposal of Assets	—	—	—	—	—	—	—	—	—
Other Losses	403	532	25 126	—	—	—	—	—	—
Total Expenditure	667 566	948 908	1 134 962	1 231 183	1 247 682	1 247 682	1 531 548	1 545 594	1 575 612
Surplus/(Deficit)	2 650 717	2 867 939	2 571 346	2 844 519	2 669 383	2 669 383	2 498 839	2 569 692	2 679 873
NEX / Transfers and subsidies - capital (monetary allocations)	21	—	—	115	—	—	115	115	100
NEX / Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	2 650 737	2 867 939	2 571 346	2 844 634	2 669 383	2 669 383	2 498 954	2 569 807	2 679 973
Income Tax	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax	2 650 737	2 867 939	2 571 346	2 844 634	2 669 383	2 669 383	2 498 954	2 569 807	2 679 973
Share of Surplus/Deficit attributable to Joint Venture	—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality	2 650 737	2 867 939	2 571 346	2 844 634	2 669 383	2 669 383	2 498 954	2 569 807	2 679 973
Share of Surplus/Deficit attributable to Associate	20 143	(40 750)	1 976	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	2 670 880	2 827 188	2 573 322	2 844 634	2 669 383	2 669 383	2 498 954	2 569 807	2 679 973

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
Exchange Revenue									
EX / Development Charges	-	-	-	-	-	-	-	-	-
EX / Operational Revenue	(1)	282	531	851	851	851	882	911	941
Non-Exchange Revenue									
NEX / Transfer and subsidies - Operational	15 685	14 951	15 042	8 800	8 800	8 800	9 300	9 800	9 800
NEX / Interest	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	15 685	15 233	15 573	9 651	9 651	9 651	10 182	10 711	10 741
Expenditure									
Employee related costs	160 605	162 037	168 052	163 261	156 835	156 835	291 779	305 055	318 630
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed	1 232	935	1 114	556	556	556	563	581	600
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 966	1 542	2 778	1 856	1 856	1 856	1 815	2 055	2 119
Interest	-	-	-	-	-	-	-	-	-
Contracted services	7 950	7 658	4 809	8 552	34 482	34 482	20 819	21 110	20 401
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	77 392	71 845	62 875	71 577	77 973	77 973	78 473	81 272	83 576
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	249 145	244 017	239 628	245 802	271 702	271 702	393 448	410 074	425 326
Surplus/(Deficit)	(233 460)	(228 785)	(224 055)	(236 151)	(262 051)	(262 051)	(383 266)	(399 362)	(414 585)
NEX / Transfers and subsidies - capital (monetary allocations)	173	145	65	200	200	200	-	-	-
NEX / Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(233 288)	(228 639)	(223 990)	(235 951)	(261 851)	(261 851)	(383 266)	(399 362)	(414 585)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(233 288)	(228 639)	(223 990)	(235 951)	(261 851)	(261 851)	(383 266)	(399 362)	(414 585)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(233 288)	(228 639)	(223 990)	(235 951)	(261 851)	(261 851)	(383 266)	(399 362)	(414 585)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(233 288)	(228 639)	(223 990)	(235 951)	(261 851)	(261 851)	(383 266)	(399 362)	(414 585)

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand									
Revenue									
Exchange Revenue									
EX / Service charges - Electricity	2 146 397	2 384 898	3 019 497	3 121 910	3 087 141	3 087 141	3 429 813	3 732 666	4 062 260
EX / Service charges - Water	738 617	918 430	913 969	1 000 901	996 670	996 670	1 079 693	1 115 323	1 151 013
EX / Service charges - Waste Water Management	482 231	559 118	580 716	632 342	614 842	614 842	643 739	664 983	686 262
EX / Sale of Goods and Rendering of Services	10	21	18	423	423	423	439	453	468
EX / Interest earned from Receivables	-	-	185 976	-	153 539	153 539	159 220	164 474	169 737
EX / Operational Revenue	2 313	2 284	1 534	29 659	10 659	10 659	11 053	11 418	11 784
Non-Exchange Revenue									
NEX / Transfer and subsidies - Operational	425 990	444 734	527 804	544 131	645 637	645 637	592 859	604 118	591 378
NEX / Interest	-	-	6 327	-	6 500	6 500	6 741	6 963	7 186
NEX / Operational Revenue	-	-	54 818	-	56 500	56 500	58 591	60 524	62 461
Total Revenue (excluding capital transfers and contributions)	3 795 558	4 309 485	5 290 659	5 329 366	5 571 911	5 571 911	5 982 148	6 360 922	6 742 549
Expenditure									
Employee related costs	591 349	586 782	606 354	665 682	671 003	671 003	979 325	1 023 884	1 069 447
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	1 936 963	2 252 355	2 631 543	3 193 457	3 065 657	3 065 657	3 334 209	3 628 620	3 949 027
Inventory consumed	246 626	280 647	305 922	256 939	259 001	259 001	271 507	280 467	289 442
Debt impairment	503 653	826 542	1 212 069	1 087 894	1 087 894	1 087 894	1 106 962	1 108 641	1 117 972
Depreciation and amortisation	1 468 937	1 508 373	1 957 845	457 084	457 084	457 084	446 850	506 107	521 942
Interest	14 025	10 090	7 766	5 716	5 716	5 716	11 847	11 480	11 220
Contracted services	412 234	424 622	388 379	483 069	514 285	514 285	481 195	454 332	441 463
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	108 485	112 988	108 294	108 525	127 776	127 776	127 361	134 465	132 576
Losses on disposal of Assets	-	324 267	11 347	-	-	-	-	-	-
Other Losses	85 900	147 964	187 488	121 371	121 371	121 371	127 841	132 059	136 285
Total Expenditure	5 368 171	6 474 630	7 417 008	6 379 738	6 309 788	6 309 788	6 887 097	7 280 055	7 669 374
Surplus/(Deficit)	(1 572 614)	(2 165 145)	(2 126 349)	(1 050 372)	(737 877)	(737 877)	(904 948)	(919 133)	(926 826)
NEX / Transfers and subsidies - capital (monetary allocations)	372 638	449 109	428 580	393 204	719 313	719 313	525 507	675 707	913 076
NEX / Transfers and subsidies - capital (in-kind)	3 075	22 409	5 215	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(1 196 901)	(1 693 627)	(1 692 554)	(657 168)	(18 564)	(18 564)	(379 441)	(243 425)	(13 750)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(1 196 901)	(1 693 627)	(1 692 554)	(657 168)	(18 564)	(18 564)	(379 441)	(243 425)	(13 750)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 196 901)	(1 693 627)	(1 692 554)	(657 168)	(18 564)	(18 564)	(379 441)	(243 425)	(13 750)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 196 901)	(1 693 627)	(1 692 554)	(657 168)	(18 564)	(18 564)	(379 441)	(243 425)	(13 750)

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
Exchange Revenue									
EX / Sale of Goods and Rendering of Services	11 616	11 710	8 401	24 238	14 238	14 238	14 765	15 252	15 740
EX / Rental from Fixed Assets	19 673	17 584	26 044	13 373	13 373	13 373	13 868	14 326	14 784
EX / Operational Revenue	201	361	15 692	365	365	365	378	391	403
Non-Exchange Revenue									
NEX / Licences or permits	—	—	—	—	—	—	—	—	—
NEX / Transfer and subsidies - Operational	5 274	9 126	5 983	7 745	7 745	7 745	2 500	2 500	2 500
NEX / Gains on disposal of Assets	—	(119)	—	—	—	—	—	—	—
NEX / Other Gains	8 867	23 154	20 012	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)	45 631	61 816	76 132	45 721	35 721	35 721	31 511	32 468	33 427
Expenditure									
Employee related costs	111 468	116 422	115 194	133 486	133 486	133 486	301 697	315 424	329 461
Inventory consumed	2 461	2 301	2 813	2 657	4 378	4 378	4 488	4 636	4 784
Depreciation and amortisation	232 184	224 814	218 319	95 028	95 028	95 028	103 325	116 629	121 157
Interest	292	210	163	119	119	119	247	239	234
Contracted services	29 413	25 863	21 213	40 528	38 384	38 384	30 208	31 236	32 226
Operational costs	24 521	12 609	14 248	18 825	20 149	20 149	20 149	20 814	21 480
Losses on disposal of Assets	—	(27 871)	(325)	—	—	—	—	—	—
Total Expenditure	400 339	354 348	371 625	290 643	291 543	291 543	460 113	488 978	509 341
Surplus/(Deficit)	(354 708)	(292 531)	(295 493)	(244 922)	(255 822)	(255 822)	(428 602)	(456 509)	(475 914)
NEX / Transfers and subsidies - capital (monetary allocations)	81 966	77 964	76 482	52 435	59 615	59 615	39 337	40 608	17 100
NEX / Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(272 742)	(214 567)	(219 010)	(192 487)	(196 206)	(196 206)	(389 265)	(415 902)	(458 814)
Income Tax	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax	(272 742)	(214 567)	(219 010)	(192 487)	(196 206)	(196 206)	(389 265)	(415 902)	(458 814)
Share of Surplus/Deficit attributable to Joint Venture	—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality	(272 742)	(214 567)	(219 010)	(192 487)	(196 206)	(196 206)	(389 265)	(415 902)	(458 814)
Share of Surplus/Deficit attributable to Associate	—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	(272 742)	(214 567)	(219 010)	(192 487)	(196 206)	(196 206)	(389 265)	(415 902)	(458 814)

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
Exchange Revenue									
EX / Sale of Goods and Rendering of Services	82 451	97 920	100 262	98 204	98 204	98 204	101 837	105 198	108 564
EX / Agency services	21 871	18 764	21 002	29 389	29 389	29 389	30 476	31 482	32 489
EX / Operational Revenue	1 461	5 059	(1 400)	3 789	3 789	3 789	3 929	4 059	4 189
Non-Exchange Revenue									
NEX / Fines, penalties and forfeits	6 947	65 402	56 615	7 906	7 906	7 906	8 199	8 470	8 741
NEX / Licences or permits	11 999	13 431	14 035	14 238	12 566	12 566	13 031	13 461	13 892
NEX / Transfer and subsidies - Operational	49 639	50 239	51 918	55 228	54 522	54 522	57 355	60 246	61 525
NEX / Interest	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)	174 369	250 816	242 433	208 755	206 376	206 376	214 827	222 915	229 400
Expenditure									
Employee related costs	401 195	425 997	438 284	468 016	468 016	468 016	46 263	48 368	50 520
Remuneration of councillors	—	—	—	—	—	—	—	—	—
Bulk purchases - electricity	—	—	—	—	—	—	—	—	—
Inventory consumed	11 685	10 479	6 816	6 323	6 323	6 323	6 419	6 630	6 842
Debt impairment	82 513	109 794	141 746	41 667	41 667	41 667	42 397	42 461	42 819
Depreciation and amortisation	—	—	1 173	1 018	1 018	1 018	995	1 127	1 162
Interest	713	513	397	290	290	290	602	583	570
Contracted services	10 356	20 631	30 933	39 534	43 892	43 892	43 518	47 268	50 620
Transfers and subsidies	680	711	361	740	740	740	747	772	797
Irrecoverable debts written off	—	—	—	—	—	—	—	—	—
Operational costs	9 960	9 589	8 829	10 832	11 032	11 032	11 032	11 396	11 761
Losses on disposal of Assets	—	—	517	—	—	—	—	—	—
Other Losses	—	—	—	—	—	—	—	—	—
Total Expenditure	517 102	577 714	629 057	568 420	572 978	572 978	151 972	158 605	165 091
Surplus/(Deficit)	(342 733)	(326 898)	(386 624)	(359 666)	(366 601)	(366 601)	62 855	64 310	64 309
NEX / Transfers and subsidies - capital (monetary allocations)	—	—	—	19 000	10 000	10 000	9 000	—	25 000
NEX / Transfers and subsidies - capital (in-kind)	953	—	72	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(341 780)	(326 898)	(386 552)	(340 666)	(356 601)	(356 601)	71 855	64 310	89 309
Income Tax	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax	(341 780)	(326 898)	(386 552)	(340 666)	(356 601)	(356 601)	71 855	64 310	89 309
Share of Surplus/Deficit attributable to Joint Venture	—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality	(341 780)	(326 898)	(386 552)	(340 666)	(356 601)	(356 601)	71 855	64 310	89 309
Share of Surplus/Deficit attributable to Associate	—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	(341 780)	(326 898)	(386 552)	(340 666)	(356 601)	(356 601)	71 855	64 310	89 309

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
Exchange Revenue									
EX / Sale of Goods and Rendering of Services	-	-	-	457	457	457	474	489	505
EX / Rental from Fixed Assets	2 437	2 878	2 598	4 243	4 243	4 243	4 400	4 545	4 690
EX / Operational Revenue	29 424	31 805	32 642	39 414	39 414	39 414	40 872	42 221	43 572
Non-Exchange Revenue									
NEX / Licences or permits	217	267	874	342	342	342	355	366	378
NEX / Transfer and subsidies - Operational	6 003	27 285	22 546	12 952	13 670	13 670	13 740	9 170	3 000
Total Revenue (excluding capital transfers and contributions)	38 081	62 234	58 660	57 407	58 125	58 125	59 840	56 792	52 146
Expenditure									
Employee related costs	45 025	48 256	51 561	55 401	55 401	55 401	128 085	133 913	139 873
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed	4 051	1 971	1 133	1 249	1 379	1 379	1 265	1 307	1 348
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	52 608	6 239	2 279	2 279	2 279	2 228	2 524	2 603
Interest	400	288	223	163	163	163	338	327	320
Contracted services	11 564	16 955	17 198	22 794	22 824	22 824	31 858	30 354	11 850
Transfers and subsidies	49 721	69 599	45 985	56 700	61 150	61 150	59 500	61 260	45 596
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	11 368	13 955	17 212	17 203	19 111	19 111	13 959	11 391	11 723
Losses on disposal of Assets	-	297	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
Total Expenditure	122 128	203 929	139 551	155 791	162 309	162 309	237 234	241 076	213 313
Surplus/(Deficit)	(84 048)	(141 695)	(80 891)	(98 383)	(104 183)	(104 183)	(177 393)	(184 284)	(161 167)
NEX / Transfers and subsidies - capital (monetary allocations)	25 298	12 128	25 489	48 767	38 767	38 767	39 308	47 835	11 000
NEX / Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(58 750)	(129 566)	(55 402)	(49 616)	(65 416)	(65 416)	(138 085)	(136 449)	(150 167)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(58 750)	(129 566)	(55 402)	(49 616)	(65 416)	(65 416)	(138 085)	(136 449)	(150 167)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(58 750)	(129 566)	(55 402)	(49 616)	(65 416)	(65 416)	(138 085)	(136 449)	(150 167)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(58 750)	(129 566)	(55 402)	(49 616)	(65 416)	(65 416)	(138 085)	(136 449)	(150 167)

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
Exchange Revenue									
EX / Service charges - Waste Management	398 396	470 948	479 584	561 494	561 494	561 494	587 884	607 284	626 717
EX / Sale of Goods and Rendering of Services	2 369	770	940	9 299	1 299	1 299	1 348	1 392	1 437
EX / Interest earned from Receivables	–	–	46 140	–	36 080	36 080	37 415	38 649	39 886
EX / Operational Revenue	37	30	34	23	23	23	24	25	26
Non-Exchange Revenue									
NEX / Fines, penalties and forfeits	–	–	–	9	9	9	9	10	10
NEX / Licences or permits	–	–	1 518	–	–	–	–	–	–
NEX / Transfer and subsidies - Operational	193 601	197 968	206 059	216 907	215 893	215 893	237 410	216 608	221 276
NEX / Interest	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	594 404	669 716	734 274	787 732	814 798	814 798	864 090	863 968	889 351
Expenditure									
Employee related costs	389 428	390 584	396 037	409 432	409 432	409 432	160 202	167 491	174 945
Remuneration of councillors	–	–	–	–	–	–	–	–	–
Bulk purchases - electricity	–	–	–	–	–	–	–	–	–
Inventory consumed	25 501	18 532	14 971	7 506	7 556	7 556	7 676	7 929	8 183
Debt impairment	90 887	131 568	205 474	142 852	142 852	142 852	145 356	145 576	146 802
Depreciation and amortisation	1 883	3 119	10 284	2 846	2 846	2 846	2 782	3 151	3 250
Interest	49	34 654	35 565	20	15 020	15 020	31 132	30 168	29 485
Contracted services	41 796	33 489	103 566	67 220	88 150	88 150	98 714	93 392	132 573
Transfers and subsidies	20 969	24 222	22 204	22 500	22 500	22 500	31 185	–	–
Irrecoverable debts written off	–	–	–	–	–	–	–	–	–
Operational costs	127 283	169 095	184 096	92 602	130 872	130 872	100 702	104 614	108 829
Losses on disposal of Assets	–	2 090	–	–	–	–	–	–	–
Other Losses	–	–	–	–	–	–	–	–	–
Total Expenditure	697 797	807 351	972 196	744 979	819 229	819 229	577 748	552 322	604 066
Surplus/(Deficit)	(103 393)	(137 635)	(237 922)	42 753	(4 431)	(4 431)	286 342	311 646	285 285
NEX / Transfers and subsidies - capital (monetary allocations)	14 526	31 274	20 246	76 941	47 851	47 851	80 495	89 776	99 712
NEX / Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(88 866)	(106 361)	(217 676)	119 693	43 420	43 420	366 837	401 422	384 997
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	(88 866)	(106 361)	(217 676)	119 693	43 420	43 420	366 837	401 422	384 997
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	(88 866)	(106 361)	(217 676)	119 693	43 420	43 420	366 837	401 422	384 997
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(88 866)	(106 361)	(217 676)	119 693	43 420	43 420	366 837	401 422	384 997

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

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)									
Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
Exchange Revenue									
EX / Sale of Goods and Rendering of Services	10 961	11 205	11 610	25 196	16 774	16 774	17 395	17 969	18 544
EX / Rental from Fixed Assets	2 391	2 674	2 618	7 566	7 566	7 566	7 846	8 105	8 364
EX / Operational Revenue	182	297	269	282	282	282	293	302	312
Non-Exchange Revenue									
NEX / Fines, penalties and forfeits	27	35	32	557	557	557	578	597	616
NEX / Licences or permits	–	–	–	45	45	45	46	48	49
NEX / Transfer and subsidies - Operational	21 316	17 289	17 883	18 757	18 757	18 757	19 395	19 395	19 395
NEX / Interest	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	34 877	31 501	32 413	52 403	43 981	43 981	45 552	46 415	47 280
Expenditure									
Employee related costs	291 883	309 733	342 310	337 476	337 476	337 476	32 854	34 349	35 877
Remuneration of councillors	–	–	–	–	–	–	–	–	–
Bulk purchases - electricity	–	–	–	–	–	–	–	–	–
Inventory consumed	14 377	14 940	14 889	7 674	7 707	7 707	7 808	8 065	8 324
Debt impairment	–	–	–	–	–	–	–	–	–
Depreciation and amortisation	109 498	112 348	118 879	33 658	33 658	33 658	32 904	37 267	38 434
Interest	597	429	335	243	243	243	504	489	478
Contracted services	36 398	19 409	29 607	19 504	25 404	25 404	31 845	29 091	59 238
Transfers and subsidies	10 533	(467)	12 161	13 957	13 957	13 957	14 097	14 562	15 028
Irrecoverable debts written off	–	–	–	–	–	–	–	–	–
Operational costs	47 005	43 221	43 985	31 215	25 882	25 882	27 132	27 986	29 741
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–
Other Losses	–	–	–	–	–	–	–	–	–
Total Expenditure	510 292	499 615	562 166	443 727	444 327	444 327	147 144	151 809	187 119
Surplus/(Deficit)	(475 414)	(468 114)	(529 753)	(391 325)	(400 347)	(400 347)	(101 591)	(105 394)	(139 839)
NEX / Transfers and subsidies - capital (monetary allocations)	18 016	33 027	13 382	36 381	36 381	36 381	40 208	39 898	29 000
NEX / Transfers and subsidies - capital (in-kind)	132	–	379	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(457 266)	(435 087)	(515 993)	(354 944)	(363 966)	(363 966)	(61 383)	(65 495)	(110 839)
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	(457 266)	(435 087)	(515 993)	(354 944)	(363 966)	(363 966)	(61 383)	(65 495)	(110 839)
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	(457 266)	(435 087)	(515 993)	(354 944)	(363 966)	(363 966)	(61 383)	(65 495)	(110 839)
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(457 266)	(435 087)	(515 993)	(354 944)	(363 966)	(363 966)	(61 383)	(65 495)	(110 839)

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) R40 million for 2026/2027 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 2026/2027 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	2022/23	2023/24	2024/25	Current Year 2025/26			Medium Term Revenue and Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Financial Performance</u>									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–
Investment revenue	1 117	1 686	2 717	2 281	2 281	2 281	2 338	2 445	2 523
Transfer and subsidies - Operational	73 084	60 568	40 132	59 718	59 718	59 718	39 361	41 097	42 413
Other own revenue	2 055	873	0	–	–	–	24 594	27 054	29 759
Total Revenue (excluding capital transfers and contributions)	76 256	63 127	42 849	61 999	61 999	61 999	66 293	70 596	74 695
Employee costs	43 013	45 173	26 995	32 268	32 268	32 268	33 942	35 826	36 973
Remuneration of Board members	–	–	–	–	–	–	–	–	–
Depreciation and Debt impairment	829	1 083	625	540	540	540	565	590	609
Interest, Dividends and Rent on Land	0	27	20	–	–	–	–	–	–
Inventory consumed and bulk purchases	3 585	33	345	235	235	235	641	669	691
Transfers and subsidies	–	–	450	–	–	–	–	–	–
Other expenditure	28 829	16 810	14 415	28 955	28 955	28 955	31 144	33 510	36 423
Total Expenditure	76 256	63 127	42 849	61 999	61 999	61 999	66 293	70 596	74 695
Surplus/(Deficit)	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations)	12 043	16 742	–	100	100	100	700	726	749
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–
contributions	12 043	16 742	–	100	100	100	700	726	749
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	12 043	16 742	–	100	100	100	700	726	749
<u>Capital expenditure & funds sources</u>									
Capital expenditure	269	677	19	100	100	100	700	726	749
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	269	677	19	100	100	100	700	726	749
Total sources of capital funds	269	677	19	100	100	100	700	726	749
<u>Financial position</u>									
Total current assets	23 216	45 165	35 792	25 471	34 877	34 877	37 316	38 022	38 747
Total non current assets	1 940	1 505	900	2 164	1 414	1 414	1 655	1 710	1 765
Total current liabilities	18 281	24 519	10 218	4 701	4 701	4 701	11 964	12 324	1 786
Total non current liabilities	–	56	–	–	–	–	–	–	–
Community wealth/Equity	6 874	22 095	26 474	22 934	31 590	31 590	27 007	27 408	38 726
<u>Cash flows</u>									
Net cash from (used) operating	20	17 698	(3 780)	100	100	100	1 265	1 317	1 358
Net cash from (used) investing	(467)	(341)	(20)	(250)	(230)	(230)	(700)	(726)	(749)
Net cash from (used) financing	–	(120)	(177)	–	–	–	–	–	–
Cash/cash equivalents at the year end	19 987	37 224	33 247	33 097	33 117	33 117	33 812	34 403	35 012

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue &		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
Exchange Revenue									
Agency services	2 009	783	–	–	–	–	–	–	–
Interest earned from Current and Non Current Assets	1 117	1 686	2 717	2 281	2 281	2 281	2 338	2 445	2 523
Rental from Fixed Assets	–	90	–	–	–	–	–	–	–
Operational Revenue	46	–	–	–	–	–	24 594	27 054	29 759
Non-Exchange Revenue									
Transfer and subsidies - Operational	73 084	60 568	40 132	59 718	59 718	59 718	39 361	41 097	42 413
Total Revenue (excluding capital transfers and contributions)	76 256	63 127	42 849	61 999	61 999	61 999	66 293	70 596	74 695
Expenditure									
Employee related costs	43 013	45 173	26 995	32 268	32 268	32 268	33 942	35 826	36 973
Inventory consumed	3 585	33	345	235	235	235	641	669	691
Depreciation, amortisation and impairment	829	1 083	625	540	540	540	565	590	609
Interest, Dividends and Rent on Land	0	27	20	–	–	–	–	–	–
Contracted services	19 437	8 702	8 324	25 376	25 376	25 376	19 056	20 524	22 743
Transfers and subsidies	–	–	450	–	–	–	–	–	–
Operational costs	9 342	8 121	6 082	3 580	3 580	3 580	12 088	12 986	13 680
Disposal of Fixed and Intangible Assets	26	–	–	–	–	–	–	–	–
Other Losses	22	(13)	9	–	–	–	–	–	–
Total Expenditure	76 256	63 127	42 849	61 999	61 999	61 999	66 293	70 596	74 695
Surplus/(Deficit)	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations)	12 043	16 742	–	100	100	100	700	726	749
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
	12 043	16 742	–	100	100	100	700	726	749
Surplus/(Deficit) after capital transfers & contributions									
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	12 043	16 742	–	100	100	100	700	726	749
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	12 043	16 742	–	100	100	100	700	726	749
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	44 254	44 071	36 996	–	–	–	–	–	–
Surplus/(Deficit) for the year	56 297	60 814	36 996	100	100	100	700	726	749

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	2022/23	2023/24	2024/25	Current Year 2025/26			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	1									
Capital expenditure by Asset Class/Sub-class										
Intangible Assets		–	197	–	50	50	50	40	40	41
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	197	–	50	50	50	40	40	41
Computer Software and Applications		–	197	–	50	50	50	40	40	41
Computer Equipment		225	439	–	–	–	–	–	–	–
Computer Equipment		225	439	–	–	–	–	–	–	–
Furniture and Office Equipment		44	40	19	50	50	50	660	686	708
Furniture and Office Equipment		44	40	19	50	50	50	660	686	708
Total capital expenditure on assets	1	269	677	19	100	100	100	700	726	749
Funded by:										
Internally generated funds		269	677	19	100	100	100	700	726	749
Total Capital Funding	4	269	677	19	100	100	100	700	726	749

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

Buffalo City Development Agency - Table D4 Budgeted Financial Position									
Description	2022/23	2023/24	2024/25	Current Year 2025/26			Medium Term Revenue and Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS									
Current assets									
Cash and cash equivalents	19 987	37 224	33 247	25 304	34 347	34 347	33 813	34 403	35 012
Short term Investments		504	6				784	810	836
Trade and other receivables from exchange transactions	3 189	7 385	2 121	–	–	–	2 300	2 376	2 452
Inventory	40	52	43	67	67	67	53	55	57
VAT Receivable	–	–	375	100	463	463	366	378	390
Total current assets	23 216	45 165	35 792	25 471	34 877	34 877	37 316	38 022	38 747
Non current assets									
Property , plant and equipment	1 203	1 021	490	986	636	636	887	917	946
Intangible assets	737	483	410	1 178	778	778	768	793	819
Total non current assets	1 940	1 505	900	2 164	1 414	1 414	1 655	1 710	1 765
TOTAL ASSETS	25 156	46 670	36 692	27 635	36 291	36 291	38 971	39 732	40 512
LIABILITIES									
Current liabilities									
Financial liabilities	–	158	56	–	–	–	88	91	94
Consumer deposits	–	–	–	–	–	–	–	–	–
Trade and other payables from exchange transactions	15 139	17 388	8 749	2 441	2 441	2 441	10 733	11 088	544
Trade and other payables from non-exchange transactions	1 354	4 914	276	–	–	–	–	–	–
Provision	986	1 071	1 071	2 260	2 260	2 260	1 071	1 071	1 071
VAT Payable	713	835	–	–	–	–	–	–	–
Other current liabilities	89	153	66	–	–	–	72	74	77
Total current liabilities	18 281	24 519	10 218	4 701	4 701	4 701	11 964	12 324	1 786
Non current liabilities									
Financial liabilities	–	56	–	–	–	–	–	–	–
Total non current liabilities	–	56	–	–	–	–	–	–	–
TOTAL LIABILITIES	18 281	24 575	10 218	4 701	4 701	4 701	11 964	12 324	1 786
NET ASSETS	6 875	22 095	26 474	22 934	31 590	31 590	27 007	27 408	38 726
COMMUNITY WEALTH/EQUITY									
Accumulated surplus/(deficit)	6 874	22 095	26 474	22 934	31 590	31 590	27 007	27 408	38 726
TOTAL COMMUNITY WEALTH/EQUITY	6 874	22 095	26 474	22 934	31 590	31 590	27 007	27 408	38 726

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

Buffalo City Development Agency - Table D5 Budgeted Cash Flow

Description R thousands	2022/23	2023/24	2024/25	Current Year 2025/26			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Other revenue	–	–	5 761	–	–	–	–	–	–
Transfers and Subsidies - Operational	88 743	75 062	40 622	59 818	68 862	68 862	59 438	63 431	67 300
Transfers and Subsidies - Capital									
Interest	1 272	1 686	2 717	2 281	2 281	2 281	2 338	2 445	2 523
Payments									
Suppliers and employees	(89 996)	(59 049)	(52 880)	(61 999)	(71 043)	(71 043)	(60 508)	(64 556)	(68 462)
Finance charges	–	–	–	–	–	–	(3)	(3)	(3)
NET CASH FROM/(USED) OPERATING ACTIVITIES	20	17 698	(3 780)	100	100	100	1 265	1 317	1 358
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	22								
Payments									
Capital assets	(489)	(341)	(20)	(250)	(230)	(230)	(700)	(726)	(749)
Retention (Capital)	–	0	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	(467)	(341)	(20)	(250)	(230)	(230)	(700)	(726)	(749)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans									
Borrowing long term/refinancing									
Payments									
Repayment of borrowing	–	(120)	(177)	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	(120)	(177)	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD	(447)	17 237	(3 977)	(150)	(130)	(130)	565	591	609
Cash/cash equivalents at the year begin:	20 434	19 987	37 224	33 247	33 247	33 247	33 247	33 812	34 403
Cash/cash equivalents at the year end:	19 987	37 224	33 247	33 097	33 117	33 117	33 812	34 403	35 012

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 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		475 831	295 822	468 134	427 979	552 243	552 243	504 371	514 450	565 785
Roads Infrastructure		69 521	81 508	96 770	61 416	74 864	74 864	59 760	73 889	58 028
Roads		69 521	81 508	90 611	61 416	74 864	74 864	59 760	73 889	58 028
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	6 160	–	–	–	–	–	–
Capital Spares										
Storm water Infrastructure		35 206	46 401	31 331	30 378	47 105	47 105	47 372	33 554	41 129
Drainage Collection		35 206	46 401	31 331	30 378	47 105	47 105	47 372	33 554	41 129
Electrical Infrastructure		96 351	22 151	109 164	95 750	124 607	124 607	102 887	108 924	102 802
LV Networks		96 351	22 151	109 164	95 750	124 607	124 607	102 887	108 924	102 802
Capital Spares										
Water Supply Infrastructure		221 161	109 866	180 103	157 811	205 634	205 634	210 026	215 793	263 890
Dams and Weirs		–	–	–	3 314	–	–	–	–	–
Boreholes										
Reservoirs		3 457	7 213	–	4 224	–	–	–	20 699	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	5 500	4 403	–	–	–	–	–
Bulk Mains		6 076	3 783	24 775	15 262	31 426	31 426	40 352	33 686	11 722
Distribution		32 096	15 318	34 903	30 978	30 978	30 978	48 636	58 636	59 358
Distribution Points		40 170	49 705	36 163	59 362	60 723	60 723	65 470	64 191	80 053
PRV Stations		6 542	6 247	5 363	4 269	15 269	15 269	9 568	15 581	43 757
Capital Spares		132 821	27 601	73 398	36 000	67 237	67 237	46 000	23 000	69 000
Sanitation Infrastructure		47 464	35 153	44 639	81 424	80 133	80 133	53 571	48 886	56 391
Pump Station										
Reticulation		33 194	22 512	22 651	24 076	19 628	19 628	21 591	23 736	33 891
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	4 484	–	–	–	–	–	–	–
Toilet Facilities		9 761	8 157	8 884	10 448	12 105	12 105	–	–	–
Capital Spares		4 509	–	13 103	46 900	48 400	48 400	31 980	25 150	22 500
Solid Waste Infrastructure		–	–	–	–	4 600	4 600	27 255	30 906	41 044
Landfill Sites		–	–	–	–	3 000	3 000	8 200	10 886	16 000
Waste Transfer Stations		–	–	–	–	1 200	1 200	–	–	–
Waste Processing Facilities		–	–	–	–	400	400	19 055	20 020	25 044
Information and Communication Infrastructure		6 127	743	6 127	1 200	15 300	15 300	3 500	2 500	2 500
Data Centres		2 247	–	899	600	600	600	1 400	1 000	1 500
Core Layers		3 880	743	5 227	600	1 200	1 200	2 100	1 500	1 000
Distribution Layers		–	–	–	–	13 500	13 500	–	–	–

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class										
Community Assets		17 184	12 487	11 973	60 909	51 274	51 274	39 704	46 640	14 500
Community Facilities		16 916	12 487	11 973	60 329	50 694	50 694	38 654	45 240	13 000
Halls										
Centres		–	601	1 282	5 224	5 224	5 224	12 100	13 500	–
Fire/Ambulance Stations		502	–	1 932	20 800	10 032	10 032	–	–	–
Galleries		–	–	–	1 800	–	–	700	1 000	–
Theatres										
Libraries		3 934	5 186	2 246	13 633	13 633	13 633	4 354	4 385	3 500
Cemeteries/Crematoria		11	510	456	300	300	300	700	800	–
Public Open Space		–	–	–	–	4 200	4 200	1 050	1 000	–
Nature Reserves		–	–	24	400	100	100	2 050	1 400	1 000
Public Ablution Facilities		1 994	–	217	600	633	633	700	800	500
Markets										
Stalls		10 475	5 959	5 816	17 573	16 573	16 573	17 000	22 355	8 000
Taxi Ranks/Bus Terminals		–	230	–	–	–	–	–	–	–
Sport and Recreation Facilities		267	–	–	580	580	580	1 050	1 400	1 500
Outdoor Facilities		267	–	–	580	580	580	1 050	1 400	1 500
Heritage assets		2 472	972	–	800	800	800	700	800	1 500
Monuments		2 472	972	–	800	800	800	700	800	1 500
Investment properties		–	–	–	–	600	600	700	800	500
Revenue Generating		–	–	–	–	600	600	700	800	500
Unimproved Property		–	–	–	–	–	600	700	800	500
Other assets		39 385	56 829	32 869	41 191	34 982	34 982	102 161	72 207	95 668
Operational Buildings		4 856	23 539	7 607	26 512	22 348	22 348	78 801	47 037	76 668
Municipal Offices		3 638	23 539	7 418	16 012	8 757	8 757	51 851	43 167	47 168
Pay/Enquiry Points		–	–	–	–	2 491	2 491	–	–	–
Building Plan Offices		–	–	–	300	–	–	5 000	770	–
Yards		1 219	–	–	–	–	–	–	–	–
Laboratories		–	–	189	1 200	1 200	1 200	–	1 500	3 000
Depots		–	–	–	9 000	9 900	9 900	21 950	1 600	26 500
Housing		34 529	33 289	25 261	14 679	12 634	12 634	23 361	25 170	19 000
Social Housing		34 529	33 289	25 261	14 679	12 634	12 634	23 361	25 170	19 000
Biological or Cultivated Assets		–	–	5 942	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	5 942	–	–	–	–	–	–
Intangible Assets		7 817	197	16 107	4 850	41 204	41 204	26 590	14 040	7 541
Servitudes										
Licences and Rights		7 817	197	16 107	4 850	41 204	41 204	26 590	14 040	7 541
Computer Software and Applications		7 817	197	16 107	4 850	41 204	41 204	26 590	14 040	7 541
Computer Equipment		287	2 203	2 099	2 155	3 040	3 040	2 450	3 050	5 000
Computer Equipment		287	2 203	2 099	2 155	3 040	3 040	2 450	3 050	5 000
Furniture and Office Equipment		10 261	9 055	12 657	28 084	17 512	17 512	17 690	16 026	10 908
Furniture and Office Equipment		10 261	9 055	12 657	28 084	17 512	17 512	17 690	16 026	10 908
Machinery and Equipment		5 154	10 857	9 372	22 320	19 159	19 159	25 610	23 940	25 100
Machinery and Equipment		5 154	10 857	9 372	22 320	19 159	19 159	25 610	23 940	25 100
Transport Assets		35 132	14 700	21 315	30 700	54 082	54 082	42 086	40 600	35 500
Transport Assets		35 132	14 700	21 315	30 700	54 082	54 082	42 086	40 600	35 500
Land		12 695	2 569	6 182	15 673	15 673	15 673	5 822	12 123	–
Land		12 695	2 569	6 182	15 673	15 673	15 673	5 822	12 123	–
Total Capital Expenditure on new assets	1	606 217	405 691	586 648	634 662	790 569	790 569	767 884	744 677	762 002

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		245 602	345 343	402 266	227 647	383 142	383 142	247 473	303 091	406 575
Roads Infrastructure		134 897	206 724	179 149	67 193	164 126	164 126	116 119	113 834	123 700
Roads		118 291	192 692	162 335	46 880	143 813	143 813	108 819	109 253	117 100
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		16 606	14 032	16 815	20 313	20 313	20 313	7 300	4 581	6 600
Electrical Infrastructure		66 789	89 428	158 221	79 744	82 744	82 744	70 137	99 000	166 675
HV Transmission Conductors		16 826	28 206	68 131	18 000	18 000	18 000	7 000	18 000	25 000
MV Networks		33 038	41 904	59 271	37 594	–	–	–	–	–
LV Networks		16 925	19 319	30 818	24 150	64 744	64 744	63 137	81 000	141 675
Water Supply Infrastructure		43 916	49 191	64 896	80 710	83 413	83 413	61 217	67 203	84 700
Reservoirs		–	6 883	32 075	21 103	15 403	15 403	21 169	21 203	38 000
Pump Stations		289	–	–	3 500	–	–	2 048	–	–
Water Treatment Works		28 261	20 633	9 709	15 940	31 876	31 876	–	–	–
Bulk Mains		5 651	11 042	5 909	12 200	9 200	9 200	16 500	23 000	24 000
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		9 715	10 633	17 203	27 967	26 935	26 935	21 500	23 000	22 700
Sanitation Infrastructure		–	–	–	–	52 858	52 858	–	23 053	31 500
Pump Station		–	–	–	–	8 362	8 362	–	6 000	6 000
Waste Water Treatment Works		–	–	–	–	44 497	44 497	–	17 053	25 500
Community Assets		15 256	4 753	6 357	19 646	19 706	19 706	15 092	15 210	11 800
Community Facilities		215	–	768	10 700	10 000	10 000	6 380	6 325	1 000
Galleries		215	–	768	10 400	10 000	10 000	6 380	5 775	1 000
Theatres		–	–	–	300	–	–	–	550	–
Sport and Recreation Facilities		15 041	4 753	5 588	8 946	9 706	9 706	8 712	8 885	10 800
Outdoor Facilities		15 041	4 753	5 588	8 946	9 706	9 706	8 712	8 885	10 800
Other assets		9 386	1 350	3 917	900	800	800	700	800	1 000
Operational Buildings		9 386	1 350	3 917	900	800	800	700	800	1 000
Municipal Offices		4 774	1 350	3 917	900	800	800	–	–	–
Pay/Enquiry Points		1 111	–	–	–	–	–	700	800	1 000
Manufacturing Plant		3 500	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	270 244	351 447	412 539	248 194	403 648	403 648	263 265	319 101	419 375
Renewal of Existing Assets as % of total capex		19,0%	31,7%	33,5%	21,4%	26,1%	26,1%	18,8%	22,3%	25,5%
Renewal of Existing Assets as % of deprecn"		14,6%	18,1%	17,5%	41,7%	67,3%	67,3%	44,8%	47,4%	60,2%

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		458 366	277 207	191 719	212 641	275 979	275 979	282 196	302 409	409 462
Roads Infrastructure		402 125	194 691	99 169	43 229	128 356	128 356	63 657	31 751	12 500
<i>Roads</i>		388 196	177 444	84 410	33 729	112 218	112 218	48 010	12 813	3 500
<i>Road Structures</i>		13 929	17 247	14 759	9 500	16 137	16 137	15 647	18 938	9 000
Electrical Infrastructure		16 983	15 716	3 704	15 000	–	–	–	–	–
<i>MV Networks</i>		16 983	15 716	3 704	15 000	–	–	–	–	–
Water Supply Infrastructure		7 004	7 132	209	12 448	24 521	24 521	40 341	59 319	96 522
<i>Dams and Weirs</i>		–	–	–	–	11 000	11 000	38 841	37 819	81 022
<i>Pump Stations</i>		2 468	–	–	5 224	–	–	–	20 000	14 000
<i>Bulk Mains</i>		4 536	7 132	209	7 224	12 448	12 448	–	–	–
<i>Capital Spares</i>		–	–	–	–	1 073	1 073	1 500	1 500	1 500
Sanitation Infrastructure		32 254	59 668	88 484	118 281	122 120	122 120	175 397	208 239	296 940
<i>Reticulation</i>		14 578	17 093	34 446	57 572	8 448	8 448	27 866	64 120	95 500
<i>Waste Water Treatment Works</i>		1 556	–	–	–	–	–	–	–	–
<i>Outfall Sewers</i>		16 119	42 574	54 037	60 710	113 672	113 672	147 531	144 120	201 440
Solid Waste Infrastructure		–	–	153	23 682	982	982	2 800	3 100	3 500
<i>Waste Processing Facilities</i>		–	–	153	23 682	982	982	2 800	3 100	3 500

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Community Assets		79 776	68 934	25 335	48 888	58 269	58 269	64 250	42 988	41 300
Community Facilities		44 619	42 679	20 496	43 276	44 370	44 370	29 240	28 438	19 800
Halls		8 140	13 416	3 594	16 212	17 212	17 212	4 514	4 385	3 500
Centres		387	1 672	–	600	600	600	700	800	1 500
Testing Stations		1 297	978	610	3 600	8 800	8 800	2 800	3 000	3 000
Cemeteries/Crematoria		9 174	6 396	1 029	2 970	4 420	4 420	3 150	3 600	–
Nature Reserves		12 230	9 429	6 722	14 446	7 346	7 346	15 928	16 653	11 800
Taxi Ranks/Bus Terminals		13 390	10 788	8 541	5 448	5 992	5 992	2 148	–	–
Sport and Recreation Facilities		35 157	26 255	4 838	5 612	13 899	13 899	35 010	14 550	21 500
Outdoor Facilities		35 157	26 255	4 838	5 612	13 899	13 899	35 010	14 550	21 500
Heritage assets		1 695	862	–	1 600	1 600	1 600	1 400	1 600	4 000
Monuments		1 695	862	–	1 600	1 600	1 600	1 400	1 600	4 000
Other assets		9 436	5 562	13 882	13 324	18 355	18 355	18 090	17 800	5 500
Operational Buildings		9 436	5 562	13 882	13 324	18 355	18 355	18 090	17 800	5 500
Municipal Offices		494	–	1 889	3 600	4 600	4 600	1 400	2 000	3 500
Pay/Enquiry Points		1 354	–	–	–	–	–	490	1 500	–
Laboratories		–	–	–	–	2 811	2 811	–	–	–
Depots		7 588	5 562	11 992	9 724	10 944	10 944	16 200	14 300	2 000
Zoo's, Marine and Non-biological Animals		212	462	217	400	800	800	350	400	–
Zoo's, Marine and Non-biological Animals		212	462	217	400	800	800	350	400	–
Total Capital Expenditure on upgrading of existing assets	1	549 485	353 027	231 153	276 853	355 003	355 003	366 286	365 198	460 262
Upgrading of Existing Assets as % of total capex		38,5%	31,8%	18,8%	23,9%	22,9%	22,9%	26,2%	25,6%	28,0%
Upgrading of Existing Assets as % of deprecn"		29,8%	18,2%	9,8%	46,5%	59,2%	59,2%	62,3%	54,2%	66,1%

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		200 641	216 979	119 279	188 195	154 434	154 434	160 149	165 433	170 727
Roads Infrastructure		107 002	100 887	46 425	117 582	68 582	68 582	71 119	73 466	75 817
<i>Roads</i>		102 854	93 540	46 425	117 582	68 582	68 582	71 119	73 466	75 817
<i>Road Structures</i>		4 148	7 347	–	–	–	–	–	–	–
Storm water Infrastructure		13 233	10 198	2 293	1 780	1 780	1 780	1 845	1 906	1 967
<i>Drainage Collection</i>		13 233	10 198	2 293	1 780	1 780	1 780	1 845	1 906	1 967
Electrical Infrastructure		41 929	64 010	34 748	23 713	39 453	39 453	40 913	42 263	43 615
<i>HV Transmission Conductors</i>		8 439	7 657	18 682	21 618	31 018	31 018	32 166	33 228	34 291
<i>MV Substations</i>		12 512	15 783	–	–	–	–	–	–	–
<i>MV Networks</i>		970	16 081	16 066	2 095	8 435	8 435	8 747	9 035	9 324
<i>LV Networks</i>		20 008	24 489	–	–	–	–	–	–	–
Water Supply Infrastructure		3 313	(4 642)	(2 077)	1 962	1 962	1 962	2 035	2 102	2 169
<i>Reservoirs</i>		1 680	(6 480)	(3 325)	141	141	141	146	151	156
<i>Water Treatment Works</i>		152	–	–	227	227	227	236	244	251
<i>Bulk Mains</i>		1 480	1 838	1 248	1 594	1 594	1 594	1 653	1 707	1 762
Sanitation Infrastructure		33 915	46 462	37 765	41 985	41 485	41 485	43 020	44 440	45 862
<i>Reticulation</i>		33 915	46 462	37 765	41 985	41 485	41 485	43 020	44 440	45 862
Solid Waste Infrastructure		1 250	64	125	1 173	1 173	1 173	1 216	1 256	1 296
<i>Landfill Sites</i>		1 250	64	125	1 173	1 173	1 173	1 216	1 256	1 296

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Community Assets		11 247	5 572	4 293	5 163	5 163	5 163	5 354	5 531	5 708
Community Facilities		9 168	4 452	3 051	3 873	3 873	3 873	4 016	4 149	4 282
Halls		3 492	1 534	1 185	1 302	1 302	1 302	1 350	1 394	1 439
Libraries		542	1 726	311	351	351	351	364	376	388
Cemeteries/Crematoria		3 328	493	862	924	924	924	958	990	1 022
Parks		1 805	698	694	1 296	1 296	1 296	1 344	1 388	1 433
Sport and Recreation Facilities		2 080	1 119	1 242	1 290	1 290	1 290	1 338	1 382	1 426
Outdoor Facilities		2 080	1 119	1 242	1 290	1 290	1 290	1 338	1 382	1 426
Heritage assets		8	–	–	–	–	–	–	–	–
Other Heritage		8	–	–	–	–	–	–	–	–
Investment properties		15	19	540	2 116	2 116	2 116	11 000	13 394	16 328
Non-revenue Generating		15	19	540	2 116	2 116	2 116	11 000	13 394	16 328
Improved Property		15	19	540	2 116	2 116	2 116	11 000	13 394	16 328
Other assets		33 394	24 909	12 960	25 795	24 158	24 158	25 299	26 121	26 944
Operational Buildings		33 394	24 909	12 960	25 795	24 158	24 158	25 299	26 121	26 944
Municipal Offices		25 775	16 019	11 793	23 803	22 030	22 030	23 233	23 986	24 741
Pay/Enquiry Points		7 355	8 830	1 167	1 718	1 853	1 853	1 781	1 840	1 899
Workshops		264	61	–	274	274	274	285	294	303
Computer Equipment		847	204	75	672	612	612	635	656	677
Computer Equipment		847	204	75	672	612	612	635	656	677
Furniture and Office Equipment		7 067	3 770	13 172	21 807	12 215	12 215	12 767	13 188	13 610
Furniture and Office Equipment		7 067	3 770	13 172	21 807	12 215	12 215	12 767	13 188	13 610
Machinery and Equipment		162 539	211 051	193 610	208 292	201 899	201 899	198 789	205 349	211 920
Machinery and Equipment		162 539	211 051	193 610	208 292	201 899	201 899	198 789	205 349	211 920
Transport Assets		29 551	28 701	36 008	49 863	50 202	50 202	49 879	51 526	53 176
Transport Assets		29 551	28 701	36 008	49 863	50 202	50 202	49 879	51 526	53 176
Total Repairs and Maintenance Expenditure	1	445 308	491 206	379 938	501 903	450 800	450 800	463 871	481 197	499 088

Table 79: MBRR Table SA34d – Depreciation by Asset Class

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		1 513 922	1 556 533	1 979 953	478 695	478 695	478 695	468 653	537 275	555 501
Roads Infrastructure		784 609	836 811	395 722	236 500	236 500	236 500	232 478	266 140	275 151
<i>Roads</i>		549 043	566 869	260 708	167 938	167 938	167 938	165 082	188 985	195 384
<i>Road Structures</i>		171 277	203 903	110 875	53 260	53 260	53 260	52 354	59 935	61 964
<i>Road Furniture</i>		64 290	66 039	24 139	15 302	15 302	15 302	15 042	17 220	17 803
Electrical Infrastructure		341 050	325 651	1 138 467	112 123	112 123	112 123	108 316	124 761	129 020
<i>Power Plants</i>		–	–	707 806	–	–	–	–	–	–
<i>HV Substations</i>		–	–	–	6 978	6 978	6 978	6 917	7 919	8 187
<i>MV Networks</i>		133 785	129 077	133 895	45 805	45 805	45 805	45 564	52 162	53 928
<i>LV Networks</i>		207 265	196 573	296 767	59 340	59 340	59 340	55 834	64 681	66 905
Water Supply Infrastructure		248 190	252 402	309 212	83 865	83 865	83 865	82 438	94 375	97 571
<i>Dams and Weirs</i>		10 743	13 480	13 074	7 444	7 444	7 444	7 318	8 377	8 661
<i>Boreholes</i>		–	–	125	108	108	108	107	122	126
<i>Reservoirs</i>		9 143	8 628	68 463	3 099	3 099	3 099	3 046	3 487	3 605
<i>Pump Stations</i>		–	–	–	102	102	102	100	115	118
<i>Water Treatment Works</i>		6 273	6 603	6 814	1 493	1 493	1 493	1 468	1 680	1 737
<i>Bulk Mains</i>		66 597	64 014	46 224	22 816	22 816	22 816	22 428	25 676	26 545
<i>Distribution</i>		155 434	159 677	174 462	48 735	48 735	48 735	47 906	54 842	56 699
<i>PRV Stations</i>		–	–	51	68	68	68	67	76	79
Sanitation Infrastructure		133 002	131 325	115 630	45 887	45 887	45 887	45 106	51 638	53 386
<i>Pump Station</i>		35 900	36 473	38 317	9 792	9 792	9 792	9 626	11 019	11 393
<i>Reticulation</i>		97 102	94 851	77 313	30 905	30 905	30 905	30 379	34 778	35 956
<i>Waste Water Treatment Works</i>		–	–	–	5 190	5 190	5 190	5 101	5 840	6 038
Solid Waste Infrastructure		7 070	10 345	20 922	290	290	290	285	326	337
<i>Landfill Sites</i>		5 187	7 534	18 607	102	102	102	100	115	119
<i>Waste Transfer Stations</i>		628	1 288	1 187	110	110	110	109	124	128
<i>Waste Drop-off Points</i>		1 255	1 523	1 128	77	77	77	76	87	90
Rail Infrastructure		–	–	–	30	30	30	30	34	35
<i>Rail Lines</i>		–	–	–	30	30	30	30	34	35

MBRR Table SA34d – Depreciation by Asset Class (continued)

BUF Buffalo City - Supporting Table SA34d Consolidated Depreciation by asset class										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Community Assets</u>		156 608	160 310	150 485	47 968	47 968	47 968	47 587	54 477	56 322
Community Facilities		156 608	160 310	150 485	45 056	45 056	45 056	44 725	51 201	52 935
Halls		41 107	41 683	39 160	13 808	13 808	13 808	13 574	15 539	16 065
Crèches		42 307	43 354	40 139	12 197	12 197	12 197	11 990	13 726	14 191
Clinics/Care Centres		5 539	5 686	5 011	1 998	1 998	1 998	1 964	2 249	2 325
Fire/Ambulance Stations		6 974	6 801	6 457	2 503	2 503	2 503	2 460	2 817	2 912
Testing Stations		3 549	3 557	3 491	1 182	1 182	1 182	1 162	1 330	1 375
Libraries		6 069	6 168	5 938	2 111	2 111	2 111	2 075	2 375	2 456
Cemeteries/Crematoria		10 920	10 616	11 530	3 359	3 359	3 359	3 302	3 780	3 908
Public Open Space		21 631	23 552	19 254	2 778	2 778	2 778	2 731	3 126	3 232
Nature Reserves		—	—	—	95	95	95	94	107	111
Public Ablution Facilities		2 806	3 336	3 594	463	463	463	891	1 020	1 054
Stalls		10 904	11 256	11 073	2 895	2 895	2 895	2 846	3 258	3 369
Taxi Ranks/Bus Terminals		4 803	4 301	4 838	1 665	1 665	1 665	1 637	1 874	1 937
Sport and Recreation Facilities		—	—	—	2 911	2 911	2 911	2 862	3 276	3 387
Outdoor Facilities		—	—	—	2 911	2 911	2 911	2 862	3 276	3 387
<u>Other assets</u>		89 824	95 395	78 212	24 379	24 379	24 379	23 964	27 434	28 363
Operational Buildings		68 006	70 824	54 377	22 074	22 074	22 074	21 698	24 840	25 681
Municipal Offices		68 006	70 824	54 377	21 844	21 844	21 844	21 472	24 581	25 413
Pay/Enquiry Points		—	—	—	138	138	138	136	155	160
Workshops		—	—	—	32	32	32	31	36	37
Stores		—	—	—	61	61	61	60	68	71
Housing		21 818	24 571	23 835	2 305	2 305	2 305	2 266	2 594	2 682
Staff Housing		5 640	5 526	1 707	560	560	560	551	631	652
Social Housing		16 178	19 045	22 128	1 745	1 745	1 745	1 715	1 963	2 030
<u>Intangible Assets</u>		2 201	1 993	2 513	928	928	928	1 014	1 132	1 163
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		2 201	1 993	2 513	928	928	928	1 014	1 132	1 163
Computer Software and Applications		2 201	1 993	2 513	928	928	928	1 014	1 132	1 163
<u>Computer Equipment</u>		336	376	5 253	170	170	170	200	200	200
Computer Equipment		336	376	5 253	170	170	170	200	200	200
<u>Furniture and Office Equipment</u>		30 517	27 452	13 033	10 237	10 237	10 237	9 962	11 406	11 804
Furniture and Office Equipment		30 517	27 452	13 033	10 237	10 237	10 237	9 962	11 406	11 804
<u>Machinery and Equipment</u>		13 220	10 134	5 554	4 596	4 596	4 596	3 995	4 574	4 729
Machinery and Equipment		13 220	10 134	5 554	4 596	4 596	4 596	3 995	4 574	4 729
<u>Transport Assets</u>		39 426	39 679	55 563	28 690	32 690	32 690	32 222	36 888	38 137
Transport Assets		39 426	39 679	55 563	28 690	32 690	32 690	32 222	36 888	38 137
<u>Land</u>		—	52 608	71 513	—	—	—	—	—	—
Land		—	52 608	71 513	—	—	—	—	—	—
Total Depreciation	1	1 846 054	1 944 481	2 362 079	595 663	599 663	599 663	587 597	673 385	696 218

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

BUF Buffalo City - Supporting Table SA35 Consolidated future financial implications of the capital budget								
Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
Capital expenditure	1							
Vote 01 - Directorate - Executive Support Services		2 500	2 500	2 500				
Vote 02 - Directorate - Municipal Manager		11 800	500	500				
Vote 03 - Directorate - Human Settlement		227 770	219 683	231 353				
Vote 04 - Directorate - Chief Financial Officer		17 400	13 500	56 500				
Vote 05 - Directorate - Corporate Services		20 150	17 700	15 700				
Vote 06 - Directorate - Infrastructure Services		763 644	866 057	1 059 825				
Vote 07 - Directorate - Spatial Planning And Development		63 564	47 459	16 100				
Vote 08 - Directorate - Health / Public Safety & Emergency Services		44 336	15 000	42 000				
Vote 10 - Directorate - Economic Development & Agencies		48 808	56 061	13 249				
Vote 11 - Directorate - Solid Waste And Environmental Management		109 945	122 676	147 212				
Vote 12 - Directorate - Sport, Recreation & Community Development		87 518	67 838	56 700				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		1 397 435	1 428 975	1 641 639	–	–	–	–
Future revenue by source	3							
Exchange Revenue		607 791	629 933	652 414				
Service charges - Electricity		3 542 330	3 823 574	4 161 196				
Service charges - Water		1 079 693	1 115 323	1 151 013				
Service charges - Waste Water Management		643 739	664 983	686 262				
Service charges - Waste Management		587 884	607 284	626 717				
Agency services		30 476	31 482	32 489				
<i>List other revenues sources if applicable</i>		5 901 109	6 169 003	6 492 262				
<i>List entity summary if applicable</i>								
Total future revenue		12 393 022	13 041 582	13 802 354	–	–	–	–
Net Financial Implications		(10 995 587)	(11 612 607)	(12 160 715)	–	–	–	–

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

IUF Buffalo City - Supporting Table SA36 Consolidated detailed capital budget																		
R thousand																		
Function	Project Description	Project Number	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Sub-Class	GPS Longitude	GPS Latitude	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	Adjusted	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Parent municipality: List all capital projects grouped by Function																		
Administrative And Corporate Support	Fibre Network	2001002009002_0000	Competitive and responsive economic infrastructure	Growth	N MUNICIPAL STRATEGIC OBJECTIVE 1	Core Layers	-32.98333	28.86666	179819	0	0	0	-	-	-	-	-	
Administrative And Corporate Support	Employee Performance Management System	PC002003005_0004	Efficient, effective and development-oriented public services	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	0	0	0	3000000	500	-	1400	1000	-	
Administrative And Corporate Support	Office Furn And Equipment (Directorate)	PC002003005_0002	Efficient, effective and development-oriented public services	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	620648,54	776452,64	242110,11	500000	500	-	500	500	500	
Administrative And Corporate Support	Pay Day Electronic Attendance System	PC002003005_0004	Efficient, effective and development-oriented public services	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	0	0	0	1800000	-	-	-	-	-	
Administrative And Corporate Support	Computer Software	02003007002004_0000	Efficient, effective and development-oriented public services	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.0163	27.9066	0	0	0	4023	-	-	10000	9000	6000	
Administrative And Corporate Support	Employee Performance Management System	02003007002004_0000	Efficient, effective and development-oriented public services	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.0163	27.9066	2610000	0	0	0	3000	-	-	1050	1000	
Administrative And Corporate Support	Master Data Management	02003007002004_0000	Efficient, effective and development-oriented public services	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.0163	27.9066	0	0	0	1800000	-	-	-	-	-	
Administrative And Corporate Support	Pay Day Electronic Attendance System	02003007002004_0000	Efficient, effective and development-oriented public services	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.0163	27.9066	776803,58	0	0	0	-	-	-	-	-	
Administrative And Corporate Support	Purchase Of Fleet	PC002003010_00006	Efficient, effective and development-oriented public services	Growth	N MUNICIPAL STRATEGIC OBJECTIVE 1	Transport Assets	-33.00551	27.88999	0	0	0	1500	-	-	-	-	-	
Asset Management	Acquire Eip Sys (Asset Manag Sys Procure)	02003007002004_0000	Efficient, effective and development-oriented public services	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.0163	27.9066	0	0	7810768,5	3000000	3000	-	3500	3000	-	
Asset Management	Asset Replacements - Insurance	PC002003010_00006	Efficient, effective and development-oriented public services	Growth	A WELL GOVERNED CITY	Transport Assets	-33.00551	27.88999	1711052,09	0	0	7000000	6250	-	8000	8000	8000	
Cemeteries, Funeral Parlours And Crematoriums	Cambridge Cemetery	2002002002001011_0000	Inclusive, responsive and sustainable social protection	Inclusion and Access	ALLY INTEGRATED / TRANSFORMATIVE	Cemeteries/Crematoria	-32.78637	27.4896	76870	0	0	0	-	-	-	-	-	
Cemeteries, Funeral Parlours And Crematoriums	Cambridge Cemetery (Cambridge Crematorium)	2002002002001011_0000	Inclusive, responsive and sustainable social protection	Inclusion and Access	ALLY INTEGRATED / TRANSFORMATIVE	Cemeteries/Crematoria	-32.78637	27.4896	0	176943,26	500000	30000	300	-	1050	1200	-	
Cemeteries, Funeral Parlours And Crematoriums	Development Of Cemeteries-Coastal	2002002002001011_0000	Inclusive, responsive and sustainable social protection	Inclusion and Access	ALLY INTEGRATED / TRANSFORMATIVE	Cemeteries/Crematoria	-32.78637	27.4896	384347,39	1010990	996718,47	450000	800	-	700	800	-	
Cemeteries, Funeral Parlours And Crematoriums	Development Of Cemeteries-Inland	2002002002001011_0000	Inclusive, responsive and sustainable social protection	Inclusion and Access	ALLY INTEGRATED / TRANSFORMATIVE	Cemeteries/Crematoria	-32.78637	27.4896	234782,61	471356,09	997020,6	1350000	1850	-	700	800	-	
Cemeteries, Funeral Parlours And Crematoriums	Development Of Cemeteries-Midland	2002002002001011_0000	Inclusive, responsive and sustainable social protection	Inclusion and Access	ALLY INTEGRATED / TRANSFORMATIVE	Cemeteries/Crematoria	-32.78637	27.4896	333459,79	553326,08	996264,19	870000	1470	-	700	800	-	
Cemeteries, Funeral Parlours And Crematoriums	Fencing Of Rural Cemeteries	PC002003009_00045	Efficient, effective and development-oriented public services	Growth	ALLY INTEGRATED / TRANSFORMATIVE	Machinery And Equipment	-33.01905	27.90828	0	0	0	800000	800	-	700	800	-	
Cemeteries, Funeral Parlours And Crematoriums	Plant And Equipment (Cemeteries)	02003002001011_0000	Inclusive, responsive and sustainable social protection	Growth	A WELL GOVERNED CITY	Cemeteries/Crematoria	-33.01881	27.90498	455706,67	0	11304,35	300000	300	-	700	800	-	
Community Halls And Facilities	Upgrade & Refurbishment Of Orient Theatre	2002001003001002_0000	Efficient, effective and development-oriented public services	Governance	INNOVATIVE AND PRODUCTIVE CITY	Pay/Enquiry Points	-33.02318	27.091489	0	0	0	0	-	-	700	800	1000	
Community Halls And Facilities	Development Of C.Halls & Facilities	2002002002001001_0000	Efficient, effective and development-oriented public services	Inclusion and Access	ALLY INTEGRATED / TRANSFORMATIVE	Halls	-32.95508	27.9246	0	0	0	600000	1600	-	700	800	1000	
Community Halls And Facilities	Development Of Community Halls	2002002002001001_0000	Efficient, effective and development-oriented public services	Inclusion and Access	ALLY INTEGRATED / TRANSFORMATIVE	Halls	-32.95508	27.9246	3593895,31	4684603,03	3058496,67	15611999	15612	-	3814	3585	2500	
Community Halls And Facilities	Halls-Tools And Equipment	PC002003009_00030	Efficient, effective and development-oriented public services	Growth	A WELL GOVERNED CITY	Machinery And Equipment	-33.01905	27.90828	0	137260	0	600000	600	-	700	800	1500	
Community Halls And Facilities	Halls-Tools And Equipment	PC002003009_00036	Efficient, effective and development-oriented public services	Growth	A WELL GOVERNED CITY	Machinery And Equipment	-33.01905	27.90828	241633,04	0	0	0	-	-	-	-	-	
Community Parks (Including Nurseries)	Construction Staff Accommodation	2002001002002002_0000	A long and healthy life for all South Africans	Inclusion and Access	ALLY INTEGRATED / TRANSFORMATIVE	Outdoor Facilities	-33.01184	27.922314	427295,2	0	0	0	-	-	-	-	-	
Community Parks (Including Nurseries)	Fencing And Stabilisation Of Beaches Face	2002001002002002_0000	A long and healthy life for all South Africans	Inclusion and Access	ALLY INTEGRATED / TRANSFORMATIVE	Outdoor Facilities	-33.01184	27.922314	0	0	0	300000	300	-	-	-	-	
Community Parks (Including Nurseries)	Fencing And Stabilisation Of Beaches Face	2002001002002002_0000	A long and healthy life for all South Africans	Inclusion and Access	ALLY INTEGRATED / TRANSFORMATIVE	Outdoor Facilities	-33.01184	27.922314	0	0	0	0	350	-	-	-	-	
Community Parks (Including Nurseries)	Hot Blue Flag Beach - Gonubie/Kidd Beach	2002001002002002_0000	A long and healthy life for all South Africans	Inclusion and Access	ALLY INTEGRATED / TRANSFORMATIVE	Outdoor Facilities	-33.01184	27.922314	29749,81	0	0	900000	900	-	700	800	1500	
Community Parks (Including Nurseries)	Refurbishment & Upgrading Of Community Parks	2002001002002002_0000	A long and healthy life for all South Africans	Inclusion and Access	ALLY INTEGRATED / TRANSFORMATIVE	Outdoor Facilities	-33.01184	27.922314	714000	0	0	300000	300	-	700	800	2000	
Community Parks (Including Nurseries)	Rehabilitation Of Beach Infrastructure	2002001002002002_0000	A long and healthy life for all South Africans	Inclusion and Access	ALLY INTEGRATED / TRANSFORMATIVE	Outdoor Facilities	-33.01184	27.922314	4327395,28	4753267,82	13526361,41	5746398	5746	-	4512	4085	3000	
Community Parks (Including Nurseries)	Stabilisation Of Sand Dunes	2002001002002002_0000	A long and healthy life for all South Africans	Inclusion and Access	ALLY INTEGRATED / TRANSFORMATIVE	Outdoor Facilities	-33.01184	27.922314	0	0	0	300000	300	-	700	800	1500	
Community Parks (Including Nurseries)	Seating Mach & Equip Baby Lee Jeggels	PC002003009_00012	Efficient, effective and development-oriented public services	Growth	ALLY INTEGRATED / TRANSFORMATIVE	Machinery And Equipment	-33.01905	27.90828	365666,94	0	0	0	-	-	-	-	-	
Community Parks (Including Nurseries)	Grass Cutting Equipment	PC002003009_00035	Efficient, effective and development-oriented public services	Growth	A GREEN CITY	Machinery And Equipment	-33.01905	27.90828	64648	190000	0	0	-	-	-	-	-	
Community Parks (Including Nurseries)	Grass Cutting Equipment	PC002003009_00036	Efficient, effective and development-oriented public services	Growth	A WELL GOVERNED CITY	Machinery And Equipment	-33.01905	27.90828	0	0	0	800000	1050	-	700	800	-	
Community Parks (Including Nurseries)	Grass Cutting Equipment C/O	PC002003009_00035	Efficient, effective and development-oriented public services	Growth	A GREEN CITY	Machinery And Equipment	-33.01905	27.90828	380959,18	1434433,15	728000	300000	300	-	1400	1500	2000	
Community Parks (Including Nurseries)	Plant - Beaches	PC002003009_00028	Efficient, effective and development-oriented public services	Growth	A WELL GOVERNED CITY	Machinery And Equipment	-33.01905	27.90828	145000	150000	0	720000	720	-	700	800	1500	
Community Parks (Including Nurseries)	Acquisition Of Fleet (Trucks Tractors Etc)	PC002003010_00011	Efficient, effective and development-oriented public services	Growth	A WELL GOVERNED CITY	Transport Assets	-33.00551	27.88999	1957901,22	0	0	3366009,48	0	-	-	-	-	
Community Parks (Including Nurseries)	Refurbishment Of Nature Reserve (Boardwalks)	2002002002002002_0000	A long and healthy life for all South Africans	Inclusion and Access	A GREEN CITY	Outdoor Facilities	-33.00901	27.92418	130434,78	0	910445	300000	300	-	700	1000	1500	
Community Parks (Including Nurseries)	Botanical Gardens	2002002003001010_0000	Efficient, effective and development-oriented public services	Governance	ALLY INTEGRATED / TRANSFORMATIVE	Depots	-32.940713	27.988344	0	0	0	500000	500	-	1850	500	-	
Community Parks (Including Nurseries)	Development Of Heroes Acre	2002002003001010_0000	Efficient, effective and development-oriented public services	Governance	ALLY INTEGRATED / TRANSFORMATIVE	Depots	-32.940713	27.988344	0	0	0	800000	800	-	700	800	-	
Community Parks (Including Nurseries)	Establishment Of Recreational Parks	2002002003001010_0000	Efficient, effective and development-oriented public services	Governance	ALLY INTEGRATED / TRANSFORMATIVE	Depots	-32.940713	27.988344	3897406,21	4098230,7	1994916,98	5223988	5224	-	10000	10000	-	
Community Parks (Including Nurseries)	Upgrade & Develop Of Community Parks - Midland	2002002003001010_0000	Efficient, effective and development-oriented public services	Governance	ALLY INTEGRATED / TRANSFORMATIVE	Depots	-32.940713	27.988344	0	0	760438,87	300000	800	-	350	400	-	
Community Parks (Including Nurseries)	Grading & Develop Of Community Parks	2002002003001010_0000	Efficient, effective and development-oriented public services	Governance	ALLY INTEGRATED / TRANSFORMATIVE	Depots	-32.940713	27.988344	747347,83	159885	1291484,93	300000	800	-	350	400	-	
Community Parks (Including Nurseries)	Grading And Develop Of Comm Parks	2002002003001010_0000	Efficient, effective and development-oriented public services	Governance	ALLY INTEGRATED / TRANSFORMATIVE	Depots	-32.940713	27.988344	0	0	987861,66	300000	800	-	350	400	-	
Community Parks (Including Nurseries)	Upgrading Of Parks Depot	2002002003001010_0000	Efficient, effective and development-oriented public services	Governance	A WELL GOVERNED CITY	Depots	-32.940713	27.988344	0	0	0	800000	1100	-	700	800	-	
Community Parks (Including Nurseries)	Plant - Nature Reserve	02003002002002_0000	A long and healthy life for all South Africans	Growth	A GREEN CITY	Outdoor Facilities	-33.00901	27.92418	0	0	196943,23	180000	180	-	700	1000	1500	
Community Parks (Including Nurseries)	Develop Beach And Nature Reserves Infrastructure	02003003001001_0000	Efficient, effective and development-oriented public services	Growth	A GREEN CITY	Municipal Offices	-32.939385	27.751382	485448,01	0	0	0	-	-	-	-	-	
Disaster Management	Computer Software	02003007002004_0000	Efficient, effective and development-oriented public services	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.0163	27.9066	0	0	0	750	-	-	-	-	-	
Disaster Management	Early Warning Systems (Aws)	02003007002004_0000	Efficient, effective and development-oriented public services	Growth	N MUNICIPAL STRATEGIC OBJECTIVE 1	Computer Software And Applications	-33.0163	27.9066	0	0	0	600	-	-	700	1000	1500	
Disaster Management	Early Warning Systems	PC002003009_00011	Efficient, effective and development-oriented public services	Growth	INNOVATIVE AND PRODUCTIVE CITY	Machinery And Equipment	-33.01905	27.90828	0	0	0	600000	-	-	-	-	-	
Disaster Management	Disaster Management Vehicles	PC002003010_00008	Efficient, effective and development-oriented public services	Growth	INNOVATIVE AND PRODUCTIVE CITY	Transport Assets	-33.00551	27.88999	0	0	0	1200000	1550	-	1050	1000	2000	
Disaster Management	Disaster Management Vehicles C/O	PC002003010_00008	Efficient, effective and development-oriented public services	Growth	INNOVATIVE AND PRODUCTIVE CITY	Transport Assets	-33.00551	27.88999	0	0	0	1800	-	-	-	-	-	
Disaster Management	Construction Of New Disaster Management	02003003001010_0000	Efficient, effective and development-oriented public services	Growth	INNOVATIVE AND PRODUCTIVE CITY	Depots	-33.01905	27.90828	0	0	0	9000000	9000	-	11550	-	1500	
Disaster Management	Establishment Of New Disaster Management	02003003001010_0000	Efficient, effective and development-oriented public services	Growth	INNOVATIVE AND PRODUCTIVE CITY	Depots	-33.01905	27.90828	0	0	0	9000	-	-	9000	-	24000	
Economic Development/Planning	Sleeper Site Refurbishment	01001001006001_0000	Competitive and responsive economic infrastructure	Inclusion and Access	A WELL GOVERNED CITY	Roads	-33.01613	27.91051	0	0	0	300000	-	-	-	550	-	
Economic Development/Planning	Guardrails (Coastal)	01001001006003_0000	Competitive and responsive economic infrastructure	Inclusion and Access	A CONNECTED CITY	Road Furniture	-32.952551	27.932689	97956	0	0	104480	391	-	110	110	-	
Economic Development/Planning	Guardrails(Midland)	01001001006003_0000	Competitive and responsive economic infrastructure	Inclusion and Access	A CONNECTED CITY	Road Furniture	-32.952551	27.932689	98400	273797,39	164086,96	104480	386	-	300	300	-	
Economic Development/Planning	Guardrails(Inland)	01001001006003_0000	Competitive and responsive economic infrastructure	Inclusion and Access	A CONNECTED CITY	Road Furniture	-32.952551	27.932689	13816	68268,49	0	104480	386	-	110	110	-	
Economic Development/Planning	Sidewalks (Coastal)	01001001006003_0000	Competitive and responsive economic infrastructure	Inclusion and Access	A CONNECTED CITY	Road Furniture	-32.952551	27.932689	0	0	0	2000000	1714	-	-	-	100	

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

BUF Buffalo City - Supporting Table SA36 Consolidated detailed capital budget

R thousand											2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Function	Project Description	Project Number	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Sub-Class	GPS Longitude	GPS Latitude	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Economic Development/Planning	Traffic Calming (Coastal)	01001001006003_00	Competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Furniture	-32.952551	27.932689	148222	412938.66	499778.03	1500000	1 500	-	-	400	197	500	
Economic Development/Planning	Traffic Calming (Inland)	01001001006003_00	Competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Furniture	-32.952551	27.932689	167389	413043.46	824623.35	1500000	1 500	-	-	400	197	300	
Economic Development/Planning	Traffic Calming (Midland)	01001001006003_00	Competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Furniture	-32.952551	27.932689	485591.5	825285.35	1257812.22	1500000	1 500	-	-	400	393	800	
Economic Development/Planning	Traffic Signals	01001001006003_00	Competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Furniture	-32.952551	27.932689	10728407.88	0	0	5000000	5 000	-	-	3 580	3 275	2 000	
Economic Development/Planning	Sleeper Site Road	01001002006001_00	Competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	19748093.82	32531615.08	34320418.19	6000000	6 000	-	-	5 420	1 465	-	
Economic Development/Planning	Bridge Designs & Implementation (Coastal)	01001002006002_00	Competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Structures	-32.93458	27.75797	0	95231.9	3134399	0	3 134	-	-	-	-	-	
Economic Development/Planning	Bridge Designs & Implementation (Midland)	01001002006002_00	Competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Structures	-32.93458	27.75797	4977443.31	0	0	0	6 637	-	-	-	-	-	
Economic Development/Planning	Mdantsane Access Road	01001002006002_00	Competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Structures	-32.93458	27.75797	0	321204.43	0	0	-	-	14 647	18 938	9 000		
Economic Development/Planning	Qumza Highway Phase 7 - Phase 1 & 2	01001002006002_00	Competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Structures	-32.93458	27.75797	9781516.23	16925412.58	7712320.86	6365863	6 366	-	-	1 000	-	-	
Economic Development/Planning	Traffic Signals	001002006003_00	Competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Road Furniture	-32.952551	27.932689	619573.82	0	0	0	-	-	-	-	-	-	
Economic Development/Planning	Office Furn & Equipment (Directorate)	PC002003005_00032	Cent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	114844.5	160697.46	192189.98	500000	500	-	-	500	550	500	
Economic Development/Planning	T/Rank Infrast (Rds & Ablu Fac) (Coastal)	2002002002001021	Cent; effective and development-oriented public	Inclusion and Access	A CONNECTED CITY	Taxi Ranks/Bus Terminals	-32.951586	27.986712	8541118.59	10787513.94	11674806.72	5447996	5 448	-	-	2 148	-	-	
Economic Development/Planning	Taxi Rank Infrast (Roads & Ablution Fac)	2002002002001021	Cent; effective and development-oriented public	Inclusion and Access	A CONNECTED CITY	Taxi Ranks/Bus Terminals	-32.951586	27.986712	0	0	0	0	544	-	-	-	-	-	
Electricity	Electrification - Informal Dwelling Area	01001002001007_00	Competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Mv Networks	-33.01881	27.90498	3704107.22	0	0	15000000	-	-	-	-	-	-	
Electricity	Lv Networks - Rw=whole Metro	001002001008_000	Competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Lv Networks	-33.0163	27.9066	0	0	0	0	15 000	-	-	-	-	-	
Electricity	Lv Networks - Rw=whole Metro	001002001008_000	Competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Lv Networks	-33.0163	27.9066	0	0	0	0	11 613	-	-	15 000	15 000	15 000	
Electricity	Lv Networks - Rw=whole Metro	001002001008_000	Competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Lv Networks	-33.0163	27.9066	35106428.75	0	8984584.61	77537596	91 394	-	-	51 487	57 392	71 302	
Electricity	Lv Networks - Rw=whole Metro	001002001008_000	Competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Lv Networks	-33.0163	27.9066	8730635.13	0	0	0	11612710	-	-	-	-	-	
Electricity	Smart Metering Conversion	001002001008_000	Competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Lv Networks	-33.0163	27.9066	0	0	0	0	-	-	35 000	35 532	15 000	-	
Electricity	Office Furn & Equipment (Directorate)	PC002003005_00023	Cent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	382419.54	313314.28	926464.68	500000	500	-	-	500	500	500	
Electricity	Tools And Equipment (Specialised Vehicle)	PC002003009_00029	Cent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Machinery And Equipment	-33.01905	27.90828	1630944.4	0	0	1200000	1 200	-	-	1 400	1 500	1 000	
Electricity	Asset Replacements	PC002003010_00005	Cent; effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Transport Assets	-33.00551	27.88999	0	0	0	0	9 596	-	-	10 000	10 000	10 000	
Electricity	Hv Transmission Conductor - R=coastal	01001001001004_00	Competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Hv Transmission Conductors	-33.01881	27.90508	31634698.99	14102761.13	16825602.17	18000000	18 000	-	-	-	-	-	
Electricity	Hv Transmission Conductor - R=coastal	01001001001004_00	Competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Hv Transmission Conductors	-33.01881	27.90508	17481722.34	0	0	0	-	-	-	-	-	-	
Electricity	Hv Transmission Network	01001001001004_00	Competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Hv Transmission Conductors	-33.01881	27.90508	19014265.68	0	0	0	-	-	-	-	-	-	
Electricity	Hv Transmission Network - R=coastal	01001001001004_00	Competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Hv Transmission Conductors	-33.01881	27.90508	0	0	0	0	-	-	7 000	18 000	25 000		
Electricity	Mv Network - R=Inland	01001001001007_00	Competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Mv Networks	-33.01881	27.90508	59271444.94	0	0	37594174	-	-	-	-	-	-	
Electricity	Duncan Village Streetlighting	01001001001008_00	Competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Lv Networks	-33.01881	27.90498	0	0	0	0	3 000	-	-	-	-	-	
Electricity	Lv Network - R=coastal	01001001001008_00	Competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Lv Networks	-33.01881	27.90498	30818483.16	19318671.85	16925321.88	24150100	24 150	-	-	18 401	28 000	30 675	
Electricity	Lv Networks - Rw=whole Metro	01001001001008_00	Competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Lv Networks	-33.01881	27.90498	0	0	0	0	37 594	-	-	35 736	44 000	100 000	
Electricity	Building Alter - B/Bay Civic Centre & Op	2002002003001001	Cent; effective and development-oriented public	Governance	A WELL GOVERNED CITY	Municipal Offices	-32.972087	27.89007	698624.05	0	0	600000	600	-	-	700	1 000	1 500	
Finance	Smart Metering Solutions (Electricity)	001002001008_000	Competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Lv Networks	-33.0163	27.9066	65327356.83	13952919.2	81203114.25	6000000	6 000	-	-	-	-	-	
Finance	Smart Metering Solutions - Water	001002004010_000	Competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Capital Spares	-33.0163	27.9066	0	0	0	0	32 137	-	-	-	-	-	
Finance	Smart Metering Water Solutions	001002004010_000	Competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Capital Spares	-33.0163	27.9066	73397735.27	27601471.96	131263201.7	36000000	35 100	-	-	-	-	46 000	
Finance	Procurement Of Kombi	001002005006_000	Competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Capital Spares	-32.972087	27.89007	0	0	0	0	-	-	900	-	-	-	
Finance	Laptop - Interns	PC002003004_00004	Cent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Equipment	-33.0163	27.9066	0	0	0	115000	-	-	-	-	-	-	
Finance	Office Furn & Equipment (Directorate)	PC002003005_00026	Cent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	1481156.93	499005.37	1152547.2	500000	1 250	-	-	1 500	500	500	
Finance	P-Chin Furn & Off Equip	PC002003005_00001	Cent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	21832	1913824.15	0	0	-	-	-	-	-	-	
Finance	Computer Software	02003007002004_00	Cent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Application	-33.0163	27.9066	0	0	0	0	2 181	-	-	-	-	-	
Finance	Indigent Management System	02003007002004_00	Cent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Application	-33.0163	27.9066	4109375	0	0	0	-	-	-	-	-	-	
Finance	Buildings - Municipal Offices - Fencing	02003003001001_00	Cent; effective and development-oriented public	Growth	JALLY INTEGRATED (TRANSFORME	Municipal Offices	-32.939385	27.751382	0	0	0	0	750	-	-	1 500	-	-	
Finance	Construct Of Off Accom - Customer Care Off	02003003001001_00	Cent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Municipal Offices	-32.939385	27.751382	694109.15	60180	0	2400000	2 400	-	-	-	-	-	
Finance	Construction Of Office Accommodation -	02003003001001_00	Cent; effective and development-oriented public	Growth	JALLY INTEGRATED (TRANSFORME	Municipal Offices	-32.939385	27.751382	728509	0	0	0	-	-	-	-	-	-	
Finance	Refurbishment Of Munifin Building	02003003001001_00	Cent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Municipal Offices	-32.939385	27.751382	813820.83	0	0	3000000	3 436	-	-	2 000	2 000	2 000	
Finance	Construct Off Accom - Cust Care Office-M	02003003001002_00	Cent; effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Pay/Enquiry Points	-30.99667	27.05019	0	0	0	0	2 491	-	-	-	-	-	
Fire Fighting And Protection	Fire Equipment	PC002003005_00046	Cent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Furniture And Office Equipment	-30.99667	27.05019	0	0	0	600000	250	-	-	-	-	-	
Fire Fighting And Protection	Computer Software	02003007002004_00	Cent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Application	-33.0163	27.9066	0	0	0	0	2 500	-	-	-	-	-	
Fire Fighting And Protection	Furniture & Equipment Berlin Fire Station	PC002003009_00039	Cent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	-33.01905	27.90828	0	0	0	0	-	-	1 800	-	-	-	
Fire Fighting And Protection	Di/Cab 4x4 & Jetski - Fire/Resc Div U C	PC002003010_00003	Cent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Transport Assets	-33.00551	27.88999	0	0	0	0	-	-	-	3 500	1 000	-	
Fire Fighting And Protection	Fire Engines Procured	PC002003010_00010	Cent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Transport Assets	-33.00551	27.88999	0	0	0	9900000	9 900	-	-	10 386	2 000	3 000	
Fire Fighting And Protection	New Fire Station - Berlin Ward 45	2002002003001010_00	Cent; effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE CI	Depots	-32.940713	27.988344	6636637.61	0	0	0	-	-	-	-	-	-	
Fire Fighting And Protection	Refurbishment Of Fire Stations	2002002003001010_00	Cent; effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE CI	Depots	-32.940713	27.988344	0	1299400	920720.8	900000	-	-	-	-	-	-	
Fire Fighting And Protection	New Fire Station - Berlin Ward 45	02003002001005_00	Cent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Fire/Ambulance Stations	-32.883181	27.576691	1931718.17	0	0	20800000	10 032	-	-	-	-	-	
Fleet Management	cm Fleet Plant Spec Equip & S/Waste Ve	PC002003010_00003	Cent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Transport Assets	-33.00551	27.88999	659079.12	0	0	1943102.78	0	-	-	-	-	-	
Fleet Management	cm Fleet Plant Spec Equip & S/Waste Ve	PC002003010_00009	Cent; effective and development-oriented public	Growth	JALLY INTEGRATED (TRANSFORME	Transport Assets	-33.00551	27.88999	13963390.51	2019724.44	46503984.48	0	-	-	5 000	7 000	-	-	
Governance Function	Computer Software	02003007002004_00	Cent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Application	-33.0163	27.9066	0	0	0	0	1 500	-	-	-	-	-	

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

BUF Buffalo City - Supporting Table SA36 Consolidated detailed capital budget																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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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	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Sub-Class	GPS Longitude	GPS Latitude	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Housing		C Section & Triangular Site - Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	0	0	0	3134933	-	250	1 500	
Housing		Cluster 1 - Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	1069685,71	1750000	4749841,27	8 000	-	-	-	
Housing		Cluster 2 - Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	2935381,76	3627779,54	3877103,73	8 000	4 000	250	3 000	
Housing		Crip Victims Project: Cambridge West - D Hostel - Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	1000000	0	6751228,03	3 670	500	100	100	
Housing		Dimbaza Shuter Houses: Detail Infrastr	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	449655,87	635278,7	367520	5000000	1 125	1 000	1 500	
Housing		Duncan Vill Comp/Site - Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	0	0	0	522399	-	1 000	1 000	
Housing		Duncan Village Proper - Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	0	0	0	0	-	209	209	
Housing		Farm 924 - Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	491493,38	0	0	0	-	-	-	
Housing		Ford Maimango - Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	0	0	0	100000	-	500	1 000	
Housing		Gqozo Village Stormwater	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	0	0	0	0	250	2 000	-	
Housing		Gqozo Village-Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	0	0	0	500000	-	250	2 000	
Housing		Ilitha 49 Sites-Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	0	419998,22	1468659,51	0	4 000	-	-	
Housing		Kaisers Beach Internal Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	3774620,34	0	0	5000000	5 000	4 000	5 000	
Housing		Kwt Golf Club/ Sweetwaters (New)	0001002006001_000	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Roads	-32.89125	27.45545	2000783,51	0	0	17300000	2 344	2 924	22 000	
Housing		Lillyvale - Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	0	0	2168267,92	1000000	1 500	2 000	250	
Housing		Mdantsane Z 18 Cc Ph 2 - Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	13000000	10000000	2341502,11	2403197	2 403	-	-	
Housing		Mzomomhle: Peoples Housing Process	0001002006001_000	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Roads	-32.89125	27.45545	0	0	0	0	-	3 000	10 000	
Housing		Mzomomhle: Peoples Housing Process (R	0001002006001_000	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Roads	-32.89125	27.45545	5048666,97	13553903,37	4078328,41	2044800	2 045	-	-	
Housing		N2 Road Reserve - Roads- Isupg	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	0	0	0	0	-	250	1 000	
Housing		Phakamisa South- Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Roads	-32.89125	27.45545	3587136,4	5878916,85	6375039,68	1000000	2 667	1 250	1 000	
Housing		Potsdam Ikhwazi Bl 1- Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	0	1328695,65	0	2500000	2 500	2 000	250	
Housing		Potsdam Ikhwazi Bl 2- Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	0	0	0	0	-	250	1 045	
Housing		Potsdam North Kanana - Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	0	0	0	0	-	45	45	
Housing		Reeston Phase 2 Stage 3 (Khayelitsha	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	5205443,47	0	0	3000000	3 000	4 000	6 000	
Housing		Reeston Phase 3 Stage 2 - Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	4437348,06	0	3077198,91	500000	1 000	3 600	1 600	
Housing		Reeston Phase 3 Stage 2 (Chicken Farm)	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	11301974,21	0	0	500000	500	3 600	3 500	
Housing		Scenary Park	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	11473542,91	0	0	3000000	3 000	3 500	4 000	
Housing		Sunny South Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	0,27	0	0	1000000	1 000	6 000	5 000	
Housing		Tyutyutu Phase 3 - Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	2152098,88	795265,88	1154059,64	694795	1 771	694	800	
Housing		Westbank Restitution - Roads	0001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	0	5080496,48	5902404,64	1537000	1 538	4 148	1 079	
Housing		Amalinda 179 Military Veterans- Stormwa	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	0	0	0	-	772	1 059	
Housing		Boxwood Project - Stormwater 10%	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	50000000	9964018,88	0	2223998	3 224	1 234	1 310	
Housing		Braelyn Ext 10 - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	0	0	200001	-	224	1 500	
Housing		C Section & Triangular Site - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	0	0	100000	-	250	1 500	
Housing		Cluster 1 - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	798724,97	3874950,6	522399	-	19 727	4 000	
Housing		Cluster 2 - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	3230525,65	11008164,16	1391292,03	5000000	5 000	3 000	250	
Housing		Cluster 2 - Stormwater (10%)	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	730503,11	0	0	0	-	-	-	
Housing		Cluster 3 - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	916585,09	0	1000000	1 500	2 000	250	
Housing		Cluster 3- Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	113478,46	0	0	-	-	-	
Housing		Crip Victims Project: Cambridge West	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	3670246,91	652200	2987640,28	3261199	2 886	-	100	
Housing		D Hostel - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	0	0	100001	200	1 090	2 000	
Housing		Dimbaza Shuter Houses: Detl Infrastr	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	0	0	0	-	-	-	
Housing		Dimbaza Shuter Houses: Detail Infrastr	0001002007001_000	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Drainage Collection	-32.91781	27.67251	310571,59	230091,36	413400,83	500000	1 125	1 000	1 000	
Housing		Duncan Vill Comp/Site - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	675669,77	1411200	445378,93	500000	1 125	500	1 000	
Housing		Duncan Village Proper - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	0	0	78360	-	1 000	1 000	
Housing		Farm 924	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	0	0	100001	-	104	104	
Housing		Farm 924A - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	0	0	1500000	1 500	-	4 121	500
Housing		Ford Maimango - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	2063380,72	0	0	0	-	-	-	
Housing		Gqozo Village Roads	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	0	0	0	-	500	1 000	
Housing		Gqozo Village-Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	0	0	0	-	2 000	-	
Housing		Gqozo Village-Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	0	0	500000	-	-	2 000	
Housing		Manyano Thembehlile Rd & Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	178893,78	0	6000000	6 000	8 393	8 000	
Housing		Mdantsane Z 18 Cc Ph 2 - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	7932748,39	2000000	2368235,58	2223998	14 910	-	-	
Housing		N2 Road Reserve - Stormwater- Isupg	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	0	0	100001	-	250	1 000	
Housing		Phakamisa South - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	1973304,72	4121181,31	5672881	1000000	2 667	1 250	2 000	
Housing		Potsdam Ikhwazi Bl 1 - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	782606,5	2983601,75	0	2500000	2 500	2 000	866	
Housing		Potsdam Ikhwazi Bl 2 - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	0	0	0	-	250	522	
Housing		Potsdam North Kanana - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	0	0	0	0	-	45	45	
Housing		Reeston Phase 3 Stage 2 - Stormwater 10%	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	470336,19	1936745,21	1304347,83	500000	1 000	3 600	3 500	
Housing		Tyutyutu Phase 3 - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	397298,99	695049,07	692922,5	530686	1 281	531	800	
Housing		Westbank Restitution - Stormwater	0001002007001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.91781	27.67251	2980696,42	1153997,08	347826,09	1937399	1 937	3 592	1 500	
Housing		Amalinda Junction Tra Phase 1	02003003002002_00	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Social Housing	-32.92771	27.45255	4507090	0	0	600000	-	500	3 000	
Housing		Amalinda Junction Tra Phase 1 - Isupg	02003003002002_00	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Social Housing	-32.92771	27.45255	0	0	0	6 000	-	-	-	
Housing		Covid 19 Special Clinics (Parkhoms)	02003003002002_00	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Social Housing	-32.92771	27.45255	1006388	0	0	1044800	-	-	-	
Housing		Fynbos Relocation Site Units	02003003002002_00	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Social Housing	-32.92771	27.45255	0	0	0	522400	-	374	328	
Housing		Hemingways Informal Settlements	02003003002002_00	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Social Housing	-32.92771	27.45255	0	809545	234300	1044798	-	-	3 000	
Housing		Mdantsane Erf 81 87 888 Relocation Site	02003003002002_00	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Social Housing	-32.92771	27.45255	6665177,58	0	0	200000	200	748	328	
Housing		Homingside Indegent Site - Old Age (M	02003003002002_00	human settlements and improved quality of ho	Growth	A CONNECTED CITY	Social Housing	-32.92771	27.45255	0	0	0	200000	200	-	6 000	
Housing		Mzomomhle Roads	02003003002002_00	human settlements and improved quality of ho	Growth	A CONNECTED CITY	Social Housing	-32.92771	27.45255	6675166,92	0	0	1000000	1 000	4 000	1 310	
Housing		Nelson Mandela 102															

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	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Sub-Class	GPS Longitude	GPS Latitude	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
										Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	Housing	Nompumelelo	02003003002002_00	human settlements and improved quality of h	Growth	A CONNECTED CITY	Social Housing	-32.9271	27.45255	0	0	0	200000	-	-	-	1 310	500
	Housing	Parkhomes For Destitutes & Gbv Victims	02003003002002_00	human settlements and improved quality of h	Growth	N MUNICIPAL STRATEGIC OBJECT	Social Housing	-32.9271	27.45255	0	0	0	0	1 045	-	-	1 310	1 000
	Housing	Phakamisa Sewers	02003003002002_00	human settlements and improved quality of h	Growth	ALLY INTEGRATED /TRANSFORME	Social Housing	-32.9271	27.45255	4811924.81	0	0	1000000	2 667	-	500	1 000	1 000
	Housing	Pikini	02003003002002_00	human settlements and improved quality of h	Growth	A CONNECTED CITY	Social Housing	-32.9271	27.45255	0	0	0	200000	-	-	-	1 310	500
	Housing	Silvertown	02003003002002_00	human settlements and improved quality of h	Growth	ALLY INTEGRATED /TRANSFORME	Social Housing	-32.9271	27.45255	0	0	850844	1044798	-	-	-	3 000	1 000
	Housing	iphunzana Bypass Relocation Site (Tra	02003003002002_00	human settlements and improved quality of h	Growth	ALLY INTEGRATED /TRANSFORME	Social Housing	-32.9271	27.45255	8260869.57	996508.67	5995143.12	1522400	1 522	-	16 522	1 310	10 000
	Housing	iphunzana Bypass Relocation Site (Tra	02003003002002_00	human settlements and improved quality of h	Growth	A CONNECTED CITY	Social Housing	-32.9271	27.45255	0	0	0	200000	-	-	-	1 310	500
	Housing	Office Furn & Equipment (Directorate)	PC002003005_0003	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	412561.95	42838.65	422150.05	500000	500	-	500	500	500
	Housing	Electrification - Informal Dwelling Area	01001001001008_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Lv Networks	-33.01881	27.90498	0	0	0	0	-	-	9 000	9 000	11 000
	Housing	D Hostel - Fencing	02003003001001_00	ent; effective and development-oriented public	Growth	ALLY INTEGRATED /TRANSFORME	Municipal Offices	-32.93835	27.751382	3624710.05	0	0	1000000	-	-	716	1 310	1 000
	Human Resources	Furniture For Interns	PC002003005_0000	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	56200	0	0	200000	-	-	200	200	200
	Human Resources	Office Furniture And Equipment - Interns	PC002003005_0000	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	0	145401.24	0	0	200	-	-	-	-
	Information Technology	Lte Infrastructure	001002001008_0000	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Lv Networks	-33.0163	27.9066	0	0	0	600000	-	-	-	-	-
	Information Technology	Lte Infrastructure	001002001008_0000	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Lv Networks	-33.0163	27.9066	0	0	0	0	600	-	1 400	1 000	1 500
	Information Technology	Disaster Recovery Enhancement	001002009001_0000	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Data Centres	-32.98333	28.86666	899441.08	0	0	600000	-	-	-	-	-
	Information Technology	Disaster Recovery Enhancement	001002009001_0000	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Data Centres	-32.98333	28.86666	0	0	0	0	600	-	1 400	1 000	1 500
	Information Technology	Fibre Network	001002009002_0000	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Core Layers	-32.98333	28.86666	1044078.61	0	0	600000	-	-	-	-	-
	Information Technology	Fibre Network	001002009002_0000	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Core Layers	-32.98333	28.86666	0	0	0	0	180	-	-	-	-
	Information Technology	Lte Infrastructure	001002009002_0000	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Core Layers	-32.98333	28.86666	4003419.43	0	0	0	1 020	-	2 100	1 500	1 000
	Information Technology	Upgrade Of Bomm Radio Links	001002009003_0000	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Distribution Layers	-33.0163	27.9066	0	0	0	13 500	-	-	-	-	-
	Information Technology	Procurement Of Ict Equipment	PC002003004_0000	ent; effective and development-oriented public	Growth	A CONNECTED CITY	Computer Equipment	-33.0163	27.9066	120982.05	0	0	0	-	-	-	-	-
	Information Technology	Procurement Of Ict Equipment	PC002003004_0000	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Equipment	-33.0163	27.9066	137437.98	1180299.54	0	1200000	1 200	-	1 400	1 500	3 000
	Information Technology	Wi-Fi	PC002003004_0000	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Equipment	-33.0163	27.9066	603314.36	0	0	600000	1 300	-	700	1 000	2 000
	Libraries And Archives	Development Of Libraries	02003002001010_00	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE C	Libraries	-33.01562	27.8889	0	0	0	700000	-	-	-	-	-
	Libraries And Archives	Development Of Libraries	02003002001010_00	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE C	Libraries	-33.01562	27.8889	2246104.2	0	0	12932639	-	-	-	-	-
	Libraries And Archives	Development Of Libraries	02003002001010_00	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE C	Libraries	-33.01562	27.8889	0	0	0	0	13 633	-	4 354	4 385	3 500
	Markets	Upgrading Of Buildings	2002002002001015_00	enhance our environmental assets and natura	Inclusion and Access	A WELL GOVERNED CITY	Nature Reserves	-33.02365	27.91586	0	0	1144411.33	600000	600	-	1 400	1 000	1 000
	Markets	Upgrading Of Market Hall	2002002002001015_00	enhance our environmental assets and natura	Inclusion and Access	INNOVATIVE AND PRODUCTIVE C	Nature Reserves	-33.02365	27.91586	4638689.64	4523512.18	8534735.62	8746398	2 746	-	2 148	3 275	1 000
	Markets	Office Furn & Equipment (Directorate)	PC002003005_0003	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	996340.17	148541.4	527840.11	500000	500	-	1 000	1 000	500
	Mayor And Council	Office Furn And Equipment (Councillors	PC002003005_0000	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	248871	0	0	2000000	2 000	-	2 000	2 000	2 000
	Mayor And Council	Office Furn And Equipment (Directorate)	PC002003005_0003	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	430452.11	227603.62	428161.77	500000	500	-	500	500	500
	Municipal Manager, Town Secretary And	Office Furn And Equipment (Directorate)	PC002003005_0003	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	450006.6	74325.76	70282	500000	500	-	500	500	500
	Municipal Manager, Town Secretary And	Office Furniture And Equipment-Egmo	PC002003005_0003	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	50408.95	76802.04	150785.46	250000	250	-	-	-	-
	Municipal Manager, Town Secretary And	Sentiment Anal Intell S/Ware Serv	PC002003005_0003	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	0	0	0	3000000	-	-	-	-	-
	Municipal Manager, Town Secretary And	Sentiment Analysis Intelligence S/Ware	02003007002004_00	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Applicatio	-33.0163	27.9066	8610738.34	0	0	0	-	-	-	-	-
	Municipal Manager, Town Secretary And	Sentiment Analysis Intelligence S/Ware	02003007002004_00	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Applicatio	-33.0163	27.9066	0	0	0	0	23 600	-	11 300	-	-
	Police Forces, Traffic And Street Parking	Back-Up Generators	PC002003005_0002	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Furniture And Office Equipment	-30.99667	27.05019	0	0	0	1800000	1 480	-	-	-	-
	Police Forces, Traffic And Street Parking	Office Furn & Equipment (Directorate)	PC002003005_0003	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	112830	132032.3	555260.87	500000	650	-	500	500	500
	Police Forces, Traffic And Street Parking	Office Furn & Equipment (Directorate)	PC002003005_0003	ent; effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Furniture And Office Equipment	-30.99667	27.05019	318614	0	0	0	387	-	-	-	-
	Police Forces, Traffic And Street Parking	Back-Up Generators C/O	PC002003009_00036	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Machinery And Equipment	-33.01905	27.90828	1562429.56	0	0	0	-	-	-	-	-
	Police Forces, Traffic And Street Parking	Closed Circuit Television Network - Cctv	PC002003009_00041	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	-33.01905	27.90828	10275.57	0	0	1200000	2 190	-	4 000	2 000	1 500
	Police Forces, Traffic And Street Parking	Furniture & Equipment Law Enforcement	PC002003009_00027	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Machinery And Equipment	-33.01905	27.90828	17111.8	0	0	0	-	-	-	-	-
	Police Forces, Traffic And Street Parking	Traffic And Law Enforcement Equipment	PC002003009_00010	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	-33.01905	27.90828	983720.87	0	0	0	746	-	-	-	-
	Police Forces, Traffic And Street Parking	Traffic And Law Enforcement Equipment	PC002003009_00038	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	-33.01905	27.90828	2539074.3	0	0	600000	450	-	-	-	-
	Police Forces, Traffic And Street Parking	Drones For Public Safety Department	PC002003010_00003	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	-33.00551	27.88999	0	0	0	0	-	-	-	1 000	1 500
	Police Forces, Traffic And Street Parking	Law Enforcement Vehicles	PC002003010_00008	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	-33.00551	27.88999	0	3099464.4	0	4800000	4 800	-	3 450	2 000	1 500
	Police Forces, Traffic And Street Parking	Mobile Incident Command Vehicle	PC002003010_00008	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	-33.00551	27.88999	0	0	0	0	3 000	-	-	1 000	2 000
	Police Forces, Traffic And Street Parking	Kinging Of Public Safety & Emergency S	02002003001010_00	ent; effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE C	Depots	-32.940713	27.988344	711027.83	0	0	0	-	-	700	1 000	1 000
	Police Forces, Traffic And Street Parking	Refurbishment Of Traffic Services Build	2002002003001010_00	ent; effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE C	Depots	-32.940713	27.988344	0	4750	0	600000	920	-	1 200	-	1 000
	Property Services	Orient Theatre Refurbishment	2002001002001009_00	ent; effective and development-oriented public	Inclusion and Access	A WELL GOVERNED CITY	Theatres	-33.02307	27.91501	0	0	0	300000	-	-	-	550	-

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	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Sub-Class	GPS Longitude	GPS Latitude	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
										Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property Services		uxton And Electricity House Refurbishm	20020010030010001	ent: effective and development-oriented public	Governance	ALLY INTEGRATED /TRANSFORME	Municipal Offices	27,73926	-32,93726	821684,6	1349997,04	1985075,81	0	-	-	-	-	-
Property Services		Upgrading Of Municipal Buildings	20020020030010001	ent: effective and development-oriented public	Governance	N MUNICIPAL STRATEGIC OBJECT	Municipal Offices	-32,972087	27,890007	0	0	0	0	500	-	-	-	-
Property Services		Upgrading Of Municipal Buildings&Offices	20020020030010001	ent: effective and development-oriented public	Governance		Municipal Offices	-32,972087	27,890007	1190821,97	0	0	0	-	-	-	-	-
Property Services		Fencing Of Municipal Buildings	02003003001001_000	ent: effective and development-oriented public	Growth	ALLY INTEGRATED /TRANSFORME	Municipal Offices	-32,939385	27,751382	1003725,12	0	0	0	100	-	-	-	-
Property Services		Land Acquisition	PC002001_00001		Spatial Integration	ALLY INTEGRATED /TRANSFORME	Land	-32,98333	28,86666	6181647,83	0	0	15672961	15 673	-	5 822	12 123	-
Recreational Facilities		Refurbishment Of Backpackers	20020010020020002	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Outdoor Facilities	-33,011184	27,922314	0	0	314536,61	600000	850	-	1 400	1 600	1 800
Recreational Facilities		Refurbishment Of Chalets	20020010020020002	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Outdoor Facilities	-33,011184	27,922314	90000	0	1170379,57	800000	800	-	700	800	1 000
Recreational Facilities		Refurbishment Of Chalets C/O	20020010020020002	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Outdoor Facilities	-33,011184	27,922314	0	0	0	0	160	-	-	-	-
Recreational Facilities		Building Of S/Pool At Gonubie Resort	2002002002001015	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Nature Reserves	-33,02365	27,91586	250000	617652,79	21730	800000	-	-	-	-	-
Recreational Facilities		onstr Edipini Swimming Pool (Duncan	2002002002001015	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Nature Reserves	-33,02365	27,91586	0	0	0	0	-	5 000	5 903	4 000	
Recreational Facilities		Fencing Of Resorts	2002002002001015	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Nature Reserves	-33,02365	27,91586	0	0	0	600000	-	3 580	2 275	2 500	
Recreational Facilities		Refurbishment Of Swimming Pools	2002002002001015	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Nature Reserves	-33,02365	27,91586	514512,74	3661828,19	0	800000	800	-	700	800	1 200
Recreational Facilities		Refurbishment Of Swimming Pools C/O	2002002002001015	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Nature Reserves	-33,02365	27,91586	109744,28	0	290200	0	-	-	-	-	-
Recreational Facilities		Upgrading & Refurb Swimming Pools-Inla	2002002002001015	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Nature Reserves	-33,02365	27,91586	249912,7	0	0	800000	800	-	700	800	800
Recreational Facilities		Upgrading & Refurb Swimming Pools-Mid	2002002002001015	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Nature Reserves	-33,02365	27,91586	0	0	0	800000	800	-	700	800	800
Recreational Facilities		Upgrading Of Gonubie Resorts Entrance	2002002002001015	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Nature Reserves	-33,02365	27,91586	919533,72	0	0	700000	1 000	-	700	800	500
Recreational Facilities		Office Furn & Equipment (Directorate)	PC002003005_0004	ent: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30,99667	27,05019	319023,1	493796,02	444453,22	500000	750	-	1 000	1 000	1 500
Recreational Facilities		Building Of Memorial Stones	2002003006001_0006	South Africa and contribute to a better Africa	Growth	INNOVATIVE AND PRODUCTIVE CI	Monuments	-33,01562	27,89889	0	971766,64	2472086,96	800000	800	-	700	800	1 500
Recreational Facilities		Fencing Of Resorts	02003008001002_00001		Growth	N MUNICIPAL STRATEGIC OBJECT	Unimproved Property	0	0	0	0	0	0	600	-	700	800	500
Recreational Facilities		Installation Cctv Cameras Resorts	PC002003009_00009		Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	-33,01905	27,90828	0	0	0	600000	-	-	-	-	-
Recreational Facilities		Installation Of Cctv Cameras Resorts	PC002003009_00028		Growth	N MUNICIPAL STRATEGIC OBJECT	Machinery And Equipment	-33,01905	27,90828	0	0	0	0	850	-	-	-	-
Recreational Facilities		Installation Of Floodlights At Gonubie	PC002003009_00031		Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	-33,01905	27,90828	239873,53	0	97006,83	600000	610	-	700	800	800
Recreational Facilities		Plant - Swimming Pool	PC002003009_00037		Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	-33,01905	27,90828	0	0	0	800000	1 050	-	700	800	800
Recreational Facilities		Revamping Of Jumping Castle At Resort	PC002003009_00032		Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	-33,01905	27,90828	0	0	0	600000	850	-	560	640	500
Recreational Facilities		Sports Plant & Equipment	PC002003009_00043		Growth	A GREEN CITY	Machinery And Equipment	-33,01905	27,90828	404347,83	0	0	0	-	-	-	-	-
Recreational Facilities		Purchase Of Fleet Plant & Equipment	PC002003010_00007		Growth	A WELL GOVERNED CITY	Transport Assets	-33,00551	27,88999	0	0	0	0	-	1 400	1 600	2 000	
Recreational Facilities		Develop Upgrade & Refurb Of S/Fields & Nu 1 Stadium	20020020020020002	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Outdoor Facilities	-33,00901	27,92418	0	2725903,97	2845236,83	1500000	3 000	-	4 980	3 875	4 500
Recreational Facilities		Develop Mdtansane Sport Precint - Nu	20020020020020002	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Outdoor Facilities	-33,00901	27,92418	278964,63	0	0	0	-	-	-	-	-
Recreational Facilities		Upgrade & Refurb Sports Facilities	20020020020020002	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Outdoor Facilities	-33,00901	27,92418	1857882,61	0	0	0	5 987	-	3 580	3 275	3 000
Recreational Facilities		Upgrading Of Sportsfields	20020020020020002	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Outdoor Facilities	-33,00901	27,92418	2486591,34	4970967,02	5064981,67	2611994	2 612	-	5 000	5 000	10 000
Recreational Facilities		Upgrading Of Tennis Courts	20020020020020002	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Outdoor Facilities	-33,00901	27,92418	0	0	0	800000	800	-	20 700	1 000	1 500
Recreational Facilities		Upgrading Of Zoo	20020020020020002	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Outdoor Facilities	-33,00901	27,92418	55200,06	896393,48	104130	400000	1 200	-	50	400	1 000
Recreational Facilities		Graveling And Tarring Of Heritage Sites	020020020060001_006	South Africa and contribute to a better Africa	Governance	INNOVATIVE AND PRODUCTIVE CI	Monuments	-33,01562	27,89889	0	0	0	800000	800	-	700	800	2 500
Recreational Facilities		Restoration Of Heritage Sites	020020020060001_006	South Africa and contribute to a better Africa	Governance	INNOVATIVE AND PRODUCTIVE CI	Monuments	-33,01562	27,89889	0	862000	1695438,65	800000	800	-	700	800	1 500
Recreational Facilities		Refurbishment Of Aquarium	2002002002012_0000	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Marine And Non-Biological Ani	-33,01645	27,92084	217391,3	461915,14	211760,21	400000	800	-	350	400	-
Recreational Facilities		Plant - Zoo	02003002001015_00	enhance our environmental assets and nature	Growth	INNOVATIVE AND PRODUCTIVE CI	Nature Reserves	-33,01486	27,8978	23990	0	0	400000	100	-	650	400	1 000
Recreational Facilities		Constr Offices At Nahoon Caravan Park	02003002001016_00	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Public Ablution Facilities	-32,9337	27,02997	0	0	1796241,09	0	33	-	-	-	-
Recreational Facilities		Refurbishment Of Ablution Blocks At Reso	02003002001016_00	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Public Ablution Facilities	-32,9337	27,02997	217000	0	197641,63	600000	600	-	700	800	500
Recreational Facilities		Plant - Aquarium	02003002002002_00	A long and healthy life for all South Africans	Growth	INNOVATIVE AND PRODUCTIVE CI	Outdoor Facilities	-33,00901	27,92418	0	0	70465	400000	400	-	350	400	-
Recreational Facilities		onstr Of Office & Guard House Nahoon	02003003001001_00	ent: effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Municipal Offices	-32,939385	27,751382	0	455463,17	138817,74	0	48	-	-	-	-
Roads		malindaMorningside Rds/Culvert Rehab	010010010060001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-33,01613	27,91051	0	0	0	0	5 000	-	-	-	-
Roads		Bowls Road Rehabilitationn - Ward 3	010010010060001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	0	2654297,89	999108	0	-	-	-	1 500	2 000
Roads		Dimbaza Stormwater Drainage Upgrade	010010010060001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	0	0	0	0	1 000	-	-	-	-
Roads		Ebuhlanti/Glen Marine	010010010060001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-33,01613	27,91051	0	0	0	0	5 000	-	-	-	-
Roads		Gonubie Internal Roads Rehabilitation	010010010060001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	0	0	0	0	-	2 000	1 600	1 500	
Roads		Kwelera/Tuba/Zozo/Botha Storm Damage	010010010060001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	0	0	0	3 500	-	-	-	-	-
Roads		Mdant Unit 1 Pipe Culv Instal & Upgr & 2	010010010060001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	1774638,4	0	0	0	500	-	-	-	-
Roads		Mdantsane Unit 6 Culvert Rehabilitation	010010010060001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	182988	0	0	0	2 317	-	-	-	-
Roads		Mdantsane Unit 6 Culvert Rehabilitation	010010010060001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	0	0	0	0	2 000	-	-	-	-

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

BUF Buffalo City - Supporting Table SA36 Consolidated detailed capital budget																					
R thousand										2022/23		2023/24		2024/25		Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Sub-Class	GPS Longitude	GPS Latitude	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29				
Roads	Mdantsane Unit 6: Culvert Rehabilitation	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	893819,17	0	0	0	1528	-	-	-	-				
Roads	Portal Culvert Rehab & Road Rehab	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	0	0	0	0	1000	-	-	-	-				
Roads	Portal Culvert Rehab & Road Rehabilitation	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	738233	0	0	0	751	-	-	-	-				
Roads	Rehab Beaconhurst Drive	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	0	828862,4	0	719989	720	-	-	-	-				
Roads	Rehabilit Of Bcmm Bridges & Stormwater	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	2188551,7	4097413,79	3911113,25	1000000	2500	-	2 000	1 687	1 000				
Roads	Rehabilitation Of Beaconhurst Drive	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	3481528,25	174058,26	995351,63	0	-	-	-	1 000	1 500				
Roads	Rehabilitation Of Settlers Way	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-33.01613	27.91051	11686725,38	0	0	0	-	-	-	-	-				
Roads	ad Rehab & S/Water Upgr Mdoda St Gini	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	2355701,79	0	0	0	443	-	-	-	-				
Roads	Roads Provision	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	0	0	0	540000	-	-	-	-	-				
Roads	Roads Provision - Ward 01	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	928635,02	1993267,25	0	0	-	-	-	-	-				
Roads	Roads Provision - Ward 02	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	991776,5	546106,27	0	0	-	-	-	-	-				
Roads	Roads Provision - Ward 04	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	983766,56	1843184,03	0	0	-	-	-	-	-				
Roads	Roads Provision - Ward 05	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	98083,48	3993288,17	0	0	-	-	-	-	-				
Roads	Roads Provision - Ward 06	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	980081	2000000	0	0	-	-	-	-	-				
Roads	Roads Provision - Ward 09	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	993819,5	2006063,43	0	0	-	-	-	-	-				
Roads	Roads Provision - Ward 1	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	0	0	1482035,45	1272000	1272	-	1 455	3 000	3 000				
Roads	Roads Provision - Ward 10	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	1996144,57	2522997,43	4490104,9	1000000	-	-	987	825	1 000				
Roads	Roads Provision - Ward 11	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	1961497,95	0	999185,61	1000000	-	-	987	825	1 000				
Roads	Roads Provision - Ward 12	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	2508393,38	1669653,62	1494460,53	1272000	1272	-	1 100	2 800	2 500				
Roads	Roads Provision - Ward 13	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	1744136,52	1989561,4	0	0	-	-	1 100	-	-				
Roads	Roads Provision - Ward 15	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	1655100	1916794,25	2459474,77	1000000	-	-	987	825	1 000				
Roads	Roads Provision - Ward 16	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	1290917,49	0	0	0	-	-	1 145	-	-				
Roads	Roads Provision - Ward 16	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	2350883,8	1821756,32	0	1636000	-	-	987	825	1 000				
Roads	Roads Provision - Ward 18	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	1685967,47	0	1414915,81	636000	636	-	1 200	800	2 400				
Roads	Roads Provision - Ward 19	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	13836079,26	0	1491259,71	1265000	1265	-	2 400	2 400	2 000				
Roads	Roads Provision - Ward 2	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	0	0	1481663,63	0	-	-	1 050	-	-				
Roads	Roads Provision - Ward 20	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	993442,9	0	0	1900500	1901	-	2 100	2 400	2 000				
Roads	Roads Provision - Ward 22	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	999959,35	0	0	0	-	-	-	-	-				
Roads	Roads Provision - Ward 25	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	1462470,92	0	1498507,23	636000	636	-	2 400	2 400	2 500				
Roads	Roads Provision - Ward 26	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	992694,54	0	1496129,57	0	-	-	-	-	-				
Roads	Roads Provision - Ward 27	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	988757	0	1494825,22	0	-	-	1 200	-	-				
Roads	Roads Provision - Ward 28	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	4654657,53	0	484712,15	1258000	1258	-	1 400	1 600	1 500				
Roads	Roads Provision - Ward 29	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	633043,47	176497,66	441170,59	0	1167	-	-	-	-				
Roads	Roads Provision - Ward 3	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	936482,68	0	1512529,52	1908000	1908	-	1 050	3 000	3 000				
Roads	Roads Provision - Ward 31	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	633043,47	0	993984,79	0	-	-	-	-	-				
Roads	Roads Provision - Ward 32	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	986486,31	0	959647,01	1296000	-	-	1 800	1 600	1 700				
Roads	Roads Provision - Ward 34	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	2742996,1	4829150,75	0	1296000	973	-	1 800	1 600	1 700				
Roads	Roads Provision - Ward 35	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	1041321,74	1497168,89	1309799,81	1944000	1070	-	2 400	2 400	2 000				
Roads	Roads Provision - Ward 36	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	941572,7	1999001,97	499761,41	0	1070	-	-	-	-				
Roads	Roads Provision - Ward 39	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	1015122,75	0	0	1296000	1070	-	-	-	-				
Roads	Roads Provision - Ward 4	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	4480334,97	0	1497911,85	0	-	-	1 050	-	-				
Roads	Roads Provision - Ward 41	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	36019,1	1000000	932273,25	0	1070	-	-	-	-				
Roads	Roads Provision - Ward 42	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	2446021,76	0	997451,39	1000000	-	-	987	825	1 000				
Roads	Roads Provision - Ward 43	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	923360	0	498675,15	0	1070	-	-	-	-				
Roads	Roads Provision - Ward 44	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	0	2602053,67	0	0	1070	-	-	-	-				
Roads	Roads Provision - Ward 45	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	1962089	1988885,97	472995,46	648000	1065	-	-	-	-				
Roads	Roads Provision - Ward 47	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	5335375,41	0	0	648000	1065	-	-	-	-				
Roads	Roads Provision - Ward 5	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	1914782,98	0	0	0	-	-	1 200	-	-				
Roads	Roads Provision - Ward 5	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	970559,47	0	496682,39	1900500	1901	-	-	2 800	2 500				
Roads	Roads Provision - Ward 50	01001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33.01613	27.91051	6015552,45	0	483587,11	0	-	-	-	-	-				

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

BUF Buffalo City - Supporting Table SA36 Consolidated detailed capital budget

R thousand											2022/23	2023/24	2024/25	ment Year 2025/26			2026/27		
	Function	Project Description	Project Number	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Sub-Class	GPS Longitude	GPS Latitude	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Roads	Roads Provision - Ward 6	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	1496370,44	0	496950,43	1272000	1 272	-	1 050	3 000	3 000		
Roads	Roads Provision - Ward 7	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	0	0	1484232,59	0	-	-	1 050	-	-		
Roads	Roads Provision - Ward 9	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	0	0	2000050,34	0	-	-	1 050	-	-		
Roads	Roads Provision Ward - 8	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	2000937,59	1255625	1982187,53	1636000	-	-	1 000	1 559	1 000		
Roads	Roads Provision Ward - 8	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	633043,47	1990345,73	0	0	-	-	1 050	-	-		
Roads	Roads Regraveling (All Wards)	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-33,01613	27,91051	0	0	0	25 000	-	-	25 000	25 000	25 000		
Roads	Roads Rehab & S/Water Upgr In Robbie	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	1219286,16	0	0	720	-	-	-	-	-		
Roads	Roads Rehabilitation & Culvert Rehab	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	0	0	0	2 500	-	-	-	-	-		
Roads	Roads Rehabilitation & Stormwater Rehab	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	0	0	0	1 500	-	-	-	-	-		
Roads	Roads Rehabilitation & Stormwater Upgrade	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	584357,23	0	0	2 328	-	-	-	-	-		
Roads	Roads Rehabilitation & Stormwater Upgrade	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	99617,3	0	0	1 900	-	-	-	-	-		
Roads	Roads Rehabilitation (All Wards)	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-33,01613	27,91051	0	0	0	10 000	-	-	10 000	10 000	10 000		
Roads	Roads Resurfacing (All Wards)	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-33,01613	27,91051	0	0	0	21 800	-	-	21 800	21 800	21 800		
Roads	Roads Resurfacing - King Williams Town	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-33,01613	27,91051	0	0	0	12 686	-	-	-	-	-		
Roads	Rural Roads - Ward 17	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	3430926,01	1799575,36	1997227,97	1000000	1 000	-	716	655	1 000		
Roads	Rural Roads - Ward 22	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	2249872,98	0	0	1000000	1 000	-	716	655	1 000		
Roads	Rural Roads - Ward 24	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	4036898,49	1967786,1	2499771,93	1000000	1 000	-	716	655	1 000		
Roads	Rural Roads - Ward 25	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	2249993,49	1000000	2500001,75	1000000	1 000	-	716	655	1 000		
Roads	Rural Roads - Ward 26	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	4028178,95	1929315,66	999464,92	1000000	1 000	-	716	655	1 000		
Roads	Rural Roads - Ward 31	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	2076841,24	1997987,58	3058200,18	1000000	1 000	-	902	825	1 000		
Roads	Rural Roads - Ward 32	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	2187083,32	1672653,5	1989886,77	1000000	1 000	-	902	825	1 000		
Roads	Rural Roads - Ward 33	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	2247368,42	1499057,01	1996666,5	1000000	-	-	644	590	1 000		
Roads	Rural Roads - Ward 33	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	8773417,37	0	0	0	-	-	850	400	1 500		
Roads	Rural Roads - Ward 34	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	1670064,8	1497157,89	2205294,04	1000000	-	-	644	590	1 000		
Roads	Rural Roads - Ward 35	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	2232719,29	1993728,08	1498912,28	1000000	-	-	644	590	1 000		
Roads	Rural Roads - Ward 36	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	3936860,93	1499390,35	1997578,95	1000000	-	-	644	590	1 000		
Roads	Rural Roads - Ward 37	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	0	0	0	600000	600	-	-	-	1 000		
Roads	Rural Roads - Ward 38	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	2246798,24	1497565,79	1498842,13	1000000	-	-	644	590	1 000		
Roads	Rural Roads - Ward 40	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	4491037,66	1498570,18	498473,68	1000000	1 000	-	644	590	1 000		
Roads	Rural Roads - Ward 43	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	2244881,58	1500000	518614,04	1000000	1 000	-	644	590	1 000		
Roads	Rural Roads - Ward 49	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	2248947,14	869565,22	2499903,01	1000000	1 000	-	644	590	1 000		
Roads	Rural Roads - Ward 50	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	2249944,26	1986848,19	2436618,31	1000000	1 000	-	644	590	1 000		
Roads	S/Water Drainage Upgr & Gravel Rd Rehab	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	0	0	0	1 000	-	-	-	-	-		
Roads	S/Water Drainage Upgr & Roads Rehab	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	0	0	0	1 000	-	-	-	-	-		
Roads	Stormwater Drainage Upgrade	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	0	0	0	1 000	-	-	-	-	-		
Roads	Stormwater Rehabilitation And Upgrade	101001001006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,01613	27,91051	861910,32	0	0	509	-	-	-	-	-		
Roads	Malinda/ Morningside Roads & Culvert	101001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32,563017	28,00441	0	0	0	4 500	-	-	-	-	-		
Roads	Cambridge Roads Rehabilitation	101001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-32,563017	28,00441	47589,3	0	0	2 952	-	-	-	-	-		
Roads	Cambridge Township Road Rehabilitation	101001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32,563017	28,00441	0	0	0	2 000	-	-	-	-	-		
Roads	Construction Of Road Infrast - Sandile	101001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32,563017	28,00441	5006312,92	3967037,4	13314834,41	10000000	10 000	-	31 185	-	-		
Roads	Dimbaza Stormwater Drainage Upgrade	101001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32,563017	28,00441	1608344	0	0	368	-	-	-	-	-		
Roads	Esplanade Sidewalk Rehabilitation	101001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-32,563017	28,00441	0	0	0	3 000	-	-	-	-	-		
Roads	Galway Rd Culvert Upgrade	101001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32,563017	28,00441	2413286,41	0	0	9 944	-	-	-	-	-		
Roads	Public Access Rd To The Quenera W/Water	101001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-32,563017	28,00441	759856,4	0	0	5 240	-	-	-	-	-		
Roads	Mdantsane Unit 3 Culvert Upgrade	101001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-32,563017	28,00441	151072	0	0	1 221	-	-	-	-	-		
Roads	Nomphumelelo	101001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-32,563017	28,00441	825481,23	0	0	1 675	-	-	-	-	-		
Roads	Nord Ave Culvert Rehabilitation	101001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32,563017	28,00441	65120	0	0	3 435	-	-	-	-	-		
Roads	Nu 13 Stormwater Upgrade	101001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-32,563017	28,00441	0	0	0	1 500	-	-	-	-	-		
Roads	Nu 14 Culvert Upgrade	101001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-32,563017	28,00441	0	0	0	3 000	-	-	-	-	-		
Roads	Nu 14 Stormwater Upgrade	101001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-32,563017	28,00441	0	0	0	1 500	-	-	-	-	-		

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	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Sub-Class	GPS Longitude	GPS Latitude	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure		
										Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Roads		Nu 16 Stormwater Upgrade	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-32.563017	28.00441	0	0	0	0	1 500	-	-	-	-
Roads		Nu 2 Culvert Upgrade	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	78228	0	0	0	2 922	-	-	-	-
Roads		otsdam Roads And Culvert Rehabilitation	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	0	0	0	0	1 500	-	-	-	-
Roads		Water Drain Upgr John Nash Cres & Fa	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-32.563017	28.00441	68147.2	0	0	0	1 432	-	-	-	-
Roads		Scenery Park Stormwater Upgrade	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-32.563017	28.00441	1122168.45	0	0	0	2 878	-	-	-	-
Roads		mythelands Rd Culvert Cross (Nahoon R	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	0	0	0	0	10 000	-	-	-	-
Roads		Stormwater Drainage Upgrade	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-32.563017	28.00441	383726.9	0	0	0	559	-	-	-	-
Roads		ormwater Drainage Upgrade & Gravel Re	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-32.563017	28.00441	367232.84	0	0	0	1 598	-	-	-	-
Roads		ormwater Drainage Upgrade & Roads Re	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A WELL GOVERNED CITY	Roads	-32.563017	28.00441	0	0	0	0	1 000	-	-	-	-
Roads		ormwater Drainage Upgrade 4th Ave Go	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-32.563017	28.00441	1998162.06	0	0	0	-	-	-	-	-
Roads		Stormwater Upgrade Joubert St (Qonce	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	523174.71	0	0	0	1 408	-	-	-	-
Roads		inrise On Sea Road And Stormwater Upg	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	0	0	0	0	2 500	-	-	-	-
Roads		Tikinikini Culvert Upgrade	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	0	0	0	0	1 500	-	-	-	-
Roads		Unit P Roads And Stormwater Upgrade	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	0	0	0	0	3 500	-	-	-	-
Roads		pgr Of Mdantsane Rds - Clust 1: Ward	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	1019280.98	1000000	3647613.14	950400	950	-	-	1 886	-
Roads		pgr Of Mdantsane Rds - Clust 1: Ward	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	1490502.14	1000000	2200000	974545	959	-	-	1 886	-
Roads		pgr Of Mdantsane Rds - Clust 1: Ward	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	2311050.51	1000000	1902421.05	1100400	1 100	-	-	1 886	-
Roads		pgr Of Mdantsane Rds - Clust 1: Ward	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	2500000	1000000	7000000	1175400	1 175	-	-	1 886	-
Roads		pgr Of Mdantsane Rds - Clust 1: Ward	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	2313977.26	1780822.99	4000000	1175400	837	-	-	1 886	-
Roads		pgr Of Mdantsane Rds - Clust 2: Ward	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	2546558.94	12178948.51	10420670.89	1175400	1 882	-	-	1 967	-
Roads		pgr Of Mdantsane Rds - Clust 2: Ward	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	3787581.76	2906974.93	5000000	1175400	1 175	-	-	1 967	-
Roads		pgr Of Mdantsane Rds - Clust 2: Ward	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	3377824.23	7913391.65	5198254.78	1175400	1 175	-	-	1 967	-
Roads		pgr Of Mdantsane Rds - Clust 2: Ward	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	3532126.32	7551738.22	11748929.66	1049247	1 049	-	-	1 967	-
Roads		pgr Of Mdantsane Rds - Clust 2: Ward	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	6318943.39	18036958.79	9801745.22	1175400	1 175	-	-	1 037	-
Roads		pgr Of Mdantsane Rds - Clust 3: Ward	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	2500000	1180840.06	0	1175400	1 175	-	-	-	-
Roads		pgr Of Mdantsane Rds - Clust 3: Ward	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	3388872.08	18707352.54	17482339.96	1175400	1 468	-	-	-	-
Roads		pgr Of Mdantsane Rds - Clust 3: Ward	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	2464805.44	15788168.47	12281020	1175400	1 175	-	-	-	-
Roads		pgr Of Mdantsane Rds - Clust 3: Ward	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	2500000	20427081.07	13000000	1175400	1 175	-	-	-	-
Roads		pgr Pipe Culv Cross Damaged By Flood	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	62400	0	0	0	1 938	-	-	-	-
Roads		pgr Stormwater Drainage & Road Rehab	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-32.563017	28.00441	1522592.5	0	0	0	1 477	-	-	-	-
Roads		Upgrade Of North East Expressway	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	0	0	988300.3	0	-	-	-	-	1 500
Roads		Urban Roads - Ward 37	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	4468345.29	2983232.04	2632550.18	900000	1 900	-	-	1 500	884
Roads		Urban Roads - Ward 39	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	1935132.54	2054839.78	3651904.14	1000000	-	-	1 000	1 032	1 000
Roads		Zwellitsha Zone 8 Stormwater Upgrade	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	315928.8	0	0	0	1 684	-	-	-	-
Roads		Zwellitsha Zone 9 Stormwater Upgrade	01001002006001_00	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.563017	28.00441	886280.6	0	0	0	1 114	-	-	-	-
Roads		Gonubie Internal Roads Rehabilitation	001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	7017826.24	0	0	0	-	-	-	-	-
Roads		Quenera Beacon Bay Link Road	001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	0	0	0	0	17 194	-	-	-	-
Roads		Roads Provision - Ward 46	001002006001_000	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.89125	27.45545	10665035.44	5411459.66	0	10 000	-	-	-	-	-
Sewerage		Renewal Of Infrastructure-Pump Stations	01001001005001_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Pump Station	0	0	0	0	0	0	8 362	-	-	6 000	6 000
Sewerage		East Bank Wastewater Treatment Works	01001001005003_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Waste Water Treatment Works	0	0	0	0	0	0	3 156	-	-	-	-
Sewerage		ew Kidds Beach W/Water Treatment Wor	01001001005003_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Waste Water Treatment Works	0	0	0	0	0	0	10 000	-	-	12 000	20 000
Sewerage		Renewal Infrastructure - Treatment Work	01001001005003_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Waste Water Treatment Works	0	0	0	0	0	0	1 341	-	-	-	-
Sewerage		Renewal Of Infrastructure - Treatment Work	01001001005003_00	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Waste Water Treatment Works	0	0	0	0	0	30 000	-	-	-	5 063	5 500
Sewerage		Bisho Oxidation Ponds	01001002005002_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Reticalulation	-33.01881	27.90498	2269970	0	0	0	-	-	-	-	-
Sewerage		Breidbach Oxidation Ponds	01001002005002_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Reticalulation	-33.01881	27.90498	0	0	0	0	-	-	-	10 000	16 000
Sewerage		City Pump Station	01001002005002_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Reticalulation	-33.01881	27.90498	1047820.22	0	0	0	-	-	-	-	-
Sewerage		Coastal Pump Stations	01001002005002_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Reticalulation	-33.01881	27.90498	0	0	0	0	-	-	-	14 000	14 000
Sewerage		Ilhanza Pump Station	01001002005002_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Reticalulation	-33.01881	27.90498	417913.92	0	0	0	-	-	-	-	-
Sewerage		Inland Pump Stations	01001002005002_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Reticalulation	-33.01881	27.90498	0	0	0	0	-	-	-	800	1 000
Sewerage		Install Network Flow Monitoring Infrast	01001002005002_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Reticalulation	-33.01881	27.90498	0	0	0	3000000	-	-	-	-	-

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

BUF Buffalo City - Supporting Table SA36 Consolidated detailed capital budget

R thousand											2022/23	2023/24	2024/25	urrent Year 2025/26			2026/27		
	Function	Project Description	Project Number	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Sub-Class	GPS Longitude	GPS Latitude	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Sewerage	Mdantsane Wastewater Treatment Works	01001002005002_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Reticulation	-33.01881	27.90498	27850446.99	17093272.72	14577901.35	30175591	-	-	-	-	12 747	-	
Sewerage	Midland Pump Stations	01001002005002_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Reticulation	-33.01881	27.90498	0	0	0	0	-	-	-	-	2 400	3 000	
Sewerage	Reeston Pump Station	01001002005002_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Reticulation	-33.01881	27.90498	0	0	0	2500000	2 500	-	-	-	-	-	
Sewerage	Security Improvements & Vandalism	01001002005002_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Reticulation	-33.01881	27.90498	0	0	0	0	-	-	-	25 366	12 173	17 000	
Sewerage	Upgrading Of East Bank Wastewater Treatment Works	01001002005002_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Reticulation	-33.01881	27.90498	2860320.57	0	0	0	-	-	-	-	-	-	
Sewerage	Upgrading Of First Creek Outfall Sewer	01001002005002_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Reticulation	-33.01881	27.90498	0	0	0	5947975	-	-	-	-	-	20 000	
Sewerage	Upgrading Of Mzanyana Outfall Sewer	01001002005002_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Reticulation	-33.01881	27.90498	0	0	0	0	-	-	-	-	1 000	1 500	
Sewerage	Upgrading Of Second Creek Outfall Sewer	01001002005002_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Reticulation	-33.01881	27.90498	0	0	0	15947975	5 948	-	-	-	-	10 000	
Sewerage	Yellowwood Pump Station	01001002005002_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Reticulation	-33.01881	27.90498	0	0	0	0	-	-	-	-	8 000	10 000	
Sewerage	Yisho Kwt & Zwelitsha Bulk Reg Sewer S	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	31921117.86	3788630.55	1880036.26	19855993	56 048	-	-	147 531	111 010	116 322	
Sewerage	commissioning Of Sludge Lagoons In Q	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	0	0	0	0	-	-	-	-	1 000	1 000	
Sewerage	Ducats Sanitation	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	0	0	0	2223998	-	-	-	-	-	2 500	
Sewerage	East Beach Gravity Sewer Upgrade	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	350000	0	0	0	-	-	-	-	-	-	
Sewerage	East Beach Gravity Sewer Upgrade	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	0	7839.28	1303402.32	4800000	-	-	-	-	5 800	6 000	
Sewerage	East Beach Gravity Sewer Upgrd	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	0	7532703.23	0	2000000	6 000	-	-	-	-	-	
Sewerage	Flood Point Marine Outf Sewer & Auxilia	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	0	1259257.94	0	5179199	30 176	-	-	-	-	-	
Sewerage	Install G/Water Monit B/Holes For W/Wat	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	669356.76	0	0	0	-	-	-	-	1 000	-	
Sewerage	Kayzers Beach Oxidation Ponds	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	0	0	0	0	-	-	-	-	14 825	30 000	
Sewerage	Nahoon Bulk Outfall Sewer	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	0	0	0	1000000	-	-	-	-	-	-	
Sewerage	Refurbishment Of Mdantsane Network	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	7371769.03	0	0	0	-	-	-	-	-	-	
Sewerage	Refurbishment Of Mdantsane Network	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	0	0	0	0	-	-	-	-	9 485	15 000	
Sewerage	New Freshbank Inverted Syphon Valves	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	196016.64	0	0	0	-	-	-	-	1 000	-	
Sewerage	Renewal Of Infrast - Treatment Works	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	0	0	0	6000000	-	-	-	-	-	-	
Sewerage	Renewal Of Infrast - Treatment Works	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	0	28126658.92	0	5500000	-	-	-	-	-	-	
Sewerage	Renewal Of Infrastructure - Pump Station	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	0	0	0	2507519	-	-	-	-	-	-	
Sewerage	Renewal Of Infrastructure - Reticulation	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	0	0	0	4200000	-	-	-	-	-	-	
Sewerage	Upgrada Potsdam Wastewater Treatm Work	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	0	1859291.63	0	5179199	-	-	-	-	-	-	
Sewerage	Upgrad Dimbaza Wastewater Treatm Work	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	0	0	0	2223998	-	-	-	-	-	-	
Sewerage	Upgrading Of Nahoon Bulk Outfall Sewer	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	7518970.84	0	0	0	-	-	-	-	-	-	
Sewerage	Upgrading Of Potsdam Wastewater Treatment Works	01001002005004_00	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Outfall Sewers	-32.93349	27.44297	6009797.66	0	1682054.45	0	21 448	-	-	-	-	30 618	
Sewerage	Berlin Sewers	001002005002_000	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED /TRANSFORME	Reticulation	-32.90482	27.66355	0	919006.56	0	5179199	-	-	-	-	-	-	
Sewerage	Cluster 1 - Sanitation	001002005002_000	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED /TRANSFORME	Reticulation	-32.90482	27.66355	0	0	0	0	-	-	-	-	6 200	6 000	
Sewerage	Sanitation Facilities In Informal Settlements	001002005005_000	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED /TRANSFORME	Toilet Facilities	-33.01881	27.90498	8883878.06	8156742.74	9761053.08	10447975	10 448	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	Refurbishment Of Transfer Stations	01001002002003_00	competitive and responsive economic infrastruc	Inclusion and Access	A GREEN CITY	Waste Processing Facilities	-32.888534	27.62338	153120	0	0	900000	900	-	-	1 400	1 600	2 000	
Solid Waste Disposal (Landfill Sites)	Refurbishment Of Waste Management Facilities	01001002002003_00	competitive and responsive economic infrastruc	Inclusion and Access	A GREEN CITY	Waste Processing Facilities	-32.888534	27.62338	0	0	0	22782238	82	-	-	1 400	1 500	1 500	
Solid Waste Disposal (Landfill Sites)	Cons Cells 5/6 At Roundhill Landfill Site	001002002001_000	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECTIVE	Landfill Sites	-32.888534	27.62338	0	0	0	0	3 000	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	Establish Of Cells 5 & 6 At Roundhill Landfill Site	001002002001_000	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECTIVE	Landfill Sites	-32.888534	27.62338	0	0	0	0	-	-	-	8 200	10 886	16 000	
Solid Waste Disposal (Landfill Sites)	Cons Transfer Stations/Est Buy Back Containers	001002002002_000	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECTIVE	Waste Transfer Stations	0	0	0	0	0	1 200	-	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	Develop Waste To Energy Projects	001002002003_000	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECTIVE	Waste Processing Facilities	-32.844512	27.405405	0	0	0	0	200	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	Refurbish Waste Management Facilities	001002002003_000	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECTIVE	Waste Processing Facilities	-32.844512	27.405405	0	0	0	0	200	-	-	19 055	20 020	25 044	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Ldv's And 4 Ton Trucks	001002005006_000	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Capital Spares	-32.972087	27.890007	0	0	0	1200000	1 200	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Ldv's And 4 Ton Trucks	001002005006_000	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Capital Spares	-32.972087	27.890007	0	0	0	3 500	-	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	001002005006_000	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Capital Spares	-32.972087	27.890007	13103209.53	0	0	44500000	40 500	-	-	19 680	18 150	12 000	
Solid Waste Disposal (Landfill Sites)	3cm Fleet & Plant - Environ Manag & Maintenance	001002005006_000	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Capital Spares	-32.972087	27.890007	0	0	0	0	-	-	-	700	1 000	3 000	
Solid Waste Disposal (Landfill Sites)	Purchase Bulk Containers With Removal	001002005006_000	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Capital Spares	-32.972087	27.890007	0	0	0	1200000	1 200	-	-	700	1 000	2 500	
Solid Waste Disposal (Landfill Sites)	Purchase Bulk Containers/Removal Vehicles	001002005006_000	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Capital Spares	-32.972087	27.890007	0	0	0	0	2 000	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	Office Furn & Equipment (Directorate)	PC002003005_00040	efficient, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	582997.83	118255.22	132334	500000	500	-	-	2 000	500	500	
Solid Waste Disposal (Landfill Sites)	Office Furn & Equipment (Directorate)	PC002003005_00040	efficient, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	309682.85	0	0	0	-	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	Office Furn & Equipment (Directorate)	PC002003005_00040	efficient, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	0	171037.9	325917.53	0	361	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	Acqui Pl & Mach L/Fill Sites/Gard T/Stat	PC002003009_00043	efficient, effective and development-oriented public	Growth	A GREEN CITY	Machinery And Equipment	-33.01905	27.90828	1106238.2	0	0	1200000	1 200	-	-	700	1 000	1 500	

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	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Sub-Class	GPS Longitude	GPS Latitude	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure		
										Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	Solid Waste Disposal (Landfill Sites)	Acquisition Of Skips & Litter Bins	PC002003009_00046		Growth	A GREEN CITY	Machinery And Equipment	-33.01905	27.90828	0	0	0	1800000	1 800	-	1 400	1 500	1 500
	Solid Waste Disposal (Landfill Sites)	Cons Transf Stati/Establish B/Back Cent	PC002003009_00043		Growth	A GREEN CITY	Machinery And Equipment	-33.01905	27.90828	0	0	0	1200000	-	-	2 100	2 000	2 000
	Solid Waste Disposal (Landfill Sites)	Construct Cell 5 & 6 At Roundhill Landf	PC002003009_00043		Growth	A GREEN CITY	Machinery And Equipment	-33.01905	27.90828	0	0	0	3000000	-	-	2 100	2 000	2 000
	Solid Waste Disposal (Landfill Sites)	Develop Waste To Energy Projects	PC002003009_00043		Growth	A GREEN CITY	Machinery And Equipment	-33.01905	27.90828	0	0	0	1200000	-	-	1 400	1 500	2 000
	Solid Waste Disposal (Landfill Sites)	Fencing Of Transfer Station (Palisade Fe	PC002003009_00045		Growth	ALLY INTEGRATED /TRANSFORME	Machinery And Equipment	-33.01905	27.90828	0	0	0	3000000	3 000	-	1 400	1 500	1 500
	Solid Waste Disposal (Landfill Sites)	Galvanised Street Litter Bins	PC002003009_00046		Growth	A GREEN CITY	Machinery And Equipment	-33.01905	27.90828	1965112.5	0	0	1200000	1 200	-	600	500	500
	Solid Waste Disposal (Landfill Sites)	Install Of Alternative Energy System	PC002003009_00029		Growth	N MUNICIPAL STRATEGIC OBJECT	Machinery And Equipment	-33.01905	27.90828	0	0	0	0	300	-	-	-	-
	Solid Waste Disposal (Landfill Sites)	Install Of Alternative Energy System C/O	PC002003009_00030		Growth	N MUNICIPAL STRATEGIC OBJECT	Machinery And Equipment	-33.01905	27.90828	0	0	0	0	243	-	-	-	-
	Solid Waste Disposal (Landfill Sites)	P-Cin Machinery & Equip	PC002003009_00016		Growth	A CONNECTED CITY	Machinery And Equipment	-33.01905	27.90828	0	0	0	300000	-	-	1 050	1 000	1 000
	Solid Waste Disposal (Landfill Sites)	Purchase Of Cambridge/Transfer Facilit	PC002003009_00044		Growth	A GREEN CITY	Machinery And Equipment	-33.01905	27.90828	0	0	0	0	-	-	700	1 500	2 000
	Solid Waste Disposal (Landfill Sites)	Bcm Fleet - Solid Waste Fleet And Plant	PC002003010_00007		Growth	A WELL GOVERNED CITY	Transport Assets	-33.00551	27.89999	2532131.05	0	0	6000000	11 725	-	1 400	2 000	2 500
	Solid Waste Disposal (Landfill Sites)	Refurbishment Of Sw&Em Off - Ghouse C	2002002003001001_00011	00011; effective and development-oriented public	Governance	N MUNICIPAL STRATEGIC OBJECT	Municipal Offices	-32.972087	27.890007	0	0	0	0	500	-	-	-	-
	Solid Waste Disposal (Landfill Sites)	Refurbishment Of Sw&Em Offices	2002002003001001_00011	00011; effective and development-oriented public	Governance	A GREEN CITY	Municipal Offices	-32.972087	27.890007	0	0	0	3000000	-	-	-	-	-
	Solid Waste Disposal (Landfill Sites)	Refurbishment Of Sw&Em Offices	2002002003001001_00011	00011; effective and development-oriented public	Governance	N MUNICIPAL STRATEGIC OBJECT	Municipal Offices	-32.972087	27.890007	0	0	0	0	3 000	-	700	1 000	2 000
	Solid Waste Disposal (Landfill Sites)	Constr Waste Cells At Kwt Landfill Site	02003003001001_00011	00011; effective and development-oriented public	Growth	A GREEN CITY	Municipal Offices	-32.939385	27.751382	67873.8	14835634.09	0	0	-	-	-	-	-
	Solid Waste Disposal (Landfill Sites)	Development Of Beach Infrastructure	02003003001001_00011	00011; effective and development-oriented public	Growth	A GREEN CITY	Municipal Offices	-32.939385	27.751382	0	432805	999983	522400	2 022	-	2 148	1 965	2 000
	Solid Waste Disposal (Landfill Sites)	Establish Garden Transfer Stations (Coa	02003003001001_00011	00011; effective and development-oriented public	Growth	A GREEN CITY	Municipal Offices	-32.939385	27.751382	0	0	0	0	-	-	8 200	10 890	14 168
	Solid Waste Disposal (Landfill Sites)	Establish Garden Transfer Stations (Inla	02003003001001_00011	00011; effective and development-oriented public	Growth	A GREEN CITY	Municipal Offices	-32.939385	27.751382	0	0	0	0	-	-	8 200	10 890	14 000
	Solid Waste Disposal (Landfill Sites)	Establish Garden Transfer Stations (Midl	02003003001001_00011	00011; effective and development-oriented public	Growth	A GREEN CITY	Municipal Offices	-32.939385	27.751382	0	0	0	0	-	-	8 200	10 890	14 000
	Solid Waste Disposal (Landfill Sites)	ppgra Garden Transfer Stations (Midland	02003003001001_00011	00011; effective and development-oriented public	Growth	A GREEN CITY	Municipal Offices	-32.939385	27.751382	0	4121823.03	0	4544878	-	-	-	-	-
	Solid Waste Disposal (Landfill Sites)	ppgrad Garden Transfer Stations (Inland	02003003001001_00011	00011; effective and development-oriented public	Growth	A GREEN CITY	Municipal Offices	-32.939385	27.751382	0	3633589.29	0	4544878	-	-	-	-	-
	Tourism	Improve Access Road	01001001006003_00003	00003; competitive and responsive economic infrastru	Inclusion and Access	INNOVATIVE AND PRODUCTIVE C	Road Furniture	-32.952551	27.932689	3990961.76	0	0	4500000	4 500	-	-	-	-
	Tourism	Do Not Use	20020011002001008_00001	00001; effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE C	Galleries	-32.9415	27.75965	0	0	0	1200000	-	-	2 100	1 500	-
	Tourism	Extension Of Mdantsane Art Centre	20020011002001008_00001	00001; effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE C	Galleries	-32.9415	27.75965	128792.73	0	0	1200000	-	-	700	1 000	-
	Tourism	Mdantsane Art Centre	20020011002001008_00001	00001; effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE C	Galleries	-32.9415	27.75965	639505.38	0	215058.63	8000000	10 000	-	3 580	3 275	1 000
	Tourism	Kiwane Resort Maintenance & Upgrade	2002002002001015_00001	00001; enhance our environmental assets and natura	Inclusion and Access	INNOVATIVE AND PRODUCTIVE C	Nature Reserves	-33.02365	27.91586	39130.42	445695.84	470859.5	600000	600	-	1 000	1 000	-
	Tourism	Smme Incubator	PC002003005_00044	00044; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Furniture And Office Equipment	-30.99667	27.05019	501184.33	0	569726	300000	300	-	350	500	-
	Tourism	smme Incubator: Sekunjalo Training Cen	PC002003005_00045	00045; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Furniture And Office Equipment	-30.99667	27.05019	5218311.39	0	0	9223998	4 224	-	3 580	3 930	1 000
	Tourism	Hydroponics And Packhouse Project	PC002003001_00001	00001; sustainable rural communities contributing towar	Growth	0	Biological Or Cultivated Assets	0	0	5941506.65	0	0	0	-	-	-	-	-
	Tourism	Fort Jackson Junction Hub	02003002001002_00011	00011; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Centres	-32.91978	27.42056	1230124.17	601479.97	0	5223988	5 224	-	10 000	12 000	-
	Tourism	Tourism Hub	02003002001002_00011	00011; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Centres	-32.91978	27.42056	52173.91	0	0	0	-	-	2 100	1 500	-
	Tourism	Film Studio Development	02003002001008_00011	00011; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Galleries	-33.02286	27.91558	0	0	0	1800000	-	-	700	1 000	-
	Tourism	Installation Of Recreational Facilities	02003002001014_00011	00011; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Public Open Space	-33.24531	27.93829	0	0	0	0	4 200	-	1 050	1 000	-
	Tourism	Construction Of Cabin Accommodation	02003002001015_00011	00011; enhance our environmental assets and natura	Growth	INNOVATIVE AND PRODUCTIVE C	Nature Reserves	-33.01486	27.8978	0	0	0	0	-	-	1 400	1 000	-
	Tourism	Agri-Village	02003002001018_00011	00011; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Stalls	-33.02286	27.91558	3948147	3384400	2523795.96	8168568	2 170	-	7 000	8 355	8 000
	Tourism	Informal Trade Infrastructure (Hawker S	02003002001018_00011	00011; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Stalls	-33.02286	27.91558	1967917.04	2574715.79	6690056.58	9403178	14 403	-	10 000	14 000	-
	Town Planning, Building Regulations A	Survey Software	PC002003004_00009	00009; effective and development-oriented public	Growth	ALLY INTEGRATED /TRANSFORME	Computer Equipment	-33.0163	27.9066	0	0	0	240000	540	-	350	550	-
	Town Planning, Building Regulations A	Plotters	PC002003005_00038	00038; effective and development-oriented public	Growth	ALLY INTEGRATED /TRANSFORME	Furniture And Office Equipment	-30.99667	27.05019	0	0	0	360000	360	-	-	660	-
	Town Planning, Building Regulations A	Upgrading Of Kwt Payments Hall	2002002003001002_00011	00011; effective and development-oriented public	Governance	A WELL GOVERNED CITY	Pay/Enquiry Points	-32.87833	27.99046	0	0	0	0	-	-	490	1 500	-

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

R thousand																	2022/23		2023/24		2024/25		Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Budget Year +1 2027/28		Budget Year +2 2028/29	
Function	Project Description	Project Number	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Sub-Class	GPS Longitude	GPS Latitude	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year +1 2027/28	Budget Year +2 2028/29												
Town Planning, Building Regulations A	Monstr Office Accom-Customer Care Cent	0203003001001	0000	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Municipal Offices	-32.939385	27.751382	0	0	0	0	-	-	20 887	5 222											
Town Planning, Building Regulations A	Aerial Photography And Mapping	0203003001003	0000	ent, effective and development-oriented public	Growth	ALLY INTEGRATED /TRANSFORME	Building Plan Offices	-33.01863	27.90495	0	0	0	300000	-	-	5 000	770											
Water Distribution	Urgent Of Kwekwa Villages Water Supply	01001001004003	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Reservoirs	-33.05985	27.90498	0	0	0	0	-	-	-	5 000											
Water Distribution	Reservoirs East Coast Supply	01001001004003	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Reservoirs	-33.05985	27.90498	12871968.08	5290165.37	0	7403197	10 403	-	9 000	-	16 000										
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	01001001004003	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Reservoirs	-33.05985	27.90498	10367304.78	0	0	5700000	-	-	-	-	-										
Water Distribution	Reservoirs-Pipe & W/Meter Replacement	01001001004003	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Reservoirs	-33.05985	27.90498	58667.27	1593000	0	8000000	5 000	-	4 067	6 053	8 000										
Water Distribution	Reservoirs-Pipe & W/Meter Replacement	01001001004003	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Reservoirs	-33.05985	27.90498	2968967.54	0	0	0	-	-	-	-	-										
Water Distribution	Reservoirs-Pipe And Water Meter Replace	01001001004003	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Reservoirs	-33.05985	27.90498	0	0	0	0	-	-	4 300	4 300	7 000										
Water Distribution	Reserv-Pipe & Water Meter Replace In Bisho	01001001004003	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Reservoirs	-33.05985	27.90498	0	0	0	0	-	-	3 803	5 850	7 000										
Water Distribution	Station-Pipe & W/Meter Repl In Bisho	01001001004004	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Pump Stations	-33.05985	27.50573	0	0	0	3500000	-	-	-	-	-										
Water Distribution	Station-Pipe & Water Meter Replace In Bisho	01001001004004	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Pump Stations	-33.05985	27.50573	0	0	0	0	-	-	-	2 048	-										
Water Distribution	Konyanya Dam & East Coast Water Supply	01001002004001	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Water Treatment Works	-33.05985	27.50573	6859704.55	20632940.4	27956507.21	15939714	31 876	-	-	-	-										
Water Distribution	ater Treatment Works-Pipe & W/Meter Replacement	01001001004005	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Water Treatment Works	-33.05985	27.50573	2848918.24	0	0	0	-	-	-	-	-										
Water Distribution	ulk-Pipe & Water Meter Repl In Mdantsane	01001001004006	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Bulk Mains	-33.05985	27.50573	1850995.79	3878652.63	0	8000000	5 000	-	6 000	6 000	8 000										
Water Distribution	ulk-Pipe & Water Meter Replacement In	01001001004006	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Bulk Mains	-33.05985	27.50573	4057649.84	2491891.21	2261494.43	4200000	4 200	-	5 000	11 000	10 500										
Water Distribution	ulk-Pipe And W/Meter Repl In Bisho Kw	01001001004006	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Bulk Mains	-33.05985	27.50573	0	4670914.53	2662897.2	0	-	-	5 500	6 000	5 500										
Water Distribution	Distr Pnts-Pipe/Water Meter Replace C/O	01001001004008	0000	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Distribution Points	-33.05985	27.90498	0	0	0	0	-	-	1 968	-	-										
Water Distribution	Distr Pnts-Pipe & W/Meter Replace Bisho	01001001004008	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Distribution Points	-33.05985	27.90498	5755404.37	0	2740387.18	15166667	15 167	-	5 500	6 000	4 500										
Water Distribution	Distr Pnts-Pipe & W/Meter Replacement	01001001004008	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Distribution Points	-33.05985	27.90498	8038382.17	8142011.26	4989219.97	8000000	5 000	-	6 000	6 000	7 700										
Water Distribution	Distr Pnts-Pipe And Water Meter Repai	01001001004008	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Distribution Points	-33.05985	27.90498	3409668.7	2491252.36	1985131.49	4800000	4 800	-	10 000	11 000	10 500										
Water Distribution	Konyanya Dam And East Coast Water Su	01001002004001	0000	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Dams And Weirs	-33		0	0	0	0	11 000	-	38 841	37 819	81 022										
Water Distribution	Pump Station-Upgrade Water Networks	01001002004004	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Pump Stations	-33.05985	27.50573	0	0	2467930.73	5223998	-	-	-	20 000	14 000										
Water Distribution	Bulk Mains-Upgrade Water Networks	01001002004006	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Bulk Mains	-33.05985	27.50573	209196.01	7132281.67	4535914.72	7223998	12 448	-	-	-	-										
Water Distribution	Installation Of New Water Meters	01001002004010	0000	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Capital Spares	0	0	0	0	0	0	1 073	-	1 500	1 500	1 500										
Water Distribution	rov Secur Instal-Reserv Pump Stat & V	01001002005002	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Retculatoin	-33.01881	27.90498	0	0	0	0	-	-	1 000	1 000	1 000										
Water Distribution	Purchasing & Installation Of New Water	01001002005002	0000	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Retculatoin	-33.01881	27.90498	0	0	0	0	-	-	1 500	2 000	2 000										
Water Distribution	Dams And Weirs-Kwt & Bisho Infrastruc	01001002004001	0000	competitive and responsive economic infrastr	Growth	ALLY INTEGRATED /TRANSFORME	Dams And Weirs	-33.05985	27.50573	0	0	0	3313597	-	-	-	-	-										
Water Distribution	Reservoirs-Water Backlogs	01001002004003	0000	competitive and responsive economic infrastr	Growth	ALLY INTEGRATED /TRANSFORME	Reservoirs	-33.05985	27.50573	0	7212691.1	3456671.49	4223998	-	-	20 699	-	-										
Water Distribution	ater Treatment Works-Kwt & Bisho Infra	01001002004005	0000	competitive and responsive economic infrastr	Growth	ALLY INTEGRATED /TRANSFORME	Water Treatment Works	-33.05985	27.50573	5500164.06	0	0	4403197	-	-	-	-	-										
Water Distribution	Bulk Mains-Kwt & Bisho Infrastruc	01001002004006	0000	competitive and responsive economic infrastr	Growth	ALLY INTEGRATED /TRANSFORME	Bulk Mains	-33.05985	27.50573	0	0	0	0	-	-	14 529	15 029	-										
Water Distribution	Bulk Mains-Kwt & Bisho Infrastruc	01001002004006	0000	competitive and responsive economic infrastr	Growth	ALLY INTEGRATED /TRANSFORME	Bulk Mains	-33.05985	27.50573	96035.08	0	0	3723998	11 441	-	-	-	-										
Water Distribution	Bulk Mains-Water Backlogs	01001002004006	0000	competitive and responsive economic infrastr	Growth	ALLY INTEGRATED /TRANSFORME	Bulk Mains	-33.05985	27.50573	16840044.17	1789556.91	5094050.91	4223998	12 672	-	20 166	8 000	-										
Water Distribution	Water Mains-Infomal Settlements Inlan	01001002004006	0000	competitive and responsive economic infrastr	Growth	ALLY INTEGRATED /TRANSFORME	Bulk Mains	-33.05985	27.50573	6947378.93	1993219.4	982195.15	7313583	7 314	-	5 657	10 657	11 722										
Water Distribution	Alternative Water Supply	01001002004007	0000	competitive and responsive economic infrastr	Growth	ALLY INTEGRATED /TRANSFORME	Distribution	-33.05985	27.50573	6930115.88	0	14059370.22	7313583	7 314	-	5 657	10 657	-										
Water Distribution	ulk Water Supp-Coastal Areas -Tsholom	01001002004007	0000	competitive and responsive economic infrastr	Growth	ALLY INTEGRATED /TRANSFORME	Distribution	-33.05985	27.50573	0	0	0	0	-	-	18 330	13 300	16 243										
Water Distribution	Distribution Mains-Infomal Settlements	01001002004007	0000	competitive and responsive economic infrastr	Growth	ALLY INTEGRATED /TRANSFORME	Distribution	-33.05985	27.50573	8991847.44	3998940.63	2999662.01	9403178	9 403	-	8 500	13 500	14 850										
Water Distribution	Distribution-Amaleke Water Supply	01001002004007	0000	competitive and responsive economic infrastr	Growth	ALLY INTEGRATED /TRANSFORME	Distribution	-33.05985	27.50573	12299614.41	4921643.4	3117454.24	5903197	5 903	-	-	5 000	5 000										
Water Distribution	grade Water Networks-Nzarhuni Bulk W	01001002004007	0000	competitive and responsive economic infrastr	Growth	ALLY INTEGRATED /TRANSFORME	Distribution	-33.05985	27.50573	0	0	0	0	-	-	10 881	10 881	11 969										
Water Distribution	ater Supply -Infomal Settlements Coast	01001002004007	0000	competitive and responsive economic infrastr	Growth	ALLY INTEGRATED /TRANSFORME	Distribution	-33.05985	27.50573	6681892.97	6307063.35	11918926.36	3358380	8 358	-	5 269	5 269	11 296										
Water Distribution	Distribution Mains-Water Backlogs	01001002004008	0000	competitive and responsive economic infrastr	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.9217	27.72465	0	5000000	5708498.06	4223998	-	-	-	5 466	7 249										
Water Distribution	Demand Mangin- Water Conserv- Priv	01001002004008	0000	competitive and responsive economic infrastr	Growth	ALLY INTEGRATED /TRANSFORME	Priv Stations	-33.05985	27.50573	5363394.63	6246872.82	6541576.09	4286798	15 269	-	9 568	15 581	43 757										
Water Distribution	Smart Metering Water Solutions	01001002004010	0000	competitive and responsive economic infrastr	Growth	A WELL GOVERNED CITY	Capital Spares	-33.0163	27.9066	0	0	0	0	-	-	46 000	23 000	23 000										
Water Distribution	urchase Of Vehicles -Plant & Equipment	01001002005006	0000	competitive and responsive economic infrastr	Growth	A WELL GOVERNED CITY	Capital Spares	-32.97287	27.89007	0	0	0	0	-	-	10 000	5 000	5 000										
Water Distribution	Office Furn & Equipment (Directorate)	PC020030005 00028	0000	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.99667	27.05019	0	0	0	0	-	-	500	500	500										
Water Distribution	Upgrading Of Laboratory C/O	0203003001007	0000	ent, effective and development-oriented public	Governance	N MUNICIPAL STRATEGIC OBJECT	Laboratories	-33.01881	27.90498	0	0	0	0	-	-	2 811	-	-										
Water Distribution	Upgrading Of Laboratory	0203003001007	0000	ent, effective and development-oriented public	Growth	ALLY INTEGRATED /TRANSFORME	Laboratories	-33.01881	27.90498	189116.97	0	0	1200000	1 200	-	-	1 500	3 000										
Parent Capital expenditure																	1 549 120	1 396 735	1 428 249	1 640 890								
Entities: List all capital projects grouped by Entity																												
Entity A																												
Buffalo City Development Agency																												
Economic Development/Planning	Office Furn & Equipment (Directorate)	PC002003005 0004	An efficient, effective and development-orient	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-30.996670	27.050190	43752.59	40494.99	19273.87	50000	50	-	660	686	708											
Economic Development/Planning	Computer Software	PC0020030070020	An efficient, effective and development-orient	Growth	A WELL GOVERNED CITY	Computer Software And Appl	-33.016300	27.906600	0			50000	50	-	40	40	41											
Entity Capital expenditure																												
Total Capital expenditure																	549 120	4 387 435	4 428 975	5 641 639								

BUF Buffalo City - Supporting Table SA37 Consolidated projects delayed from previous financial year/s

BUF Buffalo City - Supporting Table SA37 Consolidated projects delayed from previous financial years																	
R thousand												Previous target year to complete	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude		Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality: List all capital projects grouped by Function																	
Water Distribution	Umzonzana Dam and East Coast Water Supply	31001001004005.0	RENEWAL	rd responsive econ	rd responsive econ	rd responsive econ	Water Supply Infrastructure	Water Treatment Works	O CITY METROPOLITAN MUNICIPALITY - CO	-33.00585	27.50573	2016	6 860	31 876	-	-	-
Water Distribution	Water Treatment Works-Pipe & W/Meter Rep	31001001004005.0	RENEWAL	rd responsive econ	rd responsive econ	rd responsive econ	Water Supply Infrastructure	Water Treatment Works	O CITY METROPOLITAN MUNICIPALITY - CO	-33.00585	27.50573	2016	2 849	-	-	-	-
List all capital projects grouped by Entity																	
Entity Name																	
Buffalo City Development Agency																	
Project name																	

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 monthly. 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 monthly.

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 2026/2027 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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity	6										
Total Service charges - Electricity		2 179 537	2 433 692	3 070 798	3 320 786	3 286 017	3 286 017	2 267 984	3 679 749	3 973 128	4 323 955
Net Service charges - Electricity		2 147 071	2 385 332	3 019 887	3 197 096	3 162 327	3 162 327	2 231 482	3 542 330	3 823 574	4 161 196
Service charges - Water	6										
Total Service charges - Water		974 239	1 161 054	1 212 466	1 269 630	1 265 399	1 265 399	934 413	1 370 807	1 416 043	1 461 357
Net Service charges - Water		738 617	918 430	913 969	1 000 901	996 670	996 670	657 921	1 079 693	1 115 323	1 151 013
Service charges - Waste Water Management	6										
Total Service charges - Waste Water Management		566 149	622 966	657 262	746 462	728 962	728 962	458 403	763 223	788 410	813 639
Net Service charges - Waste Water Management		482 231	559 118	580 716	632 342	614 842	614 842	396 912	643 739	664 983	686 262
Service charges - Waste Management	6										
Total refuse removal revenue		548 215	581 072	610 341	754 887	754 887	754 887	423 173	790 366	816 448	842 575
Net Service charges - Waste Management		398 396	470 948	479 584	561 494	561 494	561 494	320 787	587 884	607 284	626 717
Sales of Goods and Rendering of Services											
Total Sales of Goods and Rendering of Services		109 051	123 512	122 557	159 693	133 271	133 271	84 694	138 203	142 763	147 332
National		2 009	783	-	-	-	-	-	-	-	-
Provincial		21 871	18 764	21 002	29 389	29 389	29 389	26 366	30 476	31 482	32 489
Total Agency Services		23 879	19 547	21 002	29 389	29 389	29 389	26 366	30 476	31 482	32 489
Interest earned from Receivables		300 755	389 110	375 564	231 858	281 578	281 578	306 100	291 996	301 632	311 284
Total Interest earned from Current and Non Current Assets		47 660	51 630	72 215	71 134	71 134	71 134	38 014	60 460	62 892	65 388
Rental from Fixed Assets											
Market Related		20 142	18 249	25 564	17 703	17 703	17 703	18 178	18 358	18 964	19 571
Non-market Related		4 359	4 977	5 697	7 603	7 603	7 603	3 572	7 884	8 144	8 405
Total Rental from Fixed Assets		24 501	23 226	31 261	25 306	25 306	25 306	21 750	26 242	27 108	27 976
Operational Revenue		48 442	57 206	66 398	92 056	63 931	63 931	27 109	90 890	95 538	100 434
Total Operational Revenue											
Non-Exchange revenue											
Property Rates											
Total Property Rates		1 935 703	2 337 130	2 423 136	2 624 757	2 624 757	2 624 757	1 702 942	2 685 301	2 685 301	2 771 230
Net Property Rates		1 791 370	2 127 634	2 169 015	2 328 401	2 328 401	2 328 401	1 508 936	2 382 109	2 382 109	2 458 336
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits		6 974	65 438	56 647	10 108	10 108	10 108	6 864	10 482	10 828	11 174
Licences or Permits		12 216	13 698	16 427	14 625	12 953	12 953	11 074	13 432	13 876	14 320
Monetary Allocations		1 192 815	1 382 876	1 483 807	1 801 124	1 771 062	1 771 062	1 476 538	1 669 116	1 785 859	1 814 061
Total Transfer and subsidies - Operational		1 192 815	1 382 876	1 483 807	1 801 124	1 771 062	1 771 062	1 476 538	1 669 116	1 785 859	1 814 061
Interest Receivables											
Service Charges		-	-	6 327	-	6 500	6 500	5 792	6 741	6 963	7 186
Total Interest Receivables		-	-	6 327	-	6 500	6 500	5 792	6 741	6 963	7 186
Fuel Levy (RSC Replacement Grant)		719 203	741 926	777 132	798 042	798 042	798 042	798 042	827 976	870 695	907 733
Operational Revenue - Service Charges		-	-	54 818	-	56 500	56 500	41 956	58 591	60 524	62 461
Gains on Disposal of Fixed and Intangible Assets		409	113	1 211	-	-	-	40	-	-	-
Total Disposal of Fixed and Intangible Assets											
Other Gains											
Inventory		264	265	9 000	-	-	-	-	-	-	-
Total Actuarial Assessments		8 867	23 154	20 012	-	-	-	-	-	-	-
Total Fair Value Adjustment		9 131	23 419	29 012	-	-	-	-	-	-	-
Total Other Gains											
Total Revenue		8 052 721	9 353 164	10 277 547	10 953 569	10 923 507	10 923 507	7 960 379	11 460 359	12 003 432	12 585 362

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

BUF Buffalo City - Supporting Table SA1 Supporting detail to "Budgeted Financial Performance"											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Allowances											
Allowance											
Total Allowance		91 689	95 601	103 739	113 190	113 190	113 190	72 951	124 646	130 292	136 118
Service Related Benefits											
Total Service Related Benefits		394 433	414 763	418 488	435 868	435 968	435 968	290 987	473 572	494 328	516 331
Total Salaries and Allowances		2 081 199	2 178 234	2 214 837	2 352 138	2 319 872	2 319 872	1 582 649	2 574 552	2 692 052	2 811 680
Total Social Contributions		436 368	421 661	447 239	537 888	537 888	537 888	329 606	572 158	598 173	624 513
Total Post-retirement Benefit		64 488	63 966	65 157	42 031	42 031	42 031	-	-	-	-
Sub-Total	4	2 582 055	2 663 860	2 727 232	2 932 056	2 899 791	2 899 791	1 912 256	3 146 710	3 290 225	3 436 194
Total Employee Related Cost	1.5	2 582 055	2 663 860	2 727 232	2 932 056	2 899 791	2 899 791	1 912 256	3 146 710	3 290 225	3 436 194
Remuneration of Councillors											
Allowances and Service Related Benefits											
Total Allowances and Service Related Benefits		61 072	63 057	64 232	74 224	74 224	74 224	43 989	77 750	81 287	84 904
Total Social Contributions		5 678	5 911	6 142	7 354	7 354	7 354	4 282	7 703	8 054	8 412
Total Remuneration of Councillors	1.5	66 749	68 967	70 373	81 578	81 578	81 578	48 262	85 453	89 341	93 317
Bulk Purchases - Electricity											
Total Bulk Purchases - Electricity		1 936 963	2 252 355	2 631 543	3 193 457	3 065 657	3 065 657	2 069 213	3 334 209	3 628 620	3 949 027
Inventory Consumed											
Total Inventory Consumed	1	319 242	336 963	353 025	289 608	294 229	294 229	212 274	307 184	317 344	327 514
Debt Impairment											
Trade and Other Receivables from Exchange Transactions											
Total Trade and Other Receivables from Exchange Transactions		677 053	1 067 904	1 549 270	1 272 413	1 272 413	1 272 413	846 717	1 285 077	1 281 943	1 292 025
Other Receivables from Non-exchange Revenue											
Property Rates											
Total Property Rates		-	-	-	-	-	-	-	625 651	624 125	629 034
Service Charges											
Total Service Charges		-	-	-	619 485	619 485	619 485	619 485	-	-	-
Total Other Receivables from Non-exchange Revenue		-	-	-	619 485	619 485	619 485	619 485	625 651	624 125	629 034
Total Debt Impairment	1	677 053	1 067 904	1 549 270	1 891 898	1 891 898	1 891 898	1 466 202	1 910 728	1 906 068	1 921 059
Depreciation, Amortisation and Impairment											
Amortisation											
Intangible Assets		2 201	1 993	2 613	928	928	928	1 212	1 014	1 132	1 163
Total Amortisation		2 201	1 993	2 613	928	928	928	1 212	1 014	1 132	1 163
Depreciation											
Total Depreciation		1 843 853	1 889 880	1 625 946	594 735	598 735	598 735	1 017 651	586 583	672 253	695 055
Capital Impairment Losses and Reversals											
Total Property, Plant and Equipment		-	52 608	733 620	-	-	-	-	-	-	-
Total Capital Impairment Losses and Reversals		-	52 608	733 620	-	-	-	-	-	-	-
Total Depreciation, Amortisation and Impairment	1	1 846 054	1 944 481	2 362 079	595 663	599 663	599 663	1 018 863	587 597	673 385	696 218
Interest, Dividends and Rent on Land											
Interest Paid		16 075	46 211	44 468	6 551	21 551	21 551	5 161	44 669	43 286	42 307
Total Interest, Dividends and Rent on Land	1	16 075	46 211	44 468	6 551	21 551	21 551	5 161	44 669	43 286	42 307
Contracted Services											
Consultants and Professional Services		109 837	132 793	117 250	147 992	156 806	156 806	81 494	189 183	179 277	207 406
Contractors		476 485	603 601	525 025	859 424	769 103	769 103	369 216	666 090	714 518	712 816
Outsourced Services		112 329	114 576	212 322	158 010	227 554	227 554	133 364	276 742	276 742	311 632
Total Contracted Services	1	698 631	850 970	854 597	1 165 425	1 153 463	1 153 463	574 074	1 193 645	1 170 537	1 231 854
Transfers and Subsidies											
Capital											
Total Capital		123	1 941	-	1 200	2 000	2 000	-	1 500	2 500	-
Operational											
Total Operational		137 372	129 590	102 451	116 529	127 479	127 479	81 521	110 537	115 925	103 791
Total Transfers and Subsidies	1	137 495	131 531	102 451	117 729	129 479	129 479	81 521	112 037	118 425	103 791
Irrecoverable Debts Written Off											
Operational Cost and Other Cost											
Operational Cost											
Total Operational Cost		586 539	626 695	643 126	521 350	628 206	628 206	464 621	576 662	596 676	615 615
Operating Leases											
Total Operating Leases		41 397	24 945	27 963	34 913	34 652	34 652	31 529	31 529	35 470	30 413
Total Operational Cost and Other Cost	1	627 936	651 640	671 089	556 263	662 858	662 858	475 250	608 191	632 147	646 029
Disposal of Fixed and Intangible Assets											
Heritage Assets		-	297	-	-	-	-	-	-	-	-
Intangible Assets		26	298 880	38	-	-	-	-	-	-	-
Property, Plant and Equipment		-	-	11 779	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	1	26	299 177	11 817	-	-	-	-	-	-	-
Other Losses											
Inventory											
Decrease in net-realizable Value		425	519	9 487	-	-	-	-	-	-	-
Total Inventory		425	519	9 487	-	-	-	-	-	-	-
Water Losses											
Unauthorized Consumption		24 909	21 893	47 529	26 362	26 362	26 362	18 651	27 767	28 683	29 601
Total Apparent Losses		24 909	21 893	47 529	26 362	26 362	26 362	18 651	27 767	28 683	29 601
Data Transfer and Management Errors											
Real Losses											
Leakage on Service Connections up to the point of Customer Meter		18 563	36 561	23 595	30 476	30 476	30 476	21 580	32 101	33 160	34 221
Leakage on Transmission and Distribution Mains		42 429	89 511	116 364	64 533	64 533	64 533	45 659	67 973	70 216	72 463
Total Real Losses		60 991	126 071	139 959	95 010	95 010	95 010	67 239	100 074	103 376	106 684
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
Total Water Losses		85 900	147 964	187 488	121 371	121 371	121 371	85 890	127 841	132 059	136 285
Fair Value Adjustment											
Total Fair Value Adjustment		-	-	15 647	-	-	-	-	-	-	-
Total Other Losses	1	86 326	148 483	212 622	121 371	121 371	121 371	85 890	127 841	132 059	136 285
Total Expenditure		8 994 605	10 462 543	11 590 566	10 951 601	10 921 539	10 921 539	7 948 966	11 458 264	12 001 438	12 583 594
Transfers and subsidies - capital (monetary allocations)											
National Government		(941 885)	(1 109 379)	(1 313 019)	1 968	1 968	1 968	11 413	2 095	1 994	1 769
Parent Municipality		732 602	838 435	773 040	808 800	1 101 795	1 101 795	423 613	971 263	1 078 457	1 258 590
Total Transfers and subsidies - capital (monetary allocations)		12 043	16 742	100	100	100	100	700	726	726	749
Total Transfers and subsidies - capital (in-kind)		744 644	855 178	773 040	808 900	1 101 895	1 101 895	423 613	971 963	1 079 183	1 259 339
Private Enterprises		4 160	22 409	5 666	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)		4 160	22 409	5 666	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		(193 080)	(231 793)	(534 313)	810 868	1 103 864	1 103 864	435 026	974 058	1 081 178	1 261 108
Income Tax											
Total Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(193 080)	(231 793)	(534 313)	810 868	1 103 864	1 103 864	435 026	974 058	1 081 178	1 261 108
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Share of Surplus/Deficit attributable to municipality		(193 080)	(231 793)	(534 313)	810 868	1 103 864	1 103 864	435 026	974 058	1 081 178	1 261 108
Share of Surplus/Deficit attributable to Associate		20 143	(40 750)	1 976	-	-	-	-	-	-	-
Intercompany/Parent subsidiary Transactions		44 254	44 071	36 996	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8	(128 693)	(228 472)	(485 340)	810 868	1 103 864	1 103 864	468 069	974 058	1 081 178	1 261 108
Repairs and Maintenance by Expenditure Item											
Employee related costs											
Inventory Consumed (Project Maintenance)		12 331	6 101	6 797	9 214	12 610	12 610	1 401	13 050	13 481	13 914
Contracted Services		412 519	465 778	342 807	480 867	422 367	422 367	231 708	434 413	450 767	467 684
Operational Costs		20 458	19 327	30 334	11 822	15 822	15 822	10 105	16 949	16 334	17 451
Total Repairs and Maintenance Expenditure	9	445 308	491 206	379 938	501 903	450 800	450 800	243 213	463 871	481 197	499 058

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	Vote 13 - Vote 13	Vote 14 - Vote 14	Vote 15 - Other	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity					8 341		3 533 989										3 542 330
Service charges - Water							1 079 693										1 079 693
Service charges - Waste Water Management							643 739										643 739
Service charges - Waste Management												587 884					587 884
Sale of Goods and Rendering of Services					1 945		439	14 765	101 837		474	1 348	17 395				138 203
Agency services									30 476		-						30 476
Interest																	-
Interest earned from Receivables					95 361		159 220					37 415					291 996
Interest earned from Current and Non Current Assets					58 122						2 338						60 460
Dividends																	-
Rent on Land																	-
Rental from Fixed Assets				129				13 868		-	4 400		7 846				26 242
Licence and permits																	-
Special rating levies																	-
Construction Contract Revenue																	-
Development Charges																	-
Operational Revenue		-	-	-	8 864	882	11 053	378	3 929		65 467	24	293				90 890
Non-Exchange Revenue																	
Property rates					2 382 109												2 382 109
Surcharges and Taxes																	-
Fines, penalties and forfeits					1 696				8 199			9	578				10 482
Licences or permits									13 031		355	-	46				13 432
Transfer and subsidies - Operational		-	9 946	130 898	570 896	9 300	610 907	2 500	57 355		53 101	206 225	17 988				1 669 116
Interest					-		6 741					-					6 741
Fuel Levy					827 976							-					827 976
Operational Revenue							58 591					-					58 591
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-		-	-	-				-
Other Gains		-	-	-	-	-	-	-	-		-	-	-				-
Discontinued Operations																	-
Total Revenue (excluding capital transfers and contributions)		-	9 946	131 027	3 955 311	10 182	6 104 371	31 511	214 827	-	126 133	832 905	44 145	-	-	-	11 460 359
Expenditure																	
Employee related costs		132 447	87 115	24 311	423 562	164 330	733 215	139 923	507 602		95 963	463 783	374 458				3 146 710
Remuneration of councillors		85 453															85 453
Bulk purchases - electricity							3 334 209										3 334 209
Inventory consumed		3 081	435	986	2 788	563	271 507	4 488	6 419		1 434	7 676	7 808				307 184
Debt impairment		-			625 651		1 098 722	-	42 081			144 274					1 910 728
Depreciation, amortisation and impairment		938	125	4 045	155	1 825	447 409	93 412	1 000		2 806	2 798	33 085				587 597
Interest, Dividends and Rent on Land		60	60	60	430	60	3 525	42	103		58	40 185	86				44 669
Contracted services		15 946	82 425	138 736	109 248	23 811	564 040	30 208	43 518		55 154	98 714	31 845				1 193 645
Transfers and subsidies		41 293		-	-	-	-	-	747		55 900	-	14 097				112 037
Irrecoverable debts written off					-		-		-		-	-	-				-
Operational costs		42 726	38 479	2 577	138 286	75 481	127 361	20 149	11 032		24 777	100 791	26 532				608 191
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-		-	-	-				-
Other Losses		-					127 841					-	-				127 841
Total Expenditure		321 944	208 639	170 716	1 300 120	266 070	6 707 829	288 221	612 502	-	236 092	858 220	487 911	-	-	-	11 458 264
Surplus/(Deficit)		(321 944)	(198 693)	(39 689)	2 655 191	(255 887)	(603 458)	(256 710)	(397 675)	-	(109 958)	(25 315)	(443 766)	-	-	-	2 095
Transfers and subsidies - capital (monetary allocations)																	
Transfers and subsidies - capital (in-kind)			-	227 270	-	200	546 444	36 337	9 000		37 008	77 495	38 208				971 963
																	-
Surplus/(Deficit) after capital transfers & contributions		(321 944)	(198 693)	187 581	2 655 191	(255 687)	(57 014)	(220 373)	(388 675)	-	(72 950)	52 181	(405 558)	-	-	-	974 058

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 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 2026/27	Budget Year+1 2027/28	Budget Year+2 2028/29
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		546 334	578 420	635 293	140 005	558 080	558 080	620 546	483 266	408 452	329 898
Cash at Bank		112 288	119 436	(179 847)	716 270	209 322	209 322	224 092	324 459	435 217	551 608
Cash on Hand		94	94	94	110	102	102	–	111	120	129
Total Cash and Cash Equivalents		658 716	697 950	455 539	856 385	767 503	767 503	844 638	807 836	843 789	881 634
Short term Investments											
Deposit Taking Institutions											
Trade and other receivables from exchange transactions											
Electricity		932 240	1 024 058	1 424 929	2 348 586	2 155 516	2 155 516	164 144	2 917 889	3 660 131	4 439 485
Waste Management		767 203	1 011 091	1 191 579	1 291 451	1 327 334	1 327 334	58 167	1 465 445	1 598 744	1 738 707
Waste Water Management		622 004	809 114	845 527	1 164 123	996 344	996 344	11 887	1 152 218	1 302 544	1 460 386
Water		2 281 330	2 631 725	2 794 549	3 186 058	3 053 008	3 053 008	177 062	3 321 057	3 587 203	3 866 656
Other trade receivables from exchange transactions		342 913	404 014	473 844	572 632	553 966	553 966	(33 771)	629 341	705 409	785 280
VAT Receivable Input Tax Accrual											
Gross: Trade and other receivables from exchange transactions		4 945 690	5 880 001	6 730 428	8 562 851	8 086 168	8 086 168	377 489	9 485 951	10 854 031	12 290 515
Less: Impairment for debt											
Impairment for Electricity		(558 654)	(733 421)	(925 921)	(2 018 398)	(1 615 730)	(1 615 730)	(419 000)	(2 280 733)	(2 949 570)	(3 651 849)
Impairment for Waste Management		(374 500)	(456 804)	(578 588)	(725 194)	(721 440)	(721 440)	(8 571)	(859 155)	(997 663)	(1 143 098)
Impairment for Waste Water Management		(329 927)	(409 689)	(501 660)	(711 325)	(662 537)	(662 537)	(20 165)	(817 628)	(973 613)	(1 137 398)
Impairment for Water		(1 399 934)	(1 674 551)	(2 129 055)	(2 116 024)	(2 366 262)	(2 366 262)	(60 248)	(2 594 940)	(2 824 936)	(3 066 431)
Impairment for other trade receivables from exchange transactions		(113 945)	(230 544)	(93 432)	(110 795)	(155 603)	(155 603)	70 407	(215 144)	(274 916)	(337 678)
Total Less: Impairment for debt		(2 776 960)	(3 505 010)	(4 228 655)	(5 681 736)	(5 521 572)	(5 521 572)	(437 576)	(6 767 599)	(8 020 699)	(9 336 455)
Total net Trade and other receivables from Exchange Transactions		2 168 730	2 374 992	2 501 774	2 881 115	2 564 597	2 564 597	(60 087)	2 718 352	2 833 332	2 954 060
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		40 967	47 419	54 935	56 571	59 729	59 729	5 320	64 763	69 796	75 081
Business and Commercial Properties		346 136	418 164	490 176	901 024	694 564	694 564	14 857	875 550	1 056 536	1 246 570
Industrial Properties		45 517	44 625	52 888	121 258	93 029	93 029	(2 020)	135 177	177 325	221 581
Mining Properties		526	511	884	674	969	969	91	1 058	1 148	1 242
Public Benefit Organisations		417	972	1 042	1 728	1 438	1 438	543	1 854	2 270	2 706
Public Service Purposes Properties		29 206	30 546	38 129	88 841	68 665	68 665	18 988	100 727	132 790	166 455
Residential Properties		710 260	971 388	1 165 571	1 417 542	1 373 828	1 373 828	104 495	1 625 738	1 877 648	2 142 110
Vacant Land		266 463	328 727	387 646	386 327	417 817	417 817	46 490	449 498	481 178	514 442
Gross: Property rates		1 439 493	1 842 351	2 191 270	2 973 965	2 710 040	2 710 040	188 762	3 254 365	3 798 690	4 370 188
Less: Impairment of Property rates		(769 989)	(968 618)	(1 243 566)	(2 047 431)	(1 747 771)	(1 747 771)	(371 048)	(2 245 114)	(2 742 458)	(3 264 669)
Net Property rates		669 504	873 733	947 704	926 533	962 269	962 269	(182 286)	1 009 251	1 056 232	1 105 519
Other receivables from non-exchange transactions		445 877	549 552	780 270	303 339	771 348	771 348	35 631	773 480	775 612	777 850
Less: Impairment for other receivables from non-exchange transactions		-	-	(173 810)	-	(173 810)	(173 810)	42	(173 810)	(173 810)	(173 810)
Net other receivables from non-exchange transactions		445 877	549 552	606 460	303 339	597 538	597 538	35 673	599 670	601 802	604 040
Total net Receivables from non-exchange transactions		1 115 381	1 423 285	1 554 164	1 229 872	1 559 807	1 559 807	(146 612)	1 608 920	1 658 034	1 709 559

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Inventory											
Consumables		38 540	57 031	51 506	64 013	50 576	50 576	8 076	53 707	56 962	60 380
Materials and Supplies		4 371	3 264	3 275	4 145	3 677	3 677	-	3 923	4 169	4 426
Water		7 895	9 052	9 396	9 443	9 755	9 755	14 209	9 485	9 214	8 930
Total Inventory		50 806	69 347	64 176	77 601	64 009	64 009	22 285	67 115	70 345	73 737
VAT Receivable											
Input Tax Capital		2 230 144	2 414 447	163 965	2 514 942	204 212	204 212	100 585	246 472	290 845	337 437
Input Tax General		4 858 711	5 423 086	820 680	(1 681 262)	759 205	759 205	419 336	694 657	617 382	536 718
VAT Control (Receivable)		74 776	64 730	(19 572)	94 781	(4 547)	(4 547)	(10 779)	11 230	27 795	45 189
Total VAT Receivable		7 163 631	7 902 263	965 072	928 461	958 871	958 871	509 142	952 359	936 022	919 343
Other current assets											
Control, Clearing and Interface Accounts		11 926	13 945	18 610	19 539	18 313	18 313	(10 619)	18 502	18 690	18 887
Total Other current assets		11 926	13 945	18 610	19 539	18 313	18 313	(10 619)	18 502	18 690	18 887
Total Current Assets		11 169 191	12 481 782	5 559 336	5 992 973	5 933 100	5 933 100	1 158 747	6 173 084	6 360 212	6 557 221
Non-current Assets											
Investment Property											
Investment Property at Cost / Fair Value		460 265	484 115	788 463	497 715	795 663	795 663	-	803 223	810 783	810 783
Total Investment Property		460 265	484 115	788 463	497 715	795 663	795 663	-	803 223	810 783	810 783
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation		49 311 376	57 008 892	62 549 752	62 026 770	66 158 489	66 158 489	112 532	67 015 642	67 861 181	67 960 181
Leases recognised as Property, Plant and Equipment		229 227	251 287	257 525	251 287	257 525	257 525	-	257 525	257 525	257 525
Less: Accumulated Depreciation		(21 805 035)	(21 944 267)	(13 176 112)	(27 319 712)	(16 555 254)	(16 555 254)	(1 017 379)	(19 173 948)	(21 683 288)	(24 199 207)
Less: Accumulated Impairment		(8 866 926)	(8 851 114)	(11 774 282)	(9 252 719)	(12 036 206)	(12 036 206)	-	(12 296 651)	(12 557 097)	(12 557 097)
Total Property, Plant and Equipment		18 868 642	26 464 797	37 856 882	25 705 626	37 824 554	37 824 554	(904 847)	35 802 568	33 878 320	31 461 401
Construction Work-in-progress											
Acquisitions		1 382 056	1 082 133	919 518	769 666	1 345 311	1 345 311	496 330	1 243 917	1 298 895	1 534 390
Opening Balance		4 681 090	4 692 461	2 523 736	3 469 504	1 704 021	1 704 021	-	3 049 332	4 293 249	5 592 145
Prior period corrections		-	(7 408)	(268 803)	-	-	-	(1 666)	-	-	-
Transfer to Heritage asset		-	(3 844)	-	-	-	-	-	-	-	-
Transfer to PPE		(1 370 685)	(3 239 607)	(1 470 429)	-	-	-	-	-	-	-
Less: Accumulated Impairment		-	(52 749)	(80 328)	(52 749)	(80 328)	(80 328)	-	(80 328)	(80 328)	(80 328)
Total Construction Work-in-progress		4 692 461	2 470 986	1 623 694	4 186 421	2 969 005	2 969 005	494 665	4 212 921	5 511 817	7 046 207
Heritage Assets											
Heritage Assets at Cost / Revaluation		50 513	54 060	54 463	54 060	54 463	54 463	-	54 463	54 463	54 463
Less: Accumulated Impairment		-	-	(1 071)	-	(1 071)	(1 071)	-	(1 071)	(1 071)	(1 071)
Total Heritage Assets		50 513	54 060	53 392	54 060	53 392	53 392	-	53 392	53 392	53 392
Intangible Assets											
Intangible Assets at Cost / Revaluation		38 687	38 687	46 078	62 037	82 549	82 549	34 044	105 949	117 499	124 999
Less: Accumulated Amortisation		(30 381)	(31 923)	(34 790)	(31 923)	(35 615)	(35 615)	(1 192)	(35 615)	(35 615)	(35 615)
Total Intangible Assets		8 306	6 764	11 288	30 114	46 933	46 933	32 851	70 333	81 883	89 383
Other non-current assets											
Intercompany/Parent-subsidiary Transactions		(15 820)	(15 820)	(15 820)	(15 820)	(15 820)	(15 820)	-	(15 820)	(15 820)	(15 820)
Investment in Associate		686 174	726 925	725 413	743 925	734 413	734 413	-	742 413	750 413	758 413
Investment in Subsidiary		-	0	0	0	0	0	-	0	0	0
Total Other non-current assets		670 354	711 104	709 592	728 104	718 592	718 592	-	726 592	734 592	742 592
Total Non Current Assets		24 750 541	30 191 827	41 043 311	31 202 040	42 408 140	42 408 140	(377 331)	41 669 030	41 070 788	40 203 759
TOTAL ASSETS		35 919 732	42 673 609	46 602 647	37 195 013	48 341 240	48 341 240	781 416	47 842 114	47 430 999	46 760 980

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Liabilities											
Financial Liabilities											
Current portion of Non-current Borrowings		50 158	28 814	47 553	20 829	18 534	18 534	(5 135)	6 121	7 080	8 137
Total Financial Liabilities		50 158	28 814	47 553	20 829	18 534	18 534	(5 135)	6 121	7 080	8 137
Consumer Deposits											
Electricity		51 820	53 416	54 821	55 949	56 109	56 109	1 336	57 463	58 816	60 237
Posters		6 720	11 405	8 006	11 778	8 184	8 184	194	8 371	8 558	8 755
Water		31 797	33 721	35 154	37 430	37 027	37 027	1 692	38 993	40 959	43 024
Total Consumer Deposits		90 336	98 543	97 981	105 157	101 320	101 320	3 222	104 827	108 334	112 016
Trade and Other Payable Exchange Transactions											
Advance Payments		370 289	275 843	218 308	275 843	218 308	218 308	10 301	218 308	218 308	218 308
Auditor-General of South Africa		400 494	280 043	381	3	381	381	(381)	381	381	381
Control, Clearing and Interface Accounts		23 685	37 109	74 061	234 981	(69 822)	(69 822)	278	(207 937)	(356 241)	(511 960)
Electricity Bulk Purchase		277 702	313 090	3 400 261	-	374 348	374 348	(374 317)	374 348	374 348	374 348
Leave Accrual		174 364	177 264	156 421	148 527	156 421	156 421	(23 599)	156 421	156 421	156 421
Long Service Award		-	-	-	-	-	-	-	302 412	302 803	303 193
Payables and Accruals		494 934	489 033	654 199	532 694	915 861	915 861	44 449	981 108	1 008 027	1 091 229
Retentions		88 237	82 025	79 953	61 025	79 814	79 814	(8 622)	79 814	79 814	79 814
Water Inventory Bulk Purchases		(72 012)	31 035	402 315	31 035	33 678	33 678	(32 536)	33 678	33 678	33 678
Total Trade and Other Payable Exchange Transactions	2, 5	1 757 693	1 685 443	4 985 898	1 284 109	1 708 989	1 708 989	(384 428)	1 938 532	1 817 538	1 745 412
Transfers and Subsidies Unspent											
Capital		(156)	11 820	127 390	11 820	1 864	1 864	59 252	1 864	1 864	1 864
Operational		253 981	265 558	38 563	265 558	38 563	38 563	12 604	38 563	38 563	38 563
Total Transfers and Subsidies Unspent		253 825	277 378	165 953	277 378	40 427	40 427	71 856	40 427	40 427	40 427
Total Trade and Other Payable Non-exchange Transactions	2	253 825	277 378	165 953	277 378	40 427	40 427	71 856	40 427	40 427	40 427
Provision											
Bonus		-	64 673	63 305	64 673	63 305	63 305	-	63 938	64 571	65 204
Decommissioning, Restoration and Similar Liabilities		328 001	318 201	342 897	318 201	342 897	342 897	-	346 326	349 755	353 184
Insurance Claims				58 912	58 912	62 248	62 248				
Total Provision		328 001	382 874	406 202	441 786	468 450	468 450	-	410 264	414 326	418 388
VAT Payable											
VAT Payable: Output Tax		7 581 118	8 410 016	1 604 048	1 568 662	1 669 579	1 669 579	687 810	1 599 579	1 590 079	1 580 579
VAT Payable: VAT Control		(468 703)	(660 693)	(4 153 630)	-	-	-	-	-	-	-
Total VAT Payable		7 112 415	7 749 324	(2 549 582)	1 568 662	1 669 579	1 669 579	687 810	1 599 579	1 590 079	1 580 579
Other current liabilities											
Employee Benefits											
Post-employment Benefits		-	-	-	-	-	-	-	21 136	21 386	21 636
Total Employee Benefits		-	-	-	-	-	-	-	21 136	21 386	21 636
Total Other current liabilities		-	-	-	-	-	-	-	21 136	21 386	21 636
Total Current Liabilities		9 592 428	10 222 376	3 154 005	3 697 921	4 007 299	4 007 299	373 324	4 120 887	3 999 169	3 926 595

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Non-current Liabilities											
Financial Liabilities											
Borrowings											
Annuity and Bullet Loans		88 696	79 794	54 708	33 878	36 174	36 174	(10 183)	27 757	18 382	8 538
Total Borrowings	4	88 696	79 794	54 708	33 878	36 174	36 174	(10 183)	27 757	18 382	8 538
Total Financial Liabilities		88 696	79 794	54 708	33 878	36 174	36 174	(10 183)	27 757	18 382	8 538
Provisions											
Decommissioning, Restroration and Similar Liabilities		89 746	111 144	135 497	106 644	132 996	132 996	-	130 496	127 996	125 371
Leave					908 563	256 660	256 660				
Total Provisions		89 746	111 144	135 497	1 015 207	389 656	389 656	-	130 496	127 996	125 371
Long term Trade and other Payables											
Payables and Accruals		-	-	273 911	-	273 911	273 911	-	281 911	289 911	297 911
Total Long term Trade and other Payables		-	-	273 911	-	273 911	273 911	-	281 911	289 911	297 911
Other non-current liabilities											
Employee Benefits											
Post-employment Benefits		-	-	-	-	-	-	-	676 686	682 743	688 799
Total Employee Benefits		-	-	-	-	-	-	-	676 686	682 743	688 799
Deferred Tax Liabilities						674 630	674 630				
Total Other non-current liabilities		-	-	-	-	674 630	674 630	-	676 686	682 743	688 799
Total non current liabilities		178 443	190 938	464 116	1 049 085	1 374 372	1 374 372	(10 183)	1 116 851	1 119 032	1 120 619
TOTAL LIABILITIES		9 770 870	10 413 314	3 618 121	4 747 006	5 381 671	5 381 671	363 142	5 237 738	5 118 201	5 047 214
CHANGES IN NET ASSETS		26 148 861	32 260 295	42 984 526	32 448 007	42 959 569	42 959 569	418 275	42 604 376	42 312 798	41 713 766
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Correction of Prior Period Error		(338 482)	(196 795)	22 803 747	-	-	-	(4 859)	-	-	-
Depreciation Offsets		-	629 411	-	(1 494 485)	(1 494 485)	(1 494 485)	-	(1 725 748)	(1 763 649)	(1 859 391)
Opening Balance		11 232 728	10 626 236	10 596 187	10 727 829	32 403 927	32 403 927	-	32 013 205	31 260 815	30 577 617
Transfers to/from operating revenue and expenditure		(268 010)	(462 665)	(996 006)	810 768	1 103 764	1 103 764	78 123	973 358	1 080 451	1 260 359
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	1	10 626 236	10 596 187	32 403 927	10 044 112	32 013 205	32 013 205	73 263	31 260 815	30 577 617	29 978 585
Reserves and Funds											
Revaluation Reserve		15 522 625	21 664 108	10 580 599	22 403 895	10 946 363	10 946 363	-	11 343 561	11 735 180	11 735 180
Total Reserves and Funds	2	15 522 625	21 664 108	10 580 599	22 403 895	10 946 363	10 946 363	-	11 343 561	11 735 180	11 735 180
TOTAL COMMUNITY WEALTH/EQUITY	2	26 148 861	32 260 295	42 984 526	32 448 007	42 959 569	42 959 569	73 263	42 604 376	42 312 798	41 713 766

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	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			705	724	781	–	–	–	943	975	977	979
Females aged 5 - 14			69	65	60	–	–	–	87	82	84	86
Males aged 5 - 14			69	66	62	–	–	–	87	82	85	88
Females aged 15 - 34			141	136	140	–	–	–	145	161	167	173
Males aged 15 - 34			128	146	134	–	–	–	143	159	164	169
Unemployment			158	112	100	–	–	–	100	100	103	106
Monthly household income (no. of households)	1, 12											
No income			55 253	26 938	38 023	–	–	–	38 023	38 023	39 324	40 625
R1 - R1 600			12 943	11 400	11 650	–	–	–	11 650	11 650	12 048	12 446
R1 601 - R3 200			36 684	17 362	15 660	–	–	–	15 660	15 660	16 196	16 732
R3 201 - R6 400			29 375	40 353	41 421	–	–	–	41 421	41 421	42 838	44 255
R6 401 - R12 800			22 768	32 546	38 047	–	–	–	38 047	38 047	39 348	40 649
R12 801 - R25 600			15 836	20 369	24 916	–	–	–	24 916	24 916	25 768	26 620
R25 601 - R51 200			19 986	15 156	19 986	–	–	–	19 986	19 986	20 670	21 354
R52 201 - R102 400			6 434	9 487	17 765	–	–	–	17 765	17 765	18 373	18 981
R102 401 - R204 800			1 593	4 847	11 058	–	–	–	11 058	11 058	11 436	11 814
R204 801 - R409 600			443	1 110	3 448	–	–	–	3 448	3 448	3 566	3 684
R409 601 - R819 200			564	506	918	–	–	–	918	918	949	980
> R819 200			169	449	668	–	–	–	668	668	691	714
Poverty profiles (no. of households)												
< R2 060 per household per month	13		–	–	–	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Insert description	2											
Household/demographics (000)												
Number of people in municipal area			704 855	724 306	781 027	–	–	–	835	975	977	979
Number of poor people in municipal area												
Number of households in municipal area			191 046	208 389	223 568	–	–	–	253	253	262	262
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics												
Formal	3		120 949	147 317	162 005	–	–	439	229 710	229 710	237 567	237 567
Informal			54 647	51 021	49 790	–	–	–	30 160	30 160	31 192	31 192
Total number of households			175 596	198 338	211 795	–	–	439	259 870	259 870	268 759	268 759
Dwellings provided by municipality	4		1 297	583	67	–	–	–	480	500	517	517
Dwellings provided by province/s			1 677	1 326	1 523	–	–	–	–	–	–	–
Dwellings provided by private sector	5		–	–	–	–	–	–	–	–	–	–
Total new housing dwellings			2 974	1 909	1 590	–	–	–	480	500	517	517
Economic												
Inflation/inflation outlook (CPIX)	6					0,0%	0,0%	0,0%	4,3%	4,6%	4,4%	0,0%
Interest rate - borrowing						0,0%	0,0%	0,0%	8,4%	8,4%	8,4%	8,3%
Interest rate - investment						0,0%	0,0%	0,0%	7,3%	7,1%	7,0%	6,5%
Remuneration increases						0,0%	0,0%	0,0%	5,0%	5,4%	5,7%	0,0%
Consumption growth (electricity)						0,0%	0,0%	0,0%	5,2%	5,2%	5,2%	0,0%
Consumption growth (water)						0,0%	0,0%	7,4%	1,0%	1,0%	1,0%	1,0%
Collection rates												
Property tax/service charges	7					0,0%	0,0%	0,0%	80,0%	81,0%	81,0%	0,0%
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%	0,0%
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)

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	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	–	–	121 878	123 050	123 050	123 050	122 278	122 678	122 718
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
8		Using public tap (at least min.service level)	–	–	144 486	142 524	142 524	142 524	145 510	146 510	147 374
10		Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		<i>Minimum Service Level and Above sub-total</i>	–	–	266 364	265 574	265 574	265 574	267 788	269 188	270 092
9		Using public tap (< min.service level)	–	–	144 486	–	–	–	–	–	–
10		Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	2 888	2 864	2 864	2 864	1 864	864	864
		<i>Below Minimum Service Level sub-total</i>	–	–	147 374	2 864	2 864	2 864	1 864	864	864
		Total number of households	–	–	413 738	268 438	268 438	268 438	269 652	270 052	270 956
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	–	–	176 210	176 210	176 210	176 210	176 290	176 370	176 450
		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)	–	–	60 655	60 655	60 655	60 655	61 655	62 855	64 055
		Other toilet provisions (> min.service level)	–	–	16 444	16 444	16 444	16 444	16 444	16 444	16 444
		<i>Minimum Service Level and Above sub-total</i>	–	–	262 290	262 290	262 290	262 290	263 370	264 650	265 930
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	4 184	4 184	4 184	4 184	3 184	1 984	1 984
		No toilet provisions	–	–	–	–	–	–	–	–	–
		<i>Below Minimum Service Level sub-total</i>	–	–	4 184	4 184	4 184	4 184	3 184	1 984	1 984
		Total number of households	–	–	266 474	266 474	266 474	266 474	266 554	266 634	267 914
		Energy:									
		Electricity (at least min.service level)	5 164	4 963	–	4 977	4 977	4 977	4 977	4 977	4 977
		Electricity - prepaid (min.service level)	131 851	–	–	133 684	133 684	133 684	134 184	134 684	135 184
		<i>Minimum Service Level and Above sub-total</i>	137 015	4 963	–	138 661	138 661	138 661	139 161	139 661	140 161
		Electricity (< min.service level)	36 500	–	–	37 000	37 000	37 000	37 000	37 000	37 000
		Electricity - prepaid (< min. service level)	36 500	–	–	35 200	35 200	35 200	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		<i>Below Minimum Service Level sub-total</i>	73 000	–	–	72 200	72 200	72 200	37 000	37 000	37 000
		Total number of households	210 015	4 963	–	210 861	210 861	210 861	176 161	176 661	177 161
		Refuse:									
		Removed at least once a week	–	–	–	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
		Removed less frequently than once a week	–	–	–	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
		Using own refuse dump	–	–	–	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
		No rubbish disposal	–	–	–	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
		Total number of households	–	–	–	223 342	223 342	223 342	223 342	223 342	223 342

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

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	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Municipal in-house services	Ref.			2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)										
		Water:										
		Piped water inside dwelling		–	–	121 878	123 050	123 050	123 050	122 278	122 678	122 718
		Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
8		Using public tap (at least min.service level)		–	–	144 486	142 524	142 524	142 524	145 510	146 510	147 374
10		Other water supply (at least min.service level)		–	–	–	–	–	–	–	–	–
		<i>Minimum Service Level and Above sub-total</i>		–	–	266 364	265 574	265 574	265 574	267 788	269 188	270 092
9		Using public tap (< min.service level)		–	–	144 486	–	–	–	–	–	–
10		Other water supply (< min.service level)		–	–	–	–	–	–	–	–	–
		No water supply		–	–	2 888	2 864	2 864	2 864	1 864	864	864
		<i>Below Minimum Service Level sub-total</i>		–	–	147 374	2 864	2 864	2 864	1 864	864	864
		Total number of households		–	–	413 738	268 438	268 438	268 438	269 652	270 052	270 956
		Sanitation/sewerage:										
		Flush toilet (connected to sewerage)		–	–	176 210	176 210	176 210	176 210	176 290	176 370	176 450
		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)		–	–	60 655	60 655	60 655	60 655	61 655	62 855	64 055
		Other toilet provisions (> min.service level)		–	–	16 444	16 444	16 444	16 444	16 444	16 444	16 444
		<i>Minimum Service Level and Above sub-total</i>		–	–	262 290	262 290	262 290	262 290	263 370	264 650	265 930
		Bucket toilet		–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)		–	–	4 184	4 184	4 184	4 184	3 184	1 984	1 984
		No toilet provisions		–	–	–	–	–	–	–	–	–
		<i>Below Minimum Service Level sub-total</i>		–	–	4 184	4 184	4 184	4 184	3 184	1 984	1 984
		Total number of households		–	–	266 474	266 474	266 474	266 474	266 554	266 634	267 914
		Energy:										
		Electricity (at least min.service level)		5 164	4 963	–	4 977	4 977	4 977	4 977	4 977	4 977
		Electricity - prepaid (min.service level)		131 851	–	–	133 684	133 684	133 684	134 184	134 684	135 184
		<i>Minimum Service Level and Above sub-total</i>		137 015	4 963	–	138 661	138 661	138 661	139 161	139 661	140 161
		Electricity (< min.service level)		36 500	–	–	37 000	37 000	37 000	37 000	37 000	37 000
		Electricity - prepaid (< min. service level)		36 500	–	–	35 200	35 200	35 200	–	–	–
		Other energy sources		–	–	–	–	–	–	–	–	–
		<i>Below Minimum Service Level sub-total</i>		73 000	–	–	72 200	72 200	72 200	37 000	37 000	37 000
		Total number of households		210 015	4 963	–	210 861	210 861	210 861	176 161	176 661	177 161
		Refuse:										
		Removed at least once a week		–	–	–	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
		Removed less frequently than once a week		–	–	–	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
		Using own refuse dump		–	–	–	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
		No rubbish disposal		–	–	–	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
		Total number of households		–	–	–	223 342	223 342	223 342	223 342	223 342	223 342

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

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	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Detail of Free Basic Services (FBS) provided				2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity	Ref.	<u>Location of households for each type of</u>										
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)		32 466 590	48 359 800	50 911 675	123 689 862	123 689 862	123 689 862	137 419 437	149 553 573	162 759 153
		Number of HH receiving this type of FBS		-	-	-	71 194	71 194	71 194	71 194	73 694	76 194
		Informal settlements (Rands)		-	-	-	6 219 644	6 219 644	6 219 644	19 754 770	26 223 206	33 678 590
		Number of HH receiving this type of FBS		-	-	-	11 380	11 380	11 380	11 380	13 880	16 380
		Total cost of FBS - Electricity for informal settlements		-	-	-	6 219 644	6 219 644	6 219 644	19 754 770	26 223 206	33 678 590
Water	Ref.	<u>Location of households for each type of</u>										
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)		235 622 402	242 623 651	298 496 387	268 728 534	268 728 534	268 728 534	291 113 621	300 720 370	310 343 422
		Number of HH receiving this type of FBS		-	-	-	50 321	50 321	50 321	52 821	56 275	58 775
		Informal settlements (Rands)		-	-	-	80 360 281	80 360 281	80 360 281	166 315 311	183 048 368	194 245 117
		Number of HH receiving this type of FBS		-	-	-	82 828	82 828	82 828	82 828	88 245	90 745
		Total cost of FBS - Water for informal settlements		-	-	-	80 360 281	80 360 281	80 360 281	166 315 311	183 048 368	194 245 117
Sanitation	Ref.	<u>Location of households for each type of</u>										
List type of FBS service		Formal settlements - (free sanitation service to indigent households)		83 918 364	63 847 997	76 546 757	114 120 380	114 120 380	114 120 380	119 484 038	123 427 011	127 376 675
		Number of HH receiving this type of FBS		-	-	-	42 576	42 576	42 576	45 076	47 059	49 559
		Informal settlements (Rands)		-	-	-	59 791 372	59 791 372	59 791 372	68 911 370	73 909 588	80 428 212
		Number of HH receiving this type of FBS		-	-	-	43 928	43 928	43 928	46 248	45 861	48 361
		Total cost of FBS - Sanitation for informal settlements		-	-	-	59 791 372	59 791 372	59 791 372	68 911 370	73 909 588	80 428 212
Refuse Removal	Ref.	<u>Location of households for each type of</u>										
Informal Settlement		Formal settlements - (removed once a week to indigent households)		149 818 130	110 123 560	130 757 008	193 392 682	193 392 682	193 392 682	202 482 138	209 164 049	215 857 298
		Number of HH receiving this type of FBS		-	-	-	43 928	43 928	43 928	42 824	43 236	45 138
		Informal settlements (Rands)		-	-	-	201 063 274	201 063 274	201 063 274	201 063 274	195 853 892	211 012 928
		Number of HH receiving this type of FBS		-	-	-	42 824	42 824	42 824	42 824	43 236	45 138
		Total cost of FBS - Refuse Removal for informal settlement		-	-	-	201 063 274	201 063 274	201 063 274	201 063 274	195 853 892	211 012 928

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	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates <i>(rate in the Rand)</i>	1								
Residential properties		Market Value	0,0143	0,0143	0,0150	0,0151	0,0154	0,0154	0,0159
Residential properties - vacant land		Vacant Land	0,0428	0,0428	0,0449	0,0454	0,0463	0,0463	0,0478
Farm properties - used		Market Value	0,0036	0,0036	0,0037	0,0037	0,0038	0,0038	0,0039
Farm properties - not used		Market Value	0,0036	0,0036	0,0037	0,0037	0,0038	0,0038	0,0039
Industrial properties		Market Value	0,0357	0,0357	0,0374	0,0392	0,0400	0,0400	0,0413
Business and commercial properties		Market Value	0,0357	0,0357	0,0374	0,0371	0,0378	0,0378	0,0391
State-owned properties		Various depending on prop	-	-	-	-	-	-	-
Public service infrastructure		Land	0,0036	0,0036	0,0037	0,0037	0,0038	0,0038	0,0039
Privately owned towns serviced by the owner		N/A	-	-	-	-	-	-	-
State trust land		Land	0,0428	0,0428	0,0449	0,0454	0,0463	0,0463	0,0478
Exemptions, reductions and rebates <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate		Rebate	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Indigent rebate or exemption		Indigent rebate per month	-	-	352	359	366	366	378
Pensioners/social grants rebate or exemption			24 004 232	24 004 232	25 060 418	24 004 232	24 484 317	24 484 317	25 267 815
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption			5 197 548	6 957 285	7 263 406	6 957 285	7 096 431	7 096 431	7 323 516
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Service point - vacant land <i>(Rands/month)</i>		Availability Charge	-	-	-	183	198	204	211
Water usage - flat rate tariff <i>(c/kl)</i>		N/A	-	-	-	513	556	574	592
Water usage - life line tariff		0 - 6 kl	20	22	24	26	28	29	30
Water usage - Block 1 <i>(c/kl)</i>		7 - 10 kl	20	22	24	26	28	29	30
Water usage - Block 2 <i>(c/kl)</i>		11 - 20 kl	28	31	34	36	39	41	42
Water usage - Block 3 <i>(c/kl)</i>		21 - 30 kl	36	40	44	47	51	53	55
Water usage - Block 4 <i>(c/kl)</i>		N/A	-	-	-	-	-	-	-
Water usage - Block 5 <i>(c/kl)</i>		31 + kl	46	50	59	59	64	66	68
Water usage - Block 6 <i>(c/kl)</i>		(fill in thresholds)							
Electricity tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>		N/A	-	-	376	424	461	502	546
FBE		Consumers are eligible to	-	-	-	-	-	-	-
Life-line tariff - meter		0 - 50kwh - Free	-	-	-	-	-	-	-
Life-line tariff - prepaid		0 - 50 kwh - Free	-	-	-	-	-	-	-
Meter - IBT Block 1 <i>(c/kwh)</i>		0 - 50kwh - Indigent	2	2	2	3	4	4	5
Meter - IBT Block 2 <i>(c/kwh)</i>		0 - 50kwh - Non Indigent	3	3	3	3	4	4	5
Meter - IBT Block 3 <i>(c/kwh)</i>		51 - 350kwh - All Consumers	3	3	3	3	4	4	5
Meter - IBT Block 4 <i>(c/kwh)</i>		2,97802 351 - 600kwh - All	3	3	3	3	4	4	5
Meter - IBT Block 5 <i>(c/kwh)</i>		601 - >kwh - All Consumers	3	3	3	3	4	4	5
Prepaid - IBT Block 1 <i>(c/kwh)</i>		0 - 50kwh - Indigent	2	2	2	3	3	3	3
Prepaid - IBT Block 2 <i>(c/kwh)</i>		0 - 50kwh - Non Indigent	3	3	3	3	3	4	4
Prepaid - IBT Block 3 <i>(c/kwh)</i>		51 - 350kwh - All Consumers	3	3	3	3	3	4	4
Prepaid - IBT Block 4 <i>(c/kwh)</i>		351 - 600kwh - All Consumers	3	3	3	3	3	4	4
Prepaid - IBT Block 5 <i>(c/kwh)</i>		601 - >kwh - All Consumers	3	3	3	3	3	4	4
Waste management tariffs									
Domestic									
Street cleaning charge		N/A	957	1 007	1 059	1 110	1 162	1 200	1 238

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	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Exemptions, reductions and rebates</u> (Rands)									
Other R15 000 Threshold Rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
Other Pensioners/Social Grants Rebate Or Exemption			17 932 735	24 004 232	25 060 418	24 004 232	24 484 317	24 484 317	25 267 815
Other Temporary Relief Rebate Or Exemption			-	-	-	-	-	-	-
Other Bona Fide Farmers Rebate Or Exemption			5 197 548	6 957 285	7 263 406	6 957 285	7 096 431	7 096 431	7 323 516
<u>Water tariffs</u>									
Other Water Usage - Life Line Tariff	0 - 6 kl		-	-	-	-	-	-	-
Other Water Usage - Block 1 (C/Kl)	0 - 6 kl		20	22	24	26	28	29	30
Other Water Usage - Block 2 (C/Kl)	7 - 10 kl		20	22	24	26	28	29	30
Other Water Usage - Block 3 (C/Kl)	11 - 20 kl		28	31	34	36	39	41	42
Other Water Usage - Block 4 (C/Kl)	21 - 30 kl		36	40	44	47	51	53	55
Other Water Usage - Block 5 (C/Kl)	31 + kl		46	50	55	59	64	66	68
<u>Waste water tariffs</u>									
Small		-	-	-	-	-	-	-	-
Erf 0 - 300 M2	Erf 0 - 300 m2		107	113	127	124	130	134	139
Erf 301 - 400 M2	Erf 301 - 400 m2		170	179	202	197	206	213	220
Ordinary	Ordinary		298	313	353	346	362	374	386
Complex	Complex		269	284	320	313	327	338	349
Semi's	Semi's		298	313	353	346	362	374	386
Cluster Houses/Townhouses	Cluster Houses/Townhouses		368	388	437	428	448	463	477
Erf 401 - 800 M2	Erf 401 - 800 m2		443	466	526	514	538	556	574
Erf 801 - 1200 M2	Erf 801 - 1200 m2		478	503	567	554	581	600	619
Erf > 1200 M2	Erf > 1200 m2		520	548	618	604	633	653	674
<u>Electricity tariffs</u>									
Other Meter - lbt Block 1 (C/Kwh)			2	2	2	2	4	4	5
Other Meter - lbt Block 2 (C/Kwh)			3	3	3	2	4	4	5
Other Meter - lbt Block 3 (C/Kwh)			3	3	3	2	4	4	5
Other Meter - lbt Block 4 (C/Kwh)			3	3	3	2	4	4	5
Other Meter - lbt Block 5 (C/Kwh)			3	3	3	2	4	4	5
Other Prepaid - lbt Block 1 (C/Kwh)			2	3	3	2	3	3	3
Other Prepaid - lbt Block 2 (C/Kwh)			3	3	3	2	3	4	4
Other Prepaid - lbt Block 3 (C/Kwh)			3	3	3	2	3	4	4
Other Prepaid - lbt Block 4 (C/Kwh)			3	3	3	2	3	4	4
Other Prepaid - lbt Block 5 (C/Kwh)			3	3	3	2	3	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 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		247 995	354 193	212 595	247 995	247 995	247 995	247 995	247 995	247 995	283 394	566 590	389 593	3 542 330	3 823 574	4 161 196
Service charges - Water		75 579	107 969	64 782	75 579	75 579	75 579	75 579	75 579	75 579	86 375	172 751	118 766	1 079 693	1 115 323	1 151 013
Service charges - Waste Water Management		45 062	64 374	38 624	45 062	45 062	45 062	45 062	45 062	45 062	51 499	102 998	70 811	643 739	664 983	686 262
Service charges - Waste Management		41 152	58 788	35 273	41 152	41 152	41 152	41 152	41 152	41 152	47 031	94 061	64 667	587 884	607 284	626 717
Sale of Goods and Rendering of Services		9 675	13 819	8 294	9 675	9 675	9 675	9 675	9 675	9 675	11 056	22 106	15 200	138 203	142 763	147 332
Agency services		2 133	3 048	1 829	2 133	2 133	2 133	2 133	2 133	2 133	2 438	4 876	3 352	30 476	31 482	32 489
Interest																
Interest earned from Receivables		24 333	24 333	24 333	24 333	24 333	24 333	24 333	24 333	24 333	24 333	24 333	24 333	291 996	301 632	311 284
Interest earned from Current and Non Current Assets		5 038	5 038	5 038	5 038	5 038	5 038	5 038	5 038	5 038	5 038	5 038	5 038	60 460	62 892	65 388
Dividends																
Rent on Land																
Rental from Fixed Assets		1 885	2 608	1 623	1 805	1 885	1 885	1 869	1 805	1 853	2 099	4 102	2 822	26 242	27 108	27 976
Licence and permits																
Special rating levies																
Construction Contract Revenue																
Development Charges																
Operational Revenue		4 701	6 027	4 701	5 364	6 027	7 353	7 353	6 027	5 364	6 027	18 624	13 320	90 890	95 538	100 434
Non-Exchange Revenue																
Property rates		166 748	238 211	142 927	166 748	166 748	166 748	166 748	166 748	166 748	190 569	381 137	262 032	2 382 109	2 382 109	2 458 336
Surcharges and Taxes																
Fines, penalties and forfeits		734	1 048	629	734	734	734	734	734	734	839	1 677	1 153	10 482	10 828	11 174
Licences or permits		940	1 343	806	940	940	940	940	940	940	1 075	2 149	1 478	13 432	13 876	14 320
Transfer and subsidies - Operational		512 829	5 468	21 323	21 323	21 323	449 409	37 178	21 323	322 569	37 178	116 453	84 743	1 669 116	1 785 859	1 814 061
Interest		562	562	562	562	562	562	562	562	562	562	562	562	6 741	6 963	7 186
Fuel Levy		57 958	82 798	49 679	57 958	57 958	57 958	57 958	57 958	57 958	66 238	132 476	91 077	827 976	870 695	907 733
Operational Revenue		4 883	4 883	4 883	4 883	4 883	4 883	4 883	4 883	4 883	4 883	4 883	4 883	58 591	60 524	62 461
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations																
Total Revenue (excluding capital transfers and contributions)		1 202 207	974 510	617 899	711 283	712 026	1 141 439	729 191	711 946	1 012 577	820 634	1 654 817	1 153 831	11 460 359	12 003 432	12 585 362
Expenditure																
Employee related costs		262 218	262 218	262 218	262 218	262 218	262 245	262 218	262 245	262 218	262 218	262 271	262 208	3 146 710	3 290 225	3 436 194
Remuneration of councillors		7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	85 453	89 341	93 317
Bulk purchases - electricity		277 851	277 851	277 851	277 851	277 851	277 851	277 851	277 851	277 851	277 851	277 851	277 851	3 334 209	3 628 620	3 949 027
Inventory consumed		25 562	25 672	25 344	25 562	25 562	25 017	26 217	25 344	25 890	25 453	25 890	25 452	307 184	317 344	327 514
Debt impairment		159 227	159 227	159 227	159 227	159 227	159 227	159 227	159 227	159 227	159 227	159 227	159 227	1 910 728	1 906 068	1 921 059
Depreciation, amortisation and impairment		48 967	48 967	48 967	48 967	48 967	48 967	48 967	48 967	48 967	48 967	48 967	48 965	587 597	673 385	696 218
Interest, Dividends and Rent on Land		3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	3 722	44 669	43 286	42 307
Contracted services		71 474	93 248	97 602	93 248	93 248	93 248	75 829	88 893	93 248	80 184	171 633	136 792	1 193 645	1 170 537	1 231 854
Transfers and subsidies		12 488	7 272	7 272	8 576	8 902	8 576	10 532	8 576	13 792	7 272	9 880	8 902	112 037	118 425	103 791
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		50 880	52 649	52 060	50 290	50 880	50 290	50 880	50 585	50 290	50 290	49 700	49 399	608 191	632 147	646 029
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		10 653	10 653	10 653	10 653	10 653	10 653	10 653	10 653	10 653	10 653	10 653	10 653	127 841	132 059	136 285
Total Expenditure		930 163	948 600	952 037	947 981	948 024	946 916	933 217	943 184	952 978	932 958	1 026 915	990 292	11 458 264	12 001 438	12 583 594
Surplus/(Deficit)		272 044	25 910	(334 138)	(236 698)	(235 997)	194 522	(204 025)	(231 238)	59 599	(112 324)	627 901	163 540	2 095	1 994	1 769
Transfers and subsidies - capital (monetary allocations)		56 885	61 403	70 439	79 474	74 956	83 992	102 063	56 885	65 921	56 885	133 688	129 170	971 963	1 079 183	1 259 339
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		328 929	87 313	(263 699)	(157 224)	(161 041)	278 514	(101 962)	(174 353)	125 520	(55 439)	761 589	292 710	974 058	1 081 178	1 261 108
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		328 929	87 313	(263 699)	(157 224)	(161 041)	278 514	(101 962)	(174 353)	125 520	(55 439)	761 589	292 710	974 058	1 081 178	1 261 108
Share of Surplus/Deficit attributable to Joint Venture																
Share of Surplus/Deficit attributable to Minorities																
Surplus/(Deficit) attributable to municipality		328 929	87 313	(263 699)	(157 224)	(161 041)	278 514	(101 962)	(174 353)	125 520	(55 439)	761 589	292 710	974 058	1 081 178	1 261 108
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	328 929	87 313	(263 699)	(157 224)	(161 041)	278 514	(101 962)	(174 353)	125 520	(55 439)	761 589	292 710	974 058	1 081 178	1 261 108

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 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue by Vote																
Vote 01 - Directorate - Executive Support Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Directorate - Municipal Manager		3 183	-	99	99	99	2 785	199	99	1 989	199	696	497	9 946	5 257	4 335
Vote 03 - Directorate - Human Settlement		48 714	9 104	14 953	19 500	17 227	57 115	32 172	8 136	37 552	9 446	54 637	49 740	358 297	409 525	419 154
Vote 04 - Directorate - Chief Financial Officer		421 376	335 529	212 178	244 487	244 576	398 895	250 462	244 576	352 957	282 505	570 500	397 269	3 955 311	4 033 571	4 166 528
Vote 05 - Directorate - Corporate Services		3 011	53	128	137	146	2 675	257	146	1 904	239	872	615	10 382	10 911	10 941
Vote 06 - Directorate - Infrastructure Services		605 354	590 253	387 327	442 067	441 140	590 268	453 025	436 990	542 281	494 983	962 351	686 779	6 650 815	7 126 260	7 742 480
Vote 07 - Directorate - Spatial Planning And Development		3 958	4 323	3 987	4 923	4 644	6 053	6 841	3 110	4 356	3 453	12 021	10 179	67 848	69 576	49 027
Vote 08 - Directorate - Health / Public Safety & Emergency Services		30 009	16 340	10 693	12 268	12 307	27 872	12 959	12 307	23 165	14 416	30 314	21 176	223 827	222 915	253 400
Vote 10 - Directorate - Economic Development & Agencies		19 133	7 875	7 968	9 155	9 201	21 372	12 591	7 749	15 545	8 195	24 519	19 838	163 141	172 949	138 590
Vote 11 - Directorate - Solid Waste And Environmental Management		114 789	67 623	46 600	53 005	52 749	108 191	56 322	51 723	90 889	59 650	121 325	87 536	910 400	950 744	986 563
Vote 12 - Directorate - Sport Recreation & Community Development		9 565	4 813	4 405	5 115	4 893	10 205	6 427	3 995	7 859	4 432	11 270	9 373	82 353	80 907	73 682
Total Revenue by Vote		1 259 092	1 035 913	688 338	790 757	786 983	1 225 431	831 254	768 831	1 078 498	877 519	1 788 505	1 283 002	12 432 322	13 082 615	13 844 701
Expenditure by Vote to be appropriated																
Vote 01 - Directorate - Executive Support Services		29 009	25 373	25 368	26 296	26 504	26 265	27 655	26 269	29 970	25 337	27 329	26 569	321 944	328 321	340 831
Vote 02 - Directorate - Municipal Manager		17 121	17 331	17 372	17 332	17 330	17 330	17 164	17 288	17 331	17 205	18 086	17 749	208 639	210 784	212 693
Vote 03 - Directorate - Human Settlement		6 207	12 538	13 804	12 539	12 537	12 537	7 475	11 271	12 539	8 739	35 330	25 199	170 716	232 412	231 854
Vote 04 - Directorate - Chief Financial Officer		107 392	108 256	108 368	108 127	108 146	108 109	107 555	107 979	108 123	107 660	110 824	109 582	1 300 120	1 301 699	1 321 351
Vote 05 - Directorate - Corporate Services		21 668	22 189	22 232	22 041	22 075	22 037	21 752	21 975	22 040	21 794	23 472	22 797	266 070	276 902	286 219
Vote 06 - Directorate - Infrastructure Services		547 053	557 440	558 772	556 043	556 120	555 655	549 123	554 128	555 965	550 300	588 639	573 591	6 707 829	7 074 044	7 482 573
Vote 07 - Directorate - Spatial Planning And Development		22 757	23 830	23 935	23 861	23 674	23 605	23 109	23 492	23 810	23 111	27 371	25 667	288 221	309 942	321 868
Vote 08 - Directorate - Health / Public Safety & Emergency Services		50 540	50 965	51 001	50 990	50 898	50 867	50 693	50 828	50 966	50 679	52 381	51 695	612 502	639 960	667 878
Vote 10 - Directorate - Economic Development & Agencies		18 646	18 988	19 194	18 959	19 152	18 977	18 388	18 719	20 493	17 631	24 923	22 022	236 092	240 701	213 914
Vote 11 - Directorate - Solid Waste And Environmental Management		69 870	71 184	71 393	71 251	71 117	71 083	70 230	70 874	71 217	70 372	75 886	73 742	858 220	878 167	944 599
Vote 12 - Directorate - Sport Recreation & Community Development		39 899	40 506	40 599	40 542	40 470	40 452	40 073	40 360	40 524	40 130	42 676	41 680	487 911	508 506	559 814
Total Expenditure by Vote		930 163	948 600	952 037	947 981	948 024	946 916	933 217	943 184	952 978	932 958	1 026 915	990 292	11 458 264	12 001 438	12 583 594
Surplus/(Deficit) before assoc.		328 929	87 313	(263 699)	(157 224)	(161 041)	278 514	(101 962)	(174 353)	125 520	(55 439)	761 589	292 710	974 058	1 081 178	1 261 108
Surplus/(Deficit)	1	328 929	87 313	(263 699)	(157 224)	(161 041)	278 514	(101 962)	(174 353)	125 520	(55 439)	761 589	292 710	974 058	1 081 178	1 261 108

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 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
Governance and administration		428 767	337 047	213 500	246 058	246 099	405 888	252 554	245 867	358 106	284 116	575 266	400 887	3 994 354	4 075 164	4 195 516
Executive and council		3 183	—	99	99	99	2 785	199	99	1 989	199	696	497	9 946	5 257	4 335
Finance and administration		425 584	337 047	213 400	245 959	246 000	403 103	252 355	245 767	356 117	283 917	574 570	400 390	3 984 408	4 069 907	4 191 181
Internal audit		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Community and public safety		88 443	30 465	30 339	37 263	34 763	95 618	52 165	24 593	68 821	28 453	97 170	81 178	669 272	717 724	749 537
Community and social services		6 877	1 580	1 397	1 675	1 600	6 607	2 229	1 301	4 868	1 609	4 807	3 730	38 281	38 406	37 469
Sport and recreation		2 840	3 437	3 293	3 818	3 626	4 022	4 802	2 845	3 233	2 978	7 404	6 526	48 823	46 833	39 468
Public safety		30 009	16 340	10 693	12 268	12 307	27 872	12 959	12 307	23 165	14 416	30 314	21 176	223 827	222 915	253 400
Housing		48 714	9 104	14 953	19 500	17 227	57 115	32 172	8 136	37 552	9 446	54 637	49 740	358 297	409 525	419 154
Health		2	4	2	3	3	3	3	3	3	3	9	6	43	45	46
Economic and environmental services		19 601	7 765	9 381	11 334	10 517	23 578	16 497	6 747	16 474	7 357	26 786	24 052	180 088	146 751	139 161
Planning and development		17 659	5 161	5 589	6 284	6 062	17 844	8 294	4 761	13 276	5 371	13 881	11 944	116 126	115 473	110 760
Road transport		1 941	2 604	3 793	5 049	4 455	5 734	8 202	1 986	3 198	1 987	12 905	12 107	63 962	31 277	28 401
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services		718 046	655 064	429 846	489 642	489 099	692 299	500 538	486 572	629 727	552 489	1 069 822	761 318	7 492 460	8 041 350	8 697 342
Energy sources		312 829	373 772	233 772	269 157	269 222	307 445	270 763	269 222	295 963	305 953	596 804	416 861	3 921 763	4 236 132	4 637 887
Water management		188 715	130 914	91 037	102 345	102 103	178 948	106 452	101 099	155 303	114 723	219 667	159 706	1 651 011	1 759 703	1 857 057
Waste water management		101 869	82 963	58 725	65 516	65 361	98 141	67 607	64 682	87 816	72 320	132 975	98 104	1 014 079	1 099 148	1 219 135
Waste management		114 634	67 415	46 312	52 625	52 413	107 765	55 716	51 568	90 644	59 493	120 376	86 646	905 606	946 367	983 262
Other		4 235	5 572	5 272	6 459	6 505	8 048	9 501	5 053	5 370	5 105	19 461	15 567	96 148	101 627	63 146
Total Revenue - Functional		1 259 092	1 035 913	688 338	790 757	786 983	1 225 431	831 254	768 831	1 078 498	877 519	1 788 505	1 283 002	12 432 322	13 082 615	13 844 701
Expenditure - Functional																
Governance and administration		188 098	187 674	188 004	188 194	188 289	187 857	187 485	187 461	191 807	185 379	199 069	193 655	2 272 972	2 309 419	2 352 233
Executive and council		36 349	32 920	32 957	33 844	34 051	33 812	35 037	33 774	37 517	32 760	35 622	34 530	413 172	417 139	426 957
Finance and administration		150 274	153 278	153 571	152 874	152 762	152 570	150 972	152 211	152 813	151 144	161 968	157 648	1 842 082	1 873 823	1 906 068
Internal audit		1 476	1 476	1 476	1 477	1 476	1 476	1 476	1 476	1 477	1 476	1 479	1 478	17 719	18 457	19 208
Community and public safety		114 393	122 058	123 503	122 131	121 942	121 888	116 063	120 439	122 082	117 412	149 517	137 214	1 488 642	1 607 475	1 717 909
Community and social services		14 557	14 924	14 990	14 932	14 916	14 912	14 642	14 845	14 928	14 701	16 239	15 647	180 232	189 334	197 750
Sport and recreation		38 556	39 107	39 188	39 142	39 071	39 053	38 717	38 971	39 124	38 764	41 076	40 170	470 940	490 195	556 980
Public safety		49 666	50 030	50 055	50 055	49 964	49 934	49 806	49 906	50 031	49 782	51 227	50 640	601 095	627 198	654 154
Housing		6 207	12 538	13 804	12 539	12 537	12 537	7 475	11 271	12 539	8 739	35 330	25 199	170 716	232 412	231 854
Health		5 407	5 459	5 466	5 463	5 455	5 453	5 423	5 445	5 461	5 426	5 645	5 559	65 660	68 335	77 171
Economic and environmental services		55 882	60 385	60 968	59 776	59 820	59 648	56 772	58 981	59 745	57 293	73 974	67 396	730 641	767 140	798 717
Planning and development		20 973	22 106	22 167	21 762	21 807	21 730	21 179	21 623	21 750	21 216	24 776	23 289	264 377	283 156	297 179
Road transport		34 909	38 279	38 801	38 014	38 013	37 918	35 594	37 358	37 995	36 077	49 198	44 108	466 264	483 983	501 538
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services		557 825	565 076	566 012	564 206	564 180	563 859	559 325	562 797	564 136	560 122	587 138	576 534	6 796 210	7 147 299	7 575 516
Energy sources		383 396	385 458	385 656	384 965	385 063	384 929	383 754	384 668	384 958	383 937	390 872	388 108	4 625 764	4 912 845	5 255 989
Water management		86 555	87 381	87 507	87 324	87 300	86 763	87 170	87 507	87 365	86 856	90 216	88 908	1 055 728	1 091 656	1 131 568
Waste water management		35 750	39 101	39 555	38 667	38 714	38 578	36 401	38 066	38 649	36 820	49 294	44 416	474 011	491 228	501 723
Waste management		52 124	53 136	53 293	53 192	53 079	53 051	52 408	52 894	53 164	52 079	56 756	55 102	640 707	651 570	686 236
Other		13 965	13 406	13 551	13 674	13 793	13 665	13 571	13 505	15 208	12 752	17 218	15 492	169 799	170 104	139 218
Total Expenditure - Functional		930 163	948 600	952 037	947 981	948 024	946 916	933 217	943 184	952 978	932 958	1 026 915	990 292	11 458 264	12 001 438	12 583 594
Surplus/(Deficit) before assoc.		328 929	87 313	(263 699)	(157 224)	(161 041)	278 514	(101 962)	(174 353)	125 520	(55 439)	761 589	292 710	974 058	1 081 178	1 261 108
Surplus/(Deficit)	1	328 929	87 313	(263 699)	(157 224)	(161 041)	278 514	(101 962)	(174 353)	125 520	(55 439)	761 589	292 710	974 058	1 081 178	1 261 108

Table 92: MBRR Table SA31 – Aggregated Entity Budget

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates										
Service charges										
Investment revenue		1 117	1 686	2 717	2 281	2 281	2 281	2 338	2 445	2 523
Transfer and subsidies - Operational		376	7 309	8 263	59 718	59 718	59 718	39 361	41 097	42 413
Other own revenue		46 309	44 945	36 996	-	-	-	24 594	27 054	29 759
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)		12 043	16 742	-	100	100	100	700	726	749
Total Revenue (excluding capital transfers and contributions)		59 845	70 682	47 976	62 099	62 099	62 099	66 993	71 323	75 444
Employee costs		43 592	45 713	27 743	32 268	32 268	32 268	33 942	35 826	36 973
Remuneration of Board Members										
Depreciation and amortisation		829	1 083	625	540	540	540	565	590	609
Interest		0	27	20	-	-	-	-	-	-
Inventory consumed and bulk purchases		3 585	33	345	235	235	235	641	669	691
Transfers and subsidies		-	-	450	-	-	-	-	-	-
Other expenditure		28 829	16 810	14 415	28 955	28 955	28 955	31 144	33 510	36 423
Total Expenditure		76 835	63 666	43 597	61 999	61 999	61 999	66 293	70 596	74 695
Surplus/(Deficit)		(16 990)	7 015	4 379	100	100	100	700	726	749
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing										
Internally generated funds		269	677	19	100	100	100	700	726	749
Total sources		269	677	19	100	100	100	700	726	749
Financial position										
Total current assets		25 083	32 423	36 034	44 069	36 592	36 592	44 318	44 567	47 352
Total non current assets		1 940	1 505	900	(105)	(105)	(105)	29	166	305
Total current liabilities		(50 637)	(43 407)	(10 460)	(29 668)	(29 668)	(29 668)	(29 352)	(29 011)	(28 664)
Total non current liabilities		-	(56)	-	(56)	(56)	(56)	(56)	(56)	(56)
Community wealth/Equity		1 547	(13 890)	(26 474)	(14 240)	(14 240)	(14 240)	(15 040)	(70 309)	(16 523)
Cash flows										
Net cash from (used) operating		31 709	(1 703)	39 739	104 486	104 486	104 486	124 584	120 264	128 229
Net cash from (used) investing		536 113	261 004	494 585	40 724	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
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
Actisol 209	Y	3	Support For The Update Of The Bcmm Annual Tarrif Book	11 December 2027	3 486
Alliance Energy	M	36	Other Energy Sources	30 August 2026	730
Alliance Energy	Y	3	Piped Water Inside Dwelling	30 August 2026	730
Alomnia Construction	Y	3	Supply,Deliver And Construction Of Hydroponics.	28 August 2027	11 361
Cdr Technical Services	Y	3	Operation And Maintenance Of Electrical Substations And S	14 May 2027	12 605
East London Golf Club	M	600	Recreational Purposes	31 August 2025	0
Excellect 281 Cc	Y	3	Mdantsane Bulk Water Supply To Bufferstrip/Needs Camp	06 February 2027	41 956
Ezuluweni Civils And Construction	Y	3	Provision Of Internal Services And Construction Of Top Str	03 July 2027	110 816
Fourways Consultants	Y	3	Township Establishment : Nompumelelo Overflow Settleme	06 February 2026	882
Global Credit Rating	Y	3	Credit Rating Insitution	02 February 2027	689
Handsome T.Sigudu Trading	Y	2	Construction Of A Swimming Pool,Paving And Fencing At C	17 April 2026	1 806
Km26 Projects	Y	3	Supply,Deliver And Construction Of Hydroponics.	28 August 2027	11 073
Sinclair Gersahn Troskie Construction	Y	2	Construction Of Berlin Fire Station	14 May 2027	14 761
Standard Bank	Y	5	Procurement Of Banking Services For Bcmm For A Period	01 October 2029	104 933
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
Vargaon (Pty) Ltd	Y	3	Supply,Implementation Of Organisational Culture Change M	30 August 2026	9 639
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 Consolidated Budget Summary									
Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework			
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance									
Property rates	1 791 370	2 127 634	2 169 015	2 328 401	2 328 401	2 328 401	2 382 109	2 382 109	2 458 336
Service charges	3 766 315	4 333 829	4 994 155	5 391 833	5 335 333	5 335 333	5 853 646	6 211 164	6 625 188
Investment revenue	46 543	49 944	69 498	68 853	68 853	68 853	58 122	60 447	62 865
Transfer and subsidies - Operational	1 192 439	1 375 567	1 475 544	1 741 405	1 711 343	1 711 343	1 629 755	1 744 762	1 771 648
Other own revenue	1 252 506	1 456 322	1 558 356	1 361 077	1 417 577	1 417 577	1 470 434	1 534 354	1 592 629
Total Revenue (excluding capital transfers and contributions)	8 049 172	9 343 296	10 266 568	10 891 570	10 861 508	10 861 508	11 394 066	11 932 836	12 510 667
Employee costs	2 539 042	2 618 687	2 700 237	2 899 788	2 867 523	2 867 523	3 112 767	3 254 399	3 399 221
Remuneration of councillors	66 749	68 967	70 373	81 578	81 578	81 578	85 453	89 341	93 317
Depreciation, amortisation and impairment	1 845 225	1 943 398	2 361 454	595 123	599 123	599 123	587 032	672 795	695 609
Interest, Dividends and Rent on Land	16 075	46 184	44 449	6 551	21 551	21 551	44 669	43 286	42 307
Inventory consumed and bulk purchases	2 252 620	2 589 286	2 984 224	3 482 830	3 359 651	3 359 651	3 640 752	3 945 294	4 275 850
Transfers and subsidies	137 495	131 531	102 001	117 729	129 479	129 479	111 237	118 425	103 791
Other expenditure	2 061 143	3 001 364	3 284 980	3 706 002	3 801 156	3 801 156	3 810 061	3 807 302	3 898 805
Total Expenditure	8 918 349	10 399 416	11 547 717	10 889 602	10 860 061	10 860 061	11 391 971	11 930 842	12 508 898
Surplus/(Deficit)	(869 177)	(1 056 120)	(1 281 150)	1 968	1 447	1 447	2 095	1 994	1 769
Transfers and subsidies - capital (monetary allocations)	732 602	838 435	773 040	808 800	1 101 795	1 101 795	971 263	1 078 457	1 258 590
Transfers and subsidies - capital (in-kind)	4 160	22 409	5 666	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(132 415)	(195 276)	(502 443)	810 768	1 103 243	1 103 243	973 358	1 080 451	1 260 359
Share of Surplus/Deficit attributable to Associate	20 143	(40 750)	1 976	–	–	–	–	–	–
Surplus/(Deficit) for the year	(112 272)	(236 027)	(500 467)	810 768	1 103 243	1 103 243	973 358	1 080 451	1 260 359

MBRR Table A1 – Budget Summary (continued)

BUF Buffalo City - Table A1 Consolidated Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands									
<u>Capital expenditure & funds sources</u>									
Capital expenditure	1 425 678	1 109 487	1 230 322	1 159 609	1 549 120	1 549 120	1 396 735	1 428 249	1 640 890
Transfers recognised - capital	732 602	838 435	773 040	808 800	1 101 795	1 101 795	971 263	1 078 457	1 258 590
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	693 076	271 052	457 282	350 808	447 325	447 325	425 473	349 792	382 300
Total sources of capital funds	1 425 678	1 109 487	1 230 322	1 159 609	1 549 120	1 549 120	1 396 735	1 428 249	1 640 890
<u>Financial position</u>									
Total current assets	11 169 191	12 481 782	5 559 336	5 992 973	5 933 100	5 933 100	6 173 084	6 360 212	6 557 221
Total non current assets	24 750 541	30 191 827	41 043 311	31 202 040	42 408 140	42 408 140	41 669 030	41 070 788	40 203 759
Total current liabilities	9 592 428	10 222 376	3 154 005	3 697 921	4 007 299	4 007 299	4 120 887	3 999 169	3 926 595
Total non current liabilities	178 443	190 938	464 116	1 049 085	1 374 372	1 374 372	1 116 851	1 119 032	1 120 619
Community wealth/Equity	26 148 861	32 260 295	42 984 526	32 448 007	42 959 569	42 959 569	42 604 376	42 312 798	41 713 766
<u>Cash flows</u>									
Net cash from (used) operating	4 877 943	3 424 069	5 751 571	1 091 240	1 522 724	1 522 724	1 326 719	1 345 655	1 555 431
Net cash from (used) investing	(889 831)	(849 045)	(719 170)	(1 159 709)	(1 549 220)	(1 549 220)	(1 393 399)	(1 424 806)	(1 637 336)
Net cash from (used) financing	(49 141)	(36 933)	(7 704)	(21 746)	(21 746)	(21 746)	(17 323)	(4 910)	(5 693)
Cash/cash equivalents at the year end	4 615 995	3 198 080	5 708 459	725 856	649 539	649 539	683 501	599 440	511 841
<u>Cash backing/surplus reconciliation</u>									
Cash and investments available	4 615 995	3 198 080	5 708 459	725 856	649 539	649 539	683 501	599 440	511 841
Application of cash and investments	301 087	594 331	3 208 564	577 287	777 614	777 614	(1 279 918)	(1 599 180)	(1 868 314)
Balance - surplus (shortfall)	4 314 907	2 603 748	2 499 895	148 569	(128 076)	(128 076)	1 963 419	2 198 620	2 380 155
<u>Asset management</u>									
Asset register summary (WDV)	20 711 422	28 531 114	40 131 919	26 287 515	38 721 243	38 721 243	36 729 516	34 824 378	32 414 959
Depreciation	1 845 225	1 943 398	2 361 454	595 123	599 123	599 123	587 032	672 795	695 609
Renewal and Upgrading of Existing Assets	819 730	704 473	643 692	525 047	758 651	758 651	629 551	684 298	879 637
Repairs and Maintenance	444 633	491 187	379 398	487 456	436 353	436 353	452 871	467 803	482 761
<u>Free services</u>									
Cost of Free Basic Services provided	501 825	464 955	556 712	1 047 366	1 047 366	1 047 366	1 206 544	1 261 900	1 335 701
Revenue cost of free services provided	144 333	209 496	254 121	296 411	296 411	296 411	303 192	303 192	312 894
<u>Households below minimum service level</u>									
Water:	–	–	147	3	3	3	2	1	1
Sanitation/sew erage:	–	–	4	4	4	4	3	2	2
Energy :	73	–	–	72	72	72	37	37	37
Refuse:	–	–	–	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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		3 391 704	3 891 617	3 810 696	4 133 003	3 975 186	3 975 186	3 994 354	4 075 164	4 195 516
Executive and council		17 681	16 453	22 480	19 211	19 211	19 211	9 946	5 257	4 335
Finance and administration		3 374 023	3 875 164	3 788 216	4 113 792	3 955 975	3 955 975	3 984 408	4 069 907	4 191 181
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		476 459	665 015	591 214	809 936	676 158	676 158	669 272	717 724	749 537
Community and social services		36 199	48 429	33 400	87 169	59 669	59 669	38 281	38 406	37 469
Sport and recreation		30 490	21 540	17 572	26 592	26 670	26 670	48 823	46 833	39 468
Public safety		175 322	250 816	242 505	208 755	216 376	216 376	223 827	222 915	253 400
Housing		234 412	344 201	296 186	487 379	373 402	373 402	358 297	409 525	419 154
Health		36	30	1 552	42	42	42	43	45	46
Economic and environmental services		292 912	367 501	255 953	133 192	312 211	312 211	113 095	75 428	63 717
Planning and development		87 891	96 881	86 823	70 032	67 212	67 212	49 133	44 151	35 316
Road transport		205 021	270 619	169 131	63 160	244 998	244 998	63 962	31 277	28 401
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		4 561 481	5 205 903	6 303 481	6 518 064	6 902 856	6 902 856	7 492 460	8 041 350	8 697 342
Energy sources		2 270 135	2 529 773	3 272 365	3 384 566	3 494 365	3 494 365	3 921 763	4 236 132	4 637 887
Water management		1 041 864	1 228 507	1 399 786	1 376 974	1 557 549	1 557 549	1 651 011	1 759 703	1 857 057
Waste water management		654 251	752 105	883 160	897 870	994 311	994 311	1 014 079	1 099 148	1 219 135
Waste management		595 231	695 519	748 170	858 654	856 631	856 631	905 606	946 367	983 262
Other	4	63 379	74 363	84 149	106 175	96 892	96 892	96 148	101 627	63 146
Total Revenue - Functional	2	8 785 934	10 204 399	11 045 493	11 700 370	11 963 303	11 963 303	12 365 329	13 011 293	13 769 257
Expenditure - Functional										
Governance and administration		1 619 984	1 787 576	2 127 905	2 167 654	2 235 561	2 235 561	2 272 972	2 309 419	2 352 233
Executive and council		343 206	332 776	328 614	349 398	383 940	383 940	413 172	417 139	426 957
Finance and administration		1 266 032	1 442 422	1 787 421	1 801 686	1 835 033	1 835 033	1 842 082	1 873 823	1 906 068
Internal audit		10 747	12 378	11 870	16 570	16 588	16 588	17 719	18 457	19 208
Community and public safety		1 272 478	1 417 446	1 537 433	1 558 816	1 470 469	1 470 469	1 488 642	1 607 475	1 717 909
Community and social services		182 051	179 720	216 319	169 006	171 109	171 109	180 232	189 334	197 750
Sport and recreation		463 698	455 749	500 646	409 831	432 239	432 239	470 940	490 195	556 980
Public safety		512 818	572 370	624 517	558 069	564 964	564 964	601 095	627 198	654 154
Housing		62 493	159 294	140 841	366 108	244 578	244 578	170 716	232 412	231 854
Health		51 418	50 313	55 110	55 802	57 578	57 578	65 660	68 335	77 171
Economic and environmental services		1 276 430	1 023 422	742 788	679 074	702 095	702 095	664 348	696 543	724 022
Planning and development		247 503	242 779	204 286	202 829	204 813	204 813	198 084	212 560	222 483
Road transport		1 028 927	780 643	538 502	476 246	497 282	497 282	466 264	483 983	501 538
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		4 755 593	6 226 384	7 483 820	6 328 267	6 279 542	6 279 542	6 796 210	7 147 299	7 575 516
Energy sources		2 632 649	3 734 117	3 625 107	4 382 455	4 226 132	4 226 132	4 625 764	4 912 845	5 255 989
Water management		1 092 492	1 311 918	1 754 669	920 192	913 663	913 663	1 055 728	1 091 656	1 131 568
Waste water management		484 560	521 101	1 302 563	461 200	495 720	495 720	474 011	491 228	501 723
Waste management		545 891	659 249	801 480	564 419	644 027	644 027	640 707	651 570	686 236
Other	4	129 459	212 235	149 554	155 791	171 873	171 873	169 799	170 104	139 218
Total Expenditure - Functional	3	9 053 944	10 667 064	12 041 499	10 889 602	10 859 540	10 859 540	11 391 971	11 930 842	12 508 898
Surplus/(Deficit) for the year		(268 010)	(462 665)	(996 006)	810 768	1 103 764	1 103 764	973 358	1 080 451	1 260 359

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 01 - Directorate - Executive Support Services		976	407	148	–	935	935	–	–	–
Vote 02 - Directorate - Municipal Manager		16 861	16 087	22 798	19 211	19 211	19 211	9 946	5 257	4 335
Vote 03 - Directorate - Human Settlement		234 412	344 201	296 186	487 379	373 402	373 402	358 297	409 525	419 154
Vote 04 - Directorate - Chief Financial Officer		3 318 304	3 816 846	3 706 308	4 075 817	3 917 065	3 917 065	3 955 311	4 033 571	4 166 528
Vote 05 - Directorate - Corporate Services		15 857	15 378	15 638	9 851	9 851	9 851	10 382	10 911	10 941
Vote 06 - Directorate - Infrastructure Services		4 171 271	4 781 003	5 724 454	5 722 571	6 291 224	6 291 224	6 650 815	7 126 260	7 742 480
Vote 07 - Directorate - Spatial Planning And Development		127 597	139 780	152 615	98 155	95 336	95 336	67 848	69 576	49 027
Vote 08 - Directorate - Health / Public Safety & Emergency Services		175 322	250 816	242 505	227 755	216 376	216 376	223 827	222 915	253 400
Vote 10 - Directorate - Economic Development & Agencies		63 379	74 363	84 149	106 175	96 892	96 892	96 148	101 627	63 146
Vote 11 - Directorate - Solid Waste And Environmental Management		608 930	700 990	754 520	864 673	862 649	862 649	910 400	950 744	986 563
Vote 12 - Directorate - Sport, Recreation & Community Development		53 025	64 528	46 173	88 783	80 361	80 361	82 353	80 907	73 682
Total Revenue by Vote	2	8 785 934	10 204 399	11 045 493	11 700 370	11 963 303	11 963 303	12 365 329	13 011 293	13 769 257
Expenditure by Vote to be appropriated	1									
Vote 01 - Directorate - Executive Support Services		298 497	271 921	258 821	291 081	308 016	308 016	321 944	328 321	340 831
Vote 02 - Directorate - Municipal Manager		140 606	166 466	174 057	172 129	187 746	187 746	208 639	210 784	212 693
Vote 03 - Directorate - Human Settlement		62 157	158 914	140 453	366 108	244 220	244 220	170 716	232 412	231 854
Vote 04 - Directorate - Chief Financial Officer		687 709	908 158	1 136 938	1 231 183	1 247 682	1 247 682	1 300 120	1 301 699	1 321 351
Vote 05 - Directorate - Corporate Services		249 145	244 017	239 628	245 802	271 702	271 702	266 070	276 902	286 219
Vote 06 - Directorate - Infrastructure Services		5 368 171	6 474 630	7 417 008	6 379 738	6 309 788	6 309 788	6 707 829	7 074 044	7 482 573
Vote 07 - Directorate - Spatial Planning And Development		400 339	354 348	371 625	290 643	291 543	291 543	288 221	309 942	321 868
Vote 08 - Directorate - Health / Public Safety & Emergency Services		517 102	577 714	629 057	568 420	572 978	572 978	612 502	639 960	667 878
Vote 10 - Directorate - Economic Development & Agencies		122 128	203 929	139 551	155 791	162 309	162 309	169 799	170 104	139 218
Vote 11 - Directorate - Solid Waste And Environmental Management		697 797	807 351	972 196	744 979	819 229	819 229	858 220	878 167	944 599
Vote 12 - Directorate - Sport, Recreation & Community Development		510 292	499 615	562 166	443 727	444 327	444 327	487 911	508 506	559 814
Total Expenditure by Vote	2	9 053 944	10 667 064	12 041 499	10 889 602	10 859 540	10 859 540	11 391 971	11 930 842	12 508 898
Surplus/(Deficit) for the year	2	(268 010)	(462 665)	(996 006)	810 768	1 103 764	1 103 764	973 358	1 080 451	1 260 359

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

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)									
Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
Exchange Revenue									
Service charges - Electricity	2 147 071	2 385 332	3 019 887	3 197 096	3 162 327	3 162 327	3 542 330	3 823 574	4 161 196
Service charges - Water	738 617	918 430	913 969	1 000 901	996 670	996 670	1 079 693	1 115 323	1 151 013
Service charges - Waste Water Management	482 231	559 118	580 716	632 342	614 842	614 842	643 739	664 983	686 262
Service charges - Waste Management	398 396	470 948	479 584	561 494	561 494	561 494	587 884	607 284	626 717
Sale of Goods and Rendering of Services	109 051	123 512	122 557	159 693	133 271	133 271	138 203	142 763	147 332
Agency services	21 871	18 764	21 002	29 389	29 389	29 389	30 476	31 482	32 489
Interest earned from Receivables	300 755	389 110	375 564	231 858	281 578	281 578	291 996	301 632	311 284
Interest earned from Current and Non Current Assets	46 543	49 944	69 498	68 853	68 853	68 853	58 122	60 447	62 865
Rental from Fixed Assets	24 501	23 136	31 261	25 306	25 306	25 306	26 242	27 108	27 976
Operational Revenue	48 395	57 206	66 398	92 056	63 931	63 931	66 296	68 484	70 675
Non-Exchange Revenue									
Property rates	1 791 370	2 127 634	2 169 015	2 328 401	2 328 401	2 328 401	2 382 109	2 382 109	2 458 336
Fines, penalties and forfeits	6 974	65 438	56 647	10 108	10 108	10 108	10 482	10 828	11 174
Licences or permits	12 216	13 698	16 427	14 625	12 953	12 953	13 432	13 876	14 320
Transfer and subsidies - Operational	1 192 439	1 375 567	1 475 544	1 741 405	1 711 343	1 711 343	1 629 755	1 744 762	1 771 648
Interest	-	-	6 327	-	6 500	6 500	6 741	6 963	7 186
Fuel Levy	719 203	741 926	777 132	798 042	798 042	798 042	827 976	870 695	907 733
Operational Revenue	-	-	54 818	-	56 500	56 500	58 591	60 524	62 461
Gains on disposal of Fixed and Intangible Assets	409	113	1 211	-	-	-	-	-	-
Other Gains	9 131	23 419	29 012	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	8 049 172	9 343 296	10 266 568	10 891 570	10 861 508	10 861 508	11 394 066	11 932 836	12 510 667
Expenditure									
Employee related costs	2 539 042	2 618 687	2 700 237	2 899 788	2 867 523	2 867 523	3 112 767	3 254 399	3 399 221
Remuneration of councillors	66 749	68 967	70 373	81 578	81 578	81 578	85 453	89 341	93 317
Bulk purchases - electricity	1 936 963	2 252 355	2 631 543	3 193 457	3 065 657	3 065 657	3 334 209	3 628 620	3 949 027
Inventory consumed	315 657	336 931	352 681	289 373	293 994	293 994	306 543	316 675	326 823
Debt impairment	677 053	1 067 904	1 549 270	1 891 898	1 891 898	1 891 898	1 910 728	1 906 068	1 921 059
Depreciation, amortisation and impairment	1 845 225	1 943 398	2 361 454	595 123	599 123	599 123	587 032	672 795	695 609
Interest, Dividends and Rent on Land	16 075	46 184	44 449	6 551	21 551	21 551	44 669	43 286	42 307
Contracted services	679 193	842 268	846 273	1 140 050	1 128 087	1 128 087	1 191 480	1 166 709	1 226 263
Transfers and subsidies	137 495	131 531	102 001	117 729	129 479	129 479	111 237	118 425	103 791
Operational costs	618 594	643 519	665 006	552 683	659 799	659 799	580 013	602 465	615 197
Disposal of Fixed and Intangible Assets	-	299 177	11 817	-	-	-	-	-	-
Other Losses	86 303	148 496	212 614	121 371	121 371	121 371	127 841	132 059	136 285
Total Expenditure	8 918 349	10 399 416	11 547 717	10 889 602	10 860 061	10 860 061	11 391 971	11 930 842	12 508 898
Surplus/(Deficit)	(869 177)	(1 056 120)	(1 281 150)	1 968	1 447	1 447	2 095	1 994	1 769
Transfers and subsidies - capital (monetary allocations)	732 602	838 435	773 040	808 800	1 101 795	1 101 795	971 263	1 078 457	1 258 590
Transfers and subsidies - capital (in-kind)	4 160	22 409	5 666	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(132 415)	(195 276)	(502 443)	810 768	1 103 243	1 103 243	973 358	1 080 451	1 260 359
Surplus/(Deficit) after income tax	(132 415)	(195 276)	(502 443)	810 768	1 103 243	1 103 243	973 358	1 080 451	1 260 359
Surplus/(Deficit) attributable to municipality	(132 415)	(195 276)	(502 443)	810 768	1 103 243	1 103 243	973 358	1 080 451	1 260 359
Share of Surplus/Deficit attributable to Associate	20 143	(40 750)	1 976	-	-	-	-	-	-
Surplus/(Deficit) for the year	(112 272)	(236 027)	(500 467)	810 768	1 103 243	1 103 243	973 358	1 080 451	1 260 359

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Directorate - Executive Support Services		934	228	679	2 500	2 500	2 500	948	2 500	2 500	2 500
Vote 02 - Directorate - Municipal Manager		221	151	9 120	3 750	25 850	25 850	8 898	11 800	500	500
Vote 03 - Directorate - Human Settlement		207 333	218 118	192 372	182 007	189 918	189 918	117 152	227 770	219 683	231 353
Vote 04 - Directorate - Chief Financial Officer		227 675	44 679	148 285	58 015	94 995	94 995	81 783	17 400	13 500	56 500
Vote 05 - Directorate - Corporate Services		10 216	4 845	12 289	10 900	28 123	28 123	17 034	20 150	17 700	15 700
Vote 06 - Directorate - Infrastructure Services		724 479	620 152	700 980	555 443	865 416	865 416	420 065	763 644	866 057	1 059 825
Vote 07 - Directorate - Spatial Planning And Development		91 858	84 011	71 344	54 435	61 615	61 615	35 714	63 564	47 459	16 100
Vote 08 - Directorate - Health / Public Safety & Emergency Services		16 833	13 228	12 538	52 500	51 005	51 005	18 247	44 336	15 000	42 000
Vote 10 - Directorate - Economic Development & Agencies		58 581	32 255	29 193	59 467	49 467	49 467	15 185	48 108	55 335	12 500
Vote 11 - Directorate - Solid Waste And Environmental Management		37 124	39 606	32 681	117 941	103 691	103 691	26 242	109 945	122 676	147 212
Vote 12 - Directorate - Sport, Recreation & Community Development		50 424	52 215	20 841	62 651	76 539	76 539	18 085	87 518	67 838	56 700
Capital multi-year expenditure sub-total	7	1 425 678	1 109 487	1 230 322	1 159 609	1 549 120	1 549 120	759 352	1 396 735	1 428 249	1 640 890
Total Capital Expenditure - Vote		1 425 678	1 109 487	1 230 322	1 159 609	1 549 120	1 549 120	759 352	1 396 735	1 428 249	1 640 890

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital Expenditure - Functional											
Governance and administration		265 933	59 940	194 194	91 138	167 741	167 741	114 314	62 672	53 873	75 200
Executive and council		1 155	379	9 799	6 250	26 850	26 850	9 846	14 300	3 000	3 000
Finance and administration		264 778	59 561	184 394	84 888	139 391	139 391	104 468	48 372	50 873	72 200
Internal audit		—	—	—	—	1 500	1 500	—	—	—	—
Community and public safety		295 202	292 531	238 611	312 504	341 319	341 319	160 428	375 336	319 406	350 553
Community and social services		22 466	27 695	7 567	45 915	51 265	51 265	9 032	37 818	18 370	40 000
Sport and recreation		48 091	32 782	21 937	36 582	48 371	48 371	14 576	82 112	62 253	60 200
Public safety		16 015	12 959	12 538	41 700	37 305	37 305	15 852	22 036	13 000	13 000
Housing		207 333	218 118	192 372	182 007	189 918	189 918	117 152	227 770	219 683	231 353
Health		1 297	978	4 197	6 300	14 461	14 461	3 816	5 600	6 100	6 000
Economic and environmental services		543 732	412 294	306 826	112 770	322 567	322 567	141 563	209 151	154 837	136 700
Planning and development		71 564	75 994	62 146	38 462	45 343	45 343	30 063	57 742	34 786	16 100
Road transport		472 168	336 301	244 680	74 309	277 225	277 225	111 501	151 410	120 051	120 600
Environmental protection		—	—	—	—	—	—	—	—	—	—
Trading services		262 230	312 467	461 498	583 729	668 025	668 025	327 862	701 468	844 797	1 065 937
Energy sources		98 904	112 996	208 474	186 195	212 647	212 647	146 669	175 224	210 924	269 977
Water management		104 798	93 883	135 836	161 031	190 119	190 119	126 359	259 114	293 590	337 808
Waste water management		42 015	74 953	97 367	133 909	185 426	185 426	35 537	172 897	234 493	331 440
Waste management		16 513	30 635	19 820	102 594	79 834	79 834	19 298	94 233	105 791	126 712
Other		58 581	32 255	29 193	59 467	49 467	49 467	15 185	48 108	55 335	12 500
Total Capital Expenditure - Functional	3	1 425 678	1 109 487	1 230 322	1 159 609	1 549 120	1 549 120	759 352	1 396 735	1 428 249	1 640 890
Funded by:											
National Government		732 602	838 435	773 040	808 800	1 101 795	1 101 795	566 460	971 263	1 078 457	1 258 590
Provincial Government		—	—	—	—	—	—	—	—	—	—
District Municipality		—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		—	—	—	—	—	—	—	—	—	—
Transfers recognised - capital	4	732 602	838 435	773 040	808 800	1 101 795	1 101 795	566 460	971 263	1 078 457	1 258 590
Borrowing	6	—	—	—	—	—	—	—	—	—	—
Internally generated funds		693 076	271 052	457 282	350 808	447 325	447 325	192 891	425 473	349 792	382 300
Total Capital Funding	7	1 425 678	1 109 487	1 230 322	1 159 609	1 549 120	1 549 120	759 352	1 396 735	1 428 249	1 640 890

Table 99: MBRR Table A6 - Budgeted Financial Position

BUF Buffalo City - Table A6 Budgeted Financial Position										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS										
Current assets										
Cash and cash equivalents	1	658 716	697 950	455 539	856 385	767 503	767 503	807 836	843 789	881 634
Short term Investments	2	—	—	—	—	—	—	—	—	—
Trade and other receivables from exchange transactions	3	2 168 730	2 374 992	2 501 774	2 881 115	2 564 597	2 564 597	2 718 352	2 833 332	2 954 060
Receivables from non-exchange transactions	3	1 115 381	1 423 285	1 554 164	1 229 872	1 559 807	1 559 807	1 608 920	1 658 034	1 709 559
Current portion of non-current receivables	4	—	—	—	—	—	—	—	—	—
Inventory	5	50 806	69 347	64 176	77 601	64 009	64 009	67 115	70 345	73 737
VAT Receivable	6	7 163 631	7 902 263	965 072	928 461	958 871	958 871	952 359	936 022	919 343
Other current assets	7	11 926	13 945	18 610	19 539	18 313	18 313	18 502	18 690	18 887
Total current assets		11 169 191	12 481 782	5 559 336	5 992 973	5 933 100	5 933 100	6 173 084	6 360 212	6 557 221
Non current assets										
Investments	8	—	—	—	—	—	—	—	—	—
Investment property	9	460 265	484 115	788 463	497 715	795 663	795 663	803 223	810 783	810 783
Property, plant and equipment	10	23 561 103	28 935 783	39 480 576	29 892 047	40 793 559	40 793 559	40 015 489	39 390 137	38 507 608
Biological assets	11	—	—	—	—	—	—	—	—	—
Living resources	12	—	—	—	—	—	—	—	—	—
Heritage assets	13	50 513	54 060	53 392	54 060	53 392	53 392	53 392	53 392	53 392
Intangible assets	14	8 306	6 764	11 288	30 114	46 933	46 933	70 333	81 883	89 383
Trade and other receivables from exchange transactions	15	—	—	—	—	—	—	—	—	—
Non-current receivables from non-exchange transactions	15	—	—	—	—	—	—	—	—	—
Other non-current assets	16	670 354	711 104	709 592	728 104	718 592	718 592	726 592	734 592	742 592
Total non current assets		24 750 541	30 191 827	41 043 311	31 202 040	42 408 140	42 408 140	41 669 030	41 070 788	40 203 759
TOTAL ASSETS		35 919 732	42 673 609	46 602 647	37 195 013	48 341 240	48 341 240	47 842 114	47 430 999	46 760 980
LIABILITIES										
Current liabilities										
Bank overdraft	17	—	—	—	—	—	—	—	—	—
Financial liabilities	18	50 158	28 814	47 553	20 829	18 534	18 534	6 121	7 080	8 137
Consumer deposits	19	90 336	98 543	97 981	105 157	101 320	101 320	104 827	108 334	112 016
Trade and other payables from exchange transactions	20	1 757 693	1 685 443	4 985 898	1 284 109	1 708 989	1 708 989	1 938 532	1 817 538	1 745 412
Trade and other payables from non-exchange transactions	21	253 825	277 378	165 953	277 378	40 427	40 427	40 427	40 427	40 427
Provision	22	328 001	382 874	406 202	441 786	468 450	468 450	410 264	414 326	418 388
VAT Payable	23	7 112 415	7 749 324	(2 549 582)	1 568 662	1 669 579	1 669 579	1 599 579	1 590 079	1 580 579
Other current liabilities	24	—	—	—	—	—	—	21 136	21 386	21 636
Total current liabilities		9 592 428	10 222 376	3 154 005	3 697 921	4 007 299	4 007 299	4 120 887	3 999 169	3 926 595
Non current liabilities										
Financial liabilities	25	88 696	79 794	54 708	33 878	36 174	36 174	27 757	18 382	8 538
Provision	26	89 746	111 144	135 497	1 015 207	389 656	389 656	130 496	127 996	125 371
Long term portion of trade payables	27	—	—	273 911	—	273 911	273 911	281 911	289 911	297 911
Other non-current liabilities	28	—	—	—	—	674 630	674 630	676 686	682 743	688 799
Total non current liabilities		178 443	190 938	464 116	1 049 085	1 374 372	1 374 372	1 116 851	1 119 032	1 120 619
TOTAL LIABILITIES		9 770 870	10 413 314	3 618 121	4 747 006	5 381 671	5 381 671	5 237 738	5 118 201	5 047 214
NET ASSETS		26 148 861	32 260 295	42 984 526	32 448 007	42 959 569	42 959 569	42 604 376	42 312 798	41 713 766
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	29	10 626 236	10 596 187	32 403 927	10 044 112	32 013 205	32 013 205	31 260 815	30 577 617	29 978 585
Reserves and funds	30	15 522 625	21 664 108	10 580 599	22 403 895	10 946 363	10 946 363	11 343 561	11 735 180	11 735 180
Other	31	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	32	26 148 861	32 260 295	42 984 526	32 448 007	42 959 569	42 959 569	42 604 376	42 312 798	41 713 766

Table 100: MBRR Table A7 - Budgeted Cash Flow Statement

BUF Buffalo City - Table A7 Budgeted Cash Flows

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	1 502 577	1 472 173	1 549 289	1 769 585	1 769 585	1 769 585	1 840 179	1 864 000	1 948 231
Service charges	3 223 821	3 132 451	3 911 764	4 097 793	4 054 853	4 054 853	4 521 942	4 860 236	5 250 462
Other revenue	5 026 679	4 111 904	5 994 711	1 044 298	1 144 924	1 144 924	944 652	1 001 730	1 044 694
Transfers and Subsidies - Operational	1 154 816	1 268 383	1 418 257	1 741 520	1 710 437	1 710 437	1 669 116	1 785 859	1 814 061
Transfers and Subsidies - Capital	752 565	852 001	901 199	808 685	904 925	904 925	971 963	1 079 183	1 259 339
Interest	52 168	66 740	131 917	254 873	282 852	282 852	288 785	301 802	315 126
Dividends							-	-	-
Payments									
Suppliers and employees	(6 690 735)	(7 342 563)	(8 060 736)	(8 532 573)	(8 227 113)	(8 227 113)	(8 793 213)	(9 425 448)	(9 970 388)
Finance charges	(16 581)	(12 107)	(9 577)	(6 551)	(21 551)	(21 551)	(4 667)	(3 283)	(2 304)
Transfers and Subsidies	(127 370)	(124 911)	(85 253)	(86 389)	(96 189)	(96 189)	(112 037)	(118 425)	(103 791)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4 877 943	3 424 069	5 751 571	1 091 240	1 522 724	1 522 724	1 326 719	1 345 655	1 555 431
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	2	116	16 586	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	4 036	4 169	4 303
Payments									
Capital assets	(889 834)	(849 161)	(735 756)	(1 159 709)	(1 549 220)	(1 549 220)	(1 397 435)	(1 428 975)	(1 641 639)
Retention (Capital)	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	(889 831)	(849 045)	(719 170)	(1 159 709)	(1 549 220)	(1 549 220)	(1 393 399)	(1 424 806)	(1 637 336)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(6 686)	(1 358)	3 340	3 340	3 340	3 507	3 507	3 682
Payments									
Repayment of borrowing	(49 141)	(30 246)	(6 347)	(25 086)	(25 086)	(25 086)	(20 829)	(8 417)	(9 375)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(49 141)	(36 933)	(7 704)	(21 746)	(21 746)	(21 746)	(17 323)	(4 910)	(5 693)
NET INCREASE/ (DECREASE) IN CASH HELD	3 938 971	2 538 091	5 024 697	(90 215)	(48 243)	(48 243)	(84 002)	(84 061)	(87 599)
Cash/cash equivalents at the year begin:	677 023	659 988	683 763	816 071	697 781	697 781	767 503	683 501	599 440
Cash/cash equivalents at the year end:	4 615 995	3 198 080	5 708 459	725 856	649 539	649 539	683 501	599 440	511 841

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

BUF Buffalo City - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	4 615 995	3 198 080	5 708 459	725 856	649 539	649 539	5 312 641	807 836	843 789	881 634
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		4 615 995	3 198 080	5 708 459	725 856	649 539	649 539	5 312 641	807 836	843 789	881 634
Application of cash and investments											
Unspent conditional transfers		253 825	277 378	165 953	277 378	40 427	40 427	71 856	40 427	40 427	40 427
Unspent borrowing		88 696	79 794	54 708	33 878	33 878	33 878	-	25 462	16 086	5 653
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(370 422)	(147 772)	2 580 630	(118 900)	295 050	295 050	(245 862)	(1 838 488)	(2 150 950)	(2 415 591)
Other provisions		328 988	384 931	407 273	384 931	408 259	408 259	412 548	412 321	416 383	420 445
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		301 087	594 331	3 208 564	577 287	777 614	777 614	238 542	(1 360 278)	(1 678 054)	(1 949 066)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		4 314 907	2 603 748	2 499 895	148 569	(128 076)	(128 076)	5 074 099	2 168 114	2 521 843	2 830 701
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		4 314 907	2 603 748	2 499 895	148 569	(128 076)	(128 076)	5 074 099	2 168 114	2 521 843	2 830 701

Table 102: MBRR Table A9 – Asset Management

BUF Buffalo City - Table A9 Asset Management										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CAPITAL EXPENDITURE										
Total New Assets	1	605 948	405 014	586 629	634 562	790 469	790 469	767 184	743 950	761 253
Roads Infrastructure		69 521	81 508	96 770	61 416	74 864	74 864	59 760	73 889	58 028
Storm water Infrastructure		35 206	46 401	31 331	30 378	47 105	47 105	47 372	33 554	41 129
Electrical Infrastructure		96 351	22 151	109 164	95 750	124 607	124 607	102 887	108 924	102 802
Water Supply Infrastructure		221 161	109 866	180 103	157 811	205 634	205 634	210 026	215 793	263 890
Sanitation Infrastructure		47 464	35 153	44 639	81 424	80 133	80 133	53 571	48 886	56 391
Solid Waste Infrastructure		–	–	–	–	4 600	4 600	27 255	30 906	41 044
Information and Communication Infrastructure		6 127	743	6 127	1 200	15 300	15 300	3 500	2 500	2 500
Infrastructure		475 831	295 822	468 134	427 979	552 243	552 243	504 371	514 450	565 785
Community Facilities		16 916	12 487	11 973	60 329	50 694	50 694	38 654	45 240	13 000
Sport and Recreation Facilities		267	–	–	580	580	580	1 050	1 400	1 500
Community Assets		17 184	12 487	11 973	60 909	51 274	51 274	39 704	46 640	14 500
Heritage Assets		2 472	972	–	800	800	800	700	800	1 500
Revenue Generating		–	–	–	–	600	600	700	800	500
Investment properties		–	–	–	–	600	600	700	800	500
Operational Buildings		4 856	23 539	7 607	26 512	22 348	22 348	78 801	47 037	76 668
Housing		34 529	33 289	25 261	14 679	12 634	12 634	23 361	25 170	19 000
Other Assets		39 385	56 829	32 869	41 191	34 982	34 982	102 161	72 207	95 668
Biological or Cultivated Assets		–	–	5 942	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		7 817	–	16 107	4 800	41 154	41 154	26 550	14 000	7 500
Intangible Assets		7 817	–	16 107	4 800	41 154	41 154	26 550	14 000	7 500
Computer Equipment		62	1 764	2 099	2 155	3 040	3 040	2 450	3 050	5 000
Furniture and Office Equipment		10 217	9 014	12 637	28 034	17 462	17 462	17 030	15 340	10 200
Machinery and Equipment		5 154	10 857	9 372	22 320	19 159	19 159	25 610	23 940	25 100
Transport Assets		35 132	14 700	21 315	30 700	54 082	54 082	42 086	40 600	35 500
Land		12 695	2 569	6 182	15 673	15 673	15 673	5 822	12 123	–
Total Renewal of Existing Assets	2	270 244	351 447	412 539	248 194	403 648	403 648	263 265	319 101	419 375

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
Roads Infrastructure		134 897	206 724	179 149	67 193	164 126	164 126	116 119	113 834	123 700
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		66 789	89 428	158 221	79 744	82 744	82 744	70 137	99 000	166 675
Water Supply Infrastructure		43 916	49 191	64 896	80 710	83 413	83 413	61 217	67 203	84 700
Sanitation Infrastructure		–	–	–	–	52 858	52 858	–	23 053	31 500
Infrastructure		245 602	345 343	402 266	227 647	383 142	383 142	247 473	303 091	406 575
Community Facilities		215	–	768	10 700	10 000	10 000	6 380	6 325	1 000
Sport and Recreation Facilities		15 041	4 753	5 588	8 946	9 706	9 706	8 712	8 885	10 800
Community Assets		15 256	4 753	6 357	19 646	19 706	19 706	15 092	15 210	11 800
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		9 386	1 350	3 917	900	800	800	700	800	1 000
Housing		–	–	–	–	–	–	–	–	–
Other Assets		9 386	1 350	3 917	900	800	800	700	800	1 000
Total Upgrading of Existing Assets	6	549 485	353 027	231 153	276 853	355 003	355 003	366 286	365 198	460 262
Roads Infrastructure		402 125	194 691	99 169	43 229	128 356	128 356	63 657	31 751	12 500
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		16 983	15 716	3 704	15 000	–	–	–	–	–
Water Supply Infrastructure		7 004	7 132	209	12 448	24 521	24 521	40 341	59 319	96 522
Sanitation Infrastructure		32 254	59 668	88 484	118 281	122 120	122 120	175 397	208 239	296 940
Solid Waste Infrastructure		–	–	153	23 682	982	982	2 800	3 100	3 500
Infrastructure		458 366	277 207	191 719	212 641	275 979	275 979	282 196	302 409	409 462
Community Facilities		44 619	42 679	20 496	43 276	44 370	44 370	29 240	28 438	19 800
Sport and Recreation Facilities		35 157	26 255	4 838	5 612	13 899	13 899	35 010	14 550	21 500
Community Assets		79 776	68 934	25 335	48 888	58 269	58 269	64 250	42 988	41 300
Heritage Assets		1 695	862	–	1 600	1 600	1 600	1 400	1 600	4 000
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		9 436	5 562	13 882	13 324	18 355	18 355	18 090	17 800	5 500
Housing		–	–	–	–	–	–	–	–	–
Other Assets		9 436	5 562	13 882	13 324	18 355	18 355	18 090	17 800	5 500
Zoo's, Marine and Non-biological Animals		212	462	217	400	800	800	350	400	–
Total Capital Expenditure	4	1 425 678	1 109 487	1 230 322	1 159 609	1 549 120	1 549 120	1 396 735	1 428 249	1 640 890

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Asset Management										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CAPITAL EXPENDITURE										
<i>Roads Infrastructure</i>		606 544	482 923	375 089	171 838	367 346	367 346	239 537	219 474	194 228
<i>Storm water Infrastructure</i>		35 206	46 401	31 331	30 378	47 105	47 105	47 372	33 554	41 129
<i>Electrical Infrastructure</i>		180 124	127 295	271 089	190 495	207 351	207 351	173 024	207 924	269 477
<i>Water Supply Infrastructure</i>		272 081	166 190	245 208	250 969	313 568	313 568	311 584	342 315	445 112
<i>Sanitation Infrastructure</i>		79 718	94 821	133 122	199 705	255 111	255 111	228 968	280 178	384 831
<i>Solid Waste Infrastructure</i>		-	-	153	23 682	5 582	5 582	30 055	34 006	44 544
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		6 127	743	6 127	1 200	15 300	15 300	3 500	2 500	2 500
Infrastructure		1 179 799	918 372	1 062 119	868 267	1 211 363	1 211 363	1 034 040	1 119 950	1 381 822
Community Facilities		61 750	55 166	33 237	114 306	105 064	105 064	74 274	80 003	33 800
Sport and Recreation Facilities		50 465	31 008	10 427	15 138	24 186	24 186	44 772	24 835	33 800
Community Assets		112 216	86 174	43 664	129 444	129 250	129 250	119 046	104 838	67 600
Heritage Assets		4 168	1 834	-	2 400	2 400	2 400	2 100	2 400	5 500
Revenue Generating		-	-	-	-	600	600	700	800	500
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	600	600	700	800	500
Operational Buildings		23 678	30 452	25 406	40 736	41 503	41 503	97 591	65 637	83 168
Housing		34 529	33 289	25 261	14 679	12 634	12 634	23 361	25 170	19 000
Other Assets		58 207	63 741	50 668	55 415	54 137	54 137	120 951	90 807	102 168
Biological or Cultivated Assets		-	-	5 942	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		7 817	-	16 107	4 800	41 154	41 154	26 550	14 000	7 500
Intangible Assets		7 817	-	16 107	4 800	41 154	41 154	26 550	14 000	7 500
Computer Equipment		62	1 764	2 099	2 155	3 040	3 040	2 450	3 050	5 000
Furniture and Office Equipment		10 217	9 014	12 637	28 034	17 462	17 462	17 030	15 340	10 200
Machinery and Equipment		5 154	10 857	9 372	22 320	19 159	19 159	25 610	23 940	25 100
Transport Assets		35 132	14 700	21 315	30 700	54 082	54 082	42 086	40 600	35 500
Land		12 695	2 569	6 182	15 673	15 673	15 673	5 822	12 123	-
Zoo's, Marine and Non-biological Animals		212	462	217	400	800	800	350	400	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		1 425 678	1 109 487	1 230 322	1 159 609	1 549 120	1 549 120	1 396 735	1 428 249	1 640 890

MBRR Table A9 – Asset Management (continued)
BUF Buffalo City - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
ASSET REGISTER SUMMARY - PPE (WDV)	5	20 711 422	28 531 114	40 131 919	26 287 515	38 721 243	38 721 243	36 729 516	34 824 378	32 414 959
<i>Roads Infrastructure</i>		6 720 007	10 584 629	15 270 837	9 719 406	14 797 736	14 797 736	13 895 394	13 089 687	11 778 471
<i>Storm water Infrastructure</i>		(101 225)	(538 844)	(734 899)	(552 917)	(742 321)	(742 321)	(750 115)	(757 909)	(765 703)
<i>Electrical Infrastructure</i>		4 073 983	5 795 560	9 552 371	4 934 242	8 933 346	8 933 346	8 214 697	7 496 048	7 153 056
<i>Water Supply Infrastructure</i>		3 641 601	5 168 810	7 156 160	5 116 349	7 062 982	7 062 982	7 034 037	7 005 092	6 733 597
<i>Sanitation Infrastructure</i>		2 280 132	2 612 446	3 311 787	2 215 912	3 135 940	3 135 940	2 888 164	2 632 918	2 401 927
<i>Solid Waste Infrastructure</i>		255 751	352 707	688 060	346 087	679 911	679 911	676 551	673 190	664 979
<i>Rail Infrastructure</i>		(367)	(367)	4	(367)	4	4	4	4	4
<i>Coastal Infrastructure</i>										
<i>Information and Communication Infrastructure</i>		4 431	4 431	6 554	9 032	6 914	6 914	6 914	6 914	6 914
Infrastructure		16 874 313	23 979 372	35 250 873	21 787 745	33 874 511	33 874 511	31 965 645	30 145 945	27 973 245
Community Assets		1 478 381	2 014 801	2 147 691	3 255 784	1 957 736	1 957 736	1 763 137	1 582 895	1 279 934
Heritage Assets		50 513	54 060	53 392	54 060	53 392	53 392	53 392	53 392	53 392
Investment properties		460 265	484 115	788 463	497 715	795 663	795 663	803 223	810 783	810 783
Other Assets		1 323 696	1 521 378	1 421 894	900	1 421 894	1 421 894	1 421 894	1 421 894	1 421 894
Biological or Cultivated Assets										
Intangible Assets		8 306	6 764	11 288	30 114	46 933	46 933	70 333	81 883	89 383
Computer Equipment		(530)	650	619	8 520	3 119	3 119	4 519	7 019	12 019
Furniture and Office Equipment		97 491	66 168	61 376	45 660	45 875	45 875	33 616	14 677	(5 082)
Machinery and Equipment		45 628	33 954	8 399	86 176	25 636	25 636	47 386	71 646	97 146
Transport Assets		288 881	263 313	275 148	398 629	368 034	368 034	432 100	487 850	535 850
Land		84 479	106 539	112 777	122 212	128 450	128 450	134 272	146 395	146 395
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	20 711 422	28 531 114	40 131 919	26 287 515	38 721 243	38 721 243	36 729 516	34 824 378	32 414 959

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE OTHER ITEMS		2 289 857	2 434 585	2 740 852	1 082 579	1 035 475	1 035 475	1 039 902	1 140 598	1 178 370
Depreciation	7	1 845 225	1 943 398	2 361 454	595 123	599 123	599 123	587 032	672 795	695 609
Repairs and Maintenance by Asset Class	3	444 633	491 187	379 398	487 456	436 353	436 353	452 871	467 803	482 761
Roads Infrastructure		107 002	100 887	46 425	117 582	68 582	68 582	71 119	73 466	75 817
Storm water Infrastructure		13 233	10 198	2 293	1 780	1 780	1 780	1 845	1 906	1 967
Electrical Infrastructure		41 929	64 010	34 748	23 713	39 453	39 453	40 913	42 263	43 615
Water Supply Infrastructure		3 313	(4 642)	(2 077)	1 962	1 962	1 962	2 035	2 102	2 169
Sanitation Infrastructure		33 915	46 462	37 765	41 985	41 485	41 485	43 020	44 440	45 862
Solid Waste Infrastructure		1 250	64	125	1 173	1 173	1 173	1 216	1 256	1 296
Infrastructure		200 641	216 979	119 279	188 195	154 434	154 434	160 149	165 433	170 727
Community Facilities		9 168	4 452	3 051	3 873	3 873	3 873	4 016	4 149	4 282
Sport and Recreation Facilities		2 080	1 119	1 242	1 290	1 290	1 290	1 338	1 382	1 426
Community Assets		11 247	5 572	4 293	5 163	5 163	5 163	5 354	5 531	5 708
Heritage Assets		8	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		33 394	24 909	12 960	25 795	24 158	24 158	25 299	26 121	26 944
Housing		–	–	–	–	–	–	–	–	–
Other Assets		33 394	24 909	12 960	25 795	24 158	24 158	25 299	26 121	26 944
Computer Equipment		847	204	75	672	612	612	635	656	677
Furniture and Office Equipment		7 067	3 770	13 172	21 807	12 215	12 215	12 767	13 188	13 610
Machinery and Equipment		161 883	211 051	193 610	198 033	191 640	191 640	198 789	205 349	211 920
Transport Assets		29 546	28 701	36 008	47 791	48 130	48 130	49 879	51 526	53 176
TOTAL EXPENDITURE OTHER ITEMS		2 289 857	2 434 585	2 740 852	1 082 579	1 035 475	1 035 475	1 039 902	1 140 598	1 178 370

Table 103: MBRR Table A10 – Basic Service Delivery Measurement

BUF Buffalo City - Table A10 Basic service delivery measurement										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		-	-	121 878	123 050	123 050	123 050	122 278	122 678	122 718
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	144 486	142 524	142 524	142 524	145 510	146 510	147 374
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	266 364	265 574	265 574	265 574	267 788	269 188	270 092
Using public tap (< min.service level)	3	-	-	144 486	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	2 888	2 864	2 864	2 864	1 864	864	864
Below Minimum Service Level sub-total		-	-	147 374	2 864	2 864	2 864	1 864	864	864
Total number of households	5	-	-	413 738	268 438	268 438	268 438	269 652	270 052	270 956
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		-	-	176 210	176 210	176 210	176 210	176 290	176 370	176 450
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)		-	-	60 655	60 655	60 655	60 655	61 655	62 855	64 055
Other toilet provisions (> min.service level)		-	-	16 444	16 444	16 444	16 444	16 444	16 444	16 444
Minimum Service Level and Above sub-total		-	-	262 290	262 290	262 290	262 290	263 370	264 650	265 930
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	4 184	4 184	4 184	4 184	3 184	1 984	1 984
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	4 184	4 184	4 184	4 184	3 184	1 984	1 984
Total number of households	5	-	-	266 474	266 474	266 474	266 474	266 554	266 634	267 914
<u>Energy:</u>										
Electricity (at least min.service level)		5 164	4 963	-	4 977	4 977	4 977	4 977	4 977	4 977
Electricity - prepaid (min.service level)		131 851	-	-	133 684	133 684	133 684	134 184	134 684	135 184
Minimum Service Level and Above sub-total		137 015	4 963	-	138 661	138 661	138 661	139 161	139 661	140 161
Electricity (< min.service level)		36 500	-	-	37 000	37 000	37 000	37 000	37 000	37 000
Electricity - prepaid (< min. service level)		36 500	-	-	35 200	35 200	35 200	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		73 000	-	-	72 200	72 200	72 200	37 000	37 000	37 000
Total number of households	5	210 015	4 963	-	210 861	210 861	210 861	176 161	176 661	177 161
<u>Refuse:</u>										
Removed at least once a week		-	-	-	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
Removed less frequently than once a week		-	-	-	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
Using own refuse dump		-	-	-	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
No rubbish disposal		-	-	-	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
Total number of households	5	-	-	-	223 342	223 342	223 342	223 342	223 342	223 342

MBRR Table A10 – Basic Service Delivery Measurement (continued)

BUF Buffalo City - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	50 321	50 321	50 321	52 821	56 275	58 775
Sanitation (free minimum level service)		-	-	-	42 576	42 576	42 576	45 076	47 059	49 559
Electricity/other energy (50kwh per household per month)		-	-	-	71 194	71 194	71 194	71 194	73 694	76 194
Refuse (removed at least once a week)		-	-	-	43 928	43 928	43 928	42 824	43 236	45 138
Informal Settlements		-	-	-	181	181	181	183	191	201
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		235 622	242 624	298 496	268 729	268 729	268 729	291 114	300 720	310 343
Sanitation (free sanitation service to indigent households)		83 918	63 848	76 547	114 120	114 120	114 120	119 484	123 427	127 377
Electricity/other energy (50kwh per indigent household per month)		32 467	48 360	50 912	123 690	123 690	123 690	137 419	149 554	162 759
Refuse (removed once a week for indigent households)		149 818	110 124	130 757	193 393	193 393	193 393	202 482	209 164	215 857
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	347 435	347 435	347 435	456 045	479 035	519 365
Total cost of FBS provided	8	501 825	464 955	556 712	1 047 366	1 047 366	1 047 366	1 206 544	1 261 900	1 335 701
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	120 000	120 000	120 000	-	-	-
Water (kilolitres per household per month)		-	-	-	6	6	6	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	124	124	124	-	-	-
Electricity (kwh per household per month)		-	-	-	50	50	50	-	-	-
Refuse (average litres per week)		-	-	-	170	170	170	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		144 333	209 496	254 121	296 356	296 356	296 356	303 192	303 192	312 894
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other	6	-	-	-	55	55	55	-	-	-
Total revenue cost of subsidised services provided		144 333	209 496	254 121	296 411	296 411	296 411	303 192	303 192	312 894

2.18 CITY MANAGER'S QUALITY CERTIFICATE

I **Mxolisi Yawa**, City Manager of Buffalo City Metropolitan Municipality, hereby certify that the 2026/2027 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 2026/2027 MTREF Capital Projects - Per Programme/Project
- C.2. 2026/2027 MTREF Capital Projects – Detailed Schedule
- D.1. 2026/2027 MTREF Operating Projects-Per Programme/Project
- D.2. 2026/2027 MTREF Operating Projects – Detailed Schedule
- E: BCMM mSCOA Systems Implementation Status Report
- F: 2026/2027 Tariff Book
- G: 2026/2027 Tariff Policy
- H: 2026/2027 Property Rates Policy & Property Rates By-Law
- I: 2026/2027 Supply Chain Management Policy
- J: 2026/2027 Immovable Asset Policy
- K: 2026/2027 Movable Asset Policy
- L: 2026/2027 Budget Virement Policy
- M: 2026/2027 Funding and Reserves Policy
- N: 2026/2027 Credit Control Policy
- O: 2026/2027 Indigent Support Policy
- P: 2026/2027 Long-Term Borrowing Policy
- Q: 2026/2027 Capital Infrastructure Investment Policy
- R: 2026/2027 Long-Term Financial Planning Policy
- S: 2026/2027 Budget Management and Oversight Policy
- T: 2026/2027 Investment & Cash Management Policy
- U: 2026/2027 Cost Containment Policy
- V: 2026/2027 Receipting Policy
- W: 2026/2027 Service Level Standards
- X: MFMA Budget Circular No. 132 and 134
- Y: Consolidated 2026/2027 MTREF A-Schedules
- Z: 2026/2027 MTREF A-Schedules (Parent)
- AA: 2026/2027 MTREF D-Schedules (Municipal Entity: BCMDA)
- AB: 2026/2027 Built Environmental Performance Plan: BCMM Catalytic Land Development Programmes
- AC: 2026/2027 Consolidated Procurement Plan
- AD: 2026/2027 Trading Services Reform Programme
- AE: Public Comments