



ANNUAL BUDGET OF BUFFALO CITY METROPOLITAN MUNICIPALITY

2026/2027 to 2028/2029

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



31 MARCH 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 31 March 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 Draft 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 Draft 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 Draft 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 Draft 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. Budget Virements Policy – as set out in Annexure L
 - 7.3. Credit Control Policy – as set out in Annexure N
 - 7.4. Indigent Support Policy – as set out in Annexure O

7.5. 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 Draft 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 DRAFT BUDGET	INCREASE OR (DECREASE) %	2027/2028 DRAFT BUDGET	2028/2029 DRAFT BUDGET
Total Operating Revenue	10,923,507,109	11,485,610,519	5.15	11,970,854,076	12,524,046,267
Total Operating Expenditure	10,921,538,725	11,483,515,145	5.15	11,968,859,632	12,522,277,609
Surplus/(Deficit) for the year	1,968,384	2,095,374		1,994,444	1,768,658
Total Capital Expenditure	1,549,219,884	1,415,598,113	(8.63)	1,458,140,074	1,653,889,054
Total Opex and Capex Budget	12,470,758,609	12,899,113,258		13,426,999,706	14,176,166,663

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

- Consumer Price Inflation (CPI), 3.70% in 2026/2027, 3.30% in 2027/2028 and 3.20% in 2028/2029 financial year;
- 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 5.15% 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 4.22% and 4.62% respectively.

The consolidated operating expenditure increase is 5.15% 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	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									
Service charges - Electricity	2,147,071	2,385,332	3,019,887	3,197,096	3,162,327	3,162,327	3,513,346	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	1,723,351	1,753,281	1,752,745
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	11,485,611	11,970,854	12,524,046

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

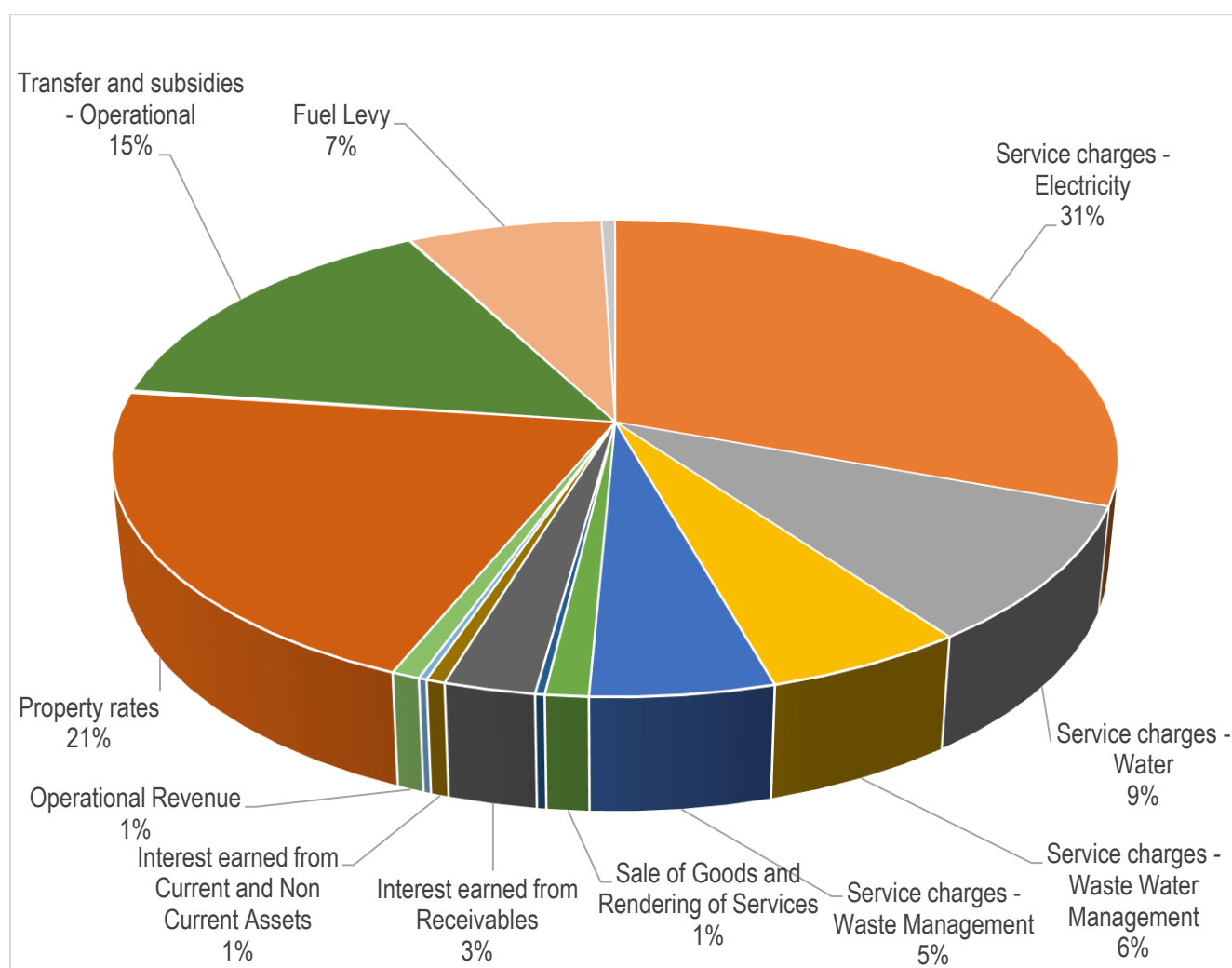
Table 3: Percentage growth in revenue by main revenue source

Description R thousand	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework									% Growth	% Growth
	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	3,513,346	11.10	31%	3,823,574	8.83	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	1,723,351	-2.69	15%	1,753,281	1.74	15%	1,752,745	-0.03	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	11,485,611	5.15	100%	11,970,854	4.22	100%	12,524,046	4.62	100%		
Total Revenue from Rates & Service Charges	5,557,685	6,461,463	7,163,170	7,720,234	7,663,734	7,663,734	8,206,771	7.09	71%	8,593,273	4.71	72%	9,083,525	5.71	73%		

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 R11.48 billion in the 2026/2027 financial year and escalates to R11.96 billion in the 2027/2028 financial year. Total operating expenditure has increased by 5.15% against the 2025/2026 Adjustments Budget.

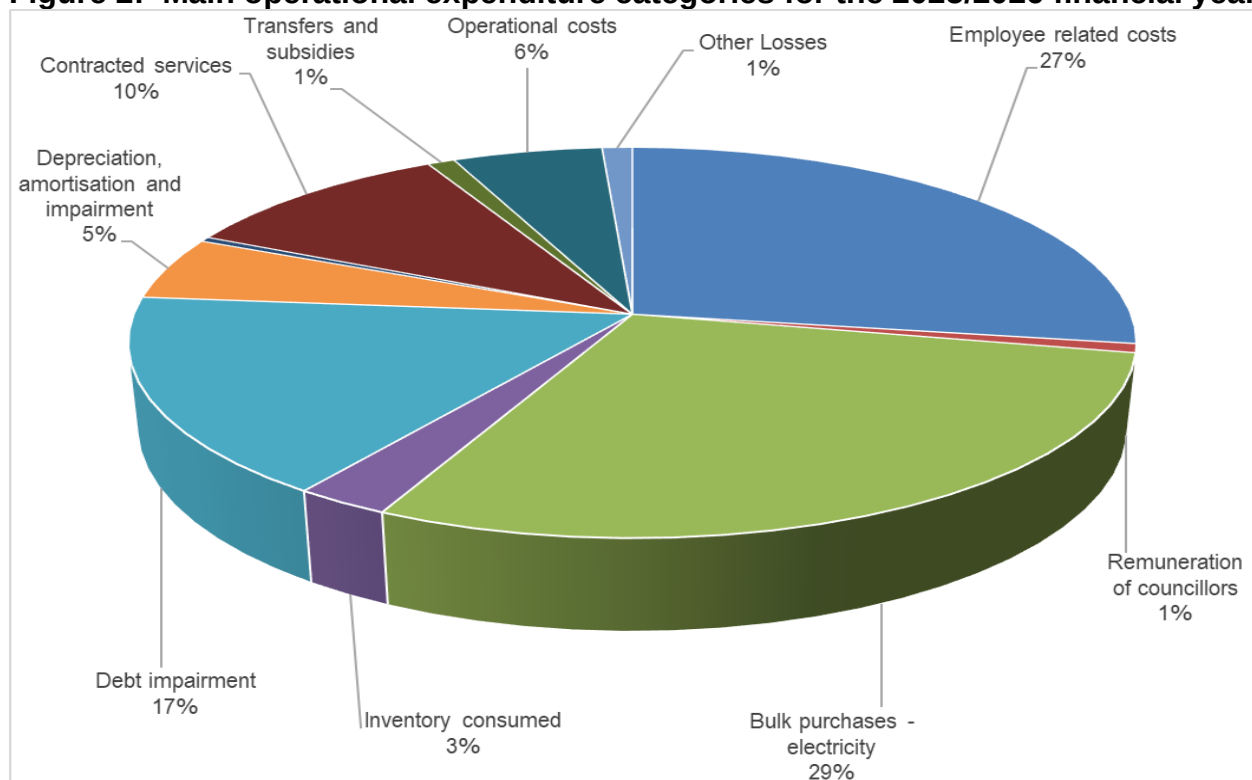
The following table is a high-level summary of the operating expenditure budget of the 2026/2027 MTREF (classified per main type of operating expenditure):

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	3,146,708	3,290,222	3,436,190
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	306,845	316,971	327,114
Debt impairment	677,053	1,067,904	1,549,270	1,891,898	1,891,898	1,891,898	1,904,134	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	596,698	675,379	697,390
Interest, Dividends and Rent on Land	16,075	46,211	44,468	6,551	21,551	21,551	44,672	43,289	42,310
Contracted services	698,631	850,970	854,597	1,165,425	1,153,463	1,153,463	1,186,567	1,113,495	1,146,478
Transfers and subsidies	137,495	131,531	102,451	117,729	129,479	129,479	115,637	118,425	103,791
Operational costs	627,936	651,640	671,089	556,263	662,858	662,858	634,752	654,990	669,317
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	11,483,515	11,968,860	12,522,278

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 27,4% 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 R1,90 billion; it increases slightly to R1,91 billion in 2027/2028 and slightly increases to R1,92 billion in the 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 R596,70 million for the 2026/2027 financial year and equate to 5% 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		
	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 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		
	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									
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 R1,42 billion in the 2026/2027 financial year, R1,46 billion in the 2027/2028 financial year, and R1,65 billion in the 2028/2029 financial year, respectively.

The City's capital budget has decreased by 8,63% when compared to the 2025/2026 adjusted budget. It then increases by 3,01% from the 2026/2027 to the 2027/2028 financial year, followed by a further increase of 13,42% 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 R147,90 million has been appropriated for Waste Water infrastructure, R152,41 million for Roads Transport, R228,11 million for Water, R61,44 million for Planning & Development, R96,73 million for Waste Management, R224,77 million for Human Settlements, and R179,27 million for

Energy Services. These functions represent 77% 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 DRAFT CAPITAL BUDGET	2027/2028 DRAFT CAPITAL BUDGET	2028/2029 DRAFT CAPITAL BUDGET
OWN FUNDING	426,172,561	350,518,117	337,049,005
TOTAL OWN FUNDING	426,172,561	350,518,117	337,049,005
URBAN SETTLEMENT DEVELOPMENT GRANT	180,735,091	160,800,190	137,173,730
FINANCE MANAGEMENT GRANT	115,000	115,000	100,000
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT	282,601,000	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	494,589,445	617,564,763	839,719,319
TOTAL GRANTS	989,425,536	1,107,621,954	1,316,840,049
TOTAL CAPITAL BUDGET	1,415,598,097	1,458,140,071	1,653,889,054

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

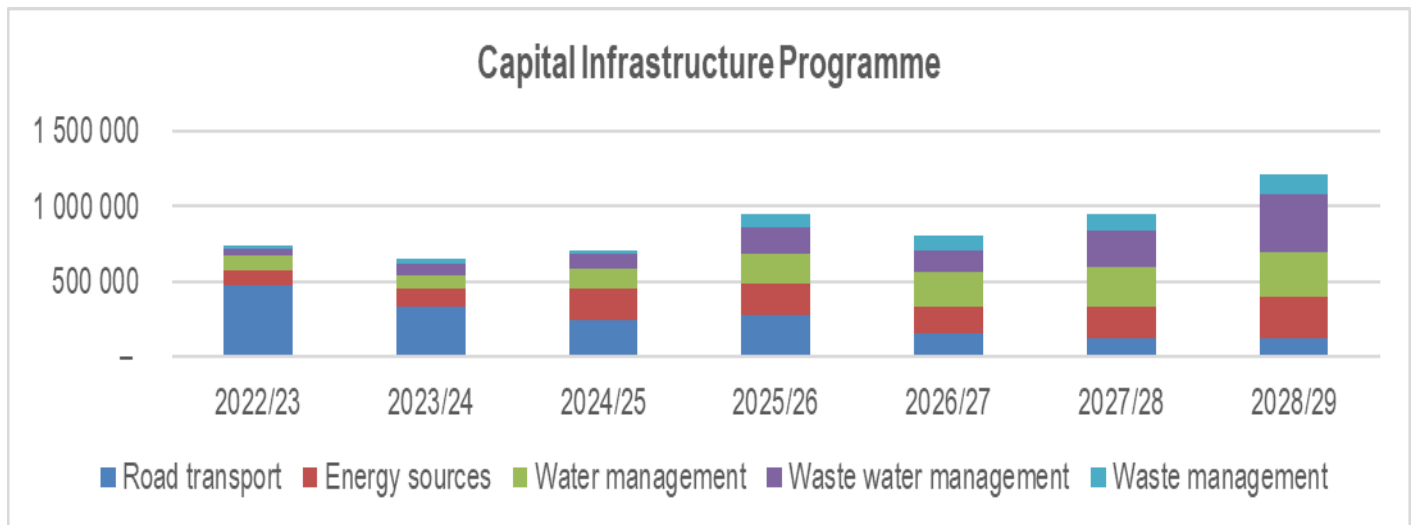
appropriated for Electricity, R224 million for Human Settlements, R61 million for Local Economic Development, R152 million for Roads and Storm Water, R147 million for Waste Water Infrastructure, R228 million for Water Infrastructure and balance on all the other functions.

Table 17: Consolidated Capital Budget per Function

CAPITAL BUDGET PER FUNCTION	2026/2027 DRAFT CAPITAL BUDGET	2027/2028 DRAFT CAPITAL BUDGET	2028/2029 DRAFT CAPITAL BUDGET
<i>Governance and administration</i>	123,787,049	91,988,169	67,300,000
Executive and council	14,300,000	3,000,000	3,000,000
Finance and administration	109,487,049	88,988,169	64,300,000
<i>Community and public safety</i>	374,835,818	318,406,256	345,052,596
Community and social services	39,818,383	20,370,000	42,000,000
Sport and recreation	82,612,000	64,753,360	61,700,000
Public safety	22,035,693	13,000,000	13,000,000
Human Settlements	224,769,742	214,182,896	222,352,596
Health	5,600,000	6,100,000	6,000,000
<i>Economic and environmental services</i>	213,851,433	160,063,479	139,449,005
Planning and development	61,441,868	39,012,592	18,349,005
Road transport	152,409,565	121,050,887	121,100,000
<i>Trading services</i>	652,015,813	829,347,130	1,089,587,453
Energy sources	179,274,064	214,974,004	276,027,308
Water management	228,112,463	263,771,305	299,086,250
Waste water management	147,896,096	242,311,279	385,761,956
Waste management	96,733,190	108,290,542	128,711,939
<i>Other</i>	51,108,000	58,335,040	12,500,000
Total Capital Expenditure - Functional	1,415,598,097	1,458,140,071	1,653,889,054

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

Figure 3: Capital Infrastructure Programme



1.7 ANNUAL BUDGET TABLES – CONSOLIDATED MUNICIPALITY

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

Table 18: MBRR Table A1 – Consolidated Budget Summary

Description	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											
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	5 824 662	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	1 723 351	1 753 281	1 752 745		
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	11 485 611	11 970 854	12 524 046		
Employee costs	2 582 055	2 663 860	2 727 232	2 932 056	2 899 791	2 899 791	3 146 708	3 290 222	3 436 190		
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	596 698	675 379	697 390		
Interest, Dividends and Rent on Land	16 075	46 211	44 468	6 551	21 551	21 551	44 672	43 289	42 310		
Inventory consumed and bulk purchases	2 256 205	2 589 319	2 984 568	3 483 065	3 359 886	3 359 886	3 641 054	3 945 590	4 276 141		
Transfers and subsidies	137 495	131 531	102 451	117 729	129 479	129 479	115 637	118 425	103 791		
Other expenditure	2 089 972	3 018 174	3 299 395	3 734 958	3 829 590	3 829 590	3 853 294	3 806 613	3 873 140		
Total Expenditure	8 994 605	10 462 543	11 590 566	10 951 601	10 921 539	10 921 539	11 483 515	11 968 860	12 522 278		
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	990 126	1 108 348	1 317 589		
Transfers and subsidies - capital (in-kind)	4 160	22 409	5 666	–	–	–	–	–	–		
	(193 080)	(231 793)	(534 313)	810 868	1 103 864	1 103 864	992 221	1 110 343	1 319 358		
Surplus/(Deficit) after capital transfers & contributions	20 143	(40 750)	1 976	–	–	–	–	–	–		
Share of Surplus/Deficit attributable to Associate											
Surplus/(Deficit) for the year	(172 937)	(272 543)	(532 337)	810 868	1 103 864	1 103 864	992 221	1 110 343	1 319 358		
Capital expenditure & funds sources											
Capital expenditure	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	1 415 598	1 458 140	1 653 889		
Transfers recognised - capital	732 602	838 435	773 040	808 800	1 101 795	1 101 795	989 426	1 107 622	1 316 840		
Borrowing	–	–	–	–	–	–	–	–	–		
Internally generated funds	729 679	346 805	527 855	350 908	447 425	447 425	426 173	350 518	337 049		
Total sources of capital funds	1 462 280	1 185 240	1 300 894	1 159 709	1 549 220	1 549 220	1 415 598	1 458 140	1 653 889		

MBRR Table A1 – Consolidated Budget Summary (continued)

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 position</u>									
Total current assets	11 194 274	12 514 205	5 595 370	6 037 042	5 977 169	5 977 169	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	41 655 292	41 085 630	40 230 224
Total current liabilities	10 111 767	10 926 475	7 318 095	3 668 677	3 974 719	3 974 719	3 888 833	3 766 055	3 646 366
Total non current liabilities	(312 327)	(493 123)	(3 689 514)	1 108 053	1 436 676	1 436 676	1 377 567	1 379 748	1 381 334
Community wealth/Equity	26 147 314	32 274 185	43 011 000	32 462 247	42 973 808	42 973 808	42 606 294	42 344 607	41 804 574
<u>Cash flows</u>									
Net cash from (used) operating	4 909 651	3 422 366	5 791 310	1 195 726	1 627 210	1 627 210	1 469 467	1 495 083	1 693 387
Net cash from (used) investing	(1 425 944)	(1 110 048)	(1 213 755)	(1 159 709)	(1 549 220)	(1 549 220)	(1 411 562)	(1 453 971)	(1 649 586)
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	4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	842 767	878 969	917 076
<u>Cash backing/surplus reconciliation</u>									
Cash and investments available	4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	842 767	878 969	917 076
Application of cash and investments	258 510	548 604	3 148 204	565 578	765 911	765 911	(1 581 397)	(1 814 163)	(2 056 326)
Balance - surplus (shortfall)	3 873 513	2 406 756	2 142 633	305 488	21 361	21 361	2 424 164	2 693 132	2 973 402
<u>Asset management</u>									
Asset register summary (WDV)	20 713 362	28 532 619	40 132 819	26 287 260	38 720 287	38 720 287	36 727 254	34 825 107	32 416 620
Depreciation	1 846 054	1 944 481	2 362 079	595 663	599 663	599 663	596 698	675 379	697 390
Renewal and Upgrading of Existing Assets	819 730	704 473	643 692	525 047	758 651	758 651	631 380	711 160	865 237
Repairs and Maintenance	445 308	491 206	379 938	501 903	450 800	450 800	463 498	480 824	498 715
<u>Free services</u>									
Cost of Free Basic Services provided	(501 825)	(464 955)	(556 712)	(352 497)	(352 497)	(352 497)	(98 166)	(373 694)	(394 767)
Revenue cost of free services provided	(144 333)	(209 496)	(254 121)	(296 301)	(296 301)	(296 301)	(194 004)	(303 192)	(303 192)
<u>Households below minimum service level</u>									
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)

Functional Classification 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
Revenue - Functional									
Governance and administration	3 391 704	3 891 617	3 810 696	4 133 003	3 975 186	3 975 186	4 069 345	4 156 794	4 284 372
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	4 059 399	4 151 538	4 280 037
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	476 459	665 015	591 214	809 936	676 158	676 158	741 170	713 311	740 971
Community and social services	36 199	48 429	33 400	87 169	59 669	59 669	41 688	41 813	39 067
Sport and recreation	30 490	21 540	17 572	26 592	26 670	26 670	49 323	49 333	40 968
Public safety	175 322	250 816	242 505	208 755	216 376	216 376	223 827	222 915	254 400
Housing	234 412	344 201	296 186	487 379	373 402	373 402	426 288	399 205	406 490
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	184 088	151 251	141 161
Planning and development	103 482	123 492	97 802	132 130	129 311	129 311	119 126	118 973	112 260
Road transport	205 021	270 619	169 131	63 160	244 998	244 998	64 962	32 277	28 901
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	4 561 481	5 205 903	6 303 481	6 518 064	6 902 856	6 902 856	7 381 985	7 953 220	8 611 985
Energy sources	2 270 135	2 529 773	3 272 365	3 384 365	3 494 365	3 494 365	3 826 588	4 163 301	4 559 831
Water management	1 041 864	1 228 507	1 399 786	1 376 974	1 557 549	1 557 549	1 693 798	1 797 617	1 870 100
Waste water management	654 251	752 105	883 160	897 870	994 311	994 311	953 492	1 043 434	1 196 792
Waste management	595 231	695 519	748 170	858 654	856 631	856 631	908 106	948 867	985 262
Other	63 379	74 363	84 149	106 175	96 892	96 892	99 148	104 627	63 146
Total Revenue - Functional	8 801 525	10 231 009	11 056 473	11 762 469	12 025 402	12 025 402	12 475 736	13 079 202	13 841 635
Expenditure - Functional									
Governance and administration	1 619 984	1 787 576	2 127 905	2 167 654	2 235 561	2 235 561	2 903 366	2 970 300	3 042 661
Executive and council	343 206	332 776	328 614	349 398	383 940	383 940	584 438	596 283	614 156
Finance and administration	1 266 032	1 442 422	1 787 421	1 801 686	1 835 033	1 835 033	2 287 806	2 341 546	2 394 660
Internal audit	10 747	12 378	11 870	16 570	16 588	16 588	31 122	32 471	33 845
Community and public safety	1 272 478	1 417 446	1 537 433	1 558 816	1 470 469	1 470 469	671 971	674 288	744 440
Community and social services	182 051	179 720	216 319	169 006	171 109	171 109	36 553	39 057	40 764
Sport and recreation	463 698	455 749	500 646	409 831	432 239	432 239	184 624	190 484	243 824
Public safety	512 818	572 370	624 517	558 069	564 964	564 964	146 267	151 808	157 600
Housing	62 493	159 294	140 841	366 108	244 578	244 578	277 018	264 479	266 722
Health	51 418	50 313	55 110	55 802	57 578	57 578	27 509	28 460	35 529
Economic and environmental services	1 353 266	1 087 089	786 385	741 073	764 094	764 094	960 805	1 003 740	1 044 806
Planning and development	324 339	306 446	247 883	264 827	266 812	266 812	424 877	450 218	471 515
Road transport	1 028 927	780 643	538 502	476 246	497 282	497 282	535 928	553 522	573 291
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	4 755 593	6 226 384	7 483 820	6 328 267	6 279 542	6 279 542	6 710 139	7 079 456	7 477 057
Energy sources	2 632 649	3 734 117	3 625 107	4 382 455	4 226 132	4 226 132	4 667 821	4 988 295	5 335 161
Water management	1 092 492	1 311 918	1 754 669	920 192	913 663	913 663	1 086 991	1 122 991	1 159 250
Waste water management	484 560	521 101	1 302 563	461 200	495 720	495 720	504 601	515 243	504 087
Waste management	545 891	659 249	801 480	564 419	644 027	644 027	450 726	452 928	478 559
Other	129 459	212 235	149 554	155 791	171 873	171 873	237 234	241 076	213 313
Total Expenditure - Functional	9 130 779	10 730 730	12 085 096	10 951 601	10 921 539	10 921 539	11 483 515	11 968 860	12 522 278
Surplus/(Deficit) for the year	(329 254)	(499 721)	(1 028 624)	810 868	1 103 864	1 103 864	992 221	1 110 343	1 319 358

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)

Vote 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 by Vote									
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	426 288	399 205	406 490
Vote 04 - Directorate - Chief Financial Officer	3 318 304	3 816 846	3 706 308	4 075 817	3 917 065	3 917 065	4 030 502	4 115 401	4 255 585
Vote 05 - Directorate - Corporate Services	15 857	15 378	15 638	9 851	9 851	9 851	10 182	10 711	10 741
Vote 06 - Directorate - Infrastructure Services	4 171 271	4 781 003	5 724 454	5 722 571	6 291 224	6 291 224	6 538 840	7 036 630	7 655 624
Vote 07 - Directorate - Spatial Planning And Development	127 597	139 780	152 615	98 155	95 336	95 336	70 848	73 076	50 527
Vote 08 - Directorate - Health / Public Safety & Emergency Services	175 322	250 816	242 505	227 755	216 376	216 376	223 827	222 915	254 400
Vote 10 - Directorate - Economic Development & Agencies	123 224	145 044	132 125	168 273	158 991	158 991	166 141	175 949	138 590
Vote 11 - Directorate - Solid Waste And Environmental Management	608 930	700 990	754 520	864 673	862 649	862 649	913 400	953 744	989 063
Vote 12 - Directorate - Sport, Recreation & Community Development	53 025	64 528	46 173	88 783	80 361	80 361	85 760	86 314	76 280
Total Revenue by Vote	8 845 779	10 275 080	11 093 469	11 762 469	12 025 402	12 025 402	12 475 736	13 079 202	13 841 635
Expenditure by Vote to be appropriated									
Vote 01 - Directorate - Executive Support Services	298 497	271 921	258 821	291 081	308 016	308 016	494 152	508 430	529 023
Vote 02 - Directorate - Municipal Manager	140 606	166 466	174 057	172 129	187 746	187 746	290 933	296 841	302 594
Vote 03 - Directorate - Human Settlement	62 157	158 914	140 453	366 108	244 220	244 220	277 018	264 479	266 722
Vote 04 - Directorate - Chief Financial Officer	687 709	908 158	1 136 938	1 231 183	1 247 682	1 247 682	1 531 548	1 545 594	1 575 612
Vote 05 - Directorate - Corporate Services	249 145	244 017	239 628	245 802	271 702	271 702	393 448	410 074	425 326
Vote 06 - Directorate - Infrastructure Services	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
Vote 07 - Directorate - Spatial Planning And Development	400 339	354 348	371 625	290 643	291 543	291 543	460 113	488 978	509 341
Vote 08 - Directorate - Health / Public Safety & Emergency Services	517 102	577 714	629 057	568 420	572 978	572 978	151 972	158 605	165 091
Vote 10 - Directorate - Economic Development & Agencies	198 964	267 595	183 148	217 790	224 308	224 308	303 527	311 672	288 009
Vote 11 - Directorate - Solid Waste And Environmental Management	697 797	807 351	972 196	744 979	819 229	819 229	546 563	552 322	604 066
Vote 12 - Directorate - Sport, Recreation & Community Development	510 292	499 615	562 166	443 727	444 327	444 327	147 144	151 809	187 119
Total Expenditure by Vote	9 130 779	10 730 730	12 085 096	10 951 601	10 921 539	10 921 539	11 483 515	11 968 860	12 522 278
Surplus/(Deficit) for the year	(285 000)	(455 650)	(991 627)	810 868	1 103 864	1 103 864	992 221	1 110 343	1 319 358

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

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

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

Description	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
Revenue										
Exchange Revenue										
Service charges - Electricity	2 147 071	2 385 332	3 019 887	3 197 096	3 162 327	3 162 327	2 231 482	3 513 346	3 823 574	4 161 196
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	482 231	559 118	580 716	632 342	614 842	614 842	396 912	643 739	664 983	686 262
Service charges - Waste Management	398 396	470 948	479 584	561 494	561 494	561 494	320 787	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	84 694	138 203	142 763	147 332
Agency services	23 879	19 547	21 002	29 389	29 389	29 389	26 366	30 476	31 482	32 489
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	300 755	389 110	375 564	231 858	281 578	281 578	306 100	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	38 014	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	21 750	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	27 109	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	1 508 938	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
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	1 723 351	1 753 281	1 752 745
Interest	-	-	6 327	-	6 500	6 500	5 792	6 741	6 963	7 186
Fuel Levy	719 203	741 926	777 132	798 042	798 042	798 042	798 042	827 976	870 695	907 733
Operational Revenue	-	-	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	-	-	-
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	7 960 379	11 485 611	11 970 854	12 524 046
Expenditure										
Employee related costs	2 582 055	2 663 860	2 727 232	2 932 056	2 899 791	2 899 791	1 912 256	3 146 708	3 290 222	3 436 190
Remuneration of councillors	66 749	68 967	70 373	81 578	81 578	81 578	48 262	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	2 069 213	3 334 209	3 628 620	3 949 027
Inventory consumed	319 242	336 963	353 025	289 608	294 229	294 229	212 274	306 845	316 971	327 114
Debt impairment	677 053	1 067 904	1 549 270	1 891 898	1 891 898	1 891 898	1 466 202	1 904 134	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	1 018 863	596 698	675 379	697 390
Interest, Dividends and Rent on Land	16 075	46 211	44 468	6 551	21 551	21 551	5 161	44 672	43 289	42 310
Contracted services	698 631	850 970	854 597	1 165 425	1 153 463	1 153 463	574 074	1 186 567	1 113 495	1 146 478
Transfers and subsidies	137 495	131 531	102 451	117 729	129 479	129 479	81 521	115 637	118 425	103 791
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	627 936	651 640	671 089	556 263	662 858	662 858	475 250	634 752	654 990	669 317
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	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	11 483 515	11 968 860	12 522 278
Surplus/(Deficit)	(941 885)	(1 109 379)	(1 313 019)	1 968	1 968	1 968	11 413	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	423 613	990 126	1 108 348	1 317 589
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	435 026	992 221	1 110 343	1 319 358
Surplus/(Deficit) after income tax	(193 080)	(231 793)	(534 313)	810 868	1 103 864	1 103 864	435 026	992 221	1 110 343	1 319 358
Surplus/(Deficit) attributable to municipality	(193 080)	(231 793)	(534 313)	810 868	1 103 864	1 103 864	435 026	992 221	1 110 343	1 319 358
Share of Surplus/Deficit attributable to Associate	20 143	(40 750)	1 976	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	44 254	44 071	36 996	-	-	-	33 043	-	-	-
Surplus/(Deficit) for the year	(128 683)	(228 472)	(495 340)	810 868	1 103 864	1 103 864	468 069	992 221	1 110 343	1 319 358

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

Total operating revenue is R11.48 billion in 2026/2027 and escalates to R11.97 billion and R12.52 billion by 2027/2028 and 2028/2029 respectively. This represents a year-on-year increase of 5.15 for 2026/2027 financial year, 4.22% for 2027/2028 financial year and increases at 4.62% 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 71% of the total revenue, amounting to R8,21 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 R3,51 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.

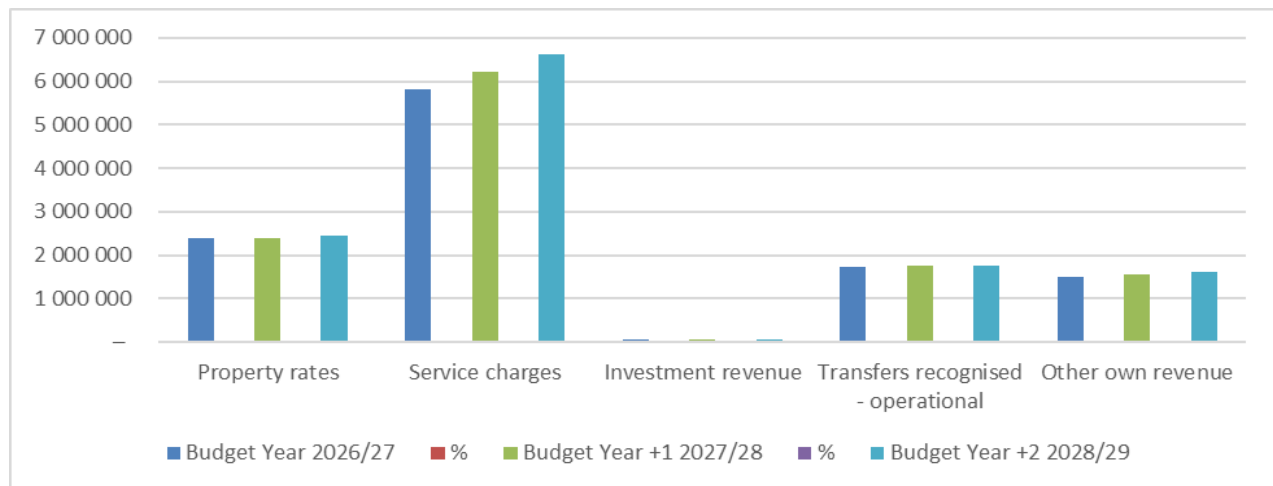
Revenue from the water services contributes 9% to the operating revenue in the 2026/2027 financial year. Water services revenue rises from R1,08 billion in 2026/2027 to R1,11 billion in 2027/2028, and further increases to R1,15 billion in the 2028/2029 financial year.

Transfers and subsidies (transfers recognised – operational) contribute 15% to the operating revenue in the 2026/2027 financial year. Transfers and subsidies total R1,72

billion in the 2026/2027 financial year and increase to R1,75 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



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.

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

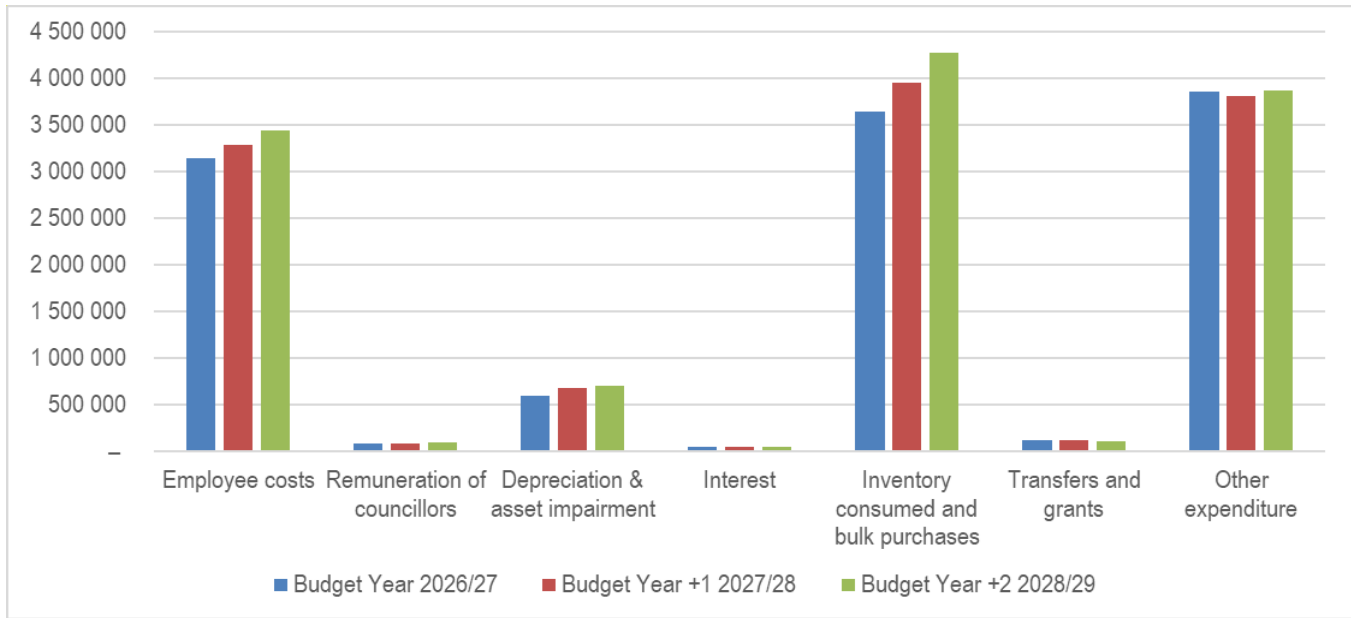


Table 22: MBRR Table A5 - Consolidated Budgeted Capital Expenditure by vote, functional classification and funding source

Vote Description 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
<u>Capital expenditure - Vote</u>									
<u>Multi-year expenditure to be appropriated</u>									
Vote 01 - Directorate - Executive Support Services	934	228	679	2 500	2 500	2 500	2 500	2 500	2 500
Vote 02 - Directorate - Municipal Manager	221	151	9 120	3 750	25 850	25 850	11 800	500	500
Vote 03 - Directorate - Human Settlement	207 333	218 118	192 372	182 007	189 918	189 918	224 770	214 183	222 353
Vote 04 - Directorate - Chief Financial Officer	227 675	44 679	148 285	58 015	94 995	94 995	78 515	51 615	48 600
Vote 05 - Directorate - Corporate Services	10 216	4 845	12 289	10 900	28 123	28 123	20 150	17 700	15 700
Vote 06 - Directorate - Infrastructure Services	724 479	620 152	700 980	555 443	865 416	865 416	712 692	849 107	1 081 976
Vote 07 - Directorate - Spatial Planning And Development	91 858	84 011	71 344	54 435	61 615	61 615	66 564	50 959	17 600
Vote 08 - Directorate - Health / Public Safety & Emergency Services	16 833	13 228	12 538	52 500	51 005	51 005	44 336	15 000	43 000
Vote 10 - Directorate - Economic Development & Agencies	58 849	32 932	29 212	59 567	49 567	49 567	51 808	59 061	13 249
Vote 11 - Directorate - Solid Waste And Environmental Management	37 124	39 606	32 681	117 941	103 691	103 691	112 945	125 676	149 712
Vote 12 - Directorate - Sport, Recreation & Community Development	50 424	52 215	20 841	62 651	76 539	76 539	89 518	71 838	58 700
Capital multi-year expenditure sub-total	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	1 415 598	1 458 140	1 653 889
Total Capital Expenditure - Vote	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	1 415 598	1 458 140	1 653 889

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

Vote 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
Capital Expenditure - Functional									
<i>Governance and administration</i>	265 933	59 940	194 194	91 138	167 741	167 741	123 787	91 988	67 300
Executive and council	1 155	379	9 799	6 250	26 850	26 850	14 300	3 000	3 000
Finance and administration	264 778	59 561	184 394	84 888	139 391	139 391	109 487	88 988	64 300
Internal audit	–	–	–	–	1 500	1 500	–	–	–
<i>Community and public safety</i>	295 202	292 531	238 611	312 504	341 319	341 319	374 836	318 406	345 053
Community and social services	22 466	27 695	7 567	45 915	51 265	51 265	39 818	20 370	42 000
Sport and recreation	48 091	32 782	21 937	36 582	48 371	48 371	82 612	64 753	61 700
Public safety	16 015	12 959	12 538	41 700	37 305	37 305	22 036	13 000	13 000
Housing	207 333	218 118	192 372	182 007	189 918	189 918	224 770	214 183	222 353
Health	1 297	978	4 197	6 300	14 461	14 461	5 600	6 100	6 000
<i>Economic and environmental services</i>	544 000	412 972	306 845	112 870	322 667	322 667	213 851	160 063	139 449
Planning and development	71 833	76 671	62 165	38 562	45 443	45 443	61 442	39 013	18 349
Road transport	472 168	336 301	244 680	74 309	277 225	277 225	152 410	121 051	121 100
Environmental protection									
<i>Trading services</i>	262 230	312 467	461 498	583 729	668 025	668 025	652 016	829 347	1 089 587
Energy sources	98 904	112 996	208 474	186 195	212 647	212 647	179 274	214 974	276 027
Water management	104 798	93 883	135 836	161 031	190 119	190 119	228 112	263 771	299 086
Waste water management	42 015	74 953	97 367	133 909	185 426	185 426	147 896	242 311	385 762
Waste management	16 513	30 635	19 820	102 594	79 834	79 834	96 733	108 291	128 712
<i>Other</i>	58 581	32 255	29 193	59 467	49 467	49 467	51 108	58 335	12 500
Total Capital Expenditure - Functional	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	1 415 598	1 458 140	1 653 889
Funded by:									
National Government	732 602	838 435	773 040	808 800	1 098 639	1 098 639	989 426	1 107 622	1 316 840
District Municipality	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	732 602	838 435	773 040	808 800	1 101 795	1 101 795	989 426	1 107 622	1 316 840
Internally generated funds	729 679	346 805	527 855	350 908	447 425	447 425	426 173	350 518	337 049
Total Capital Funding	1 462 280	1 185 240	1 300 894	1 159 709	1 549 220	1 549 220	1 415 598	1 458 140	1 653 889

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 R1.42 billion has been allocated, R1.46 billion in 2027/2028 and R1.65 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 80% 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 R337 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

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
ASSETS									
Current assets									
Cash and cash equivalents	679 975	720 987	488 787	891 066	802 185	802 185	842 767	878 969	917 076
Trade and other receivables from exchange transactions	2 171 920	2 382 984	2 503 901	2 889 108	2 572 589	2 572 589	2 726 345	2 841 324	2 962 053
Receivables from non-exchange transactions	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
Inventory	50 846	69 398	64 219	77 652	64 061	64 061	67 167	70 397	73 789
VAT Receivable	7 164 225	7 903 607	965 689	929 804	960 214	960 214	953 703	937 365	920 686
Other current assets	11 926	13 945	18 610	19 539	18 313	18 313	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	6 217 402	6 404 779	6 602 051
Non current assets									
Investment property	460 265	484 115	788 463	497 715	795 663	795 663	803 223	810 783	810 783
Property, plant and equipment	23 562 306	28 936 805	39 481 066	29 892 101	40 793 613	40 793 613	40 002 273	39 405 864	38 534 958
Heritage assets	50 513	54 060	53 392	54 060	53 392	53 392	53 392	53 392	53 392
Intangible assets	9 043	7 247	11 698	29 955	46 775	46 775	69 812	80 999	88 499
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	24 752 481	30 193 332	41 044 211	31 201 935	42 408 034	42 408 034	41 655 292	41 085 630	40 230 224
TOTAL ASSETS	35 946 755	42 707 537	46 639 581	37 238 977	48 385 203	48 385 203	47 872 694	47 490 409	46 832 274
LIABILITIES									
Current liabilities									
Financial liabilities	50 158	28 814	47 553	20 829	18 534	18 534	6 121	7 080	8 137
Consumer deposits	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	1 805 990	1 712 378	4 994 769	1 297 305	1 722 185	1 722 185	1 648 254	1 525 808	1 406 177
Trade and other payables from non-exchange transactions	255 179	289 601	166 229	289 601	52 650	52 650	52 650	52 650	52 650
Provision	328 988	384 931	407 273	384 931	408 259	408 259	475 210	479 912	484 615
VAT Payable	7 581 118	8 412 208	1 604 290	1 570 854	1 671 771	1 671 771	1 601 771	1 592 271	1 582 771
Other current liabilities	—	—	—	—	—	—	—	—	—
Total current liabilities	10 111 767	10 926 475	7 318 095	3 668 677	3 974 719	3 974 719	3 888 833	3 766 055	3 646 366
Non current liabilities									
Financial liabilities	88 696	79 849	54 708	33 934	36 230	36 230	27 813	18 438	8 593
Provision	89 746	111 144	135 497	106 644	132 996	132 996	387 156	384 656	382 031
Long term portion of trade payables	—	—	—	—	—	—	281 911	289 911	297 911
Other non-current liabilities	(490 770)	(684 117)	(3 879 718)	967 475	1 267 449	1 267 449	680 686	686 743	692 799
Total non current liabilities	(312 327)	(493 123)	(3 689 514)	1 108 053	1 436 676	1 436 676	1 377 567	1 379 748	1 381 334
TOTAL LIABILITIES	9 799 440	10 433 352	3 628 581	4 776 730	5 411 395	5 411 395	5 266 400	5 145 802	5 027 700
NET ASSETS	26 147 314	32 274 185	43 011 000	32 462 247	42 973 808	42 973 808	42 606 294	42 344 607	41 804 574
COMMUNITY WEALTH/EQUITY									
Accumulated surplus/(deficit)	10 624 689	10 610 076	32 430 401	10 058 352	32 027 445	32 027 445	31 262 733	30 609 426	30 069 394
Reserves and funds	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	26 147 314	32 274 185	43 011 000	32 462 247	42 973 808	42 973 808	42 606 294	42 344 607	41 804 574

Explanatory notes to MBRR Table A6 - Budgeted Financial Position

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

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

Description	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
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	1 864 794	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	4 484 990	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	985 967	873 585	754 257
Transfers and Subsidies - Operational	1 154 816	1 268 383	1 418 257	1 741 520	1 710 437	1 710 437	1 715 290	1 712 299	1 710 432
Transfers and Subsidies - Capital	752 565	852 001	901 199	808 685	904 925	904 925	958 126	1 107 507	1 324 740
Interest	52 353	66 783	132 108	257 153	285 133	285 133	259 901	262 333	274 801
Suppliers and employees	(6 667 396)	(7 350 539)	(8 085 631)	(8 599 507)	(8 294 047)	(8 294 047)	(8 650 373)	(9 075 334)	(9 459 206)
Finance charges	(16 581)	(12 107)	(9 577)	(6 551)	(21 551)	(21 551)	(44 672)	(43 289)	(42 310)
Transfers and Subsidies	(127 370)	(124 911)	(85 253)	(86 389)	(96 189)	(96 189)	(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	1 469 467	1 495 083	1 693 387
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	2	116	16 586	-	-	-	-	-	-
Capital assets	(1 425 946)	(1 110 164)	(1 230 341)	(1 159 709)	(1 549 220)	(1 549 220)	(1 415 598)	(1 458 140)	(1 653 889)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1 425 944)	(1 110 048)	(1 213 755)	(1 159 709)	(1 549 220)	(1 549 220)	(1 411 562)	(1 453 971)	(1 649 586)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
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	3 434 567	2 275 385	4 569 850	14 272	56 244	56 244	40 582	36 202	38 107
Cash/cash equivalents at the year begin:	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:	4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	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

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
<u>Cash and investments available</u>									
Cash/cash equivalents at the year end	4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	842 767	878 969	917 076
Other current investments > 90 days	-	-	-	-	-	-	-	-	-
Non current Investments	-	-	-	-	-	-	-	-	-
Cash and investments available:	4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	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	52 650	52 650	52 650
Unspent borrowing	-	-	-	33 878	33 878	33 878	25 462	16 086	-
Statutory requirements	-	-	-	-	-	-	-	-	-
Other working capital requirements	(325 656)	(125 928)	2 574 702	(142 832)	271 124	271 124	(2 071 830)	(2 299 282)	(2 529 421)
Other provisions	328 988	384 931	407 273	384 931	408 259	408 259	412 321	416 383	420 445
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments									
Total Application of cash and investments:	258 510	548 604	3 148 204	565 578	765 911	765 911	(1 581 397)	(1 814 163)	(2 056 326)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	3 873 513	2 406 756	2 142 633	305 488	21 361	21 361	2 424 164	2 693 132	2 973 402
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	3 873 513	2 406 756	2 142 633	305 488	21 361	21 361	2 424 164	2 693 132	2 973 402

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 R2.42 billion to R2.694 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

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									
CAPITAL EXPENDITURE									
Total New Assets	606 217	405 691	586 648	634 662	790 569	790 569	784 218	746 980	788 652
<i>Roads Infrastructure</i>	69 521	81 508	96 770	61 416	74 864	74 864	63 975	75 051	60 028
<i>Storm water Infrastructure</i>	35 206	46 401	31 331	30 378	47 105	47 105	39 179	32 591	38 629
<i>Electrical Infrastructure</i>	96 351	22 151	109 164	95 750	124 607	124 607	101 937	107 442	123 852
<i>Water Supply Infrastructure</i>	221 161	109 866	180 103	157 811	205 634	205 634	216 715	211 363	239 890
<i>Sanitation Infrastructure</i>	47 464	35 153	44 639	81 424	80 133	80 133	72 031	52 786	83 391
<i>Solid Waste Infrastructure</i>	–	–	–	–	4 600	4 600	27 255	30 906	41 044
<i>Information and Communication Infrastructure</i>	6 127	743	6 127	1 200	14 700	14 700	3 500	2 500	2 500
Infrastructure	475 831	295 822	468 134	427 979	551 643	551 643	524 592	512 639	589 335
Community Facilities	16 916	12 487	11 973	60 329	50 694	50 694	42 654	49 240	13 500
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	43 704	50 640	15 000
Heritage Assets	2 472	972	–	800	800	800	700	800	1 500
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	79 168
Housing	34 529	33 289	25 261	14 679	12 634	12 634	15 359	25 170	19 000
Other Assets	39 385	56 829	32 869	41 191	34 982	34 982	94 160	72 207	98 168
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	2 340	2 340	2 565	3 165	5 100
Furniture and Office Equipment	10 261	9 055	12 657	28 084	18 812	18 812	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	270 244	351 447	412 539	248 194	403 648	403 648	299 862	362 463	428 175

MBRR Table A9 – Asset Management (continued)

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									
CAPITAL EXPENDITURE									
<i>Roads Infrastructure</i>	134 897	206 724	179 149	67 193	164 126	164 126	116 119	114 834	124 700
<i>Storm water Infrastructure</i>	–	–	–	–	–	–	–	–	–
<i>Electrical Infrastructure</i>	66 789	89 428	158 221	79 744	82 744	82 744	81 137	110 532	155 675
<i>Water Supply Infrastructure</i>	43 916	49 191	64 896	80 710	83 413	83 413	69 547	79 533	103 000
<i>Sanitation Infrastructure</i>	–	–	–	–	52 858	52 858	16 767	41 053	31 500
Infrastructure	245 602	345 343	402 266	227 647	383 142	383 142	283 570	345 953	414 875
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	9 212	9 385	11 300
Community Assets	15 256	4 753	6 357	19 646	19 706	19 706	15 592	15 710	12 300
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
Transport Assets	–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets	549 485	353 027	231 153	276 853	355 003	355 003	331 518	348 698	437 062
<i>Roads Infrastructure</i>	402 125	194 691	99 169	43 229	128 356	128 356	67 657	35 251	13 500
<i>Electrical Infrastructure</i>	16 983	15 716	3 704	15 000	–	–	–	–	–
<i>Water Supply Infrastructure</i>	7 004	7 132	209	12 448	24 521	24 521	49 341	46 500	41 500
<i>Sanitation Infrastructure</i>	32 254	59 668	88 484	118 281	122 120	122 120	126 629	198 058	326 262
<i>Solid Waste Infrastructure</i>	–	–	153	23 682	982	982	2 800	3 100	3 500
Infrastructure	458 366	277 207	191 719	212 641	275 979	275 979	246 428	282 909	384 762
Community Facilities	44 619	42 679	20 496	43 276	44 370	44 370	30 240	30 438	20 300
Sport and Recreation Facilities	35 157	26 255	4 838	5 612	13 899	13 899	35 010	15 550	22 500
Community Assets	79 776	68 934	25 335	48 888	58 269	58 269	65 250	45 988	42 800
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	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	1 415 598	1 458 140	1 653 889

MBRR Table A9 – Asset Management (continued)

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
<i>Roads Infrastructure</i>	606 544	482 923	375 089	171 838	367 346	367 346	247 751	225 137	198 228
<i>Storm water Infrastructure</i>	35 206	46 401	31 331	30 378	47 105	47 105	39 179	32 591	38 629
<i>Electrical Infrastructure</i>	180 124	127 295	271 089	190 495	207 351	207 351	183 074	217 974	279 527
<i>Water Supply Infrastructure</i>	272 081	166 190	245 208	250 969	313 568	313 568	335 603	337 396	384 390
<i>Sanitation Infrastructure</i>	79 718	94 821	133 122	199 705	255 111	255 111	215 427	291 897	441 153
<i>Solid Waste Infrastructure</i>	–	–	153	23 682	5 582	5 582	30 055	34 006	44 544
<i>Information and Communication Infrastructure</i>	6 127	743	6 127	1 200	14 700	14 700	3 500	2 500	2 500
Infrastructure	1 179 799	918 372	1 062 119	868 267	1 210 763	1 210 763	1 054 589	1 141 500	1 388 972
Community Facilities	61 750	55 166	33 237	114 306	105 064	105 064	79 274	86 003	34 800
Sport and Recreation Facilities	50 465	31 008	10 427	15 138	24 186	24 186	45 272	26 335	35 300
Community Assets	112 216	86 174	43 664	129 444	129 250	129 250	124 546	112 338	70 100
Heritage Assets	4 168	1 834	–	2 400	2 400	2 400	2 100	2 400	5 500
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	85 668
Housing	34 529	33 289	25 261	14 679	12 634	12 634	15 359	25 170	19 000
Other Assets	58 207	63 741	50 668	55 415	54 137	54 137	112 950	90 807	104 668
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	2 340	2 340	2 565	3 165	5 100
Furniture and Office Equipment	10 261	9 055	12 657	28 084	18 812	18 812	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	1 415 598	1 458 140	1 653 889

MBR Table A9 – Asset Management (continued)

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									
ASSET REGISTER SUMMARY - PPE (WDV)	20 713 362	28 532 619	40 132 819	26 287 260	38 720 287	38 720 287	36 727 254	34 825 107	32 416 620
<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	11 778 971
<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	2 882 693	2 627 447	2 396 456
<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	31 960 174	30 140 474	27 968 274
Community Assets	1 478 381	2 014 801	2 147 691	3 255 784	1 957 736	1 957 736	1 764 637	1 585 395	1 282 434
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	69 812	80 999	88 499
Computer Equipment	(20)	1 194	878	7 846	1 744	1 744	3 012	4 679	8 403
Furniture and Office Equipment	98 184	66 645	61 607	46 237	46 452	46 452	34 854	16 601	(2 450)
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	434 600	492 850	541 850
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)	20 713 362	28 532 619	40 132 819	26 287 260	38 720 287	38 720 287	36 727 254	34 825 107	32 416 620
EXPENDITURE OTHER ITEMS	2 291 363	2 435 687	2 742 016	1 097 566	1 050 463	1 050 463	1 060 196	1 156 203	1 196 106
Depreciation	1 846 054	1 944 481	2 362 079	595 663	599 663	599 663	596 698	675 379	697 390
Repairs and Maintenance by Asset Class	445 308	491 206	379 938	501 903	450 800	450 800	463 498	480 824	498 715
<i>Roads Infrastructure</i>	107 002	100 887	46 425	117 582	68 582	68 582	71 119	73 466	75 817
<i>Storm water Infrastructure</i>	13 233	10 198	2 293	1 780	1 780	1 780	1 845	1 906	1 967
<i>Electrical Infrastructure</i>	41 929	64 010	34 748	23 713	39 453	39 453	40 913	42 263	43 615
<i>Water Supply Infrastructure</i>	3 313	(4 642)	(2 077)	1 962	1 962	1 962	2 035	2 102	2 169
<i>Sanitation Infrastructure</i>	33 915	46 462	37 765	41 985	41 485	41 485	43 020	44 440	45 862
<i>Solid Waste Infrastructure</i>	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
<i>Community Facilities</i>	9 168	4 452	3 051	3 873	3 873	3 873	4 016	4 149	4 282
<i>Sport and Recreation Facilities</i>	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	—	—	—	—	—	—	—	—
<i>Non-revenue Generating</i>	15	19	540	2 116	2 116	2 116	11 000	13 394	16 328
Investment properties	15	19	540	2 116	2 116	2 116	11 000	13 394	16 328
<i>Operational Buildings</i>	33 394	24 909	12 960	25 795	24 010	24 010	24 899	25 721	26 544
Other Assets	33 394	24 909	12 960	25 795	24 010	24 010	24 899	25 721	26 544
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
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
TOTAL EXPENDITURE OTHER ITEMS	2 291 363	2 435 687	2 742 016	1 097 566	1 050 463	1 050 463	1 060 196	1 156 203	1 196 106
Renewal and upgrading of Existing Assets as % of total capex	57,5%	63,5%	52,3%	45,3%	49,0%	49,0%	44,6%	48,8%	52,3%
Renewal and upgrading of Existing Assets as % of deprecn	44,4%	36,2%	27,3%	88,1%	126,5%	126,5%	105,8%	105,3%	124,1%
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%	4,2%

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

Description	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									
<u>Water:</u>									
Piped water inside dwelling	–	–	121 878	123 050	123 050	123 050	122 278	122 678	122 718
Using public tap (at least min.service level)	–	–	144 486	142 524	142 524	142 524	145 510	146 510	147 374
<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)	–	–	144 486	–	–	–	–	–	–
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
<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	–	–	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	–	–	–
<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

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

Description	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
<u>Refuse:</u>									
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
<u>Households receiving Free Basic Service</u>									
Water (6 kilolitres per household per month)	-	-	-	50 321	50 321	50 321	247 953	247 953	247 953
Sanitation (free minimum level service)	-	-	-	42 576	42 576	42 576	222 033	222 033	222 033
Electricity/other energy (50kwh per household per month)	-	-	-	71 194	71 194	71 194	36 019	36 019	36 019
Refuse (removed at least once a week)	-	-	-	43 928	43 928	43 928	554 086	554 086	554 086
Informal Settlements	-	-	-	181	181	181	797	773	764
<u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u>									
Water (6 kilolitres per indigent household per month)	(235 622)	(242 624)	(298 496)	(268 729)	(268 729)	(268 729)	(276 491)	(291 114)	(300 720)
Sanitation (free sanitation service to indigent households)	(83 918)	(63 848)	(76 547)	(114 120)	(114 120)	(114 120)	(61 491)	(119 484)	(123 427)
Electricity/other energy (50kwh per indigent household per month)	(32 467)	(48 360)	(50 912)	(123 690)	(123 690)	(123 690)	(36 503)	(137 419)	(149 554)
Refuse (removed once a week for indigent households)	(149 818)	(110 124)	(130 757)	(193 393)	(193 393)	(193 393)	(102 385)	(202 482)	(209 164)
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>	-	-	-	347 435	347 435	347 435	378 704	376 805	388 098
Total cost of FBS provided	(501 825)	(464 955)	(556 712)	(352 497)	(352 497)	(352 497)	(98 166)	(373 694)	(394 767)
<u>Highest level of free service provided per household</u>									
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)	-	-	-	124	124	124	-	-	-
Sanitation (Rand per household per month)	-	-	-	50	50	50	-	-	-
Electricity (kwh per household per month)	-	-	-	170	170	170	170	170	170
Refuse (average litres per week)	170	170	170	170	170	170	170	170	170
<u>Revenue cost of subsidised services provided (R'000)</u>									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA	(144 333)	(209 496)	(254 121)	(296 356)	(296 356)	(296 356)	(194 004)	(303 192)	(303 192)
Municipal Housing - rental rebates	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	-	-	-	-	-	-	-	-	-
Other	-	-	-	55	55	55	-	-	-
Total revenue cost of subsidised services provided	(144 333)	(209 496)	(254 121)	(296 301)	(296 301)	(296 301)	(194 004)	(303 192)	(303 192)

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 term of Section 34 of the Municipal Systems Act.

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

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

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

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

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

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

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

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

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

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

Table 28: Key activities in the compilation of the 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
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

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
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: 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	14 November 2025
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	24 November to 9 December 2025

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
	- 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	
13.	BCM 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		
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 - Align IDP, Budget, Risk and performance indicators	February – March 2026

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
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: Consider and recommend the draft IDP, MTREF Budget and SDBIP	19 March 2026
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

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
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

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 will be awarded an opportunity to peruse the documentation at the municipal libraries and key offices of the Metro. Stakeholders will be invited to submit their inputs via an e-mail address which was created for easy submission of comments, objections and proposals on the draft Revised IDP and Budget. Council will then consider all public inputs in the compilation of the final 2026/2027 Revised IDP, BEPP: BCMM Catalytic Land Development Programmes and MTREF Budget documents.

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

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

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	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
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

BCMM Strategic Outcomes	12 National Outcomes	Provincial Development Plan (EC Vision 2030)	National Development Plan	Sustainable Development Goals	National 10 Point Plan
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

Strategic Objective	MTDP Service Outcome	IUDF	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 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	3 662 162	3 963 650	4 299 201
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	373 646	386 526	393 002
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	2 562 689	2 624 740	2 671 193
A WELL GOVERNED CITY	Promote Sound financial and administrative capabilities	B	3 387 974	3 895 403	4 056 680	4 134 877	4 129 877	4 129 877	4 054 209	4 131 971	4 271 300
Allocations to other priorities											
Total Revenue (excluding capital transfers and contributions)			8 052 720	9 353 423	10 301 759	10 953 569	10 923 507	10 923 507	11 485 611	11 970 854	12 524 046

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

Strategic Objective	MTDP Service Outcome	IUDF	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	13 459	34 454	31 774	697 012	747 272	747 272	488 093	497 409	502 704
A CONNECTED CITY	To maintain a world class logistics network	A	263 453	296 850	260 913	4 949 668	4 794 317	4 794 317	5 272 995	5 628 070	6 009 377
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	147 701	108 625	127 434	1 084 579	1 131 384	1 131 384	582 548	552 811	639 870
A SPATIALLY INTEGRATED /TRANSFORMED CITY	To develop and maintain world class infrastructure and utilities	B	157 969	287 740	189 883	2 122 788	2 015 489	2 015 489	2 215 965	2 269 561	2 292 868
A WELL GOVERNED CITY	Promote Sound financial and administrative capabilities	B	8 412 024	9 734 874	10 980 562	2 097 554	2 233 077	2 233 077	2 923 915	3 021 008	3 077 458
Allocations to other priorities											
Total Expenditure			8 994 605	10 462 543	11 590 566	10 951 601	10 921 539	10 921 539	11 483 515	11 968 860	12 522 278

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

Strategic Objective	MTDP Service Outcome	IUDF	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	115 212
A CONNECTED CITY	To maintain a world class logistics network	A	713 280	497 981	616 743	374 814	617 819	617 819	446 913	434 047	490 885
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	159 412	119 973	107 200
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	545 748	682 716	826 043
A WELL GOVERNED CITY	Promote Sound financail and administrative capabilities	B	315 836	222 604	197 400	139 685	227 873	227 873	186 322	131 163	114 549
Allocations to other priorities											
Total Capital Expenditure			1 462 280	1 185 240	1 300 894	1 159 709	1 549 220	1 549 220	1 415 598	1 458 140	1 653 889

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

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

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

Table 34: MBRR Table SA7 - Measurable performance objectives

Description	Unit of measurement	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
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	73 694	78 256	82 818
Electricity	Households				11 380	11 380	11 380	11 380	12 084	12 788
Informal Settlements (R000)	Rand Value				6219 644	6219 644	6219 644	6779 412		
Other (R000)	Rand Value									
Waste Water Management										
Sewerage										
Chemical Toilet	Households			3 544	3 544	3 544	3 544	3 544	3 544	3 544
Flush Toilet (Connected To Sewerage)	Households			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	49 042
Sanitation	Households				43 928	43 928	43 928	43 928	45 861	47 794
Informal Settlements (R000)	Rand Value				59791 372	59791 372	59791 372	65172 595		
Upgrading - Receiving Sanitation	Households									
No Toilet Provisions	Households									
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	59 729
Water	Households				82 828	82 828	82 828	82 828	88 245	93 662
Informal Settlements (R000)	Rand Value				80360 281	80360 281	80360 281	87592 706		
No Water Supply	Households			2 888	2 864	2 864	2 864	1 864	864	864
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	43 928	45 861	47 794
Removal	Households				42 824	42 824	42 824	43 236	45 138	47 040
Informal Settlements (R000)	Rand Value				201063 274	201063 274	201063 274	219158 969		
No Rubbish Disposal	Households				7 154	7 154	7 154	7 154	7 154	7 154
Other Rubbish Disposal	Households				3 130	3 130	3 130	3 130	3 130	3 130
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

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%	0,3%	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%	0,3%	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	1,6	1,7	1,8
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	1,6	1,7	1,8
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%	108,6%	106,5%	106,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		122,0%	103,3%	106,7%	105,7%	106,5%	106,5%	108,6%	106,5%	106,0%	106,4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	109,2%	105,6%	32,8%	25,0%	30,9%	30,9%	4,8%	29,9%	29,0%	28,1%
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%	-12,2%	195,6%	173,6%	153,3%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical				128 258	128 258	128 258	—	128 258	128 258	
	Total Volume Losses (kW) non technical	0	0	0	338 134	338 134	338 134	—	338 134	338 134	0
	Total Cost of Losses (Rand '000)	0	0	0	709 000	709 000	709 000	—	794	794	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	—	—	—							—
Water Volumes :System input		19,21%	20,4%	32,2%	27,5%	27,5%	27,5%	27,5%	27,5%	27,5%	27,5%
	Bulk Purchase	0	0	0	26 025	26 025	26 025	—	27 236	27 236	27 236
	Water treatment works	0	0	0	41 513	41 513	41 513	—	45 265	45 265	45 265
	Natural sources	0	0	0	—	—	—	—	—	—	—
Water Distribution Losses (2)	Total Volume Losses (kℓ)	—	—	—	23 638	23 638	23 638	—	25 375	25 375	25 375
	Total Cost of Losses (Rand '000)				149	149	149	—	162	162	162
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0							
		—	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%	27,4%	27,5%	27,4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32,9%	29,2%	27,2%	27,5%	27,3%	27,3%	40,6%	28,1%	28,2%	28,2%
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%	5,6%	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	120,1	28,4	42,4	42,1	44,1
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%	43,9%	41,7%	39,7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5,1	3,1	5,6	0,9	1,2	0,8	3,1	0,8	—	—

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 1,6:1 and is projected to slightly increase to 1,8:1 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.

The current collection rate of 70.83% as at 28 February 2026 has declined compared to the projected collection rate of 76%.

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 March 2026, with approximately three months 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 three months remaining before the 30 June 2026 deadline, the overall status of the Trading Services Reform Programme requires urgent attention from Council. All Year 0 Council commitment resolutions have been completed. 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	Apr 2026	30 Jun 2026
M2	SPoMA Appointment	Behind Schedule	May 2026	30 Jun 2026
M3	Organisational Structure	At Risk	May 2026	30 Jun 2026
M4	Delegations	At Risk	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	Behind Schedule	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	May 2026	30 Jun 2026

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

Overall Assessment: Two commitments (M2, M6) are Behind Schedule, three (M3, M4, M8) are At Risk, and three (M1, M5, M7) remain On Track. SPoMA appointment (M2) pose a cascading risk to meeting the June 2026 deadline and continued access to the incentive grant.

Council is advised that immediate intervention is required, particularly in respect of the SPoMA recruitment process (M2) where approval of the Macro Structure is required before the position can be advertised.

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	Apr 2026
3	Council approval of Service Compact	Evidence of Council approval	In Progress	Apr 2026

Progress to Date:

Development of the Service Compact for both W&S and E&E trading services is in progress, with the target for Council approval set for April 2026. Draft Service Compacts have been developed with National Treasury guidance, submitted for comment and stakeholder engagements are ongoing.

Key Issues and Risks:

Any delay in tabling the item for Council approval will require special intervention to obtain approval.

Required Actions:

1. Finalise the draft Service Compacts for both W&S and E&E.
2. Complete remaining stakeholder engagements within March 2026.
3. Table the Service Compact for Council approval at the April 2026 Council sitting.
4. Process any required policy amendments in parallel.
- 5.

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	In Progress	May 2026
3	New appointee in place	SPoMA appointee profile and qualifications	In Progress	May 2026
4	New appointee in place	SPoMA performance contract	Not Started	May 2026
5	New appointee in place	Letter of appointment	Not Started	Jun 2026

Progress to Date:

The Year 0 Council commitment was completed in June 2025. Draft SPoMA job specifications and the recruitment advertisement have been prepared for both the W&S and E&E Business Units. The macro-organisational structure — a prerequisite for placement of the advertisement — has been developed and consultation in progress. Subject to approval of the macro structure, the recruitment process can proceed to advertisement, shortlisting, interviews, and appointment. The performance contract and formal letter of appointment have not yet been developed.

Key Issues and Risks:

This commitment is at high risk of not being met, and the sequential nature of this commitment leaves very little margin for delay. The recruitment process alone typically requires 2–3 months, placing the June 2026 letter of appointment deadline at significant risk.

Required Actions:

1. Finalise SPoMA job descriptions by end of March 2026.
2. Initiate formal open recruitment process immediately.
3. Develop performance contract templates in parallel with recruitment.

Organisational Structure

Overall Status:	At Risk
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Council Commitment: *Approve a 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	Apr 2026
3	Council approves org structure as required	Evidence of approval by Council or City Manager	In Progress	May 2026

Progress to Date:

The draft organisational structure document is being prepared for Council submission, with the target for Council approval being April 2026.

Key Issues and Risks:

The organisational structure approval target of April 2026 is one month away, with the design still in progress.

Required Actions:

1. Complete stakeholder engagements within March 2026.
2. Finalise internal approval process and prepare the Council submission for organisational structure approval at the April 2026 Council sitting.

M4: Delegations

Overall Status:	At Risk
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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	Apr 2026
17	Delegations in place	Evidence of approval by Council delegation	Not Started	Apr 2026

Progress to Date:

A draft delegations document is in progress with a target of April 2026.

Key Issues and Risks:

The draft delegations document is currently under internal review. The complexity of disaggregating supply chain, HR, revenue, IT, fleet, and safety delegations from centralised municipal control poses significant design challenges that may not be resolved within the remaining timeframe. There may also be need to review and update the delegations post-June 2026.

Required Actions:

1. Complete the delegations document internal approval as a priority.
2. Prepare the Council approval submission in parallel.
3. Engage with affected departments on the delegation framework.

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	Mar 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:

The Business & Investment Plan development is in progress with a target for Council-approved BIP by March 2026. Multi-year financial models for both W&S and E&E have been developed and are undergoing validation. However, the formal Council approval process and the CSP advisory letter to the City Manager have not yet been initiated.

Key Issues and Risks:

The alignment of the MTREF budget with the draft Business & Investment Plan is still in progress and remains dependent on the finalisation and Council approval of the BIP. Identified funding gaps across certain reform and investment strategies may delay both finalisation and Council approval. The CSP advisory letter, targeted for June 2026, is contingent on completion of the full BIP approval and budget-alignment process.

Required Actions:

1. Table the BIP for Council approval at the March 2026 sitting.
2. Initiate the CSP advisory letter process in parallel.
3. Ensure alignment with the 2026/27 MTREF budget process (M6).

M6: Budget Support of Trading Service Business & Investment Plan

Overall Status:	Behind Schedule
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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:

Budget alignment activities remain dependent on the finalisation and Council approval of the Business & Investment Plan under M5.

Key Issues and Risks:

Due to municipal funding shortfalls, the MTREF budget may not align with the BIP, especially as losses in electricity and energy and performance improvement spending are unfunded for years 1–3. The municipality faces revenue pressure from high indigent ratios, electricity losses, and non-revenue water, which could hinder full budget support for Business & Investment Plans.

Required Actions:

1. Convene a dedicated budget workshop to begin aligning the MTREF with the draft BIP.
2. Prepare the City Manager's report framework in advance.
3. Engage LGBA on the advisory letter requirements.
4. Identify and secure additional funding sources (grants, loans, operational surpluses).

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
34	Separate TS AFS, flows and balances statement, and annual report	Annual Report	Not Started	Sep 2026

Progress to Date:

The target date is September 2026, which provides a longer runway than other commitments. Significant progress has been made to date including the preparation of draft interim financial statements for all three trading services based on the National Treasury specimen financial statements.

Key Issues and Risks:

While the September 2026 target date allows more time, accounting of all transactions at a ringfenced business unit level remain complex, requiring preparatory work to start well in advance. Establishing mSCOA-compliant accounts for each Business Unit is a prerequisite. The municipality will need to build capacity or secure external support to sustain separate AFS preparation annually.

Required Actions:

1. Commence the trial balance separation and cost allocation exercise immediately.
2. Begin populating the specimen AFS templates from the MFMA Circular of July 2024.
3. Identify capacity requirements for separate AFS preparation and secure necessary support.
4. Set interim milestones for June 2026 to ensure September deadline is achievable.

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
40	Effective change management and implementation support	CSP advisory letter to CM	In Progress	—

Progress to Date:

Development of the Change Management Plan is in progress, targeting approval by the City Manager and SPoMA by May 2026. The submission process for the CSP advisory letter to National Treasury has been initiated.

Key Issues and Risks:

The SPoMA appointment remains a critical dependency, as approval of the Change Management Plan requires joint sign-off by the City Manager and SPoMA.

Required Actions:

1. Confirm secondment requirements and finalise draft SLAs with service departments.
2. Design and resource targeted change management and implementation support interventions to support the reform programme and expanded capex delivery.

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 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 adopted the revised Property Rates Policy on 31 May 2025. No amendments have been made to the policy. This policy is attached as annexure H.

2.5.1.2 Supply Chain Management Policy

In terms of section 111 of the Municipal Finance and Management Act No. 56 of 2003 the municipality must adopt a Supply Chain Management Policy. Council adopted the revised Supply Chain Management Policy on 31 May 2025. No amendments have been made to the policy. This policy is attached as annexure I.

2.5.1.3 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.

2.5.1.4 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.

2.5.1.5 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.

2.5.1.6 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.

2.5.1.7 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.

2.5.1.8 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.

2.5.1.9 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.

2.5.1.10 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.

2.5.1.11 Cost Containment Policy

The objective of the Cost Containment Policy is to prescribe cost containment measures for the Metro in line with Municipal Cost Containment Regulations. The policy was adopted by Council on 31 May 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 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.

2.5.2.3 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

2.5.2.4 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 title of City Manager
Pg 30	18	Municipal Manager	City Manager	Correcting the title of City Manager
Pg 30	18	14 days	30 days	Extension of period

2.5.2.5 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% (28 February 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

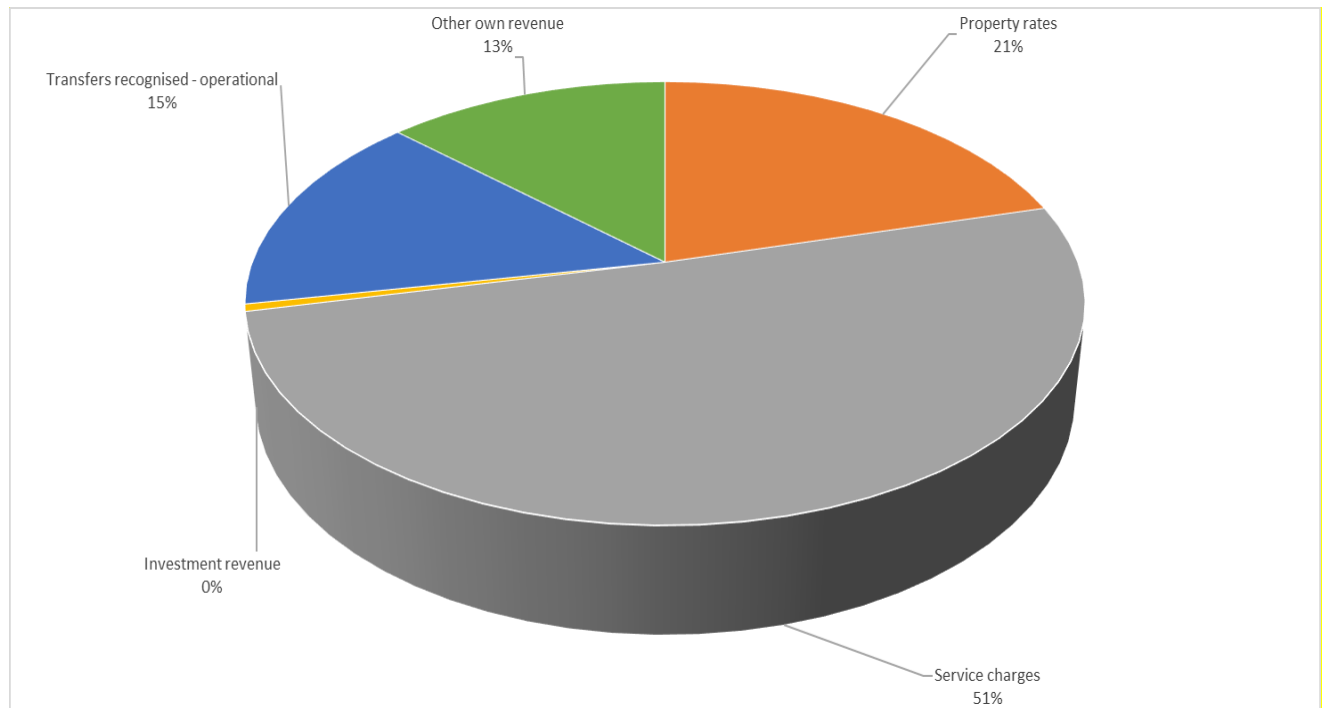
The following table is a breakdown of the operating revenue over the medium-term:

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

Description R thousands	2026/27 Medium Term Revenue & Expenditure Framework					
	Budget Year 2026/27	%	Budget Year +1 2027/28	%	Budget Year +2 2028/29	%
<u>Financial Performance</u>						
Property rates	2,382,109	21%	2,382,109	20%	2,458,336	20%
Service charges	5,824,662	51%	6,211,164	52%	6,625,188	53%
Investment revenue	60,460	1%	62,892	1%	65,388	1%
Transfers recognised - operational	1,723,351	15%	1,753,281	15%	1,752,745	14%
Other own revenue	1,495,028	13%	1,561,408	13%	1,622,388	13%
Total Revenue (excluding capital transfers and contributions)	11,485,611	100%	11,970,854	100%	12,524,046	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%	561 493 849
Sewerage	5.20%	4.80%	4.60%	4.40%	632 341 577
Electricity	15.81%	12.74%	5.36%	6.19%	3 197 096 496
Water	8.54%	9.80%	6.54%	6.54%	1 000 901 342
Fire Levy	4.90%	4.30%	4.60%	4.40%	798 042 000
Sundry Income	4.90%	4.30%	4.60%	4.40%	585 393 804

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

Table 40: MBRR Table SA15 – Detail Investment Information

Investment type	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									
Investments									
Bank Repurchase Agreements									
Deposits - Bank	546 334	578 420	450 382	635 293	677 356	677 356	722 060	746 610	770 501
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	770 501 385
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	770 501 385

Table 41: MBRR 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 ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	Yrs/Months												
Parent municipality													
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

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

Investments by Maturity	Period of investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	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													
Nedbank - 037881532939/000144	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	759	-	-	-	759
Nedbank - 037881532939/000145	Call Account	Call Account	Yes	Variable	6,55	0		Call Account	7 914	-	-	-	7 914
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 - 037881532939/000153	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 - 037881532939/000154	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 - 037881532939/000101	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 - 037881532939/000129	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

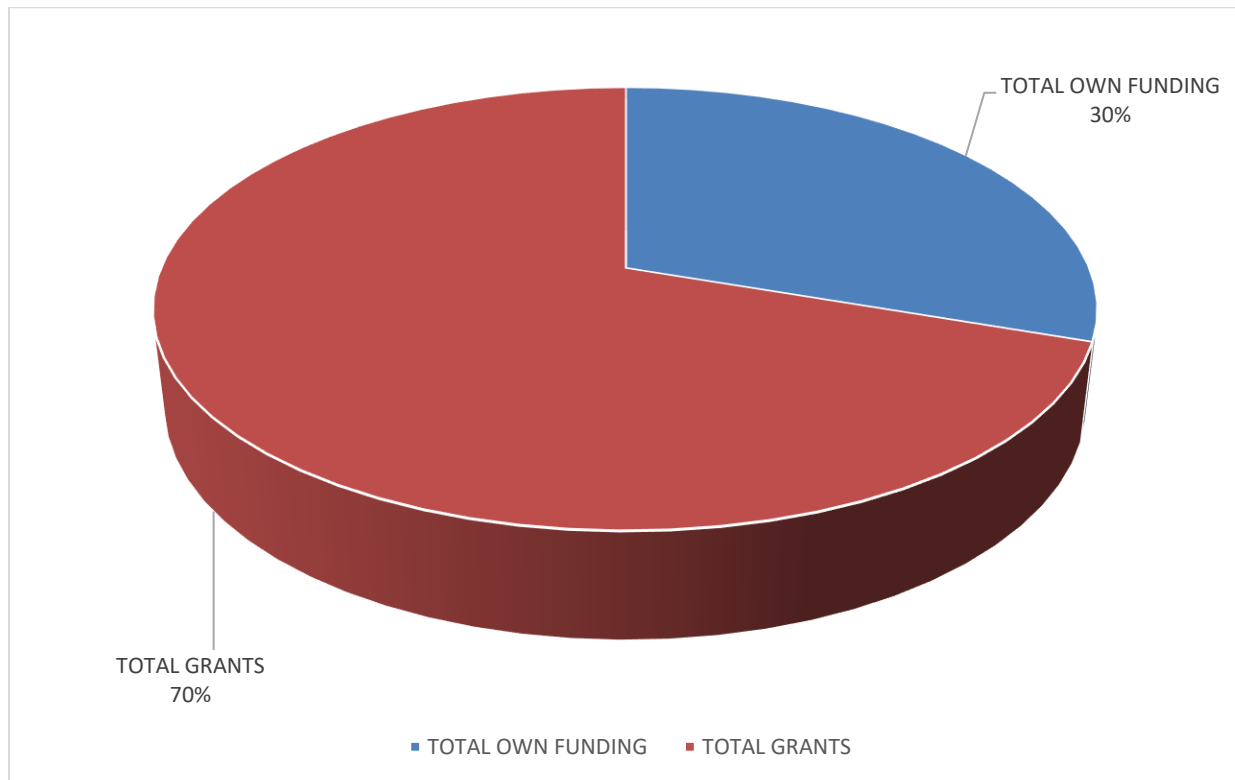
The following table is a breakdown of the funding composition of the 2026/2027 medium-term capital programme:

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

Vote Description 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
Capital expenditure - Vote									
Multi-year expenditure, to be appropriated									
Vote 01 - Directorate - Executive Support Services	934	228	679	2 500	2 500	2 500	2 500	2 500	2 500
Vote 02 - Directorate - Municipal Manager	221	151	9 120	3 750	25 850	25 850	11 800	500	500
Vote 03 - Directorate - Human Settlement	207 333	218 118	192 372	182 007	189 918	189 918	224 770	214 183	222 353
Vote 04 - Directorate - Chief Financial Officer	227 675	44 679	148 285	58 015	94 995	94 995	78 515	51 615	48 600
Vote 05 - Directorate - Corporate Services	10 216	4 845	12 289	10 900	28 123	28 123	20 150	17 700	15 700
Vote 06 - Directorate - Infrastructure Services	724 479	620 152	700 980	555 443	865 416	865 416	712 692	849 107	1 081 976
Vote 07 - Directorate - Spatial Planning And Development	91 858	84 011	71 344	54 435	61 615	61 615	66 564	50 959	17 600
Vote 08 - Directorate - Health / Public Safety & Emergency Services	16 833	13 228	12 538	52 500	51 005	51 005	44 336	15 000	43 000
Vote 10 - Directorate - Economic Development & Agencies	58 849	32 932	29 212	59 567	49 567	49 567	51 808	59 061	13 249
Vote 11 - Directorate - Solid Waste And Environmental Management	37 124	39 606	32 681	117 941	103 691	103 691	112 945	125 676	149 712
Vote 12 - Directorate - Sport Recreation & Community Development	50 424	52 215	20 841	62 651	76 539	76 539	89 518	71 838	58 700
Capital multi-year expenditure sub-total	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	1 415 598	1 458 140	1 653 889
Total Capital Expenditure - Vote	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	1 415 598	1 458 140	1 653 889
Capital Expenditure - Functional									
Governance and administration	265 933	59 940	194 194	91 138	167 741	167 741	123 787	91 988	67 300
Executive and council	1 155	379	9 799	6 250	26 850	26 850	14 300	3 000	3 000
Finance and administration	264 778	59 561	184 394	84 888	139 391	139 391	109 487	88 988	64 300
Internal audit	-	-	-	-	1 500	1 500	-	-	-
Community and public safety	295 202	292 531	238 611	312 504	341 319	341 319	374 836	318 406	345 053
Community and social services	22 466	27 695	7 567	45 915	51 265	51 265	39 818	20 370	42 000
Sport and recreation	48 091	32 782	21 937	36 582	48 371	48 371	82 612	64 753	61 700
Public safety	16 015	12 959	12 538	41 700	37 305	37 305	22 036	13 000	13 000
Housing	207 333	218 118	192 372	182 007	189 918	189 918	224 770	214 183	222 353
Health	1 297	978	4 197	6 300	14 461	14 461	5 600	6 100	6 000
Economic and environmental services	544 000	412 972	306 845	112 870	322 667	322 667	213 851	160 063	139 449
Planning and development	71 833	76 671	62 165	38 562	45 443	45 443	61 442	39 013	18 349
Road transport	472 168	336 301	244 680	74 309	277 225	277 225	152 410	121 051	121 100
Environmental protection									
Trading services	262 230	312 467	461 498	583 729	668 025	668 025	652 016	829 347	1 089 587
Energy sources	98 904	112 996	208 474	186 195	212 647	212 647	179 274	214 974	276 027
Water management	104 798	93 883	135 836	161 031	190 119	190 119	228 112	263 771	299 086
Waste water management	42 015	74 953	97 367	133 909	185 426	185 426	147 896	242 311	385 762
Waste management	16 513	30 635	19 820	102 594	79 834	79 834	96 733	108 291	128 712
Other	58 581	32 255	29 193	59 467	49 467	49 467	51 108	58 335	12 500
Total Capital Expenditure - Functional	1 425 946	1 110 164	1 230 341	1 159 709	1 549 220	1 549 220	1 415 598	1 458 140	1 653 889
Funded by:									
National Government	732 602	838 435	773 040	808 800	1 098 639	1 098 639	989 426	1 107 622	1 316 840
District Municipality	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	732 602	838 435	773 040	808 800	1 101 795	1 101 795	989 426	1 107 622	1 316 840
Internally generated funds	729 679	346 805	527 855	350 908	447 425	447 425	426 173	350 518	337 049
Total Capital Funding	1 462 280	1 185 240	1 300 894	1 159 709	1 549 220	1 549 220	1 415 598	1 458 140	1 653 889

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 R989 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

Borrowing - Categorised by type	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	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 R337 million in 2028/2029.

Table 44: MBRR Table SA 18 - 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	1 085	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

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

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
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	1 864 794	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	4 484 990	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	985 967	873 585	754 257
Transfers and Subsidies - Operational	1 154 816	1 268 383	1 418 257	1 741 520	1 710 437	1 710 437	1 715 290	1 712 299	1 710 432
Transfers and Subsidies - Capital	752 565	852 001	901 199	808 685	904 925	904 925	958 126	1 107 507	1 324 740
Interest	52 353	66 783	132 108	257 153	285 133	285 133	259 901	262 333	274 801
Suppliers and employees	(6 667 396)	(7 350 539)	(8 085 631)	(8 599 507)	(8 294 047)	(8 294 047)	(8 650 373)	(9 075 334)	(9 459 206)
Finance charges	(16 581)	(12 107)	(9 577)	(6 551)	(21 551)	(21 551)	(44 672)	(43 289)	(42 310)
Transfers and Subsidies	(127 370)	(124 911)	(85 253)	(86 389)	(96 189)	(96 189)	(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	1 469 467	1 495 083	1 693 387
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	2	116	16 586	–	–	–	–	–	–
Capital assets	(1 425 946)	(1 110 164)	(1 230 341)	(1 159 709)	(1 549 220)	(1 549 220)	(1 415 598)	(1 458 140)	(1 653 889)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1 425 944)	(1 110 048)	(1 213 755)	(1 159 709)	(1 549 220)	(1 549 220)	(1 411 562)	(1 453 971)	(1 649 586)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
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	3 434 567	2 275 385	4 569 850	14 272	56 244	56 244	40 582	36 202	38 107
Cash/cash equivalents at the year begin:	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:	4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	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 R2.42 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

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 and investments available									
Cash/cash equivalents at the year end	4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	842 767	878 969	917 076
Other current investments > 90 days	-	-	-	-	-	-	-	-	-
Non current Investments	-	-	-	-	-	-	-	-	-
Cash and investments available:	4 132 024	2 955 360	5 290 837	871 066	787 272	787 272	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	52 650	52 650	52 650
Unspent borrowing	-	-	-	33 878	33 878	33 878	25 462	16 086	-
Statutory requirements	-	-	-	-	-	-	-	-	-
Other working capital requirements	(325 656)	(125 928)	2 574 702	(142 832)	271 124	271 124	(2 071 830)	(2 299 282)	(2 529 421)
Other provisions	328 988	384 931	407 273	384 931	408 259	408 259	412 321	416 383	420 445
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments									
Total Application of cash and investments:	258 510	548 604	3 148 204	565 578	765 911	765 911	(1 581 397)	(1 814 163)	(2 056 326)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	3 873 513	2 406 756	2 142 633	305 488	21 361	21 361	2 424 164	2 693 132	2 973 402
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	3 873 513	2 406 756	2 142 633	305 488	21 361	21 361	2 424 164	2 693 132	2 973 402

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

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	3 176 098	842 767	878 969	917 076
Cash + investments at the yr end less applications - R'000	18(1)b	2	3 873 513	2 406 756	2 142 633	305 488	21 361	21 361	2 966 852	2 424 164	2 693 132	2 973 402
Cash year end/monthly employee/supplier payments	18(1)b	3	5,1	3,1	5,6	0,9	1,2	0,8	3,1	0,8	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(193 080)	397 618	(534 313)	(683 617)	(390 622)	(390 622)	435 026	(733 527)	(653 306)	(540 033)
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	10,3%	4,9%	1,8%	(6,7%)	(6,0%)	(39,2%)	1,1%	(1,3%)	(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%	60,0%	85,8%	85,0%	84,2%
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%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								210,7%	209,1%	198,7%
Current consumer debtors % change - inc/(decr)	18(1)a	11	N.A.	15,8%	6,6%	1,5%	0,3%	0,0%	(105,0%)	(2197,4%)	3,8%	3,8%
Long term receivables % change - inc/(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%	21,2%	24,9%	25,9%
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	11 485 611	11 970 854	12 524 046
Total Operating Expenditure			8 994 605	10 462 543	11 590 566	10 951 601	10 921 539	10 921 539	7 948 966	11 483 515	11 968 860	12 522 278
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			3 873 513	2 406 756	2 142 633	305 488	21 361	21 361	2 966 852	2 424 164	2 693 132	2 973 402
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 12.89 billion (2027/2028: R13.42 billion and 2028/2029 to be R14.17 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% (28 February 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 4.8% 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

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									
EXPENDITURE									
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	—	—
Public Transport Network Grant	—	—	—	—	—	—	—	—	—
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 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	73 315	289 500	239 500	239 500	188 889	172 389	171 500
Total Monetary Allocations	-	91 712	73 315	289 500	239 500	239 500	188 889	172 389	171 500
Total 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	61 755 898	60 492 300	61 808 053
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 expenditure of Transfers and Grants	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	—	—	—	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 Monetary Allocations	732 602	838 435	773 040	808 800	1 098 639	1 098 639	989 426	1 107 622	1 316 840
Total National Government	732 602	838 435	773 040	808 800	1 098 639	1 098 639	989 426	1 107 622	1 316 840
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	989 426	1 107 622	1 316 840
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	1 925 417	2 221 311	2 256 847	2 609 924	2 872 857	2 871 922	2 712 777	2 860 903	3 069 585

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

[illegible]

2.9 COUNCILLOR AND EMPLOYEE BENEFITS

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

Summary of Employee and Councillor remuneration 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
	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
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									
Medical 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	2	2	2	2
Group Life Insurance	86	88	141	86	86	171	171	178	186
Medical	361	427	563	434	434	653	653	663	713
Pension	2 122	2 231	3 139	2 577	2 577	3 619	3 619	3 782	3 950
Unemployment Insurance	21	21	25	27	27	27	27	28	29
Total Social Contributions	2 592	2 769	3 869	3 124	3 124	4 471	4 471	4 672	4 880
Costs Capitalised to PPE									
Sub Total - Senior Managers of Municipality	19 883	20 721	29 412	30 467	36 178	37 525	33 905	35 431	37 007
% increase		4.2%	41.9%	3.6%	18.7%	3.7%	(9.6%)	4.5%	4.4%
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	38 976	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	116 720	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	-	-	-	-	-	-
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	169	325	275	-	-	-	-	-	-
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	2 385 356	2 493 907	2 604 885
Social Contributions									
Bargaining Council	683	(32 228)	(20 980)	800	800	73 926	77 290	80 729	81 834
Group Life Insurance	9 731	9 919	10 661	8 237	8 237	8 237	84 096	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	256 251	267 911	279 833
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	693 504	725 059	757 324
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	3 078 860	3 218 965	3 362 209
% increase		3.1%	2.8%	7.4%	(1.3%)	-	8.7%	4.6%	4.3%
Total Parent Municipality	2 605 791	2 687 654	2 770 610	2 981 366	2 949 101	2 950 448	3 198 218	3 343 737	3 492 533

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

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
Board Members of Entities									
Salaries and Allowances									
Basic Salary	-	1 975	1 509	632	632	632	2 000 000,00	2 090 000,00	2 183 005,00
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
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									
Cellular and Telephone	-	-	33	-	-	-	-	-	-
Travel or Motor Vehicle	-	-	50	-	-	-	-	-	-
Total Allowance	-	-	83	-	-	-	-	-	-
Total Salaries and Allowances	13 427	6 262	7 419	10 934	10 934	10 934	8 900	9 301	9 714
Social Contributions									
Medical							1 080	1 129	1 179
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
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
Housing Benefits	48	12	-	48	48	48	50	52	55
Travel or Motor Vehicle	60	170	10	60	60	60	70	73	76
Total Allowance	108	182	10	108	108	108	120	125	131
Total Salaries and Allowances	27 383	35 041	16 682	17 654	17 654	17 654	19 202	20 423	20 884
Social Contributions									
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	2 982 716	3 232 160	3 379 563	3 529 506
% increase		3,2%	2,4%	7,7%	(1,1%)	0,0%	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	2 901 138	3 146 708	3 290 222	3 436 190

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

Disclosure of Salaries, Allowances & Benefits 1.	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum			1.				2.
Councillors							
Speaker		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	-	51 988 988	7 703 253	25 760 616			85 452 857
Senior Managers of the Municipality							
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	-	20 104 220	4 471 186	8 893 619	436 025		33 905 050
A Heading for Each Entity							
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	-	8 600 000	1 350 000	-	300 000		10 250 000
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	-	80 693 208	13 524 439	34 654 235	736 025		129 607 907

Table 52: MBRR Table SA24 – summary of personnel numbers

Summary of Personnel Numbers Number	2024/25			Current Year 2025/26			Budget Year 2026/27		
	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									
Municipal employees									
Municipal Manager and Senior Managers	10	8	–	10	–	8	11	10	–
Other Managers	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	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	7 032	6 175	124	7 187	6 514	128	7 485	5 783	100
Finance personnel headcount	743	643	–	735	642	–	706	706	–
Human Resources personnel headcount	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)

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
R thousand															
Revenue															
Exchange Revenue															
Service charges - Electricity	245 934	351 335	210 801	245 934	245 934	245 934	245 934	245 934	245 934	281 068	562 135	386 468	3 513 346	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	535 956	5 464	22 042	22 042	22 042	469 644	38 619	22 042	337 021	38 619	121 509	88 353	1 723 351	1 752 281	1 752 745
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)	1 223 273	971 647	616 824	709 941	710 684	1 159 613	728 572	710 604	1 024 969	819 749	1 655 418	1 154 317	11 485 611	11 970 854	12 524 046
Expenditure															
Employee related costs	262 217	262 217	262 217	262 217	262 217	262 244	262 217	262 244	262 217	262 217	262 217	262 210	3 146 708	3 290 222	3 436 190
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	25 534	25 643	25 315	26 081	25 206	24 987	26 190	25 315	25 862	25 425	25 862	25 423	306 845	316 971	327 114
Debt impairment	158 678	158 678	158 678	158 678	158 678	158 678	158 678	158 678	158 678	158 678	158 678	158 678	1 904 134	1 906 068	1 921 059
Depreciation, amortisation and impairment	49 725	49 725	49 725	49 725	49 725	49 725	49 725	49 725	49 725	49 725	49 725	49 725	596 698	675 379	697 390
Interest, Dividends and Rent on Land	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	44 672	43 289	42 310
Contracted services	69 315	92 657	97 325	92 657	92 657	92 657	73 983	87 988	92 657	78 652	176 686	139 336	1 186 567	1 113 495	1 146 478
Transfers and subsidies	12 130	8 002	8 002	9 034	9 292	9 034	10 582	9 034	13 162	8 002	10 066	9 292	115 637	118 425	103 791
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	53 139	55 322	54 594	52 411	53 139	52 411	53 139	52 775	52 411	52 411	51 684	51 314	634 752	654 990	669 317
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	930 087	951 592	955 205	950 151	950 262	949 084	933 863	945 108	954 061	934 458	1 034 320	995 324	11 483 515	11 968 860	12 522 278
Surplus/(Deficit)	293 186	20 055	(338 381)	(240 211)	(239 577)	210 529	(205 291)	(234 504)	70 908	(114 709)	621 098	158 993	2 095	1 994	1 769
Transfers and subsidies - capital (monetary allocations)	57 189	61 937	71 432	80 928	76 180	85 676	104 667	57 189	66 684	57 189	137 902	133 154	990 126	1 108 348	1 317 589
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	350 375	81 992	(266 949)	(159 283)	(163 397)	296 204	(100 624)	(177 315)	137 593	(57 520)	759 000	292 147	992 221	1 110 343	1 319 358
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	350 375	81 992	(266 949)	(159 283)	(163 397)	296 204	(100 624)	(177 315)	137 593	(57 520)	759 000	292 147	992 221	1 110 343	1 319 358
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	350 375	81 992	(266 949)	(159 283)	(163 397)	296 204	(100 624)	(177 315)	137 593	(57 520)	759 000	292 147	992 221	1 110 343	1 319 358
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	350 375	81 992	(266 949)	(159 283)	(163 397)	296 204	(100 624)	(177 315)	137 593	(57 520)	759 000	292 147	992 221	1 110 343	1 319 358

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

Description R thousand	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 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	71 342	8 984	15 483	19 970	17 727	76 722	33 202	8 756	51 600	10 776	59 007	52 720	426 288	399 205	406 490
Vote 04 - Directorate - Chief Financial Officer	426 613	343 058	216 698	249 759	249 848	404 136	255 733	249 848	358 207	288 528	582 532	405 544	4 030 502	4 115 401	4 255 585
Vote 05 - Directorate - Corporate Services	3 011	53	128	137	146	2 675	257	146	1 904	239	872	615	10 182	10 711	10 741
Vote 06 - Directorate - Infrastructure Services	598 346	580 292	381 637	435 560	434 533	583 861	447 017	429 982	535 473	486 957	947 882	677 300	6 538 840	7 036 630	7 655 624
Vote 07 - Directorate - Spatial Planning And Development	4 048	4 443	4 167	5 163	4 854	6 323	7 231	3 200	4 506	3 543	12 621	10 749	70 848	73 076	50 527
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	254 400
Vote 10 - Directorate - Economic Development & Agencies	19 223	7 995	8 148	9 395	9 411	21 642	12 981	7 839	15 695	8 285	25 119	20 408	166 141	175 949	138 590
Vote 11 - Directorate - Solid Waste And Environmental Management	114 879	67 743	46 780	53 245	52 959	108 461	56 712	51 813	91 039	59 740	121 925	88 106	913 400	953 744	989 063
Vote 12 - Directorate - Sport, Recreation & Community Development	9 809	4 676	4 422	5 273	4 981	10 813	6 949	3 802	8 074	4 254	12 352	10 357	85 760	86 314	76 280
Total Revenue by Vote	1 280 462	1 033 584	688 256	790 869	786 865	1 245 289	833 239	767 793	1 091 653	876 938	1 793 320	1 287 471	12 475 736	13 079 202	13 841 635
Expenditure by Vote to be appropriated															
Vote 01 - Directorate - Executive Support Services	42 402	40 292	40 298	40 847	40 963	40 816	41 610	40 809	43 049	40 224	41 707	41 136	494 152	508 430	529 023
Vote 02 - Directorate - Municipal Manager	23 640	24 574	24 536	24 015	24 153	24 013	23 744	23 981	24 015	23 705	25 726	24 832	290 933	296 841	302 594
Vote 03 - Directorate - Human Settlement	14 700	21 320	22 643	21 321	21 319	21 318	16 026	19 995	21 320	17 348	45 150	34 558	277 018	264 479	266 722
Vote 04 - Directorate - Chief Financial Officer	126 677	127 534	127 648	127 414	127 431	127 396	126 840	127 265	127 410	126 947	130 114	128 872	1 531 548	1 545 594	1 575 612
Vote 05 - Directorate - Corporate Services	32 220	32 790	32 843	32 642	32 676	32 638	32 314	32 567	32 642	32 365	34 253	33 498	393 448	410 074	425 326
Vote 06 - Directorate - Infrastructure Services	561 174	572 536	574 063	571 139	571 216	570 750	563 439	569 029	571 061	564 811	607 242	590 636	6 887 097	7 280 055	7 669 374
Vote 07 - Directorate - Spatial Planning And Development	36 876	38 112	38 248	38 142	37 956	37 886	37 261	37 741	38 091	37 295	42 234	40 272	460 113	488 978	509 341
Vote 08 - Directorate - Health / Public Safety & Emergency Services	12 162	12 587	12 623	12 613	12 520	12 489	12 315	12 450	12 588	12 302	14 003	13 318	151 972	158 605	165 091
Vote 10 - Directorate - Economic Development & Agencies	24 835	24 526	24 678	24 595	24 810	24 610	24 381	24 406	26 513	23 329	29 696	27 147	303 527	311 672	288 009
Vote 11 - Directorate - Solid Waste And Environmental Management	43 899	45 213	45 421	45 280	45 145	45 112	44 259	44 903	45 246	44 401	49 914	47 770	546 563	552 322	604 066
Vote 12 - Directorate - Sport, Recreation & Community Development	11 502	12 109	12 201	12 144	12 073	12 055	11 675	11 962	12 127	11 732	14 279	13 284	147 144	151 809	187 119
Total Expenditure by Vote	930 087	951 592	955 205	950 151	950 262	949 084	933 863	945 108	954 061	934 458	1 034 320	995 324	11 483 515	11 968 860	12 522 278
Surplus/(Deficit) before assoc.	350 375	81 992	(266 949)	(159 283)	(163 397)	296 204	(100 624)	(177 315)	137 593	(57 520)	759 000	292 147	992 221	1 110 343	1 319 358
Surplus/(Deficit)	350 375	81 992	(266 949)	(159 283)	(163 397)	296 204	(100 624)	(177 315)	137 593	(57 520)	759 000	292 147	992 221	1 110 343	1 319 358

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

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 - Functional															
<i>Governance and administration</i>	434 003	344 576	218 020	251 330	251 371	411 129	257 824	251 138	363 356	290 138	587 298	409 162	4 069 345	4 156 794	4 284 372
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	430 821	344 576	217 920	251 231	251 272	408 344	257 625	251 039	361 367	289 939	586 602	408 665	4 059 399	4 151 538	4 280 037
Internal audit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>	111 329	30 228	30 916	37 931	35 385	115 878	53 782	25 035	83 109	29 619	102 722	85 237	741 170	713 311	740 971
Community and social services	7 388	1 660	1 531	1 849	1 754	7 181	2 517	1 376	5 250	1 698	5 305	4 181	41 688	41 813	39 067
Sport and recreation	2 588	3 240	3 206	3 842	3 594	4 100	5 100	2 594	3 091	2 726	8 087	7 154	49 323	49 333	40 968
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	254 400
Housing	71 342	8 984	15 483	19 970	17 727	76 722	33 202	8 756	51 600	10 776	59 007	52 720	426 288	399 205	406 490
Health	2	4	2	3	3	3	3	3	3	3	9	6	43	45	46
<i>Economic and environmental services</i>	19 721	7 925	9 621	11 654	10 797	23 938	17 017	6 867	16 674	7 477	27 586	24 812	184 088	151 251	141 161
Planning and development	17 749	5 281	5 769	6 524	6 272	18 114	8 684	4 851	13 426	5 461	14 481	12 514	119 126	118 973	112 260
Road transport	1 971	2 644	3 853	5 129	4 525	5 824	8 332	2 016	3 248	2 017	13 105	12 297	64 962	32 277	28 901
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>	711 084	645 163	424 247	483 255	482 596	686 026	494 726	479 609	622 994	544 508	1 055 653	752 124	7 381 985	7 953 220	8 611 985
Energy sources	305 775	363 754	228 005	262 553	262 528	300 931	264 609	262 168	289 089	297 881	582 119	407 176	3 826 588	4 163 301	4 559 831
Water management	192 280	134 480	94 603	105 910	105 668	182 513	110 018	104 665	158 868	118 289	223 232	163 272	1 693 798	1 797 617	1 870 100
Waste water management	98 320	79 414	55 176	61 967	61 812	94 592	64 058	61 133	84 267	68 771	129 426	94 555	953 492	1 043 434	1 196 792
Waste management	114 709	67 515	46 462	52 825	52 588	107 990	56 041	51 643	90 769	59 568	120 876	87 121	908 106	948 867	985 262
<i>Other</i>	4 325	5 692	5 452	6 699	6 715	8 318	9 891	5 143	5 520	5 195	20 061	16 137	99 148	104 627	63 146
Total Revenue - Functional	1 280 462	1 033 584	688 256	790 869	786 865	1 245 289	833 239	767 793	1 091 653	876 938	1 793 320	1 287 471	12 475 736	13 079 202	13 841 635
Expenditure - Functional															
<i>Governance and administration</i>	239 270	241 140	241 413	240 741	240 881	240 404	239 290	239 995	242 881	238 049	252 582	246 721	2 903 366	2 970 300	3 042 661
Executive and council	49 277	47 680	47 788	48 235	48 350	48 203	48 588	48 094	50 436	47 304	50 937	49 547	584 438	596 283	614 156
Finance and administration	187 400	190 867	191 033	189 912	189 938	189 608	188 108	189 308	189 851	188 152	199 049	194 580	2 287 806	2 341 546	2 394 660
Internal audit	2 593	2 593	2 593	2 594	2 593	2 593	2 593	2 593	2 594	2 593	2 596	2 594	31 122	32 471	33 845
<i>Community and public safety</i>	45 971	53 925	55 428	53 998	53 809	53 755	47 699	52 248	53 949	49 105	82 423	69 660	671 971	674 288	744 440
Community and social services	2 584	2 950	3 017	2 958	2 942	2 938	2 669	2 871	2 954	2 728	4 266	3 674	36 553	39 057	40 764
Sport and recreation	14 696	15 247	15 329	15 282	15 211	15 193	14 858	15 112	15 265	14 904	17 216	16 311	184 624	190 484	243 824
Public safety	11 764	12 128	12 153	12 152	12 062	12 031	11 903	12 004	12 128	11 879	13 325	12 738	146 267	151 808	157 600
Housing	14 700	21 320	22 643	21 321	21 319	21 318	16 026	19 995	21 320	17 348	45 150	34 558	277 018	264 479	266 722
Health	2 227	2 280	2 287	2 283	2 276	2 274	2 244	2 266	2 281	2 247	2 465	2 379	27 509	28 460	35 529
<i>Economic and environmental services</i>	74 866	79 557	80 161	78 908	78 961	78 779	75 788	78 086	78 877	76 329	93 663	86 829	960 805	1 003 740	1 044 806
Planning and development	34 151	35 472	35 554	35 088	35 143	35 056	34 389	34 923	35 076	34 447	38 662	36 916	424 877	450 218	471 515
Road transport	40 715	44 085	44 606	43 820	43 819	43 724	41 399	43 164	43 801	41 883	55 001	49 912	535 928	553 522	573 291
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>	549 834	558 060	559 191	557 190	557 164	556 843	551 529	555 586	557 120	552 521	583 632	571 468	6 710 139	7 079 456	7 477 057
Energy sources	387 376	389 063	389 186	388 570	388 668	388 534	387 658	388 347	388 563	387 766	393 127	390 963	4 667 821	4 988 295	5 335 161
Water management	89 260	90 336	90 513	90 337	90 280	90 255	89 518	90 075	90 321	89 662	94 071	92 363	1 086 991	1 122 991	1 159 250
Waste water management	36 906	41 357	42 031	40 922	40 969	40 834	37 777	40 102	40 905	38 416	55 510	48 872	504 601	515 243	504 087
Waste management	36 292	37 304	37 461	37 360	37 248	37 219	36 576	37 062	37 332	36 677	40 924	39 270	450 726	452 928	478 559
<i>Other</i>	20 145	18 911	19 012	19 315	19 446	19 304	19 557	19 192	21 233	18 454	22 020	20 646	237 234	241 076	213 313
Total Expenditure - Functional	930 087	951 592	955 205	950 151	950 262	949 084	933 863	945 108	954 061	934 458	1 034 320	995 324	11 483 515	11 968 860	12 522 278
Surplus/(Deficit) before assoc.	350 375	81 992	(266 949)	(159 283)	(163 397)	296 204	(100 624)	(177 315)	137 593	(57 520)	759 000	292 147	992 221	1 110 343	1 319 358
Surplus/(Deficit)	350 375	81 992	(266 949)	(159 283)	(163 397)	296 204	(100 624)	(177 315)	137 593	(57 520)	759 000	292 147	992 221	1 110 343	1 319 358

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

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	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
R thousand															
Multi-year expenditure to be appropriated															
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	179	179	179	179	179	179	179	179	179	179	179	222 801	224 770	214 183	222 353
Vote 04 - Directorate - Chief Financial Officer	5 166	5 756	6 346	6 936	7 526	5 166	5 756	6 346	6 936	7 526	8 116	6 936	78 515	51 615	48 600
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	55 986	57 445	58 905	60 364	61 823	55 986	57 445	58 905	60 364	61 823	63 282	60 363	712 692	849 107	1 081 976
Vote 07 - Directorate - Spatial Planning And Development	5 176	5 335	5 494	5 653	5 812	5 176	5 335	5 494	5 653	5 812	5 971	5 653	66 564	50 959	17 600
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	43 000
Vote 10 - Directorate - Economic Development & Agencies	3 225	3 693	4 161	4 630	5 098	3 225	3 693	4 161	4 630	5 098	5 566	4 630	51 808	59 061	13 249
Vote 11 - Directorate - Solid Waste And Environmental Management	9 119	9 245	9 370	9 496	9 621	9 119	9 245	9 370	9 496	9 621	9 747	9 496	112 945	125 676	149 712
Vote 12 - Directorate - Sport, Recreation & Community Development	6 729	7 042	7 356	7 669	7 982	6 729	7 042	7 356	7 669	7 982	8 295	7 668	89 518	71 838	58 700
Capital multi-year expenditure sub-total	91 748	95 034	98 320	101 605	104 891	91 748	95 034	98 320	101 605	104 891	108 177	324 226	1 415 598	1 458 140	1 653 889
Single-year expenditure to be appropriated															
Vote 01 - Directorate - Executive Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Directorate - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Directorate - Human Settlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Directorate - Chief Financial Officer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Directorate - Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Directorate - Infrastructure Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Directorate - Spatial Planning And Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Directorate - Health / Public Safety & Emergency Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Directorate - Municipal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Directorate - Solid Waste And Environmental Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Directorate - Sport, Recreation & Community Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	91 748	95 034	98 320	101 605	104 891	91 748	95 034	98 320	101 605	104 891	108 177	324 226	1 415 598	1 458 140	1 653 889

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

Description R thousand	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	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															
Governance and administration	8 734	9 412	10 090	10 768	11 446	8 734	9 412	10 090	10 768	11 446	12 124	10 768	123 787	91 988	67 300
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	7 565	8 233	8 901	9 569	10 237	7 565	8 233	8 901	9 569	10 237	10 905	9 569	109 487	88 988	64 300
Internal audit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Community and public safety	26 475	28 516	30 556	32 597	34 637	26 475	28 516	30 556	32 597	34 637	36 678	32 596	374 836	318 406	345 053
Community and social services	2 814	3 030	3 246	3 462	3 678	2 814	3 030	3 246	3 462	3 678	3 895	3 462	39 818	20 370	42 000
Sport and recreation	6 223	6 506	6 790	7 073	7 357	6 223	6 506	6 790	7 073	7 357	7 641	7 073	82 612	64 753	61 700
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	15 176	16 699	18 223	19 747	21 270	15 176	16 699	18 223	19 747	21 270	22 794	19 746	224 770	214 183	222 353
Health	467	467	467	467	467	467	467	467	467	467	467	467	5 600	6 100	6 000
Economic and environmental services	15 266	16 361	17 456	18 551	19 646	15 266	16 361	17 456	18 551	19 646	20 741	18 551	213 851	160 063	139 449
Planning and development	4 733	4 899	5 065	5 231	5 397	4 733	4 899	5 065	5 231	5 397	5 563	5 231	61 442	39 013	18 349
Road transport	10 533	11 462	12 391	13 320	14 249	10 533	11 462	12 391	13 320	14 249	15 178	13 320	152 410	121 051	121 100
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services	53 087	53 622	54 156	54 691	55 226	53 087	53 622	54 156	54 691	55 226	55 761	54 691	652 016	829 347	1 089 587
Energy sources	14 879	14 905	14 931	14 957	14 983	14 879	14 905	14 931	14 957	14 983	15 009	14 957	179 274	214 974	276 027
Water management	17 949	18 404	18 858	19 312	19 766	17 949	18 404	18 858	19 312	19 766	20 221	19 312	228 112	263 771	299 086
Waste water management	12 325	12 325	12 325	12 325	12 325	12 325	12 325	12 325	12 325	12 325	12 325	12 325	147 896	242 311	385 762
Waste management	7 934	7 988	8 043	8 097	8 152	7 934	7 988	8 043	8 097	8 152	8 206	8 097	96 733	108 291	128 712
Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional	103 562	107 910	112 258	116 606	120 955	103 562	107 910	112 258	116 606	120 955	125 303	116 605	1 364 490	1 399 805	1 641 389
Funded by:															
National Government	74 950	78 008	81 065	84 123	87 181	74 950	78 008	81 065	84 123	87 181	90 238	84 122	985 015	1 103 577	1 311 740
Provincial Government	10	10	10	10	10	10	10	10	10	10	10	10	115	115	100
District Municipality	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers recognised - capital	74 960	78 017	81 075	84 133	87 190	74 960	78 017	81 075	84 133	87 190	90 248	84 132	985 130	1 103 692	1 311 840
Borrowing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Internally generated funds	31 785	33 537	35 288	37 040	38 792	31 785	33 537	35 288	37 040	38 792	40 544	37 040	430 469	354 448	342 049
Total Capital Funding	106 744	111 554	116 363	121 173	125 982	106 744	111 554	116 363	121 173	125 982	130 792	121 172	1 415 598	1 458 140	1 653 889

Table 58: MBRR Table SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS	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
Cash Receipts By Source													1		
Property rates	155 400	155 400	155 400	155 400	155 400	155 400	155 400	155 400	155 400	155 400	155 400	155 400	1 864 794	1 889 012	1 974 454
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	212 728	2 705 276	2 982 388	3 287 345
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	70 747	831 364	869 952	909 301
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	41 601	495 679	518 686	542 147
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	37 723	452 671	473 682	495 107
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		20 777	21 037	21 943
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	16 620	199 441	199 441	209 413
Dividends received															
Fines, penalties and forfeits	1 658	1 727	1 635	1 658	1 658	1 658	1 658	1 658	1 658	1 681	1 864		20 264	20 339	21 314
Licences and permits	940	1 343	806	940	940	940	940	940	940	1 075	2 149		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		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		1 715 290	1 712 299	1 710 432
Other revenue	58 779	90 691	48 553	59 395	60 012	61 244	61 244	60 012	59 395	70 238	163 758		901 017	786 851	664 193
Cash Receipts by Source	1 066 301	697 656	621 535	644 282	644 898	1 014 233	659 764	644 898	903 317	680 662	937 583	-	9 310 942	9 581 937	9 947 843
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		958 126	1 107 507	1 324 740
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		-	-	-
Increase (decrease) in consumer deposits	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		4 036	4 169	4 303
Total Cash Receipts by Source	1 146 469	777 904	701 702	724 490	725 146	1 094 561	740 093	725 146	983 524	760 910	1 018 598	-	10 276 610	10 697 120	11 280 568
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		3 179 521	3 315 297	3 460 364
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		85 453	89 341	93 317
Finance charges	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723		44 672	43 289	42 310
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		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		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		1 150 717	1 116 004	1 149 166
Transfers and subsidies - other municipalities	5 932	5 932	5 932	5 932	5 932	5 932	5 932	5 932	5 932	5 932	5 932		71 185	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		33 371	33 978	34 585
Other expenditure	33 091	35 274	34 546	32 363	33 091	32 363	33 091	32 727	32 363	32 363	31 636		394 176	401 136	256 149
Cash Payments by Type	705 267	728 693	732 305	726 772	726 762	725 705	709 764	721 728	728 761	711 559	810 460	-	8 799 601	9 194 361	9 579 197
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		1 415 598	1 458 140	1 653 889
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		20 829	8 417	9 375
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Total Cash Payments by Type	813 747	841 982	850 404	849 680	854 480	834 185	823 053	839 828	851 670	839 277	942 988	-	10 236 028	10 660 918	11 242 461
NET INCREASE/(DECREASE) IN CASH HELD	332 721	(64 078)	(148 702)	(125 191)	(129 334)	260 376	(82 961)	(114 682)	131 855	(78 367)	75 610	-	40 582	36 202	38 107
Cash/cash equivalents at the month/year begin:	802 185	1 134 906	1 070 828	922 126	796 935	667 601	927 977	845 017	730 335	862 190	783 823	859 433	802 185	842 767	878 969
Cash/cash equivalents at the month/year end:	1 134 906	1 070 828	922 126	796 935	667 601	927 977	845 017	730 335	862 190	783 823	859 433	859 433	842 767	878 969	917 076

References

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)

Description	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									
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	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	-	-	-	3	3	3
Inventory consumed and bulk purchases	3 585	33	345	235	235	235	-	-	-
Transfers and subsidies	-	-	450	-	-	-	-	-	-
Other expenditure	28 829	16 810	14 415	28 955	28 955	28 955	31 783	34 177	37 110
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)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & 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
Capital expenditure & funds sources									
Capital expenditure	269	677	19	100	100	100	-	700	726
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
Financial position									
Total current assets	25 083	32 423	36 034	43 910	43 910	43 910	42 902	42 541	42 152
Total non current assets	1 940	1 505	900	54	54	54	700	726	749
Total current liabilities	12 637	16 407	10 460	29 668	29 668	29 668	28 607	27 545	26 431
Total non current liabilities	-	56	-	56	56	56	56	56	56
Community wealth/Equity	14 386	17 466	26 474	14 240	14 240	14 240	14 940	15 666	16 415
Cash flows									
Net cash from (used) operating	20	17 698	4 039	(5 943)	(5 943)	(5 943)	249	249	262
Net cash from (used) investing	(466)	(372)	(814)	(100)	(100)	(100)	-	-	-
Net cash from (used) financing	-	186	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	19 987	37 499	40 724	34 681	34 681	27 205	34 931	35 180	35 442

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

Description R thousand	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue &		
	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
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	1 282	2 338	2 445	2 523
Rental from Fixed Assets	–	90	–	–	–	–	–	–	–	–
Operational Revenue	46	–	–	–	–	–	11	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	7 851	39 361	41 097	42 413
Gains on disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	76 256	63 127	42 849	61 999	61 999	61 999	9 163	66 293	70 596	74 695
Expenditure										
Employee related costs	43 013	45 173	26 995	32 268	32 268	32 268	21 059	33 942	35 826	36 973
Inventory consumed	3 585	33	345	235	235	235	144	–	–	–
Debt impairment	–	–	–	–	–	–	–	–	–	–
Depreciation, amortisation and impairment	829	1 083	625	540	540	540	292	565	590	609
Interest, Dividends and Rent on Land	0	27	20	–	–	–	–	3	3	3
Contracted services	19 437	8 702	8 324	25 376	25 376	25 376	9 331	16 983	19 377	22 310
Transfers and subsidies	–	–	450	–	–	–	–	–	–	–
Irrecoverable debts written off	–	–	–	–	–	–	–	–	–	–
Operational costs	9 342	8 121	6 082	3 580	3 580	3 580	4 581	14 800	14 800	14 800
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	35 407	66 293	70 596	74 695
Surplus/(Deficit)	–	–	–	–	–	–	(26 244)	–	–	–
Transfers and subsidies - capital (monetary allocations)	12 043	16 742	–	100	100	100	–	700	726	749
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	12 043	16 742	–	100	100	100	(26 244)	700	726	749
Income Tax	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	12 043	16 742	–	100	100	100	(26 244)	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	(26 244)	700	726	749
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	44 254	44 071	36 996	–	–	–	33 043	–	–	–
Surplus/ (Deficit) for the year	56 297	60 814	36 996	100	100	100	6 799	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	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									
<u>Intangible Assets</u>	-	197	-	50	50	50	-	40	40
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	197	-	50	50	50	-	40	40
<i>Computer Software and Applications</i>	-	197	-	50	50	50	-	40	40
<u>Computer Equipment</u>	225	439	-	-	-	-	-	-	-
Computer Equipment	225	439	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>	44	40	19	50	50	50	-	660	686
Furniture and Office Equipment	44	40	19	50	50	50	-	660	686
Total capital expenditure on assets	269	677	19	100	100	100	-	700	726
Funded by:									
Internally generated funds	269	677	19	100	100	100	700	726	749
Total Capital Funding	269	677	19	100	100	100	700	726	749

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

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	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS										
Current assets										
Cash and cash equivalents	21 259	23 036	33 247	34 681	34 681	34 681	34 681	34 931	35 180	35 442
Short term Investments										
Trade and other receivables from exchange transactions	3 189	7 992	2 128	7 834	7 834	7 834	7 834	6 576	5 966	5 316
Inventory	40	52	43	52	52	52	52	52	52	52
VAT Receivable	595	1 343	616	1 343	1 343	1 343	1 343	1 343	1 343	1 343
Total current assets	25 083	32 423	36 034	43 910	43 910	43 910	43 910	42 902	42 541	42 152
Non current assets										
Property, plant and equipment	1 203	1 021	490	54	54	54	54	660	686	708
Intangible assets	737	483	410	–	–	–	–	40	40	41
Total non current assets	1 940	1 505	900	54	54	54	54	700	726	749
TOTAL ASSETS	27 023	33 928	36 934	43 964	43 964	43 964	43 964	43 602	43 267	42 901
LIABILITIES										
Current liabilities										
Trade and other payables from exchange transactions	10 297	9 935	8 871	13 196	13 196	13 196	13 196	12 135	11 073	9 959
Trade and other payables from non-exchange transactions	1 354	2 223	276	12 223	12 223	12 223	12 223	12 223	12 223	12 223
Provision	986	2 057	1 071	2 057	2 057	2 057	2 057	2 057	2 057	2 057
VAT Payable	–	2 192	242	2 192	2 192	2 192	2 192	2 192	2 192	2 192
Total current liabilities	12 637	16 407	10 460	29 668	29 668	29 668	29 668	28 607	27 545	26 431
Non current liabilities										
Financial liabilities	–	56	–	56	56	56	–	56	56	56
Total non current liabilities	–	56	–	56	56	56	–	56	56	56
TOTAL LIABILITIES	12 637	16 463	10 460	29 724	29 724	29 724	29 668	28 662	27 601	26 486
NET ASSETS	14 386	17 466	26 474	14 240	14 240	14 240	14 295	14 940	15 666	16 415
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	14 386	17 466	26 474	14 240	14 240	14 240	6 799	14 940	15 666	16 415
TOTAL COMMUNITY WEALTH/EQUITY	14 386	17 466	26 474	14 240	14 240	14 240	6 799	14 940	15 666	16 415

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

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	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Other revenue	88 743	75 062	87 480	58 711	58 711	58 711	58 711	177 837	177 837	186 729
Interest	1 272	1 686	1 656	2 281	2 281	2 281	2 281	2 449	2 566	2 650
Payments										
Suppliers and employees	(89 996)	(59 049)	(85 097)	(66 934)	(66 934)	(66 934)	(66 934)	(180 035)	(180 151)	(189 114)
NET CASH FROM/(USED) OPERATING ACTIVITIES	20	17 698	4 039	(5 943)	(5 943)	(5 943)	(5 943)	249	249	262
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Payments										
Capital assets	(466)	(372)	(814)	(100)	(100)	(100)	(100)	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	(466)	(372)	(814)	(100)	(100)	(100)	(100)	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	186	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	(447)	17 513	3 225	(6 043)	(6 043)	(6 043)	(6 043)	249	249	262
Cash/cash equivalents at the year begin:	20 433	19 987	37 499	40 724	40 724	33 247	40 724	34 681	34 931	35 180
Cash/cash equivalents at the year end:	19 987	37 499	40 724	34 681	34 681	27 205	34 681	34 931	35 180	35 442

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

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
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	475 831	295 822	468 134	427 979	551 643	551 643	524 592	512 639	589 335
Roads Infrastructure	69 521	81 508	96 770	61 416	74 864	74 864	63 975	75 051	60 028
<i>Roads</i>	69 521	81 508	90 611	61 416	74 864	74 864	63 975	75 051	60 028
<i>Road Structures</i>	–	–	–	–	–	–	–	–	–
<i>Road Furniture</i>	–	–	6 160	–	–	–	–	–	–
Storm water Infrastructure	35 206	46 401	31 331	30 378	47 105	47 105	39 179	32 591	38 629
<i>Drainage Collection</i>	35 206	46 401	31 331	30 378	47 105	47 105	39 179	32 591	38 629
<i>Storm water Conveyance</i>									
<i>Attenuation</i>									
Electrical Infrastructure	96 351	22 151	109 164	95 750	124 607	124 607	101 937	107 442	123 852
<i>LV Networks</i>	96 351	22 151	109 164	95 750	124 607	124 607	101 937	107 442	123 852
Water Supply Infrastructure	221 161	109 866	180 103	157 811	205 634	205 634	216 715	211 363	239 890
<i>Dams and Weirs</i>	–	–	–	3 314	–	–	–	5 976	–
<i>Reservoirs</i>	3 457	7 213	–	4 224	–	–	–	4 403	–
<i>Water Treatment Works</i>	–	–	5 500	4 403	–	–	–	5 784	–
<i>Bulk Mains</i>	6 076	3 783	24 775	15 262	31 426	31 426	46 351	19 806	61 722
<i>Distribution</i>	32 096	15 318	34 903	30 978	30 978	30 978	40 306	50 306	58 114
<i>Distribution Points</i>	40 170	49 705	36 163	59 362	60 723	60 723	74 491	86 505	81 053
<i>PRV Stations</i>	6 542	6 247	5 363	4 269	15 269	15 269	9 568	15 581	16 000
<i>Capital Spares</i>	132 821	27 601	73 398	36 000	67 237	67 237	46 000	23 000	23 000
Sanitation Infrastructure	47 464	35 153	44 639	81 424	80 133	80 133	72 031	52 786	83 391
<i>Reticulation</i>	33 194	22 512	22 651	24 076	19 628	19 628	37 551	25 136	59 891
<i>Outfall Sewers</i>	–	4 484	–	–	–	–	–	–	–
<i>Toilet Facilities</i>	9 761	8 157	8 884	10 448	12 105	12 105	–	–	–
<i>Capital Spares</i>	4 509	–	13 103	46 900	48 400	48 400	34 480	27 650	23 500
Solid Waste Infrastructure	–	–	–	–	4 600	4 600	27 255	30 906	41 044
<i>Landfill Sites</i>	–	–	–	–	3 000	3 000	8 200	10 886	16 000
<i>Waste Transfer Stations</i>	–	–	–	–	1 200	1 200	–	–	–
<i>Waste Processing Facilities</i>	–	–	–	–	400	400	19 055	20 020	25 044
Information and Communication Infrastructure	6 127	743	6 127	1 200	14 700	14 700	3 500	2 500	2 500
<i>Data Centres</i>	2 247	–	899	600	600	600	1 400	1 000	1 500
<i>Core Layers</i>	3 880	743	5 227	600	600	600	2 100	1 500	1 000
<i>Distribution Layers</i>	–	–	–	–	13 500	13 500	–	–	–

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

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
Community Assets	17 184	12 487	11 973	60 909	51 274	51 274	43 704	50 640	15 000
Community Facilities	16 916	12 487	11 973	60 329	50 694	50 694	42 654	49 240	13 500
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	5 354	5 385	4 000
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	20 000	25 355	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	600	700	800	500
Other assets	39 385	56 829	32 869	41 191	34 982	34 982	94 160	72 207	98 168
Operational Buildings	4 856	23 539	7 607	26 512	22 348	22 348	78 801	47 037	79 168
Municipal Offices	3 638	23 539	7 418	16 012	8 757	8 757	51 851	43 167	48 668
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	27 500
Housing	34 529	33 289	25 261	14 679	12 634	12 634	15 359	25 170	19 000
Social Housing	34 529	33 289	25 261	14 679	12 634	12 634	15 359	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	2 340	2 340	2 565	3 165	5 100
Computer Equipment	287	2 203	2 099	2 155	2 340	2 340	2 565	3 165	5 100
Furniture and Office Equipment	10 261	9 055	12 657	28 084	18 812	18 812	17 690	16 026	10 908
Furniture and Office Equipment	10 261	9 055	12 657	28 084	18 812	18 812	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	606 217	405 691	586 648	634 662	790 569	790 569	784 218	746 980	788 652

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

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
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	283 570	345 953	414 875
Roads Infrastructure	134 897	206 724	179 149	67 193	164 126	164 126	116 119	114 834	124 700
<i>Roads</i>	118 291	192 692	162 335	46 880	143 813	143 813	108 819	110 253	117 600
<i>Road Furniture</i>	16 606	14 032	16 815	20 313	20 313	20 313	7 300	4 581	7 100
Electrical Infrastructure	66 789	89 428	158 221	79 744	82 744	82 744	81 137	110 532	155 675
<i>HV Transmission Conductors</i>	16 826	28 206	68 131	18 000	18 000	18 000	7 000	18 000	25 000
<i>MV Networks</i>	33 038	41 904	59 271	37 594	–	–	–	–	–
<i>LV Networks</i>	16 925	19 319	30 818	24 150	64 744	64 744	74 137	92 532	130 675
Water Supply Infrastructure	43 916	49 191	64 896	80 710	83 413	83 413	69 547	79 533	103 000
<i>Reservoirs</i>	–	6 883	32 075	21 103	15 403	15 403	23 217	21 203	38 000
<i>Pump Stations</i>	289	–	–	3 500	–	–	5 250	5 250	7 000
<i>Water Treatment Works</i>	28 261	20 633	9 709	15 940	31 876	31 876	3 080	3 080	7 000
<i>Bulk Mains</i>	5 651	11 042	5 909	12 200	9 200	9 200	16 500	25 000	26 000
<i>Distribution Points</i>	9 715	10 633	17 203	27 967	26 935	26 935	21 500	25 000	25 000
Sanitation Infrastructure	–	–	–	–	52 858	52 858	16 767	41 053	31 500
<i>Pump Station</i>	–	–	–	–	8 362	8 362	2 408	6 000	6 000
<i>Waste Water Treatment Works</i>	–	–	–	–	44 497	44 497	14 359	35 053	25 500
Community Assets	15 256	4 753	6 357	19 646	19 706	19 706	15 592	15 710	12 300
Community Facilities	215	–	768	10 700	10 000	10 000	6 380	6 325	1 000
<i>Galleries</i>	215	–	768	10 400	10 000	10 000	6 380	5 775	1 000
<i>Theatres</i>	–	–	–	300	–	–	–	550	–
Sport and Recreation Facilities	15 041	4 753	5 588	8 946	9 706	9 706	9 212	9 385	11 300
<i>Outdoor Facilities</i>	15 041	4 753	5 588	8 946	9 706	9 706	9 212	9 385	11 300
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
<i>Municipal Offices</i>	4 774	1 350	3 917	900	800	800	–	–	–
<i>Pay/Enquiry Points</i>	1 111	–	–	–	–	–	700	800	1 000
<i>Manufacturing Plant</i>	3 500	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	270 244	351 447	412 539	248 194	403 648	403 648	299 862	362 463	428 175
Renewal of Existing Assets as % of total capex	19,0%	31,7%	33,5%	21,4%	26,1%	26,1%	21,2%	24,9%	25,9%
Renewal of Existing Assets as % of deprecn"	14,6%	18,1%	17,5%	41,7%	67,3%	67,3%	50,3%	53,7%	61,4%

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

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									
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	246 428	282 909	384 762
Roads Infrastructure	402 125	194 691	99 169	43 229	128 356	128 356	67 657	35 251	13 500
<i>Roads</i>	388 196	177 444	84 410	33 729	112 218	112 218	50 010	13 313	3 500
<i>Road Structures</i>	13 929	17 247	14 759	9 500	16 137	16 137	17 647	21 938	10 000
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	49 341	46 500	41 500
<i>Dams and Weirs</i>	–	–	–	–	11 000	11 000	47 841	15 000	10 000
<i>Pump Stations</i>	2 468	–	–	5 224	–	–	–	30 000	30 000
<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	126 629	198 058	326 262
<i>Reticulation</i>	14 578	17 093	34 446	57 572	8 448	8 448	51 466	124 438	160 522
<i>Outfall Sewers</i>	16 119	42 574	54 037	60 710	113 672	113 672	75 163	73 620	165 740
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)

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
<u>Community Assets</u>	79 776	68 934	25 335	48 888	58 269	58 269	65 250	45 988	42 800
Community Facilities	44 619	42 679	20 496	43 276	44 370	44 370	30 240	30 438	20 300
Halls	8 140	13 416	3 594	16 212	17 212	17 212	5 514	5 385	4 000
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	17 653	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	15 550	22 500
Outdoor Facilities	35 157	26 255	4 838	5 612	13 899	13 899	35 010	15 550	22 500
<u>Heritage assets</u>	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
<u>Other assets</u>	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
<u>Zoo's, Marine and Non-biological Animals</u>	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	549 485	353 027	231 153	276 853	355 003	355 003	331 518	348 698	437 062
Upgrading of Existing Assets as % of total capex	38,5%	31,8%	18,8%	23,9%	22,9%	22,9%	23,4%	23,9%	26,4%
Upgrading of Existing Assets as % of deprecn"	29,8%	18,2%	9,8%	46,5%	59,2%	59,2%	55,6%	51,6%	62,7%

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

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
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>									
<u>Infrastructure</u>	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)

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
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>									
<u>Community Assets</u>	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
<i>Halls</i>	3 492	1 534	1 185	1 302	1 302	1 302	1 350	1 394	1 439
<i>Libraries</i>	542	1 726	311	351	351	351	364	376	388
<i>Cemeteries/Crematoria</i>	3 328	493	862	924	924	924	958	990	1 022
<i>Parks</i>	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
<i>Outdoor Facilities</i>	2 080	1 119	1 242	1 290	1 290	1 290	1 338	1 382	1 426
<u>Investment properties</u>	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
<i>Improved Property</i>	15	19	540	2 116	2 116	2 116	11 000	13 394	16 328
<u>Other assets</u>	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
<i>Municipal Offices</i>	25 775	16 019	11 793	23 803	22 018	22 018	22 833	23 586	24 341
<i>Pay/Enquiry Points</i>	7 355	8 830	1 167	1 718	1 718	1 718	1 781	1 840	1 899
<i>Workshops</i>	264	61	–	274	274	274	285	294	303
<u>Computer Equipment</u>	847	204	75	672	612	612	635	656	677
Computer Equipment	847	204	75	672	612	612	635	656	677
<u>Furniture and Office Equipment</u>	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
<u>Machinery and Equipment</u>	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
<u>Transport Assets</u>	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

Table 79: MBRR Table SA34d – Depreciation by Asset Class

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
Depreciation by Asset Class/Sub-class									
Infrastructure	1 513 922	1 556 533	1 979 953	478 695	478 695	478 695	467 977	530 036	546 620
Roads Infrastructure	784 609	836 811	395 722	236 500	236 500	236 500	231 205	261 866	270 059
<i>Roads</i>	549 043	566 869	260 708	167 938	167 938	167 938	164 178	185 950	191 768
<i>Road Structures</i>	171 277	203 903	110 875	53 260	53 260	53 260	52 067	58 972	60 817
<i>Road Furniture</i>	64 290	66 039	24 139	15 302	15 302	15 302	14 960	16 944	17 474
Electrical Infrastructure	341 050	325 651	1 138 467	112 123	112 123	112 123	109 613	124 148	128 033
<i>Power Plants</i>	–	–	707 806	–	–	–	–	–	–
<i>HV Substations</i>	–	–	–	6 978	6 978	6 978	6 822	7 726	7 968
<i>MV Networks</i>	133 785	129 077	133 895	45 805	45 805	45 805	44 780	50 718	52 305
<i>LV Networks</i>	207 265	196 573	296 767	59 340	59 340	59 340	58 011	65 704	67 760
Water Supply Infrastructure	248 190	252 402	309 212	83 865	83 865	83 865	81 987	92 859	95 765
<i>Dams and Weirs</i>	10 743	13 480	13 074	7 444	7 444	7 444	7 277	8 243	8 500
<i>Boreholes</i>	–	–	125	108	108	108	106	120	124
<i>Reservoirs</i>	9 143	8 628	68 463	3 099	3 099	3 099	3 029	3 431	3 538
<i>Pump Stations</i>	–	–	–	102	102	102	100	113	116
<i>Water Treatment Works</i>	6 273	6 603	6 814	1 493	1 493	1 493	1 460	1 653	1 705
<i>Bulk Mains</i>	66 597	64 014	46 224	22 816	22 816	22 816	22 305	25 263	26 054
<i>Distribution</i>	155 434	159 677	174 462	48 735	48 735	48 735	47 643	53 962	55 650
<i>PRV Stations</i>	–	–	51	68	68	68	66	75	77
Sanitation Infrastructure	133 002	131 325	115 630	45 887	45 887	45 887	44 859	50 808	52 398
<i>Pump Station</i>	35 900	36 473	38 317	9 792	9 792	9 792	9 573	10 842	11 182
<i>Reticulation</i>	97 102	94 851	77 313	30 905	30 905	30 905	30 213	34 220	35 290
<i>Waste Water Treatment Works</i>	–	–	–	5 190	5 190	5 190	5 073	5 746	5 926
Solid Waste Infrastructure	7 070	10 345	20 922	290	290	290	284	321	331
<i>Landfill Sites</i>	5 187	7 534	18 607	102	102	102	100	113	117
<i>Waste Transfer Stations</i>	628	1 288	1 187	110	110	110	108	122	126
<i>Waste Drop-off Points</i>	1 255	1 523	1 128	77	77	77	76	86	88
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)

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
<u>Community Assets</u>	156 608	160 310	150 485	47 968	47 968	47 968	46 894	53 112	54 774
Community Facilities	156 608	160 310	150 485	45 056	45 056	45 056	44 048	49 889	51 450
Halls	41 107	41 683	39 160	13 808	13 808	13 808	13 499	15 289	15 768
Centres									
Crèches	42 307	43 354	40 139	12 197	12 197	12 197	11 924	13 505	13 928
Clinics/Care Centres	5 539	5 686	5 011	1 998	1 998	1 998	1 953	2 213	2 282
Fire/Ambulance Stations	6 974	6 801	6 457	2 503	2 503	2 503	2 447	2 771	2 858
Testing Stations	3 549	3 557	3 491	1 182	1 182	1 182	1 156	1 309	1 350
Libraries	6 069	6 168	5 938	2 111	2 111	2 111	2 064	2 337	2 410
Cemeteries/Crematoria	10 920	10 616	11 530	3 359	3 359	3 359	3 284	3 719	3 836
Public Open Space	21 631	23 552	19 254	2 778	2 778	2 778	2 716	3 076	3 173
Nature Reserves	–	–	–	95	95	95	93	106	109
Public Ablution Facilities	2 806	3 336	3 594	463	463	463	453	513	529
Stalls	10 904	11 256	11 073	2 895	2 895	2 895	2 831	3 206	3 306
Taxi Ranks/Bus Terminals	4 803	4 301	4 838	1 665	1 665	1 665	1 628	1 844	1 901
Sport and Recreation Facilities	–	–	–	2 911	2 911	2 911	2 846	3 224	3 324
Outdoor Facilities	–	–	–	2 911	2 911	2 911	2 846	3 224	3 324
<u>Other assets</u>	89 824	95 395	78 212	24 379	24 379	24 379	23 833	26 994	27 838
Operational Buildings	68 006	70 824	54 377	22 074	22 074	22 074	21 580	24 441	25 206
Municipal Offices	68 006	70 824	54 377	21 844	21 844	21 844	21 354	24 186	24 943
Pay/Enquiry Points	–	–	–	138	138	138	135	153	158
Workshops	–	–	–	32	32	32	31	35	36
Stores	–	–	–	61	61	61	59	67	69
Housing	21 818	24 571	23 835	2 305	2 305	2 305	2 253	2 552	2 632
Staff Housing	5 640	5 526	1 707	560	560	560	548	621	640
Social Housing	16 178	19 045	22 128	1 745	1 745	1 745	1 706	1 932	1 992
<u>Intangible Assets</u>	2 201	1 993	2 513	928	928	928	1 009	1 117	1 145
Licences and Rights	2 201	1 993	2 513	928	928	928	1 009	1 117	1 145
Computer Software and Applications	2 201	1 993	2 513	928	928	928	1 009	1 117	1 145
<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	9 909	11 226	11 590
Furniture and Office Equipment	30 517	27 452	13 033	10 237	10 237	10 237	9 909	11 226	11 590
<u>Machinery and Equipment</u>	13 220	10 134	5 554	4 596	4 596	4 596	4 493	5 089	5 249
Machinery and Equipment	13 220	10 134	5 554	4 596	4 596	4 596	4 493	5 089	5 249
<u>Transport Assets</u>	39 426	39 679	55 563	28 690	32 690	32 690	42 383	47 605	49 974
Transport Assets	39 426	39 679	55 563	28 690	32 690	32 690	42 383	47 605	49 974
<u>Land</u>	–	52 608	71 513	–	–	–	–	–	–
Land	–	52 608	71 513	–	–	–	–	–	–
Total Depreciation	1 846 054	1 944 481	2 362 079	595 663	599 663	599 663	596 698	675 379	697 390

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

Vote Description R thousand	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
	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
<u>Capital expenditure</u>							
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	224 770	214 183	222 353				
Vote 04 - Directorate - Chief Financial Officer	78 515	51 615	48 600				
Vote 05 - Directorate - Corporate Services	20 150	17 700	15 700				
Vote 06 - Directorate - Infrastructure Services	712 692	849 107	1 081 976				
Vote 07 - Directorate - Spatial Planning And Development	66 564	50 959	17 600				
Vote 08 - Directorate - Health / Public Safety & Emergency Services	44 336	15 000	43 000				
Vote 10 - Directorate - Economic Development & Agencies	51 808	59 061	13 249				
Vote 11 - Directorate - Solid Waste And Environmental Management	112 945	125 676	149 712				
Vote 12 - Directorate - Sport, Recreation & Community Development	89 518	71 838	58 700				
<i>List entity summary if applicable</i>							
Total Capital Expenditure	1 415 598	1 458 140	1 653 889	-	-	-	-
<u>Future revenue by source</u>							
Exchange Revenue	516 901	534 396	551 980				
Service charges - Electricity	3 513 346	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>	6 064 397	6 261 128	6 589 631				
<i>List entity summary if applicable</i>							
Total future revenue	12 436 436	13 038 169	13 799 288	-	-	-	-
Net Financial Implications	(11 020 838)	(11 580 029)	(12 145 399)	-	-	-	-

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

R thousand									2022/23	2023/24	2024/25	Current Year 2023/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Function	Project Description	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 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	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECTIVE 1	Core Layers	-32.98333	28.86666	179819	0	0	0	-	-	-	-	-
	Administrative And Corporate Support	Employee Performance Management System	efficient, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.98333	28.86666	0	0	0	3000000	1 800	-	1 400	1 000	-
	Administrative And Corporate Support	Office Furn And Equipment (Directorate)	efficient, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.98333	28.86666	620648.54	776452.64	242110.11	500000	500	-	500	500	500
	Administrative And Corporate Support	Pay Day Electronic Attendance System	efficient, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.98333	28.86666	0	0	0	1800000	-	-	-	-	-
	Administrative And Corporate Support	Computer Software	efficient, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.01663	27.9066	0	0	0	0	4 023	-	10 000	9 000	6 000
	Administrative And Corporate Support	Employee Performance Management System	efficient, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.01663	27.9066	2610000	0	0	0	3 000	-	1 050	1 000	-
	Administrative And Corporate Support	Master Data Management	efficient, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.01663	27.9066	0	0	0	1800000	-	-	-	-	-
	Administrative And Corporate Support	Pay Day Electronic Attendance System	efficient, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.01663	27.9066	776803.58	0	0	0	-	-	-	-	-
	Administrative And Corporate Support	Purchase Of Fleet		Growth	N MUNICIPAL STRATEGIC OBJECTIVE 2	Transport Assets	-33.01905	27.90828	0	0	0	0	1 500	-	-	-	-
	Asset Management	Acquire Eip Sys (Asset Manag Sys Proc)	efficient, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.01663	27.9066	0	0	7810768.5	3000000	3 000	-	3 500	3 000	-
	Asset Management	Asset Replacements - Insurance		Growth	A WELL GOVERNED CITY	Transport Assets	-33.01905	27.90828	1711052.09	0	0	7000000	6 250	-	8 000	8 000	8 000
	Cemeteries, Funeral Parlours And Crematoriums	Cambridge Cemetery	inclusive, responsive and sustainable social protection	Inclusion and Access	ALLY INTEGRATED /TRANSFORMATIVE	Cemeteries/Crematoriums	-32.78637	27.4896	76870	0	0	0	-	-	-	-	-
	Cemeteries, Funeral Parlours And Crematoriums	East Cemetery (Cambridge Crematorium)	inclusive, responsive and sustainable social protection	Inclusion and Access	ALLY INTEGRATED /TRANSFORMATIVE	Cemeteries/Crematoriums	-32.78637	27.4896	0	176943.26	500000	300000	300	-	1 050	1 200	-
	Cemeteries, Funeral Parlours And Crematoriums	Development Of Cemeteries-Coastal	inclusive, responsive and sustainable social protection	Inclusion and Access	ALLY INTEGRATED /TRANSFORMATIVE	Cemeteries/Crematoriums	-32.78637	27.4896	384347.39	1010990	996718.47	450000	800	-	700	800	-
	Cemeteries, Funeral Parlours And Crematoriums	Development Of Cemeteries-Inland	inclusive, responsive and sustainable social protection	Inclusion and Access	ALLY INTEGRATED /TRANSFORMATIVE	Cemeteries/Crematoriums	-32.78637	27.4896	234782.61	471356.09	997020.6	1350000	1 850	-	700	800	-
	Cemeteries, Funeral Parlours And Crematoriums	Development Of Cemeteries-Midland	inclusive, responsive and sustainable social protection	Inclusion and Access	ALLY INTEGRATED /TRANSFORMATIVE	Cemeteries/Crematoriums	-32.78637	27.4896	333459.79	553326.08	996264.19	870000	1 470	-	700	800	-
	Cemeteries, Funeral Parlours And Crematoriums	Fencing Of Rural Cemeteries		Growth	ALLY INTEGRATED /TRANSFORMATIVE	Machinery And Equipment	-33.01881	27.90498	0	0	0	800000	800	-	700	800	-
	Cemeteries, Funeral Parlours And Crematoriums	Plant And Equipment (Cemeteries)	inclusive, responsive and sustainable social protection	Growth	A WELL GOVERNED CITY	Cemeteries/Crematoriums	-33.01881	27.90498	455706.67	0	0	11304.35	300	-	700	800	-
	Community Halls And Facilities	Upgrade & Refurbishment Of Orient Theatre	efficient, effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE CITY	Pay/Enquiry Points	-33.02318	27.081489	0	0	0	0	-	-	700	800	1 000
	Community Halls And Facilities	Development Of CHalls & Facilities	efficient, effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CITY	Halls	-32.95508	27.9246	0	0	0	600000	1 600	-	700	800	1 000
	Community Halls And Facilities	Development Of Community Halls	efficient, effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CITY	Halls	-32.95508	27.9246	3583895.31	4684603.03	3058496.67	15611999	15 612	-	4 814	4 585	3 000
	Community Halls And Facilities	Halls-Tools And Equipment		Growth	A WELL GOVERNED CITY	Machinery And Equipment	-33.01881	27.90498	0	137260	0	600000	600	-	700	800	1 500
	Community Halls And Facilities	Halls-Tools And Equipment		Growth	A WELL GOVERNED CITY	Machinery And Equipment	-33.01881	27.90498	241633.04	0	0	0	-	-	-	-	-
	Community Parks (Including Nurseries)	Construction Staff Accommodation	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CITY	Outdoor Facilities	-33.01184	27.922314	427295.2	0	0	0	-	-	-	-	-
	Community Parks (Including Nurseries)	Fencing And Stabilisation Of Beaches Face	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	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	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	1 500
	Community Parks (Including Nurseries)	Refurbishment & Upgrading Of Facilities	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	2 000
	Community Parks (Including Nurseries)	Revegetation Of Beach Infrastructure	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	5 746	-	5 012	4 585	3 500
	Community Parks (Including Nurseries)	Stabilisation Of Sand Dunes	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	1 500
	Community Parks (Including Nurseries)	Training Mach & Equip Baby Lee Jeggels Reserve		Growth	INNOVATIVE AND PRODUCTIVE CITY	Machinery And Equipment	-33.01881	27.90498	365666.94	0	0	0	-	-	-	-	-
	Community Parks (Including Nurseries)	Grass Cutting Equipment		Growth	A GREEN CITY	Machinery And Equipment	-33.01881	27.90498	64648	190000	0	0	-	-	-	-	-
	Community Parks (Including Nurseries)	Grass Cutting Equipment		Growth	A WELL GOVERNED CITY	Machinery And Equipment	-33.01881	27.90498	0	0	0	800000	1 050	-	700	800	-
	Community Parks (Including Nurseries)	Grass Cutting Equipment C/O		Growth	A GREEN CITY	Machinery And Equipment	-33.01881	27.90498	380959.18	1434433.15	728000	300000	300	-	1 400	1 500	2 000
	Community Parks (Including Nurseries)	Plant - Beaches		Growth	A WELL GOVERNED CITY	Machinery And Equipment	-33.01881	27.90498	145000	150000	0	720000	720	-	700	800	1 500
	Community Parks (Including Nurseries)	Acquisition Of Fleet (Trucks Tractors Etc)		Growth	A WELL GOVERNED CITY	Transport Assets	-33.01905	27.90828	1957901.22	0	0	3366009.48	-	-	-	-	-
	Community Parks (Including Nurseries)	Refurbishment Of Nature Reserve/Boardwalk	A long and healthy life for all South Africans	Inclusion and Access	A GREEN CITY	Outdoor Facilities	-33.00901	27.92418	130434.78	0	0	910445	300	-	700	1 000	1 500
	Community Parks (Including Nurseries)	Botanical Gardens	efficient, effective and development-oriented public	Governance	ALLY INTEGRATED /TRANSFORMATIVE	Depots	-32.93378	27.73978	0	0	0	500000	500	-	1 850	500	-
	Community Parks (Including Nurseries)	Development Of Heroes Acre	efficient, effective and development-oriented public	Governance	ALLY INTEGRATED /TRANSFORMATIVE	Depots	-32.93378	27.73978	0	0	0	800000	800	-	700	800	-
	Community Parks (Including Nurseries)	Establishment Of Recreational Parks	efficient, effective and development-oriented public	Governance	ALLY INTEGRATED /TRANSFORMATIVE	Depots	-32.93378	27.73978	3897406.21	4098230.7	1994816.98	5223988	5 224	-	10 000	10 000	-
	Community Parks (Including Nurseries)	Upgrade & Develop Of Community Parks - Midland	efficient, effective and development-oriented public	Governance	ALLY INTEGRATED /TRANSFORMATIVE	Depots	-32.93378	27.73978	0	0	0	300000	800	-	350	400	-
	Community Parks (Including Nurseries)	Upgrade & Develop Of Community Parks - Midland	efficient, effective and development-oriented public	Governance	ALLY INTEGRATED /TRANSFORMATIVE	Depots	-32.93378	27.73978	747347.83	159885	1291484.93	300000	800	-	350	400	-
	Community Parks (Including Nurseries)	Upgrade And Develop Of Comm Parks - Midland	efficient, effective and development-oriented public	Governance	ALLY INTEGRATED /TRANSFORMATIVE	Depots	-32.93378	27.73978	0	0	0	987861.66	800	-	350	400	-
	Community Parks (Including Nurseries)	Upgrading Of Parks Depot	efficient, effective and development-oriented public	Governance	A WELL GOVERNED CITY	Depots	-32.93378	27.73978	0	0	0	800000	1 100	-	700	800	-
	Community Parks (Including Nurseries)	Plant - Nature Reserve	A long and healthy life for all South Africans	Growth	A GREEN CITY	Outdoor Facilities	-33.00901	27.92418	0	0	0	196943.23	180	-	700	1 000	1 500
	Community Parks (Including Nurseries)	Develop Beach And Nature Reserves Infr	efficient, effective and development-oriented public	Growth	A GREEN CITY	Municipal Offices	-33.9848	27.9054	485448.01	0	0	0	-	-	-	-	-

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

R thousand	Function	Project Description	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 Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Disaster Management	Computer Software	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33,0183	27,9066	0	0	0	0	750	-	-	-	-	-
Disaster Management	Early Warning Systems (Aws)	ent, effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Computer Software And Applications	-33,0183	27,9066	0	0	0	0	600	-	-	700	1 000	1 500
Disaster Management	Early Warning Systems		Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	-33,01881	27,90498	0	0	0	600000	-	-	-	-	-	-
Disaster Management	Disaster Management Vehicles		Growth	INNOVATIVE AND PRODUCTIVE CI	Transport Assets	-33,01905	27,90828	0	0	0	1200000	1 550	-	1 050	1 000	2 000	
Disaster Management	Disaster Management Vehicles C/O		Growth	INNOVATIVE AND PRODUCTIVE CI	Transport Assets	-33,01905	27,90828	0	0	0	0	1 800	-	-	-	-	-
Disaster Management	onstruction Of New Disaster Management	ent, effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Depots	-33,01905	27,90828	0	0	0	9000000	9 000	-	11 550	-	1 500	
Disaster Management	stablishment Of New Disaster Management	ent, effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Depots	-33,01905	27,90828	0	0	0	0	-	-	9 000	-	25 000	
Economic Development/Planning	Sleeper Site Refurbishment	competitive and responsive economic infrastruc	Inclusion and Access	A WELL GOVERNED CITY	Roads	-33,038414	27,797572	0	0	0	300000	-	-	-	550	-	-
Economic Development/Planning	Guardrails (Coastal)	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Furniture	-33,24531	27,53829	97956	0	0	104480	391	-	110	110	-	-
Economic Development/Planning	Guardrails(Midland)	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Furniture	-33,24531	27,53829	98400	273797,39	164086,96	104480	386	-	300	300	-	-
Economic Development/Planning	Guardrails(inland)	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Furniture	-33,24531	27,53829	138516	88268,49	0	104480	386	-	110	110	-	-
Economic Development/Planning	Sidewalks (Coastal)	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Furniture	-33,24531	27,53829	0	0	0	2000000	1 714	-	-	-	1 000	-
Economic Development/Planning	Sidewalks(Inland)	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Furniture	-33,24531	27,53829	0	0	2263046,52	2000000	1 718	-	1 000	-	1 000	-
Economic Development/Planning	Sidewalks(Midland)	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Furniture	-33,24531	27,53829	959126,41	694928,77	444790,82	2000000	1 718	-	1 000	-	1 000	-
Economic Development/Planning	Traffic Calming (Coastal)	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Furniture	-33,24531	27,53829	148222	412838,66	499778,03	1500000	1 500	-	400	197	500	
Economic Development/Planning	Traffic Calming(Inland)	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Furniture	-33,24531	27,53829	167389	413043,46	824823,35	1500000	1 500	-	400	197	300	
Economic Development/Planning	Traffic Calming(Midland)	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Furniture	-33,24531	27,53829	485581,5	825285,35	1257812,22	1500000	1 500	-	400	393	800	
Economic Development/Planning	Traffic Signals	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Furniture	-33,24531	27,53829	10728407,88	0	0	5000000	5 000	-	3 580	3 275	2 500	
Economic Development/Planning	Sleeper Site Road	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32,584197	27,550317	19748093,82	32531615,08	34320418,19	6000000	6 000	-	6 420	1 965	-	-
Economic Development/Planning	ridge Designs & Implementation (Coastal)	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Structures	-32,93458	27,75797	0	0	95231,9	3134399	3 134	-	-	-	-	-
Economic Development/Planning	ridge Designs & Implementation (Midland)	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	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Road Structures	-32,93458	27,75797	0	321204,43	0	0	-	-	16 647	21 938	10 000	
Economic Development/Planning	Qumza Highway Phase 7 - Phase 1 & 2	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	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Road Furniture	-33,01881	27,90498	6159573,82	0	0	0	-	-	-	-	-	-
Economic Development/Planning	Office Fum & Equipment (Directorate)	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32,98333	28,86666	114844,5	160897,46	192189,98	500000	500	-	500	550	500	
Economic Development/Planning	TiRank Infrast (Rds & Abul Fac)	ent, 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 & Abulution Fac)	ent, effective and development-oriented public	Inclusion and Access	A CONNECTED CITY	Taxi Ranks/Bus Terminals	-32,951586	27,986712	0	0	0	544	-	-	-	-	-	-
Electricity	Electrification - Informal Dwelling Area	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	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	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Lv Networks	-33,0163	27,9066	0	0	0	0	11 613	-	9 000	9 000	11 000	
Electricity	Lv Networks - Rw=whole Metro	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Lv Networks	-33,0163	27,9066	35106428,75	0	884584,61	77537596	91 394	-	76 537	82 442	96 352	
Electricity	Lv Networks - Rw=whole Metro	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Lv Networks	-33,0163	27,9066	8730635,13	0	0	11612710	-	-	-	-	-	-
Electricity	Office Fum & Equipment (Directorate)	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32,98333	28,86666	382419,54	313314,28	926464,68	500000	500	-	500	500	500	
Electricity	ools And Equipment (Specialised Vehicle		Growth	A WELL GOVERNED CITY	Machinery And Equipment	-33,01881	27,90498	1630944,4	0	0	1200000	1 200	-	1 400	1 500	1 000	
Electricity	Asset Replacements		Growth	N MUNICIPAL STRATEGIC OBJECT	Transport Assets	-33,01905	27,90828	0	0	0	9 586	-	-	10 000	10 000	10 000	
Electricity	Hv Transmission Conductor - Rc=coastal	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Hv Transmission Conductors	-33,01881	27,90508	3163468,99	14102761,13	16825602,17	18000000	18 000	-	-	-	-	-
Electricity	v Transmission Conductor - Rc=coastal	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	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 - Rc=coastal	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 - Rn=inland	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Mv Networks	-33,01881	27,90508	58271444,94	0	0	37594174	-	-	-	-	-	-
Electricity	Duncan Village Streetlighting	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Lv Networks	-33,01881	27,90508	0	0	0	3 000	-	-	-	-	-	-
Electricity	Lv Network - Rc=coastal	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Lv Networks	-33,01881	27,90508	30818483,16	19318671,85	16925321,88	24150100	24 150	-	18 401	28 000	30 675	
Electricity	Lv Networks - Rw=whole Metro	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Lv Networks	-33,01881	27,90508	0	0	0	37 594	-	-	55 736	64 532	100 000	
Electricity	Building Alter - BiBay Civic Centre & Op	ent, effective and development-oriented public	Governance	A WELL GOVERNED CITY	Municipal Offices	-32,972087	27,890007	688624,05	0	0	600000	600	-	700	1 000	1 500	
Finance	Smart Metering Solutions (Electricity)	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Lv Networks	-33,0163	27,9066	65327356,83	13852919,2	81203114,25	6000000	6 000	-	15 000	15 000	15 000	
Finance	Smart Metering Solutions - Water	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Capital Spares	-33,0163	27,9066	0	0	0	32 137	-	-	-	-	-	-
Finance	Smart Metering Water Solutions	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Capital Spares	-33,0163	27,9066	73297735,27	27801471,96	131263201,7	36000000	35 100	-	46 000	23 000	23 000	

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

R thousand	Function	Project Description	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 Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Finance		Procurement Of Kombi	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Capital Spares	-32.972087	27.890077	0	0	0	0	-	-	900	-	-
Finance		Laptop - Intems	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Equipment	-33.018633	27.90495	0	0	0	115000	-	-	115	115	100
Finance		Office Furn & Equipment (Directorate)	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.983333	28.86666	1491156.93	499005.37	1152547.2	500000	1 250	-	1 500	500	500
Finance		P-Chin Furn & Off Equip	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.983333	28.86666	21832	1913824.15	0	0	-	-	-	-	-
Finance		Computer Software	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.0163	27.9066	0	0	0	0	2 181	-	-	-	-
Finance		Indigent Management System	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.0163	27.9066	4109375	0	0	0	-	-	-	-	-
Finance		Buildings, Municipal Offices - Fencing	ent; effective and development-oriented public	Growth	JALLY INTEGRATED (TRANSFORME	Municipal Offices	-33.9848	27.9054	0	0	0	0	750	-	1 500	-	-
Finance		onstr Of Off Accom-Customer Care Office	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Municipal Offices	-33.9848	27.9054	694108.15	60180	0	2400000	2 400	-	-	-	-
Finance		Construction Of Office Accommodation	ent; effective and development-oriented public	Growth	JALLY INTEGRATED (TRANSFORME	Municipal Offices	-33.9848	27.9054	728509	0	0	0	-	-	-	-	-
Finance		Refurbishment Of Munifin Building	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Municipal Offices	-33.9848	27.9054	813820.83	0	0	3000000	3 436	-	2 000	2 000	2 000
Finance		Construct Off Accom-Cust Care Office-M	ent; effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Pay/Equity Points	0	0	0	0	0	0	2 491	-	-	-	-
Fire Fighting And Protection		Fire Equipment	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Furniture And Office Equipment	-32.983333	28.86666	0	0	0	600000	250	-	-	-	-
Fire Fighting And Protection		Computer Software	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.0163	27.9066	0	0	0	0	2 500	-	-	-	-
Fire Fighting And Protection		Furniture & Equipment Berlin Fire Statio	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	-33.01881	27.90498	0	0	0	0	-	-	1 800	-	-
Fire Fighting And Protection		D/Cab 4x4 & Jetski-Fire/Resc Drive U C/O	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	-33.01905	27.90828	0	0	0	0	-	-	-	3 500	1 000
Fire Fighting And Protection		Fire Engines Procured	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	-33.01905	27.90828	0	0	0	9900000	9 900	-	10 386	2 000	3 000
Fire Fighting And Protection		New Fire Station - Berlin Ward 45	ent; effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE C	Depots	-32.9378	27.73878	663637.61	0	0	0	-	-	-	-	-
Fire Fighting And Protection		Refurbishment Of Fire Stations	ent; effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE C	Depots	-32.9378	27.73878	0	1299400	920720.8	900000	-	-	-	-	-
Fire Fighting And Protection		New Fire Station - Berlin Ward 45	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Fire/Ambulance Stations	-32.863181	27.576691	1931718.17	0	0	20800000	10 032	-	-	-	-
Fleet Management		on Fleet Plant Spec Equip & S/Waste Veh	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	-33.01905	27.90828	659079.12	0	0	1943102.78	0	-	-	-	-
Fleet Management		on Fleet Plant Spec Equip & S/Waste Veh	ent; effective and development-oriented public	Growth	JALLY INTEGRATED (TRANSFORME	Transport Assets	-33.01905	27.90828	13963390.51	2019724.44	4650194.48	0	-	-	5 000	7 000	-
Governance Function		Computer Software	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.0163	27.9066	0	0	0	0	1 500	-	-	-	-
Health Services		equi Parkhomes Nu6 Dep (Change Room)	ent; effective and development-oriented public	Governance	A GREEN CITY	Municipal Offices	27.73926	-32.93726	982645.18	0	0	0	-	-	-	-	-
Health Services		acquisition Of Parkhomes For Nu6 Depot	ent; effective and development-oriented public	Governance	A GREEN CITY	Municipal Offices	27.73926	-32.93726	0	0	0	900000	-	-	-	-	-
Health Services		efurb Nu 6 Mdants Off - Mun Health Ser	ent; effective and development-oriented public	Governance	A GREEN CITY	Municipal Offices	27.73926	-32.93726	2112687.2	0	0	0	-	-	-	-	-
Health Services		efurb Nu 6 Mdantsane Off For Mun Health	ent; effective and development-oriented public	Governance	A GREEN CITY	Municipal Offices	27.73926	-32.93726	0	0	0	0	800	-	-	-	-
Health Services		Air Monitoring Station	ent; effective and development-oriented public	Inclusion and Access	A GREEN CITY	Testing Stations	-32.98589	27.94814	610320.69	97768.57	385000	0	6 400	-	1 400	1 500	2 000
Health Services		urchase Of Tools And Equipment For M	ent; effective and development-oriented public	Inclusion and Access	A GREEN CITY	Testing Stations	-32.98589	27.94814	0	0	0	2400000	2 400	-	1 400	1 500	1 000
Health Services		Tools & Equipment	ent; effective and development-oriented public	Inclusion and Access	A GREEN CITY	Testing Stations	-32.98589	27.94814	0	0	109503.35	1200000	-	-	-	-	-
Health Services		Acqui Fleet (Cherry Picker Trucks Etc)	ent; effective and development-oriented public	Growth	JALLY INTEGRATED (TRANSFORME	Transport Assets	-33.01905	27.90828	491706.46	0	0	0	-	-	-	-	-
Health Services		Acquis Of Fleet (Ch Picker Trucks Cage T	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Transport Assets	-33.01905	27.90828	0	0	0	0	2 161	-	-	-	-
Health Services		Acquisition Of Fleet (Cherry Picker Truc	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Transport Assets	-33.01905	27.90828	0	0	0	1800000	1 800	-	1 400	1 500	2 000
Health Services		Parkhomes For Nu6 Depot Change Room	ent; effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Depots	-33.01905	27.90828	0	0	0	0	900	-	1 400	1 600	1 000
Housing		Amalinda 179 Military Veterans- Water	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	0	1000002	-	-	844	772	1 059
Housing		Berlin Lingelshs - Phase 1 - Water	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	0	4347688.92	0	5223988	5 224	-	6 224	5 000	5 000
Housing		Braelyn Ext 10 - Water	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	0	0	-	-	522	300	2 000
Housing		C Section And Triangular Site - Water	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	0.01	0	0	0	-	-	522	250	1 500
Housing		Cluster 1 - Water	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	0	1630315.97	4370717.17	522399	-	-	522	-	-
Housing		Cluster 2 - Water	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	2380182.03	9187455.3	7396465.84	1000000	1 000	-	1 000	250	2 500
Housing		Cluster 3 - Water	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	0	1935831.17	0	1500000	2 000	-	1 500	250	250
Housing		trip Victims Project: Cambridge West - V	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	6500000	0	1000000	3733695	3 359	-	522	100	100
Housing		D Hostel - Water	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	0	0	-	-	634	634	2 300
Housing		Duncan VII CompSite-Water	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	0	78360	(0)	-	78	2 000	2 000
Housing		Duncan Village Proper - Water	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	0	0	-	-	209	209	209
Housing		East Bank Restitution - Water	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	0	500000	2 000	-	5 000	6 000	5 000
Housing		Ekuphumleni - Water	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	1438809.03	0	0	5000000	12 300	-	7 000	5 000	5 000
Housing		Empilsweni - Water	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	0	5682316.76	0	2000000	1 745	-	2 000	1 000	2 000
Housing		Ethembeni - Water	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	0	50000	-	-	50	-	-
Housing		Fam 924 - Water	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	446570.07	0	0	0	-	-	-	-	-
Housing		Ford Msimango - Water	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED (TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	0	0	-	-	52	500	1 000

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R thousand	Function	Project Description	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 Budget	Full Year Forecast	Budget Year 2026/27	Budget Year+1 2027/28	Budget Year+2 2028/29
Housing		Ginsberg - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	4470207.67	0	864311.83	5223988	9 224	-	5 224	5 000	5 000
Housing		Gqozo Village Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	0	0	-	-	358	1 000	-
Housing		Gqozo Village - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	250000	250000	-	-	5 000	-	1 000
Housing		Hani Park - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	2430182.98	1995025.3	0	0	-	-	50	-	-
Housing		Hlalani - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	2124479.39	3017455.61	0	50000	-	-	50	-	-
Housing		Ilitha Sportsfield - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	3124592.35	1161168.2	0	3723988	3 724	-	6 224	5 000	2 000
Housing		Ilitha North - Water	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Distribution Points	-32.95045	27.76829	0	0	0	0	1 657	-	-	-	-
Housing		Khayelitsha - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	1599188.07	4161251.59	1223708.04	6000000	6 000	-	8 000	1 000	3 000
Housing		Kwatsathushu - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	223988	223988	87	-	224	1 000	5 000
Housing		Matsheni Park - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	5679538.62	3467066.19	184623.49	8000000	700	-	9 000	1 000	3 000
Housing		N2 Road Reserve - Water- Isupg	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	0	0	-	-	45	250	1 000
Housing		Nondula- Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	2637130.58	2088704	89	-	1 048	9 500	8 000
Housing		Phola Park - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	1618011.48	4661684.94	0	50000	-	-	50	-	-
Housing		Potsdam Ikhwel Bi 1 - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	0	844614.96	0	2500000	2 500	-	1 500	250	250
Housing		Potsdam Ikhwel Bi 2 - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	0	0	-	-	1 045	1 045	1 045
Housing		Potsdam North Kanana - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	0	0	-	-	1 090	1 090	1 090
Housing		Reeston Phase 3 Stage 2 - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	3277914.66	1285057.26	2586341.74	500000	1 000	-	4 000	2 000	4 000
Housing		Reeston Phase 3 Stage 2 - Water CIO	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	0	0	4 597	-	-	-	-
Housing		Slovo Park - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	100000	100000	-	-	1 000	2 000	2 000
Housing		Tyutyu Phase 3 - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	394000	692576.73	284284.3	567197	1 317	-	1 567	800	1 500
Housing		Westbank Restitution - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	689940	624262.14	5217391.3	220158	2 202	-	1 576	2 425	1 002
Housing		Xhewini - Water	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Distribution Points	-32.95045	27.76829	0	0	0	3000000	-	-	758	5 000	5 000
Housing		Amalinda 178 Military Veterans- Sanitati	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	0	0	0	0	-	-	844	1 427	1 059
Housing		Boxwood Project - Sewer	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	0	0	0	2223988	2 616	-	1 592	1 538	1 100
Housing		Braelyn Ext 10 - Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	0	0	0	0	-	-	-	300	2 000
Housing		C Section And Triangular Site - Sanitati	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	0	0	0	0	-	-	1 045	250	1 500
Housing		Cluster 1 - Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	0	0	0	1044798	-	-	-	-	-
Housing		Cluster 2 - Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	3221029.84	4460127.58	6618801.24	1000000	1 000	-	1 000	250	2 500
Housing		Cluster 3 - Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	43773.41	1926962.93	0	1500000	2 000	-	1 500	250	250
Housing		Zip Victims Project: Cambridge West -	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	749422.55	0	1763305.23	4272688	3 898	-	1 273	100	100
Housing		D Hostel - Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	0	0	0	0	-	-	724	724	2 300
Housing		Dimbaza Shuter Houses: Detail Infrast	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	453500.73	217391.3	0	1000000	1 625	-	-	-	1 000
Housing		Duncan Vill Comp/Site - Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	0	0	365679	0	-	-	366	2 000	2 000
Housing		Farm 924 - Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	491493.38	0	0	0	-	-	-	-	-
Housing		Ford Maimango - Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	0	0	0	0	-	-	104	500	1 000
Housing		Gqozo Village Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	0	0	0	0	-	-	358	2 000	-
Housing		Gqozo Village-Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	0	0	0	250000	-	-	5 000	-	2 000
Housing		N2 Road Reserve - Sanitation- Isupg	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	0	0	0	0	-	-	2 210	250	1 000
Housing		Potsdam Ikhwel Bi 1 - Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	5231746.2	0	0	2500000	2 500	-	1 500	250	250
Housing		Potsdam Ikhwel Bi 2 - Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	0	0	0	0	-	-	522	522	522
Housing		Potsdam North Kanana - Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	0	0	0	1000000	1 000	-	3 809	3 809	3 809
Housing		Reeston Phase 3 Stage 2 - Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	2603642.88	1290150.99	3478260.87	500000	1 000	-	4 000	2 000	4 000
Housing		Tyutyu Phase 3 - Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	2926531.77	567107.75	494410.76	490636	1 231	-	1 481	800	1 500
Housing		Westbank Restitution - Sanitation	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Reliculation	-32.924	27.7607	182178.74	3323755.55	5089478.26	2798871	2 759	-	3 222	1 965	1 000
Housing		Ilitha North - Sanitation	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Reliculation	-33.01881	27.90498	0	0	0	0	1 657	-	-	-	-
Housing		Amalinda 178 Military Veterans- Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Toilet Facilities	-32.924	27.7607	0	0	0	0	-	-	-	1 427	1 059
Housing		Boxwood Project - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	1056398.59	24086176.83	2134399	3 134	-	1 528	1 600	1 036
Housing		Braelyn Ext 10 - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	0	0	0	-	-	-	300	1 500
Housing		Bridbach Services Project	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	5000000	0	0	1000000	1 000	-	2 000	-	-
Housing		C Section & Triangular Site - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	0	0	0	-	-	418	250	1 500
Housing		Cluster 1 - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	1069885.71	1750000	4749841.27	3134393	224	-	-	-	-
Housing		Cluster 2 - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	2935381.76	3627779.54	3877103.73	8000000	8 000	-	4 000	250	3 000
Housing		Zip Victims Project: Cambridge West -	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	1000000	0	6751228.03	4044798	3 670	-	1 045	100	100
Housing		D Hostel - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	0	0	0	-	-	1 424	1 424	2 000
Housing		Dimbaza Shuter Houses: Detail Infrast	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	449655.87	63237.7	367520	500000	1 125	-	1 000	1 500	1 500
Housing		Duncan Vill Comp/Site - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	0	0	522399	-	-	522	2 000	2 000
Housing		Duncan Village Proper - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	0	0	0	-	-	209	209	209
Housing		Farm 924 - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	491493.38	0	0	0	-	-	-	-	-
Housing		Ford Maimango - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	0	0	100000	-	-	313	500	1 000
Housing		Gqozo Village Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	0	0	0	250	-	716	2 000	-
Housing		Gqozo Village-Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	0	0	500000	-	-	5 000	-	2 000
Housing		Ilitha 49 Sites - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	419998.22	1468659.51	0	-	-	7 000	-	-
Housing		Kaisers Beach Internal Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	3774620.34	0	0	5000000	5 000	-	4 000	5 000	4 000
Housing		Kw Golf Club/Sweetwaters (New)	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Roads	-32.924	27.7607	2000783.51	0	0	17300000	2 344	-	2 924	22 000	-
Housing		Lillyvale - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	2182827.92	0	1000000	1 500	-	4 000	250	250
Housing		Mdantsane Z 18 Cc Ph 2 - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	13000000	10000000	2341502.11	2403197	2 403	-	2 148	1 638	-
Housing		Mzomomile: Peoples Housing Process	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Roads	-32.924	27.7607	0	0	0	0	-	-	1 045	10 000	8 000
Housing		amomile: Peoples Housing Process (Ro	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Roads	-32.924	27.7607	5048666.97	13533903.37	4078328.41	2044800	2 045	-	-	-	-
Housing		NZ Road Reserve - Roads- Isupg	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	0	0	0	-	-	3 000	250	1 000
Housing		Phakamis South - Roads	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Roads	-32.924	27.7607	3587136.4	5878916.85	6315039.68	1000000	2 667	-	1 250	1 000	1 500

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

R thousand	Function	Project Description	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 Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Housing		Potsdam Ikhwazi B1 - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	1328995.65	0	2500000	2 500	-	1 500	250	250
Housing		Potsdam Ikhwazi B1 2 - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	0	0	0	-	-	1 045	1 045	1 045
Housing		Potsdam North Kanana - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	0	0	0	-	-	45	45	4 000
Housing		Reeston Phase 2 Stage 3 (Khayelitsha)	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	5205443.47	0	0	3000000	3 000	-	4 000	6 000	5 000
Housing		Reeston Phase 3 Stage 2 - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	4437348.06	0	3077198.91	500000	1 000	-	5 000	2 000	4 000
Housing		Reeston Phase 3 Stage 2 (Chicken Farm)	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	11301974.21	0	0	500000	500	-	4 000	2 000	4 000
Housing		Scenary Park	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	11473542.91	0	0	3000000	3 000	-	1 000	4 000	3 500
Housing		Sunny South Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0.27	0	0	1000000	1 000	-	1 000	5 000	4 000
Housing		Tyutyu Phase 3 - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	2152098.88	795265.88	1154059.64	694075	1 771	-	694	800	1 500
Housing		Westbank Restitution - Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	5080496.48	5902404.64	1537596	1 538	-	2 148	2 213	1 079
Housing		Amalinda 179 Military Veterans- Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	0	0	0	0	-	-	772	1 059	
Housing		Boxwood Project - Stormwater 10%	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	5000000	9964018.88	0	2223998	3 224	-	1 234	1 310	1 100
Housing		Braylyn Ext 10 - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	0	0	0	200001	-	-	522	224	1 500
Housing		C Section & Triangular Site - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	0	0	0	100000	-	-	104	250	1 500
Housing		Cluster 1 - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	0	798724.97	3874960.6	522399	-	-	522	-	-
Housing		Cluster 2 - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	3236255.65	11008164.16	1391292.03	5000000	5 000	-	3 000	250	9 000
Housing		Cluster 2 - Stormwater (10%)	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	730503.11	0	0	0	-	-	-	-	-
Housing		Cluster 3 - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	0	916585.09	0	1000000	1 500	-	4 000	250	250
Housing		Cluster 3 - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	1113478.46	0	0	0	-	-	-	-	-
Housing		Cnlp Victims Project: Cambridge West	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	3670246.91	652200	2987640.28	3281199	2 886	-	261	100	100
Housing		D Hostel - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	0	0	0	100001	200	-	1 090	1 090	2 000
Housing		Dimbaza Shuter Houses: Det Infrastruc	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	310571.59	230091.36	413400.83	500000	1 125	-	1 000	1 000	1 500
Housing		Dimbaza Shuter Houses: Detail Infrastruc	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Drainage Collection	-32.924	27.7607	675969.77	1411200	445378.83	500000	1 125	-	500	1 000	1 000
Housing		Duncan VII Comp/Site - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	0	0	0	78360	-	-	78	2 000	2 000
Housing		Duncan Village Proper - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	0	0	0	100001	-	-	104	104	104
Housing		Farm 924	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	0	0	0	1500000	1 500	-	-	4 121	500
Housing		Farm 924A - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	2063380.72	0	0	0	-	-	-	-	-
Housing		Ford Maimango - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	0	0	0	0	-	-	52	500	1 000
Housing		Gqozo Village Roads	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	0	0	0	0	250	-	716	2 000	-
Housing		Gqozo Village-Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	0	0	0	500000	-	-	5 000	-	2 000
Housing		Manyana Thembelihle Rd & Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	0	178893.78	0	6000000	6 000	-	8 393	8 000	-
Housing		Mdantsane Z 18 Cc Ph 2 - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	7932748.39	2000000	2368235.58	2223998	14 910	-	1 592	1 638	-
Housing		N2 Road Reserve - Stormwater- Isuqo	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	0	0	0	100001	-	-	567	250	1 000
Housing		Phakamisa South - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	1973304.72	4121181.31	5672881	1000000	2 667	-	1 250	2 000	1 500
Housing		Potsdam Ikhwazi B1 - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	782606.5	2983601.75	0	2500000	2 500	-	1 500	866	250
Housing		Potsdam Ikhwazi B1 2 - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	0	0	0	0	-	-	522	522	522
Housing		Potsdam North Kanana - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	0	0	0	0	-	-	45	45	4 000
Housing		Reeston Phase 3 Stage 2 - Stormwater 10%	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	470336.19	1936745.21	1304347.83	500000	1 000	-	5 000	2 000	4 000
Housing		Tyutyu Phase 3 - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	387259.99	685049.07	662922.5	530686	1 281	-	531	800	1 723
Housing		Westbank Restitution - Stormwater	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Drainage Collection	-32.924	27.7607	2980506.42	11533997.08	347826.09	1937399	1 937	-	1 592	1 500	1 020
Housing		Amalinda Junction Tra Phase 1	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Social Housing	-33.01475	27.9043	4507090	0	0	6000000	-	-	2 000	3 000	1 000
Housing		Amalinda Junction Tra Phase 1 - Isuqo	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Social Housing	-33.01475	27.9043	0	0	0	0	6 000	-	-	-	-
Housing		Covid 19 Special Clinics (Parkhomes)	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Social Housing	-33.01475	27.9043	1006388	0	0	1044800	-	-	-	-	-
Housing		Fynbos Relocation Site Units	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Social Housing	-33.01475	27.9043	0	0	0	522400	-	-	374	328	2 000
Housing		Hemingsways Informal Settlements	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Social Housing	-33.01475	27.9043	0	809545	224300	1044798	-	-	2 045	3 000	1 000
Housing		Mdantsane Erf 81 87 838 Relocation Site	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Social Housing	-33.01475	27.9043	0	6665177.58	0	200000	200	-	748	328	-
Housing		Tomingsane Indigent Site - Old Age (Mk)	human settlements and improved quality of ho	Growth	A CONNECTED CITY	Social Housing	-33.01475	27.9043	0	0	0	200000	200	-	1 000	6 000	-
Housing		Mzomohlle Roads	human settlements and improved quality of ho	Growth	A CONNECTED CITY	Social Housing	-33.01475	27.9043	6675166.92	0	0	1000000	1 000	-	716	1 310	500
Housing		Nelson Mandela 102	human settlements and improved quality of ho	Growth	A CONNECTED CITY	Social Housing	-33.01475	27.9043	0	0	0	500000	-	-	716	655	-
Housing		Nompumelelo	human settlements and improved quality of ho	Growth	A CONNECTED CITY	Social Housing	-33.01475	27.9043	0	0	0	200000	-	-	716	1 310	500
Housing		Parkhomes For Destitutes & Gov Victims	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Social Housing	-33.01475	27.9043	0	0	0	0	1 045	-	1 045	1 310	1 000
Housing		Phakamisa Sewers	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Social Housing	-33.01475	27.9043	4811924.81	0	0	1000000	2 667	-	500	1 000	1 000
Housing		Pikiniini	human settlements and improved quality of ho	Growth	A CONNECTED CITY	Social Housing	-33.01475	27.9043	0	0	0	200000	-	-	716	1 310	500
Housing		Silvertown	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Social Housing	-33.01475	27.9043	0	0	850844	1044798	-	-	2 545	3 000	1 000
Housing		Iphunzana Bypass Relocation Site (Tra	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Social Housing	-33.01475	27.9043	826089.57	996508.67	5985143.12	1522400	1 522	-	1 522	1 310	10 000
Housing		Iphunzana Bypass Relocation Site (Tra	human settlements and improved quality of ho	Growth	A CONNECTED CITY	Social Housing	-33.01475	27.9043	0	0	0	200000	-	-	716	1 310	500
Housing		Office Furn & Equipment (Directorate)	efficient effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.98333	28.86666	412561.95	42838.65	422150.05	500000	500	-	500	500	500
Housing		D Hostel - Fencing	efficient effective and development-oriented public	Growth	ALLY INTEGRATED /TRANSFORME	Municipal Offices	-33.9848	27.9054	3624710.05	0	0	1000000	-	-	716	1 310	1 500

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

R thousand	Function	Project Description	MTDP Service Outcome	UDF	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 Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Human Resources	Human Resources	Furniture For Interns	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.86333	28.86666	56200	0	0	20000	-	-	200	200	200	
Human Resources	Office Furniture And Equipment - Interns	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.86333	28.86666	0	145401.24	0	0	200	-	-	-	-	-	
Information Technology	Information Technology	Lte Infrastructure	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Lte Networks	-33.01663	27.90666	0	0	0	600000	-	-	-	-	-	
Information Technology	Disaster Recovery Enhancement	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Data Centres	-32.86333	28.86666	89869.08	0	0	600000	600	-	-	1 400	1 000	1 500	
Information Technology	Disaster Recovery Enhancement	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Data Centres	-32.86333	28.86666	0	0	0	0	600	-	-	1 400	1 000	1 500	
Information Technology	Fibre Network	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Core Layers	-32.86333	28.86666	1044078.61	0	0	600000	-	-	-	-	-	-	
Information Technology	Fibre Network	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Core Layers	-32.86333	28.86666	0	0	0	0	180	-	-	-	-	-	
Information Technology	Lte Infrastructure	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Core Layers	-32.86333	28.86666	4008349.43	0	0	0	450	-	-	2 100	1 500	1 000	
Information Technology	Upgrade Of Bcom Radio Links	Int: effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Distribution Layers	-33.01853	27.90495	0	0	0	0	13 500	-	-	-	-	-	
Information Technology	Procurement Of Itc Equipment	Int: effective and development-oriented public	Growth	A CONNECTED CITY	Computer Equipment	-33.01853	27.90495	120982.05	0	0	1200000	1 200	-	-	1 400	1 500	3 000	
Information Technology	Procurement Of Itc Equipment	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Equipment	-33.01853	27.90495	1374437.98	1180289.54	0	0	600000	600	-	-	700	1 000	2 000
Libraries And Archives	Development Of Libraries	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE CI	Libraries	-33.01562	27.88889	0	0	0	700000	-	-	-	-	-	-	
Libraries And Archives	Development Of Libraries	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE CI	Libraries	-33.01562	27.88889	2246104.2	0	0	1293263.39	-	-	-	-	-	-	
Libraries And Archives	Development Of Libraries	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE CI	Libraries	-33.01562	27.88889	0	0	0	13 633	-	-	-	5 354	5 385	4 000	
Markets	Upgrading Of Buildings	enhance our environmental assets and nature	Inclusion and Access	A WELL GOVERNED CITY	Nature Reserves	-33.02365	27.91586	0	0	1144411.33	6000	-	-	-	1 400	1 000	1 000	
Markets	Upgrading Of Market Hall	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Nature Reserves	-33.02365	27.91586	4538889.64	4523512.18	8746398	2 746	-	-	-	2 148	3 275	1 000	
Mayor And Council	Office Furn & Equipment (Directorate)	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.86333	28.86666	966340.17	0	0	500000	500	-	-	1 000	500	500	
Mayor And Council	Office Furn & Equipment (Councilors)	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.86333	28.86666	448871	0	0	2000000	2 000	-	-	2 000	2 000	2 000	
Municipal Manager, Town Secretary And	Office Furn & Equipment (Directorate)	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.86333	28.86666	430452.11	227603.62	428167.77	500000	500	-	-	500	500	500	
Municipal Manager, Town Secretary And	Office Furn & Equipment (Directorate)	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.86333	28.86666	450006.6	74325.76	70292	500000	500	-	-	500	500	500	
Municipal Manager, Town Secretary And	Office Furn & Equipment (Directorate)	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.86333	28.86666	59406.95	78602.04	150785.46	2500	-	-	-	-	-	-	
Municipal Manager, Town Secretary And	Sentiment Anal Intel S/Ware Serv	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-32.86333	28.86666	0	0	0	3000000	-	-	-	-	-	-	
Municipal Manager, Town Secretary And	Sentiment Anal Intel S/Ware Serv	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.01663	27.90666	8610738.34	0	0	0	-	-	-	-	-	-	
Municipal Manager, Town Secretary And	Sentiment Anal Intel S/Ware Serv	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.01663	27.90666	0	0	0	23 600	-	-	-	11 300	-	-	
Police Forces, Traffic And Street Parking	Back-Up Generators	Int: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Furniture And Office Equipment	-32.86333	28.86666	10275.57	0	0	1 460	-	-	-	-	-	-	
Police Forces, Traffic And Street Parking	Office Furn & Equipment (Directorate)	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.86333	28.86666	112830	132032.3	555260.87	500000	650	-	-	500	500	500	
Police Forces, Traffic And Street Parking	Office Furn & Equipment (Directorate)	Int: effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Furniture And Office Equipment	-32.86333	28.86666	318614	0	0	0	-	-	-	-	-	-	
Police Forces, Traffic And Street Parking	Back-Up Generators	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Machinery And Equipment	-33.01881	27.90498	1562429.56	0	0	0	-	-	-	-	-	-	
Police Forces, Traffic And Street Parking	Close Circuit Television Network - Cctv	Int: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	-33.01881	27.90498	10275.57	0	0	1200000	2 190	-	-	4 000	2 000	1 500	
Police Forces, Traffic And Street Parking	Close Circuit Television Network - Cctv	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Machinery And Equipment	-33.01881	27.90498	17111.8	0	0	0	-	-	-	-	-	-	
Police Forces, Traffic And Street Parking	Close Circuit Television Network - Cctv	Int: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	-33.01881	27.90498	867320.87	216416.92	0	746	-	-	-	-	-	-	
Police Forces, Traffic And Street Parking	Close Circuit Television Network - Cctv	Int: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	-33.01881	27.90498	25370.43	0	0	600000	450	-	-	-	-	-	
Police Forces, Traffic And Street Parking	Drones For Public Safety Department	Int: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Transport Assets	-33.01905	27.90828	0	0	0	0	-	-	-	-	1 000	1 500	
Police Forces, Traffic And Street Parking	Law Enforcement Vehicles	Int: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Transport Assets	-33.01905	27.90828	0	309464.4	0	4800000	4 800	-	-	3 450	2 000	1 500	
Police Forces, Traffic And Street Parking	Mobile Incident Command Vehicle	Int: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Transport Assets	-33.01905	27.90828	0	0	0	3 000	-	-	-	-	1 000	2 000	
Police Forces, Traffic And Street Parking	Incident Of Public Safety & Emergency Serv	Int: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Transport Assets	-32.8378	27.73878	711027.83	0	0	0	-	-	-	-	1 000	1 000	
Police Forces, Traffic And Street Parking	Refurbishment Of Traffic Services Building	Int: effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE CI	Depots	-33.02037	27.73878	4780	0	0	60000	920	-	-	1 200	-	-	
Property Services	Orient Theatre Refurbishment	Int: effective and development-oriented public	Inclusion and Access	A WELL GOVERNED CITY	Theatres	-33.02037	27.91501	0	0	0	300000	-	-	-	-	550	-	
Property Services	Urban And Electricity House Refurbishment	Int: effective and development-oriented public	Governance	ALLY INTEGRATED TRANSFORME	Municipal Offices	-27.79205	-32.93726	821884.6	1349997.04	1985075.81	0	-	-	-	-	-	-	
Property Services	Upgrading Of Municipal Buildings	Int: effective and development-oriented public	Governance	N MUNICIPAL STRATEGIC OBJECT	Municipal Offices	-32.927087	27.89007	0	0	0	500	-	-	-	-	-	-	
Property Services	Upgrading Of Municipal Buildings	Int: effective and development-oriented public	Governance	N MUNICIPAL STRATEGIC OBJECT	Municipal Offices	-32.927087	27.89007	0	0	0	500	-	-	-	-	-	-	
Property Services	Fencing Of Municipal Buildings	Int: effective and development-oriented public	Growth	ALLY INTEGRATED TRANSFORME	Municipal Offices	-33.9848	27.9054	1003725.12	0	0	100	-	-	-	-	-	-	
Property Services	Land Acquisition	Int: effective and development-oriented public	Spatial Integration	ALLY INTEGRATED TRANSFORME	Land	-32.86333	28.86666	6181647.83	0	0	15672961	15 673	-	-	5 822	12 123	-	
Recreational Facilities	Refurbishment Of Backpackers	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Outdoor Facilities	-33.01184	27.922314	0	0	314536.61	600000	800	-	-	1 400	1 600	1 800	
Recreational Facilities	Refurbishment Of Chalets	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Outdoor Facilities	-33.01184	27.922314	0	0	1170379.57	800000	800	-	-	-	-	-	
Recreational Facilities	Refurbishment Of Chalets C/O	Int: effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Outdoor Facilities	-33.01184	27.922314	0	0	0	160	-	-	-	-	-	-	
Recreational Facilities	Building Of S'Pool At Gonbie Res	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	Intsr Edgipn Swimming Pool (Duncan R	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Nature Reserves	-33.02365	27.91586	0	0	0	5 000	-	-	-	5 000	5 903	4 000	
Recreational Facilities	Fencing Of Resorts	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Nature Reserves	-33.02365	27.91586	0	0	0	60000	-	-	-	3 580	3 275	2 500	
Recreational Facilities	Refurbishment Of Swimming Pools	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	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Nature Reserves	-33.02365	27.91586	108744.28	0	290200	0	-	-	-	-	-	-	
Recreational Facilities	grading & Refurb Swimming Pools-Int	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Nature Reserves	-33.02365	27.91586	246917.2	0	0	800000	800	-	-	700	800	800	
Recreational Facilities	grading & Refurb Swimming Pools-Mid	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 Gonbie Resorts Entrance	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Nature Reserves	-33.02365	27.91586	919533.72	0	700000	1 000	-	-	-	700	800	500	
Recreational Facilities	Office Furn & Equipment (Directorate)	Int: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.86333	28.86666	319022.1	493796.02	444453.22	500000	750	-	-	1 000	1 000	1 500	
Recreational Facilities	Building Of Memorial Stones	South Africa and contribute to a better Africa at	Growth	INNOVATIVE AND PRODUCTIVE CI	Monuments	-33.01562	27.88889	0	971766.64	2470386.56	80000	800	-	-	700	800	1 500	
Recreational Facilities	Fencing Of Resorts	Int: effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Unimproved Property	-33.01562	27.88889	0	0	0	600	-	-	-	-	-	-	
Recreational Facilities	Installation Cctv Camera Resorts	Int: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	-33.01881	27.90498	0	0	0	600000	-	-	-	-	-	-	
Recreational Facilities	Installation Of Cctv Camera Resorts	Int: effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Machinery And Equipment	-33.01881	27.90498	0	0	0	850	-	-	-	-	-	-	
Recreational Facilities	Upgrading Of Floodlights At Gonbie R	Int: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	-33.01881	27.90498	238673.53	0	9706.83	600000	610	-	-	700	800	800	
Recreational Facilities	Plant - Swimming Pool	Int: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	-33.01881	27.90498	0	0	0	1 050	-	-	-	700	800	800	
Recreational Facilities	Levelling Of Jumping Castle At Resorts	Int: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	-33.01881	27.90498	0	0	0	850	-	-	-	560	640	5	

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R thousand								2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Roads	Portal Culvert Rehab & Road Rehab	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	0	0	0	0	1000	-	-	-	-
Roads	Portal Culvert Rehab & Road Rehabilitation	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	738233	0	0	0	751	-	-	-	-
Roads	Rehab Beaconhurst Drive	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	0	828662.4	0	719989	720	-	-	-	-
Roads	Rehabilit Of Bomm Bridges & Stormwater	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	2186551.7	4097413.79	3911113.25	1000000	2500	-	2 000	2 187	1 500
Roads	Rehabilitation Of Beaconhurst Drive	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	3481528.25	174058.26	965351.63	0	-	-	-	1 000	1 500
Roads	Rehabilitation Of Settlers Way	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-33,038414	27,797572	11886725.38	0	0	0	-	-	-	-	-
Roads	ad Rehab & S/Water Upgr Moods St Gr	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	2355701.79	0	0	0	443	-	-	-	-
Roads	Roads Provision	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	0	0	0	540000	-	-	-	-	-
Roads	Roads Provision - Ward 01	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	928635.02	1993267.25	0	0	-	-	-	-	-
Roads	Roads Provision - Ward 02	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	991776.5	546106.27	0	0	-	-	-	-	-
Roads	Roads Provision - Ward 04	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	983766.56	1843184.03	0	0	-	-	-	-	-
Roads	Roads Provision - Ward 05	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	98083.48	3993288.17	0	0	-	-	-	-	-
Roads	Roads Provision - Ward 06	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	980081	2000000	0	0	-	-	-	-	-
Roads	Roads Provision - Ward 09	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	993819.5	2006063.43	0	0	-	-	-	-	-
Roads	Roads Provision - Ward 1	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	0	0	1482035.45	1272000	1272	-	1 455	3 000	3 000
Roads	Roads Provision - Ward 10	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	1996144.57	2522997.43	4490104.9	1000000	-	-	987	825	1 000
Roads	Roads Provision - Ward 11	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	1961497.95	0	999165.61	1000000	-	-	987	825	1 000
Roads	Roads Provision - Ward 12	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	1669653.62	2506393.38	1494460.53	1272000	1272	-	1 100	2 800	2 500
Roads	Roads Provision - Ward 13	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	4167910.05	1744136.52	1989561.4	0	-	-	1 100	-	-
Roads	Roads Provision - Ward 15	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	1655100	1916794.25	2459474.77	1000000	-	-	987	825	1 000
Roads	Roads Provision - Ward 16	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	1290571.49	0	0	0	-	-	1 145	-	-
Roads	Roads Provision - Ward 16	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	2358683.8	1821756.32	0	1636000	-	-	987	825	1 000
Roads	Roads Provision - Ward 18	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	1685967.47	0	1414915.81	636000	636	-	1 200	800	2 400
Roads	Roads Provision - Ward 19	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	13836070.26	0	1491259.71	1265000	1265	-	2 400	2 400	2 000
Roads	Roads Provision - Ward 2	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	0	0	1481663.63	0	-	-	1 050	-	-
Roads	Roads Provision - Ward 20	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	993442.9	0	1498507.23	1900500	1901	-	2 100	2 400	2 000
Roads	Roads Provision - Ward 22	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	990959.35	0	0	0	-	-	-	-	-
Roads	Roads Provision - Ward 25	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	1462470.92	0	1496129.57	636000	636	-	2 400	2 400	2 500
Roads	Roads Provision - Ward 26	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	0	0	1496129.57	0	-	-	-	-	-
Roads	Roads Provision - Ward 27	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	988757	0	1494825.22	0	-	-	1 200	-	-
Roads	Roads Provision - Ward 28	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	4654657.53	0	484712.15	1258000	1258	-	1 400	1 600	1 500
Roads	Roads Provision - Ward 29	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	633043.47	176487.66	441170.59	0	1167	-	-	-	-
Roads	Roads Provision - Ward 3	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	936482.68	0	1512529.52	1980000	1908	-	1 050	3 000	3 000
Roads	Roads Provision - Ward 31	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	633043.47	0	963984.79	0	-	-	-	-	-
Roads	Roads Provision - Ward 32	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	986486.31	0	959647.01	1296000	-	-	1 800	1 600	1 700
Roads	Roads Provision - Ward 34	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	2742996.1	4829150.75	0	1296000	973	-	1 800	1 600	1 700
Roads	Roads Provision - Ward 35	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	1041321.74	1497168.89	1309798.81	1944000	1070	-	2 400	2 400	2 000
Roads	Roads Provision - Ward 36	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	941572.7	1999001.97	499761.41	0	1070	-	-	-	-
Roads	Roads Provision - Ward 39	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	1015122.75	0	0	1296000	1070	-	-	-	-
Roads	Roads Provision - Ward 4	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	4480334.97	0	1497911.85	0	-	-	1 050	-	-
Roads	Roads Provision - Ward 41	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	36019.1	1000000	932273.25	0	1070	-	-	-	-
Roads	Roads Provision - Ward 42	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	2448021.76	0	997451.39	1000000	-	-	987	825	1 000
Roads	Roads Provision - Ward 43	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	923360	0	498675.15	0	1070	-	-	-	-
Roads	Roads Provision - Ward 44	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	0	2602053.67	0	0	-	-	-	-	-
Roads	Roads Provision - Ward 45	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	1962089	1988885.97	472995.46	648000	1065	-	-	-	-
Roads	Roads Provision - Ward 47	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	5335375.41	0	0	648000	1065	-	-	-	-
Roads	Roads Provision - Ward 5	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	1914782.98	0	0	0	-	-	1 200	-	-
Roads	Roads Provision - Ward 50	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	970559.47	0	496682.39	1900500	1901	-	-	2 800	2 500
Roads	Roads Provision - Ward 6	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	6015552.45	0	483587.11	0	-	-	-	-	-
Roads	Roads Provision - Ward 7	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	1496370.44	0	496950.43	1272000	1272	-	1 050	3 000	3 000
Roads	Roads Provision - Ward 7	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	0	0	1484232.59	0	-	-	1 050	-	-
Roads	Roads Provision - Ward 9	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	0	0	20000050.34	0	-	-	1 050	-	-
Roads	Roads Provision Ward - 8	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	2000937.59	1259525	1982187.53	1636000	-	-	1 000	2 059	1 000
Roads	Roads Provision Ward - 8	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	633043.47	1990345.73	0	0	-	-	1 050	-	-
Roads	Roads Regravelling (All Wards)	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-33,038414	27,797572	0	0	0	0	25 000	-	25 000	25 000	25 000
Roads	Roads Rehab & S/Water Upgr In Robbie	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	1219286.16	0	0	0	720	-	-	-	-
Roads	Roads Rehabilitation & Culvert Rehab	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	0	0	0	0	2 500	-	-	-	-
Roads	Roads Rehabilitation & Stormwater Rehab	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	0	0	0	0	1 500	-	-	-	-
Roads	Roads Rehabilitation & Stormwater Upgr	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	584357.23	0	0	0	2 328	-	-	-	-
Roads	Roads Rehabilitation & Stormwater Upgr	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	99617.3	0	0	0	1 900	-	-	-	-
Roads	Roads Rehabilitation (All Wards)	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-33,038414	27,797572	0	0	0	0	10 000	-	10 000	10 000	10 000
Roads	Roads Resurfacing (All Wards)	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-33,038414	27,797572	0	0	0	0	21 800	-	21 800	21 800	21 800
Roads	Roads Resurfacing - King Williams Town	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads	-33,038414	27,797572	0	0	0	0	12 686	-	-	-	-
Roads	Rural Roads - Ward 17	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	3430926.01	1799575.36	1997227.97	1000000	1 000	-	716	655	1 000
Roads	Rural Roads - Ward 22	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	2249872.98	0	0	1000000	1 000	-	716	655	1 000

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

R thousand	Function	Project Description	NTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Sub-Class	GPS Longitude	GPS Latitude	2022/23	2023/24	2024/25	Current Year 2023/26			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
Roads	Rural Roads - Ward 24	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	4036988,49	1967786,1	2499771,93	1000000	1 000	-	-	716	655	1 000
Roads	Rural Roads - Ward 25	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	2249993,49	1000000	2500001,75	1000000	1 000	-	-	716	655	1 000
Roads	Rural Roads - Ward 26	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	4028178,95	1928315,66	999464,92	1000000	1 000	-	-	716	655	1 000
Roads	Rural Roads - Ward 31	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	2076841,24	1997987,58	3652001,18	1000000	1 000	-	-	902	825	1 000
Roads	Rural Roads - Ward 32	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	2187083,32	1672653,5	1988886,77	1000000	1 000	-	-	902	825	1 000
Roads	Rural Roads - Ward 33	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	2247388,42	1499657,01	1946666,5	1000000	-	-	-	644	590	1 000
Roads	Rural Roads - Ward 33	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	8773417,37	0	0	0	-	-	-	850	400	1 500
Roads	Rural Roads - Ward 34	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	1670064,8	1497157,89	2205294,04	1000000	-	-	-	644	590	1 000
Roads	Rural Roads - Ward 35	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	2232719,29	1993728,08	1498912,28	1000000	-	-	-	644	590	1 000
Roads	Rural Roads - Ward 36	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	3838860,93	1498390,35	1997578,95	1000000	-	-	-	644	590	1 000
Roads	Rural Roads - Ward 37	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	0	0	0	60000	600	-	-	-	-	1 000
Roads	Rural Roads - Ward 38	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	2246798,24	1497565,79	1498842,13	1000000	-	-	-	644	590	1 000
Roads	Rural Roads - Ward 40	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	4481037,66	1498570,18	498473,68	1000000	1 000	-	-	644	590	1 000
Roads	Rural Roads - Ward 43	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	2244881,58	1500000	518614,04	1000000	1 000	-	-	644	590	1 000
Roads	Rural Roads - Ward 49	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	2248947,14	869565,22	2499903,01	1000000	1 000	-	-	644	590	1 000
Roads	Rural Roads - Ward 50	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	2249944,26	1986848,19	2436618,31	1000000	1 000	-	-	644	590	1 000
Roads	Water Drainage Upgr & Gravel Rd Rehab	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	0	0	0	0	1 000	-	-	-	-	-
Roads	Water Drainage Upgr & Roads Rehab	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	0	0	0	0	1 000	-	-	-	-	-
Roads	Stormwater Drainage Upgrade	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	0	0	0	0	1 000	-	-	-	-	-
Roads	Stormwater Rehabilitation And Upgrade	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-33,038414	27,797572	861910,32	0	0	0	509	-	-	-	-	-
Roads	Malindal Morningside Roads & Culvert	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32,594197	27,550317	0	0	0	0	4 500	-	-	-	-	-
Roads	Cambridge Roads Rehabilitation	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Roads	-32,594197	27,550317	47588,3	0	0	0	2 952	-	-	-	-	-
Roads	Cambridge Township Road Rehabilitation	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32,594197	27,550317	0	0	0	0	2 000	-	-	-	-	-
Roads	Construction Of Road Infrastr - Sandile	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32,594197	27,550317	5006312,92	3967037,4	13314834,41	10000000	10 000	-	-	31 185	-	-
Roads	Dimbaza Stormwater Drainage Upgrade	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32,594197	27,550317	1608344	0	0	0	368	-	-	-	-	-
Roads	Esplanade Sidewalk Rehabilitation	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Roads	-32,594197	27,550317	0	0	0	0	3 000	-	-	-	-	-
Roads	Galway Rd Culvert Upgrade	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32,594197	27,550317	2413286,41	0	0	0	9 944	-	-	-	-	-
Roads	Public Access Rd To The Quenera Wildlife	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Roads	-32,594197	27,550317	758956,4	0	0	0	5 240	-	-	-	-	-
Roads	Mdantsane Unit 3 Culvert Upgrade	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Roads	-32,594197	27,550317	151072	0	0	0	1 221	-	-	-	-	-
Roads	Nomphumelelo	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Roads	-32,594197	27,550317	825481,23	0	0	0	1 675	-	-	-	-	-
Roads	Nord Ave Culvert Rehabilitation	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32,594197	27,550317	65120	0	0	0	3 435	-	-	-	-	-
Roads	Nu 13 Stormwater Upgrade	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Roads	-32,594197	27,550317	0	0	0	0	1 500	-	-	-	-	-
Roads	Nu 14 Culvert Upgrade	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Roads	-32,594197	27,550317	0	0	0	0	3 000	-	-	-	-	-
Roads	Nu 14 Stormwater Upgrade	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Roads	-32,594197	27,550317	0	0	0	0	1 500	-	-	-	-	-
Roads	Nu 16 Stormwater Upgrade	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Roads	-32,594197	27,550317	0	0	0	0	1 500	-	-	-	-	-

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

R thousand									2022/23	2023/24	2024/25	Current Year 2023/26			2026/27 Medium Term Revenue & Expenditure Framework			
	Function	Project Description	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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Roads		Nu 2 Culvert Upgrade	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	78228	0	0	0	2 922	-	-	-	-	
Roads		otsdam Roads And Culvert Rehabilitation	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	0	0	0	0	1 500	-	-	-	-	
Roads		Water Drain Upgr John Nash Cres & Fa	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Roads	-32.594197	27.550317	68147.2	0	0	0	1 432	-	-	-	-	
Roads		Scenery Park Stormwater Upgrade	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Roads	-32.594197	27.550317	1122168.45	0	0	0	2 878	-	-	-	-	
Roads		mythelands Rd Culvert Cross (Nahoon	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	0	0	0	0	10 000	-	-	-	-	
Roads		Stormwater Drainage Upgrade	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Roads	-32.594197	27.550317	383726.9	0	0	0	559	-	-	-	-	
Roads		ormwater Drainage Upgrade 4 Gravel R	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Roads	-32.594197	27.550317	367232.84	0	0	0	1 598	-	-	-	-	
Roads		ormwater Drainage Upgrade 4 Roads Re	competitive and responsive economic infrastruc	Inclusion and Access	A WELL GOVERNED CITY	Roads	-32.594197	27.550317	0	0	0	0	1 000	-	-	-	-	
Roads		ormwater Drainage Upgrade 4th Ave Go	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Roads	-32.594197	27.550317	1989162.06	0	0	0	-	-	-	-	-	
Roads		Stormwater Upgrade Joubert St (Qonce	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	523174.71	0	0	0	1 408	-	-	-	-	
Roads		nrise On Sea Road And Stormwater Up	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	0	0	0	0	2 500	-	-	-	-	
Roads		Tikinkini Culvert Upgrade	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	0	0	0	0	1 500	-	-	-	-	
Roads		Unit P Roads And Stormwater Upgrade	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	0	0	0	0	3 500	-	-	-	-	
Roads		pgr Of Mdantsane Rds - Clust 1: Ward	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	1019280.98	1000000	3647613.14	950400	950	-	-	1 886	-	
Roads		pgr Of Mdantsane Rds - Clust 1: Ward	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	1490502.14	1000000	2200000	974545	959	-	-	1 886	-	
Roads		pgr Of Mdantsane Rds - Clust 1: Ward	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	2311050.51	1000000	1902421.05	1100400	1 100	-	-	1 886	-	
Roads		pgr Of Mdantsane Rds - Clust 1: Ward	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	2500000	1000000	7000000	1175400	1 175	-	-	1 886	-	
Roads		pgr Of Mdantsane Rds - Clust 1: Ward	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	2313977.26	1780822.99	4000000	1175400	837	-	-	1 886	-	
Roads		pgr Of Mdantsane Rds - Clust 2: Ward	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	2546558.94	12178948.51	10420670.89	1175400	1 882	-	-	1 967	-	
Roads		pgr Of Mdantsane Rds - Clust 2: Ward	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	3187581.76	2906974.93	5000000	1175400	1 175	-	-	1 967	-	
Roads		pgr Of Mdantsane Rds - Clust 2: Ward	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	3377824.23	7913381.65	5198254.78	1175400	1 175	-	-	1 967	-	
Roads		pgr Of Mdantsane Rds - Clust 2: Ward	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	3532126.32	7551738.22	1174929.66	1049247	1 049	-	-	1 967	-	
Roads		pgr Of Mdantsane Rds - Clust 2: Ward	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	6318943.39	1803958.79	9801745.22	1175400	1 175	-	-	2 037	-	
Roads		pgr Of Mdantsane Rds - Clust 3: Ward	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	2500000	11809440.06	0	1175400	1 175	-	-	-	-	
Roads		pgr Of Mdantsane Rds - Clust 3: Ward	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	3398872.08	18707352.54	17482338.96	1175400	468	-	-	-	-	
Roads		pgr Of Mdantsane Rds - Clust 3: Ward	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	2464805.44	15788168.47	12281020	1175400	1 175	-	-	-	-	
Roads		pgr Of Mdantsane Rds - Clust 3: Ward	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	2500000	20427081.07	13000000	1175400	1 175	-	-	-	-	
Roads		pgr Pipe Culv Cross Damaged By Flood	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	62400	0	0	0	1 938	-	-	-	-	
Roads		pgr Stormwater Drainage & Road Rehab	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Roads	-32.594197	27.550317	1522592.5	0	0	0	1 477	-	-	-	-	
Roads		Upgrade Of North East Expressway	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	0	0	986300.3	0	-	-	-	-	1 500	
Roads		Urban Roads - Ward 37	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	4469345.29	2983222.04	2632550.18	900000	1 900	-	-	1 500	884	1 000
Roads		Urban Roads - Ward 39	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	1935132.54	2054838.78	3651904.14	1000000	-	-	-	1 000	1 032	1 000
Roads		Zwellitsha Zone 8 Stormwater Upgrade	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	315928.8	0	0	0	1 684	-	-	-	-	-
Roads		Zwellitsha Zone 9 Stormwater Upgrade	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads	-32.594197	27.550317	886280.6	0	0	0	1 114	-	-	-	-	-
Roads		Gonubie Internal Roads Rehabilitation	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	7017826.24	0	0	0	-	-	-	-	-	-
Roads		Qwenena Beacon Bay Link Road	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	0	0	0	0	17 194	-	-	-	-	-
Roads		Roads Provision - Ward 46	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Roads	-32.924	27.7607	10665035.44	5411459.66	0	0	10 000	-	-	-	-	-
Sewerage		Renewal Of Infrastructure-Pump Station	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Pump Station	0	0	0	0	0	0	8 362	-	-	2 408	6 000	6 000
Sewerage		East Bank Wastwater Treatment Works	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Waste Water Treatment Works	0	0	0	0	0	0	3 156	-	-	-	-	-
Sewerage		ew Kids Beach W/Water Treatment Work	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Waste Water Treatment Works	0	0	0	0	0	0	10 000	-	-	10 000	30 000	20 000
Sewerage		Renewal Infrastructure - Treatment Work	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Waste Water Treatment Works	0	0	0	0	0	0	1 341	-	-	-	-	-
Sewerage		Renewal Of Infrastructure - Treatment Work	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECTIVE	Waste Water Treatment Works	0	0	0	0	0	0	30 000	-	-	4 359	5 053	5 500
Sewerage		Berlin Wastewater Treatment Works	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORM	Retliculation	-33.01881	27.90498	0	0	0	0	-	-	-	-	6 000	6 000
Sewerage		Bisho Catchment Pump Station	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORM	Retliculation	-33.01881	27.90498	0	0	0	0	-	-	-	700	800	1 000
Sewerage		Bisho Oxidation Ponds	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORM	Retliculation	-33.01881	27.90498	2269670	0	0	0	-	-	-	-	-	-
Sewerage		Bredibach Oxidation Ponds	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORM	Retliculation	-33.01881	27.90498	0	0	0	0	-	-	-	-	10 000	16 000
Sewerage		City Pump Station	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORM	Retliculation	-33.01881	27.90498	1047820.22	0	0	0	-	-	-	700	800	1 000
Sewerage		East Bank Catchment Pump Station	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORM	Retliculation	-33.01881	27.90498	0	0	0	0	-	-	-	5 000	10 000	10 000
Sewerage		Ithanza Pump Station	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORM	Retliculation	-33.01881	27.90498	417913.92	0	0	0	-	-	-	700	800	1 000
Sewerage		Install Network Flow Monitoring Infrast	competitive and responsive economic infrastruc	Inclusion and Access	JALLY INTEGRATED /TRANSFORM	Retliculation	-33.01881	27.90498	0	0	0	3000000	-	-	-	-	-	-

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

R thousand	Function	Project Description	MTDP Service Outcome	IUDF	Omn Strategic Objectives	Asset Sub-Class	GPS Longitude	GPS Latitude	2022/23	2023/24	2024/25	Current Year 2025/26			2025/27 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
Sewerage		Install Network Flow Monitoring Infrastructure	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	0	0	0	0	-	-	-	20 500	5 000
Sewerage		Kayzers Beach Oxidation Ponds	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	0	0	0	0	-	-	2 000	6 173	10 000
Sewerage		Ward 10 Road Water Treatment Works & Conveyance	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	0	0	0	0	-	-	-	24 819	40 022
Sewerage		Midantsane Wastewater Treatment Works	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	0	0	0	0	-	-	15 000	15 000	20 000
Sewerage		Midantsane Wastewater Treatment Works	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	27850446,99	17093272,72	14577901,35	30175591	-	-	14 000	12 747	-
Sewerage		Quinera Calcoment Pump Station	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	0	0	0	0	-	-	700	800	1 000
Sewerage		Reeston Pump Station	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	0	0	0	2500000	2 500	-	-	-	-
Sewerage		T4 Pump Station	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	0	0	0	0	-	-	700	800	1 000
Sewerage		T8 Pump Station	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	0	0	0	0	-	-	700	800	1 000
Sewerage		Upgrading Of East Bank Wastewater Treatment Works	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	2880320,57	0	0	0	-	-	-	-	-
Sewerage		Upgrading Of First Creek Outfall Sewer	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	0	0	0	5947975	-	-	-	-	20 000
Sewerage		Upgrading Of Maoyana Outfall Sewer	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	0	0	0	0	-	-	700	1 000	1 500
Sewerage		Upgrading Of Second Creek Outfall Sewer	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	0	0	0	15947975	5 948	-	5 966	-	10 000
Sewerage		Yellowwood Pump Station	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	0	0	0	0	-	-	-	8 000	10 000
Sewerage		Zone 10 Pump Station	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	0	0	0	0	-	-	700	800	1 000
Sewerage		Zone 15 Pump Station	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	0	0	0	0	-	-	700	800	1 000
Sewerage		Zone 16 Pump Station	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Reticulation	-33,01881	27,90498	0	0	0	0	-	-	700	800	1 000
Sewerage		Sho Kwt & Zweitsha Bulk Reg Sewer	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	31321117,86	3788630,55	1880036,26	19895993	56 048	-	15 530	40 810	50 022
Sewerage		Commissioning Of Sludge Lagoons In Quthing	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	0	0	0	0	-	-	-	1 000	1 000
Sewerage		Ducats Sanitation	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	0	0	0	2223998	-	-	12 733	-	2 500
Sewerage		East Beach Gravity Sewer Upgrade	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	350000	0	0	0	-	-	-	-	-
Sewerage		East Beach Gravity Sewer Upgrade	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	0	7839,28	1303402,32	4800000	-	-	-	5 800	6 000
Sewerage		East Beach Gravity Sewer Upgrad	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	0	7532703,23	0	2000000	6 000	-	-	-	-
Sewerage		Hood Point Marine Outfall Sewer & Auxiliary	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	0	1259257,94	0	5179199	30 176	-	-	-	10 000
Sewerage		Install G/Water Monit B/Holes For W/Water	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	668556,76	0	0	0	-	-	700	1 000	-
Sewerage		Kayzers Beach Oxidation Ponds	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	0	0	0	0	-	-	25 000	14 825	30 000
Sewerage		Nahoon Bulk Outfall Sewer	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	0	0	0	1000000	-	-	-	-	-
Sewerage		Refurb Midantsane Network Flood Damage	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	7371789,03	0	0	0	-	-	-	-	-
Sewerage		Refurbishment Of Midantsane Network	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	0	0	0	0	-	-	6 000	9 485	15 000
Sewerage		New Westbank Inverted Siphon Valves	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	196016,64	0	0	0	-	-	700	1 000	-
Sewerage		Renewal Of Infrastr - Treatment Works	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	0	0	0	6000000	-	-	-	-	-
Sewerage		Renewal Of Infrastructure - Treatment Works	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	0	28126558,92	0	5500000	-	-	-	-	-
Sewerage		Renewal Of Infrastructure - Pump Station	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	0	0	0	2507519	-	-	-	-	-
Sewerage		Renewal Of Infrastructure - Reticulation	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	0	0	0	4200000	-	-	-	-	-
Sewerage		Upgrad Potsdam Wastewater Treatment Works	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	0	1859291,63	0	5179199	-	-	-	-	-
Sewerage		Upgrad Dimbaza Wastewater Treatment Works	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	0	0	0	2223998	-	-	-	-	-
Sewerage		Upgrading Of Dimbaza Wastewater Treatment Works	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	0	0	0	0	-	-	-	-	20 600
Sewerage		Upgrading Of Nahoon Bulk Outfall Sewer	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	7518970,84	0	0	0	-	-	-	-	-
Sewerage		Upgrading Of Potsdam Wastewater Treatment Works	competitive and responsive economic infrastructure	Inclusion and Access	JALY INTEGRATED /TRANSFORME	Outfall Sewers	-33,01881	27,90498	6009797,66	0	1682054,45	0	21 448	-	14 500	-	30 618
Sewerage		Berlin Sewers	competitive and responsive economic infrastructure	Growth	JALY INTEGRATED /TRANSFORME	Reticulation	-32,924	27,7807	0	919806,56	0	5179199	-	-	-	-	25 000
Sewerage		Cluster 1 - Sanitation	competitive and responsive economic infrastructure	Growth	JALY INTEGRATED /TRANSFORME	Reticulation	-32,924	27,7807	0	0	0	0	-	-	7 000	6 200	6 000
Sewerage		Sanitation Facilities In Informal Settlements	competitive and responsive economic infrastructure	Growth	JALY INTEGRATED /TRANSFORME	Toilet Facilities	-33,01881	27,90498	8883878,06	8156742,74	9761053,08	10447975	10 448	-	-	-	-

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

R thousand	Function	Project Description	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 Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	Solid Waste Disposal (Landfill Sites)	Refurbishment Of Transfer Stations	competitive and responsive economic infrastruc	Inclusion and Access	A GREEN CITY	Waste Processing Facilities	-32.888634	27.62338	153120	0	0	900000	900	-	1400	1600	2000
	Solid Waste Disposal (Landfill Sites)	Refurbishment Of Waste Management Facilities	competitive and responsive economic infrastruc	Inclusion and Access	A GREEN CITY	Waste Processing Facilities	-32.888634	27.62338	0	0	0	22782238	82	-	1400	1500	1500
	Solid Waste Disposal (Landfill Sites)	Cons Cell 5/6 At Roundhill Landfill Site	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Landfill Sites			0	0	0	0	3 000	-	-	-	-
	Solid Waste Disposal (Landfill Sites)	Establish Of Cell 5 & 6 At Roundhill Lf	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Landfill Sites			0	0	0	0	-	-	8 200	10 886	16 000
	Solid Waste Disposal (Landfill Sites)	Cons Transfer Stations/Est Buy Back Cn	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Waste Transfer Stations	0	0	0	0	0	0	1 200	-	-	-	-
	Solid Waste Disposal (Landfill Sites)	Develop Waste To Energy Projects	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Waste Processing Facilities	0	0	0	0	0	0	200	-	-	-	-
	Solid Waste Disposal (Landfill Sites)	Refurbish Waste Management Facilities	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECT	Waste Processing Facilities	0	0	0	0	0	0	200	-	19 055	20 020	25 044
	Solid Waste Disposal (Landfill Sites)	Acquisition Of Ldv's And 4 Ton Truck	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 Truck C	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Capital Spares	-32.972087	27.890007	0	0	0	0	3 500	-	-	-	-
	Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Capital Spares	-32.972087	27.890007	13103209.53	0	0	44500000	40 500	-	22 180	20 650	13 000
	Solid Waste Disposal (Landfill Sites)	Scm Fleet & Plant - Environ Manag & Mun	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	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 Veh	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)	Client, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.983333	28.866666	582997.83	118255.22	132334	500000	500	-	2 000	500	500
	Solid Waste Disposal (Landfill Sites)	Office Furn & Equipment (Directorate) C	Client, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.983333	28.866666	309682.85	0	0	0	-	-	-	-	-
	Solid Waste Disposal (Landfill Sites)	Office Furn & Equipment (Directorate) C	Client, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.983333	28.866666	0	171037.9	325917.53	0	361	-	-	-	-
	Solid Waste Disposal (Landfill Sites)	Acqui Pl & Mach Lf/ll Sites/Gard T/Stat		Growth	A GREEN CITY	Machinery And Equipment	-33.01881	27.90498	1106238.2	0	0	1200000	1 200	-	700	1 000	1 500
	Solid Waste Disposal (Landfill Sites)	Acquisi Chipping Mach Garden T/er Stati		Growth	A GREEN CITY	Machinery And Equipment	-33.01881	27.90498	0	0	0	1800000	1 800	-	1 400	1 500	1 500
	Solid Waste Disposal (Landfill Sites)	Acquisition Of Skips & Litter Bins		Growth	A GREEN CITY	Machinery And Equipment	-33.01881	27.90498	0	0	0	0	-	-	800	1 000	1 500
	Solid Waste Disposal (Landfill Sites)	Cons Transf Stat/Establish B/Back Cent		Growth	A GREEN CITY	Machinery And Equipment	-33.01881	27.90498	0	0	0	1200000	-	-	2 100	2 000	2 000
	Solid Waste Disposal (Landfill Sites)	Construct Cell 5 & 6 At Roundhill Landf		Growth	A GREEN CITY	Machinery And Equipment	-33.01881	27.90498	0	0	0	3000000	-	-	2 100	2 000	2 000
	Solid Waste Disposal (Landfill Sites)	Develop Waste To Energy Projects		Growth	A GREEN CITY	Machinery And Equipment	-33.01881	27.90498	0	0	0	1200000	-	-	1 400	1 500	2 000
	Solid Waste Disposal (Landfill Sites)	Fencing Of Transfer Station (Palisade Fe		Growth	ALLY INTEGRATED TRANSFORME	Machinery And Equipment	-33.01881	27.90498	0	0	0	3000000	3 000	-	1 400	1 500	1 500
	Solid Waste Disposal (Landfill Sites)	Galvanised Street Litter Bins		Growth	A GREEN CITY	Machinery And Equipment	-33.01881	27.90498	1965112.5	0	0	1200000	1 200	-	600	500	500
	Solid Waste Disposal (Landfill Sites)	Install Of Alternative Energy System		Growth	N MUNICIPAL STRATEGIC OBJECT	Machinery And Equipment	-33.01881	27.90498	0	0	0	0	300	-	-	-	-
	Solid Waste Disposal (Landfill Sites)	Install Of Alternative Energy System C/O		Growth	N MUNICIPAL STRATEGIC OBJECT	Machinery And Equipment	-33.01881	27.90498	0	0	0	0	243	-	-	-	-
	Solid Waste Disposal (Landfill Sites)	P-Cntr Machinery & Equip		Growth	A CONNECTED CITY	Machinery And Equipment	-33.01881	27.90498	0	0	0	300000	-	-	1 050	1 000	1 000
	Solid Waste Disposal (Landfill Sites)	Purchase Of Cambridge/Transfer Facilitie		Growth	A GREEN CITY	Machinery And Equipment	-33.01881	27.90498	0	0	0	0	-	-	700	1 500	2 000
	Solid Waste Disposal (Landfill Sites)	Scm Fleet - Solid Waste Fleet And Plant		Growth	A WELL GOVERNED CITY	Transport Assets	-33.01905	27.90828	2532131.05	0	0	6000000	11 725	-	1 400	2 000	2 500
	Solid Waste Disposal (Landfill Sites)	Refurbishment Of Sw&Em Off - Ghouse	Client, 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	Client, 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	Client, 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 Kwl Landfill Site	Client, effective and development-oriented public	Growth	A GREEN CITY	Municipal Offices	-33.9848	27.9054	67873.8	14835634.09	0	0	-	-	-	-	-
	Solid Waste Disposal (Landfill Sites)	Development Of Beach Infrastructure	Client, effective and development-oriented public	Growth	A GREEN CITY	Municipal Offices	-33.9848	27.9054	0	432805	999983	522440	2 022	-	2 148	1 965	3 000
	Solid Waste Disposal (Landfill Sites)	Establish Garden Transfer Stations (Coast)	Client, effective and development-oriented public	Growth	A GREEN CITY	Municipal Offices	-33.9848	27.9054	0	0	0	0	-	-	8 200	10 890	14 168
	Solid Waste Disposal (Landfill Sites)	Establish Garden Transfer Stations (Inlan)	Client, effective and development-oriented public	Growth	A GREEN CITY	Municipal Offices	-33.9848	27.9054	0	0	0	0	-	-	8 200	10 890	14 000
	Solid Waste Disposal (Landfill Sites)	Establish Garden Transfer Stations (Midlan)	Client, effective and development-oriented public	Growth	A GREEN CITY	Municipal Offices	-33.9848	27.9054	0	0	0	0	-	-	8 200	10 890	14 000
	Solid Waste Disposal (Landfill Sites)	Establish Garden Transfer Stations (Midlan)	Client, effective and development-oriented public	Growth	A GREEN CITY	Municipal Offices	-33.9848	27.9054	0	4121823.03	0	4544878	-	-	-	-	-

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

R thousand	Function	Project Description	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 Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
	Solid Waste Disposal (Landfill Sites)	Upgrad Garden Transfer Stations (Inland)	ent: effective and development-oriented public	Growth	A GREEN CITY	Municipal Offices	-33.9848	27.9054	0	3633589.29	0	4544878	-	-	-	-	-
Tourism	Improve Access Road	ent: effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE C	Road Furniture	-33.24531	27.53829	3890861.76	0	0	4500000	4 500	-	-	-	-	-
Tourism	Do Not Use	ent: effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE C	Galleries	-32.9415	27.73965	0	0	0	1200000	-	-	-	2 100	1 500	-
Tourism	Extension Of Mdantsane Art Centre	ent: effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE C	Galleries	-32.9415	27.73965	128792.73	0	0	1200000	-	-	-	700	1 000	-
Tourism	Mdantsane Art Centre	ent: effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE C	Galleries	-32.9415	27.73965	638505.38	0	215058.63	8000000	10 000	-	-	3 580	3 275	1 000
Tourism	Kwane Resort Maintenance & Upgrade	ent: enhance our environmental assets and natura	Inclusion and Access	INNOVATIVE AND PRODUCTIVE C	Nature Reserves	-33.02265	27.91586	39130.42	445695.84	470859.5	600000	600	-	-	1 000	1 000	-
Tourism	Smme Incubator	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Furniture And Office Equipment	-32.98333	28.86666	501184.33	568726	300000	300	300	-	-	350	500	-
Tourism	Smme Incubator: Sekunjalo Training Cent	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Furniture And Office Equipment	-32.98333	28.86666	5218311.39	0	0	9223998	4 224	-	-	3 580	3 930	1 000
Tourism	Hydroponics And Packhouse Project	ent: sustainable rural communities contributing toward	Growth	INNOVATIVE AND PRODUCTIVE C	Biological Or Cultivated Assets	0	0	5941508.65	0	0	0	-	-	-	-	-	-
Tourism	Fort Jackson Junction Hub	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Centres	-32.9198	27.70315	1230124.17	601479.97	0	5223988	5 224	-	-	10 000	12 000	-
Tourism	Tourism Hub	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Centres	-32.9198	27.70315	52173.91	0	0	0	-	-	-	2 100	1 500	-
Tourism	Film Studio Development	ent: 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	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Public Open Space	-33.24531	27.53829	0	0	0	4 200	-	-	-	1 050	1 000	-
Tourism	Construction Of Cabin Accommodation	ent: enhance our environmental assets and natura	Growth	INNOVATIVE AND PRODUCTIVE C	Nature Reserves	-33.24531	27.53829	0	0	0	0	-	-	-	1 400	1 000	-
Tourism	Agri-Village	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Stalls	-33.02286	27.91558	3849147	3384400	2523795.96	818568	2 170	-	-	10 000	11 355	8 000
Tourism	Informal Trade Infrastructure (Hawker S	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Stalls	-33.02286	27.91558	1967917.04	2574715.79	669056.58	9403178	14 403	-	-	10 000	14 000	-
Town Planning, Building Regulations A	Survey Software	ent: effective and development-oriented public	Growth	ALLY INTEGRATED /TRANSFORM	Computer Equipment	-33.01853	27.90495	0	0	0	240000	540	-	-	350	550	-
Town Planning, Building Regulations A	Plotters	ent: effective and development-oriented public	Growth	ALLY INTEGRATED /TRANSFORM	Furniture And Office Equipment	-32.98333	28.86666	0	0	0	360000	360	-	-	-	600	-
Town Planning, Building Regulations A	Upgrading Of Kwt Payments Hall	ent: effective and development-oriented public	Governance	A WELL GOVERNED CITY	Pay/Enquiry Points	-32.87833	27.39446	0	0	0	0	-	-	-	490	1 500	-
Town Planning, Building Regulations A	Monstr Office Accom-Customer Care Cent	ent: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Municipal Offices	-33.9848	27.9054	0	0	0	0	-	-	-	20 887	5 222	-
Town Planning, Building Regulations A	Aerial Photography And Mapping	ent: effective and development-oriented public	Growth	ALLY INTEGRATED /TRANSFORM	Building Plan Offices	-33.01853	27.90495	0	0	0	300000	-	-	-	5 000	770	-
Water Distribution	Reservoirs East Coast Supply	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Reservoirs	-33.05685	27.90498	12871868.08	5290165.37	0	7403197	10 403	-	-	9 000	5 000	16 000
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Reservoirs	-33.05685	27.90498	10367304.78	0	0	5700000	-	-	-	-	-	-
Water Distribution	Reservoirs-Pipe & W/Meter Replacement	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Reservoirs	-33.05685	27.90498	56667.27	1583000	0	8000000	5 000	-	-	4 067	6 053	8 000
Water Distribution	Reservoirs-Pipe & W/Meter Replacement	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Reservoirs	-33.05685	27.90498	2989867.54	0	0	0	-	-	-	-	-	-
Water Distribution	Reservoirs-Pipe And Water Meter Replacement	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Reservoirs	-33.05685	27.90498	0	0	0	0	-	-	-	4 300	4 300	7 000
Water Distribution	Reservoirs-Pipe & Water Meter Replacement	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Reservoirs	-33.05685	27.90498	0	0	0	0	-	-	-	5 850	5 850	7 000
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Pump Stations	-33.05685	27.50573	0	0	0	3500000	-	-	-	-	-	-
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Pump Stations	-33.05685	27.50573	0	0	0	0	-	-	-	5 250	5 250	7 000
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Water Treatment Works	-33.05685	27.50573	6858704.55	20632940.4	27956507.21	15836714	31 876	-	-	-	-	-
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Water Treatment Works	-33.05685	27.50573	0	0	0	0	-	-	-	3 080	3 080	7 000
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Water Treatment Works	-33.05685	27.50573	2848918.24	0	0	0	-	-	-	-	-	-
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Bulk Mains	-33.05685	27.50573	1850995.79	3878652.63	0	8000000	5 000	-	-	6 000	8 000	10 000
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Bulk Mains	-33.05685	27.50573	4057649.84	2491891.21	2261494.43	4200000	4 200	-	-	5 000	11 000	10 500
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Bulk Mains	-33.05685	27.50573	0	4670914.53	2662897.2	0	-	-	-	5 500	6 000	5 500
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Distribution Points	-33.05685	27.90498	0	0	0	1 988	-	-	-	-	-	-
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Distribution Points	-33.05685	27.90498	5755404.37	0	2740387.18	15166667	15 167	-	-	5 500	6 000	4 500
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Distribution Points	-33.05685	27.90498	8038382.17	8142011.26	4988219.97	8000000	5 000	-	-	6 000	8 000	10 000
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Distribution Points	-33.05685	27.90498	3489668.7	2491252.36	1985131.49	4800000	4 800	-	-	10 000	11 000	10 500
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Dams And Weirs	-33.05685	27.50573	0	0	0	11 000	-	-	-	47 841	15 000	10 000
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Pump Stations	-33.05685	27.50573	0	0	2467930.73	5223998	-	-	-	-	30 000	30 000
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Bulk Mains	-33.05685	27.50573	208196.01	7132281.67	4535814.72	7223998	12 448	-	-	-	-	-
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Capital Spares	0	0	0	0	1 073	0	-	-	-	1 500	1 500	1 500
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Rehabilitation	-33.01881	27.90498	0	0	0	0	-	-	-	1 000	1 000	1 000
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORM	Rehabilitation	-33.01881	27.90498	0	0	0	0	-	-	-	1 500	2 000	2 000
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORM	Dams And Weirs	-33.05685	27.50573	0	0	0	3315597	-	-	-	-	5 976	-
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORM	Reservoirs	-33.05685	27.50573	0	7212691.1	3456671.49	4223998	-	-	-	-	4 403	-
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORM	Water Treatment Works	-33.05685	27.50573	550164.06	0	0	4403197	-	-	-	-	5 784	-
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORM	Bulk Mains	-33.05685	27.50573	0	0	0	0	-	-	-	14 529	3 269	-
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	ent: competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORM	Bulk Mains	-33.05685	27.50573	960935.08	0	0	3723998	11 441	-	-	-	-	-

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	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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Solid Waste Disposal (Landfill Sites)	Upgrad Garden Transfer Stations (Inland)	ent; effective and development-oriented public	Growth	A GREEN CITY	Municipal Offices	-33.9848	27.9054	0	3633589.29	0	4544878	-	-	-	-	-
Water Distribution	Bulk Mains-Water Backlogs	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORM	Bulk Mains	-33.00685	27.50573	1684044.17	1789556.91	5094050.91	4223998	12 672	-	26 165	5 881	50 000
Water Distribution	Water Mains-Infomal Settlements Inland	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORM	Bulk Mains	-33.00685	27.50573	6874378.93	1993319.4	982195.15	7313583	7 314	-	5 657	10 657	11 722
Water Distribution	Alternative Water Supply	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORM	Distribution	33.00685	27.50573	6930115.88	0	14059370.22	7313583	7 314	-	5 657	10 657	-
Water Distribution	Bulk Water Supp-Coastal Areas - Tshololo	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORM	Distribution	33.00685	27.50573	0	0	0	0	-	-	10 000	-	-
Water Distribution	Distribution Mains-Infomal Settlements	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORM	Distribution	33.00685	27.50573	8991847.44	3998940.63	2999862.01	9403178	9 403	-	8 500	13 500	14 650
Water Distribution	Distribution-Amahleke Water Supply	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORM	Distribution	33.00685	27.50573	12299614.41	4921643.4	3117454.24	5803197	5 903	-	-	5 000	20 000
Water Distribution	Upgrade Water Networks-Nxanumini Bulk W	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORM	Distribution	33.00685	27.50573	0	0	0	0	-	-	10 881	10 881	11 969
Water Distribution	Water Supply -Infomal Settlements Coas	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORM	Distribution	33.00685	27.50573	6681862.97	6397063.35	11918926.36	8358380	8 358	-	5 269	10 269	11 296
Water Distribution	Distribution Mains-Water Backlogs	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORM	Distribution Points	-32.95045	27.78829	0	5000000	5708498.06	4223998	-	-	-	25 881	7 249
Water Distribution	Demand Mangm - Water Conserv - Priv	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORM	Priv Stations	33.00685	27.50573	5363394.63	6246872.82	6541576.09	4268798	15 269	-	9 568	15 581	16 000
Water Distribution	Purchase Of Vehicles Plant & Equipmen	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Capital Spares	-32.972087	27.890007	0	0	0	0	-	-	10 000	5 000	5 000
Water Distribution	Office Furn & Equipment (Directorate)	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.98333	28.86666	0	0	0	0	500	-	500	500	500
Water Distribution	Upgrading Of Laboratory CIO	ent; effective and development-oriented public	Governance	N MUNICIPAL STRATEGIC OBJECT	Laboratories	0	0	0	0	0	0	2 811	-	-	-	-
Water Distribution	Upgrading Of Laboratory	ent; effective and development-oriented public	Growth	ALLY INTEGRATED /TRANSFORM	Laboratories	-33.01881	27.90498	189116.97	0	0	1200000	1 200	-	-	1 500	3 000
Parent Capital expenditure												1 549 120		1 414 898	1 457 414	1 653 140
Entities:																
List all capital projects grouped by Entity																
Entity A																
Buffalo City Development Agency																
Economic Development/Planning	Office Furn & Equipment (Directorate)	An efficient, effective and development-orie	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	-32.983330	28.866660	43732.59	40494.99	19273.87	50000	50	-	660	686	708
Economic Development/Planning	Computer Software	An efficient, effective and development-orie	Growth	A WELL GOVERNED CITY	Computer Software And Applications	-33.016300	27.906600	0	0	0	50000	50	-	40	40	41
Entity Capital expenditure												100		700	726	749
Total Capital expenditure												1 549 220		1 415 598	1 458 140	1 653 889

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

R thousand	Function	Project name	Project number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
														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	Umkonyana Dam & East Coast Water Supply	Y1001001004005_0	RENEWAL	of responsive economic inclusion and Access	TEGRAATED /TRAN	Water Supply Infrastructure	Water Treatment Works	O CITY METROPOLITAN MUNICIPALITY - COA	-33,005685	27,50573	2016	6 060	31 876	-	-	-		
Water Distribution	W/TreatmW-Pipe & Water Meter Replace In	Y1001001004006_0	RENEWAL	of responsive economic inclusion and Access	TEGRAATED /TRAN	Water Supply Infrastructure	Water Treatment Works	O CITY METROPOLITAN MUNICIPALITY - INL	-33,005685	27,50573	2016	-	-	3 080	3 080	7 000		
Water Distribution	Water Treatment Works-Pipe & W/Meter Rep	Y1001001004005_0	RENEWAL	of responsive economic inclusion and Access	TEGRAATED /TRAN	Water Supply Infrastructure	Water Treatment Works	O CITY METROPOLITAN MUNICIPALITY - COA	-33,005685	27,50573	2016	2 849	-	-	-	-		
Entities:																		
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

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 ITEMS:									
Exchange revenue									
Service charges - Electricity									
Total Service charges - Electricity	2 179 537	2 433 692	3 070 798	3 320 786	3 286 017	3 286 017	3 650 765	3 973 128	4 323 955
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)									
Less Cost of Free Basis Services (50 kwh per indigent household per month)	(32 467)	(48 360)	(50 912)	(123 690)	(123 690)	(123 690)	(137 419)	(149 554)	(162 759)
Net Service charges - Electricity	2 147 071	2 385 332	3 019 887	3 197 096	3 162 327	3 162 327	3 513 346	3 823 574	4 161 196
Service charges - Water									
Total Service charges - Water	974 239	1 161 054	1 212 466	1 269 630	1 265 399	1 265 399	1 370 807	1 416 043	1 461 357
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)									
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)	(235 622)	(242 624)	(298 496)	(268 729)	(268 729)	(268 729)	(291 114)	(300 720)	(310 343)
Net 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									
Total Service charges - Waste Water Management	566 149	622 966	657 262	746 462	728 962	728 962	763 223	788 410	813 639
Less Revenue Foregone (in excess of free sanitation service to indigent households)									
Less Cost of Free Basis Services (free sanitation service to indigent households)	(83 918)	(63 848)	(76 547)	(114 120)	(114 120)	(114 120)	(119 484)	(123 427)	(127 377)
Net 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									
Total refuse removal revenue	548 215	581 072	610 341	754 887	754 887	754 887	790 366	816 448	842 575
Less Revenue Foregone (in excess of one removal a week to indigent households)									
Less Cost of Free Basis Services (removed once a week to indigent households)	(149 818)	(110 124)	(130 757)	(193 393)	(193 393)	(193 393)	(202 482)	(209 164)	(215 857)
Net Service charges - Waste Management	398 396	470 948	479 584	561 494	561 494	561 494	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	138 203	142 763	147 332
Agency Services									
Provincial									
Eastern Cape	21 871	18 764	21 002	29 389	29 389	29 389	30 476	31 482	32 489
Total Provincial	21 871	18 764	21 002	29 389	29 389	29 389	30 476	31 482	32 489
Total Agency Services	23 879	19 547	21 002	29 389	29 389	29 389	30 476	31 482	32 489
Interest earned from Receivables									
Total 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									
Bank Accounts	18 105	26 151	19 539	24 851	24 851	24 851	20 850	21 684	22 551
Financial Assets	28 680	23 945	50 136	44 154	44 154	44 154	37 272	38 763	40 314
Short Term Investments and Call Accounts	875	1 534	2 539	2 128	2 128	2 128	2 338	2 445	2 523
Total 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									
Property Plant and Equipment	20 142	18 159	25 564	17 703	17 703	17 703	18 358	18 964	19 571
Total Market Related	20 142	18 249	25 564	17 703	17 703	17 703	18 358	18 964	19 571
Property Plant and Equipment	4 359	4 977	5 697	7 603	7 603	7 603	7 884	8 144	8 405
Total Non-market Related	4 359	4 977	5 697	7 603	7 603	7 603	7 884	8 144	8 405
Total Rental from Fixed Assets	24 501	23 226	31 261	25 306	25 306	25 306	26 242	27 108	27 976
Licences or Permits									
Operational Revenue									
Total 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									
Total Property Rates	1 935 703	2 337 130	2 423 136	2 624 757	2 624 757	2 624 757	2 685 301	2 685 301	2 771 230
Less Revenue Foregone (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)
Net 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									
Total 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									
Total 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									
Total Monetary Allocations	1 192 815	1 382 876	1 483 807	1 801 124	1 771 062	1 771 062	1 723 351	1 753 281	1 752 745
Total Transfer and subsidies - Operational	1 192 815	1 382 876	1 483 807	1 801 124	1 771 062	1 771 062	1 723 351	1 753 281	1 752 745
Interest Receivables									
Service Charges	-	-	6 327	-	6 500	6 500	6 741	6 963	7 186
Total Service Charges	-	-	6 327	-	6 500	6 500	6 741	6 963	7 186
Fuel Levy (RSC Replacement Grant)									
Fuel Levy (RSC Replacement Grant)	719 203	741 926	777 132	798 042	798 042	798 042	827 976	870 695	907 733
Operational Revenue - Service Charges									
Total Operational Revenue - Service Charges	-	-	54 818	-	56 500	56 500	58 591	60 524	62 461
Gains on Disposal of Fixed and Intangible Assets									
Total Inventory	264	265	9 000	-	-	-	-	-	-
Fair Value Adjustment									
Total Fair Value Adjustment	8 867	23 154	20 012	-	-	-	-	-	-
Foreign Exchange									
Contributions to Provisions for landfill sites									
Total Other Gains	9 131	23 419	29 012	-	-	-	-	-	-
Discontinued Operations									
Total Revenue	8 052 721	9 353 164	10 277 547	10 953 569	10 923 507	10 923 507	11 485 611	11 970 854	12 524 046

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

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									
EXPENDITURE ITEMS:									
Employee related costs									
Salaries and Allowances									
Basic Salary	1 594 471	1 666 517	1 691 969	1 799 291	1 766 926	1 766 926	1 250 565	1 306 061	1 364 035
Bonuses	606	1 353	640	3 789	3 789	3 789	6 319	8 362	8 715
Total Allowance	91 689	95 601	103 739	113 190	113 190	113 190	445 508	465 784	486 508
Service Related Benefits									
Total Service Related Benefits	394 433	414 763	418 488	435 868	435 968	435 968	695 795	727 454	759 826
Total Salaries and Allowances	2 081 199	2 178 234	2 214 837	2 352 138	2 319 872	2 319 872	2 398 187	2 507 661	2 619 083
Social Contributions									
Total Social Contributions	436 368	421 661	447 239	537 888	537 888	537 888	748 521	782 561	817 106
Post-retirement Benefit	64 488	63 966	65 157	42 031	42 031	42 031	-	-	-
Total Post-retirement Benefit	2 582 055	2 663 860	2 727 232	2 932 056	2 899 791	2 899 791	3 146 708	3 290 222	3 436 190
Sub-Total	2 582 055	2 663 860	2 727 232	2 932 056	2 899 791	2 899 791	3 146 708	3 290 222	3 436 190
Total Employee Related Cost									
Remuneration of Councillors									
Total Remuneration of Councillors	66 749	68 967	70 373	81 578	81 578	81 578	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	3 334 209	3 628 620	3 949 027
Inventory Consumed									
Total Inventory Consumed	319 242	336 963	353 025	289 608	294 229	294 229	306 845	316 971	327 114
Debt Impairment									
Total Debt Impairment	677 053	1 067 904	1 549 270	1 891 898	1 891 898	1 891 898	1 904 134	1 906 068	1 921 059
Depreciation, Amortisation and Impairment									
Amortisation									
Total Amortisation	2 201	1 993	2 513	928	928	928	1 009	1 117	1 145
Depreciation									
Total Depreciation	1 843 853	1 889 880	1 625 946	594 735	598 735	598 735	595 689	674 262	696 245
Capital Impairment Losses and Reversals									
Total Capital Impairment Losses and Reversals	-	52 608	733 620	-	-	-	-	-	-
Total Depreciation, Amortisation and Impairment	1 846 054	1 944 481	2 362 079	595 663	599 663	599 663	596 698	675 379	697 390
Interest, Dividends and Rent on Land									
Total Interest, Dividends and Rent on Land	16 075	46 211	44 468	6 551	21 551	21 551	44 672	43 289	42 310
Contracted Services									
Consultants and Professional Services	109 837	132 793	117 250	147 992	161 321	161 321	180 950	172 651	197 610
Contractors	476 465	603 601	525 025	859 424	764 603	764 603	750 961	726 298	709 252
Outsourced Services	112 329	114 576	212 322	158 010	227 539	227 539	254 657	214 546	239 617
Total Contracted Services	698 631	850 970	854 597	1 165 425	1 153 463	1 153 463	1 186 567	1 113 495	1 146 478
Total Capital	123	1 941	1 200	2 000	2 000	2 000	2 500	2 500	2 500
Total Operational	137 372	129 590	102 451	115 629	127 479	127 479	113 137	115 925	103 791
Total Transfers and Subsidies	137 495	131 531	102 451	117 729	129 479	129 479	115 637	118 425	103 791
Operational Cost and Other Cost									
Operational Cost									
Total Operational Cost	586 539	626 695	643 126	521 350	628 206	628 206	603 223	619 520	638 904
Operating Leases									
Total Operational Leases	41 397	24 945	27 963	34 913	34 652	34 652	31 529	35 470	30 413
Discontinued Operations									
Statutory Payments other than Income Taxes									
Total Operational Cost and Other Cost	627 936	651 640	671 089	556 263	662 858	662 858	634 752	654 990	669 317
Disposal of Fixed and Intangible Assets									
Property, Plant and Equipment	-	298 880	11 779	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	26	299 177	11 817	-	-	-	-	-	-
Other Losses									
Water Losses									
Apparent Losses									
Unauthorised Consumption	24 909	21 893	47 529	26 362	26 362	26 362	27 767	28 683	29 601
Total Apparent Losses	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors	24 909	21 893	47 529	26 362	26 362	26 362	27 767	28 683	29 601
Real Losses									
Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter	18 563	36 561	23 595	30 476	30 476	30 476	32 101	33 160	34 221
Leakage on Transmission and Distribution Mains	42 429	89 511	116 364	64 533	64 533	64 533	67 973	70 216	72 463
Total Real Losses	60 991	126 071	139 959	95 010	95 010	95 010	100 074	103 376	106 684
Total Water Losses	85 900	147 964	187 488	121 371	121 371	121 371	127 841	132 059	136 285
Fair Value Adjustment									
Total Fair Value Adjustment	-	-	15 647	-	-	-	-	-	-
Total 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	11 483 515	11 968 860	12 522 278
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)									
National Government	744 644	855 178	773 040	808 900	1 101 895	1 101 895	990 126	1 108 348	1 317 589
Total Transfers and subsidies - capital (monetary allocations)	744 644	855 178	773 040	808 900	1 101 895	1 101 895	990 126	1 108 348	1 317 589
Transfers and subsidies - capital (in-kind)									
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	992 221	1 110 343	1 319 358
Surplus/(Deficit) after income tax	(193 080)	(231 793)	(534 313)	810 868	1 103 864	1 103 864	992 221	1 110 343	1 319 358
Surplus/(Deficit) attributable to municipality	(193 080)	(231 793)	(534 313)	810 868	1 103 864	1 103 864	992 221	1 110 343	1 319 358
Share of Surplus/Deficit attributable to Associate	20 143	(40 750)	1 976	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	44 254	44 071	36 956	-	-	-	-	-	-
Surplus/(Deficit) for the year	(128 683)	(228 472)	(495 340)	810 868	1 103 864	1 103 864	992 221	1 110 343	1 319 358
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	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

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	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 10 - Directorate - Economic Development & Agencies	Vote 11 - Directorate - Solid Waste And Environmental	Vote 12 - Directorate - Sport, Recreation & Community	Total
R thousand												
Revenue												
Exchange Revenue												
Service charges - Electricity				83 532		3 429 813						3 513 346
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												-
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	201 889	570 781	9 300	592 859	2 500	57 355	53 101	206 225	19 395	1 723 351
Interest				-		6 741				-		6 741
Fuel Levy				827 976								827 976
Operational Revenue						58 591				-		58 591
Total Revenue (excluding capital transfers and contributions)	-	9 946	202 018	4 030 387	10 182	5 982 148	31 511	214 827	126 133	832 905	45 552	11 485 611
Expenditure												
Employee related costs	306 621	169 470	59 704	636 765	291 779	979 325	301 697	46 263	162 028	160 202	32 854	3 146 708
Remuneration of councillors	85 453											85 453
Bulk purchases - electricity						3 334 209						3 334 209
Inventory consumed	2 911	435	986	2 788	563	271 507	4 488	6 419	1 265	7 676	7 808	306 845
Debt impairment	-			609 419		1 106 962	-	42 397		145 356		1 904 134
Depreciation, amortisation and impairment	933	124	4 023	154	1 815	446 850	103 325	995	2 794	2 782	32 904	596 698
Interest, Dividends and Rent on Land				-		11 847	247	602	340	31 132	504	44 672
Contracted services	15 946	61 503	209 727	144 251	20 819	481 195	30 208	43 518	48 841	98 714	31 845	1 186 567
Transfers and subsidies	41 293		-	-		-		747	59 500	-	14 097	115 637
Irrecoverable debts written off				-		-		-	-	-	-	-
Operational costs	40 995	59 401	2 577	138 171	78 473	127 361	20 149	11 032	28 759	100 702	27 132	634 752
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	127 841	-	-	-	-	-	127 841
Total Expenditure	494 152	290 933	277 018	1 531 548	393 448	6 887 097	460 113	151 972	303 527	546 563	147 144	11 483 515
Surplus/(Deficit)	(494 152)	(280 987)	(75 000)	2 498 839	(383 266)	(904 948)	(428 602)	62 855	(177 393)	286 342	(101 591)	2 095
Transfers and subsidies - capital (monetary allocations)												
Transfers and subsidies - capital (in-kind)		-	224 270	115	-	556 692	39 337	9 000	40 008	80 495	40 208	990 126
Surplus/(Deficit) after capital transfers & contributions	(494 152)	(280 987)	149 270	2 498 954	(383 266)	(348 256)	(389 265)	71 855	(137 385)	366 837	(61 383)	992 221

Table 85: MBRR Table SA3 – Supporting detail to consolidated Statement of Financial Position

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
ASSETS									
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	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	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	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	3 321 057	3 587 203	3 866 656
Other trade receivables from exchange transactions	346 102	412 006	475 972	580 625	561 959	561 959	637 333	713 401	793 272
Gross: Trade and other receivables from exchange transactions	4 948 880	5 887 993	6 732 556	8 570 844	8 094 161	8 094 161	9 493 943	10 862 023	12 298 507
Less: Impairment for debt									
Impairment for Electricity	(558 654)	(733 421)	(925 921)	(2 018 398)	(1 615 730)	(1 615 730)	(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)	(859 155)	(997 663)	(1 143 098)
Impairment for Waste Water Management	(329 927)	(409 689)	(501 660)	(711 325)	(662 537)	(662 537)	(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)	(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)	(215 144)	(274 916)	(337 678)
Total net Trade and other receivables from Exchange Transactions	2 171 920	2 382 984	2 503 901	2 889 108	2 572 589	2 572 589	2 726 345	2 841 324	2 962 053
Receivables from non-exchange transactions									
Gross: Property rates	1 439 493	1 842 351	2 191 270	2 973 965	2 710 040	2 710 040	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)	(2 245 114)	(2 742 458)	(3 264 669)
Net Property rates	669 504	873 733	947 704	926 533	962 269	962 269	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	773 480	775 612	777 850
Less: Impairment for other receivables from non-exchange transactions	-	-	(173 810)	-	(173 810)	(173 810)	(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	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	1 608 920	1 658 034	1 709 559

MBRR Table SA3 – Supporting detail to consolidated Statement of Financial Position (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
Inventory										
	Consumables	38 540	57 031	51 506	64 013	50 576	50 576	53 707	56 962	60 380
	Materials and Supplies	4 411	3 315	3 318	4 197	3 729	3 729	3 975	4 220	4 478
	Water	7 895	9 052	9 396	9 443	9 755	9 755	9 485	9 214	8 930
Total Inventory		50 846	69 398	64 219	77 652	64 061	64 061	67 167	70 397	73 789
VAT Receivable										
	Input Tax Capital	2 230 144	2 414 447	163 965	2 514 942	204 212	204 212	246 472	290 845	337 437
	Input Tax General	4 859 278	5 424 312	821 095	(1 680 036)	760 431	760 431	695 883	618 608	537 944
	VAT Control (Receivable)	74 804	64 847	(19 371)	94 898	(4 430)	(4 430)	11 347	27 912	45 306
Total VAT Receivable		7 164 225	7 903 607	965 689	929 804	960 214	960 214	953 703	937 365	920 686
Other current assets										
	Control, Clearing and Interface Accounts	11 926	13 945	18 610	19 539	18 313	18 313	18 502	18 690	18 887
Total Other current assets		11 926	13 945	18 610	19 539	18 313	18 313	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	6 217 402	6 404 779	6 602 051
Investment Property at Cost / Fair Value		460 265	484 115	788 463	497 715	795 663	795 663	803 223	810 783	810 783
Less: Accumulated Depreciation		-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-
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	49 314 715	57 012 643	62 553 523	62 030 722	66 162 441	66 162 441	66 987 713	67 868 738	67 970 046
	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	(21 807 170)	(21 946 997)	(13 179 393)	(27 323 760)	(16 559 302)	(16 559 302)	(19 178 944)	(21 689 232)	(24 206 527)
	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		18 869 846	26 465 819	37 857 372	25 705 529	37 824 458	37 824 458	35 769 643	33 879 934	31 463 946
Construction Work-in-progress										
	Acquisitions	1 382 056	1 082 133	919 518	769 716	1 345 361	1 345 361	1 263 475	1 324 486	1 545 081
	Opening Balance	4 681 090	4 692 461	2 523 736	3 469 604	1 704 121	1 704 121	3 049 482	4 281 773	5 606 258
	Prior period corrections	-	(7 408)	(268 803)	-	-	-	-	-	-
	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	4 186 571	2 969 155	2 969 155	4 232 630	5 525 931	7 071 012
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	43 566	43 764	51 155	67 114	87 625	87 625	111 025	122 575	130 075
	Less: Accumulated Amortisation	(34 453)	(36 446)	(39 387)	(37 089)	(40 781)	(40 781)	(41 144)	(41 507)	(41 507)
	Less: Accumulated Impairment	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)	(70)
Total Intangible Assets		9 043	7 247	11 698	29 955	46 775	46 775	69 812	80 999	88 499
Financial Liabilities										
	Current portion of Non-current Borrowings	50 158	28 814	47 553	20 829	18 534	18 534	6 121	7 080	8 137
Total Financial Liabilities		50 158	28 814	47 553	20 829	18 534	18 534	6 121	7 080	8 137
Consumer Deposits										
	Electricity	51 820	53 416	54 821	55 949	56 109	56 109	57 463	58 816	60 237
	Posters	6 720	11 405	8 006	11 778	8 184	8 184	8 371	8 558	8 755
	Water	31 797	33 721	35 154	37 430	37 027	37 027	38 993	40 959	43 024
Total Consumer Deposits		90 336	98 543	97 981	105 157	101 320	101 320	104 827	108 334	112 016

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

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									
Advance Payments	370 289	275 843	218 308	275 843	218 308	218 308	218 308	218 308	218 308
Auditor-General of South Africa	401 072	280 127	447	155	533	533	533	533	533
Bonus	319	408	302	408	408	408	408	408	408
Control, Clearing and Interface Accounts	23 961	37 892	74 436	235 764	(69 039)	(69 039)	(207 154)	(355 458)	(511 177)
Electricity Bulk Purchase	277 702	313 090	3 400 261	-	374 348	374 348	374 348	374 348	374 348
Leave Accrual	175 077	178 013	157 203	149 276	157 170	157 170	157 170	157 170	157 170
Overtime	68	-	61	-	-	-	-	-	-
Payables and Accruals	525 946	508 755	656 323	538 608	921 775	921 775	985 961	1 011 818	1 047 906
PAYE Deductions	1 027	616	588	616	616	616	616	616	616
Retentions	102 540	86 599	84 527	65 599	84 388	84 388	84 388	84 388	84 388
Water Inventory Bulk Purchases	(72 012)	31 035	402 315	31 035	33 678	33 678	33 678	33 678	33 678
Total Trade and Other Payable Exchange Transactions	1 805 990	1 712 378	4 994 769	1 297 305	1 722 185	1 722 185	1 648 254	1 525 808	1 406 177
Trade and Other Payable Non-exchange Transactions									
Transfers and Subsidies Payable								(1 525 808)	(1 406 177)
Transfers and Subsidies Unspent									
Capital	(159)	11 820	127 390	11 820	1 864	1 864	1 864	1 864	1 864
Operational	255 338	277 781	38 839	277 781	50 785	50 785	50 785	50 785	50 785
Total Transfers and Subsidies Unspent	255 179	289 601	166 229	289 601	52 650	52 650	52 650	52 650	52 650
Total Trade and Other Payable Non-exchange Transactions	255 179	289 601	166 229	289 601	52 650	52 650	52 650	52 650	52 650
Provision									
Alien Vegetation									
Bonus	986	66 730	64 376	66 730	65 363	65 363	65 996	66 629	67 262
Decommissioning, Restoration and Similar Liabilities	328 001	318 201	342 897	318 201	342 897	342 897	346 326	349 755	353 184
Total Provision	328 988	384 931	407 273	384 931	408 259	408 259	475 210	479 912	484 615
VAT Payable									
VAT Payable: Output Tax	7 581 118	8 412 208	1 604 290	1 570 854	1 671 771	1 671 771	1 601 771	1 592 271	1 582 771
Total VAT Payable	7 581 118	8 412 208	1 604 290	1 570 854	1 671 771	1 671 771	1 601 771	1 592 271	1 582 771
Total Current Liabilities	10 111 767	10 926 475	7 318 095	3 668 677	3 974 719	3 974 719	3 888 833	3 766 055	3 646 366
Non-current Liabilities									
Financial Liabilities									
Borrowings									
Annuity and Bullet Loans	88 696	79 794	54 708	33 878	36 174	36 174	27 757	18 382	8 538
Total Borrowings	88 696	79 794	54 708	33 878	36 174	36 174	27 757	18 382	8 538
Operating Lease Liability	-	56	-	56	56	56	56	56	56
Total Financial Liabilities	88 696	79 849	54 708	33 934	36 230	36 230	27 813	18 438	8 593
Provisions									
Decommissioning, Restoration and Similar Liabilities	89 746	111 144	135 497	106 644	132 996	132 996	130 496	384 656	382 031
Total Provisions	89 746	111 144	135 497	106 644	132 996	132 996	387 156	384 656	382 031

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

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									
Long term Trade and other Payables									
Payables and Accruals							281 911	289 911	297 911
Total Long term Trade and other Payables	-	-	-	-	-	-	281 911	289 911	297 911
Intercompany/Parent-subsidiary Transactions	(490 770)	(684 117)	(3 879 718)	967 475	1 267 449	1 267 449	680 686	686 743	692 799
Total Other non-current liabilities	(490 770)	(684 117)	(3 879 718)	967 475	1 267 449	1 267 449	680 686	686 743	692 799
Total non current liabilities	(312 327)	(493 123)	(3 689 514)	1 108 053	1 436 676	1 436 676	1 377 567	1 379 748	1 381 334
TOTAL LIABILITIES	9 799 440	10 433 352	3 628 581	4 776 730	5 411 395	5 411 395	5 266 400	5 145 802	5 027 700
CHANGES IN NET ASSETS	26 147 314	32 274 185	43 011 000	32 462 247	42 973 808	42 973 808	42 606 294	42 344 607	41 804 574
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)									
Correction of Prior Period Error	(338 482)	(196 795)	22 811 952	-	-	-	-	-	-
Depreciation Offsets	-	629 411	-	(1 494 485)	(1 494 485)	(1 494 485)	(1 725 748)	(1 763 649)	(1 859 391)
Opening Balance	11 247 269	10 624 689	10 610 076	10 741 969	32 418 122	32 418 122	32 027 445	31 262 733	30 609 426
Transfers to/from operating revenue and expenditure	(284 098)	(447 228)	(991 627)	810 868	1 103 808	1 103 808	992 221	1 110 343	-
Transfers to/from Reserves	-	-	-	-	-	-	(31 185)	-	1 319 358
Total Accumulated Surplus/(Deficit)	10 624 689	10 610 076	32 430 401	10 058 352	32 027 445	32 027 445	31 262 733	30 609 426	30 069 394
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	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	26 147 314	32 274 185	43 011 000	32 462 247	42 973 808	42 973 808	42 606 294	42 344 607	41 804 574

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	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)											
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		-	-	-	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Insert description											
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		191 046	208 389	223 568	–	–	–	253	253	262	262
Number of households in municipal area											
Number of poor households in municipal area											
Definition of poor household (R per month)											
Housing statistics											
Formal		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		1 297	583	67	-	-	-	480	500	517	517
Dwellings provided by province/s		1 677	1 326	1 523	-	-	-	-	-	-	-
Dwellings provided by private sector		-	-	-	-	-	-	-	-	-	-
Total new housing dwellings		2 974	1 909	1 590	-	-	-	480	500	517	517
Economic											
Inflation/inflation outlook (CPIX)					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					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	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		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)	–	–	–	–	–	–	–	–	–
	Using public tap (at least min.service level)	–	–	144 486	142 524	142 524	142 524	145 510	146 510	147 374
	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
	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)	–	–	144 486	–	–	–	–	–	–
	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
	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	–	–	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
	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	–	–	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
	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	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
	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	–	–	–	223 342	223 342	223 342	223 342	223 342	223 342

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

Description of economic indicator	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			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)										
	Using public tap (at least min.service level)		–	–	144 486	142 524	142 524	142 524	145 510	146 510	147 374
	Other water supply (at least min.service level)										
	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)		–	–	144 486	–	–	–	–	–	–
	Other water supply (< min.service level)		–	–	–	–	–	–	–	–	–
	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		–	–	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
	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		–	–	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
	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		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
	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		–	–	–	223 342	223 342	223 342	223 342	223 342	223 342

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

Detail of Free Basic Services (FBS) provided		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	<u>Location of households for each type of FBS</u>									
List type of FBS service	Formal settlements - (50 kwh per indigent household per month Rands)	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	36 019	36 019	36 019
	Informal settlements (Rands)	-	-	-	6 219 644	6 219 644	6 219 644	6 779 412	1 902 470	2 258 930
	Number of HH receiving this type of FBS	-	-	-	11 380	11 380	11 380	1 777	458	500
	Total cost of FBS - Electricity for informal settlements	-	-	-	6 219 644	6 219 644	6 219 644	6 779 412	1 902 470	2 258 930
Water	<u>Location of households for each type of FBS</u>									
List type of FBS service	Formal settlements - (6 kilolitre per indigent household per month Rands)	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	247 953	247 953	247 953
	Informal settlements (Rands)	-	-	-	80 360 281	80 360 281	80 360 281	87 592 706	90 560 000	94 500 000
	Number of HH receiving this type of FBS	-	-	-	82 828	82 828	82 828	74 606	74 669	75 502
	Total cost of FBS - Water for informal settlements	-	-	-	80 360 281	80 360 281	80 360 281	87 592 706	90 560 000	94 500 000
Sanitation	<u>Location of households for each type of FBS</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	222 033	222 033	222 033
	Informal settlements (Rands)	-	-	-	59 791 372	59 791 372	59 791 372	65 172 595	65 178 095	72 172 795
	Number of HH receiving this type of FBS	-	-	-	43 928	43 928	43 928	121 108	117 249	125 806
	Total cost of FBS - Sanitation for informal settlements	-	-	-	59 791 372	59 791 372	59 791 372	65 172 595	65 178 095	72 172 795
Refuse Removal	<u>Location of households for each type of FBS</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	554 086	554 086	554 086
	Informal settlements (Rands)	-	-	-	201 063 274	201 063 274	201 063 274	219 158 969	219 164 269	219 166 269
	Number of HH receiving this type of FBS	-	-	-	42 824	42 824	42 824	599 722	580 577	562 580
	Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Refuse Removal for informal settlements	-	-	-	201 063 274	201 063 274	201 063 274	219 158 969	219 164 269	219 166 269

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

Description	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>Property rates</u> (rate in the Rand)								
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
Public service infrastructure	Land	0,0036	0,0036	0,0037	0,0037	0,0038	0,0038	0,0039
State trust land	Land	0,0428	0,0428	0,0449	0,0454	0,0463	0,0463	0,0478
<u>Exemptions, reductions and rebates</u> (Rands)								
<u>Residential properties</u>								
R15 000 threshold rebate		15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate		15 000	15 000	15 000	15 000	15 000	15 000	15 000
Indigent rebate or exemption								
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		6 957 285	6 957 285	7 263 406	6 957 285	7 096 431	7 096 431	7 323 516
<u>Other rebates or exemptions</u>								
<u>Water tariffs</u>								
<u>Domestic</u>								
Water usage - life line tariff	7 - 10 kl	-	-	-	-	-	-	-
Water usage - Block 1 (c/kl)	11 - 20 kl	20	22	24	26	28	29	30
Water usage - Block 2 (c/kl)	21 - 30 kl	20	22	24	26	28	29	30
Water usage - Block 3 (c/kl)	21 - 30 kl	28	31	34	36	39	41	42
Water usage - Block 4 (c/kl)	N/A	36	40	44	47	51	53	55
<u>Electricity tariffs</u>								
<u>Domestic</u>								
Basic charge/fixd fee (Rands/month)	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 (c/kwh)	0 - 50kwh - Indigent	2	2	2	3	4	4	5
Meter - IBT Block 2 (c/kwh)	0 - 50kwh - Non Indigent	3	3	3	3	4	4	5
Meter - IBT Block 3 (c/kwh)	51 - 350kwh - All Consumers	3	3	3	3	4	4	5
Meter - IBT Block 4 (c/kwh)	2,97802 351 - 600kwh - All	3	3	3	3	4	4	5
Meter - IBT Block 5 (c/kwh)	601 - >kwh - All Consumers	3	3	3	3	4	4	5
Prepaid - IBT Block 1 (c/kwh)	0 - 50kwh - Indigent	2	2	2	3	3	3	3
Prepaid - IBT Block 2 (c/kwh)	0 - 50kwh - Non Indigent	3	3	3	3	3	4	4
Prepaid - IBT Block 3 (c/kwh)	51 - 350kwh - All Consumers	3	3	3	3	3	4	4
Prepaid - IBT Block 4 (c/kwh)	351 - 600kwh - All Consumers	3	3	3	3	3	4	4
Prepaid - IBT Block 5 (c/kwh)	601 - >kwh - All Consumers	3	3	3	3	3	4	4
<u>Waste management tariffs</u>								
<u>Domestic</u>								
Street cleaning charge	N/A	-	-	-	1 060	1 108	1 145	1 182

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

Description	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 (Rands)</u>								
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)		20	22	24	26	28	29	30
Other Water Usage - Block 2 (C/Kl)		20	22	24	26	28	29	30
Other Water Usage - Block 3 (C/Kl)		28	31	34	36	39	41	42
Other Water Usage - Block 4 (C/Kl)		36	40	44	47	51	53	55
Other Water Usage - Block 5 (C/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	3	4	4	5
Other Meter - lbt Block 2 (C/Kwh)		3	3	3	3	4	4	5
Other Meter - lbt Block 3 (C/Kwh)		3	3	3	3	4	4	5
Other Meter - lbt Block 4 (C/Kwh)		3	3	3	3	4	4	5
Other Meter - lbt Block 5 (C/Kwh)		3	3	3	3	4	4	5
Other Prepaid - lbt Block 1 (C/Kwh)		2	3	3	3	3	3	3
Other Prepaid - lbt Block 2 (C/Kwh)		3	3	3	3	3	4	4
Other Prepaid - lbt Block 3 (C/Kwh)		3	3	3	3	3	4	4
Other Prepaid - lbt Block 4 (C/Kwh)		3	3	3	3	3	4	4
Other Prepaid - lbt Block 5 (C/Kwh)		3	3	3	3	3	4	4

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

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
R thousand															
Revenue															
Exchange Revenue															
Service charges - Electricity	245 934	351 335	210 801	245 934	245 934	245 934	245 934	245 934	245 934	281 068	562 135	386 468	3 513 346	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	535 956	5 464	22 042	22 042	22 042	469 644	38 619	22 042	337 021	38 619	121 509	88 353	1 723 351	1 753 281	1 752 745
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)	1 223 273	971 647	616 824	709 941	710 684	1 159 613	728 572	710 604	1 024 969	819 749	1 655 418	1 154 317	11 485 611	11 970 854	12 524 046
Expenditure															
Employee related costs	262 217	262 217	262 217	262 217	262 217	262 244	262 217	262 244	262 217	262 217	262 271	262 210	3 146 708	3 290 222	3 436 190
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	25 534	25 643	25 315	26 081	25 206	24 987	26 190	25 315	25 862	25 425	25 862	25 423	306 845	316 971	327 114
Debt impairment	158 678	158 678	158 678	158 678	158 678	158 678	158 678	158 678	158 678	158 678	158 678	158 678	1 904 134	1 906 068	1 921 059
Depreciation, amortisation and impairment	49 725	49 725	49 725	49 725	49 725	49 725	49 725	49 725	49 725	49 725	49 725	49 725	596 698	675 379	697 390
Interest, Dividends and Rent on Land	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	3 723	44 672	43 289	42 310
Contracted services	69 315	92 657	97 325	92 657	92 657	92 657	73 983	92 657	92 657	78 652	176 686	139 336	1 186 567	1 113 495	1 146 478
Transfers and subsidies	12 130	8 002	8 002	9 034	9 292	9 034	10 582	9 034	13 162	8 002	10 066	9 292	115 637	118 425	103 791
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	53 139	55 322	54 594	52 411	53 139	52 411	53 139	52 775	52 411	52 411	51 684	51 314	634 752	654 990	669 317
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	930 087	951 592	955 205	950 151	950 262	949 084	933 863	945 108	954 061	934 458	1 034 320	995 324	11 483 515	11 968 860	12 522 278
Surplus/(Deficit)	293 186	20 055	(338 381)	(240 211)	(239 577)	210 529	(205 291)	(234 504)	70 908	(114 709)	621 098	158 993	2 095	1 994	1 769
Transfers and subsidies - capital (monetary allocations)	57 189	61 937	71 432	80 928	76 180	85 676	104 667	57 189	66 684	57 189	137 902	133 154	990 126	1 108 348	1 317 589
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	350 375	81 992	(266 949)	(159 283)	(163 397)	296 204	(100 624)	(177 315)	137 593	(57 520)	759 000	292 147	992 221	1 110 343	1 319 358
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	350 375	81 992	(266 949)	(159 283)	(163 397)	296 204	(100 624)	(177 315)	137 593	(57 520)	759 000	292 147	992 221	1 110 343	1 319 358
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	350 375	81 992	(266 949)	(159 283)	(163 397)	296 204	(100 624)	(177 315)	137 593	(57 520)	759 000	292 147	992 221	1 110 343	1 319 358
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	350 375	81 992	(266 949)	(159 283)	(163 397)	296 204	(100 624)	(177 315)	137 593	(57 520)	759 000	292 147	992 221	1 110 343	1 319 358

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

Description	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 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	71 342	8 984	15 483	19 970	17 727	76 722	33 202	8 756	51 600	10 776	59 007	52 720	426 288	399 205	406 490
Vote 04 - Directorate - Chief Financial Officer	426 613	343 058	216 698	249 759	249 848	404 136	255 733	249 848	358 207	288 528	582 532	405 544	4 030 502	4 115 401	4 255 585
Vote 05 - Directorate - Corporate Services	3 011	53	128	137	146	2 675	257	146	1 904	239	872	615	10 182	10 711	10 741
Vote 06 - Directorate - Infrastructure Services	598 346	580 292	381 637	435 560	434 533	583 861	447 017	429 982	535 473	486 957	947 882	677 300	6 538 840	7 036 630	7 655 624
Vote 07 - Directorate - Spatial Planning And Development	4 048	4 443	4 167	5 163	4 854	6 323	7 231	3 200	4 506	3 543	12 621	10 749	70 848	73 076	50 527
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	254 400
Vote 10 - Directorate - Economic Development & Agencies	19 223	7 995	8 148	9 395	9 411	21 642	12 981	7 839	15 695	8 285	25 119	20 408	166 141	175 949	138 590
Vote 11 - Directorate - Solid Waste And Environmental Management	114 879	67 743	46 780	53 245	52 959	108 461	56 712	51 813	91 039	59 740	121 925	88 106	913 400	953 744	989 063
Vote 12 - Directorate - Sport, Recreation & Community Development	9 809	4 676	4 422	5 273	4 981	10 813	6 949	3 802	8 074	4 254	12 352	10 357	85 760	86 314	76 280
Total Revenue by Vote	1 280 462	1 033 584	688 256	790 869	786 865	1 245 289	833 239	767 793	1 091 653	876 938	1 793 320	1 287 471	12 475 736	13 079 202	13 841 635
Expenditure by Vote to be appropriated															
Vote 01 - Directorate - Executive Support Services	42 402	40 292	40 298	40 847	40 963	40 816	41 610	40 809	43 049	40 224	41 707	41 136	494 152	508 430	529 023
Vote 02 - Directorate - Municipal Manager	23 640	24 574	24 536	24 015	24 153	24 013	23 744	23 981	24 015	23 705	25 726	24 832	290 933	296 841	302 594
Vote 03 - Directorate - Human Settlement	14 700	21 320	22 643	21 321	21 319	21 318	16 026	19 995	21 320	17 348	45 150	34 558	277 018	264 479	266 722
Vote 04 - Directorate - Chief Financial Officer	126 677	127 534	127 648	127 414	127 431	127 396	126 840	127 265	127 410	126 947	130 114	128 872	1 531 548	1 545 594	1 575 612
Vote 05 - Directorate - Corporate Services	32 220	32 790	32 843	32 642	32 676	32 638	32 314	32 567	32 642	32 365	34 253	33 498	393 448	410 074	425 326
Vote 06 - Directorate - Infrastructure Services	561 174	572 536	574 063	571 139	571 216	570 750	563 439	569 029	571 061	564 811	607 242	590 636	6 887 097	7 280 055	7 669 374
Vote 07 - Directorate - Spatial Planning And Development	36 876	38 112	38 248	38 142	37 956	37 886	37 261	37 741	38 091	37 295	42 234	40 272	460 113	488 978	509 341
Vote 08 - Directorate - Health / Public Safety & Emergency Services	12 162	12 587	12 623	12 613	12 520	12 489	12 315	12 450	12 588	12 302	14 003	13 318	151 972	158 605	165 091
Vote 10 - Directorate - Economic Development & Agencies	24 835	24 526	24 678	24 595	24 810	24 610	24 381	24 406	26 513	23 329	29 696	27 147	303 527	311 672	288 009
Vote 11 - Directorate - Solid Waste And Environmental Management	43 899	45 213	45 421	45 280	45 145	45 112	44 259	44 903	45 246	44 401	49 914	47 770	546 563	552 322	604 066
Vote 12 - Directorate - Sport, Recreation & Community Development	11 502	12 109	12 201	12 144	12 073	12 055	11 675	11 962	12 127	11 732	14 279	13 284	147 144	151 809	187 119
Total Expenditure by Vote	930 087	951 592	955 205	950 151	950 262	949 084	933 863	945 108	954 061	934 458	1 034 320	995 324	11 483 515	11 968 860	12 522 278
Surplus/(Deficit) before assoc.	350 375	81 992	(266 949)	(159 283)	(163 397)	296 204	(100 624)	(177 315)	137 593	(57 520)	759 000	292 147	992 221	1 110 343	1 319 358
Surplus/(Deficit)	350 375	81 992	(266 949)	(159 283)	(163 397)	296 204	(100 624)	(177 315)	137 593	(57 520)	759 000	292 147	992 221	1 110 343	1 319 358

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

Description R thousand	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	434 003	344 576	218 020	251 330	251 371	411 129	257 824	251 138	363 356	290 138	587 298	409 162	4 069 345	4 156 794	4 284 372
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	430 821	344 576	217 920	251 231	251 272	408 344	257 625	251 039	361 367	289 939	586 602	408 665	4 059 399	4 151 538	4 280 037
Internal audit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Community and public safety	111 329	30 228	30 916	37 931	35 385	115 878	53 782	25 035	83 109	29 619	102 722	85 237	741 170	713 311	740 971
Community and social services	7 388	1 660	1 531	1 849	1 754	7 181	2 517	1 376	5 250	1 698	5 305	4 181	41 688	41 813	39 067
Sport and recreation	2 588	3 240	3 206	3 842	3 594	4 100	5 100	2 594	3 091	2 726	8 087	7 154	49 323	49 333	40 968
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	254 400
Housing	71 342	8 984	15 483	19 970	17 727	76 722	33 202	8 756	51 600	10 776	59 007	52 720	426 288	399 205	406 490
Health	2	4	2	3	3	3	3	3	3	3	9	6	43	45	46
Economic and environmental services	19 721	7 925	9 621	11 654	10 797	23 938	17 017	6 867	16 674	7 477	27 586	24 812	184 088	151 251	141 161
Planning and development	17 749	5 281	5 769	6 524	6 272	18 114	8 684	4 851	13 426	5 461	14 481	12 514	119 126	118 973	112 260
Road transport	1 971	2 644	3 853	5 129	4 525	5 824	8 332	2 016	3 248	2 017	13 105	12 297	64 962	32 277	28 901
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services	711 084	645 163	424 247	483 255	482 596	686 026	494 726	479 609	622 994	544 508	1 055 653	752 124	7 381 985	7 953 220	8 611 985
Energy sources	305 775	363 754	228 005	262 553	262 528	300 931	264 609	262 168	289 089	297 881	582 119	407 176	3 826 588	4 163 301	4 559 831
Water management	192 280	134 480	94 603	105 910	105 668	182 513	110 018	104 665	158 868	118 289	223 232	163 272	1 693 798	1 797 617	1 870 100
Waste water management	98 320	79 414	55 176	61 967	61 812	94 592	64 058	61 133	84 267	68 771	129 426	94 555	953 492	1 043 434	1 196 792
Waste management	114 709	67 515	46 462	52 825	52 588	107 990	56 041	51 643	90 769	59 568	120 876	87 121	908 106	948 867	985 262
Other	4 325	5 692	5 452	6 699	6 715	8 318	9 891	5 143	5 520	5 195	20 061	16 137	99 148	104 627	63 146
Total Revenue - Functional	1 280 462	1 033 584	688 256	790 869	786 865	1 245 289	833 239	767 793	1 091 653	876 938	1 793 320	1 287 471	12 475 736	13 079 202	13 841 635
Expenditure - Functional															
Governance and administration	239 270	241 140	241 413	240 741	240 881	240 404	239 290	239 995	242 881	238 049	252 582	246 721	2 903 366	2 970 300	3 042 661
Executive and council	49 277	47 680	47 788	48 235	48 350	48 203	48 588	48 094	50 436	47 304	50 937	49 547	584 438	596 283	614 156
Finance and administration	187 400	190 867	191 033	189 912	189 938	189 608	188 108	189 308	189 851	188 152	199 049	194 580	2 287 806	2 341 546	2 394 660
Internal audit	2 593	2 593	2 593	2 594	2 593	2 593	2 593	2 593	2 594	2 593	2 596	2 594	31 122	32 471	33 845
Community and public safety	45 971	53 925	55 428	53 998	53 809	53 755	47 699	52 248	53 949	49 105	82 423	69 660	671 971	674 288	744 440
Community and social services	2 584	2 950	3 017	2 958	2 942	2 938	2 669	2 871	2 954	2 728	4 266	3 674	36 553	39 057	40 764
Sport and recreation	14 696	15 247	15 329	15 282	15 211	15 193	14 858	15 112	15 265	14 904	17 216	16 311	184 624	190 484	243 824
Public safety	11 764	12 128	12 153	12 152	12 062	12 031	11 903	12 004	12 128	11 879	13 325	12 738	146 267	151 808	157 600
Housing	14 700	21 320	22 643	21 321	21 319	21 318	16 026	19 995	21 320	17 348	45 150	34 558	277 018	264 479	266 722
Health	2 227	2 280	2 287	2 283	2 276	2 274	2 244	2 266	2 281	2 247	2 465	2 379	27 509	28 460	35 529
Economic and environmental services	74 866	79 557	80 161	78 908	78 961	78 779	75 788	78 086	78 877	76 329	93 663	86 829	960 805	1 003 740	1 044 806
Planning and development	34 151	35 472	35 554	35 088	35 143	35 056	34 389	34 923	35 076	34 447	38 662	36 916	424 877	450 218	471 515
Road transport	40 715	44 085	44 606	43 820	43 819	43 724	41 399	43 164	43 801	41 883	55 001	49 912	535 928	553 522	573 291
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services	549 834	558 060	559 191	557 190	557 164	556 843	551 529	555 586	557 120	552 521	583 632	571 468	6 710 139	7 079 456	7 477 057
Energy sources	387 376	389 063	389 186	388 570	388 668	388 534	387 658	388 347	388 563	387 766	393 127	390 963	4 667 821	4 988 295	5 335 161
Water management	89 260	90 336	90 513	90 337	90 280	90 255	89 518	90 075	90 321	89 662	94 071	92 363	1 086 991	1 122 991	1 159 250
Waste water management	36 906	41 357	42 031	40 922	40 969	40 834	37 777	40 102	40 905	38 416	55 510	48 872	504 601	515 243	504 087
Waste management	36 292	37 304	37 461	37 360	37 248	37 219	36 576	37 062	37 332	36 677	40 924	39 270	450 726	452 928	478 559
Other	20 145	18 911	19 012	19 315	19 446	19 304	19 557	19 192	21 233	18 454	22 020	20 646	237 234	241 076	213 313
Total Expenditure - Functional	930 087	951 592	955 205	950 151	950 262	949 084	933 863	945 108	954 061	934 458	1 034 320	995 324	11 483 515	11 968 860	12 522 278
Surplus/(Deficit) before assoc.	350 375	81 992	(266 949)	(159 283)	(163 397)	296 204	(100 624)	(177 315)	137 593	(57 520)	759 000	292 147	992 221	1 110 343	1 319 358
Surplus/(Deficit)	350 375	81 992	(266 949)	(159 283)	(163 397)	296 204	(100 624)	(177 315)	137 593	(57 520)	759 000	292 147	992 221	1 110 343	1 319 358

Table 92: MBRR Table SA31 – Aggregated Entity Budget

[illegible]

Table 93: MBRR Table SA32 – List of External Mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
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 G	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

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									
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	5 824 662	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	1 683 990	1 712 184	1 710 332
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	11 419 318	11 900 258	12 449 351
Employee costs	2 539 042	2 618 687	2 700 237	2 899 788	2 867 523	2 867 523	3 112 765	3 254 396	3 399 217
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	596 133	674 789	696 781
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	3 641 054	3 945 590	4 276 141
Transfers and subsidies	137 495	131 531	102 001	117 729	129 479	129 479	115 637	118 425	103 791
Other expenditure	2 061 143	3 001 364	3 284 980	3 706 002	3 800 635	3 800 635	3 821 511	3 772 436	3 836 030
Total Expenditure	8 918 349	10 399 416	11 547 717	10 889 602	10 859 540	10 859 540	11 417 222	11 898 264	12 447 582
Surplus/(Deficit)	(869 177)	(1 056 120)	(1 281 150)	1 968	1 968	1 968	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	989 426	1 107 622	1 316 840
Transfers and subsidies - capital (in-kind)	4 160	22 409	5 666	–	–	–	–	–	–
	(132 415)	(195 276)	(502 443)	810 768	1 103 764	1 103 764	991 521	1 109 616	1 318 609
Surplus/(Deficit) after capital transfers & contributions									
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	1 103 764	1 103 764	991 521	1 109 616	1 318 609

MBRR Table A1 – Budget Summary (continued)

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									
Capital expenditure & funds sources									
Capital expenditure	1 425 678	1 109 487	1 230 322	1 159 609	1 549 120	1 549 120	1 414 898	1 457 414	1 653 140
Transfers recognised - capital	696 267	763 360	702 486	808 800	1 102 795	1 102 795	985 130	1 103 692	1 311 840
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	729 410	346 128	527 835	350 808	446 325	446 325	429 769	353 722	341 300
Total sources of capital funds	1 425 678	1 109 487	1 230 322	1 159 609	1 549 120	1 549 120	1 414 898	1 457 414	1 653 140
Financial position									
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	41 656 008	41 086 931	40 232 152
Total current liabilities	9 592 428	10 222 376	3 154 005	3 697 921	4 007 299	4 007 299	3 860 227	3 738 509	3 619 935
Total non current liabilities	178 443	190 938	464 116	1 049 085	1 374 372	1 374 372	1 377 511	1 379 692	1 381 279
Community wealth/Equity	26 148 861	32 260 295	42 984 526	32 448 007	42 959 569	42 959 569	42 591 354	42 328 941	41 788 159
Cash flows									
Net cash from (used) operating	920 664	925 212	498 651	1 091 240	1 522 724	1 522 724	1 469 217	1 494 834	1 693 125
Net cash from (used) investing	(889 831)	(849 045)	(719 170)	(1 159 709)	(1 549 220)	(1 549 220)	(1 411 562)	(1 453 971)	(1 649 586)
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	658 716	697 950	455 539	725 856	649 539	649 539	807 836	843 789	881 634
Cash backing/surplus reconciliation									
Cash and investments available	658 716	697 950	455 539	725 856	649 539	649 539	807 836	843 789	881 634
Application of cash and investments	1 128 828	1 040 085	4 146 230	577 287	777 614	777 614	(1 519 333)	(1 752 712)	(1 991 757)
Balance - surplus (shortfall)	(470 112)	(342 134)	(3 690 691)	148 569	(128 076)	(128 076)	2 327 169	2 596 501	2 873 392
Asset management									
Asset register summary (WDV)	20 711 422	28 531 114	40 131 919	26 287 515	38 720 543	38 720 543	36 728 160	34 826 638	32 418 819
Depreciation	1 845 225	1 943 398	2 361 454	595 123	599 123	599 123	596 133	674 789	696 781
Renewal and Upgrading of Existing Assets	819 730	704 473	643 692	525 047	758 651	758 651	631 380	711 160	865 237
Repairs and Maintenance	444 633	491 187	379 398	487 456	436 353	436 353	452 498	467 430	482 388
Free services									
Cost of Free Basic Services provided	(501 825)	(464 955)	(556 712)	(352 497)	(352 497)	(352 497)	(98 166)	(750 499)	(782 865)
Revenue cost of free services provided	(144 333)	(209 496)	(254 121)	(296 301)	(296 301)	(296 301)	(194 004)	(303 192)	(303 192)
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

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

Functional Classification 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 - Functional									
<i>Governance and administration</i>	3 391 704	3 891 617	3 810 696	4 133 003	3 975 186	3 975 186	4 069 345	4 156 794	4 284 372
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	4 059 399	4 151 538	4 280 037
Internal audit	—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>	476 459	665 015	591 214	809 936	676 158	676 158	741 170	713 311	740 971
Community and social services	36 199	48 429	33 400	87 169	59 669	59 669	41 688	41 813	39 067
Sport and recreation	30 490	21 540	17 572	26 592	26 670	26 670	49 323	49 333	40 968
Public safety	175 322	250 816	242 505	208 755	216 376	216 376	223 827	222 915	254 400
Housing	234 412	344 201	296 186	487 379	373 402	373 402	426 288	399 205	406 490
Health	36	30	1 552	42	42	42	43	45	46
<i>Economic and environmental services</i>	292 912	367 501	255 953	133 192	312 211	312 211	117 095	79 928	65 717
Planning and development	87 891	96 881	86 823	70 032	67 212	67 212	52 133	47 651	36 816
Road transport	205 021	270 619	169 131	63 160	244 998	244 998	64 962	32 277	28 901
Environmental protection	—	—	—	—	—	—	—	—	—
<i>Trading services</i>	4 561 481	5 205 903	6 303 481	6 518 064	6 902 856	6 902 856	7 381 985	7 953 220	8 611 985
Energy sources	2 270 135	2 529 773	3 272 365	3 384 566	3 494 365	3 494 365	3 826 588	4 163 301	4 559 831
Water management	1 041 864	1 228 507	1 399 786	1 376 974	1 557 549	1 557 549	1 693 798	1 797 617	1 870 100
Waste water management	654 251	752 105	883 160	897 870	994 311	994 311	953 492	1 043 434	1 196 792
Waste management	595 231	695 519	748 170	858 654	856 631	856 631	908 106	948 867	985 262
<i>Other</i>	63 379	74 363	84 149	106 175	96 892	96 892	99 148	104 627	63 146
Total Revenue - Functional	8 785 934	10 204 399	11 045 493	11 700 370	11 963 303	11 963 303	12 408 743	13 007 880	13 766 191
Expenditure - Functional									
<i>Governance and administration</i>	1 619 984	1 787 576	2 127 905	2 167 654	2 235 561	2 235 561	2 903 366	2 970 300	3 042 661
Executive and council	343 206	332 776	328 614	349 398	383 940	383 940	584 438	596 283	614 156
Finance and administration	1 266 032	1 442 422	1 787 421	1 801 686	1 835 033	1 835 033	2 287 806	2 341 546	2 394 660
Internal audit	10 747	12 378	11 870	16 570	16 588	16 588	31 122	32 471	33 845
<i>Community and public safety</i>	1 272 478	1 417 446	1 537 433	1 558 816	1 470 469	1 470 469	671 971	674 288	744 440
Community and social services	182 051	179 720	216 319	169 006	171 109	171 109	36 553	39 057	40 764
Sport and recreation	463 698	455 749	500 646	409 831	432 239	432 239	184 624	190 484	243 824
Public safety	512 818	572 370	624 517	558 069	564 964	564 964	146 267	151 808	157 600
Housing	62 493	159 294	140 841	366 108	244 578	244 578	277 018	264 479	266 722
Health	51 418	50 313	55 110	55 802	57 578	57 578	27 509	28 460	35 529
<i>Economic and environmental services</i>	1 276 430	1 023 422	742 788	679 074	702 095	702 095	894 512	933 144	970 111
Planning and development	247 503	242 779	204 286	202 829	204 813	204 813	358 584	379 622	396 820
Road transport	1 028 927	780 643	538 502	476 246	497 282	497 282	535 928	553 522	573 291
Environmental protection	—	—	—	—	—	—	—	—	—
<i>Trading services</i>	4 755 593	6 226 384	7 483 820	6 328 267	6 279 542	6 279 542	6 710 139	7 079 456	7 477 057
Energy sources	2 632 649	3 734 117	3 625 107	4 382 455	4 226 132	4 226 132	4 667 821	4 988 295	5 335 161
Water management	1 092 492	1 311 918	1 754 669	920 192	913 663	913 663	1 086 991	1 122 991	1 159 250
Waste water management	484 560	521 101	1 302 563	461 200	495 720	495 720	504 601	515 243	504 087
Waste management	545 891	659 249	801 480	564 419	644 027	644 027	450 726	452 928	478 559
<i>Other</i>	129 459	212 235	149 554	155 791	171 873	171 873	237 234	241 076	213 313
Total Expenditure - Functional	9 053 944	10 667 064	12 041 499	10 889 602	10 859 540	10 859 540	11 417 222	11 898 264	12 447 582
Surplus/(Deficit) for the year	(268 010)	(462 665)	(996 006)	810 768	1 103 764	1 103 764	991 521	1 109 616	1 318 609

Table 96: MBRR 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	426 288	399 205	406 490
Vote 04 - Directorate - Chief Financial Officer		3 318 304	3 816 846	3 706 308	4 075 817	3 917 065	3 917 065	4 030 502	4 115 401	4 255 585
Vote 05 - Directorate - Corporate Services		15 857	15 378	15 638	9 851	9 851	9 851	10 182	10 711	10 741
Vote 06 - Directorate - Infrastructure Services		4 171 271	4 781 003	5 724 454	5 722 571	6 291 224	6 291 224	6 538 840	7 036 630	7 655 624
Vote 07 - Directorate - Spatial Planning And Development		127 597	139 780	152 615	98 155	95 336	95 336	70 848	73 076	50 527
Vote 08 - Directorate - Health / Public Safety & Emergency Services		175 322	250 816	242 505	227 755	216 376	216 376	223 827	222 915	254 400
Vote 10 - Directorate - Economic Development & Agencies		63 379	74 363	84 149	106 175	96 892	96 892	99 148	104 627	63 146
Vote 11 - Directorate - Solid Waste And Environmental Management		608 930	700 990	754 520	864 673	862 649	862 649	913 400	953 744	989 063
Vote 12 - Directorate - Sport, Recreation & Community Development		53 025	64 528	46 173	88 783	80 361	80 361	85 760	86 314	76 280
Total Revenue by Vote	2	8 785 934	10 204 399	11 045 493	11 700 370	11 963 303	11 963 303	12 408 743	13 007 880	13 766 191
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	494 152	508 430	529 023
Vote 02 - Directorate - Municipal Manager		140 606	166 466	174 057	172 129	187 746	187 746	290 933	296 841	302 594
Vote 03 - Directorate - Human Settlement		62 157	158 914	140 453	366 108	244 220	244 220	277 018	264 479	266 722
Vote 04 - Directorate - Chief Financial Officer		687 709	908 158	1 136 938	1 231 183	1 247 682	1 247 682	1 531 548	1 545 594	1 575 612
Vote 05 - Directorate - Corporate Services		249 145	244 017	239 628	245 802	271 702	271 702	393 448	410 074	425 326
Vote 06 - Directorate - Infrastructure Services		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
Vote 07 - Directorate - Spatial Planning And Development		400 339	354 348	371 625	290 643	291 543	291 543	460 113	488 978	509 341
Vote 08 - Directorate - Health / Public Safety & Emergency Services		517 102	577 714	629 057	568 420	572 978	572 978	151 972	158 605	165 091
Vote 10 - Directorate - Economic Development & Agencies		122 128	203 929	139 551	155 791	162 309	162 309	237 234	241 076	213 313
Vote 11 - Directorate - Solid Waste And Environmental Management		697 797	807 351	972 196	744 979	819 229	819 229	546 563	552 322	604 066
Vote 12 - Directorate - Sport, Recreation & Community Development		510 292	499 615	562 166	443 727	444 327	444 327	147 144	151 809	187 119
Total Expenditure by Vote	2	9 053 944	10 667 064	12 041 499	10 889 602	10 859 540	10 859 540	11 417 222	11 898 264	12 447 582
Surplus/(Deficit) for the year	2	(268 010)	(462 665)	(996 006)	810 768	1 103 764	1 103 764	991 521	1 109 616	1 318 609

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

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									
Service charges - Electricity	2 147 071	2 385 332	3 019 887	3 197 096	3 162 327	3 162 327	3 513 346	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	-	-	-	-	-	-	-	-	-
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	1 683 990	1 712 184	1 710 332
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	11 419 318	11 900 258	12 449 351
Expenditure									
Employee related costs	2 539 042	2 618 687	2 700 237	2 899 788	2 867 523	2 867 523	3 112 765	3 254 396	3 399 217
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	306 845	316 971	327 114
Debt impairment	677 053	1 067 904	1 549 270	1 891 898	1 891 898	1 891 898	1 904 134	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	596 133	674 789	696 781
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	1 169 585	1 094 118	1 124 168
Transfers and subsidies	137 495	131 531	102 001	117 729	129 479	129 479	115 637	118 425	103 791
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	618 594	643 519	665 006	552 683	659 278	659 278	619 952	640 190	654 517
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	10 859 540	10 859 540	11 417 222	11 898 264	12 447 582
Surplus/(Deficit)	(869 177)	(1 056 120)	(1 281 150)	1 968	1 968	1 968	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	989 426	1 107 622	1 316 840
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	1 103 764	1 103 764	991 521	1 109 616	1 318 609
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(132 415)	(195 276)	(502 443)	810 768	1 103 764	1 103 764	991 521	1 109 616	1 318 609
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(132 415)	(195 276)	(502 443)	810 768	1 103 764	1 103 764	991 521	1 109 616	1 318 609
Share of Surplus/Deficit attributable to Associate	20 143	(40 750)	1 976	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(112 272)	(236 027)	(500 467)	810 768	1 103 764	1 103 764	991 521	1 109 616	1 318 609

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

Vote 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	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Capital expenditure - Vote</u>										
<u>Multi-year expenditure to be appropriated</u>										
Vote 01 - Directorate - Executive Support Services	934	228	679	2 500	2 500	2 500	854	2 500	2 500	2 500
Vote 02 - Directorate - Municipal Manager	221	151	9 120	3 750	25 850	25 850	2 979	11 800	500	500
Vote 03 - Directorate - Human Settlement	207 333	218 118	192 372	182 007	189 918	189 918	103 235	224 770	214 183	222 353
Vote 04 - Directorate - Chief Financial Officer	227 675	44 679	148 285	58 015	94 995	94 995	96 631	78 515	51 615	48 600
Vote 05 - Directorate - Corporate Services	10 216	4 845	12 289	10 900	28 123	28 123	3 860	20 150	17 700	15 700
Vote 06 - Directorate - Infrastructure Services	724 479	620 152	700 980	555 443	865 416	865 416	343 046	712 692	849 107	1 081 976
Vote 07 - Directorate - Spatial Planning And Development	91 858	84 011	71 344	54 435	61 615	61 615	32 619	66 564	50 959	17 600
Vote 08 - Directorate - Health / Public Safety & Emergency Services	16 833	13 228	12 538	52 500	51 005	51 005	12 973	44 336	15 000	43 000
Vote 09 - Directorate - Municipal Services	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	58 581	32 255	29 193	59 467	49 467	49 467	12 625	51 108	58 335	12 500
Vote 11 - Directorate - Solid Waste And Environmental Management	37 124	39 606	32 681	117 941	103 691	103 691	24 400	112 945	125 676	149 712
Vote 12 - Directorate - Sport, Recreation & Community Development	50 424	52 215	20 841	62 651	76 539	76 539	10 245	89 518	71 838	58 700
Capital multi-year expenditure sub-total	1 425 678	1 109 487	1 230 322	1 159 609	1 549 120	1 549 120	643 466	1 414 898	1 457 414	1 653 140
Total Capital Expenditure - Vote	1 425 678	1 109 487	1 230 322	1 159 609	1 549 120	1 549 120	643 466	1 414 898	1 457 414	1 653 140

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

Vote 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	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional										
<i>Governance and administration</i>	265 933	59 940	194 194	91 138	167 741	167 741	109 419	123 787	91 988	67 300
Executive and council	1 155	379	9 799	6 250	26 850	26 850	3 833	14 300	3 000	3 000
Finance and administration	264 778	59 561	184 394	84 888	139 391	139 391	105 585	109 487	88 988	64 300
Internal audit	–	–	–	–	1 500	1 500	–	–	–	–
<i>Community and public safety</i>	295 202	292 531	238 611	312 504	341 319	341 319	132 844	374 836	318 406	345 053
Community and social services	22 466	27 695	7 567	45 915	51 265	51 265	6 245	39 818	20 370	42 000
Sport and recreation	48 091	32 782	21 937	36 582	48 371	48 371	8 970	82 612	64 753	61 700
Public safety	16 015	12 959	12 538	41 700	37 305	37 305	10 773	22 036	13 000	13 000
Housing	207 333	218 118	192 372	182 007	189 918	189 918	103 235	224 770	214 183	222 353
Health	1 297	978	4 197	6 300	14 461	14 461	3 622	5 600	6 100	6 000
<i>Economic and environmental services</i>	543 732	412 294	306 826	112 770	322 567	322 567	121 701	213 151	159 337	138 700
Planning and development	71 564	75 994	62 146	38 462	45 343	45 343	27 524	60 742	38 286	17 600
Road transport	472 168	336 301	244 680	74 309	277 225	277 225	94 177	152 410	121 051	121 100
Environmental protection										
<i>Trading services</i>	262 230	312 467	461 498	583 729	668 025	668 025	266 877	652 016	829 347	1 089 587
Energy sources	98 904	112 996	208 474	186 195	212 647	212 647	115 238	179 274	214 974	276 027
Water management	104 798	93 883	135 836	161 031	190 119	190 119	111 730	228 112	263 771	299 086
Waste water management	42 015	74 953	97 367	133 909	185 426	185 426	21 900	147 896	242 311	385 762
Waste management	16 513	30 635	19 820	102 594	79 834	79 834	18 009	96 733	108 291	128 712
<i>Other</i>	58 581	32 255	29 193	59 467	49 467	49 467	12 625	51 108	58 335	12 500
Total Capital Expenditure - Functional	1 425 678	1 109 487	1 230 322	1 159 609	1 549 120	1 549 120	643 466	1 414 898	1 457 414	1 653 140
Funded by:										
National Government	696 267	763 360	702 486	808 685	1 099 639	1 099 639	418 026	985 015	1 103 577	1 311 740
Provincial Government	–	–	–	115	–	–	–	115	115	100
District Municipality	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	3 156	3 156	–	–	–	–
Transfers recognised - capital	696 267	763 360	702 486	808 800	1 102 795	1 102 795	418 026	985 130	1 103 692	1 311 840
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	729 410	346 128	527 835	350 808	446 325	446 325	225 440	429 769	353 722	341 300
Total Capital Funding	1 425 678	1 109 487	1 230 322	1 159 609	1 549 120	1 549 120	643 466	1 414 898	1 457 414	1 653 140

Table 99: MBRR Table A6 - Budgeted Financial Position

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	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
ASSETS										
Current assets										
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	—	—	—	—	—	—	—	—	—	—
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	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
Current portion of non-current receivables	—	—	—	—	—	—	—	—	—	—
Inventory	50 806	69 347	64 176	77 601	64 009	64 009	22 285	67 115	70 345	73 737
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	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										
Investments	—	—	—	—	—	—	—	—	—	—
Investment property	460 265	484 115	788 463	497 715	795 663	795 663	—	803 223	810 783	810 783
Property, plant and equipment	23 561 103	28 935 783	39 480 576	29 892 047	40 793 559	40 793 559	(410 182)	40 002 467	39 406 280	38 536 001
Biological assets	—	—	—	—	—	—	—	—	—	—
Living resources	—	—	—	—	—	—	—	—	—	—
Heritage assets	50 513	54 060	53 392	54 060	53 392	53 392	—	53 392	53 392	53 392
Intangible assets	8 306	6 764	11 288	30 114	46 933	46 933	32 851	70 333	81 883	89 383
Trade and other receivables from exchange transactions	—	—	—	—	—	—	—	—	—	—
Non-current receivables from non-exchange transactions	—	—	—	—	—	—	—	—	—	—
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)	41 656 008	41 086 931	40 232 152
TOTAL ASSETS	35 919 732	42 673 609	46 602 647	37 195 013	48 341 240	48 341 240	781 416	47 829 092	47 447 142	46 789 373
LIABILITIES										
Current liabilities										
Bank overdraft	—	—	—	—	—	—	—	—	—	—
Financial liabilities	50 158	28 814	47 553	20 829	18 534	18 534	(5 135)	6 121	7 080	8 137
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 payables from exchange transactions	1 757 693	1 685 443	4 985 898	1 284 109	1 708 989	1 708 989	(384 428)	1 636 120	1 514 735	1 396 218
Trade and other payables from non-exchange transactions	253 825	277 378	165 953	277 378	40 427	40 427	71 856	40 427	40 427	40 427
Provision	328 001	382 874	406 202	441 786	468 450	468 450	—	473 152	477 855	482 558
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	—	—	—	—	—	—	—	—	—	—
Total current liabilities	9 592 428	10 222 376	3 154 005	3 697 921	4 007 299	4 007 299	373 324	3 860 227	3 738 509	3 619 935
Non current liabilities										
Financial liabilities	88 696	79 794	54 708	33 878	36 174	36 174	(10 183)	27 757	18 382	8 538
Provision	89 746	111 144	135 497	1 015 207	389 656	389 656	—	387 156	384 656	382 031
Long term portion of trade payables	—	—	273 911	—	273 911	273 911	—	281 911	289 911	297 911
Other non-current liabilities	—	—	—	—	674 630	674 630	—	680 686	686 743	692 799
Total non current liabilities	178 443	190 938	464 116	1 049 085	1 374 372	1 374 372	(10 183)	1 377 511	1 379 692	1 381 279
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	5 001 214
NET ASSETS	26 148 861	32 260 295	42 984 526	32 448 007	42 959 569	42 959 569	418 275	42 591 354	42 328 941	41 788 159
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	10 626 236	10 596 187	32 403 927	10 044 112	32 013 205	32 013 205	73 263	31 247 793	30 593 760	30 052 978
Reserves and funds	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	—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	26 148 861	32 260 295	42 984 526	32 448 007	42 959 569	42 959 569	73 263	42 591 354	42 328 941	41 788 159

Table 100: MBRR Table A7 - Budgeted Cash Flow Statement

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	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	1 302 577	1 372 173	822 829	1 769 585	1 769 585	1 769 585	1 131 178	1 864 794	1 889 012	1 974 454
Service charges	3 223 821	3 733 594	3 911 764	4 097 793	4 054 853	4 054 853	2 878 466	4 484 990	4 844 708	5 233 899
Other revenue	1 026 679	1 111 904	1 994 711	1 044 298	1 144 924	1 144 924	3 923 414	808 129	695 747	567 528
Transfers and Subsidies - Operational	1 154 816	1 268 383	1 418 257	1 741 520	1 710 437	1 710 437	1 098 774	1 715 290	1 712 299	1 710 432
Transfers and Subsidies - Capital	752 565	852 001	901 199	808 685	904 925	904 925	483 562	958 126	1 107 507	1 324 740
Interest	52 168	66 740	131 917	254 873	282 852	282 852	75 629	257 452	259 768	272 151
Dividends								-	-	-
Payments										
Suppliers and employees	(6 448 013)	(7 342 563)	(8 587 196)	(8 532 573)	(8 227 113)	(8 227 113)	(5 766 912)	(8 470 338)	(8 895 183)	(9 270 091)
Finance charges	(16 581)	(12 107)	(9 577)	(6 551)	(21 551)	(21 551)	(3 878)	(44 669)	(43 286)	(42 307)
Transfers and Subsidies	(127 370)	(124 911)	(85 253)	(86 389)	(96 189)	(96 189)	(64 368)	(104 556)	(75 738)	(77 681)
NET CASH FROM/(USED) OPERATING ACTIVITIES	920 664	925 212	498 651	1 091 240	1 522 724	1 522 724	3 755 865	1 469 217	1 494 834	1 693 125
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	(889 834)	(849 161)	(735 756)	(1 159 709)	(1 549 220)	(1 549 220)	(594 908)	(1 415 598)	(1 458 140)	(1 653 889)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	(889 831)	(849 045)	(719 170)	(1 159 709)	(1 549 220)	(1 549 220)	(602 939)	(1 411 562)	(1 453 971)	(1 649 586)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Increase (decrease) in consumer deposits	-	(6 686)	(1 358)	3 340	3 340	3 340	2 243	3 507	3 507	3 682
Payments										
Repayment of borrowing	(49 141)	(30 246)	(6 347)	(25 086)	(25 086)	(25 086)	(15 318)	(20 829)	(8 417)	(9 375)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(49 141)	(36 933)	(7 704)	(21 746)	(21 746)	(21 746)	(13 075)	(17 323)	(4 910)	(5 693)
NET INCREASE/ (DECREASE) IN CASH HELD	(18 307)	39 234	(228 223)	(90 215)	(48 243)	(48 243)	3 139 850	40 333	35 953	37 845
Cash/cash equivalents at the year begin:	677 023	658 716	683 763	816 071	697 781	697 781	-	767 503	807 836	843 789
Cash/cash equivalents at the year end:	658 716	697 950	455 539	725 856	649 539	649 539	3 139 850	807 836	843 789	881 634

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

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	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
<u>Cash and investments available</u>										
Cash/cash equivalents at the year end	658 716	697 950	455 539	725 856	649 539	649 539	3 139 850	807 836	843 789	881 634
Other current investments > 90 days	-	-	-	-	-	-	-	-	-	-
Non current Investments	-	-	-	-	-	-	-	-	-	-
Cash and investments available:	658 716	697 950	455 539	725 856	649 539	649 539	3 139 850	807 836	843 789	881 634
<u>Application of cash and investments</u>										
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	-	-	-	33 878	33 878	33 878	-	25 462	16 086	-
Statutory requirements	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	546 015	377 775	3 573 004	(118 900)	295 050	295 050	(261 080)	(1 997 542)	(2 225 608)	(2 452 630)
Other provisions	328 988	384 931	407 273	384 931	408 259	408 259	407 273	412 321	416 383	420 445
Long term investments committed	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments										
Total Application of cash and investments:	1 128 828	1 040 085	4 146 230	577 287	777 614	777 614	218 049	(1 519 333)	(1 752 712)	(1 991 757)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	(470 112)	(342 134)	(3 690 691)	148 569	(128 076)	(128 076)	2 921 801	2 327 169	2 596 501	2 873 392
Creditors transferred to Debt Relief - Non-Current portion	-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	(470 112)	(342 134)	(3 690 691)	148 569	(128 076)	(128 076)	2 921 801	2 327 169	2 596 501	2 873 392

Table 102: MBRR Table A9 – Asset Management

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									
CAPITAL EXPENDITURE									
<u>Total New Assets</u>	605 948	405 014	586 629	634 562	790 469	790 469	783 518	746 253	787 903
Roads Infrastructure	69 521	81 508	96 770	61 416	74 864	74 864	63 975	75 051	60 028
Storm water Infrastructure	35 206	46 401	31 331	30 378	47 105	47 105	39 179	32 591	38 629
Electrical Infrastructure	96 351	22 151	109 164	95 750	124 607	124 607	101 937	107 442	123 852
Water Supply Infrastructure	221 161	109 866	180 103	157 811	205 634	205 634	216 715	211 363	239 890
Sanitation Infrastructure	47 464	35 153	44 639	81 424	80 133	80 133	72 031	52 786	83 391
Solid Waste Infrastructure	–	–	–	–	4 600	4 600	27 255	30 906	41 044
Information and Communication Infrastructure	6 127	743	6 127	1 200	14 700	14 700	3 500	2 500	2 500
Infrastructure	475 831	295 822	468 134	427 979	551 643	551 643	524 592	512 639	589 335
Community Facilities	16 916	12 487	11 973	60 329	50 694	50 694	42 654	49 240	13 500
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	43 704	50 640	15 000
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	79 168
Housing	34 529	33 289	25 261	14 679	12 634	12 634	15 359	25 170	19 000
Other Assets	39 385	56 829	32 869	41 191	34 982	34 982	94 160	72 207	98 168
Biological or Cultivated Assets	–	–	5 942	–	–	–	–	–	–
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	2 340	2 340	2 565	3 165	5 100
Furniture and Office Equipment	10 217	9 014	12 637	28 034	18 762	18 762	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	–
<u>Total Renewal of Existing Assets</u>	270 244	351 447	412 539	248 194	403 648	403 648	299 862	362 463	428 175

MBRR Table A9 – Asset Management (continued)

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									
<i>Roads Infrastructure</i>	134 897	206 724	179 149	67 193	164 126	164 126	116 119	114 834	124 700
<i>Storm water Infrastructure</i>	–	–	–	–	–	–	–	–	–
<i>Electrical Infrastructure</i>	66 789	89 428	158 221	79 744	82 744	82 744	81 137	110 532	155 675
<i>Water Supply Infrastructure</i>	43 916	49 191	64 896	80 710	83 413	83 413	69 547	79 533	103 000
<i>Sanitation Infrastructure</i>	–	–	–	–	52 858	52 858	16 767	41 053	31 500
Infrastructure	245 602	345 343	402 266	227 647	383 142	383 142	283 570	345 953	414 875
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	9 212	9 385	11 300
Community Assets	15 256	4 753	6 357	19 646	19 706	19 706	15 592	15 710	12 300
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	549 485	353 027	231 153	276 853	355 003	355 003	331 518	348 698	437 062
<i>Roads Infrastructure</i>	402 125	194 691	99 169	43 229	128 356	128 356	67 657	35 251	13 500
<i>Storm water Infrastructure</i>	–	–	–	–	–	–	–	–	–
<i>Electrical Infrastructure</i>	16 983	15 716	3 704	15 000	–	–	–	–	–
<i>Water Supply Infrastructure</i>	7 004	7 132	209	12 448	24 521	24 521	49 341	46 500	41 500
<i>Sanitation Infrastructure</i>	32 254	59 668	88 484	118 281	122 120	122 120	126 629	198 058	326 262
<i>Solid Waste Infrastructure</i>	–	–	153	23 682	982	982	2 800	3 100	3 500
Infrastructure	458 366	277 207	191 719	212 641	275 979	275 979	246 428	282 909	384 762
Community Facilities	44 619	42 679	20 496	43 276	44 370	44 370	30 240	30 438	20 300
Sport and Recreation Facilities	35 157	26 255	4 838	5 612	13 899	13 899	35 010	15 550	22 500
Community Assets	79 776	68 934	25 335	48 888	58 269	58 269	65 250	45 988	42 800
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	1 425 678	1 109 487	1 230 322	1 159 609	1 549 120	1 549 120	1 414 898	1 457 414	1 653 140

MBRR Table A9 – Asset Management (continued)

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									
<i>Roads Infrastructure</i>	606 544	482 923	375 089	171 838	367 346	367 346	247 751	225 137	198 228
<i>Storm water Infrastructure</i>	35 206	46 401	31 331	30 378	47 105	47 105	39 179	32 591	38 629
<i>Electrical Infrastructure</i>	180 124	127 295	271 089	190 495	207 351	207 351	183 074	217 974	279 527
<i>Water Supply Infrastructure</i>	272 081	166 190	245 208	250 969	313 568	313 568	335 603	337 396	384 390
<i>Sanitation Infrastructure</i>	79 718	94 821	133 122	199 705	255 111	255 111	215 427	291 897	441 153
<i>Solid Waste Infrastructure</i>	–	–	153	23 682	5 582	5 582	30 055	34 006	44 544
<i>Information and Communication Infrastructure</i>	6 127	743	6 127	1 200	14 700	14 700	3 500	2 500	2 500
Infrastructure	1 179 799	918 372	1 062 119	868 267	1 210 763	1 210 763	1 054 589	1 141 500	1 388 972
Community Facilities	61 750	55 166	33 237	114 306	105 064	105 064	79 274	86 003	34 800
Sport and Recreation Facilities	50 465	31 008	10 427	15 138	24 186	24 186	45 272	26 335	35 300
Community Assets	112 216	86 174	43 664	129 444	129 250	129 250	124 546	112 338	70 100
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	85 668
Housing	34 529	33 289	25 261	14 679	12 634	12 634	15 359	25 170	19 000
Other Assets	58 207	63 741	50 668	55 415	54 137	54 137	112 950	90 807	104 668
Biological or Cultivated Assets	–	–	5 942	–	–	–	–	–	–
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	2 340	2 340	2 565	3 165	5 100
Furniture and Office Equipment	10 217	9 014	12 637	28 034	18 762	18 762	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	–
TOTAL CAPITAL EXPENDITURE - Asset class	1 425 678	1 109 487	1 230 322	1 159 609	1 549 120	1 549 120	1 414 898	1 457 414	1 653 140

MBRR Table A9 – Asset Management (continued)

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									
ASSET REGISTER SUMMARY - PPE (WDV)	20 711 422	28 531 114	40 131 919	26 287 515	38 720 543	38 720 543	36 728 160	34 826 638	32 418 819
<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	11 778 971
<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	2 882 693	2 627 447	2 396 456
<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	31 960 174	30 140 474	27 968 274
Community Assets	1 478 381	2 014 801	2 147 691	3 255 784	1 957 736	1 957 736	1 764 637	1 585 395	1 282 434
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	2 419	2 419	4 634	7 249	12 349
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	434 600	492 850	541 850
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)	20 711 422	28 531 114	40 131 919	26 287 515	38 720 543	38 720 543	36 728 160	34 826 638	32 418 819

MBRR Table A9 – Asset Management (continued)

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									
EXPENDITURE OTHER ITEMS	2 289 857	2 434 585	2 740 852	1 082 579	1 035 475	1 035 475	1 048 630	1 142 219	1 179 169
<u>Depreciation</u>	1 845 225	1 943 398	2 361 454	595 123	599 123	599 123	596 133	674 789	696 781
<u>Repairs and Maintenance by Asset Class</u>	444 633	491 187	379 398	487 456	436 353	436 353	452 498	467 430	482 388
<i>Roads Infrastructure</i>	107 002	100 887	46 425	117 582	68 582	68 582	71 119	73 466	75 817
<i>Storm water Infrastructure</i>	13 233	10 198	2 293	1 780	1 780	1 780	1 845	1 906	1 967
<i>Electrical Infrastructure</i>	41 929	64 010	34 748	23 713	39 453	39 453	40 913	42 263	43 615
<i>Water Supply Infrastructure</i>	3 313	(4 642)	(2 077)	1 962	1 962	1 962	2 035	2 102	2 169
<i>Sanitation Infrastructure</i>	33 915	46 462	37 765	41 985	41 485	41 485	43 020	44 440	45 862
<i>Solid Waste Infrastructure</i>	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	–	–	–	–	–	–	–	–
Operational Buildings	33 394	24 909	12 960	25 795	24 010	24 010	24 899	25 721	26 544
Other Assets	33 394	24 909	12 960	25 795	24 010	24 010	24 899	25 721	26 544
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
Machinery and Equipment	161 883	211 051	193 610	198 033	191 696	191 696	198 789	205 349	211 920
Transport Assets	29 546	28 701	36 008	47 791	48 126	48 126	49 906	51 553	53 203
TOTAL EXPENDITURE OTHER ITEMS	2 289 857	2 434 585	2 740 852	1 082 579	1 035 475	1 035 475	1 048 630	1 142 219	1 179 169

Table 103: MBRR Table A10 – Basic Service Delivery Measurement

Description	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									
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)	–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	–	–	144 486	142 524	142 524	142 524	145 510	146 510	147 374
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
Using public tap (< min.service level)	–	–	144 486	–	–	–	–	–	–
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

MBRR Table A10 – Basic Service Delivery Measurement (continued)

Description	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
<u>Refuse:</u>									
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
<u>Households receiving Free Basic Service</u>									
Water (6 kilolitres per household per month)	–	–	–	50 321	50 321	50 321	247 953	247 953	247 953
Sanitation (free minimum level service)	–	–	–	42 576	42 576	42 576	222 033	222 033	222 033
Electricity/other energy (50kwh per household per month)	–	–	–	71 194	71 194	71 194	36 019	36 019	36 019
Refuse (removed at least once a week)	–	–	–	43 928	43 928	43 928	554 086	554 086	554 086
Informal Settlements	–	–	–	181	181	181	797	773	764
<u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u>									
Water (6 kilolitres per indigent household per month)	(235 622)	(242 624)	(298 496)	(268 729)	(268 729)	(268 729)	(276 491)	(291 114)	(300 720)
Sanitation (free sanitation service to indigent households)	(83 918)	(63 848)	(76 547)	(114 120)	(114 120)	(114 120)	(61 491)	(119 484)	(123 427)
Electricity/other energy (50kwh per indigent household per month)	(32 467)	(48 360)	(50 912)	(123 690)	(123 690)	(123 690)	(36 503)	(137 419)	(149 554)
Refuse (removed once a week for indigent households)	(149 818)	(110 124)	(130 757)	(193 393)	(193 393)	(193 393)	(102 385)	(202 482)	(209 164)
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>	–	–	–	347 435	347 435	347 435	378 704	376 805	388 098
Total cost of FBS provided	(501 825)	(464 955)	(556 712)	(352 497)	(352 497)	(352 497)	(98 166)	(373 694)	(394 767)
<u>Highest level of free service provided per household</u>									
Property rates (R value threshold)	120 000	120 000	120 000	250 000	250 000	250 000	250 000	250 000	250 000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)									
Sanitation (Rand per household per month)	107	113	118	124	124	124	130	134	139
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)	170	170	170	170	170	170	170	170	170
<u>Revenue cost of subsidised services provided (R'000)</u>									
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)	(194 004)	(303 192)	(303 192)
Other	–	–	–	55	55	55	–	–	–
Total revenue cost of subsidised services provided	(144 333)	(209 496)	(254 121)	(296 301)	(296 301)	(296 301)	(194 004)	(303 192)	(303 192)

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 Draft 2026/2027 MTREF Capital Projects - Per Programme/Project
- C.2. Draft 2026/2027 MTREF Capital Projects – Detailed Schedule
- D.1. Draft 2026/2027 MTREF Operating Projects-Per Programme/Project
- D.2. Draft 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 Draft 2026/2027 MTREF A-Schedules
- Z: Draft 2026/2027 MTREF A-Schedules (Parent)
- AA: Draft 2026/2027 MTREF D-Schedules (Municipal Entity: BCMDA)
- AB: Draft 2026/2027 Built Environmental Performance Plan: BCMM Catalytic Land Development Programmes
- AC: Draft 2026/2027 Consolidated Procurement Plan
- AD: 2026/2027 Trading Services Reform Programme – Solid Waste Performance Improvement Action Plan (PIAP) and Council Commitments