



CITY OF CAPE TOWN  
ISIXEKO SASEKAPA  
STAD KAAPSTAD

**ANNEXURE A**

# **2025/26 ADJUSTMENTS BUDGET**

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**21 August 2025**

**INCORPORATING ADDITIONAL  
RECOMMENDATIONS READ IN AT  
COUNCIL**

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## GLOSSARY OF TERMS AND ABBREVIATIONS

**Adjustments Budgets** – Prescribed in section 28 of the Municipal Finance Management Act, this is the formal means by which a municipality may revise its budget during a financial year.

**Allocations** – Money received from Provincial and National Treasury.

**Budget** – The financial plan of a municipality.

**Capital Expenditure** – Spending on municipal assets such as land, buildings and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

**Cash Flow Statement** – A statement showing when actual cash will be received and spent and the month end cash and short-term investment balances.

**CGD** – Capital Grants and Donations mainly comprising of National and Provincial Government allocations as well as public contributions and donations from external parties.

**CCT** – City of Cape Town

**CRR** – Capital Replacement Reserve. An internal funding source used for capital projects, which must at all times be cash-backed in line with Section 18 of the MFMA.

**CTICC** - Cape Town International Convention Centre

**CTS** – Cape Town Stadium

**EFF** – External Financing Fund. Internal funding mechanism and funded from borrowing for capital expenditure.

**GFS** – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

**IDP** – Integrated Development Plan. The main strategic planning document of a municipality.

**MBRR** – Municipal Budget Reporting Regulations

**MFMA** – Municipal Finance Management Act (No 53 of 2003). The principal piece of legislation relating to municipal financial management.

**MTREF** – Medium Term Revenue and Expenditure Framework, as prescribed by the MFMA. It sets out indicative revenue and projected expenditure for the budget year, plus two outer financial years.

**NT** – National Treasury

**Operating Expenditure** – The day-to-day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

**PT** – Provincial Treasury

**Rates** – Local Government tax based on assessed valuation of a property.

**SFA** – Strategic Focus Areas. The main priorities of a municipality as set out in the IDP. Budgeted spending must contribute towards achievement of these Strategic Focus Areas.

**Vote** – One of the main segments into which a budget is divided, usually at directorate level.

## **PART 1 - ADJUSTMENTS BUDGET: PARENT MUNICIPALITY – CITY OF CAPE TOWN**

### **1. Mayor's Report**

#### **1.1. Summary of reasons for the adjustments budget**

The primary reason for the recommendation to adopt an August 2025 adjustments budget is the roll-over of capital funding for carry-over commitments from the 2024/25 financial year. Further adjustment details are listed below.

##### **a. Multi-year funds shifting in relation to the capital programme**

The reasons for multi-year shifting are, inter alia:

- Carry-over commitments from the 2024/25 financial year  
Section 28(2)(e) of the Municipal Finance Management Act (MFMA) states that an adjustments budget “*may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council*”.

The following matters were considered when formulating proposals for roll-over funding allocations:

- Those contractual components or works awarded/commenced during the 2024/25 financial year, but not yet implemented and settled by 30 June 2025 – in other words the monetary value of commitments – and for which no budgetary provision was made in the 2025/26 capital budget;
  - As per the ‘*not reasonably have been foreseen*’ definition and interpretation of the relevant MFMA stipulations, departments must have had a reasonable expectation that work would have been completed by 30 June 2025; and
  - Proposals for roll-over provisions catered for both internally- and externally- funded budgetary provisions.
- Committed unspent conditional grant roll-overs  
National- and Provincial Treasury require municipalities to apply for committed unspent conditional grant roll-overs of the previous financial year by 31 August each year. Notification letters from National- and Provincial Treasury, to inform municipalities of the outcome of such roll-over applications, are normally received by November each year. These approved roll-overs are subsequently appropriated into the annual budget via the adjustments budget following the mid-year review and performance assessment.

In order to assist directorates to continue with implementation of ongoing contractually committed projects in the 2025/26 financial year, an amount of R77,4 million, funded from a specially created internal source i.e. Capital Replacement Reserve: Capital Grants & Donations Roll-overs (CRR: CGD Roll-overs), is proposed as interim funding. Should specific projects' roll-overs not be approved by National- or Provincial Treasury, the City will continue funding such projects from the CRR: CGD Roll-overs.

## **b. Allocations and grant adjustments**

### **Capital grants**

Urban Mobility Directorate proposes a roll-over of R9 million unconditional grant funding (Orio Funding) on the IRT Phase 2A: Depot Building Works - Mitchells Plain & Khayelitsha projects (R6,8 million), and IRT Phase 2A: Vuyani Public Transport Interchange Precinct projects (R2,2 million), where 2024/25 unspent funds are required for continued implementation in the 2025/26 financial year.

### **Operating grants**

Roll-overs amounting to R7,9 million for approved 2024/25 private donations are proposed for inclusion in the 2025/26 operating budget, for the KFW-Technical Assistance Grant within the Water & Sanitation Directorate.

The grantor amended the scope of the grant project from Energy Efficiency to mitigating the excessive Waste Water Infrastructure maintenance challenges. This negatively impacted the project timelines as the acquisition of logistical support engineers took longer than anticipated.

Approved roll-over amounting to R91,8 million funded from the Human Settlements Development Grant (HSDG) for the People's Housing Process (PHP) projects and other top structure projects within the Human Settlements Directorate.

The net increase amounting to R8,9 million relates to Capital Grants & Donation roll-overs across various directorates, due to 2024/25 unspent capital grant funds, which increases the total budget quantum of the 2025/26 operating budget.

**c. Administrative transfers/virements of budgetary provisions**

**Capital budget**

Administrative transfers/virements of budgetary provisions, as approved in terms of Council's System of Delegations of Powers and the Virement Policy, and processed in the City's accounting system up to 11 July 2025.

**Operating budget**

Administrative transfers of budgetary shifts in accordance with Council's System of Delegations of Powers and the Virement Policy. These transfers do not affect the total operating budget quantum.

**Recommendations to the Council regarding the budget**

Taking into consideration the reasons listed in paragraph 1.1, it is recommended that Council approves an adjustments budget.

## 2. Resolutions

The resolutions tabled at Council for consideration with approval of the adjustments budget are:

- a. That the City's adjustments budget for the 2025/26 financial year be approved and adopted, as set out in the following tables and annexures:
  - i. Operating revenue and expenditure by standard classification reflected in **Table 3** on page 23.
  - ii. Operating revenue and expenditure by municipal vote reflected in **Table 4** on page 25.
  - iii. Operating revenue by source and expenditure by type reflected in **Table 5** on page 26.
  - iv. Capital appropriations by vote reflected in **Table 6** on page 28, and Annexure 2.1 and Annexure 2.2.
  - v. Capital expenditure by standard classification reflected in **Table 6** on page 28.
  - vi. Capital funding by source reflected in **Table 6** on page 28.
  - vii. Budget Financial Position reflected in **Table 7** on page 30.
  - viii. Budgeted Cash Flow statement as reflected in **Table 8** on page 32.
  
- b. That the Cape Town International Convention Centre's adjustments budget for the 2025/26 financial year be approved and adopted, as set out in the following table:
  - i. Capital expenditure by asset class and funding source reflected in **Table 24** on page 55.
  - ii. Budget Financial Position reflected in **Table 25** on page 56.
  - iii. Budgeted Cash Flow statement as reflected in **Table 26** on page 57.
  
- c. That the amended 2025/26 IDP Financial Plan, as set out in Annexure 3, be used to update the approved IDP Financial Plan.

### 3. Executive Summary

#### 3.1. General

Matters proposed for incorporation into the adjustments budget are listed below.

#### 3.2. Provision of basic services

The budget amendments will have no detrimental impact on the provision of basic services.

#### 3.3. Adjustment highlights

##### 3.3.1. Adjustments made to the operating budget

Details of proposed amendments to the 2025/26 operating budget are reflected in Annexure 1 to this report.

##### 3.3.2. Adjustments to the capital budget

Directorate/departmental submissions received for budgetary inclusion total R674,3 million, with funding sources split as shown in the table below.

**Table 1 Fund shifts in relation to the capital programme for 2025/26**

Major Fund Source R Thousand	Original Budget	Proposed Budget	Increase/ Decrease
Capital Replacement Reserve (CRR)	1 059 481 556	1 280 923 880	221 442 324
Capital Grants & Donations (CGD)	3 855 189 661	3 864 159 320	8 969 659
External Financing Fund (EFF)	7 697 936 669	8 034 929 121	336 992 452
Revenue	250 030 930	356 935 516	106 904 586
<b>TOTAL</b>	<b>12 862 638 816</b>	<b>13 536 947 837</b>	<b>674 309 021</b>

The major increases and decreases in the 2025/26 financial year, as reflected in Table 1, are explained below.

#### CGD amendments

Urban Mobility Directorate proposes a roll-over of R9 million unconditional grant funding (Orio Funding) on the IRT Phase 2A: Depot Building Works - Mitchells Plain & Khayelitsha projects (R6,8 million), and IRT Phase 2A: Vuyani Public Transport Interchange Precinct projects (R2,2 million), where 2024/25 unspent funds are required for continued implementation in the 2025/26 financial year.

#### CRR amendments

The proposed roll-overs on the Capital Replacement Reserve amount to R221,4 million, which includes, inter alia, R77,4 million for conditional grant-funded contractually committed projects and R5,9 million for ward allocations.

To assist directorates to continue with implementation of ongoing contractually committed projects in 2025/26, R77,4 million funded from a specially created internal resource i.e. CRR: CGD Roll-overs, is proposed as interim funding.

Should specific projects' roll-overs not be approved by National- or Provincial Treasury, the City will continue funding such projects from the CRR: CGD Roll-overs.

The proposed roll-overs are within the following directorates.

- **Corporate Services – R3,5 million**

<b>Project/Programme description</b>	<b>Increase/ Decrease  Rand</b>
IT: CAR Furniture: Additional	1 736
IT: CAR Computer & Equipment: Additional	367
Finance and Operational Core Software	718 719
IT: CAR Infrastructure	56 879
Ward Allocations - Area North	1 053 077
Ward Allocations - Area East	250 952
Ward Allocations - Area South	811 303
Ward Allocations - Area Central	463 747
Portable Loudhailer - Ward 85	10 000
AV Equipment: Additional - Subcouncil 8	12 184
Upgrade Security - Area North	66 592
Upgrade Parking Solution: CHQ Phase 1	101 386
<b>Total</b>	<b>3 546 942</b>

- **Energy – R25,7 million**

<b>Project/Programme description</b>	<b>Increase/ Decrease  Rand</b>
System Equipment Replacement	1 304 191
PQ System Expansion	416 848
Equipment: Replacement	455 567
Hout Bay LV Depot	7 076 934
Noordhoek LV Depot	7 908 674
Electricity Facilities	4 918 924
Equipment: Additional	429 447
Computer Equipment: Additional	303 055
HV Cables	2 133 023
Electricity Facilities Alterations & Upgrade	758 454
<b>Total</b>	<b>25 705 117</b>

• **Community Services & Health – R5,5 million**

Project/Programme description	Increase/ Decrease  Rand
Bishop Lavis Synthetic Pitch	403 041
Sport and Recreation Facilities Upgrade	200 842
Hanover Park Civic Centre - Audio Visual Equipment	23 053
Heideveld Sport Ground - Soccer Poles	53 717
Integrated Recreation & Parks Facilities	50 705
Downberg Sports Ground - Spectator Stand	10 800
Pella Sportsfield Ablution Facility - Upgrade	310 000
Mamre Sportsfield - Container	105 655
Bonteheuwel Sport Field - Cricket Nets	55 000
Matroosfontein Sportsground - Soccer Poles	60 000
Elsies River Integrated Recreation Facility	507 596
Uluntu Park - Upgrade	214 867
Company Gardens - Upgrade	240 000
Wessels Dog Park - Upgrade	79 603
Foxglove Park - Upgrade	98 596
Myrtle Park - Upgrade	87 070
Appaloosa Crescent & Circle Road Park - Dog Park	29 919
Bosberg Park - Upgrade	188 295
Thornton Walkways - Upgrade	137 540
Piketberg Park - Upgrade	47 903
Olienhout Ave Dog Park - Dog Fountain	50 000
De Grendel Park - Upgrade	101 782
Kreupelboom Public Open Space - Pathways	66 114
Hartenberg Park - Upgrade	149 948
Orange Road Park - Upgrade	55 000
Gugulethu Seven Park - Gym Equipment	34 438
Khanya Park - Play Equipment	99 640
Appledene Park - Upgrade	43 500
Park Signage - Ward 54	65 700
Old Oak Median Island - Landscaping	39 241
Zone 25 Park - Development	10 000
Bishop Lavis Sport Ground - Cricket Nets	55 000
Downing Crescent Park - Play Equipment	18 600
Hope Street Park - Upgrade	65 000
Avery Park - Upgrade	71 922
Kuilsriver Library - Furniture	3 250
National Core Standards Compliance	1 381 236
Community Services & Health: Facility Upgrade	283 825
<b>Total</b>	<b>5 498 398</b>

• **Human Settlements – R16,1 million**

<b>Project/Programme description</b>	<b>Increase/ Decrease</b>
	<b>Rand</b>
Informal Settlement Upgrade: Enkanini	510 018
Informal Settlement Upgrade: Monwabisi Park	311 055
Informal Settlement Upgrade: Mfuleni Ext 1	395 281
Informal Settlement Upgrade: Bosasa Link - Mfuleni	93 911
Informal Settlement Upgrade: Enkanini South Extension	102 492
Informal Settlement Upgrade: Marikana	884 971
Urbanisation: Backyards/Informal Settlement Upgrade	3 826 505
Informal Settlement Upgrade: Adhoc & Emergency	50 657
Informal Settlement Upgrade: Individual Service Site	394 395
Informal Settlements Routine Upgrades	7 779 399
Major Upgrades - Old Flats Langa	37 582
Plan & Detail Design: Housing Projects	1 060 139
Land Acquisition (Housing)	653 078
<b>Total</b>	<b>16 099 483</b>

• **Spatial Planning & Environment – R164 936**

<b>Project/Programme description</b>	<b>Increase/ Decrease</b>
	<b>Rand</b>
Coastal Environmental Education Facility - Upgrade	95 908
Water trailer - Subcouncil 19	69 028
<b>Total</b>	<b>164 936</b>

• **Urban Waste Management – R7 217**

<b>Project/Programme description</b>	<b>Increase/ Decrease</b>
	<b>Rand</b>
IT Equipment: Replacement	7 217
<b>Total</b>	<b>7 217</b>

• **Water & Sanitation – R42 million**

<b>Project/Programme description</b>	<b>Increase/ Decrease</b>
	<b>Rand</b>
Atlantis Aquifer	9 416 659
Cape Flats Aquifer Recharge	27 000 000
Macassar Flood Alleviation	111 252
Informal Settlements Sanitation Installations	3 989 793
Informal Settlements Water Installations	1 519 311
<b>Total</b>	<b>42 037 015</b>

• **Urban Mobility – R128,4 million**

Project/Programme description	Increase/ Decrease  Rand
Integrated Rapid Transport: Control Centre	4 443 641
Integrated Rapid Transport: Fare Collection	24 686 516
Integrated Rapid Transport Phase 2A	3 181 490
Road Rehabilitation: Jakes Gerwel Frans Conradie - Viking	2 766 115
Rehabilitation: Jakes Gerwel: Weltevreden Bridge - Highlands	4 584 218
Traffic Calming - De Wet Road	30 546
Sidewalk Construction - Kudu Street	92 049
Traffic Calming - Kewtown	149 294
Guardrails - Ward 48	175 614
Integrated Rapid Transport Phase 2A	44 199 825
Integrated Bus Rapid Transit System	1 000 001
Non Motorised Transport Improvements: Area-wide Mitchells Plain	1 426 016
Non Motorised Transport Improvements: Klipfontein Rd, Gugulethu	1 378 251
Non Motorised Transport Improvements: Area-wide Khayelitsha	1 496 731
Non-Motorised Transport Programme	4 495 567
Non-Motorised Transport Programme	8 112 430
Congestion Relief - Erica Drive	244 513
Kommetjie Road Dualling (Phase 3)	2 555 419
M3 Corridor: Hospital Bend - Constantia Main Road	112 272
M3 Corridor: Hospital Bend - Constantia Main Road	75 447
Road Dualling: Berkley Rd: M5 - Ryger Street	1 263 202
Public Transport Facility: Makhaza: Bus Facility	1 767 268
MyCiti Ph1 Integrated Rapid Transport Station Rebuilds	2 087 384
MyCiti Ph1 Integrated Rapid Transport Station Rebuilds	17 114 886
Public Transport Interchange Programme	944 523
<b>Total</b>	<b>128 383 218</b>

## EFF amendments

EFF roll-overs amounting to R337 million are proposed in the 2025/26 financial year. The main reasons for the proposed roll-overs are listed below per directorate and per project/programme.

- **Community Services & Health – R9,6 million**

- Not all work planned for the 2024/25 financial year could be completed by 30 June 2025, due to quotations being received later than anticipated as a result of capacity constraints of the professional service providers (PSP) on the following projects/programmes:
  - Synthetic pitch replacements
  - Hartleyvale Stadium - Upgrade
  - Integrated Recreation & Parks Facilities
  - Mfuleni Integrated Recreation Facility
  - Regional Recreation Hubs
  - Swimming Pool Redevelopment
  - Mnandi Beach Upgrade
  - Upgrade to Health facilities
  - Develop New Homeless Accommodation
  - Community Services & Health: Facility Upgrade
  - Upgrades to Clinics
  - Homeless Accommodation Upgrade & Extension
- Items could not be delivered by 30 June 2025, due to supplier constraints on the following projects/programmes:
  - Specialised Equipment: Additional
  - Furniture, Tools & Equipment: Additional
  - National Core Standards Compliance
  - Upgrade of Security at Health Facilities
- Work could not be completed due to vendor constraints and therefore funding is required for the continued implementation of the following programmes:
  - Sport and Recreation Facilities Upgrade
  - Cemetery Upgrades
  - Swimming Pool Upgrades
  - Tafelsig Clinic - Extension and Upgrade
- Community Arts and Culture Development Facilities Upgrade, where some planned works could not be completed by 30 June 2025, due to inclement weather.
- Cemetery Upgrades, where some planned works could not be completed by 30 June 2025, due to outstanding environmental approval.

- **Corporate Services – R8 million**

- Broadband Infrastructure Programme (BIP), and Core Application Refresh (CAR) Programme, where funds are required to ensure that budgets are aligned with approved project costs.
- Tools & Equipment: Replacement, where some equipment failed its fitment assessment certification because of snags as well as delayed delivery as a result of challenges experienced with courier services.
- Items could not be delivered by 30 June 2025, due to supplier constraints on the following projects/programmes:
  - Furniture & Office Equipment: Additional
  - IT Equipment: Additional
- Corporate Reporting System, where the project could not be completed by 30 June 2025 as a result of a delay in sourcing the required resources.
- Upgrade Security - Area North, where delivery did not take place by 30 June 2025, due to unavailability of stock.
- Corporate Accommodation, where delivery of the project was delayed, due to the following contributing factors:
  - A city-wide hold on Tender 135C/2021/22, where the PSP was replaced after a forensic investigation;
  - Geotechnical assessment and design changes during the construction stage;
  - Inclement weather: and
  - Inability to obtain building materials from the manufacturers and suppliers on time.
- Vendor Management System, where the protracted process in developer resource appointment resulted in delays resulting in the project needing to be completed in the 2025/26 financial year.

- **Economic Growth – R30,5 million**

- Bo Kaap Informal Trading Area, where the project has been delayed due to statutory approvals including Building Development Management (BDM) wayleaves and heritage requirements. In March 2025, a well was discovered on site causing further delays. Construction is currently on hold within a 5-meter buffer zone around the well until approval for its stabilisation is obtained.
- Delays were experienced on the following projects, due to the late completion of the concept design, which resulted in the PSP not utilising the allocated hours for submitting the detailed designs for BDM approval.
  - Goodwood New Built Informal Trading Structure
  - Parow New Built Informal Trading Structure
  - Nyanga PTI Development

- Construction: Trading Infrastructure, Kuils River, where the project was delayed due to outstanding statutory approvals, including erf registration and Title Deed processing. The Certificate of Consolidated Title (T32362/2025) for erf 27759, Kuils River, was only issued recently.
- Construction: Trading Infrastructure, Strand, where the project was delayed due to outstanding statutory approvals, which had an impact on progress.
- Construction: Thembokwezi Market, Khayelitsha, where the project was delayed due to statutory requirements, including LUMS approval and an unexpected Permanent Departure application for erf 24201. These delays prevented the original PSP team from reaching implementation before their contract expired. The new PSP team under Tender 210C/2022/23, who were dependent on documentation from the previous team, could not complete the design review in time.
- Construction: Somerset West Market, where the project experienced delays due to a new statutory requirement mandating the submission of fire plans as part of the BDM approval process. This led to extended approval timelines and reduced the time available for construction.
- Construction: Macassar Market, where the project encountered material supply disruptions including the discontinuation of a key item, which required sourcing alternatives and caused contractor procurement delays ultimately affecting the project timeline.
- Construction: Market, Wallacedene, Kraaifontein, where construction work is behind schedule due to supply constraints, and delays experienced in the finalisation of construction drawings. Funding is required for completion of construction work under Tender 144Q/2020/21.
- Watergate Trading Plan Development, where the project experienced delays due to delayed LUMS approval and erf registration. This resulted in the PSP not utilising the allocated hours for detailed designs and statutory approvals submission.
- Construction: Trading Structures, Gatesville, where the project experienced delays due to delayed statutory approvals. This resulted in the construction starting late and the contractor not being able to complete the work in the limited timelines.
- Informal Trading Infrastructure Upgrades Programme, where some projects experienced delays after discovering services on site as well as restricted access to the site due to a base camp found on site, and the external power supply entity impacting the project timeline.

- Informal Trading Markets Upgrades Programme, where one project experienced delays with trenching due to high water levels, which required pumping, as well as underground services (MV- and fibre cables) found after the water table was lower. Construction shifted to the rainy season and could not continue due to the inclement weather, which has resulted in an extension of construction timelines. The completion of works will be done under Tender 109Q/2018/19, electrical installation under Tender 242Q/2021/22, OHS under Tender 266C/2021/22, and enabling other final payments to the PSP team for monitoring and close-out via Tender 42S/2021/22.
- Refurbishment: Storage Facility, Mitchells Plain, where the project experienced delays due to not locating the existing services for connection, delays on cage manufacturing, and a roof leak that had to be repaired before starting with the flooring. The leak took long to be repaired, which further delayed the project. Construction shifted to the rainy season and work could not continue due to the inclement weather, which has resulted in an extension of construction timelines.
- Develop: Gateway Market, Masiphumelele, where the project experienced delays due to the discovery of underground services (MV cables), and disturbances from the community. The construction shifted to the rainy season and could not continue due to the inclement weather, which has resulted in an extension of the construction timelines.
- Upgrade: Happy Valley Business Hives, where the project experienced delays due to repeated site disruptions caused by safety threats, and unplanned damage to an external stormwater pipe, which could not be repaired in time.
- Develop: Business Hives, Masiphumelele, where the project experienced delays due to delayed statutory approval and neighbour's walling during trenching as it was close to the building boundary. The construction shifted to the rainy season and could not continue due to inclement weather, which has resulted in an extension to the construction timelines.
- Athlone Stadium Upgrade, where some projects experienced delays in finalising the detailed designs and procurement documentation due to constraints on the part of the PSP.
- City Hall Upgrade Programme, where the project experienced delays during the procurement stage following several unsuccessful attempts to appoint a contractor for the lift upgrade at City Hall.
- Upgrade: Fire Protection System, City Hall, where the detailed design has been completed with implementation to commence in 2025/26 as initially planned.
- Upgrade: Track infrastructure, Green Point Athlone Stadium, where the PSP are currently conducting the 12-month inspection, which forms part of the defects liability period that commenced in May 2025 and ends in April 2026.

- **Energy – R54,2 million**

- Outage Management System, where work could not be completed by 30 June 2025, due to the expiry of the original tender. Work had to be performed on an alternative tender and the recruitment was only completed after January 2025.
- Bellville South Main Substation Upgrade, where funds are required for completion of works under Tender 147Q/2022/23 and Tender 021Q/2023/24 for electrical cables.
- Paardevlei 132/66 kV stepdown, where not all work was completed in 2024/25, due to staff safety concerns resulting in a temporary halt in the work.
- MV System Infrastructure Routine Programme, where work planned was not completed by 30 June 2025, due to inclement weather.
- Steenbras: Refurbishment of Main Plant, where the project was delayed during the procurement process and finalisation of Contract Price Adjustments (CPA).
- Electricity Generation Programme, where the end date for the project has been extended from June 2025 to September 2025, due to delays in third-party design.
- Ground Mounted PV, due to delays in 33kV switchgear delivery for the substation, resulting in not all planned construction being completed by 30 June 2025.
- Overhead Line Refurbishment, where planned work for 2024/25 could not be completed by 30 June 2025, due to inclement weather.
- Table Mountain Lighting Upgrade, where funds are required to complete the remaining three camps still to be fenced.
- Office Furniture & Equipment: Additional, where furniture and IT equipment could not be procured until all renovations are completed.
- Battery Energy Storage System Atlantis, where funds are required for the continued implementation of the projects.

- **Finance – R1,8 million**

- Upgrade Cash/Motor Vehicle Offices, where the contractor was unable to complete the work by 30 June 2025.
- Furniture & Equipment: Replacement, where the supplier was unable to deliver the goods by 30 June 2025.

- **Future Planning & Resilience – R1,1 million**

- Furniture & Office Equipment: Replacement, where items were not delivered by 30 June 2025, due to supplier constraints.

- The IT system upgrade affected the implementation of the below listed projects, resulting in a two-month delay. Consequently, BAC extended the tender and contract until 30 August 2025.
  - Integration and Enhancement
  - Contract Management System Integration
- **Office of the City Manager – R123 592**
  - Construction Court: Blue Downs, where the roll-over of funds is necessary to complete detailed design processes, specifically, procuring tender documentation and a detailed Bill of Quantities.
- **Safety & Security – R736 069**
  - Building improvements on Fire Stations, where the planned roof replacement in 2024/25 could not be completed by 30 June 2025, due to the heritage application and permit taking longer than anticipated. Adverse climatic conditions further exacerbated this delay.
  - Hazmat Equipment: Additional, where the high-volume air pumps could not be delivered by 30 June 2025, due to the goods going missing from the airport. The lost goods have been located and are expected to arrive in Cape Town towards the end of July 2025 after customs clearing.
- **Spatial Planning & Environment – R26,5 million**
  - Items on the following projects that could not be delivered by 30 June 2025, due to supplier constraints:
    - Plant & Equipment: Replacement
    - Plant & Equipment: Additional
    - Weed Harvester: Additional
    - Furniture Additional
    - Specialised Coastal Equipment: Additional
  - Upgrade of Reserves Infrastructure, where goods were returned to the vendor due to poor quality; awaiting delivery of the new items.
  - Bracken Visitor EEC Refurbishment, where contingencies unspent in 2024/25 might be required for continued implementation of the project.
  - Muizenberg Beach Front Upgrade, where some planned works could not be completed by 30 June 2025, due to inclement weather and unforeseen geotechnical conditions slowing down excavations, as well as constrained site working space.
  - Table View Beachfront Upgrade, where some planned works could not be completed by 30 June 2025, due to inclement weather as well as the contractor being terminated due to poor performance.

- Some planned works on the projects listed below could not be completed by 30 June 2025, due to inclement weather:
  - Strand Sea Wall Upgrade
  - Lowering of Zeekoevlei Weir
  - Coastal Environment Educational facility – Upgrade
  - Reserves Infrastructure - Minor Upgrades
  - Kruskal Avenue Upgrade
- Small Bay Sea Wall Upgrade, where a dissatisfaction claim is still in progress and funding is required to make payment to the contractor once resolved.
- Contingencies unspent in 2024/25 might be required for continued implementation of the following projects:
  - Upgrading Sea Point Promenade Ph2
  - District 6 Public Realm Upgrade
- Hanover Park General Infrastructure Upgrade, where funds are required to process the CPA in 2025/26.
- Informal Trade & Association Infrastructure Upgrade Site B, where the PSP has not met the required milestones by 30 June 2025 due to rezoning requirements, which changed the scope of works of the detail design.
- Bellville CBD/PTI Precinct Ablutions, where some planned works could not be completed by 30 June 2025, due to a pending legal issue around the eviction required before construction works can continue.
- Bonteheuwel Ablutions Upgrade, where some planned works could not be completed by 30 June 2025, due to Tender 135C/2020/21 being unavailable. This resulted in an alternative procurement vehicle being investigated resulting in approval of the transversal application. The contractor, however, declined the work due to insufficient capacity.
- Kuyasa MPC Alterations & Additions, where some planned works could not be completed by 30 June 2025, due to Tender 135C/2020/21 being unavailable. This resulted in an alternative procurement vehicle being investigated resulting in approval of the transversal application. The PSP could, however, not complete the work by 30 June 2025 due to time constraints.
- Philippi Fresh Produce Market Refurbishment, where some planned works could not be completed by 30 June 2025 due to inclement weather.

- **Urban Mobility – R83,4 million**

- Funds are required for items that were not delivered by 30 June 2025, due to supplier constraints and stock availability on the following projects:
  - Transport Systems Management Projects
  - Upgrade Intelligent Transport Systems
  - Furniture & Office Equipment: Additional
  - Plant, Tools & Equipment: Additional
- Traffic Calming City Wide, where some planned works could not be completed by 30 June 2025, due to phased implementation across priority zones and extended development of construction work packages for District 8.
- Hout Bay Depot - Upgrade, where funds are required to process final invoices.
- Atlantis Depot – Upgrade, where some planned works could not be completed by 30 June 2025, due to an extended tender period and clarification during the Bid Evaluation Committee process, which resulted in postponement of the construction contract start date.
- Upgrading: Head Office, Depot & District Buildings, where funds are required in 2025/26 to process final payments and close-out documentation as well as minor snags.
- Road Structures: Construction Programme, where contingencies unspent in 2024/25 might be required for continued implementation of projects as well as some planned works, which could not be completed by 30 June 2025, due to inclement weather and contractor constraints.
- Rehabilitation - Minor Roads, where some planned works could not be completed by 30 June 2025, due to appeal proceedings on the tender.
- Unmade Roads: Residential Programme, where some planned works could not be completed by 30 June 2025, due to threat of extortion on site, inclement weather and unknown underground services.
- Reconstruction of Tafelberg Road, Cape Town, where contingencies unspent in 2024/25 might be required for continued implementation of the project.
- Road Rehabilitation: Jakes Gerwel Frans Conradie - Viking, where some planned works could not be completed by 30 June 2025, due to timing shifts in contractor mobilisation and interdependent procurement processes under Tender 113Q/2023/24 and Tender 198C/2021/22.
- Rehabilitation: Jakes Gerwel: Weltevreden Bridge - Highlands, where some planned works could not be completed by 30 June 2025, due to prolonged stakeholder engagements.

- Metro Roads: Reconstruction Programme, where some projects experienced delays due to the conceptual design stage gate review, which ultimately postponed the detail design phase. Furthermore, some planned works could not be completed by 30 June 2025, due to PSP capacity constraints, as well as contingencies unspent in 2024/25 that might be required for continued implementation of the project, and the balance will be utilised to process the final payments and close-out report.
- Road Rehabilitation: Bishop Lavis, where funds are required in 2025/26 for the close-out report and defect liability.
- Road Rehabilitation: Bonteheuwel/Uitsig, where funds are required for completion of professional service activities and final close out in 2025/26.
- Road Rehabilitation: Manenberg, where some planned works could not be completed by 30 June 2025, due to the late appointment of a new PSP.
- Guard Rails & Fencing Programme, where some planned works could not be completed by 30 June 2025, due to inclement weather, phased implementation and contractor scheduling.
- Pedestrianisation, where some planned works could not be completed by 30 June 2025, due to inclement weather as well as contractor capacity constraints.
- Road Signs Construction: City Wide, where some planned works could not be completed by 30 June 2025, due to the unavailability of suitable contractors.
- Property Acquisition, where property acquisitions could not all be concluded by 30 June 2025.
- M3 Corridor: Hospital Bend-Constantia Main Road, where the PSP could not complete town planning deliverables by 30 June 2025. Surveyor General (SG) diagrams required for town planning applications were not completed in time for the application to be concluded before 30 June 2025.
- **Urban Waste Management – R11,1 million**
  - Plant & Vehicles: Replacement, where funds are required to accommodate the CPA on a landfill compactor that will only be paid for on delivery of the correct blade, which is being imported at the vendor's cost.
  - Detailed design work delayed, due to final changes required during the LUM application process for the following projects:
    - Major Upgrade of Facilities – Maitland
    - Construction of Workshop – Vissershok
    - New Drop-off Facilities
    - Development of Transfer Stations
  - Upgrading Solid Waste facilities, where the detailed design work was delayed, due to final changes required by the end user, which could not be concluded in time.

- Funds are required for the defects liability period and the close-out report on the following projects:
  - Coastal Park: Design and develop (MRF)
  - Visserhok H S: LFG Infrastructure – Beneficiation
- ARTS: Material Recovery Facility, where the contingency linked to Tender 48C/2020/21 was not utilised in 2024/25 and might be required during the completion of this project.
- Funds required on the following projects, due to snag lists not completed by 30 June 2025:
  - Development of landfill infrastructure
  - Solid Waste Facilities - Minor Upgrades
- **Water & Sanitation – R110 million**
  - Unspent contingencies required for continued implementation of the following projects/programmes:
    - Athlone Waste Water Treatment Works - Capacity Extension
    - Bellville Waste Water Treatment Works
    - Wesfleur Aeration & Blower Replacement
    - Wildevoelvie Waste Water Treatment Works - Upgrade dewatering
    - Potsdam Waste Water Treatment - Extension
    - Cape Flats Aquifer: Hanover Park & Philippi
    - Atlantis Aquifer: Upgrade of Witzands Managed Aquifer Recharge (MAR)
    - Sir Lowry's Pass River Upgrade
    - Treated Effluent Re-Use: Scottsdene Pump Station (PS)
    - Treated Effluent Re-Use
  - Table Mountain Group Aquifer: Steenbras, where some planned works could not be completed by 30 June 2025, due to an Eskom power failure. This has delayed the completion and commissioning of the project.
  - New Water Plan, where some planned works could not be completed by 30 June 2025, due to termination of the contract.
  - Not all planned works could be completed by 30 June 2025, due to extended periods of inclement weather, rising groundwater levels and material becoming saturated, making compaction difficult on the following projects:
    - Stormwater Rehabilitation/Improvements
    - Stormwater Dam Safety Programme
  - Flood Alleviation - Lourens River, where some planned works could not be completed by 30 June 2025, due to inclement weather.
  - Bayside Canal Upgrade, where some planned works could not be completed by 30 June 2025, due to a legal dispute.
  - Refurbishment of Labs, where items could not be delivered by 30 June 2025, due to supplier constraints.

- Replace & Upgrade Water Network, where items could not be delivered by 30 June 2025, due to supplier constraints.
- Depot Upgrading Programme, where the Depot Blomtuin Project experienced delays in 2024/25 resulting in the detail design stage not being finalised as planned.

## Revenue amendments

Roll-overs amounting to **R106,9** million are proposed by the following directorates:

- **Corporate Services – R1 726**  
Broadband Infrastructure Programme, where unspent funds are required to ensure that budgets are aligned with the approved project costs for the programme and for continued implementation in 2025/26.
- **Urban Mobility – R18 753**  
Computer Equipment & Software: Replacement, where funds are required to process final payments and close-out documentation as well as minor snags in 2025/26.
- **Human Settlements – R106,7 million**  
Land Acquisition (Housing), where not all land acquisitions were registered by 30 June 2025 as originally anticipated.
- **Energy – R225 639**  
Equipment: Replacement, where some tools and equipment procured in 2024/25 were not delivered by 30 June 2025, due to supplier constraints.

#### 4. Adjustments Budget Tables – City of Cape Town

The ten primary budget tables, as required in terms of Part 4 of the Municipal Budget and Reporting Regulations (MBRR), are presented on page 21 to page 37.

These tables reflect the City’s 2025/26 adjustments budget and MTREF to be approved by Council. Each table is accompanied by explanatory notes.

**Table 2: MBRR Table B1 – Adjustments Budget Summary**

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	13 768 100	-	-	-	-	-	-	13 768 100	14 946 054	15 943 920
Service charges	34 064 443	-	-	-	-	-	-	34 064 443	35 567 100	38 249 212
Investment revenue	758 522	-	-	-	-	-	-	758 522	648 785	789 055
Transfers recognised - operational	7 329 561	-	-	-	-	99 709	99 709	7 429 270	7 404 716	7 561 017
Other own revenue	14 811 680	-	-	-	-	-	-	14 811 680	15 645 437	17 190 589
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>70 732 307</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99 709</b>	<b>99 709</b>	<b>70 832 016</b>	<b>74 212 092</b>	<b>79 733 792</b>
Employee costs	20 889 090	-	-	-	-	689	689	20 889 779	22 220 571	23 760 020
Remuneration of councillors	197 729	-	-	-	-	-	-	197 729	207 615	217 996
Depreciation & asset impairment	3 974 164	-	-	-	-	-	-	3 974 164	4 203 400	4 605 312
Finance charges	1 428 206	-	-	-	-	(1 094)	(1 094)	1 427 112	1 776 623	2 054 031
Inventory consumed and bulk purchases	25 654 842	-	-	-	-	(2 821)	(2 821)	25 652 021	26 863 438	28 774 633
Transfers and subsidies	388 523	-	-	-	-	4 102	4 102	392 626	353 947	345 847
Other expenditure	18 744 452	-	-	-	-	98 833	98 833	18 843 285	19 214 511	19 530 692
<b>Total Expenditure</b>	<b>71 277 006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99 709</b>	<b>99 709</b>	<b>71 376 715</b>	<b>74 840 106</b>	<b>79 288 532</b>
<b>Surplus/(Deficit)</b>	<b>(544 699)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>(544 699)</b>	<b>(628 014)</b>	<b>445 261</b>
Transfers and subsidies - capital (monetary allocations)	3 855 190	-	-	-	-	8 970	8 970	3 864 159	4 180 136	2 856 189
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3 310 490</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>3 319 460</b>	<b>3 552 122</b>	<b>3 301 450</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>3 310 490</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>3 319 460</b>	<b>3 552 122</b>	<b>3 301 450</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	12 862 639	674 309	-	-	-	-	674 309	13 536 948	14 227 436	12 884 293
Transfers recognised - capital	3 855 190	8 970	-	-	-	-	8 970	3 864 159	4 180 136	2 856 189
Borrowing	5 000 000	-	-	-	-	-	-	5 000 000	5 000 000	5 000 000
Internally generated funds	4 007 449	665 339	-	-	-	-	665 339	4 672 789	5 047 301	5 028 104
<b>Total sources of capital funds</b>	<b>12 862 639</b>	<b>674 309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>674 309</b>	<b>13 536 948</b>	<b>14 227 436</b>	<b>12 884 293</b>
<b>Financial position</b>										
Total current assets	25 618 987	-	-	-	-	1 281 937	1 281 937	26 900 924	24 773 378	24 130 825
Total non current assets	85 146 169	-	-	-	-	674 309	674 309	85 820 478	96 004 583	104 455 106
Total current liabilities	16 508 768	-	-	-	-	1 947 276	1 947 276	18 456 044	19 142 624	19 729 021
Total non current liabilities	20 716 339	-	-	-	-	-	-	20 716 339	24 534 196	28 454 320
<b>Community wealth/Equity</b>	<b>73 540 049</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>73 549 018</b>	<b>77 101 140</b>	<b>80 402 590</b>
<b>Cash flows</b>										
Net cash from (used) operating	6 775 094	-	-	-	-	7 878	7 878	6 782 972	7 230 538	7 308 284
Net cash from (used) investing	(12 945 536)	-	-	-	-	(674 309)	(674 309)	(13 619 845)	(14 326 657)	(12 944 837)
Net cash from (used) financing	3 882 699	-	-	-	-	-	-	3 882 699	3 594 814	3 297 016
<b>Cash/cash equivalents at the year end</b>	<b>6 340 418</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 281 937</b>	<b>1 281 937</b>	<b>7 622 355</b>	<b>4 121 050</b>	<b>1 781 512</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	15 824 513	-	-	-	-	1 281 937	1 281 937	17 106 450	13 605 145	11 265 607
Application of cash and investments	7 615 654	-	-	-	-	1 725 832	1 725 832	9 341 486	7 715 406	7 801 743
<b>Balance - surplus (shortfall)</b>	<b>8 208 859</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(443 895)</b>	<b>(443 895)</b>	<b>7 764 964</b>	<b>5 889 739</b>	<b>3 463 864</b>
<b>Asset Management</b>										
Asset register summary (WDV)	82 628 347	674 309	-	-	-	-	674 309	83 302 657	93 326 692	101 605 673
Depreciation	3 974 165	-	-	-	-	-	-	3 974 165	4 203 401	4 605 313
Renewal and Upgrading of Existing Assets	7 351 853	306 349	-	-	-	(4 355)	301 994	7 653 846	8 078 191	7 804 507
Repairs and Maintenance	6 842 018	-	-	-	-	57	57	6 842 075	7 322 744	7 548 054
<b>Free services</b>										
Cost of Free Basic Services provided	2 717 611	-	-	-	-	-	-	2 717 611	2 843 627	3 076 576
Revenue cost of free services provided	3 135 095	-	-	-	-	-	-	3 135 095	3 402 222	3 777 929
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	19 828	-	-	-	-	-	-	19 828	18 328	16 828
Refuse:	-	-	-	-	-	-	-	-	-	-

## Explanatory notes to MBRR Table B1 – Adjustments Budget Summary

1. Table B1 represents a high-level summation of the City's budget, providing a view that includes all major components, i.e. operating, capital, financial position, cash flow and MFMA funding compliance.
2. In essence it provides a synopsis of the amounts to be approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, and the City's commitment to eliminate basic service delivery backlogs.
3. The MFMA, through Section 18, requires that a budget be funded from realistically anticipated revenue to be collected and cash-backed accumulated funds from previous years, not committed for other purposes.

To test whether the City's budget is funded it is required to collectively assess the financial performance, capital budget, financial position and cash flow budgets. The City's key outcomes in this regard are as:

- a. The City's Financial Performance section of the prescribed pro forma Table B1 shows a surplus position for the 2025/26 MTREF. This surplus position includes capital transfers and subsidies.
  - b. The cash flow budget outcome shows that budget is funded from uncommitted, previous years' surpluses.
  - c. The capital budget is funded from the following sources:
    - i. Transfers recognised - capital and public contributions & donations, which are shown on the financial performance budget;
    - ii. Borrowing, which is shown in the cash flow budget as part of the net cash from financing activities; and
    - iii. Internally generated funds financed from previous years' accumulated surpluses, previous years' contributions to CRR and Development Charges already collected. The affordability and sustainability of these funds are confirmed by the positive cash flow outcome over the 2025/26 MTREF.
  - d. The City's cash backing/surplus reconciliation over the 2025/26 MTREF shows a positive outcome, which is an indication that the City's budget is funded and that the City will be able to afford its commitments over the next three years.
4. The City's persistent strive to eradicate infrastructure backlogs is evident in the annual increase of investment in the Cost of Free Basic Services and the Revenue Cost of Free Basic Services provided. Backlogs still exist for Electricity Services but are projected to reduce annually.

**Table 3: MBRR Table B2 – Adjustments Budget Financial Performance (standard classification)**

Standard Description	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28	
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>	20 909 478	-	-	-	-	-	-	20 909 478	22 252 356	23 733 088
Executive and council	393	-	-	-	-	-	-	393	411	429
Finance and administration	20 909 081	-	-	-	-	-	-	20 909 081	22 251 941	23 732 656
Internal audit	4	-	-	-	-	-	-	4	4	4
<i>Community and public safety</i>	4 736 777	-	-	-	-	91 765	91 765	4 828 542	4 767 175	5 000 049
Community and social services	142 377	-	-	-	-	-	-	142 377	136 587	153 010
Sport and recreation	66 264	-	-	-	-	-	-	66 264	74 158	65 934
Public safety	2 344 266	-	-	-	-	-	-	2 344 266	2 353 528	2 444 519
Housing	1 732 928	-	-	-	-	91 765	91 765	1 824 694	1 702 389	1 811 814
Health	450 941	-	-	-	-	-	-	450 941	500 513	524 773
<i>Economic and environmental services</i>	4 279 566	-	-	-	-	8 970	8 970	4 288 536	4 370 011	2 967 777
Planning and development	740 131	-	-	-	-	-	-	740 131	769 044	780 328
Road transport	3 479 674	-	-	-	-	8 970	8 970	3 488 644	3 568 111	2 149 053
Environmental protection	59 761	-	-	-	-	-	-	59 761	32 926	38 396
<i>Trading services</i>	44 660 289	-	-	-	-	7 943	7 943	44 668 233	47 001 166	50 887 553
Energy sources	24 327 273	-	-	-	-	-	-	24 327 273	25 042 583	25 884 176
Water management	12 582 605	-	-	-	-	-	-	12 582 605	13 651 096	15 909 655
Waste water management	4 438 859	-	-	-	-	7 943	7 943	4 446 803	4 814 031	5 350 782
Waste management	3 311 553	-	-	-	-	-	-	3 311 553	3 493 456	3 742 941
<i>Other</i>	1 387	-	-	-	-	-	-	1 387	1 450	1 514
<b>Total Revenue - Functional</b>	<b>74 587 497</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108 678</b>	<b>108 678</b>	<b>74 696 175</b>	<b>78 392 228</b>	<b>82 589 982</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>	3 255 812	-	-	-	-	27 343	27 343	3 283 156	4 044 820	4 306 163
Executive and council	133 192	-	-	-	-	(123)	(123)	133 068	121 430	106 126
Finance and administration	3 119 756	-	-	-	-	27 467	27 467	3 147 223	3 920 704	4 197 854
Internal audit	2 864	-	-	-	-	-	-	2 864	2 686	2 184
<i>Community and public safety</i>	15 569 877	-	-	-	-	62 683	62 683	15 632 560	16 282 588	17 176 857
Community and social services	1 853 305	-	-	-	-	3 615	3 615	1 856 920	1 962 850	2 087 159
Sport and recreation	2 460 335	-	-	-	-	(1 263)	(1 263)	2 459 072	2 574 230	2 713 950
Public safety	6 736 213	-	-	-	-	(28 775)	(28 775)	6 707 438	6 995 160	7 297 865
Housing	2 609 915	-	-	-	-	89 107	89 107	2 699 022	2 711 011	2 917 237
Health	1 910 108	-	-	-	-	(0)	(0)	1 910 108	2 039 337	2 160 647
<i>Economic and environmental services</i>	8 166 494	-	-	-	-	1 932	1 932	8 168 427	8 443 543	8 866 403
Planning and development	2 246 064	-	-	-	-	426	426	2 246 490	2 317 462	2 283 956
Road transport	5 379 680	-	-	-	-	1 932	1 932	5 381 613	5 592 024	6 023 212
Environmental protection	540 749	-	-	-	-	(426)	(426)	540 323	534 058	559 235
<i>Trading services</i>	44 043 437	-	-	-	-	7 750	7 750	44 051 187	45 823 095	48 684 835
Energy sources	23 965 586	-	-	-	-	(200)	(200)	23 965 386	24 366 470	25 206 476
Water management	10 863 512	-	-	-	-	4 401	4 401	10 867 913	11 635 096	13 079 658
Waste water management	6 054 187	-	-	-	-	3 549	3 549	6 057 736	6 467 901	6 768 586
Waste management	3 160 152	-	-	-	-	(0)	(0)	3 160 152	3 353 628	3 630 115
<i>Other</i>	241 386	-	-	-	-	(0)	(0)	241 386	246 059	254 273
<b>Total Expenditure - Functional</b>	<b>71 277 006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99 709</b>	<b>99 709</b>	<b>71 376 715</b>	<b>74 840 106</b>	<b>79 288 532</b>
<b>Surplus/ (Deficit) for the year</b>	<b>3 310 490</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>3 319 460</b>	<b>3 552 122</b>	<b>3 301 450</b>

**Explanatory notes to MBRR Table B2 – Adjustments Budget Financial Performance (Standard classification)**

1. Table B2 is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification, which divides the municipal services into 5 functional areas and 15 sub functional areas.
2. This table shows that the revenue for Trading services (excluding Waste Water Management) exceeds its expenditure (it excludes Internal Charges). The deficit in Waste Water Management is absorbed within Water Management.
3. Other functions within Rates show deficits when comparing revenue and expenditure, which is financed from Rates Revenue.
4. Adjustments on the expenditure budget relate to administrative transfers of budgetary shifts in accordance with the approved System of Delegations and the Virement Policy.

**Table 4: MBRR Table B3 – Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Community Services & Health	991 754	-	-	-	-	-	-	991 754	1 035 349	1 051 908
Vote 2 - Corporate Services	99 480	-	-	-	-	-	-	99 480	92 599	95 615
Vote 3 - Economic Growth	367 264	-	-	-	-	-	-	367 264	341 601	444 107
Vote 4 - Energy	24 085 011	-	-	-	-	-	-	24 085 011	24 763 963	25 563 742
Vote 5 - Finance	20 156 511	-	-	-	-	-	-	20 156 511	21 506 215	22 859 867
Vote 6 - Future Planning & Resilience	65 915	-	-	-	-	-	-	65 915	62 801	54 236
Vote 7 - Human Settlements	1 771 568	-	-	-	-	91 765	91 765	1 863 334	1 777 438	1 932 209
Vote 8 - Office of the City Manager	957	-	-	-	-	-	-	957	1 000	1 044
Vote 9 - Safety & Security	2 396 509	-	-	-	-	-	-	2 396 509	2 408 133	2 554 539
Vote 10 - Spatial Planning & Environment	746 195	-	-	-	-	-	-	746 195	726 229	755 012
Vote 11 - Urban Mobility	3 511 579	-	-	-	-	8 970	8 970	3 520 549	3 583 130	2 162 477
Vote 12 - Urban Waste Management	3 323 144	-	-	-	-	-	-	3 323 144	3 563 135	3 800 163
Vote 13 - Water & Sanitation	17 071 610	-	-	-	-	7 943	7 943	17 079 554	18 530 634	21 315 062
<b>Total Revenue by Vote</b>	<b>74 587 497</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108 678</b>	<b>108 678</b>	<b>74 696 175</b>	<b>78 392 228</b>	<b>82 589 982</b>
<b>Expenditure by Vote</b>										
Vote 1 - Community Services & Health	4 944 321	-	-	-	-	-	-	4 944 321	5 148 073	5 381 778
Vote 2 - Corporate Services	4 123 703	-	-	-	-	-	-	4 123 703	4 705 502	4 939 907
Vote 3 - Economic Growth	760 365	-	-	-	-	-	-	760 365	725 690	740 641
Vote 4 - Energy	21 757 162	-	-	-	-	-	-	21 757 162	22 334 785	23 240 284
Vote 5 - Finance	4 496 215	-	-	-	-	-	-	4 496 215	5 030 785	5 496 754
Vote 6 - Future Planning & Resilience	595 825	-	-	-	-	-	-	595 825	608 803	613 313
Vote 7 - Human Settlements	1 705 085	-	-	-	-	91 765	91 765	1 796 850	1 752 332	1 857 715
Vote 8 - Office of the City Manager	524 560	-	-	-	-	-	-	524 560	543 055	561 255
Vote 9 - Safety & Security	6 692 842	-	-	-	-	-	-	6 692 842	6 926 543	7 209 448
Vote 10 - Spatial Planning & Environment	1 926 752	-	-	-	-	-	-	1 926 752	1 938 647	1 903 442
Vote 11 - Urban Mobility	4 706 689	-	-	-	-	-	-	4 706 689	4 862 461	5 236 131
Vote 12 - Urban Waste Management	4 100 966	-	-	-	-	-	-	4 100 966	4 333 946	4 522 731
Vote 13 - Water & Sanitation	14 942 522	-	-	-	-	7 943	7 943	14 950 465	15 929 482	17 585 134
<b>Total Expenditure by Vote</b>	<b>71 277 006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99 709</b>	<b>99 709</b>	<b>71 376 715</b>	<b>74 840 106</b>	<b>79 288 532</b>
<b>Surplus/ (Deficit) for the year</b>	<b>3 310 490</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>3 319 460</b>	<b>3 552 122</b>	<b>3 301 450</b>

**Explanatory notes to MBRR Table B3 – Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)**

1. Table B3 shows budgeted financial performance in relation to the revenue and expenditure and the operating surplus or deficit per municipal vote.

**Table 5: MBRR Table B4 – Adjustments Budget Financial Performance (revenue and expenditure)**

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Revenue By Source</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity	23 663 555	-	-	-	-	-	-	23 663 555	24 309 320	25 094 791
Service charges - Water	5 776 241	-	-	-	-	-	-	5 776 241	6 257 772	7 434 130
Service charges - Waste Water Management	2 966 006	-	-	-	-	-	-	2 966 006	3 235 545	3 850 787
Service charges - Waste Management	1 658 640	-	-	-	-	-	-	1 658 640	1 764 463	1 869 504
Sale of Goods and Rendering of Services	816 579	-	-	-	-	-	-	816 579	814 104	862 368
Agency services	302 874	-	-	-	-	-	-	302 874	310 022	337 339
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	339 731	-	-	-	-	-	-	339 731	364 128	418 418
Interest earned from Current and Non Current Assets	758 522	-	-	-	-	-	-	758 522	648 785	789 055
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	494 307	-	-	-	-	-	-	494 307	530 622	613 594
Special rating levies	494 107	-	-	-	-	-	-	494 107	523 753	555 178
Licence and permits	205	-	-	-	-	-	-	205	214	224
Operational Revenue	423 376	-	-	-	-	-	-	423 376	439 920	465 425
<b>Non-Exchange Revenue</b>										
Property rates	13 768 100	-	-	-	-	-	-	13 768 100	14 946 054	15 943 920
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 878 556	-	-	-	-	-	-	1 878 556	1 892 592	1 916 560
Licences or permits	50 301	-	-	-	-	-	-	50 301	52 565	54 877
Transfer and subsidies - Operational	7 329 561	-	-	-	-	99 709	99 709	7 429 270	7 404 716	7 561 017
Interest	98 675	-	-	-	-	-	-	98 675	103 115	107 652
Fuel Levy	2 851 776	-	-	-	-	-	-	2 851 776	2 972 451	3 096 441
Operational Revenue	906 078	-	-	-	-	-	-	906 078	980 527	1 089 489
Gains on disposal of Assets	70 772	-	-	-	-	-	-	70 772	60 884	110 999
Other Gains	6 084 343	-	-	-	-	-	-	6 084 343	6 600 539	7 562 025
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>70 732 307</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99 709</b>	<b>99 709</b>	<b>70 832 016</b>	<b>74 212 092</b>	<b>79 733 792</b>
<b>Expenditure By Type</b>										
Employee related costs	20 889 090	-	-	-	-	689	689	20 889 779	22 220 571	23 760 020
Remuneration of councillors	197 729	-	-	-	-	-	-	197 729	207 615	217 996
Bulk purchases - electricity	17 755 086	-	-	-	-	-	-	17 755 086	18 363 846	19 062 355
Inventory consumed	7 899 755	-	-	-	-	(2 821)	(2 821)	7 896 934	8 499 592	9 712 278
Debt impairment	3 217 478	-	-	-	-	-	-	3 217 478	3 214 620	3 242 407
Depreciation and amortisation	3 974 164	-	-	-	-	-	-	3 974 164	4 203 400	4 605 312
Interest	1 428 206	-	-	-	-	(1 094)	(1 094)	1 427 112	1 776 623	2 054 031
Contracted services	11 100 541	-	-	-	-	95 764	95 764	11 196 306	11 020 646	11 093 184
Transfers and subsidies	388 523	-	-	-	-	4 102	4 102	392 626	353 947	345 847
Irrecoverable debts written off	123 202	-	-	-	-	-	-	123 202	123 202	123 202
Operational costs	3 768 638	-	-	-	-	3 069	3 069	3 771 707	4 277 064	4 387 987
Losses on disposal of Assets	2 500	-	-	-	-	-	-	2 500	2 500	2 500
Other Losses	532 092	-	-	-	-	-	-	532 092	576 478	681 412
<b>Total Expenditure</b>	<b>71 277 006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99 709</b>	<b>99 709</b>	<b>71 376 715</b>	<b>74 840 106</b>	<b>79 288 532</b>
<b>Surplus/(Deficit)</b>	<b>(544 699)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>(544 699)</b>	<b>(628 014)</b>	<b>445 261</b>
Transfers and subsidies - capital (monetary allocations)	3 855 190	-	-	-	-	8 970	8 970	3 864 159	4 180 136	2 856 189
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>	<b>3 310 490</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>3 319 460</b>	<b>3 552 122</b>	<b>3 301 450</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>3 310 490</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>3 319 460</b>	<b>3 552 122</b>	<b>3 301 450</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>3 310 490</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>3 319 460</b>	<b>3 552 122</b>	<b>3 301 450</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>3 310 490</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>3 319 460</b>	<b>3 552 122</b>	<b>3 301 450</b>

**Explanatory notes to MBRR Table B4 – Adjustments Budget Financial Performance (revenue and expenditure)**

1. Table B4 is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.
2. Total revenue is R70 832 million (excluding appropriations, which are disclosed in the Statement of Financial Position) in 2025/26 and escalates to R79 734 million in 2027/28.
3. Total expenditure amounts to R71 377 million in 2025/26 and escalates to R79 289 million in 2027/28.

**Table 6: MBRR Table B5 – Adjustments Budget Capital Expenditure by vote, standard classification and funding source**

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Capital expenditure - Vote</b>										
<b>Multi-year expenditure to be adjusted</b>										
Vote 1 - Community Services & Health	317 218	15 118	-	-	-	-	15 118	332 336	237 263	273 929
Vote 2 - Corporate Services	498 476	11 589	-	-	-	-	11 589	510 065	924 569	729 561
Vote 3 - Economic Growth	111 099	30 542	-	-	-	-	30 542	141 641	84 703	160 256
Vote 4 - Energy	1 249 640	80 095	-	-	-	-	80 095	1 329 735	1 676 837	1 573 438
Vote 5 - Finance	123 163	1 849	-	-	-	-	1 849	125 012	16 314	21 040
Vote 6 - Future Planning & Resilience	5 414	1 066	-	-	-	-	1 066	6 480	5 388	5 810
Vote 7 - Human Settlements	1 228 699	122 758	-	-	-	-	122 758	1 351 457	999 921	1 072 754
Vote 8 - Office of the City Manager	8 675	124	-	-	-	-	124	8 799	31 636	28 492
Vote 9 - Safety & Security	344 830	736	-	-	-	-	736	345 566	214 039	500 016
Vote 10 - Spatial Planning & Environment	519 567	26 704	-	-	-	-	26 704	546 271	389 889	230 364
Vote 11 - Urban Mobility	3 090 530	220 752	-	-	-	-	220 752	3 311 282	3 225 345	1 788 688
Vote 12 - Urban Waste Management	438 953	11 094	-	-	-	-	11 094	450 047	581 984	784 018
Vote 13 - Water & Sanitation	4 926 374	151 882	-	-	-	-	151 882	5 078 257	5 839 550	5 715 926
<b>Total Capital Expenditure - Vote</b>	<b>12 862 639</b>	<b>674 309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>674 309</b>	<b>13 536 948</b>	<b>14 227 436</b>	<b>12 884 293</b>
<b>Capital Expenditure - Functional</b>										
<b>Governance and administration</b>	<b>1 320 291</b>	<b>31 276</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 737)</b>	<b>27 539</b>	<b>1 347 830</b>	<b>1 588 836</b>	<b>1 493 895</b>
Executive and council	27 948	2 608	-	-	-	-	2 608	30 556	617	1 750
Finance and administration	1 292 253	28 669	-	-	-	(3 737)	24 932	1 317 185	1 583 857	1 491 975
Internal audit	90	-	-	-	-	-	-	90	4 361	169
<b>Community and public safety</b>	<b>1 804 062</b>	<b>137 589</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 737</b>	<b>141 327</b>	<b>1 945 389</b>	<b>1 407 267</b>	<b>1 790 311</b>
Community and social services	138 247	4 148	-	-	-	-	4 148	142 394	96 494	165 603
Sport and recreation	235 626	7 990	-	-	-	-	7 990	243 616	107 965	139 317
Public safety	168 740	736	-	-	-	-	736	169 476	154 496	383 409
Housing	1 205 559	122 758	-	-	-	3 737	126 495	1 332 055	993 427	1 066 040
Health	55 890	1 958	-	-	-	-	1 958	57 848	54 885	35 943
<b>Economic and environmental services</b>	<b>3 683 700</b>	<b>277 920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>277 920</b>	<b>3 961 620</b>	<b>3 664 312</b>	<b>2 141 809</b>
Planning and development	280 769	37 381	-	-	-	-	37 381	318 150	169 471	184 112
Road transport	3 092 780	220 710	-	-	-	0	220 710	3 313 490	3 225 806	1 808 915
Environmental protection	310 151	19 830	-	-	-	-	19 830	329 981	269 035	148 782
<b>Trading services</b>	<b>6 052 141</b>	<b>227 523</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>227 523</b>	<b>6 279 664</b>	<b>7 563 965</b>	<b>7 454 168</b>
Energy sources	1 228 075	72 829	-	-	-	-	72 829	1 300 903	1 675 337	1 571 438
Water management	1 478 230	50 532	-	-	-	-	50 532	1 528 762	2 070 193	2 166 337
Waste water management	3 258 361	96 091	-	-	-	-	96 091	3 354 452	3 601 457	3 357 842
Waste management	87 476	8 071	-	-	-	-	8 071	95 547	216 977	358 550
Other	2 445	-	-	-	-	-	-	2 445	3 057	4 110
<b>Total Capital Expenditure - Functional</b>	<b>12 862 639</b>	<b>674 309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>674 309</b>	<b>13 536 948</b>	<b>14 227 436</b>	<b>12 884 293</b>
<b>Funded by:</b>										
National Government	3 735 882	-	-	-	-	-	-	3 735 882	4 048 734	2 761 689
Provincial Government	6 657	-	-	-	-	-	-	6 657	6 377	6 934
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	112 651	8 970	-	-	-	-	8 970	121 621	125 025	87 566
<b>Transfers recognised - capital</b>	<b>3 855 190</b>	<b>8 970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>3 864 159</b>	<b>4 180 136</b>	<b>2 856 189</b>
Borrowing	5 000 000	-	-	-	-	-	-	5 000 000	5 000 000	5 000 000
Internally generated funds	4 007 449	665 339	-	-	-	-	665 339	4 672 789	5 047 301	5 028 104
<b>Total Capital Funding</b>	<b>12 862 639</b>	<b>674 309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>674 309</b>	<b>13 536 948</b>	<b>14 227 436</b>	<b>12 884 293</b>

**Explanatory notes to MBRR Table B5 – Adjustments Budget Capital Expenditure by vote, standard classification and funding source**

1. Table B5 reflects the City's capital programme in relation to capital expenditure by municipal vote (directorate); capital expenditure by standard classification; and funding sources required 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. The City has revised its 2025/26 appropriation to R13 537 million, while the two outer years' appropriation remains unchanged.
3. The capital budget is funded from allocations in the form of grants, public contributions, donations, borrowings and internally generated funds.

Capital transfers from National Government, Western Cape Government, and other transfers and grants and public contributions amount to R3 864 million in 2025/26, R4 180 million and R2 856 million in 2026/27 and 2027/28 respectively.

Borrowings amount to R5 000 million for each of the respective financial years over the MTREF.

Internally generated funds amount to R4 673 million, R5 047 million and R5 028 million for each of the respective financial years over the MTREF.

**Table 7: MBRR Table B6 – Adjustments Budget Financial Position**

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>ASSETS</b>										
<b>Current assets</b>										
Cash and cash equivalents	13 306 706	-	-	-	-	1 281 937	1 281 937	14 588 642	10 927 257	8 416 174
Trade and other receivables from exchange transactions	4 274 283	-	-	-	-	-	-	4 274 283	5 113 078	6 037 096
Receivables from non-exchange transactions	6 313 491	-	-	-	-	-	-	6 313 491	7 133 535	7 997 917
Current portion of non-current receivables	60	-	-	-	-	-	-	60	11	3
Inventory	527 450	-	-	-	-	-	-	527 450	555 476	608 918
VAT	1 196 998	-	-	-	-	(0)	(0)	1 196 998	1 044 021	1 070 718
Other current assets	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>	<b>25 618 987</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 281 937</b>	<b>1 281 937</b>	<b>26 900 924</b>	<b>24 773 378</b>	<b>24 130 825</b>
<b>Non current assets</b>										
Investments	2 517 807	-	-	-	-	0	0	2 517 808	2 677 887	2 849 434
Investment property	571 011	-	-	-	-	-	-	571 011	569 300	567 588
Property, plant and equipment	81 391 618	-	-	-	-	669 175	669 175	82 060 793	91 587 438	99 761 639
Biological assets	-	-	-	-	-	-	-	-	-	-
Living and non-living resources	1 440	-	-	-	-	-	-	1 440	1 103	1 633
Heritage assets	11 184	-	-	-	-	-	-	11 184	11 184	11 184
Intangible assets	653 094	-	-	-	-	5 134	5 134	658 228	1 157 667	1 263 628
Trade and other receivables from exchange transactions	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	14	-	-	-	-	-	-	14	3	(0)
Other non-current assets	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>	<b>85 146 169</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>674 309</b>	<b>674 309</b>	<b>85 820 478</b>	<b>96 004 583</b>	<b>104 455 106</b>
<b>TOTAL ASSETS</b>	<b>110 765 156</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 956 246</b>	<b>1 956 246</b>	<b>112 721 402</b>	<b>120 777 960</b>	<b>128 585 931</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Bank overdraft	-	-	-	-	-	-	-	-	-	-
Financial liabilities	1 346 115	-	-	-	-	-	-	1 346 115	1 650 338	1 773 717
Consumer deposits	499 971	-	-	-	-	-	-	499 971	523 004	546 539
Trade and other payables from exchange transactions	11 386 511	-	-	-	-	1 947 274	1 947 274	13 333 785	13 537 967	13 844 740
Trade and other payables from non-exchange transactions	833 187	-	-	-	-	0	0	833 187	833 187	833 187
Provisions	1 981 571	-	-	-	-	2	2	1 981 573	2 070 598	2 134 065
VAT	461 413	-	-	-	-	(0)	(0)	461 413	527 529	596 773
Other current liabilities	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>16 508 768</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 947 276</b>	<b>1 947 276</b>	<b>18 456 044</b>	<b>19 142 624</b>	<b>19 729 021</b>
<b>Non current liabilities</b>										
Borrowing	13 459 944	-	-	-	-	-	-	13 459 944	16 772 647	19 932 266
Provisions	7 256 395	-	-	-	-	-	-	7 256 395	7 761 549	8 522 054
Long term portion of trade payables	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>	<b>20 716 339</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 716 339</b>	<b>24 534 196</b>	<b>28 454 320</b>
<b>TOTAL LIABILITIES</b>	<b>37 225 107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 947 276</b>	<b>1 947 276</b>	<b>39 172 384</b>	<b>43 676 820</b>	<b>48 183 341</b>
<b>NET ASSETS</b>	<b>73 540 049</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>73 549 018</b>	<b>77 101 140</b>	<b>80 402 590</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
Accumulated Surplus/(Deficit)	68 264 566	-	-	-	-	230 412	230 412	68 494 978	72 293 480	74 101 069
Funds and Reserves	5 275 483	-	-	-	-	(221 442)	(221 442)	5 054 041	4 807 660	6 301 521
Other	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>73 540 049</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>73 549 018</b>	<b>77 101 140</b>	<b>80 402 590</b>

## **Explanatory notes to MBRR Table B6 – Adjustments Budget Financial Position**

1. The budgeted Statement of Financial Position of the City has been prepared on a basis consistent with GRAP 1 and international accounting standards and as such makes it comparable with the present Statement of Financial Position and those of previous years, to enable all stakeholders to interpret the impact of the budget as such on the Statement of Financial Position.
2. The assets are in the order of relative liquidity and liabilities according to their priority of being met with cash.
3. Movements on the Budgeted Statement of Financial Performance will impact on the Budgeted Statement of Financial Position. Assumptions made on the collection rate for instance, will affect the budgeted cash position of the City and the budgeted impairment of debtors. As such the assumptions form a critical link in determining the applicability and relevance of the budget, the determination of financial indicators, the assessment of funding compliance and the general viability of the municipality.

**Table 8: MBRR Table B7 – Adjustments Budget Cash Flow Statement**

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates	13 662 239	-	-	-	-	-	-	13 662 239	14 818 887	15 804 826
Service charges	33 879 903	-	-	-	-	-	-	33 879 903	35 502 777	38 314 870
Other revenue	5 167 880	-	-	-	-	-	-	5 167 880	5 370 438	5 699 321
Transfers and Subsidies - Operational	7 329 561	-	-	-	-	99 709	99 709	7 429 270	7 404 716	7 561 017
Transfers and Subsidies - Capital	3 855 190	-	-	-	-	8 970	8 970	3 864 159	4 180 136	2 856 189
Interest	758 522	-	-	-	-	-	-	758 522	648 785	789 055
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees	(56 122 085)	-	-	-	-	(96 699)	(96 699)	(56 218 783)	(58 621 399)	(61 380 873)
Finance charges	(1 367 594)	-	-	-	-	-	-	(1 367 594)	(1 719 855)	(1 990 274)
Transfers and Subsidies	(388 523)	-	-	-	-	(4 102)	(4 102)	(392 626)	(353 947)	(345 847)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>6 775 094</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 878</b>	<b>7 878</b>	<b>6 782 972</b>	<b>7 230 538</b>	<b>7 308 284</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	70 772	-	-	-	-	-	-	70 772	60 884	110 999
Decrease (increase) in non-current receivables	60	-	-	-	-	-	-	60	(25)	3
Decrease (increase) in non-current investments	(153 729)	-	-	-	-	-	-	(153 729)	(160 080)	(171 546)
<b>Payments</b>										
Capital assets	(12 862 639)	-	-	-	-	(674 309)	(674 309)	(13 536 948)	(14 227 436)	(12 884 293)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(12 945 536)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(674 309)</b>	<b>(674 309)</b>	<b>(13 619 845)</b>	<b>(14 326 657)</b>	<b>(12 944 837)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 000 000	-	-	-	-	-	-	5 000 000	5 000 000	5 000 000
Increase (decrease) in consumer deposits	22 041	-	-	-	-	-	-	22 041	23 033	23 535
<b>Payments</b>										
Repayment of borrowing	(1 139 343)	-	-	-	-	-	-	(1 139 343)	(1 428 219)	(1 726 519)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>3 882 699</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 882 699</b>	<b>3 594 814</b>	<b>3 297 016</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(2 287 744)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(666 431)</b>	<b>(666 431)</b>	<b>(2 954 175)</b>	<b>(3 501 305)</b>	<b>(2 339 538)</b>
Cash/cash equivalents at the year begin:	8 628 162	-	-	-	-	1 948 368	1 948 368	10 576 530	7 622 355	4 121 050
Cash/cash equivalents at the year end:	6 340 418	-	-	-	-	1 281 937	1 281 937	7 622 355	4 121 050	1 781 512

**Explanatory notes to MBRR Table B7 – Adjustments Budget Cash Flow Statement**

1. The table shows the cash and cash equivalents of the City for the 2025/26 MTREF.
2. The budget has been prepared to ensure sufficient levels of cash and cash equivalents over the medium-term with cash levels anticipated to reach R7 622 million in 2025/26, R4 121 million in 2026/27 and R1 782 million by 2027/28.

**Table 9: MBRR Table B8 - Cash Backed Reserves / Accumulated Surplus Reconciliation**

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Cash and investments available</b>										
Cash/cash equivalents at the year end	6 340 418	-	-	-	-	1 281 937	1 281 937	7 622 355	4 121 050	1 781 512
Other current investments > 90 days	6 966 288	-	-	-	-	(0)	(0)	6 966 287	6 806 208	6 634 661
Non current assets - Investments	2 517 807	-	-	-	-	0	0	2 517 808	2 677 887	2 849 434
<b>Cash and investments available:</b>	<b>15 824 513</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 281 937</b>	<b>1 281 937</b>	<b>17 106 450</b>	<b>13 605 145</b>	<b>11 265 607</b>
<b>Applications of cash and investments</b>										
Unspent conditional transfers	833 187	-	-	-	-	0	0	833 187	833 187	833 187
Unspent borrowing	-	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	1 506 984	-	-	-	-	1 947 274	1 947 274	3 454 258	2 074 559	667 035
Other provisions	-	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5 275 483	-	-	-	-	(221 442)	(221 442)	5 054 041	4 807 660	6 301 521
<b>Total Application of cash and investments:</b>	<b>7 615 654</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 725 832</b>	<b>1 725 832</b>	<b>9 341 486</b>	<b>7 715 406</b>	<b>7 801 743</b>
<b>Surplus(shortfall)</b>	<b>8 208 859</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(443 895)</b>	<b>(443 895)</b>	<b>7 764 964</b>	<b>5 889 739</b>	<b>3 463 864</b>

**Explanatory notes to MBRR Table B8 - 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. From the table it can be seen that for the City remains in a surplus net cash flow position for 2025/26 MTREF.
5. Considering the requirements of section 18 of the MFMA, it can be concluded that the 2025/26 MTREF is fully funded.
6. As part of the budgeting and planning guidelines that informed the compilation of the 2025/26 MTREF, the end objective of the medium-term framework was to ensure the budget is funded / aligned to section 18 of the MFMA.
7. Table B8 reflects surpluses of R7 765 million in 2025/26, R5 890 million in 2026/27 and R3 464 million in 2027/28.

**Table 10: MBRR Table B9 - Asset Management**

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets to be adjusted</b>	<b>5 510 786</b>	<b>367 960</b>	-	-	-	<b>4 355</b>	<b>372 315</b>	<b>5 883 101</b>	<b>6 149 245</b>	<b>5 079 786</b>
Roads Infrastructure	2 562 889	94 580	-	-	-	1 682	96 262	2 659 151	2 240 699	1 311 097
Storm water Infrastructure	212 633	3 852	-	-	-	934	4 787	217 420	219 586	274 193
Electrical Infrastructure	308 060	6 972	-	-	-	-	6 972	315 032	280 428	408 055
Water Supply Infrastructure	913 955	43 928	-	-	-	561	44 489	958 444	1 416 431	1 526 863
Sanitation Infrastructure	496 515	19 801	-	-	-	561	20 362	516 876	555 611	363 029
Solid Waste Infrastructure	20 873	3 727	-	-	-	-	3 727	24 600	43 685	166 475
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	6 100	0	-	-	-	-	0	6 100	2 490	5 490
<b>Infrastructure</b>	<b>4 521 025</b>	<b>172 860</b>	-	-	-	<b>3 737</b>	<b>176 598</b>	<b>4 697 623</b>	<b>4 758 930</b>	<b>4 055 203</b>
Community Facilities	201 921	24 446	-	-	-	-	24 446	226 367	240 423	264 115
Sport and Recreation Facilities	650	-	-	-	-	-	-	650	1 000	-
<b>Community Assets</b>	<b>202 571</b>	<b>24 446</b>	-	-	-	-	<b>24 446</b>	<b>227 017</b>	<b>241 423</b>	<b>264 115</b>
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	51 849	19 279	-	-	-	-	19 279	71 129	186 952	257 549
Housing	-	-	-	-	-	-	-	-	-	1 500
<b>Other Assets</b>	<b>51 849</b>	<b>19 279</b>	-	-	-	-	<b>19 279</b>	<b>71 129</b>	<b>186 952</b>	<b>259 049</b>
Licences and Rights	88 561	3 925	-	-	-	-	3 925	92 485	170 829	172 834
<b>Intangible Assets</b>	<b>88 561</b>	<b>3 925</b>	-	-	-	-	<b>3 925</b>	<b>92 485</b>	<b>170 829</b>	<b>172 834</b>
Computer Equipment	154 770	119	-	-	-	(16)	103	154 873	37 282	52 070
Furniture and Office Equipment	14 257	341	-	-	-	-	634	15 232	10 502	15 622
Machinery and Equipment	109 851	31 044	-	-	-	-	31 044	140 894	64 138	53 503
Transport Assets	251 068	8 634	-	-	-	-	8 634	259 702	629 190	103 046
Land	116 834	107 312	-	-	-	-	107 312	224 145	50 000	104 345
<b>Total Renewal of Existing Assets to be adjusted</b>	<b>3 743 762</b>	<b>97 725</b>	-	-	-	<b>(1 179)</b>	<b>96 546</b>	<b>3 840 308</b>	<b>3 583 312</b>	<b>3 572 338</b>
Roads Infrastructure	288 850	68 256	-	-	-	-	68 256	357 106	110 757	166 840
Storm water Infrastructure	11 102	1 593	-	-	-	-	1 593	12 694	47 040	7 555
Electrical Infrastructure	461 255	9 859	-	-	-	-	9 859	471 113	869 021	664 756
Water Supply Infrastructure	520 200	-	-	-	-	-	-	520 200	605 503	750 828
Sanitation Infrastructure	1 278 692	2 000	-	-	-	-	2 000	1 280 692	1 012 756	759 666
Solid Waste Infrastructure	1 266	907	-	-	-	-	907	2 172	33 800	83
Coastal Infrastructure	-	-	-	-	-	-	-	-	5 000	1 000
Information and Communication Infrastructure	41 920	5	-	-	-	-	5	41 925	31 152	113 728
<b>Infrastructure</b>	<b>2 603 284</b>	<b>82 619</b>	-	-	-	-	<b>82 619</b>	<b>2 685 903</b>	<b>2 715 029</b>	<b>2 464 457</b>
Community Facilities	91 468	2 029	-	-	-	910	2 939	94 407	52 377	95 772
Sport and Recreation Facilities	51 550	91	-	-	-	-	91	51 641	17 081	19 879
<b>Community Assets</b>	<b>143 018</b>	<b>2 121</b>	-	-	-	<b>910</b>	<b>3 031</b>	<b>146 048</b>	<b>69 458</b>	<b>115 651</b>
Operational Buildings	20 942	5 226	-	-	-	-	5 226	26 168	5 130	10 463
Housing	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	<b>20 942</b>	<b>5 226</b>	-	-	-	-	<b>5 226</b>	<b>26 168</b>	<b>5 130</b>	<b>10 463</b>
Licences and Rights	15 850	0	-	-	-	-	0	15 850	13 050	11 850
<b>Intangible Assets</b>	<b>15 850</b>	<b>0</b>	-	-	-	-	<b>0</b>	<b>15 850</b>	<b>13 050</b>	<b>11 850</b>
Computer Equipment	144 152	3 841	-	-	-	(2 707)	1 134	145 286	92 071	184 361
Furniture and Office Equipment	103 046	38	-	-	-	599	637	103 684	26 178	20 613
Machinery and Equipment	102 473	864	-	-	-	19	883	103 356	93 655	122 564
Transport Assets	610 352	3 016	-	-	-	-	3 016	613 368	568 741	641 428
Mature	645	-	-	-	-	-	-	645	-	950
<b>Living Resources</b>	<b>645</b>	<b>-</b>	-	-	-	-	<b>-</b>	<b>645</b>	<b>-</b>	<b>950</b>

Table continues on next page.

City of Cape Town – 2025/26 Adjustments Budget - 21 August 2025 – including Addendum

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total Upgrading of Existing Assets to be adjusted</b>	<b>3 608 091</b>	<b>208 624</b>	-	-	-	(3 176)	<b>205 448</b>	<b>3 813 539</b>	<b>4 494 879</b>	<b>4 232 169</b>
<i>Roads Infrastructure</i>	139 888	5 367	-	-	-	-	5 361	145 249	192 593	206 569
<i>Storm water Infrastructure</i>	138 054	55 202	-	-	-	-	55 202	193 256	84 859	143 315
<i>Electrical Infrastructure</i>	218 174	41 107	-	-	-	-	41 107	259 281	250 932	298 028
<i>Water Supply Infrastructure</i>	23 700	-	-	-	-	-	-	23 700	64 570	62 983
<i>Sanitation Infrastructure</i>	1 588 194	33 000	-	-	-	-	33 000	1 621 194	2 131 108	2 179 587
<i>Solid Waste Infrastructure</i>	764	287	-	-	-	-	281	1 046	41 534	56 400
<i>Coastal Infrastructure</i>	215 416	9 701	-	-	-	-	9 701	225 117	117 076	-
<i>Information and Communication Infrastructure</i>	7 551	11	-	-	-	(2 266)	(2 255)	5 296	2 331	4 341
<b>Infrastructure</b>	<b>2 331 742</b>	<b>144 663</b>	-	-	-	(2 266)	<b>142 396</b>	<b>2 474 139</b>	<b>2 885 003</b>	<b>2 951 224</b>
<i>Community Facilities</i>	391 335	43 472	-	-	-	-	43 472	434 807	370 703	483 587
<i>Sport and Recreation Facilities</i>	70 490	6 107	-	-	-	-	6 107	76 597	72 948	45 822
<b>Community Assets</b>	<b>461 825</b>	<b>49 580</b>	-	-	-	-	<b>49 580</b>	<b>511 405</b>	<b>443 650</b>	<b>529 409</b>
<i>Operational Buildings</i>	461 742	13 026	-	-	-	(910)	12 116	473 858	506 609	580 423
<i>Housing</i>	328 648	38	-	-	-	-	38	328 686	155 220	64 232
<b>Other Assets</b>	<b>790 390</b>	<b>13 064</b>	-	-	-	(910)	<b>12 154</b>	<b>802 544</b>	<b>661 828</b>	<b>644 656</b>
<i>Licences and Rights</i>	15 045	1 209	-	-	-	-	1 209	16 254	489 495	84 880
<b>Intangible Assets</b>	<b>15 045</b>	<b>1 209</b>	-	-	-	-	<b>1 209</b>	<b>16 254</b>	<b>489 495</b>	<b>84 880</b>
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	<b>9 089</b>	<b>108</b>	-	-	-	-	<b>108</b>	<b>9 197</b>	<b>14 903</b>	<b>22 000</b>
<b>Total Capital Expenditure to be adjusted</b>	<b>12 862 639</b>	<b>674 309</b>	-	-	-	-	<b>674 309</b>	<b>13 536 948</b>	<b>14 227 436</b>	<b>12 884 293</b>
<i>Roads Infrastructure</i>	2 991 627	168 197	-	-	-	1 682	169 879	3 161 505	2 544 049	1 684 506
<i>Storm water Infrastructure</i>	361 789	60 647	-	-	-	934	61 581	423 370	351 485	425 064
<i>Electrical Infrastructure</i>	987 489	57 938	-	-	-	-	57 938	1 045 427	1 400 380	1 370 839
<i>Water Supply Infrastructure</i>	1 457 855	43 928	-	-	-	561	44 489	1 502 344	2 086 504	2 340 675
<i>Sanitation Infrastructure</i>	3 363 401	54 807	-	-	-	561	55 362	3 418 763	3 699 476	3 302 282
<i>Solid Waste Infrastructure</i>	22 903	4 915	-	-	-	-	4 915	27 818	119 019	222 958
<i>Coastal Infrastructure</i>	215 416	9 701	-	-	-	-	9 701	225 117	122 076	1 000
<i>Information and Communication Infrastructure</i>	55 572	16	-	-	-	(2 266)	(2 250)	53 321	35 973	123 560
<b>Infrastructure</b>	<b>9 456 052</b>	<b>400 142</b>	-	-	-	<b>1 471</b>	<b>401 613</b>	<b>9 857 665</b>	<b>10 358 961</b>	<b>9 470 884</b>
<i>Community Facilities</i>	684 724	69 948	-	-	-	910	70 858	755 582	663 502	843 475
<i>Sport and Recreation Facilities</i>	122 690	6 199	-	-	-	-	6 199	128 888	91 029	65 701
<b>Community Assets</b>	<b>807 413</b>	<b>76 146</b>	-	-	-	<b>910</b>	<b>77 056</b>	<b>884 470</b>	<b>754 531</b>	<b>909 175</b>
<b>Heritage Assets</b>	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>	534 533	37 531	-	-	-	(910)	36 621	571 154	698 691	848 436
<i>Housing</i>	328 648	38	-	-	-	-	38	328 686	155 220	65 732
<b>Other Assets</b>	<b>863 181</b>	<b>37 569</b>	-	-	-	(910)	<b>36 659</b>	<b>899 840</b>	<b>853 911</b>	<b>914 168</b>
<i>Licences and Rights</i>	119 456	5 134	-	-	-	-	5 134	124 590	673 373	269 563
<b>Intangible Assets</b>	<b>119 456</b>	<b>5 134</b>	-	-	-	-	<b>5 134</b>	<b>124 590</b>	<b>673 373</b>	<b>269 563</b>
<b>Computer Equipment</b>	<b>298 922</b>	<b>3 961</b>	-	-	-	(2 723)	<b>1 238</b>	<b>300 160</b>	<b>129 353</b>	<b>236 431</b>
<b>Furniture and Office Equipment</b>	<b>117 303</b>	<b>380</b>	-	-	-	1 233	<b>1 613</b>	<b>118 916</b>	<b>36 679</b>	<b>36 235</b>
<b>Machinery and Equipment</b>	<b>221 413</b>	<b>32 016</b>	-	-	-	19	<b>32 035</b>	<b>253 448</b>	<b>172 696</b>	<b>198 067</b>
<b>Transport Assets</b>	<b>861 420</b>	<b>11 650</b>	-	-	-	-	<b>11 650</b>	<b>873 069</b>	<b>1 197 931</b>	<b>744 474</b>
<b>Land</b>	<b>116 834</b>	<b>107 312</b>	-	-	-	-	<b>107 312</b>	<b>224 145</b>	<b>50 000</b>	<b>104 345</b>
<i>Mature</i>	645	-	-	-	-	-	-	645	-	950
<b>Living Resources</b>	<b>645</b>	-	-	-	-	-	-	<b>645</b>	-	<b>950</b>
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>12 862 639</b>	<b>674 309</b>	-	-	-	-	<b>674 309</b>	<b>13 536 948</b>	<b>14 227 436</b>	<b>12 884 293</b>

Table continues on next page.

City of Cape Town – 2025/26 Adjustments Budget - 21 August 2025 – including Addendum

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>											
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	82 628 347	674 309	-	-	-	-	674 309	83 302 657	93 326 692	101 605 673	
<i>Roads Infrastructure</i>	15 292 100	169 879	-	-	-	-	169 879	15 461 979	17 403 300	18 390 379	
<i>Storm water Infrastructure</i>	1 990 133	61 581	-	-	-	-	61 581	2 051 714	2 307 723	2 619 304	
<i>Electrical Infrastructure</i>	10 717 604	57 938	-	-	-	-	57 938	10 775 541	11 755 418	12 670 468	
<i>Water Supply Infrastructure</i>	8 807 783	44 489	-	-	-	-	44 489	8 852 271	10 643 953	12 645 292	
<i>Sanitation Infrastructure</i>	12 823 276	55 362	-	-	-	-	55 362	12 878 638	16 235 787	19 027 677	
<i>Solid Waste Infrastructure</i>	815 146	4 915	-	-	-	-	4 915	820 061	861 768	1 007 111	
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	
<i>Coastal Infrastructure</i>	498 649	9 701	-	-	-	-	9 701	508 350	619 092	593 506	
<i>Information and Communication Infrastructure</i>	9 247 356	(2 250)	-	-	-	-	(2 250)	9 245 105	9 150 752	9 146 987	
<i>Infrastructure</i>	60 192 046	401 613	-	-	-	-	401 613	60 593 659	68 977 792	76 100 724	
<i>Community Assets</i>	6 836 899	77 056	-	-	-	-	77 056	6 913 955	7 290 033	7 792 798	
<i>Heritage Assets</i>	10 340	-	-	-	-	-	-	10 340	10 340	10 340	
<i>Investment properties</i>	523 531	-	-	-	-	-	-	523 531	497 578	471 625	
<i>Other Assets</i>	6 230 902	36 659	-	-	-	-	36 659	6 267 561	6 685 240	7 164 292	
<i>Biological or Cultivated Assets</i>	-	-	-	-	-	-	-	-	-	-	
<i>Intangible Assets</i>	734 452	5 134	-	-	-	-	5 134	739 586	1 239 025	1 344 986	
<i>Computer Equipment</i>	597 098	1 238	-	-	-	-	1 238	598 335	474 926	468 643	
<i>Furniture and Office Equipment</i>	564 023	1 613	-	-	-	-	1 613	565 636	522 832	486 628	
<i>Machinery and Equipment</i>	633 091	32 035	-	-	-	-	32 035	665 126	631 517	619 190	
<i>Transport Assets</i>	4 643 275	11 650	-	-	-	-	11 650	4 654 924	5 177 405	5 221 147	
<i>Land</i>	1 660 237	107 312	-	-	-	-	107 312	1 767 549	1 817 549	1 921 894	
<i>Living Resources</i>	2 455	-	-	-	-	-	-	2 455	2 455	3 405	
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>82 628 347</b>	<b>674 309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>674 309</b>	<b>83 302 657</b>	<b>93 326 692</b>	<b>101 605 673</b>	
<b>EXPENDITURE OTHER ITEMS</b>											
<b>Depreciation &amp; asset impairment</b>	3 974 165	-	-	-	-	-	-	3 974 165	4 203 401	4 605 313	
<b>Repairs and Maintenance by asset class</b>	6 842 018	-	-	-	-	57	57	6 842 075	7 322 744	7 548 054	
<i>Roads Infrastructure</i>	929 994	-	-	-	-	-	-	929 994	981 144	1 034 126	
<i>Storm water Infrastructure</i>	252 056	-	-	-	-	-	-	252 056	268 822	282 928	
<i>Electrical Infrastructure</i>	1 001 093	-	-	-	-	-	-	1 001 093	1 016 138	1 070 162	
<i>Water Supply Infrastructure</i>	778 239	-	-	-	-	-	-	778 239	854 059	877 458	
<i>Sanitation Infrastructure</i>	854 396	-	-	-	-	-	-	854 396	922 417	957 780	
<i>Solid Waste Infrastructure</i>	11 660	-	-	-	-	-	-	11 660	12 303	12 967	
<i>Coastal Infrastructure</i>	4 711	-	-	-	-	-	-	4 711	4 711	4 711	
<b>Infrastructure</b>	<b>3 832 149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 832 149</b>	<b>4 059 593</b>	<b>4 240 132</b>	
<i>Community Facilities</i>	572 147	-	-	-	-	-	-	572 147	586 093	611 690	
<i>Sport and Recreation Facilities</i>	131 618	-	-	-	-	-	-	131 618	137 540	143 592	
<b>Community Assets</b>	<b>703 765</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>703 765</b>	<b>723 633</b>	<b>755 282</b>	
<b>Heritage Assets</b>	<b>376</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>376</b>	<b>376</b>	<b>376</b>	
<i>Revenue Generating</i>	165	-	-	-	-	-	-	165	165	165	
<i>Non-revenue Generating</i>	12	-	-	-	-	-	-	12	13	13	
<b>Investment properties</b>	<b>177</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>177</b>	<b>178</b>	<b>179</b>	
<i>Operational Buildings</i>	613 653	-	-	-	-	-	-	613 653	696 655	680 844	
<i>Housing</i>	86 360	-	-	-	-	-	-	86 360	89 310	94 229	
<b>Other Assets</b>	<b>700 013</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700 013</b>	<b>785 964</b>	<b>775 073</b>	
<b>Computer Equipment</b>	<b>421 253</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>421 253</b>	<b>439 335</b>	<b>467 128</b>	
<b>Furniture and Office Equipment</b>	<b>268 911</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>268 911</b>	<b>346 024</b>	<b>293 019</b>	
<b>Machinery and Equipment</b>	<b>412 982</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>412 982</b>	<b>438 736</b>	<b>460 531</b>	
<b>Transport Assets</b>	<b>502 392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57</b>	<b>57</b>	<b>502 449</b>	<b>528 904</b>	<b>556 332</b>	
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>	<b>10 816 182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57</b>	<b>57</b>	<b>10 816 239</b>	<b>11 526 144</b>	<b>12 153 366</b>	
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	57.2%							56.5%	56.8%	60.6%	
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>	185.0%							192.6%	192.2%	169.5%	
<i>R&amp;M as a % of PPE</i>	8.3%							8.2%	7.8%	7.4%	
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>	17.2%							17.4%	16.5%	15.1%	

**Explanatory notes to Table B9 – Asset Management**

1. Table B9 provides an overview of municipal capital allocations for new assets and renewal of existing assets, as well as spending on repairs and maintenance by asset class.

**Table 11: MBRR Table B10 - Basic Service Delivery Measurement**

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Household service targets</b>										
<b>Water:</b>										
Piped water inside dwelling	1 370 626	-	-	-	-	-	-	1 370 626	1 393 908	1 417 435
Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	190 029	-	-	-	-	-	-	190 029	193 257	196 519
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	<b>1 560 655</b>	-	-	-	-	-	-	<b>1 560 655</b>	<b>1 587 165</b>	<b>1 613 954</b>
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>1 560 655</b>	-	-	-	-	-	-	<b>1 560 655</b>	<b>1 587 165</b>	<b>1 613 954</b>
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)	1 449 781	-	-	-	-	-	-	1 449 781	1 473 063	1 496 590
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-
Chemical toilet	73 680	-	-	-	-	-	-	73 680	73 680	73 680
Pit toilet (ventilated)	55	-	-	-	-	-	-	55	55	55
Other toilet provisions (> min.service level)	37 139	-	-	-	-	-	-	37 139	40 367	43 629
<i>Minimum Service Level and Above sub-total</i>	<b>1 560 655</b>	-	-	-	-	-	-	<b>1 560 655</b>	<b>1 587 165</b>	<b>1 613 954</b>
Bucket toilet	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>1 560 655</b>	-	-	-	-	-	-	<b>1 560 655</b>	<b>1 587 165</b>	<b>1 613 954</b>
<b>Energy:</b>										
Electricity (at least min. service level)	614 192	-	-	-	-	-	-	614 192	615 692	617 192
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	<b>614 192</b>	-	-	-	-	-	-	<b>614 192</b>	<b>615 692</b>	<b>617 192</b>
Electricity (< min.service level)	19 828	-	-	-	-	-	-	19 828	18 328	16 828
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	<b>19 828</b>	-	-	-	-	-	-	<b>19 828</b>	<b>18 328</b>	<b>16 828</b>
<b>Total number of households</b>	<b>634 020</b>	-	-	-	-	-	-	<b>634 020</b>	<b>634 020</b>	<b>634 020</b>
<b>Refuse:</b>										
Removed at least once a week (min.service)	1 181 146	-	-	-	-	-	-	1 181 146	1 204 769	1 228 864
<i>Minimum Service Level and Above sub-total</i>	<b>1 181 146</b>	-	-	-	-	-	-	<b>1 181 146</b>	<b>1 204 769</b>	<b>1 228 864</b>
Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>1 181 146</b>	-	-	-	-	-	-	<b>1 181 146</b>	<b>1 204 769</b>	<b>1 228 864</b>
<b>Households receiving Free Basic Service</b>										
Water (6 kilolitres per household per month)	235 214	-	-	-	-	-	-	235 214	235 214	235 214
Sanitation (free minimum level service)	233 782	-	-	-	-	-	-	233 782	233 782	233 782
Electricity/other energy (50kwh per household per month)	170 829	-	-	-	-	-	-	170 829	170 829	170 829
Refuse (removed at least once a week)	298 620	-	-	-	-	-	-	298 620	304 593	310 685
Informal Settlements	1 408 032	-	-	-	-	-	-	1 408 032	1 421 521	1 435 219
<b>Cost of Free Basic Services provided (R'000)</b>										
Water (6 kilolitres per indigent household per month)	306 612	-	-	-	-	-	-	306 612	325 929	381 793
Sanitation (free sanitation service to indigent households)	156 418	-	-	-	-	-	-	156 418	166 272	194 771
Electricity/other energy (50kwh per indigent household per month)	165 663	-	-	-	-	-	-	165 663	175 935	183 891
Refuse (removed once a week for indigent households)	540 000	-	-	-	-	-	-	540 000	572 400	606 744
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>	<b>1 548 918</b>	-	-	-	-	-	-	<b>1 548 918</b>	<b>1 603 091</b>	<b>1 709 377</b>
<b>Total cost of FBS provided</b>	<b>2 717 611</b>	-	-	-	-	-	-	<b>2 717 611</b>	<b>2 843 627</b>	<b>3 076 576</b>

Table continues on next page.

City of Cape Town – 2025/26 Adjustments Budget - 21 August 2025 – including Addendum

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Highest level of free service provided</b>										
Property rates (R'000 value threshold)	435 000	-	-	-	-	-	-	435 000	435 000	435 000
Water (kilolitres per household per month)	15	-	-	-	-	-	-	15	15	15
Sanitation (kilolitres per household per month)	11	-	-	-	-	-	-	11	11	11
Sanitation (Rand per household per month)	-	-	-	-	-	-	-	-	-	-
Electricity (kw per household per month)	60	-	-	-	-	-	-	60	60	60
Refuse (average litres per week)	240	-	-	-	-	-	-	240	240	240
<b>Revenue cost of free services provided (R'000)</b>										
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	2 431 920	-	-	-	-	-	-	2 431 920	2 655 268	2 900 055
Water (in excess of 6 kilolitres per indigent household per month)	429 327	-	-	-	-	-	-	429 327	456 374	534 597
Sanitation (in excess of free sanitation service to indigent households)	222 627	-	-	-	-	-	-	222 627	237 380	288 419
Electricity/other energy (in excess of 50 kwh per indigent household per month)	23 676	-	-	-	-	-	-	23 676	25 144	26 281
Refuse (in excess of one removal a week for indigent households)	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates	27 545	-	-	-	-	-	-	27 545	28 056	28 576
Housing - top structure subsidies	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	<b>3 135 095</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 135 095</b>	<b>3 402 222</b>	<b>3 777 929</b>

**Highest level of free services provided for Water & Sanitation, Electricity and Solid Waste:**

- Water**  
 15 kℓ of water per month per indigent household, free of charge.
- Sanitation**  
 10.5 kℓ of sanitation per month per indigent household, free of charge.
- Electricity**  
 Each connection supplied by the City to properties with a municipal property value of less than and equal to R500 000 and a prepaid meter receives a monthly 60 kWh free electricity if they normally buy less than 250 kWh per month on average over a 12-month period; or 25 kWh free electricity if they normally buy between 250 and 450 kWh per month on average over a 12-month period.
- Refuse**  
 Consumers whose properties are valued between R1 and R650 000 receive rebates between 0% and 100% on the first 240ℓ container. Consumers who earn below R7 500, and who are registered on the Indigent Register will qualify for a rebate of 100% on the first 240ℓ container. Customers living in Council-owned housing rental and selling schemes earning R7 500 and below will receive 100% rebate.
- City-wide Cleaning**  
 Consumers whose properties are valued between R1 and R500 000 will receive 100% rebate, and property values R500 001 to R1 million will receive a fixed rebate to the value of R33.57. Properties valued between R1 million and R1,25 million will receive a fixed rebate of R16.78. Consumers who earn below R7 500 and who are registered on the Indigent Register will qualify for a rebate of 100%. Customers living in Council-owned housing rental and selling schemes earning R7 500 and below will receive 100% rebate. A pensioner's rebate will be paid to those who qualify.

**Explanatory notes to Table B10 – Basic Service Delivery Measurement**

- Table B10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
- The City is persistently striving to eradicate backlogs. The City's backlog status is as follows:
  - Water services: Cape Town's population, both formal and informal settlements, receives potable water in accordance with the National minimum standards as required by the Water Services Act 108 (of 1997).
  - Sanitation services: Cape Town's population, both formal and informal settlements, receives sanitation services in accordance with the National minimum standards. Funding is still provided to further improve the service levels in Informal Settlements in line with the City's strategy.
  - Energy services: The electrification strategy is to reduce the backlog by 1 500 over the 2025/26 MTREF.
  - Waste services: This service has no backlogs.

**5. Adjustments to budget assumptions**

The budget assumptions underpinning the 2025/26 MTREF do not require any adjustments at this stage. In this regard, primary variables such as CPI, collection ratios, interest levels and wage awards remain unchanged.

**7. Adjustments related to allocations and grants to the City**

Refer to **Allocations and grant adjustments** on page 2.

**6. Adjustments to budget funding**

- Funding of operating and capital expenditure  
Capital expenditure remains fully funded from both internal- (i.e. EFF, CRR & Revenue) and external sources (National- and Provincial Government, and other public contributions).
- Financial plans  
The financial plan will be revisited considering the longer-term effects of the adjustments.
- Reconciliation showing that operating- and capital expenditure remain funded in accordance with MFMA section 18. Refer **Adjustments Budget Summary** on page 21.

**8. Adjustments to transfers and grants made by the City**

No adjustments were made.

**9. Adjustments to councillor and board member allowances and employee benefits**

No adjustments were made.

**10. Adjustments to service delivery and budget implementation plan**

No adjustments were made.

**11. Adjustments to capital expenditure**

Full disclosure on adjustments to the capital budget is provided in Annexure 2.2.

## PART 2 - ADJUSTMENTS BUDGET: CONSOLIDATED TABLES – PARENT MUNICIPALITY AND ENTITIES

The consolidated tables of the City and its entities, Cape Town International Convention Centre (CTICC) and Cape Town Stadium (CTS), are presented on page 40 to page 51.

**Table 12: MBRR Table B1 - Consolidated Adjustments Budget Summary**

Description	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28	
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	13 761 592	-	-	-	-	-	-	13 761 592	14 939 155	15 936 660
Service charges	34 006 616	-	-	-	-	-	-	34 006 616	35 504 341	38 181 071
Investment revenue	778 395	-	-	-	-	-	-	778 395	670 355	812 570
Transfers recognised - operational	7 329 561	-	-	-	-	99 709	99 709	7 429 270	7 404 716	7 561 017
Other own revenue	15 285 347	-	-	-	-	-	-	15 285 347	16 149 515	17 727 157
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>71 161 512</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99 709</b>	<b>99 709</b>	<b>71 261 220</b>	<b>74 668 082</b>	<b>80 218 474</b>
Employee costs	21 003 489	-	-	-	-	689	689	21 004 178	22 340 924	23 886 638
Remuneration of councillors	197 729	-	-	-	-	-	-	197 729	207 615	217 996
Depreciation & asset impairment	4 025 354	-	-	-	-	-	-	4 025 354	4 255 891	4 658 803
Finance charges	1 428 206	-	-	-	-	(1 094)	(1 094)	1 427 112	1 776 623	2 054 031
Inventory consumed and bulk purchases	25 725 440	-	-	-	-	(2 821)	(2 821)	25 722 619	26 938 273	28 853 935
Transfers and subsidies	346 993	-	-	-	-	4 102	4 102	351 095	312 417	304 317
Other expenditure	18 936 013	-	-	-	-	98 833	98 833	19 034 846	19 414 909	19 740 635
<b>Total Expenditure</b>	<b>71 663 224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99 709</b>	<b>99 709</b>	<b>71 762 933</b>	<b>75 246 652</b>	<b>79 716 355</b>
<b>Surplus/(Deficit)</b>	<b>(501 712)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>(501 712)</b>	<b>(578 570)</b>	<b>502 119</b>
Transfers and subsidies - capital (monetary allocations)	3 855 190	-	-	-	-	8 970	8 970	3 864 159	4 180 136	2 856 189
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3 353 477</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>3 362 447</b>	<b>3 601 566</b>	<b>3 358 308</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>3 353 477</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>3 362 447</b>	<b>3 601 566</b>	<b>3 358 308</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	12 937 678	682 338	-	-	-	-	682 338	13 620 016	14 301 231	12 946 887
Transfers recognised - capital	3 855 190	8 970	-	-	-	-	8 970	3 864 159	4 180 136	2 856 189
Borrowing	5 000 000	-	-	-	-	-	-	5 000 000	5 000 000	5 000 000
Internally generated funds	4 082 488	673 368	-	-	-	-	673 368	4 755 857	5 121 096	5 090 698
<b>Total sources of capital funds</b>	<b>12 937 678</b>	<b>682 338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>682 338</b>	<b>13 620 016</b>	<b>14 301 231</b>	<b>12 946 887</b>
<b>Financial position</b>										
Total current assets	25 925 854	-	-	-	-	1 273 908	1 273 908	27 199 762	25 184 757	24 597 753
Total non current assets	85 718 784	-	-	-	-	682 339	682 339	86 401 123	96 516 174	104 957 611
Total current liabilities	16 649 610	-	-	-	-	1 947 276	1 947 276	18 596 887	19 287 846	19 879 034
Total non current liabilities	20 716 422	-	-	-	-	-	-	20 716 422	24 534 196	28 454 586
<b>Community wealth/Equity</b>	<b>74 278 606</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>74 287 576</b>	<b>77 878 889</b>	<b>81 221 746</b>

Table continues on next page.

City of Cape Town – 2025/26 Adjustments Budget - 21 August 2025 – including Addendum

Description	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28	
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>										
<b>Cash flows</b>										
Net cash from (used) operating	6 885 804	-	-	-	-	7 878	7 878	6 893 681	7 343 543	7 418 066
Net cash from (used) investing	(13 020 575)	-	-	-	-	(682 338)	(682 338)	(13 702 913)	(14 400 452)	(13 007 431)
Net cash from (used) financing	3 885 252	-	-	-	-	-	-	3 885 252	3 598 412	3 303 056
<b>Cash/cash equivalents at the year end</b>	<b>6 599 092</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 273 908</b>	<b>1 273 908</b>	<b>7 873 000</b>	<b>4 414 504</b>	<b>2 128 194</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	15 755 252	-	-	-	-	1 273 908	1 273 908	17 029 160	13 634 691	11 348 381
Application of cash and investments	7 478 877	-	-	-	-	1 725 832	1 725 832	9 204 709	7 580 957	7 668 935
<b>Balance - surplus (shortfall)</b>	<b>8 276 375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(451 924)</b>	<b>(451 924)</b>	<b>7 824 451</b>	<b>6 053 734</b>	<b>3 679 446</b>
<b>Asset Management</b>										
Asset register summary (WDV)	83 210 034	682 338	-	-	-	-	682 338	83 892 373	93 245 363	101 533 578
Depreciation	4 025 355	-	-	-	-	-	-	4 025 355	4 255 891	4 658 803
Renewal and Upgrading of Existing Assets	7 392 158	306 349	-	-	-	(4 355)	301 994	7 694 151	8 116 441	7 837 366
Repairs and Maintenance	6 885 827	-	-	-	-	57	57	6 885 884	7 368 525	7 595 895
<b>Free services</b>										
Cost of Free Basic Services provided	2 717 611	-	-	-	-	-	-	2 717 611	2 843 627	3 076 576
Revenue cost of free services provided	3 135 095	-	-	-	-	-	-	3 135 095	3 402 222	3 777 929
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	19 828	-	-	-	-	-	-	19 828	18 328	16 828
Refuse:	-	-	-	-	-	-	-	-	-	-

**Table 13: MBRR Table B2 - Consolidated Adjustments Budget Financial Performance (standard classification)**

Standard Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>	<b>20 899 510</b>	-	-	-	-	(0)	(0)	<b>20 899 510</b>	<b>22 241 790</b>	<b>23 721 942</b>
Executive and council	393	-	-	-	-	(0)	(0)	393	411	429
Finance and administration	20 899 114	-	-	-	-	-	-	20 899 114	22 241 376	23 721 509
Internal audit	4	-	-	-	-	-	-	4	4	4
<i><b>Community and public safety</b></i>	<b>4 772 581</b>	-	-	-	-	<b>91 765</b>	<b>91 765</b>	<b>4 864 346</b>	<b>4 806 593</b>	<b>5 043 243</b>
Community and social services	142 377	-	-	-	-	-	-	142 377	136 587	153 010
Sport and recreation	102 068	-	-	-	-	-	-	102 068	113 576	109 128
Public safety	2 344 266	-	-	-	-	-	-	2 344 266	2 353 528	2 444 519
Housing	1 732 928	-	-	-	-	91 765	91 765	1 824 694	1 702 389	1 811 814
Health	450 941	-	-	-	-	-	-	450 941	500 513	524 773
<i><b>Economic and environmental services</b></i>	<b>4 279 566</b>	-	-	-	-	<b>8 970</b>	<b>8 970</b>	<b>4 288 536</b>	<b>4 370 081</b>	<b>2 967 777</b>
Planning and development	740 131	-	-	-	-	-	-	740 131	769 044	780 328
Road transport	3 479 674	-	-	-	-	8 970	8 970	3 488 644	3 568 111	2 149 053
Environmental protection	59 761	-	-	-	-	-	-	59 761	32 926	38 396
<i><b>Trading services</b></i>	<b>44 602 463</b>	-	-	-	-	<b>7 943</b>	<b>7 943</b>	<b>44 610 406</b>	<b>46 938 408</b>	<b>50 819 412</b>
Energy sources	24 274 550	-	-	-	-	-	-	24 274 550	24 985 261	25 821 823
Water management	12 577 501	-	-	-	-	-	-	12 577 501	13 645 660	15 903 866
Waste water management	4 438 859	-	-	-	-	7 943	7 943	4 446 803	4 814 031	5 350 782
Waste management	3 311 553	-	-	-	-	-	-	3 311 553	3 493 456	3 742 941
<i><b>Other</b></i>	<b>462 581</b>	-	-	-	-	-	-	<b>462 581</b>	<b>491 346</b>	<b>522 289</b>
<b>Total Revenue - Functional</b>	<b>75 016 701</b>	-	-	-	-	<b>108 678</b>	<b>108 678</b>	<b>75 125 380</b>	<b>78 848 218</b>	<b>83 074 663</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>	<b>3 255 812</b>	-	-	-	-	<b>27 343</b>	<b>27 343</b>	<b>3 283 156</b>	<b>4 044 820</b>	<b>4 306 163</b>
Executive and council	133 192	-	-	-	-	(123)	(123)	133 068	121 430	106 126
Finance and administration	3 119 756	-	-	-	-	27 467	27 467	3 147 223	3 920 704	4 197 854
Internal audit	2 864	-	-	-	-	-	-	2 864	2 686	2 184
<i><b>Community and public safety</b></i>	<b>15 605 681</b>	-	-	-	-	<b>62 683</b>	<b>62 683</b>	<b>15 668 364</b>	<b>16 322 006</b>	<b>17 220 051</b>
Community and social services	1 853 305	-	-	-	-	3 615	3 615	1 856 920	1 962 850	2 087 159
Sport and recreation	2 496 139	-	-	-	-	(1 263)	(1 263)	2 494 876	2 613 648	2 757 144
Public safety	6 736 213	-	-	-	-	(28 775)	(28 775)	6 707 438	6 995 160	7 297 865
Housing	2 609 915	-	-	-	-	89 107	89 107	2 699 022	2 711 011	2 917 237
Health	1 910 108	-	-	-	-	(0)	(0)	1 910 108	2 039 337	2 160 647
<i><b>Economic and environmental services</b></i>	<b>8 166 494</b>	-	-	-	-	<b>1 932</b>	<b>1 932</b>	<b>8 168 427</b>	<b>8 443 543</b>	<b>8 866 403</b>
Planning and development	2 246 064	-	-	-	-	426	426	2 246 490	2 317 462	2 283 956
Road transport	5 379 680	-	-	-	-	1 932	1 932	5 381 613	5 592 024	6 023 212
Environmental protection	540 749	-	-	-	-	(426)	(426)	540 323	534 058	559 235
<i><b>Trading services</b></i>	<b>44 031 217</b>	-	-	-	-	<b>7 750</b>	<b>7 750</b>	<b>44 038 967</b>	<b>45 810 326</b>	<b>48 671 491</b>
Energy sources	23 953 367	-	-	-	-	(200)	(200)	23 953 167	24 353 700	25 193 132
Water management	10 863 512	-	-	-	-	4 401	4 401	10 867 913	11 635 096	13 079 658
Waste water management	6 054 187	-	-	-	-	3 549	3 549	6 057 736	6 467 901	6 768 586
Waste management	3 160 152	-	-	-	-	(0)	(0)	3 160 152	3 353 628	3 630 115
<i><b>Other</b></i>	<b>624 048</b>	-	-	-	-	<b>(0)</b>	<b>(0)</b>	<b>624 048</b>	<b>649 160</b>	<b>678 929</b>
<b>Total Expenditure - Functional</b>	<b>71 683 252</b>	-	-	-	-	<b>99 709</b>	<b>99 709</b>	<b>71 782 961</b>	<b>75 269 856</b>	<b>79 743 038</b>
<b>Surplus/ (Deficit) for the year</b>	<b>3 333 449</b>	-	-	-	-	<b>8 970</b>	<b>8 970</b>	<b>3 342 419</b>	<b>3 578 362</b>	<b>3 331 625</b>

**Table 14: MBRR Table B3 - Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Community Services & Health	991 754	-	-	-	-	-	-	991 754	1 035 349	1 051 908
Vote 2 - Corporate Services	99 480	-	-	-	-	-	-	99 480	92 599	95 615
Vote 3 - Economic Growth	367 264	-	-	-	-	-	-	367 264	341 601	444 107
Vote 4 - Energy	24 032 288	-	-	-	-	-	-	24 032 288	24 706 641	25 501 390
Vote 5 - Finance	20 062 183	-	-	-	-	-	-	20 062 183	21 409 495	22 760 692
Vote 6 - Future Planning & Resilience	65 915	-	-	-	-	-	-	65 915	62 801	54 236
Vote 7 - Human Settlements	1 771 568	-	-	-	-	91 765	91 765	1 863 334	1 777 438	1 932 209
Vote 8 - Office of the City Manager	957	-	-	-	-	-	-	957	1 000	1 044
Vote 9 - Safety & Security	2 396 509	-	-	-	-	-	-	2 396 509	2 408 133	2 554 539
Vote 10 - Spatial Planning & Environment	746 195	-	-	-	-	-	-	746 195	726 229	755 012
Vote 11 - Urban Mobility	3 511 579	-	-	-	-	8 970	8 970	3 520 549	3 583 130	2 162 477
Vote 12 - Urban Waste Management	3 323 144	-	-	-	-	-	-	3 323 144	3 563 135	3 800 163
Vote 13 - Water & Sanitation	17 066 506	-	-	-	-	7 943	7 943	17 074 450	18 525 199	21 309 273
Vote 14 - Cape Town International Convention Centre	461 194	-	-	-	-	-	-	461 194	489 896	520 775
Vote 15 - Cape Town Stadium	120 165	-	-	-	-	-	-	120 165	125 572	131 223
<b>Total Revenue by Vote</b>	<b>75 016 701</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108 678</b>	<b>108 678</b>	<b>75 125 380</b>	<b>78 848 218</b>	<b>83 074 663</b>
<b>Expenditure by Vote</b>										
Vote 1 - Community Services & Health	4 944 321	-	-	-	-	-	-	4 944 321	5 148 073	5 381 778
Vote 2 - Corporate Services	4 123 703	-	-	-	-	-	-	4 123 703	4 705 502	4 939 907
Vote 3 - Economic Growth	760 365	-	-	-	-	-	-	760 365	725 690	740 641
Vote 4 - Energy	21 744 942	-	-	-	-	-	-	21 744 942	22 322 015	23 226 939
Vote 5 - Finance	4 356 280	-	-	-	-	-	-	4 356 280	4 884 077	5 342 781
Vote 6 - Future Planning & Resilience	595 825	-	-	-	-	-	-	595 825	608 803	613 313
Vote 7 - Human Settlements	1 705 085	-	-	-	-	91 765	91 765	1 796 850	1 752 332	1 857 715
Vote 8 - Office of the City Manager	524 560	-	-	-	-	-	-	524 560	543 055	561 255
Vote 9 - Safety & Security	6 692 842	-	-	-	-	-	-	6 692 842	6 926 543	7 209 448
Vote 10 - Spatial Planning & Environment	1 926 752	-	-	-	-	-	-	1 926 752	1 938 647	1 903 442
Vote 11 - Urban Mobility	4 706 689	-	-	-	-	-	-	4 706 689	4 862 461	5 236 131
Vote 12 - Urban Waste Management	4 100 966	-	-	-	-	-	-	4 100 966	4 333 946	4 522 731
Vote 13 - Water & Sanitation	14 942 522	-	-	-	-	7 943	7 943	14 950 465	15 929 482	17 585 134
Vote 14 - Cape Town International Convention Centre	438 236	-	-	-	-	-	-	438 236	463 656	490 600
Vote 15 - Cape Town Stadium	120 165	-	-	-	-	-	-	120 165	125 572	131 223
<b>Total Expenditure by Vote</b>	<b>71 683 252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99 709</b>	<b>99 709</b>	<b>71 782 961</b>	<b>75 269 856</b>	<b>79 743 038</b>
<b>Surplus/ (Deficit) for the year</b>	<b>3 333 449</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>3 342 418</b>	<b>3 578 362</b>	<b>3 331 625</b>

**Table 15: MBRR Table B4 - Consolidated Adjustments Budget Financial Performance (revenue and expenditure)**

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Revenue By Source</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity	23 610 833	-	-	-	-	-	-	23 610 833	24 251 997	25 032 439
Service charges - Water	5 771 137	-	-	-	-	-	-	5 771 137	6 252 336	7 428 341
Service charges - Waste Water Management	2 966 006	-	-	-	-	-	-	2 966 006	3 235 545	3 850 787
Service charges - Waste Management	1 658 640	-	-	-	-	-	-	1 658 640	1 764 463	1 869 504
Sale of Goods and Rendering of Services	815 257	-	-	-	-	-	-	815 257	813 239	862 019
Agency services	302 874	-	-	-	-	-	-	302 874	310 022	337 339
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	339 731	-	-	-	-	-	-	339 731	364 128	418 418
Interest earned from Current and Non Current Assets	778 395	-	-	-	-	-	-	778 395	670 355	812 570
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	744 999	-	-	-	-	-	-	744 999	797 810	898 088
Special rating levies	494 107	-	-	-	-	-	-	494 107	523 753	555 178
Licence and permits	205	-	-	-	-	-	-	205	214	224
Operational Revenue	647 672	-	-	-	-	-	-	647 672	677 675	717 848
<b>Non-Exchange Revenue</b>										
Property rates	13 761 592	-	-	-	-	-	-	13 761 592	14 939 155	15 936 660
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 878 556	-	-	-	-	-	-	1 878 556	1 892 592	1 916 560
Licences or permits	50 301	-	-	-	-	-	-	50 301	52 565	54 877
Transfer and subsidies - Operational	7 329 561	-	-	-	-	99 709	99 709	7 429 270	7 404 716	7 561 017
Interest	98 675	-	-	-	-	-	-	98 675	103 115	107 652
Fuel Levy	2 851 776	-	-	-	-	-	-	2 851 776	2 972 451	3 096 441
Operational Revenue	906 078	-	-	-	-	-	-	906 078	980 527	1 089 489
Gains on disposal of Assets	70 772	-	-	-	-	-	-	70 772	60 884	110 999
Other Gains	6 084 343	-	-	-	-	-	-	6 084 343	6 600 539	7 562 025
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>71 161 512</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99 709</b>	<b>99 709</b>	<b>71 261 220</b>	<b>74 668 082</b>	<b>80 218 474</b>
<b>Expenditure By Type</b>										
Employee related costs	21 003 489	-	-	-	-	689	689	21 004 178	22 340 924	23 886 638
Remuneration of councillors	197 729	-	-	-	-	-	-	197 729	207 615	217 996
Bulk purchases - electricity	17 755 086	-	-	-	-	-	-	17 755 086	18 363 846	19 062 355
Inventory consumed	7 970 354	-	-	-	-	(2 821)	(2 821)	7 967 533	8 574 427	9 791 580
Debt impairment	3 217 478	-	-	-	-	-	-	3 217 478	3 214 620	3 242 407
Depreciation and amortisation	4 025 354	-	-	-	-	-	-	4 025 354	4 255 891	4 658 803
Interest	1 428 206	-	-	-	-	(1 094)	(1 094)	1 427 112	1 776 623	2 054 031
Contracted services	11 229 839	-	-	-	-	95 764	95 764	11 325 604	11 156 136	11 235 162
Transfers and subsidies	346 993	-	-	-	-	4 102	4 102	351 095	312 417	304 317
Irrecoverable debts written off	123 382	-	-	-	-	-	-	123 382	123 382	123 382
Operational costs	3 830 721	-	-	-	-	3 069	3 069	3 833 790	4 341 792	4 455 770
Losses on disposal of Assets	2 500	-	-	-	-	-	-	2 500	2 500	2 500
Other Losses	532 092	-	-	-	-	-	-	532 092	576 478	681 412
<b>Total Expenditure</b>	<b>71 663 224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99 709</b>	<b>99 709</b>	<b>71 762 933</b>	<b>75 246 652</b>	<b>79 716 355</b>
<b>Surplus/(Deficit)</b>	<b>(501 712)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>(501 712)</b>	<b>(578 570)</b>	<b>502 119</b>
Transfers and subsidies - capital (monetary allocations)	3 855 190	-	-	-	-	8 970	8 970	3 864 159	4 180 136	2 856 189
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>	<b>3 353 477</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>3 362 447</b>	<b>3 601 566</b>	<b>3 358 308</b>
Income Tax	11 407	-	-	-	-	-	-	11 407	13 350	15 352
<b>Surplus/(Deficit) after taxation</b>	<b>3 342 070</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>3 351 040</b>	<b>3 588 216</b>	<b>3 342 956</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	-	-	-	-	-	-	8 621	9 854	11 331
<b>Surplus/(Deficit) attributable to municipality</b>	<b>3 350 691</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>3 359 661</b>	<b>3 598 070</b>	<b>3 354 287</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>3 350 691</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>3 359 661</b>	<b>3 598 070</b>	<b>3 354 287</b>

**Table 16: MBRR Table B5 - Consolidated Adjustments Capital Expenditure Budget by vote and funding**

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Capital expenditure - Vote</b>										
<b>Multi-year expenditure to be adjusted</b>										
Vote 1 - Community Services & Health	317 218	15 118	-	-	-	-	15 118	332 336	237 263	273 929
Vote 2 - Corporate Services	498 476	11 589	-	-	-	-	11 589	510 065	924 569	729 561
Vote 3 - Economic Growth	111 099	30 542	-	-	-	-	30 542	141 641	84 703	160 256
Vote 4 - Energy	1 249 640	80 095	-	-	-	-	80 095	1 329 735	1 676 837	1 573 438
Vote 5 - Finance	123 163	1 849	-	-	-	-	1 849	125 012	16 314	21 040
Vote 6 - Future Planning & Resilience	5 414	1 066	-	-	-	-	1 066	6 480	5 388	5 810
Vote 7 - Human Settlements	1 228 699	122 758	-	-	-	-	122 758	1 351 457	999 921	1 072 754
Vote 8 - Office of the City Manager	8 675	124	-	-	-	-	124	8 799	31 636	28 492
Vote 9 - Safety & Security	344 830	736	-	-	-	-	736	345 566	214 039	500 016
Vote 10 - Spatial Planning & Environment	519 567	26 704	-	-	-	-	26 704	546 271	389 889	230 364
Vote 11 - Urban Mobility	3 090 530	220 752	-	-	-	-	220 752	3 311 282	3 225 345	1 788 688
Vote 12 - Urban Waste Management	438 953	11 094	-	-	-	-	11 094	450 047	581 984	784 018
Vote 13 - Water & Sanitation	4 926 374	151 882	-	-	-	-	151 882	5 078 257	5 839 550	5 715 926
Vote 14 - Cape Town International Convention Centre	75 039	8 029	-	-	-	-	8 029	83 068	73 795	62 594
Vote 15 - Cape Town Stadium	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Vote</b>	<b>12 937 678</b>	<b>682 338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>682 338</b>	<b>13 620 016</b>	<b>14 301 231</b>	<b>12 946 887</b>
<b>Capital Expenditure - Functional</b>										
<b>Governance and administration</b>	<b>1 320 291</b>	<b>31 276</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 737)</b>	<b>27 539</b>	<b>1 347 830</b>	<b>1 588 836</b>	<b>1 493 895</b>
Executive and council	27 948	2 608	-	-	-	-	2 608	30 556	617	1 750
Finance and administration	1 292 253	28 669	-	-	-	(3 737)	24 932	1 317 185	1 583 857	1 491 975
Internal audit	90	-	-	-	-	-	-	90	4 361	169
<b>Community and public safety</b>	<b>1 804 062</b>	<b>137 589</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 737</b>	<b>141 327</b>	<b>1 945 389</b>	<b>1 407 267</b>	<b>1 790 311</b>
Community and social services	138 247	4 148	-	-	-	-	4 148	142 394	96 494	165 603
Sport and recreation	235 626	7 990	-	-	-	-	7 990	243 616	107 965	139 317
Public safety	168 740	736	-	-	-	-	736	169 476	154 496	383 409
Housing	1 205 559	122 758	-	-	-	3 737	126 495	1 332 055	993 427	1 066 040
Health	55 890	1 958	-	-	-	-	1 958	57 848	54 885	35 943
<b>Economic and environmental services</b>	<b>3 683 700</b>	<b>277 920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>277 920</b>	<b>3 961 620</b>	<b>3 664 312</b>	<b>2 141 809</b>
Planning and development	280 769	37 381	-	-	-	-	37 381	318 150	169 471	184 112
Road transport	3 092 780	220 710	-	-	-	0	220 710	3 313 490	3 225 806	1 808 915
Environmental protection	310 151	19 830	-	-	-	-	19 830	329 981	269 035	148 782
<b>Trading services</b>	<b>6 052 141</b>	<b>227 523</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>227 523</b>	<b>6 279 664</b>	<b>7 563 965</b>	<b>7 454 168</b>
Energy sources	1 228 075	72 829	-	-	-	-	72 829	1 300 903	1 675 337	1 571 438
Water management	1 478 230	50 532	-	-	-	-	50 532	1 528 762	2 070 193	2 166 337
Waste water management	3 258 361	96 091	-	-	-	-	96 091	3 354 452	3 601 457	3 357 842
Waste management	87 476	8 071	-	-	-	-	8 071	95 547	216 977	358 550
<b>Other</b>	<b>77 484</b>	<b>8 029</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 029</b>	<b>85 513</b>	<b>76 852</b>	<b>66 704</b>
<b>Total Capital Expenditure - Functional</b>	<b>12 937 678</b>	<b>682 338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>682 338</b>	<b>13 620 016</b>	<b>14 301 231</b>	<b>12 946 887</b>
<b>Funded by:</b>										
National Government	3 735 882	-	-	-	-	-	-	3 735 882	4 048 734	2 761 689
Provincial Government	6 657	-	-	-	-	-	-	6 657	6 377	6 934
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	112 651	8 970	-	-	-	-	8 970	121 621	125 025	87 566
<b>Transfers recognised - capital</b>	<b>3 855 190</b>	<b>8 970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>3 864 159</b>	<b>4 180 136</b>	<b>2 856 189</b>
<b>Borrowing</b>	<b>5 000 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 000 000</b>	<b>5 000 000</b>	<b>5 000 000</b>
<b>Internally generated funds</b>	<b>4 082 488</b>	<b>673 368</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>673 368</b>	<b>4 755 857</b>	<b>5 121 096</b>	<b>5 090 698</b>
<b>Total Capital Funding</b>	<b>12 937 678</b>	<b>682 338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>682 338</b>	<b>13 620 016</b>	<b>14 301 231</b>	<b>12 946 887</b>

**Table 17: MBRR Table B6 - Consolidated Adjustments Budget Financial Position**

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>ASSETS</b>										
<b>Current assets</b>										
Cash and cash equivalents	13 565 379	-	-	-	-	1 273 908	1 273 908	14 839 287	11 284 738	8 826 882
Trade and other receivables from exchange transactions	4 284 376	-	-	-	-	-	-	4 284 376	5 122 971	6 047 407
Receivables from non-exchange transactions	6 337 044	-	-	-	-	-	-	6 337 044	7 159 773	8 025 923
Current portion of non-current receivables	5 866	-	-	-	-	-	-	5 866	5 817	5 809
Inventory	536 191	-	-	-	-	-	-	536 191	567 437	621 014
VAT	1 196 998	-	-	-	-	(0)	(0)	1 196 998	1 044 021	1 070 718
Other current assets	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>	<b>25 925 854</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 273 908</b>	<b>1 273 908</b>	<b>27 199 762</b>	<b>25 184 757</b>	<b>24 597 753</b>
<b>Non current assets</b>										
Investments	2 189 872	-	-	-	-	0	0	2 189 873	2 349 952	2 521 499
Investment property	571 011	-	-	-	-	-	-	571 011	569 300	567 588
Property, plant and equipment	81 973 305	-	-	-	-	677 204	677 204	82 650 509	92 124 420	100 307 856
Biological assets	-	-	-	-	-	-	-	-	-	-
Living and non-living resources	1 440	-	-	-	-	-	-	1 440	1 103	1 633
Heritage assets	11 184	-	-	-	-	-	-	11 184	11 184	11 184
Intangible assets	653 094	-	-	-	-	5 134	5 134	658 228	1 157 667	1 263 628
Trade and other receivables from exchange transactions	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	190 424	-	-	-	-	-	-	190 424	187 443	184 471
Other non-current assets	128 454	-	-	-	-	-	-	128 454	115 104	99 752
<b>Total non current assets</b>	<b>85 718 784</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>682 339</b>	<b>682 339</b>	<b>86 401 123</b>	<b>96 516 174</b>	<b>104 957 611</b>
<b>TOTAL ASSETS</b>	<b>111 644 638</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 956 246</b>	<b>1 956 246</b>	<b>113 600 885</b>	<b>121 700 931</b>	<b>129 555 365</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Bank overdraft	-	-	-	-	-	-	-	-	-	-
Financial liabilities	1 346 115	-	-	-	-	-	-	1 346 115	1 650 338	1 773 717
Consumer deposits	547 313	-	-	-	-	-	-	547 313	572 288	598 040
Trade and other payables from exchange transactions	11 470 776	-	-	-	-	1 947 274	1 947 274	13 418 050	13 624 186	13 933 022
Trade and other payables from non-exchange transactions	833 187	-	-	-	-	0	0	833 187	833 187	833 187
Provisions	1 990 806	-	-	-	-	2	2	1 990 808	2 080 318	2 144 295
VAT	461 413	-	-	-	-	(0)	(0)	461 413	527 529	596 773
Other current liabilities	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>16 649 610</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 947 276</b>	<b>1 947 276</b>	<b>18 596 887</b>	<b>19 287 846</b>	<b>19 879 034</b>
<b>Non current liabilities</b>										
Borrowing	13 459 944	-	-	-	-	-	-	13 459 944	16 772 647	19 932 266
Provisions	7 256 478	-	-	-	-	-	-	7 256 478	7 761 549	8 522 320
Other non-current liabilities	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>	<b>20 716 422</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 716 422</b>	<b>24 534 196</b>	<b>28 454 586</b>
<b>TOTAL LIABILITIES</b>	<b>37 366 032</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 947 276</b>	<b>1 947 276</b>	<b>39 313 309</b>	<b>43 822 042</b>	<b>48 333 619</b>
<b>NET ASSETS</b>	<b>74 278 606</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>74 287 576</b>	<b>77 878 889</b>	<b>81 221 746</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
Accumulated Surplus/(Deficit)	69 003 123	-	-	-	-	230 412	230 412	69 233 535	73 071 229	74 920 225
Funds and Reserves	5 275 483	-	-	-	-	(221 442)	(221 442)	5 054 041	4 807 660	6 301 521
Other	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>74 278 606</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 970</b>	<b>8 970</b>	<b>74 287 576</b>	<b>77 878 889</b>	<b>81 221 746</b>

**Table 18: MBRR Table B7 - Consolidated Adjustments Budget Cash Flow**

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates	13 655 731	-	-	-	-	-	-	13 655 731	14 811 988	15 797 566
Service charges	33 822 077	-	-	-	-	-	-	33 822 077	35 440 019	38 246 728
Other revenue	5 648 650	-	-	-	-	-	-	5 648 650	5 875 359	6 236 775
Transfers and Subsidies - Operational	7 329 561	-	-	-	-	99 709	99 709	7 429 270	7 404 716	7 561 017
Transfers and Subsidies - Capital	3 855 190	-	-	-	-	8 970	8 970	3 864 159	4 180 136	2 856 189
Interest	777 395	-	-	-	-	-	-	777 395	669 310	811 478
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees	(56 446 683)	-	-	-	-	(96 699)	(96 699)	(56 543 382)	(58 964 181)	(61 755 566)
Finance charges	(1 367 594)	-	-	-	-	-	-	(1 367 594)	(1 719 855)	(1 990 274)
Transfers and Subsidies	(388 523)	-	-	-	-	(4 102)	(4 102)	(392 626)	(353 947)	(345 847)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>6 885 804</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 878</b>	<b>7 878</b>	<b>6 893 681</b>	<b>7 343 543</b>	<b>7 418 066</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	70 772	-	-	-	-	-	-	70 772	60 884	110 999
Decrease (increase) in non-current receivables	60	-	-	-	-	-	-	60	(25)	3
Decrease (increase) in non-current investments	(153 729)	-	-	-	-	-	-	(153 729)	(160 080)	(171 546)
<b>Payments</b>										
Capital assets	(12 937 678)	-	-	-	-	(682 338)	(682 338)	(13 620 016)	(14 301 231)	(12 946 887)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(13 020 575)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(682 338)</b>	<b>(682 338)</b>	<b>(13 702 913)</b>	<b>(14 400 452)</b>	<b>(13 007 431)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 000 000	-	-	-	-	-	-	5 000 000	5 000 000	5 000 000
Increase (decrease) in consumer deposits	24 594	-	-	-	-	-	-	24 594	26 632	29 575
<b>Payments</b>										
Repayment of borrowing	(1 139 343)	-	-	-	-	-	-	(1 139 343)	(1 428 219)	(1 726 519)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>3 885 252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 885 252</b>	<b>3 598 412</b>	<b>3 303 056</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(2 249 520)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(674 460)</b>	<b>(674 460)</b>	<b>(2 923 980)</b>	<b>(3 458 496)</b>	<b>(2 286 310)</b>
Cash/cash equivalents at the year begin:	8 848 612	-	-	-	-	1 948 368	1 948 368	10 796 980	7 873 000	4 414 504
Cash/cash equivalents at the year end:	6 599 092	-	-	-	-	1 273 908	1 273 908	7 873 000	4 414 504	2 128 194

**Table 19: MBRR Table B8 - Consolidated Cash backed reserves/accumulated surplus reconciliation**

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Cash and investments available</b>										
Cash/cash equivalents at the year end	6 599 092	-	-	-	-	1 273 908	1 273 908	7 873 000	4 414 504	2 128 194
Other current investments > 90 days	6 966 288	-	-	-	-	(0)	(0)	6 966 287	6 870 235	6 698 689
Non current assets - Investments	2 189 872	-	-	-	-	0	0	2 189 873	2 349 952	2 521 499
<b>Cash and investments available:</b>	<b>15 755 252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 273 908</b>	<b>1 273 908</b>	<b>17 029 160</b>	<b>13 634 691</b>	<b>11 348 381</b>
<b>Applications of cash and investments</b>										
Unspent conditional transfers	833 187	-	-	-	-	0	0	833 187	833 187	833 187
Unspent borrowing	-	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	1 370 207	-	-	-	-	1 947 274	1 947 274	3 317 481	1 940 109	534 226
Other provisions	-	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5 275 483	-	-	-	-	(221 442)	(221 442)	5 054 041	4 807 660	6 301 521
<b>Total Application of cash and investments:</b>	<b>7 478 877</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 725 832</b>	<b>1 725 832</b>	<b>9 204 709</b>	<b>7 580 957</b>	<b>7 668 935</b>
<b>Surplus(shortfall)</b>	<b>8 276 375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(451 924)</b>	<b>(451 924)</b>	<b>7 824 451</b>	<b>6 053 734</b>	<b>3 679 446</b>

**Table 20: MBRR Table B9 - Consolidated Asset Management**

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets to be adjusted</b>	<b>5 545 520</b>	<b>375 989</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 355</b>	<b>380 344</b>	<b>5 925 864</b>	<b>6 184 790</b>	<b>5 109 521</b>
<i>Roads Infrastructure</i>	2 562 889	94 580	-	-	-	1 682	96 262	2 659 151	2 240 699	1 311 097
<i>Storm water Infrastructure</i>	212 633	3 852	-	-	-	934	4 787	217 420	219 586	274 193
<i>Electrical Infrastructure</i>	308 060	6 972	-	-	-	-	6 972	315 032	280 428	408 055
<i>Water Supply Infrastructure</i>	913 955	43 928	-	-	-	561	44 489	958 444	1 416 431	1 526 863
<i>Sanitation Infrastructure</i>	496 515	19 801	-	-	-	561	20 362	516 876	555 611	363 029
<i>Solid Waste Infrastructure</i>	20 873	3 727	-	-	-	-	3 727	24 600	43 685	166 475
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	6 100	0	-	-	-	-	0	6 100	2 490	5 490
<b>Infrastructure</b>	<b>4 521 025</b>	<b>172 860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 737</b>	<b>176 598</b>	<b>4 697 623</b>	<b>4 758 930</b>	<b>4 055 203</b>
<i>Community Facilities</i>	201 921	24 446	-	-	-	-	24 446	226 367	240 423	264 115
<i>Sport and Recreation Facilities</i>	650	-	-	-	-	-	-	650	1 000	-
<b>Community Assets</b>	<b>202 571</b>	<b>24 446</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24 446</b>	<b>227 017</b>	<b>241 423</b>	<b>264 115</b>
<i>Heritage Assets</i>	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>	71 413	24 993	-	-	-	-	24 993	96 406	210 102	280 289
<i>Housing</i>	-	-	-	-	-	-	-	-	-	1 500
<b>Other Assets</b>	<b>71 413</b>	<b>24 993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24 993</b>	<b>96 406</b>	<b>210 102</b>	<b>281 789</b>
<i>Licences and Rights</i>	88 561	3 925	-	-	-	-	3 925	92 485	170 829	172 834
<b>Intangible Assets</b>	<b>88 561</b>	<b>3 925</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 925</b>	<b>92 485</b>	<b>170 829</b>	<b>172 834</b>
<b>Computer Equipment</b>	<b>163 670</b>	<b>119</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(16)</b>	<b>103</b>	<b>163 773</b>	<b>43 567</b>	<b>57 185</b>
<b>Furniture and Office Equipment</b>	<b>19 707</b>	<b>341</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>634</b>	<b>976</b>	<b>20 682</b>	<b>15 902</b>	<b>16 572</b>
<b>Machinery and Equipment</b>	<b>110 671</b>	<b>33 359</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33 359</b>	<b>144 030</b>	<b>64 848</b>	<b>54 433</b>
<b>Transport Assets</b>	<b>251 068</b>	<b>8 634</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 634</b>	<b>259 702</b>	<b>629 190</b>	<b>103 046</b>
<b>Land</b>	<b>116 834</b>	<b>107 312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107 312</b>	<b>224 145</b>	<b>50 000</b>	<b>104 345</b>
<b>Total Renewal of Existing Assets to be adjusted</b>	<b>3 784 067</b>	<b>97 725</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 179)</b>	<b>96 546</b>	<b>3 880 613</b>	<b>3 621 562</b>	<b>3 605 197</b>
<i>Roads Infrastructure</i>	288 850	68 256	-	-	-	-	68 256	357 106	110 757	166 840
<i>Storm water Infrastructure</i>	11 102	1 593	-	-	-	-	1 593	12 694	47 040	7 555
<i>Electrical Infrastructure</i>	461 255	9 859	-	-	-	-	9 859	471 113	869 021	664 756
<i>Water Supply Infrastructure</i>	520 200	-	-	-	-	-	-	520 200	605 503	750 828
<i>Sanitation Infrastructure</i>	1 278 692	2 000	-	-	-	-	2 000	1 280 692	1 012 756	759 666
<i>Solid Waste Infrastructure</i>	1 266	907	-	-	-	-	907	2 172	33 800	83
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	5 000	1 000
<i>Information and Communication Infrastructure</i>	41 920	5	-	-	-	-	5	41 925	31 152	113 728
<b>Infrastructure</b>	<b>2 603 284</b>	<b>82 619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82 619</b>	<b>2 685 903</b>	<b>2 715 029</b>	<b>2 464 457</b>
<i>Community Facilities</i>	91 468	2 029	-	-	-	910	2 939	94 407	52 377	95 772
<i>Sport and Recreation Facilities</i>	51 550	91	-	-	-	-	91	51 641	17 081	19 879
<b>Community Assets</b>	<b>143 018</b>	<b>2 121</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>910</b>	<b>3 031</b>	<b>146 048</b>	<b>69 458</b>	<b>115 651</b>
<b>Heritage Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Operational Buildings</i>	34 392	5 226	-	-	-	-	5 226	39 618	19 080	24 513
<i>Housing</i>	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	<b>34 392</b>	<b>5 226</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 226</b>	<b>39 618</b>	<b>19 080</b>	<b>24 513</b>
<i>Licences and Rights</i>	15 850	0	-	-	-	-	0	15 850	13 050	11 850
<b>Intangible Assets</b>	<b>15 850</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>15 850</b>	<b>13 050</b>	<b>11 850</b>
<b>Computer Equipment</b>	<b>163 822</b>	<b>3 841</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 707)</b>	<b>1 134</b>	<b>164 956</b>	<b>109 371</b>	<b>196 890</b>
<b>Furniture and Office Equipment</b>	<b>107 566</b>	<b>38</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>599</b>	<b>637</b>	<b>108 204</b>	<b>29 728</b>	<b>23 928</b>
<b>Machinery and Equipment</b>	<b>105 138</b>	<b>864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19</b>	<b>883</b>	<b>106 021</b>	<b>97 105</b>	<b>125 529</b>
<b>Transport Assets</b>	<b>610 352</b>	<b>3 016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 016</b>	<b>613 368</b>	<b>568 741</b>	<b>641 428</b>
<i>Mature</i>	645	-	-	-	-	-	-	645	-	950
<b>Living Resources</b>	<b>645</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>645</b>	<b>-</b>	<b>950</b>

Table continues on next page.

City of Cape Town – 2025/26 Adjustments Budget - 21 August 2025 – including Addendum

Description	Budget Year 2025/26								Budget Year	Budget Year
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
<b>R thousands</b>										
<b>Total Upgrading of Existing Assets to be adjusted</b>	<b>3 608 091</b>	<b>208 624</b>	-	-	-	(3 176)	<b>205 448</b>	<b>3 813 539</b>	<b>4 494 879</b>	<b>4 232 169</b>
<i>Roads Infrastructure</i>	139 888	5 361	-	-	-	-	5 361	145 249	192 593	206 569
<i>Storm water Infrastructure</i>	138 054	55 202	-	-	-	-	55 202	193 256	84 859	143 315
<i>Electrical Infrastructure</i>	218 174	41 107	-	-	-	-	41 107	259 281	250 932	298 028
<i>Water Supply Infrastructure</i>	23 700	-	-	-	-	-	-	23 700	64 570	62 983
<i>Sanitation Infrastructure</i>	1 588 194	33 000	-	-	-	-	33 000	1 621 194	2 131 108	2 179 587
<i>Solid Waste Infrastructure</i>	764	281	-	-	-	-	281	1 046	41 534	56 400
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	215 416	9 701	-	-	-	-	9 701	225 117	117 076	-
<i>Information and Communication Infrastructure</i>	7 551	11	-	-	-	(2 266)	(2 255)	5 296	2 331	4 341
<b>Infrastructure</b>	<b>2 331 742</b>	<b>144 663</b>	-	-	-	<b>(2 266)</b>	<b>142 396</b>	<b>2 474 139</b>	<b>2 885 003</b>	<b>2 951 224</b>
<i>Community Facilities</i>	391 335	43 472	-	-	-	-	43 472	434 807	370 703	483 587
<i>Sport and Recreation Facilities</i>	70 490	6 107	-	-	-	-	6 107	76 597	72 948	45 822
<b>Community Assets</b>	<b>461 825</b>	<b>49 580</b>	-	-	-	-	<b>49 580</b>	<b>511 405</b>	<b>443 650</b>	<b>529 409</b>
<i>Operational Buildings</i>	461 742	13 026	-	-	-	(910)	12 116	473 858	506 609	580 423
<i>Housing</i>	328 648	38	-	-	-	-	38	328 686	155 220	64 232
<b>Other Assets</b>	<b>790 390</b>	<b>13 064</b>	-	-	-	<b>(910)</b>	<b>12 154</b>	<b>802 544</b>	<b>661 828</b>	<b>644 656</b>
<i>Licences and Rights</i>	15 045	1 209	-	-	-	-	1 209	16 254	489 495	84 880
<b>Intangible Assets</b>	<b>15 045</b>	<b>1 209</b>	-	-	-	-	<b>1 209</b>	<b>16 254</b>	<b>489 495</b>	<b>84 880</b>
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	<b>9 089</b>	<b>108</b>	-	-	-	-	<b>108</b>	<b>9 197</b>	<b>14 903</b>	<b>22 000</b>
<b>Total Capital Expenditure to be adjusted</b>	<b>12 937 678</b>	<b>682 338</b>	-	-	-	-	<b>682 338</b>	<b>13 620 016</b>	<b>14 301 231</b>	<b>12 946 887</b>
<i>Roads Infrastructure</i>	2 991 627	168 197	-	-	-	1 682	169 879	3 161 505	2 544 049	1 684 506
<i>Storm water Infrastructure</i>	361 789	60 647	-	-	-	934	61 581	423 370	351 485	425 064
<i>Electrical Infrastructure</i>	987 489	57 938	-	-	-	-	57 938	1 045 427	1 400 380	1 370 839
<i>Water Supply Infrastructure</i>	1 457 855	43 928	-	-	-	561	44 489	1 502 344	2 086 504	2 340 675
<i>Sanitation Infrastructure</i>	3 363 401	54 801	-	-	-	561	55 362	3 418 763	3 699 476	3 302 282
<i>Solid Waste Infrastructure</i>	22 903	4 915	-	-	-	-	4 915	27 818	119 019	222 958
<i>Coastal Infrastructure</i>	215 416	9 701	-	-	-	-	9 701	225 117	122 076	1 000
<i>Information and Communication Infrastructure</i>	55 572	16	-	-	-	(2 266)	(2 250)	53 321	35 973	123 560
<b>Infrastructure</b>	<b>9 456 052</b>	<b>400 142</b>	-	-	-	<b>1 471</b>	<b>401 613</b>	<b>9 857 665</b>	<b>10 358 961</b>	<b>9 470 884</b>
<b>Community Facilities</b>	<b>684 724</b>	<b>69 948</b>	-	-	-	<b>910</b>	<b>70 858</b>	<b>755 582</b>	<b>663 502</b>	<b>843 475</b>
<b>Sport and Recreation Facilities</b>	<b>122 690</b>	<b>6 199</b>	-	-	-	-	<b>6 199</b>	<b>128 888</b>	<b>91 029</b>	<b>65 701</b>
<b>Community Assets</b>	<b>807 413</b>	<b>76 146</b>	-	-	-	<b>910</b>	<b>77 056</b>	<b>884 470</b>	<b>754 531</b>	<b>909 175</b>
<b>Heritage Assets</b>	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>	567 547	43 245	-	-	-	(910)	42 335	609 882	735 791	885 226
<i>Housing</i>	328 648	38	-	-	-	-	38	328 686	155 220	65 732
<b>Other Assets</b>	<b>896 195</b>	<b>43 283</b>	-	-	-	<b>(910)</b>	<b>42 373</b>	<b>938 568</b>	<b>891 011</b>	<b>950 958</b>
<i>Licences and Rights</i>	119 456	5 134	-	-	-	-	5 134	124 590	673 373	269 563
<b>Intangible Assets</b>	<b>119 456</b>	<b>5 134</b>	-	-	-	-	<b>5 134</b>	<b>124 590</b>	<b>673 373</b>	<b>269 563</b>
<b>Computer Equipment</b>	<b>327 492</b>	<b>3 961</b>	-	-	-	<b>(2 723)</b>	<b>1 238</b>	<b>328 730</b>	<b>152 938</b>	<b>254 075</b>
<b>Furniture and Office Equipment</b>	<b>127 273</b>	<b>380</b>	-	-	-	<b>1 233</b>	<b>1 613</b>	<b>128 886</b>	<b>45 629</b>	<b>40 500</b>
<b>Machinery and Equipment</b>	<b>224 898</b>	<b>34 331</b>	-	-	-	<b>19</b>	<b>34 350</b>	<b>259 248</b>	<b>176 856</b>	<b>201 962</b>
<b>Transport Assets</b>	<b>861 420</b>	<b>11 650</b>	-	-	-	-	<b>11 650</b>	<b>873 069</b>	<b>1 197 931</b>	<b>744 474</b>
<b>Land</b>	<b>116 834</b>	<b>107 312</b>	-	-	-	-	<b>107 312</b>	<b>224 145</b>	<b>50 000</b>	<b>104 345</b>
<i>Mature</i>	645	-	-	-	-	-	-	645	-	950
<b>Living Resources</b>	<b>645</b>	<b>-</b>	-	-	-	-	<b>-</b>	<b>645</b>	<b>-</b>	<b>950</b>
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>12 937 678</b>	<b>682 338</b>	-	-	-	-	<b>682 338</b>	<b>13 620 016</b>	<b>14 301 231</b>	<b>12 946 887</b>

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City of Cape Town – 2025/26 Adjustments Budget - 21 August 2025 – including Addendum

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>83 210 034</b>	<b>682 338</b>	-	-	-	-	<b>682 338</b>	<b>83 892 373</b>	<b>93 245 363</b>	<b>101 533 578</b>
Roads Infrastructure	15 292 100	169 879	-	-	-	-	169 879	15 461 979	17 233 421	18 220 500
Storm water Infrastructure	1 990 133	61 581	-	-	-	-	61 581	2 051 714	2 246 142	2 557 724
Electrical Infrastructure	10 717 604	57 938	-	-	-	-	57 938	10 775 541	11 697 480	12 612 530
Water Supply Infrastructure	8 807 783	44 489	-	-	-	-	44 489	8 852 271	10 599 465	12 600 803
Sanitation Infrastructure	12 823 276	55 362	-	-	-	-	55 362	12 878 638	16 180 425	18 972 315
Solid Waste Infrastructure	815 146	4 915	-	-	-	-	4 915	820 061	856 853	1 002 196
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	498 649	9 701	-	-	-	-	9 701	508 350	609 392	583 805
Information and Communication Infrastructure	9 247 356	(2 250)	-	-	-	-	(2 250)	9 245 105	9 153 002	9 149 237
Infrastructure	60 192 046	401 613	-	-	-	-	401 613	60 593 659	68 576 179	75 699 111
Community Assets	6 836 899	77 056	-	-	-	-	77 056	6 913 955	7 212 977	7 715 742
Heritage Assets	10 340	-	-	-	-	-	-	10 340	10 340	10 340
Investment properties	523 531	-	-	-	-	-	-	523 531	497 578	471 625
Other Assets	6 747 144	42 373	-	-	-	-	42 373	6 789 517	7 174 846	7 662 094
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	734 452	5 134	-	-	-	-	5 134	739 586	1 233 891	1 339 852
Computer Equipment	615 010	1 238	-	-	-	-	1 238	616 247	491 948	485 949
Furniture and Office Equipment	567 904	1 613	-	-	-	-	1 613	569 517	525 175	489 033
Machinery and Equipment	676 743	34 350	-	-	-	-	34 350	711 093	643 982	632 348
Transport Assets	4 643 275	11 650	-	-	-	-	11 650	4 654 924	5 165 756	5 209 498
Land	1 660 237	107 312	-	-	-	-	107 312	1 767 549	1 710 237	1 814 582
Living Resources	2 455	-	-	-	-	-	-	2 455	2 455	3 405
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>83 210 034</b>	<b>682 338</b>	-	-	-	-	<b>682 338</b>	<b>83 892 373</b>	<b>93 245 363</b>	<b>101 533 578</b>
<b>EXPENDITURE OTHER ITEMS</b>										
<u>Depreciation &amp; asset impairment</u>	<b>4 025 355</b>	-	-	-	-	-	-	<b>4 025 355</b>	<b>4 255 891</b>	<b>4 658 803</b>
<u>Repairs and Maintenance by asset class</u>	<b>6 885 827</b>	-	-	-	-	<b>57</b>	<b>57</b>	<b>6 885 884</b>	<b>7 368 525</b>	<b>7 595 895</b>
Roads Infrastructure	929 994	-	-	-	-	-	-	929 994	981 144	1 034 126
Storm water Infrastructure	252 056	-	-	-	-	-	-	252 056	268 822	282 928
Electrical Infrastructure	1 001 093	-	-	-	-	-	-	1 001 093	1 016 138	1 070 162
Water Supply Infrastructure	778 239	-	-	-	-	-	-	778 239	854 059	877 458
Sanitation Infrastructure	854 396	-	-	-	-	-	-	854 396	922 417	957 780
Solid Waste Infrastructure	11 660	-	-	-	-	-	-	11 660	12 303	12 967
Coastal Infrastructure	4 711	-	-	-	-	-	-	4 711	4 711	4 711
<b>Infrastructure</b>	<b>3 832 149</b>	-	-	-	-	-	-	<b>3 832 149</b>	<b>4 059 593</b>	<b>4 240 132</b>
Community Facilities	572 147	-	-	-	-	-	-	572 147	586 093	611 690
Sport and Recreation Facilities	161 504	-	-	-	-	-	-	161 504	168 771	176 229
<b>Community Assets</b>	<b>733 651</b>	-	-	-	-	-	-	<b>733 651</b>	<b>754 864</b>	<b>787 919</b>
Heritage Assets	376	-	-	-	-	-	-	376	376	376
Revenue Generating	14 089	-	-	-	-	-	-	14 089	14 715	15 370
Non-revenue Generating	12	-	-	-	-	-	-	12	13	13
<b>Investment properties</b>	<b>14 101</b>	-	-	-	-	-	-	<b>14 101</b>	<b>14 728</b>	<b>15 384</b>
Operational Buildings	613 653	-	-	-	-	-	-	613 653	696 655	680 844
Housing	86 360	-	-	-	-	-	-	86 360	89 310	94 229
<b>Other Assets</b>	<b>700 013</b>	-	-	-	-	-	-	<b>700 013</b>	<b>785 964</b>	<b>775 073</b>
Computer Equipment	421 253	-	-	-	-	-	-	421 253	439 335	467 128
Furniture and Office Equipment	268 911	-	-	-	-	-	-	268 911	346 024	293 019
Machinery and Equipment	412 982	-	-	-	-	-	-	412 982	438 736	460 531
Transport Assets	502 392	-	-	-	-	<b>57</b>	<b>57</b>	502 449	528 904	556 332
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>	<b>10 911 182</b>	-	-	-	-	<b>57</b>	<b>57</b>	<b>10 911 239</b>	<b>11 624 416</b>	<b>12 254 698</b>
Renewal and upgrading of Existing Assets as % of total capex	57.14%							56.49%	56.75%	60.53%
Renewal and upgrading of Existing Assets as % of deprecn"	183.64%							191.14%	190.71%	168.23%
R&M as a % of PPE	8.28%							8.21%	7.90%	7.48%
Renewal and upgrading and R&M as a % of PPE	17.16%							17.38%	16.61%	15.20%

**Table 21: MBRR Table B10 - Consolidated Basic service delivery measurement**

Description	Budget Year 2025/26								Budget Year +1	Budget Year +2
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Household service targets</b>										
<b><u>Water:</u></b>										
Piped water inside dwelling	1 370 626	-	-	-	-	-	-	1 370 626	1 393 908	1 417 435
Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	190 029	-	-	-	-	-	-	190 029	193 257	196 519
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	1 560 655	-	-	-	-	-	-	1 560 655	1 587 165	1 613 954
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Servic Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>1 560 655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 560 655</b>	<b>1 587 165</b>	<b>1 613 954</b>
<b><u>Sanitation/sewerage:</u></b>										
Flush toilet (connected to sewerage)	1 449 781	-	-	-	-	-	-	1 449 781	1 473 063	1 496 590
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-
Chemical toilet	73 680	-	-	-	-	-	-	73 680	73 680	73 680
Pit toilet (ventilated)	55	-	-	-	-	-	-	55	55	55
Other toilet provisions (> min.service level)	37 139	-	-	-	-	-	-	37 139	40 367	43 629
<i>Minimum Service Level and Above sub-total</i>	1 560 655	-	-	-	-	-	-	1 560 655	1 587 165	1 613 954
Bucket toilet	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Servic Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>1 560 655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 560 655</b>	<b>1 587 165</b>	<b>1 613 954</b>
<b><u>Energy:</u></b>										
Electricity (at least min. service level)	614 192	-	-	-	-	-	-	614 192	615 692	617 192
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	614 192	-	-	-	-	-	-	614 192	615 692	617 192
Electricity (< min.service level)	19 828	-	-	-	-	-	-	19 828	18 328	16 828
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Servic Level sub-total</i>	19 828	-	-	-	-	-	-	19 828	18 328	16 828
<b>Total number of households</b>	<b>634 020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>634 020</b>	<b>634 020</b>	<b>634 020</b>
<b><u>Refuse:</u></b>										
Removed at least once a week (min.service)	1 181 146	-	-	-	-	-	-	1 181 146	1 204 769	1 228 864
<i>Minimum Service Level and Above sub-total</i>	1 181 146	-	-	-	-	-	-	1 181 146	1 204 769	1 228 864
Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Servic Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>1 181 146</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 181 146</b>	<b>1 204 769</b>	<b>1 228 864</b>

Table continues on next page.

City of Cape Town – 2025/26 Adjustments Budget - 21 August 2025 – including Addendum

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Households receiving Free Basic Service</b>										
Water (6 kilolitres per household per month)	235 214	-	-	-	-	-	-	235 214	235 214	235 214
Sanitation (free minimum level service)	233 782	-	-	-	-	-	-	233 782	233 782	233 782
Electricity/other energy (50kwh per household per month)	170 829	-	-	-	-	-	-	170 829	170 829	170 829
Refuse (removed at least once a week)	298 620	-	-	-	-	-	-	298 620	304 593	310 685
Informal Settlements	1 408 032	-	-	-	-	-	-	1 408 032	1 421 521	1 435 219
<b>Cost of Free Basic Services provided (R'000)</b>										
Water (6 kilolitres per indigent household per month)	306 612	-	-	-	-	-	-	306 612	325 929	381 793
Sanitation (free sanitation service to indigent households)	156 418	-	-	-	-	-	-	156 418	166 272	194 771
Electricity/other energy (50kwh per indigent household per month)	165 663	-	-	-	-	-	-	165 663	175 935	183 891
Refuse (removed once a week for indigent households)	540 000	-	-	-	-	-	-	540 000	572 400	606 744
Cost of Free Basic Services provided - Informal Formal Settlements	1 548 918	-	-	-	-	-	-	1 548 918	1 603 091	1 709 377
<b>Total cost of FBS provided</b>	<b>2 717 611</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 717 611</b>	<b>2 843 627</b>	<b>3 076 576</b>
<b>Highest level of free service provided</b>										
Property rates (R'000 value threshold)	435 000	-	-	-	-	-	-	435 000	435 000	435 000
Water (kilolitres per household per month)	15	-	-	-	-	-	-	15	15	15
Sanitation (kilolitres per household per month)	11	-	-	-	-	-	-	11	11	11
Sanitation (Rand per household per month)	-	-	-	-	-	-	-	-	-	-
Electricity (kw per household per month)	60	-	-	-	-	-	-	60	60	60
Refuse (average litres per week)	240	-	-	-	-	-	-	240	240	240
<b>Revenue cost of free services provided (R'000)</b>										
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)	2 431 920	-	-	-	-	-	-	2 431 920	2 655 268	2 900 055
Water (in excess of 6 kilolitres per indigent household per month)	429 327	-	-	-	-	-	-	429 327	456 374	534 597
Sanitation (in excess of free sanitation service to indigent households)	222 627	-	-	-	-	-	-	222 627	237 380	288 419
Electricity/other energy (in excess of 50 kwh per indigent household per month)	23 676	-	-	-	-	-	-	23 676	25 144	26 281
Refuse (in excess of one removal a week for indigent households)	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates	27 545	-	-	-	-	-	-	27 545	28 056	28 576
Housing - top structure subsidies	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	<b>3 135 095</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 135 095</b>	<b>3 402 222</b>	<b>3 777 929</b>

## PART 3 - ADJUSTMENTS BUDGET: MUNICIPAL ENTITY - CAPE TOWN INTERNATIONAL CONVENTION CENTRE

The Cape Town International Convention Centre’s (CTICC) five primary budget tables, as required in terms of Part 4 of the MBRR, are presented on page 53 to page 57.

**Table 22: MBRR Table E1 - Adjustments Budget Summary - CTICC**

Description	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
<b>R thousands</b>								
<b>Financial Performance</b>								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Investment revenue	18 873	-	-	-	-	-	18 873	20 524
Transfers recognised - operational	-	-	-	-	-	-	-	-
Other own revenue	442 321	-	-	-	-	-	442 321	469 372
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>461 194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>461 194</b>	<b>489 896</b>
Employee costs	108 347	-	-	-	-	-	108 347	114 030
Remuneration of Board Members	911	-	-	-	-	-	911	952
Depreciation and debt impairment	51 370	-	-	-	-	-	51 370	52 670
Finance charges	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	67 423	-	-	-	-	-	67 423	71 516
Transfers and subsidies	2 969	-	-	-	-	-	2 969	2 969
Other expenditure	187 186	-	-	-	-	-	187 186	198 315
<b>Total Expenditure</b>	<b>418 207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>418 207</b>	<b>440 452</b>
<b>Surplus/(Deficit)</b>	<b>42 987</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42 987</b>	<b>49 444</b>
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>42 987</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42 987</b>	<b>49 444</b>
Income Tax	11 407	-	-	-	-	-	11 407	13 350
<b>Surplus/ (Deficit) for the year</b>	<b>31 580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31 580</b>	<b>36 094</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	75 039	-	-	-	8 029	8 029	83 068	73 795
Transfers recognised - capital	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	75 039	-	-	-	8 029	8 029	83 068	73 795
<b>Total sources of capital funds</b>	<b>75 039</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 029</b>	<b>8 029</b>	<b>83 068</b>	<b>73 795</b>
<b>Financial position</b>								
Total current assets	269 763	-	-	-	(8 029)	(8 029)	261 734	307 129
Total non current assets	900 551	-	-	-	8 029	8 029	908 580	903 553
Total current liabilities	102 568	-	-	-	-	-	102 568	106 925
Total non current liabilities	83	-	-	-	-	-	83	-
Community wealth/Equity	1 067 662	-	-	-	-	-	1 067 662	1 103 757
<b>Cash flows</b>								
Net cash from (used) operating	108 200	-	-	-	-	-	108 200	112 844
Net cash from (used) investing	(75 039)	-	-	-	(8 029)	(8 029)	(83 068)	(73 795)
Net cash from (used) financing	2 553	-	-	-	-	-	2 553	3 598
<b>Cash/cash equivalents at the year end</b>	<b>248 244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 029)</b>	<b>(8 029)</b>	<b>240 215</b>	<b>282 862</b>

**Table 23: MBRR Table E2 - Adjustments Budget - Financial Performance (revenue and expenditure) - CTICC**

Description	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	24 850	-	-	-	-	-	24 850	26 538	28 341
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	18 873	-	-	-	-	-	18 873	20 524	22 423
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	198 508	-	-	-	-	-	198 508	210 605	223 437
Licence and permits	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	218 963	-	-	-	-	-	218 963	232 229	246 574
<b>Non-Exchange Revenue</b>	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>461 194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>461 194</b>	<b>489 896</b>	<b>520 775</b>
<b>Expenditure By Type</b>									
Employee related costs	108 347	-	-	-	-	-	108 347	114 030	120 010
Remuneration of Directors	911	-	-	-	-	-	911	952	995
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed	67 423	-	-	-	-	-	67 423	71 516	75 835
Debt impairment	180	-	-	-	-	-	180	180	180
Depreciation & asset impairment	51 190	-	-	-	-	-	51 190	52 490	53 491
Finance charges	-	-	-	-	-	-	-	-	-
Contracted services	85 370	-	-	-	-	-	85 370	89 585	94 008
Transfers and subsidies	2 969	-	-	-	-	-	2 969	2 969	2 969
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	101 816	-	-	-	-	-	101 816	108 729	116 429
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>418 207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>418 207</b>	<b>440 452</b>	<b>463 917</b>
Surplus/(Deficit)	42 987	-	-	-	-	-	42 987	49 444	56 858
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>42 987</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42 987</b>	<b>49 444</b>	<b>56 858</b>
Income Tax	11 407	-	-	-	-	-	11 407	13 350	15 352
<b>Surplus/(Deficit) after income tax</b>	<b>31 580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31 580</b>	<b>36 094</b>	<b>41 506</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>31 580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31 580</b>	<b>36 094</b>	<b>41 506</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>31 580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31 580</b>	<b>36 094</b>	<b>41 506</b>

**Table 24: MBRR Table E3 Adjustments Capital Expenditure Budget by asset class and funding - CTICC**

Description	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28	
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>									
<b>Capital expenditure by Asset Class/Sub-class</b>									
<b>Other assets</b>	33 014	-	-	-	5 714	5 714	38 728	37 100	36 790
Operational Buildings	33 014	-	-	-	5 714	5 714	38 728	37 100	36 790
Municipal Offices	33 014	-	-	-	5 714	5 714	38 728	37 100	36 790
<b>Computer Equipment</b>	28 570	-	-	-	-	-	28 570	23 585	17 644
Computer Equipment	28 570	-	-	-	-	-	28 570	23 585	17 644
<b>Furniture and Office Equipment</b>	9 970	-	-	-	-	-	9 970	8 950	4 265
Furniture and Office Equipment	9 970	-	-	-	-	-	9 970	8 950	4 265
<b>Machinery and Equipment</b>	3 485	-	-	-	2 315	2 315	5 800	4 160	3 895
Machinery and Equipment	3 485	-	-	-	2 315	2 315	5 800	4 160	3 895
<b>Total Capital Expenditure to be adjusted</b>	<b>75 039</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 029</b>	<b>8 029</b>	<b>83 068</b>	<b>73 795</b>	<b>62 594</b>
<b>Funded by:</b>									
National Government	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>	75 039	-	-	-	8 029	8 029	83 068	73 795	62 594
<b>Total Capital Funding</b>	<b>75 039</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 029</b>	<b>8 029</b>	<b>83 068</b>	<b>73 795</b>	<b>62 594</b>

**Explanatory notes to MBRR Table E3 – Capital Expenditure Budget by asset class and funding - CTICC**

1. The roll-over relates to projects where funds are committed and where work will only be completed in the current financial year.

**Table 25: MBRR Table E4 Adjustments Budget - Financial Position - CTICC**

Description	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28	
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>									
<b>ASSETS</b>									
<b>Current assets</b>									
Cash and cash equivalents	248 244	-	-	-	(8 029)	(8 029)	240 215	282 862	335 925
Trade and other receivables from exchange transactions	-	-	-	-	-	-	-	-	-
Receivables from non-exchange transactions	15 551	-	-	-	-	-	15 551	18 076	19 682
Current portion of non-current receivables	2 969	-	-	-	-	-	2 969	2 969	2 969
Inventory	2 998	-	-	-	-	-	2 998	3 220	3 356
VAT	-	-	-	-	-	-	-	-	-
Other current assets	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>	<b>269 763</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 029)</b>	<b>(8 029)</b>	<b>261 734</b>	<b>307 129</b>	<b>361 932</b>
<b>Non current assets</b>									
Investments	-	-	-	-	-	-	-	-	-
Investment property	-	-	-	-	-	-	-	-	-
Property, plant and equipment	581 687	-	-	-	8 029	8 029	589 716	601 009	610 244
Biological assets	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	190 410	-	-	-	-	-	190 410	187 441	184 471
Other non-current assets	128 454	-	-	-	-	-	128 454	115 104	99 752
<b>Total non current assets</b>	<b>900 551</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 029</b>	<b>8 029</b>	<b>908 580</b>	<b>903 553</b>	<b>894 467</b>
<b>TOTAL ASSETS</b>	<b>1 170 313</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 170 313</b>	<b>1 210 682</b>	<b>1 256 399</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft	-	-	-	-	-	-	-	-	-
Financial liabilities	-	-	-	-	-	-	-	-	-
Consumer deposits	47 342	-	-	-	-	-	47 342	49 284	51 501
Trade and other payables from non-exchange transactions	45 991	-	-	-	-	-	45 991	47 922	49 139
Provision	9 235	-	-	-	-	-	9 235	9 720	10 230
VAT	-	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>102 568</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102 568</b>	<b>106 925</b>	<b>110 871</b>
<b>Non current liabilities</b>									
Financial liabilities	-	-	-	-	-	-	-	-	-
Provision	83	-	-	-	-	-	83	-	265
Long term portion of trade payables	-	-	-	-	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>	<b>83</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83</b>	<b>-</b>	<b>265</b>
<b>TOTAL LIABILITIES</b>	<b>102 651</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102 651</b>	<b>106 925</b>	<b>111 136</b>
<b>NET ASSETS</b>	<b>1 067 662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 067 662</b>	<b>1 103 757</b>	<b>1 145 263</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated surplus/(deficit)	(260 765)	-	-	-	-	-	(260 765)	(224 671)	(183 165)
Reserves and funds	1 328 428	-	-	-	-	-	1 328 428	1 328 428	1 328 428
Other	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 067 662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 067 662</b>	<b>1 103 757</b>	<b>1 145 263</b>

**Table 26: MBRR Table E5 Adjustments Budget - Cash Flows - CTICC**

Description	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Other revenue	442 321	-	-	-	-	-	442 321	469 372	498 352
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-
Interest	18 873	-	-	-	-	-	18 873	20 524	22 423
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(352 994)	-	-	-	-	-	(352 994)	(377 052)	(411 158)
Finance charges	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>108 200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108 200</b>	<b>112 844</b>	<b>109 617</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(75 039)	-	-	-	(8 029)	(8 029)	(83 068)	(73 795)	(62 594)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(75 039)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 029)</b>	<b>(8 029)</b>	<b>(83 068)</b>	<b>(73 795)</b>	<b>(62 594)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 553	-	-	-	-	-	2 553	3 598	6 040
<b>Payments</b>									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>2 553</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 553</b>	<b>3 598</b>	<b>6 040</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>35 714</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 029)</b>	<b>(8 029)</b>	<b>27 685</b>	<b>42 647</b>	<b>53 063</b>
Cash/cash equivalents at the year begin:	212 530	-	-	-	-	-	212 530	240 215	282 862
Cash/cash equivalents at the year end:	248 244	-	-	-	(8 029)	(8 029)	240 215	282 862	335 925

## PART 4 - ADJUSTMENTS BUDGET: MUNICIPAL ENTITY - CAPE TOWN STADIUM

The Cape Town Stadium’s (CTS) primary budget tables, as required in terms of Part 4 of the MBRR, are presented on page 58 to page 61.

The entity is not proposing any adjustments to the approved 2025/26 budget.

**Table 27: MBRR Table E1 Adjustments Budget Summary - CTS**

Description	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
<b>R thousands</b>								
<b>Financial Performance</b>								
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-
Transfers recognised - operational	44 500	-	-	-	-	-	44 500	44 500
Other own revenue	75 665	-	-	-	-	-	75 665	81 072
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>120 165</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120 165</b>	<b>125 572</b>
Employee costs	4 500	-	-	-	-	-	4 500	4 703
Remuneration of Board Members	640	-	-	-	-	-	640	669
Depreciation and debt impairment	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	3 175	-	-	-	-	-	3 175	3 318
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	111 849	-	-	-	-	-	111 849	116 882
<b>Total Expenditure</b>	<b>120 165</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120 165</b>	<b>125 572</b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>
<b>Financial position</b>								
Total current assets	31 361	-	-	-	-	-	31 361	31 483
Total non current assets	-	-	-	-	-	-	-	-
Total current liabilities	38 275	-	-	-	-	-	38 275	38 396
Total non current liabilities	-	-	-	-	-	-	-	-
Community wealth/Equity	(6 913)	-	-	-	-	-	(6 913)	(6 913)
<b>Cash flows</b>								
Net cash from (used) operating	2 509	-	-	-	-	-	2 509	162
Net cash from (used) investing	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>10 430</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 430</b>	<b>10 591</b>

**Table 28: MBRR Table E2 Adjustments Budget - Financial Performance (revenue and expenditure) - CTS**

Description	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28	
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	52 184	-	-	-	-	-	52 184	56 583	61 057
Licence and permits	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>									
Property rates	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	44 500	-	-	-	-	-	44 500	44 500	44 500
Interest	1 000	-	-	-	-	-	1 000	1 045	1 092
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	22 481	-	-	-	-	-	22 481	23 444	24 574
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>120 165</b>						<b>120 165</b>	<b>125 572</b>	<b>131 223</b>
<b>Expenditure By Type</b>									
Employee related costs	4 500	-	-	-	-	-	4 500	4 703	4 914
Remuneration of Directors	640	-	-	-	-	-	640	669	699
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-
Inventory consumed	3 175	-	-	-	-	-	3 175	3 318	3 467
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-
Contracted services	73 024	-	-	-	-	-	73 024	76 310	79 744
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-
Operational costs	38 825	-	-	-	-	-	38 825	40 572	42 398
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>120 165</b>						<b>120 165</b>	<b>125 572</b>	<b>131 223</b>
<b>Surplus/(Deficit)</b>	<b>0</b>						<b>0</b>	<b>0</b>	<b>0</b>
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>0</b>						<b>0</b>	<b>0</b>	<b>0</b>
Income Tax	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>-</b>						<b>-</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>-</b>						<b>-</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>						<b>-</b>	<b>-</b>	<b>-</b>

**Table 29: MBRR Table E4 Adjustments Budget - Financial Position - CTS**

Description	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>									
<b>ASSETS</b>									
<b>Current assets</b>									
Cash and cash equivalents	10 430	-	-	-	-	-	10 430	10 591	10 756
Trade and other receivables from exchange transactions	10 093	-	-	-	-	-	10 093	9 893	10 311
Receivables from non-exchange transactions	8 002	-	-	-	-	-	8 002	8 162	8 325
Current portion of non-current receivables	2 837	-	-	-	-	-	2 837	2 837	2 837
Inventory	-	-	-	-	-	-	-	-	-
VAT	-	-	-	-	-	-	-	-	-
Other current assets	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>	<b>31 361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31 361</b>	<b>31 483</b>	<b>32 229</b>
<b>Non current assets</b>									
Investments	-	-	-	-	-	-	-	-	-
Investment property	-	-	-	-	-	-	-	-	-
Property, plant and equipment	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	-	-	-	-	-	-	-	-	-
Other non-current assets	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>	<b>31 361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31 361</b>	<b>31 483</b>	<b>32 229</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft	-	-	-	-	-	-	-	-	-
Financial liabilities	-	-	-	-	-	-	-	-	-
Consumer deposits	-	-	-	-	-	-	-	-	-
Trade and other payables from exchange transactions	38 275	-	-	-	-	-	38 275	38 396	39 142
Trade and other payables from non-exchange transactions	-	-	-	-	-	-	-	-	-
Provision	-	-	-	-	-	-	-	-	-
VAT	-	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>38 275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38 275</b>	<b>38 396</b>	<b>39 142</b>
<b>Non current liabilities</b>									
Financial liabilities	-	-	-	-	-	-	-	-	-
Provision	-	-	-	-	-	-	-	-	-
Long term portion of trade payables	-	-	-	-	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>38 275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38 275</b>	<b>38 396</b>	<b>39 142</b>
<b>NET ASSETS</b>	<b>(6 913)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6 913)</b>	<b>(6 913)</b>	<b>(6 913)</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated surplus/(deficit)	(6 913)	-	-	-	-	-	(6 913)	(6 913)	(6 913)
Reserves and funds	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>(6 913)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6 913)</b>	<b>(6 913)</b>	<b>(6 913)</b>

**Table 30: MBRR Table E5 Adjustments Budget - Cash Flows - CTS**

Description	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Government- operating	71 004	-	-	-	-	-	71 004	69 621	74 762
Government- capital	44 500	-	-	-	-	-	44 500	44 500	44 500
Interest	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(112 994)	-	-	-	-	-	(112 994)	(113 960)	(119 097)
Finance charges	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>2 509</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 509</b>	<b>162</b>	<b>165</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>2 509</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 509</b>	<b>162</b>	<b>165</b>
Cash/cash equivalents at the year begin:	7 920						7 920	10 430	10 591
Cash/cash equivalents at the year end:	10 430						10 430	10 591	10 756

## MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, **Lungelo Mbandazayo**, municipal manager of the **City of Cape Town**, hereby certify that the 2025/26 adjustments budget (**August 2025**) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name \_\_\_\_\_

**Municipal Manager of City of Cape Town (CPT)**

Signature \_\_\_\_\_

Date \_\_\_\_\_