CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

2024/25 ADJUSTMENTS BUDGET

24 April 2025

LIST OF TABLES

LIST OF ANNEXURES

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

Primary reasons for the recommendation to adopt an April 2025 adjustments budget are:

- Additional allocations and amendments in terms of National Government Gazette No. 52381, published 25 March 2025; and
- Change of funding sources from EFF to CGD resulting from additional grant funding received from National Treasury.

Further adjustment details are listed in the ensuing pages.

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

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

- Additional allocations and amendments in terms of National Government Gazette No. 52381, published 25 March 2025;
- Change of funding sources from EFF to CGDs resulting from additional grant funding received from National Treasury; and
- Administrative transfers/virements of budgetary provisions as approved in terms of Council's System of Delegations of Powers, and Virement Policy.

b. Allocations and grant adjustments

Amendments to national grants were published in accordance with sections 18 and 19 of the Division of Revenue Act, 2024 (Act No.24 of 2024) (DoRA) as amended by the Division of Revenue Amendment Act, 2024 (Act No.48 of 2024) (DoRAA), in Government Gazette No. 52381 of 25 March 2025. Accordingly, the amendments to the City's Grant allocations are listed in the ensuing pages:

Capital grants

- Public Transport Network Grant (PTNG-BFI) (national funding) decreases by R475 million in order to bring grant disbursements in line with the rephased PTNG implementation programme. The overall PTNG–BFI allocation remains intact over the duration of the programme. The rephasing was necessitated on account of, inter alia:
  - Delays on account of the construction mafia;
  - On site challenges with relocation and/or protection of existing services and infrastructure (including encountering services not in the location or at the depth indicated on record drawings);
  - Occupation of Metro South East Road corridors by informal dwellings; and
  - Non-responsive tenders.

  The reduction is realised in the following projects:
  - IRT Phase 2A: R453 million;
  - Non-Motorised Transport Improvements: Area-wide Khayelitsha: R6,4 million;
  - Non-Motorised Transport Improvements: Area-wide Mitchells Plain: R6,1 million;
  - Non-Motorised Transport Programme: R6,7 million; and
  - Non-Motorised Transport Improvements: Klipfontein Road, Gugulethu: R2,9 million.

  The reduction enabled through this adjustments budget - coupled with a future amount of R175 million already received by the City, which is to be addressed in the rollover period, and the draft 2025/26 budget - brings the overall PTNG-BFI allocations in line with the revised implementation schedule.

- Urban Settlements Development Grant (USDG) (national funding) increases by R50 million. This change is taken up by:
  - Athlone Waste Water Treatment Works - Capacity Extension - Phase 1 increases by R12.5 million;
  - Wildevoelvlei Waste Water Treatment Works - Upgrade dewatering decreases by R12,5 million;
  - Atlantis Aquifer increases by R37 million;
  - Upgrade Vygekraal River banks - Phase 2 decreases by R678 000;
  - Flood Alleviation - Lourens River increases by R678 000; and
  - Philippi Collector Sewer decrease by R1,2 million.

- Human Settlements Directorate - Land Acquisition FY25 project increases by R14,2 million.

- Informal Settlements Upgrading Partnership Grant (ISUPG) (national funding) decreases by net of R25,6 million. This was a top-slice (i.e. not due to any particular project, but on the overall grant) and has been absorbed by changes in allocations to the following directorates and projects:
  - Water & Sanitation decreases by R27,1 million
    - Cape Flats Rehabilitation decreases by R54 million;
    - Philippi Collector Sewer increases by R1,8 million;
    - Potsdam WWTW - Extension increases by R10 million; and
    - Cape Flats Aquifer: Hanover Park and Philippi increases by R15,1 million.
  - Human Settlements Directorate - Informal Settlements Routine Upgrades programme increases by R1,5 million.

  The overall net increase in capital grant funding across the USDG and ISUPG has been absorbed within the adjustments budget and will be monitored to ensure maximum utilisation of the additional grant funding across the City.

Operating grants

- A new allocation of R17,54 million on the Municipal Disaster Response Grant (MDRG) - R16,32 million within the Water & Sanitation Directorate and R1,22 million within the Urban Mobility Directorate: For the repair of municipal infrastructure damaged by floods during the 2024 calendar year.

- Programme & Project Preparation Support Grant (PPPSG) increases by R10 million within the Future Planning & Resilience Directorate: For the provision of additional capacity for preparation of capital projects across the City.

- Infrastructure Skills Development Grant (ISDG) increases by R2 million within the Corporate Services Directorate: To support training needs across the City.

- Informal Settlements Upgrading Partnership Grant (ISUPG) within the Human Settlements Directorate decreases by R1,53 million: To bring the grant allocation in line with the ISUPG framework requirements, which state that only 5% of the full allocation be provided for staffing.

- Informal Settlements Upgrading Partnership Grant (ISUPG) - VAT claw back decreases by R3,5 million within the Finance Directorate: For alignment with the revised capital grant allocation.

The overall net increase in grant funding has been absorbed within the adjustments budget and will be monitored to ensure maximum utilisation of the additional grant funding across the City.

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 26 March 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 2024/25 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 10.
   ii. Operating revenue and expenditure by municipal vote reflected in **Table 4** on page 12.
   iii. Operating revenue by source and expenditure by type reflected in **Table 5** on page 13.
   iv. Capital appropriations by vote reflected in **Table 6** on page 15, and Annexure 2.1 and Annexure 2.2.
   v. Capital expenditure by standard classification reflected in **Table 6** on page 15.
   vi. Capital funding by source reflected in **Table 6** on page 15.
   vii. Budget Financial Position reflected in **Table 7** on page 17.
   viii. Budgeted Cash Flow statement as reflected in **Table 8** on page 19.

b. That the amended 2024/25 IDP Financial Plan, as set out in annexure 3, be used to update the approved IDP Financial Plan.

c. That Council considers the projected cost covering all financial years until a project is operational as well as future operational costs and revenue on projects/programmes, to give effect to Section 19(2) and 19(3) of the MFMA and approve all projects and programmes as listed in Annexures 2.2.

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 2024/25 operating budget are reflected in Annexure 1 to this report.

3.3.2. Adjustments to the capital budget

Details of amendments to the 2024/25 capital budget are outlined in Annexure 2.2.

Shifts in relation to the capital programme for 2024/25 are proposed as reflected in the ensuing table.

Table 1 Fund shifts in relation to the capital programme for 2024/25

Major Fund Source R Thousand	Original Budget	Proposed Budget	Increase/ Decrease
Capital Replacement Reserve (CRR)	1 120 694	1 120 694	-
Capital Grants & Donations (CGD)	3 608 678	3 158 243	(450 435)
External Financing Fund (EFF)	7 112 039	7 050 578	(61 460)
Revenue	66 875	66 875	-
TOTAL	**11 908 285**	**11 396 389**	**(511 896)**

The major increases and decreases in the 2024/25 financial year, as reflected in Table 1, are explained below.

CGD amendments

- Public Transport Network Grant (PTNG-BFI) (national funding) decreases by R475 million in order to bring grant disbursements in line with the rephased PTNG implementation programme. The overall PTNG–BFI allocation remains intact over the duration of the programme. The rephasing was necessitated on account of, inter alia:
  - Delays on account of the construction mafia;
  - On site challenges with relocation and/or protection of existing services and infrastructure (including encountering services not in the location or at the depth indicated on record drawings;
  - Occupation of Metro South East Road corridors by informal dwellings; and
  - Non-responsive tenders.

The reduction is realised in the following projects:
- IRT Phase 2A: R453 million;
- Non-Motorised Transport Improvements: Area-wide Khayelitsha: R6,4 million;
- Non-Motorised Transport Improvements: Area-wide Mitchells Plain: R6,1 million;
- Non-Motorised Transport Programme: R6,7 million; and
- Non-Motorised Transport Improvements: Klipfontein Road, Gugulethu: R2,9 million.

The reduction enabled through this adjustments budget - coupled with a future amount of R175 million already received by the City, which is to be addressed in the rollover period, and the draft 2025/26 budget - brings the overall PTNG-BFI allocations in line with the revised implementation schedule.

- Urban Settlements Development Grant (USDG) (national funding) increases by R50 million. This change is taken up by:
  - Water & Sanitation Directorate with a net increase of R35,8 million:
    - Athlone Waste Water Treatment Works - Capacity Extension - Phase 1 increases by R12.5 million;
    - Wildevoelvlei Waste Water Treatment Works - Upgrade dewatering decreases by R12,5 million;
    - Atlantis Aquifer increases by R37 million;
    - Upgrade Vygekraal River banks - Phase 2 decreases by R678 000;
    - Flood Alleviation - Lourens River increases by R678 000; and
    - Philippi Collector Sewer decrease by R1,2 million.

- Human Settlements Directorate - Land Acquisition FY25 project increases by R14,2 million.

- Informal Settlements Upgrading Partnership Grant (ISUPG) (national funding) decreases by net of R25,6 million on the following directorates and projects.
  - Water & Sanitation decreases by R27,1 million.
    - Cape Flats Rehabilitation decreases by R54 million;
    - Philippi Collector Sewer increases by R1,8 million;
    - Potsdam WWTW - Extension increases by R10 million; and
    - Cape Flats Aquifer: Hanover Park and Philippi increases by R15,1 million.
  - Human Settlements Directorate - Informal Settlements Routine Upgrades programme increases by R1,5 million.

The overall net increase in capital grant funding across the USDG and ISUPG has been absorbed within the adjustments budget and will be monitored to ensure maximum utilisation of the additional grant funding across the City.

EFF amendments

The decrease in EFF relates to a change of funding source from EFF to CGD on the following projects within the Water & Sanitation Directorate:

- Philippi Collector Sewer: R600 288;
- Cape Flats Aquifer: Hanover Park & Philippi: R15,1 million;
- Potsdam Waste Water Treatment Works - Extension: R10 million; and
- Atlantis Aquifer: R35,8 million.

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 8 to page 24.

These tables reflect the City's 2024/25 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 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	12 712 797	12 712 797	–	–	–	–	–	–	12 712 797	13 559 172	14 701 449
Service charges	30 391 426	31 279 059	–	–	–	–	–	–	31 279 059	32 992 379	35 746 042
Investment revenue	1 071 910	1 071 612	–	–	–	–	–	–	1 071 612	758 532	648 772
Transfers recognised - operational	6 919 169	7 044 702	–	–	–	24 514	–	24 514	7 069 217	7 001 700	7 414 387
Other own revenue	12 847 906	13 096 070	–	–	–	–	–	–	13 096 070	13 487 066	14 251 278
Total Revenue (excluding capital transfers and contributions)	**63 943 208**	**65 204 241**	**–**	**–**	**–**	**24 514**	**–**	**24 514**	**65 228 755**	**67 798 849**	**72 761 928**
Employee costs	19 311 622	19 235 639	–	–	–	4 104	(25 663)	(21 559)	19 214 080	20 488 789	21 704 927
Remuneration of councillors	200 324	188 313	–	–	–	–	–	–	188 313	213 525	227 596
Depreciation & asset impairment	6 663 834	6 627 760	–	–	–	–	–	–	6 627 760	7 287 305	7 733 516
Finance charges	1 214 301	1 093 808	–	–	–	–	(4 342)	(4 342)	1 089 467	1 680 663	2 180 462
Inventory consumed and bulk purchases	22 549 872	23 154 148	–	–	–	(1 866)	(14 233)	(16 098)	23 138 050	23 915 587	25 639 384
Transfers and subsidies	360 208	420 464	–	–	–	12 285	(12 318)	(34)	420 430	325 389	324 717
Other expenditure	14 041 670	14 690 326	–	–	–	13 492	56 556	70 047	14 760 373	14 567 581	14 992 815
Total Expenditure	**64 341 831**	**65 410 458**	**–**	**–**	**–**	**28 014**	**0**	**28 014**	**65 438 472**	**68 478 838**	**72 803 417**
Surplus/(Deficit)	(398 624)	(206 217)	–	–	–	(3 500)	(0)	(3 500)	(209 718)	(679 990)	(41 489)
Transfers and subsidies - capital (monetary allocations)	3 552 052	3 608 678	–	–	–	(450 435)	–	(450 435)	3 158 243	4 220 530	4 054 525
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**3 153 428**	**3 402 460**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 935)**	**2 948 525**	**3 540 540**	**4 013 036**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**3 153 428**	**3 402 460**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 935)**	**2 948 525**	**3 540 540**	**4 013 036**
Capital expenditure & funds sources											
Capital expenditure	12 020 633	11 908 285	–	–	–	(450 435)	(61 460)	(511 896)	11 396 389	12 721 196	13 491 623
Transfers recognised - capital	3 552 052	3 608 678	–	–	–	(450 435)	–	(450 435)	3 158 243	4 184 969	4 067 515
Borrowing	7 279 730	7 112 039	–	–	–	–	(61 460)	(61 460)	7 050 578	6 000 000	5 000 000
Internally generated funds	1 188 851	1 187 568	–	–	–	–	–	–	1 187 568	2 536 227	4 424 108
Total sources of capital funds	**12 020 633**	**11 908 285**	**–**	**–**	**–**	**(450 435)**	**(61 460)**	**(511 896)**	**11 396 389**	**12 721 196**	**13 491 623**
Financial position											
Total current assets	24 178 012	25 933 734	–	–	–	–	(7 567)	(7 567)	25 926 167	26 533 751	25 365 908
Total non current assets	78 923 966	76 615 885	–	–	–	–	(511 896)	(511 896)	76 103 989	85 564 491	94 610 415
Total current liabilities	16 012 766	14 596 285	–	–	–	–	(4 066)	(4 066)	14 592 218	15 059 955	15 728 779
Total non current liabilities	19 702 048	17 269 841	–	–	–	–	(61 461)	(61 461)	17 208 380	23 268 188	26 464 410
Community wealth/Equity	**67 387 163**	**70 683 494**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 935)**	**70 229 559**	**73 770 099**	**77 783 135**
Cash flows											
Net cash from (used) operating	6 441 207	6 884 860	–	–	–	(425 921)	(32 081)	(458 002)	6 426 858	7 285 631	8 016 520
Net cash from (used) investing	(10 102 203)	(9 850 673)	–	–	–	450 435	61 460	511 896	(9 338 777)	(12 808 346)	(13 586 734)
Net cash from (used) financing	4 434 065	4 313 966	–	–	–	–	(61 460)	(61 460)	4 252 506	4 833 862	3 467 735
Cash/cash equivalents at the year end	**6 576 459**	**8 635 728**	**–**	**–**	**–**	**24 514**	**(32 081)**	**(7 567)**	**8 628 162**	**7 939 309**	**5 836 830**
Cash backing/surplus reconciliation											
Cash and investments available	16 341 833	18 119 823	–	–	–	–	(7 567)	(7 567)	18 112 257	17 423 404	15 320 925
Application of cash and investments	9 079 281	8 383 371	–	–	–	–	(7 566)	(7 566)	8 375 805	7 537 912	7 502 104
Balance - surplus (shortfall)	**7 262 553**	**9 736 452**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**9 736 452**	**9 885 492**	**7 818 821**
Asset Management											
Asset register summary (WDV)	76 302 553	74 251 769	–	–	–	(450 435)	(61 460)	(511 896)	73 739 873	82 455 607	91 653 673
Depreciation	3 807 669	3 804 737	–	–	–	–	–	–	3 804 737	4 005 463	4 293 556
Renewal and Upgrading of Existing Assets	7 109 864	6 965 449	–	–	–	(44 000)	(16 292)	(60 292)	6 905 158	6 883 876	7 231 803
Repairs and Maintenance	5 665 543	6 135 543	–	–	–	–	6 269	6 269	6 141 812	5 925 826	6 193 485
Free services											
Cost of Free Basic Services provided	2 625 769	2 625 769	–	–	–	–	–	–	2 625 769	2 869 658	3 024 951
Revenue cost of free services provided	2 651 454	2 651 454	–	–	–	–	–	–	2 651 454	2 894 328	3 167 710
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	21 406	21 406	–	–	–	–	–	–	21 406	19 906	18 406
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 2024/25 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 2024/25 MTREF.
   d. The City's cash backing/surplus reconciliation over the 2024/25 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 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional											
Governance and administration	**19 742 169**	**19 956 441**	**–**	**–**	**–**	**8 500**	**2 734**	**11 234**	**19 967 675**	**20 524 180**	**21 945 704**
Executive and council	376	376	–	–	–	–	0	0	376	392	410
Finance and administration	19 741 789	19 956 061	–	–	–	8 500	2 734	11 234	19 967 295	20 523 783	21 945 290
Internal audit	4	4	–	–	–	–	–	–	4	4	4
Community and public safety	**4 773 683**	**4 863 688**	**–**	**–**	**–**	**14 200**	**(127)**	**14 073**	**4 877 760**	**4 829 922**	**5 115 100**
Community and social services	127 046	117 678	–	–	–	–	–	–	117 678	137 730	132 138
Sport and recreation	71 520	87 868	–	–	–	–	(127)	(127)	87 741	70 783	74 265
Public safety	2 386 413	2 410 773	–	–	–	–	(0)	(0)	2 410 773	2 378 469	2 389 609
Housing	1 724 218	1 829 212	–	–	–	14 200	–	14 200	1 843 412	1 746 734	2 002 308
Health	464 486	418 156	–	–	–	–	–	–	418 156	496 206	516 781
Economic and environmental services	**3 793 956**	**3 892 189**	**–**	**–**	**–**	**(473 652)**	**(2 607)**	**(476 259)**	**3 415 930**	**4 289 314**	**4 056 063**
Planning and development	667 869	665 749	–	–	–	–	–	–	665 749	634 093	675 705
Road transport	3 079 634	3 174 508	–	–	–	(473 652)	(2 607)	(476 259)	2 698 249	3 627 564	3 342 828
Environmental protection	46 453	51 932	–	–	–	–	–	–	51 932	27 656	37 530
Trading services	**39 184 030**	**40 099 274**	**–**	**–**	**–**	**25 031**	**–**	**25 031**	**40 124 305**	**42 374 477**	**45 698 034**
Energy sources	21 970 830	22 684 584	–	–	–	–	–	–	22 684 584	23 787 672	25 717 216
Water management	11 146 233	11 316 670	–	–	–	52 106	4 220	56 326	11 372 996	12 047 375	13 029 603
Waste water management	3 886 179	3 899 663	–	–	–	(27 075)	(4 220)	(31 295)	3 868 368	4 229 824	4 465 835
Waste management	2 180 788	2 198 357	–	–	–	–	–	–	2 198 357	2 309 606	2 485 381
Other	**1 423**	**1 327**	**–**	**–**	**–**	**–**	**–**	**–**	**1 327**	**1 486**	**1 551**
Total Revenue - Functional	**67 495 260**	**68 812 918**	**–**	**–**	**–**	**(425 921)**	**0**	**(425 921)**	**68 386 997**	**72 019 379**	**76 816 452**
Expenditure - Functional											
Governance and administration	**3 439 081**	**3 605 215**	**–**	**–**	**–**	**17 000**	**(45 618)**	**(28 618)**	**3 576 597**	**3 708 907**	**4 042 896**
Executive and council	135 747	139 549	–	–	–	–	(367)	(367)	139 181	124 555	118 927
Finance and administration	3 299 818	3 461 014	–	–	–	17 000	(45 252)	(28 252)	3 432 762	3 581 440	3 921 690
Internal audit	3 516	4 652	–	–	–	–	2	2	4 654	2 911	2 279
Community and public safety	**14 735 432**	**14 976 634**	**–**	**–**	**–**	**(1 530)**	**40 339**	**38 809**	**15 015 443**	**15 352 261**	**16 031 957**
Community and social services	1 834 301	1 821 646	–	–	–	–	4 721	4 721	1 826 366	1 918 442	2 049 141
Sport and recreation	2 243 054	2 214 635	–	–	–	–	5 839	5 839	2 220 474	2 321 577	2 449 799
Public safety	6 342 275	6 557 234	–	–	–	–	29 647	29 647	6 586 881	6 554 349	6 772 114
Housing	2 491 391	2 612 592	–	–	–	(1 530)	(3 528)	(5 058)	2 607 535	2 607 662	2 709 685
Health	1 824 410	1 770 527	–	–	–	–	3 661	3 661	1 774 188	1 950 231	2 051 217
Economic and environmental services	**7 597 918**	**7 483 957**	**–**	**–**	**–**	**(3 781)**	**4 408**	**627**	**7 484 584**	**7 875 926**	**8 402 663**
Planning and development	2 142 996	2 111 734	–	–	–	–	(1 892)	(1 892)	2 109 842	2 262 777	2 418 387
Road transport	4 994 071	4 912 905	–	–	–	(3 781)	1 605	(2 176)	4 910 729	5 151 339	5 488 512
Environmental protection	460 851	459 318	–	–	–	–	4 695	4 695	464 014	461 809	495 764
Trading services	**38 348 942**	**39 117 248**	**–**	**–**	**–**	**16 325**	**828**	**17 153**	**39 134 401**	**41 317 578**	**44 090 338**
Energy sources	21 384 317	21 856 482	–	–	–	–	1 434	1 434	21 857 916	23 160 294	24 700 239
Water management	9 629 760	9 785 741	–	–	–	–	(8 858)	(8 858)	9 776 883	10 414 821	11 200 261
Waste water management	5 356 732	5 397 829	–	–	–	16 325	8 255	24 580	5 422 409	5 698 398	6 013 185
Waste management	1 978 132	2 077 195	–	–	–	–	(3)	(3)	2 077 192	2 044 064	2 176 653
Other	**220 463**	**227 404**	**–**	**–**	**–**	**–**	43	43	**227 446**	**224 166**	**235 562**
Total Expenditure - Functional	**64 341 835**	**65 410 458**	**–**	**–**	**–**	**28 014**	**0**	**28 015**	**65 438 472**	**68 478 837**	**72 803 417**
Surplus/ (Deficit) for the year	**3 153 425**	**3 402 461**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 936)**	**2 948 525**	**3 540 542**	**4 013 036**

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 Management and Waste Water Management) exceeds its expenditure (it excludes Internal Charges). The deficit in Waste Management is absorbed within Rates Revenue while the deficit on 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 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote											
Vote 1 - Community Services & Health	1 008 920	974 199	–	–	–	–	–	–	974 199	1 011 997	1 054 521
Vote 2 - Corporate Services	78 364	79 111	–	–	–	2 000	–	2 000	81 111	75 937	79 019
Vote 3 - Economic Growth	282 332	451 699	–	–	–	–	–	–	451 699	287 403	301 165
Vote 4 - Energy	21 761 003	22 474 758	–	–	–	–	–	–	22 474 758	23 561 282	25 472 704
Vote 5 - Finance	19 087 456	19 112 076	–	–	–	(3 500)	–	(3 500)	19 108 576	19 887 969	21 270 945
Vote 6 - Future Planning & Resilience	69 439	71 180	–	–	–	10 000	–	10 000	81 180	76 315	78 542
Vote 7 - Human Settlements	1 723 981	1 829 152	–	–	–	14 200	–	14 200	1 843 352	1 746 487	2 002 049
Vote 8 - Office of the City Manager	916	916	–	–	–	–	–	–	916	956	998
Vote 9 - Safety & Security	2 446 022	2 460 755	–	–	–	–	–	–	2 460 755	2 440 692	2 454 562
Vote 10 - Spatial Planning & Environment	679 653	684 102	–	–	–	–	–	–	684 102	652 405	703 486
Vote 11 - Urban Mobility	3 091 210	3 211 247	–	–	–	(473 652)	0	(473 652)	2 737 595	3 630 923	3 341 210
Vote 12 - Urban Waste Management	2 202 793	2 216 158	–	–	–	–	–	–	2 216 158	2 314 104	2 490 031
Vote 13 - Water & Sanitation	15 063 170	15 247 567	–	–	–	25 031	–	25 031	15 272 598	16 332 910	17 567 219
Total Revenue by Vote	**67 495 260**	**68 812 918**	**–**	**–**	**–**	**(425 921)**	**0**	**(425 921)**	**68 386 997**	**72 019 379**	**76 816 452**
Expenditure by Vote											
Vote 1 - Community Services & Health	4 781 045	4 661 164	–	–	–	–	(0)	(0)	4 661 164	4 958 742	5 229 958
Vote 2 - Corporate Services	4 115 188	4 031 604	–	–	–	2 000	(0)	2 000	4 033 604	4 469 787	4 688 578
Vote 3 - Economic Growth	719 081	751 930	–	–	–	–	–	–	751 930	696 957	741 338
Vote 4 - Energy	18 964 276	19 492 087	–	–	–	–	–	–	19 492 087	20 508 409	21 821 157
Vote 5 - Finance	3 927 081	4 017 436	–	–	–	–	0	0	4 017 436	4 493 199	5 169 531
Vote 6 - Future Planning & Resilience	573 300	595 568	–	–	–	10 000	–	10 000	605 568	586 848	617 742
Vote 7 - Human Settlements	1 667 896	1 748 744	–	–	–	(1 530)	(0)	(1 530)	1 747 214	1 723 718	1 758 839
Vote 8 - Office of the City Manager	487 886	538 852	–	–	–	–	–	–	538 852	487 088	516 837
Vote 9 - Safety & Security	6 214 301	6 169 483	–	–	–	–	–	–	6 169 483	6 411 117	6 637 566
Vote 10 - Spatial Planning & Environment	1 681 414	1 670 903	–	–	–	–	(0)	(0)	1 670 903	1 784 479	1 900 309
Vote 11 - Urban Mobility	4 284 748	4 560 627	–	–	–	1 219	–	1 219	4 561 846	4 385 590	4 662 663
Vote 12 - Urban Waste Management	3 764 616	3 779 236	–	–	–	–	–	–	3 779 236	3 892 617	4 093 493
Vote 13 - Water & Sanitation	13 160 998	13 392 824	–	–	–	16 325	0	16 325	13 409 149	14 080 285	14 965 405
Total Expenditure by Vote	**64 341 831**	**65 410 458**	**–**	**–**	**–**	**28 014**	**(0)**	**28 014**	**65 438 472**	**68 478 838**	**72 803 417**
Surplus/ (Deficit) for the year	**3 153 429**	**3 402 460**	**–**	**–**	**–**	**(453 935)**	**0**	**(453 935)**	**2 948 525**	**3 540 540**	**4 013 036**

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 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source											
Exchange Revenue											
Service charges - Electricity	21 328 255	22 043 278	–	–	–	–	–	–	22 043 278	23 108 578	24 992 361
Service charges - Water	4 999 113	5 098 397	–	–	–	–	–	–	5 098 397	5 459 168	5 967 916
Service charges - Waste Water Management	2 547 558	2 587 547	–	–	–	–	–	–	2 587 547	2 786 890	3 023 165
Service charges - Waste Management	1 516 500	1 549 837	–	–	–	–	–	–	1 549 837	1 637 743	1 762 599
Sale of Goods and Rendering of Services	677 442	663 294	–	–	–	–	–	–	663 294	703 798	806 316
Agency services	295 891	295 891	–	–	–	–	–	–	295 891	306 987	318 499
Interest	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	317 698	324 270	–	–	–	–	–	–	324 270	331 677	346 270
Interest earned from Current and Non Current Assets	1 071 910	1 071 612	–	–	–	–	–	–	1 071 612	758 532	648 772
Dividends	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets	461 984	476 123	–	–	–	–	–	–	476 123	478 143	494 969
Licence and permits	196	196	–	–	–	–	–	–	196	205	214
Operational Revenue	423 647	437 255	–	–	–	–	–	–	437 255	442 287	461 145
Non-Exchange Revenue											
Property rates	12 712 797	12 712 797	–	–	–	–	–	–	12 712 797	13 559 172	14 701 449
Surcharges and Taxes	429 894	431 181	–	–	–	–	–	–	431 181	459 987	499 086
Fines, penalties and forfeits	1 888 192	1 916 612	–	–	–	–	–	–	1 916 612	1 890 907	1 894 261
Licences or permits	56 610	48 135	–	–	–	–	–	–	48 135	59 101	61 701
Transfer and subsidies - Operational	6 919 169	7 044 702	–	–	–	24 514	–	24 514	7 069 217	7 001 700	7 414 387
Interest	94 426	94 426	–	–	–	–	–	–	94 426	98 580	102 918
Fuel Levy	2 749 549	2 749 549	–	–	–	–	–	–	2 749 549	2 861 315	2 980 467
Operational Revenue	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets	59 079	198 080	–	–	–	–	–	–	198 080	61 679	64 392
Other Gains	5 393 297	5 461 056	–	–	–	–	–	–	5 461 056	5 792 401	6 221 039
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**63 943 208**	**65 204 241**	**–**	**–**	**–**	**24 514**	**–**	**24 514**	**65 228 755**	**67 798 849**	**72 761 928**
Expenditure By Type											
Employee related costs	19 311 622	19 235 639	–	–	–	4 104	(25 663)	(21 559)	19 214 080	20 488 789	21 704 927
Remuneration of councillors	200 324	188 313	–	–	–	–	–	–	188 313	213 525	227 596
Bulk purchases - electricity	15 472 230	15 974 700	–	–	–	–	–	–	15 974 700	16 391 669	17 645 209
Inventory consumed	7 077 642	7 179 448	–	–	–	(1 866)	(14 233)	(16 098)	7 163 350	7 523 918	7 994 175
Debt impairment	2 856 164	2 823 023	–	–	–	–	–	–	2 823 023	3 281 842	3 439 960
Depreciation and amortisation	3 807 670	3 804 737	–	–	–	–	–	–	3 804 737	4 005 463	4 293 556
Interest	1 214 301	1 093 808	–	–	–	–	(4 342)	(4 342)	1 089 467	1 680 663	2 180 462
Contracted services	9 767 036	10 357 684	–	–	–	7 337	10 015	17 352	10 375 036	9 948 597	10 216 023
Transfers and subsidies	360 208	420 464	–	–	–	12 285	(12 318)	(34)	420 430	325 389	324 717
Irrecoverable debts written off	188 242	242 138	–	–	–	–	–	–	242 138	188 242	188 242
Operational costs	3 520 240	3 640 705	–	–	–	6 155	46 410	52 565	3 693 270	3 822 954	3 936 047
Losses on disposal of Assets	2 244	2 500	–	–	–	–	130	130	2 630	2 244	2 244
Other Losses	563 908	447 298	–	–	–	–	–	–	447 298	605 543	650 260
Total Expenditure	**64 341 831**	**65 410 458**	**–**	**–**	**–**	**28 014**	**0**	**28 014**	**65 438 472**	**68 478 838**	**72 803 417**
Surplus/(Deficit)	**(398 624)**	**(206 217)**	**–**	**–**	**–**	**(3 500)**	**(0)**	**(3 500)**	**(209 718)**	**(679 990)**	**(41 489)**
Transfers and subsidies - capital (monetary allocations)	3 552 052	3 608 678	–	–	–	(450 435)	–	(450 435)	3 158 243	4 220 530	4 054 525
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	**3 153 428**	**3 402 460**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 935)**	**2 948 525**	**3 540 540**	**4 013 036**
Income Tax	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	**3 153 428**	**3 402 460**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 935)**	**2 948 525**	**3 540 540**	**4 013 036**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**3 153 428**	**3 402 460**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 935)**	**2 948 525**	**3 540 540**	**4 013 036**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**3 153 428**	**3 402 460**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 935)**	**2 948 525**	**3 540 540**	**4 013 036**

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 R65 229 million (excluding appropriations, which are disclosed in the Statement of Financial Position) in 2024/25 and escalates to R72 762 million in 2026/27.

3. Total expenditure amounts to R65 438 million in 2024/25 and escalates to R72 803 million in 2026/27.

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

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure - Vote											
Multi-year expenditure to be adjusted											
Vote 1 - Community Services & Health	329 440	347 776	–	–	–	–	–	–	347 776	357 622	208 455
Vote 2 - Corporate Services	436 312	436 614	–	–	–	–	–	–	436 614	453 482	861 395
Vote 3 - Economic Growth	111 730	127 449	–	–	–	–	–	–	127 449	110 899	84 703
Vote 4 - Energy	1 233 595	1 218 502	–	–	–	–	–	–	1 218 502	1 294 787	1 492 270
Vote 5 - Finance	70 627	77 873	–	–	–	–	–	–	77 873	70 735	83 665
Vote 6 - Future Planning & Resilience	17 909	26 405	–	–	–	–	–	–	26 405	4 815	8 488
Vote 7 - Human Settlements	982 278	1 078 801	–	–	–	15 730	–	15 730	1 094 530	891 336	1 103 072
Vote 8 - Office of the City Manager	3 196	6 211	–	–	–	–	–	–	6 211	1 374	24 298
Vote 9 - Safety & Security	483 669	472 532	–	–	–	–	–	–	472 532	350 485	246 545
Vote 10 - Spatial Planning & Environment	390 286	301 989	–	–	–	–	–	–	301 989	441 498	277 761
Vote 11 - Urban Mobility	2 567 589	2 631 633	–	–	–	(474 871)	–	(474 871)	2 156 762	3 365 360	2 788 075
Vote 12 - Urban Waste Management	300 619	416 696	–	–	–	–	–	–	416 696	319 771	470 914
Vote 13 - Water & Sanitation	5 093 382	4 765 805	–	–	–	8 706	(61 460)	(52 754)	4 713 051	5 059 035	5 841 983
Total Capital Expenditure - Vote	**12 020 633**	**11 908 285**	**–**	**–**	**–**	**(450 435)**	**(61 460)**	**(511 896)**	**11 396 389**	**12 721 196**	**13 491 623**
Capital Expenditure - Functional											
Governance and administration	**1 153 934**	**1 224 008**	**–**	**–**	**–**	**–**	**(3 157)**	**(3 157)**	**1 220 850**	**1 071 706**	**1 379 515**
Executive and council	2 500	1 837	–	–	–	–	11	11	1 848	2 605	597
Finance and administration	1 151 355	1 222 089	–	–	–	–	(3 168)	(3 168)	1 218 921	1 069 011	1 378 838
Internal audit	79	82	–	–	–	–	–	–	82	90	80
Community and public safety	**1 543 209**	**1 648 955**	**–**	**–**	**–**	**15 730**	**9 651**	**25 381**	**1 674 336**	**1 497 595**	**1 553 383**
Community and social services	116 977	106 949	–	–	–	–	(1 876)	(1 876)	105 073	134 873	83 085
Sport and recreation	192 630	236 478	–	–	–	–	2 030	2 030	238 508	233 275	139 725
Public safety	198 642	191 781	–	–	–	–	9 496	9 496	201 276	191 468	193 851
Housing	976 831	1 072 405	–	–	–	15 730	1	15 730	1 088 136	886 802	1 098 538
Health	58 130	41 342	–	–	–	–	–	–	41 342	51 178	38 185
Economic and environmental services	**3 197 899**	**3 188 163**	**–**	**–**	**–**	**(474 871)**	**(6 151)**	**(481 022)**	**2 707 141**	**3 921 854**	**3 123 685**
Planning and development	225 399	203 807	–	–	–	–	(2 448)	(2 448)	201 359	188 205	132 921
Road transport	2 716 756	2 781 847	–	–	–	(474 871)	(5 849)	(480 720)	2 301 126	3 403 084	2 778 405
Environmental protection	255 744	202 509	–	–	–	–	2 147	2 147	204 656	330 565	212 359
Trading services	**6 124 868**	**5 846 285**	**–**	**–**	**–**	**8 706**	**(61 845)**	**(53 139)**	**5 793 146**	**6 227 596**	**7 431 983**
Energy sources	1 206 454	1 205 459	–	–	–	–	–	–	1 205 459	1 270 589	1 490 770
Water management	1 227 340	1 215 043	–	–	–	52 106	(47 025)	5 081	1 220 124	1 605 796	2 180 935
Waste water management	3 587 992	3 244 532	–	–	–	(43 400)	(14 820)	(58 220)	3 186 312	3 266 977	3 484 852
Waste management	103 082	181 251	–	–	–	–	–	–	181 251	84 234	275 426
Other	723	875	–	–	–	–	41	41	916	2 445	3 057
Total Capital Expenditure - Functional	**12 020 633**	**11 908 285**	**–**	**–**	**–**	**(450 435)**	**(61 460)**	**(511 896)**	**11 396 389**	**12 721 196**	**13 491 623**
Funded by:											
National Government	3 395 118	3 485 069	–	–	–	(450 435)	–	(450 435)	3 034 634	4 047 606	3 929 114
Provincial Government	23 549	20 810	–	–	–	–	–	–	20 810	6 097	6 377
District Municipality	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ	133 385	102 799	–	–	–	–	–	–	102 799	131 266	132 025
Transfers recognised - capital	**3 552 052**	**3 608 678**	**–**	**–**	**–**	**(450 435)**	**–**	**(450 435)**	**3 158 243**	**4 184 969**	**4 067 515**
Borrowing	7 279 730	7 112 039	–	–	–	–	(61 460)	(61 460)	7 050 578	6 000 000	5 000 000
Internally generated funds	1 188 851	1 187 568	–	–	–	–	–	–	1 187 568	2 536 227	4 424 108
Total Capital Funding	**12 020 633**	**11 908 285**	**–**	**–**	**–**	**(450 435)**	**(61 460)**	**(511 896)**	**11 396 389**	**12 721 196**	**13 491 623**

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 appropriation to R11 396 million in 2024/25, R12 721 million in 2025/26, and R13 492 million in 2026/27.

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 158 million in 2024/25, R4 185 million and R4 068 million in 2025/26 and 2026/27 respectively.

   Borrowings amount to R7 051 million in 2024/25, R6 000 million in 2025/26 and R5 000 million in 2026/27.

   Internally generated funds amount to R1 188 million, R2 536 million and R4 424 million for each of the respective financial years over the MTREF.

Table 7: MBRR Table B6 – Adjustments Budget Financial Position

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS											
Current assets											
Cash and cash equivalents	13 720 433	15 755 744	–	–	–	–	(7 567)	(7 567)	15 748 178	14 910 483	12 648 500
Trade and other receivables from exchange transactions	3 864 538	3 461 598	–	–	–	–	–	–	3 461 598	4 270 414	5 122 465
Receivables from non-exchange transactions	5 525 628	5 539 454	–	–	–	–	–	–	5 539 454	5 627 209	5 730 282
Current portion of non-current receivables	14	195	–	–	–	–	–	–	195	194	181
Inventory	537 032	500 740	–	–	–	–	–	–	500 740	525 448	550 850
VAT	530 366	676 001	–	–	–	–	–	–	676 001	1 200 003	1 313 631
Other current assets	–	–	–	–	–	–	–	–	–	–	–
Total current assets	**24 178 012**	**25 933 734**	**–**	**–**	**–**	**–**	**(7 567)**	**(7 567)**	**25 926 167**	**26 533 751**	**25 365 908**
Non current assets											
Investments	2 621 400	2 364 079	–	–	–	–	–	–	2 364 079	2 512 921	2 672 425
Investment property	572 720	572 722	–	–	–	–	–	–	572 722	571 008	569 295
Property, plant and equipment	74 975 813	72 961 209	–	–	–	–	(510 736)	(510 736)	72 450 473	80 909 719	89 542 641
Biological assets	–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources	1 565	1 133	–	–	–	–	–	–	1 133	915	697
Heritage assets	10 268	11 184	–	–	–	–	–	–	11 184	12 184	12 184
Intangible assets	742 187	705 520	–	–	–	–	(1 160)	(1 160)	704 361	1 557 719	1 813 149
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	13	37	–	–	–	–	–	–	37	24	24
Other non-current assets	–	–	–	–	–	–	–	–	–	–	–
Total non current assets	**78 923 966**	**76 615 885**	**–**	**–**	**–**	**–**	**(511 896)**	**(511 896)**	**76 103 989**	**85 564 491**	**94 610 415**
TOTAL ASSETS	**103 101 977**	**102 549 619**	**–**	**–**	**–**	**–**	**(519 462)**	**(519 462)**	**102 030 156**	**112 098 242**	**119 976 323**
LIABILITIES											
Current liabilities											
Bank overdraft	–	–	–	–	–	–	–	–	–	–	–
Financial liabilities	1 188 362	999 769	–	–	–	–	–	–	999 769	1 511 616	1 798 721
Consumer deposits	487 501	477 929	–	–	–	–	–	–	477 929	501 134	524 879
Trade and other payables from exchange transactio	11 351 743	9 980 847	–	–	–	–	(4 066)	(4 066)	9 976 780	9 785 151	10 008 971
Trade and other payables from non-exchange transactions	676 155	833 187	–	–	–	–	–	–	833 187	833 187	833 187
Provisions	1 873 397	1 904 066	–	–	–	–	–	–	1 904 066	1 967 864	2 032 033
VAT	435 610	400 486	–	–	–	–	–	–	400 486	461 003	530 988
Other current liabilities	–	–	–	–	–	–	–	–	–	–	–
Total current liabilities	**16 012 766**	**14 596 285**	**–**	**–**	**–**	**–**	**(4 066)**	**(4 066)**	**14 592 218**	**15 059 955**	**15 728 779**
Non current liabilities											
Borrowing	12 389 446	9 957 565	–	–	–	–	(61 461)	(61 461)	9 896 104	15 480 228	18 359 583
Provisions	7 312 601	7 312 276	–	–	–	–	–	–	7 312 276	7 787 960	8 104 827
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities	**19 702 048**	**17 269 841**	**–**	**–**	**–**	**–**	**(61 461)**	**(61 461)**	**17 208 380**	**23 268 188**	**26 464 410**
TOTAL LIABILITIES	**35 714 814**	**31 866 125**	**–**	**–**	**–**	**–**	**(65 527)**	**(65 527)**	**31 800 598**	**38 328 143**	**42 193 189**
NET ASSETS	**67 387 163**	**70 683 494**	**–**	**–**	**–**	**–**	**(453 935)**	**(453 935)**	**70 229 558**	**73 770 099**	**77 783 135**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	62 760 734	65 894 727	–	–	–	(453 935)	3 500	(450 435)	65 444 292	69 028 403	72 387 606
Funds and Reserves	4 626 429	4 788 766	–	–	–	–	(3 500)	(3 500)	4 785 266	4 741 695	5 395 528
Other	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**67 387 163**	**70 683 494**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 935)**	**70 229 559**	**73 770 099**	**77 783 135**

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 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	12 739 500	12 740 749	–	–	–	–	–	–	12 740 749	13 579 094	14 710 751
Service charges	29 474 632	30 341 550	–	–	–	–	–	–	30 341 550	31 686 781	34 332 046
Other revenue	4 829 090	4 862 634	–	–	–	–	–	–	4 862 634	5 018 320	5 293 151
Transfers and Subsidies - Operational	6 919 169	7 044 702	–	–	–	24 514	–	24 514	7 069 217	7 001 700	7 414 387
Transfers and Subsidies - Capital	3 552 052	3 608 678	–	–	–	(450 435)	–	(450 435)	3 158 243	4 220 530	4 054 525
Interest	1 071 910	1 071 612	–	–	–	–	–	–	1 071 612	758 532	648 772
Dividends	–	–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees	(50 527 701)	(51 255 760)	–	–	–	–	(32 115)	(32 115)	(51 287 875)	(53 203 094)	(56 145 701)
Finance charges	(1 257 237)	(1 108 841)	–	–	–	–	–	–	(1 108 841)	(1 450 844)	(1 966 692)
Transfers and Subsidies	(360 208)	(420 464)	–	–	–	–	34	34	(420 430)	(325 389)	(324 717)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**6 441 207**	**6 884 860**	**–**	**–**	**–**	**(425 921)**	**(32 081)**	**(458 002)**	**6 426 858**	**7 285 631**	**8 016 520**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	59 079	198 080	–	–	–	–	–	–	198 080	61 679	64 392
Decrease (increase) in non-current receivables	14	195	–	–	–	–	–	–	195	13	–
Decrease (increase) in non-current investments	1 859 336	1 859 336	–	–	–	–	–	–	1 859 336	(148 842)	(159 504)
Payments											
Capital assets	(12 020 633)	(11 908 285)	–	–	–	450 435	61 460	511 896	(11 396 389)	(12 721 196)	(13 491 623)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(10 102 203)**	**(9 850 673)**	**–**	**–**	**–**	**450 435**	**61 460**	**511 896**	**(9 338 777)**	**(12 808 346)**	**(13 586 734)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	7 279 730	7 112 039	–	–	–	–	(61 460)	(61 460)	7 050 578	6 000 000	5 000 000
Increase (decrease) in consumer deposits	23 564	22 880	–	–	–	–	–	–	22 880	23 205	23 745
Payments											
Repayment of borrowing	(2 869 228)	(2 820 952)	–	–	–	–	–	–	(2 820 952)	(1 189 343)	(1 556 010)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**4 434 065**	**4 313 966**	**–**	**–**	**–**	**–**	**(61 460)**	**(61 460)**	**4 252 506**	**4 833 862**	**3 467 735**
NET INCREASE/ (DECREASE) IN CASH HELD	**773 070**	**1 348 153**	**–**	**–**	**–**	**24 514**	**(32 081)**	**(7 567)**	**1 340 587**	**(688 853)**	**(2 102 479)**
Cash/cash equivalents at the year begin:	5 803 390	7 287 575	–	–	–	–	–	–	7 287 575	8 628 162	7 939 309
Cash/cash equivalents at the year end:	6 576 459	8 635 728	–	–	–	24 514	(32 081)	(7 567)	8 628 162	7 939 309	5 836 830

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 2024/25 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 R8 628 million in 2024/25, R7 939 million in 2025/26 and R5 837 million by 2026/27.

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

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash and investments available											
Cash/cash equivalents at the year end	6 576 459	8 635 728	–	–	–	24 514	(32 081)	(7 567)	8 628 162	7 939 309	5 836 830
Other current investments > 90 days	7 143 974	7 120 016	–	–	–	(24 514)	24 514	(0)	7 120 016	6 971 174	6 811 670
Non current assets - Investments	2 621 400	2 364 079	–	–	–	–	–	–	2 364 079	2 512 921	2 672 425
Cash and investments available:	**16 341 833**	**18 119 823**	**–**	**–**	**–**	**–**	**(7 567)**	**(7 567)**	**18 112 257**	**17 423 404**	**15 320 925**
Applications of cash and investments											
Unspent conditional transfers	676 155	833 187	–	–	–	–	–	–	833 187	833 187	833 187
Unspent borrowing	–	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	2 604 275	1 589 321	–	–	–	–	(4 066)	(4 066)	1 585 255	599 782	(86 419)
Other provisions	1 172 422	1 172 097	–	–	–	–	–	–	1 172 097	1 363 247	1 359 807
Long term investments committed	–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	4 626 429	4 788 766	–	–	–	–	(3 500)	(3 500)	4 785 266	4 741 695	5 395 528
Total Application of cash and investments:	**9 079 281**	**8 383 371**	**–**	**–**	**–**	**–**	**(7 566)**	**(7 566)**	**8 375 805**	**7 537 912**	**7 502 104**
Surplus(shortfall)	**7 262 553**	**9 736 452**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**9 736 452**	**9 885 492**	**7 818 821**

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 2024/25 MTREF.

5. Considering the requirements of section 18 of the MFMA, it can be concluded that the 2024/25 MTREF is fully funded.

6. As part of the budgeting and planning guidelines that informed the compilation of the 2024/25 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 R9 736 million in 2024/25, R9 885 million in 2025/26 and R7 819 million in 2026/27.

Table 10: MBRR Table B9 - Asset Management

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	**4 910 769**	**4 942 836**	**–**	**–**	**–**	**(406 435)**	**(45 169)**	**(451 604)**	**4 491 232**	**5 837 320**	**6 259 820**
Roads Infrastructure	*2 249 601*	*2 164 750*	–	–	–	*(474 183)*	*(7 680)*	*(481 863)*	*1 682 887*	*2 848 501*	*1 895 635*
Storm water Infrastructure	*193 956*	*194 607*	–	–	–	*382*	–	*382*	*194 990*	*201 340*	*281 983*
Electrical Infrastructure	*287 745*	*273 529*	–	–	–	–	*3 423*	*3 423*	*276 951*	*304 707*	*511 005*
Water Supply Infrastructure	*656 398*	*776 273*	–	–	–	*52 335*	*(47 921)*	*4 414*	*780 687*	*928 152*	*1 472 016*
Sanitation Infrastructure	*280 948*	*265 944*	–	–	–	*830*	*(4 820)*	*(3 991)*	*261 953*	*484 889*	*587 600*
Solid Waste Infrastructure	*26 851*	*79 456*	–	–	–	–	*(2 841)*	*(2 841)*	*76 615*	*26 847*	*138 723*
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	*1 300*	*1 163*	–	–	–	–	*(130)*	*(130)*	*1 033*	*6 100*	*1 300*
Infrastructure	**3 696 800**	**3 755 722**	**–**	**–**	**–**	**(420 635)**	**(59 970)**	**(480 606)**	**3 275 117**	**4 800 536**	**4 888 262**
Community Facilities	*150 176*	*183 702*	–	–	–	–	*6 676*	*6 676*	*190 379*	*297 360*	*245 853*
Sport and Recreation Facilities	–	*300*	–	–	–	–	–	–	*300*	–	–
Community Assets	**150 176**	**184 002**	**–**	**–**	**–**	**–**	**6 676**	**6 676**	**190 679**	**297 360**	**245 853**
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	*281 428*	*234 768*	–	–	–	–	*(2 792)*	*(2 792)*	*231 976*	*163 740*	*142 539*
Other Assets	**281 428**	**234 768**	**–**	**–**	**–**	**–**	**(2 792)**	**(2 792)**	**231 976**	**163 740**	**142 539**
Licences and Rights	*118 007*	*99 257*	–	–	–	–	*(1 160)*	*(1 160)*	*98 097*	*75 668*	*164 547*
Intangible Assets	**118 007**	**99 257**	**–**	**–**	**–**	**–**	**(1 160)**	**(1 160)**	**98 097**	**75 668**	**164 547**
Computer Equipment	**113 399**	**110 229**	**–**	**–**	**–**	**–**	**(4 034)**	**(4 034)**	**106 195**	**96 201**	**36 024**
Furniture and Office Equipment	**42 841**	**47 113**	**–**	**–**	**–**	**–**	**3 253**	**3 253**	**50 366**	**12 462**	**8 262**
Machinery and Equipment	**204 065**	**180 217**	**–**	**–**	**–**	**–**	**2 421**	**2 421**	**182 637**	**105 280**	**64 073**
Transport Assets	**193 954**	**226 167**	**–**	**–**	**–**	**–**	**10 438**	**10 438**	**236 604**	**196 591**	**690 260**
Land	**110 101**	**105 185**	**–**	**–**	**–**	**14 200**	**–**	**14 200**	**119 385**	**89 483**	**20 000**
Mature	**–**	**175**	**–**	**–**	**–**	**–**	**–**	**–**	**175**	**–**	**–**
Living Resources	–	*175*	–	–	–	–	–	–	*175*	–	–
Total Renewal of Existing Assets to be adjusted	**3 466 977**	**3 404 220**	**–**	**–**	**–**	**(54 000)**	**(6 930)**	**(60 930)**	**3 343 290**	**3 412 501**	**2 811 437**
Roads Infrastructure	*182 639*	*249 121*	–	–	–	–	*(4 583)*	*(4 583)*	*244 538*	*221 370*	*109 814*
Storm water Infrastructure	*2 984*	*12 014*	–	–	–	–	*80*	*80*	*12 094*	*2 513*	*48 475*
Electrical Infrastructure	*467 234*	*504 898*	–	–	–	–	*(3 844)*	*(3 844)*	*501 054*	*461 276*	*493 590*
Water Supply Infrastructure	*509 539*	*426 831*	–	–	–	–	*9*	*9*	*426 840*	*607 844*	*653 745*
Sanitation Infrastructure	*1 469 672*	*1 296 117*	–	–	–	*(54 000)*	–	*(54 000)*	*1 242 117*	*1 239 010*	*846 194*
Solid Waste Infrastructure	*1 523*	*1 523*	–	–	–	–	–	–	*1 523*	*855*	*6 994*
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	*5 000*
Information and Communication Infrastructure	*32 062*	*35 481*	–	–	–	–	*374*	*374*	*35 855*	*56 090*	*17 030*
Infrastructure	**2 665 654**	**2 525 985**	**–**	**–**	**–**	**(54 000)**	**(7 964)**	**(61 964)**	**2 464 020**	**2 588 958**	**2 180 843**
Community Facilities	*75 326*	*56 841*	–	–	–	–	*4 610*	*4 610*	*61 451*	*80 724*	*71 756*
Sport and Recreation Facilities	*26 500*	*19 407*	–	–	–	–	*(743)*	*(743)*	*18 664*	*23 500*	*2 000*
Community Assets	**101 826**	**76 248**	**–**	**–**	**–**	**–**	**3 867**	**3 867**	**80 115**	**104 224**	**73 756**
Operational Buildings	*14 926*	*27 702*	–	–	–	–	*511*	*511*	*28 213*	*9 850*	*5 130*
Housing	–	–	–	–	–	–	–	–	–	–	–
Other Assets	**14 926**	**27 702**	**–**	**–**	**–**	**–**	**511**	**511**	**28 213**	**9 850**	**5 130**
Licences and Rights	*8 000*	*7 549*	–	–	–	–	–	–	*7 549*	*24 970*	*12 825*
Intangible Assets	**8 000**	**7 549**	**–**	**–**	**–**	**–**	**–**	**–**	**7 549**	**24 970**	**12 825**
Computer Equipment	**121 227**	**139 114**	**–**	**–**	**–**	**–**	**4 120**	**4 120**	**143 234**	**140 170**	**92 765**
Furniture and Office Equipment	**36 012**	**39 563**	**–**	**–**	**–**	**–**	**(4 651)**	**(4 651)**	**34 911**	**35 994**	**26 686**
Machinery and Equipment	**100 749**	**104 366**	**–**	**–**	**–**	**–**	**(3 539)**	**(3 539)**	**100 827**	**98 636**	**88 211**
Transport Assets	**417 684**	**482 569**	**–**	**–**	**–**	**–**	**726**	**726**	**483 295**	**409 699**	**331 222**
Mature	*900*	*1 125*	–	–	–	–	–	–	*1 125*	–	–
Living Resources	**900**	**1 125**	**–**	**–**	**–**	**–**	**–**	**–**	**1 125**	**–**	**–**

Table continues on next page.

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE											
Total Upgrading of Existing Assets to be adjusted	**3 642 887**	**3 561 229**	**–**	**–**	**–**	**10 000**	**(9 362)**	**638**	**3 561 867**	**3 471 375**	**4 420 365**
Roads Infrastructure	*165 720*	*166 208*	–	–	–	–	*663*	*663*	*166 871*	*127 209*	*149 165*
Storm water Infrastructure	*167 001*	*259 841*	–	–	–	–	–	–	*259 841*	*135 231*	*74 859*
Electrical Infrastructure	*265 528*	*228 162*	–	–	–	–	–	–	*228 162*	*234 643*	*373 384*
Water Supply Infrastructure	*20 047*	*24 100*	–	–	–	–	–	–	*24 100*	*50 500*	*128 300*
Sanitation Infrastructure	*1 814 200*	*1 599 684*	–	–	–	*10 000*	*(10 000)*	–	*1 599 684*	*1 652 004*	*2 186 880*
Solid Waste Infrastructure	*4 173*	*26 027*	–	–	–	–	*2 841*	*2 841*	*28 868*	*3 052*	*57 442*
Coastal Infrastructure	*140 824*	*120 605*	–	–	–	–	*(5 113)*	*(5 113)*	*115 493*	*211 168*	*117 076*
Information and Communication Infrastructure	*16 257*	*6 488*	–	–	–	–	*(1 070)*	*(1 070)*	*5 418*	*12 551*	*12 002*
Infrastructure	**2 593 750**	**2 431 116**	**–**	**–**	**–**	**10 000**	**(12 679)**	**(2 679)**	**2 428 437**	**2 426 356**	**3 099 109**
Community Facilities	*355 278*	*300 553*	–	–	–	–	*179*	*179*	*300 732*	*381 697*	*331 952*
Sport and Recreation Facilities	*116 260*	*151 815*	–	–	–	–	*1 027*	*1 027*	*152 842*	*122 538*	*113 245*
Community Assets	**471 538**	**452 368**	**–**	**–**	**–**	**–**	**1 206**	**1 206**	**453 574**	**504 235**	**445 196**
Heritage Assets	–	844	–	–	–	–	–	–	844	–	–
Operational Buildings	*408 854*	*416 509*	–	–	–	–	*(711)*	*(711)*	*415 798*	*453 824*	*336 706*
Housing	*144 447*	*219 953*	–	–	–	–	*4 083*	*4 083*	*224 036*	*67 350*	*47 186*
Other Assets	**553 301**	**636 463**	**–**	**–**	**–**	**–**	**3 372**	**3 372**	**639 834**	**521 174**	**383 892**
Licences and Rights	*9 598*	*12 170*	–	–	–	–	–	–	*12 170*	*10 521*	*490 668*
Intangible Assets	**9 598**	**12 170**	**–**	**–**	**–**	**–**	**–**	**–**	**12 170**	**10 521**	**490 668**
Computer Equipment	**6 000**	**15 900**	**–**	**–**	**–**	**–**	**(1 423)**	**(1 423)**	**14 477**	**–**	**–**
Furniture and Office Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment	**8 700**	**12 368**	**–**	**–**	**–**	**–**	**162**	**162**	**12 530**	**9 089**	**1 500**
Total Capital Expenditure to be adjusted	12 020 633	11 908 285	–	–	–	(450 435)	(61 460)	(511 896)	11 396 389	12 721 196	13 491 623
Roads Infrastructure	*2 597 961*	*2 580 079*	–	–	–	*(474 183)*	*(11 600)*	*(485 783)*	*2 094 297*	*3 197 080*	*2 154 614*
Storm water Infrastructure	*363 940*	*466 463*	–	–	–	*382*	*80*	*462*	*466 925*	*339 085*	*405 317*
Electrical Infrastructure	*1 020 507*	*1 006 589*	–	–	–	–	*(421)*	*(421)*	*1 006 167*	*1 000 626*	*1 377 979*
Water Supply Infrastructure	*1 185 984*	*1 227 203*	–	–	–	*52 335*	*(47 912)*	*4 423*	*1 231 626*	*1 586 496*	*2 254 061*
Sanitation Infrastructure	*3 564 820*	*3 161 745*	–	–	–	*(43 170)*	*(14 820)*	*(57 991)*	*3 103 755*	*3 375 902*	*3 620 674*
Solid Waste Infrastructure	*32 547*	*107 006*	–	–	–	–	–	–	*107 006*	*30 754*	*203 160*
Coastal Infrastructure	*140 824*	*120 605*	–	–	–	–	*(5 113)*	*(5 113)*	*115 493*	*211 168*	*122 076*
Information and Communication Infrastructure	*49 620*	*43 132*	–	–	–	–	*(826)*	*(826)*	*42 305*	*74 741*	*30 332*
Infrastructure	**8 956 203**	**8 712 823**	**–**	**–**	**–**	**(464 635)**	**(80 614)**	**(545 249)**	**8 167 574**	**9 815 851**	**10 168 213**
Community Facilities	*580 779*	*541 097*	–	–	–	–	*11 465*	*11 465*	*552 562*	*759 781*	*649 561*
Sport and Recreation Facilities	*142 760*	*171 522*	–	–	–	–	*284*	*284*	*171 806*	*146 038*	*115 245*
Community Assets	**723 539**	**712 619**	**–**	**–**	**–**	**–**	**11 750**	**11 750**	**724 368**	**905 818**	**764 805**
Heritage Assets	**–**	**844**	**–**	**–**	**–**	**–**	**–**	**–**	**844**	**–**	**–**
Operational Buildings	*705 207*	*678 980*	–	–	–	–	*(2 993)*	*(2 993)*	*675 987*	*627 414*	*484 375*
Housing	*144 447*	*219 953*	–	–	–	–	*4 083*	*4 083*	*224 036*	*67 350*	*47 186*
Other Assets	**849 654**	**898 933**	**–**	**–**	**–**	**–**	**1 090**	**1 090**	**900 023**	**694 764**	**531 561**
Licences and Rights	*135 605*	*118 976*	–	–	–	–	*(1 160)*	*(1 160)*	*117 816*	*111 159*	*668 041*
Intangible Assets	**135 605**	**118 976**	**–**	**–**	**–**	**–**	**(1 160)**	**(1 160)**	**117 816**	**111 159**	**668 041**
Computer Equipment	**240 626**	**265 243**	**–**	**–**	**–**	**–**	**(1 336)**	**(1 336)**	**263 907**	**236 371**	**128 789**
Furniture and Office Equipment	**78 853**	**86 676**	**–**	**–**	**–**	**–**	**(1 398)**	**(1 398)**	**85 278**	**48 455**	**34 948**
Machinery and Equipment	**313 514**	**296 951**	**–**	**–**	**–**	**–**	**(956)**	**(956)**	**295 995**	**213 005**	**153 784**
Transport Assets	**611 638**	**708 736**	**–**	**–**	**–**	**–**	**11 164**	**11 164**	**719 900**	**606 290**	**1 021 482**
Land	**110 101**	**105 185**	**–**	**–**	**–**	**14 200**	**–**	**14 200**	**119 385**	**89 483**	**20 000**
Mature	*900*	*1 300*	–	–	–	–	–	–	*1 300*	–	–
Living Resources	**900**	**1 300**	**–**	**–**	**–**	**–**	**–**	**–**	**1 300**	**–**	**–**
TOTAL CAPITAL EXPENDITURE to be adjusted	**12 020 633**	**11 908 285**	**–**	**–**	**–**	**(450 435)**	**(61 460)**	**(511 896)**	**11 396 389**	**12 721 196**	**13 491 623**

Table continues on next page.

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSET REGISTER SUMMARY - PPE (WDV)	76 302 553	74 251 769	–	–	–	(450 435)	(61 460)	(511 896)	73 739 873	82 455 607	91 653 673
Roads Infrastructure	14 475 894	13 299 041	–	–	–	(474 183)	(11 600)	(485 783)	12 813 258	15 495 866	17 065 602
Storm water Infrastructure	1 888 758	1 711 830	–	–	–	382	80	462	1 712 292	1 973 434	2 295 581
Electrical Infrastructure	10 054 689	10 118 261	–	–	–	–	(421)	(421)	10 117 840	10 469 016	11 120 000
Water Supply Infrastructure	8 084 719	7 618 869	–	–	–	52 335	(47 912)	4 423	7 623 291	8 950 257	10 931 926
Sanitation Infrastructure	11 489 171	9 833 811	–	–	–	(43 170)	(14 820)	(57 991)	9 775 820	12 814 257	16 068 819
Solid Waste Infrastructure	1 142 779	869 282	–	–	–	–	–	–	869 282	823 691	950 591
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	370 730	299 394	–	–	–	–	(5 113)	(5 113)	294 282	496 179	606 385
Information and Communication Infrastructure	7 143 001	9 328 017	–	–	–	–	(826)	(826)	9 327 191	9 279 299	9 189 139
Infrastructure	54 649 740	53 078 505	–	–	–	(464 635)	(80 614)	(545 249)	52 533 256	60 301 999	68 228 042
Community Assets	6 727 802	6 363 522	–	–	–	–	11 750	11 750	6 375 272	6 934 486	7 315 723
Heritage Assets	10 268	10 340	–	–	–	–	–	–	10 340	10 340	10 340
Investment properties	549 481	549 483	–	–	–	–	–	–	549 483	547 770	546 056
Other Assets	5 763 527	5 796 066	–	–	–	–	1 090	1 090	5 797 157	6 102 851	6 243 779
Intangible Assets	769 609	786 878	–	–	–	–	(1 160)	(1 160)	785 718	748 642	1 210 439
Computer Equipment	609 095	569 616	–	–	–	–	(1 336)	(1 336)	568 279	593 184	511 824
Furniture and Office Equipment	504 434	531 326	–	–	–	–	(1 398)	(1 398)	529 928	501 221	462 542
Machinery and Equipment	770 923	635 235	–	–	–	–	(956)	(956)	634 278	645 782	602 874
Transport Assets	4 401 072	4 399 784	–	–	–	–	11 164	11 164	4 410 948	4 457 833	4 913 754
Land	1 545 495	1 529 203	–	–	–	14 200	–	14 200	1 543 403	1 609 689	1 606 491
Living Resources	1 106	1 810	–	–	–	–	–	–	1 810	1 810	1 810
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**76 302 553**	**74 251 769**	**–**	**–**	**–**	**(450 435)**	**(61 460)**	**(511 896)**	**73 739 873**	**82 455 607**	**91 653 673**
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment	**3 807 669**	**3 804 737**	**–**	**–**	**–**	**–**	**–**	**–**	**3 804 737**	**4 005 463**	**4 293 556**
Repairs and Maintenance by asset class	**5 665 543**	**6 135 543**	**–**	**–**	**–**	**–**	**6 269**	**6 269**	**6 141 812**	**5 925 826**	**6 193 485**
Roads Infrastructure	*883 733*	*900 865*	–	–	–	–	*514*	*514*	*901 379*	*929 909*	*978 511*
Storm water Infrastructure	*190 921*	*202 946*	–	–	–	–	*0*	*0*	*202 946*	*203 018*	*213 764*
Electrical Infrastructure	*762 763*	*876 116*	–	–	–	–	*(665)*	*(665)*	*875 451*	*796 325*	*831 362*
Water Supply Infrastructure	*703 999*	*645 340*	–	–	–	–	*(1 670)*	*(1 670)*	*643 670*	*753 218*	*843 307*
Sanitation Infrastructure	*710 489*	*773 092*	–	–	–	–	*28*	*28*	*773 120*	*746 002*	*783 309*
Solid Waste Infrastructure	*21 918*	*14 135*	–	–	–	–	*0*	*0*	*14 135*	*22 883*	*23 889*
Coastal Infrastructure	*4 549*	*4 711*	–	–	–	–	*4 695*	*4 695*	*9 407*	*4 750*	*4 959*
Infrastructure	**3 278 373**	**3 417 205**	**–**	**–**	**–**	**–**	**2 901**	**2 901**	**3 420 107**	**3 456 105**	**3 679 100**
Community Facilities	*462 311*	*593 784*	–	–	–	–	*1 973*	*1 973*	*595 758*	*484 214*	*507 049*
Sport and Recreation Facilities	*105 804*	*102 938*	–	–	–	–	*(2 722)*	*(2 722)*	*100 215*	*111 515*	*117 534*
Community Assets	**568 116**	**696 722**	**–**	**–**	**–**	**–**	**(749)**	**(749)**	**695 973**	**595 728**	**624 583**
Heritage Assets	**367**	**369**	**–**	**–**	**–**	**–**	**–**	**–**	**369**	**382**	**397**
Revenue Generating	*197*	*163*	–	–	–	–	–	–	*163*	*197*	*198*
Non-revenue Generating	*11*	*11*	–	–	–	–	–	–	*11*	*7*	*7*
Investment properties	**208**	**174**	**–**	**–**	**–**	**–**	**–**	**–**	**174**	**204**	**204**
Operational Buildings	*300 763*	*401 398*	–	–	–	–	*(740)*	*(740)*	*400 658*	*313 317*	*327 599*
Housing	*68 779*	*67 289*	–	–	–	–	*350*	*350*	*67 639*	*72 281*	*75 964*
Other Assets	**369 542**	**468 688**	**–**	**–**	**–**	**–**	**(390)**	**(390)**	**468 298**	**385 598**	**403 563**
Computer Equipment	**364 045**	**434 624**	**–**	**–**	**–**	**–**	**10 068**	**10 068**	**444 691**	**360 148**	**383 659**
Furniture and Office Equipment	**243 100**	**275 347**	**–**	**–**	**–**	**–**	**15 335**	**15 335**	**290 682**	**247 851**	**254 871**
Machinery and Equipment	**358 876**	**374 455**	**–**	**–**	**–**	**–**	**(20 957)**	**(20 957)**	**353 498**	**374 837**	**392 516**
Transport Assets	**482 917**	**467 959**	**–**	**–**	**–**	**–**	**61**	**61**	**468 021**	**504 973**	**454 592**
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	**9 473 212**	**9 940 280**	**–**	**–**	**–**	**–**	**6 269**	**6 269**	**9 946 549**	**9 931 289**	**10 487 041**
Renewal and upgrading of Existing Assets as % of total capex	***59.1%***								***60.6%***	***54.1%***	***53.6%***
Renewal and upgrading of Existing Assets as % of deprecn"	***186.7%***								***181.5%***	***171.9%***	***168.4%***
R&M as a % of PPE & Investment Property	***7.5%***								***8.4%***	***7.3%***	***6.9%***
Renewal and upgrading and R&M as a % of PPE and Investment Property	***16.9%***								***17.9%***	***15.7%***	***14.8%***

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 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets											
Water:											
Piped water inside dwelling	1 331 715	1 331 715	-	-	-	-	-	-	1 331 715	1 354 285	1 376 570
Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	184 634	184 634	-	-	-	-	-	-	184 634	187 763	190 853
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total	1 516 350	1 516 350	-	-	-	-	-	-	1 516 350	1 542 048	1 567 423
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-	-	-
BelowMinimum Servic Level sub-total	-	-	-	-	-	-	-	-	-	-	-
Total number of households	**1 516 350**	**1 516 350**	**-**	**-**	**-**	**-**	**-**	**-**	**1 516 350**	**1 542 048**	**1 567 423**
Sanitation/sewerage:											
Flush toilet (connected to sewerage)	1 410 820	1 410 820	-	-	-	-	-	-	1 410 820	1 433 126	1 458 501
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-	-
Chemical toilet	63 860	63 860	-	-	-	-	-	-	63 860	63 860	63 860
Pit toilet (ventilated)	55	55	-	-	-	-	-	-	55	55	55
Other toilet provisions (> min.service level)	41 615	41 615	-	-	-	-	-	-	41 615	45 007	45 007
Minimum Service Level and Above sub-total	1 516 350	1 516 350	-	-	-	-	-	-	1 516 350	1 542 048	1 567 423
Bucket toilet	-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-	-	-
BelowMinimum Servic Level sub-total	-	-	-	-	-	-	-	-	-	-	-
Total number of households	**1 516 350**	**1 516 350**	**-**	**-**	**-**	**-**	**-**	**-**	**1 516 350**	**1 542 048**	**1 567 423**
Energy:											
Electricity (at least min. service level)	633 781	633 781	-	-	-	-	-	-	633 781	635 281	636 781
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total	633 781	633 781	-	-	-	-	-	-	633 781	635 281	636 781
Electricity (< min.service level)	21 406	21 406	-	-	-	-	-	-	21 406	19 906	18 406
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-	-	-
BelowMinimum Servic Level sub-total	21 406	21 406	-	-	-	-	-	-	21 406	19 906	18 406
Total number of households	**655 187**	**655 187**	**-**	**-**	**-**	**-**	**-**	**-**	**655 187**	**655 187**	**655 187**
Refuse:											
Removed at least once a week (min.service)	1 124 714	1 170 563	-	-	-	-	-	-	1 170 563	1 147 209	1 170 153
Minimum Service Level and Above sub-total	1 124 714	1 170 563	-	-	-	-	-	-	1 170 563	1 147 209	1 170 153
Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-	-	-
BelowMinimum Servic Level sub-total	-	-	-	-	-	-	-	-	-	-	-
Total number of households	**1 124 714**	**1 170 563**	**-**	**-**	**-**	**-**	**-**	**-**	**1 170 563**	**1 147 209**	**1 170 153**
Households receiving Free Basic Service											
Water (6 kilolitres per household per month)	224 453	224 453	-	-	-	-	-	-	224 453	224 453	224 453
Sanitation (free minimum level service)	224 453	224 453	-	-	-	-	-	-	224 453	224 453	224 453
Electricity/other energy (50kwh per household per month)	170 829	170 829	-	-	-	-	-	-	170 829	170 829	170 829
Refuse (removed at least once a week)	289 086	289 086	-	-	-	-	-	-	291 977	300 736	306 751
Informal Settlements	841 096	841 096	-	-	-	-	-	-	841 096	848 390	860 666
Cost of Free Basic Services provided (R'000)											
Water (6 kilolitres per indigent household per month)	327 706	327 706	–	–	–	–	–	–	327 706	355 135	381 593
Sanitation (free sanitation service to indigent households)	295 219	295 219	–	–	–	–	–	–	295 219	319 928	343 763
Electricity/other energy (50kwh per indigent household per month)	173 342	173 342	–	–	–	–	–	–	173 342	190 798	200 209
Refuse (removed once a week for indigent households)	458 151	458 151	–	–	–	–	–	–	458 151	479 826	489 422
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	**1 371 352**	**1 371 352**	**–**	**–**	**–**	**–**	**–**	**–**	**1 371 352**	**1 523 971**	**1 609 964**
Total cost of FBS provided	**2 625 769**	**2 625 769**	**–**	**–**	**–**	**–**	**–**	**–**	**2 625 769**	**2 869 658**	**3 024 951**

Table continues on next page.

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Highest level of free service provided											
Property rates (R'000 value threshold)	435	435	–	–	–	–	–	–	435	435	435
Water (kilolitres per household per month)	15	15	–	–	–	–	–	–	15	15	15
Sanitation (kilolitres per household per month)	10.5	10.5	–	–	–	–	–	–	10.5	10.5	10.5
Sanitation (Rand per household per month)	–	–	–	–	–	–	–	–	–	–	–
Electricity (kw per household per month)	60	60	–	–	–	–	–	–	60	60	60
Refuse (average litres per week)	240	240	–	–	–	–	–	–	240	240	240
Revenue cost of free services provided (R'000)											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of	2 179 198	2 179 198	–	–	–	–	–	–	2 179 198	2 384 198	2 621 022
Water (in excess of 6 kilolitres per indigent household per month)	235 096	235 096	–	–	–	–	–	–	235 096	254 774	273 755
Sanitation (in excess of free sanitation service to indigent households)	211 790	211 790	–	–	–	–	–	–	211 790	229 517	246 616
Electricity/other energy (in excess of 50 kwh per indigent household per month)	–	–	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	25 370	25 370	–	–	–	–	–	–	25 370	25 839	26 317
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	**2 651 454**	**2 651 454**	**–**	**–**	**–**	**–**	**–**	**–**	**2 651 454**	**2 894 328**	**3 167 710**

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

- **Water**
  15 kℓ of water per month per indigent property, free of charge.

- **Sanitation**
  10.5 kℓ of sanitation per month per indigent property, 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 between 0% and 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.

Explanatory notes to Table B10 – Basic Service Delivery Measurement

1. Table B10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The City is persistently striving to eradicate backlogs. The City's backlog status is as follows:
   a. 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).
   b. Sanitation: 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.
   c. Energy: The electrification strategy is to reduce the backlog by 1 500 over the 2024/25 MTREF.
   d. Refuse: This service has no backlogs.

5. *Adjustments to budget assumptions*

The budget assumptions underpinning the 2024/25 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.

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

Refer to **Allocations and grant adjustments** on page 1.

7. *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 8.

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 27 to page 38.

Table 12: MBRR Table B1 - Consolidated Adjustments Budget Summary

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	12 706 624	12 706 582	–	–	–	–	–	–	12 706 582	13 552 629	14 694 563
Service charges	30 343 337	31 226 289	–	–	–	–	–	–	31 226 289	32 942 644	35 697 648
Investment revenue	1 084 122	1 089 143	–	–	–	–	–	–	1 089 143	772 947	664 553
Transfers recognised - operational	6 919 169	7 044 702	–	–	–	24 514	–	24 514	7 069 217	7 001 700	7 414 387
Other own revenue	13 227 633	13 536 593	–	–	–	–	–	–	13 536 593	13 893 772	14 684 315
Total Revenue (excluding capital transfers and contributions)	**64 280 886**	**65 603 310**	**–**	**–**	**–**	**24 514**	**–**	**24 514**	**65 627 824**	**68 163 692**	**73 155 466**
Employee costs	19 414 337	19 343 115	–	–	–	4 104	(25 163)	(21 059)	19 322 056	20 597 370	21 819 889
Remuneration of councillors	200 324	188 313	–	–	–	–	–	–	188 313	213 525	227 596
Depreciation & asset impairment	6 705 663	6 653 959	–	–	–	–	–	–	6 653 959	7 328 716	7 775 341
Finance charges	1 214 301	1 093 808	–	–	–	–	(4 342)	(4 342)	1 089 467	1 680 663	2 180 462
Inventory consumed and bulk purchases	22 609 014	23 223 745	–	–	–	(1 866)	(14 233)	(16 098)	23 207 647	23 977 869	25 701 630
Transfers and subsidies	317 832	378 933	–	–	–	12 285	(12 318)	(34)	378 900	283 013	282 341
Other expenditure	14 206 709	14 866 911	–	–	–	13 492	56 056	69 547	14 936 458	14 741 686	15 181 392
Total Expenditure	**64 668 180**	**65 748 786**	**–**	**–**	**–**	**28 014**	**0**	**28 014**	**65 776 800**	**68 822 841**	**73 168 650**
Surplus/(Deficit)	**(387 294)**	**(145 476)**	**–**	**–**	**–**	**(3 500)**	**(0)**	**(3 500)**	**(148 976)**	**(659 149)**	**(13 184)**
Transfers and subsidies - capital (monetary allocations)	3 552 052	3 608 678	–	–	–	(450 435)	–	(450 435)	3 158 243	4 220 530	4 054 525
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	**3 164 758**	**3 463 202**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 935)**	**3 009 267**	**3 561 381**	**4 041 340**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**3 164 758**	**3 463 202**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 935)**	**3 009 267**	**3 561 381**	**4 041 340**
Capital expenditure & funds sources											
Capital expenditure	12 073 295	11 965 959	–	–	–	(450 435)	(61 460)	(511 896)	11 454 063	12 782 996	13 546 643
Transfers recognised - capital	3 552 052	3 608 678	–	–	–	(450 435)	–	(450 435)	3 158 243	4 184 969	4 067 515
Borrowing	7 279 730	7 112 039	–	–	–	–	(61 460)	(61 460)	7 050 578	6 000 000	5 000 000
Internally generated funds	1 241 513	1 245 242	–	–	–	–	–	–	1 245 242	2 598 027	4 479 128
Total sources of capital funds	**12 073 295**	**11 965 959**	**–**	**–**	**–**	**(450 435)**	**(61 460)**	**(511 896)**	**11 454 063**	**12 782 996**	**13 546 643**
Financial position											
Total current assets	24 372 994	26 196 280	–	–	–	–	(7 567)	(7 567)	26 188 713	26 821 160	25 680 576
Total non current assets	79 301 353	77 194 036	–	–	–	–	(511 896)	(511 896)	76 682 140	86 145 199	95 185 894
Total current liabilities	16 139 374	14 723 152	–	–	–	–	(4 066)	(4 066)	14 719 086	15 197 261	15 864 858
Total non current liabilities	19 702 419	17 270 212	–	–	–	–	(61 461)	(61 461)	17 208 751	23 268 271	26 464 410
Community wealth/Equity	**67 832 553**	**71 396 952**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 935)**	**70 943 017**	**74 500 828**	**78 537 203**

Table continues on next page.

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash flows											
Net cash from (used) operating	6 507 537	7 037 691	–	–	–	(425 921)	(32 081)	(458 002)	6 579 689	7 366 177	8 092 330
Net cash from (used) investing	(10 154 865)	(9 908 347)	–	–	–	450 435	61 460	511 896	(9 396 451)	(12 870 146)	(13 641 754)
Net cash from (used) financing	4 434 065	4 302 009	–	–	–	–	(61 460)	(61 460)	4 240 549	4 835 698	3 469 833
Cash/cash equivalents at the year end	**6 727 378**	**8 856 179**	**–**	**–**	**–**	**24 514**	**(32 081)**	**(7 567)**	**8 848 612**	**8 180 341**	**6 100 750**
Cash backing/surplus reconciliation											
Cash and investments available	16 164 816	18 012 339	–	–	–	–	(7 567)	(7 567)	18 004 772	17 336 501	15 256 910
Application of cash and investments	10 279 467	9 566 760	–	–	–	–	(7 566)	(7 566)	9 559 193	8 731 660	8 692 882
Balance - surplus (shortfall)	**5 885 349**	**8 445 579**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**8 445 579**	**8 604 842**	**6 564 028**
Asset Management											
Asset register summary (WDV)	76 751 792	74 824 615	–	–	–	(450 435)	(61 460)	(511 896)	74 312 719	87 019 327	95 910 689
Depreciation	3 849 498	3 846 566	–	–	–	–	(15 629)	(15 629)	3 830 937	4 046 874	4 335 381
Renewal and Upgrading of Existing Assets	7 133 489	6 989 074	–	–	–	(44 000)	(16 292)	(60 292)	6 928 783	6 912 786	7 259 203
Repairs and Maintenance	5 707 794	6 176 473	–	–	–	–	6 269	6 269	6 182 742	5 970 471	6 240 661
Free services											
Cost of Free Basic Services provided	2 625 769	2 625 769	–	–	–	–	–	–	2 625 769	2 869 658	3 024 951
Revenue cost of free services provided	2 651 454	2 651 454	–	–	–	–	–	–	2 651 454	2 894 328	3 167 710
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	21 406	21 406	-	-	-	-	-	-	21 406	19 906	18 406
Refuse:	–	–	–	–	–	–	–	–	–	–	–

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

Standard Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional											
Governance and administration	**19 732 604**	**19 946 780**	**–**	**–**	**–**	**8 500**	**2 734**	**11 234**	**19 958 014**	**20 514 042**	**21 935 008**
Executive and council	376	376	–	–	–	–	0	0	376	392	410
Finance and administration	19 732 225	19 946 401	–	–	–	**8 500**	2 734	11 234	19 957 635	20 513 645	21 934 594
Internal audit	4	4	–	–	–	–	–	–	4	4	4
Community and public safety	**4 806 729**	**4 896 734**	**–**	**–**	**–**	**14 200**	**(127)**	**14 073**	**4 910 807**	**4 865 776**	**5 153 105**
Community and social services	127 046	117 678	–	–	–	–	–	–	117 678	137 730	132 138
Sport and recreation	104 567	120 915	–	–	–	–	(127)	(127)	120 788	106 636	112 270
Public safety	2 386 413	2 410 773	–	–	–	–	(0)	(0)	2 410 773	2 378 469	2 389 609
Housing	1 724 218	1 829 212	–	–	–	**14 200**	–	14 200	1 843 412	1 746 734	2 002 308
Health	464 486	418 156	–	–	–	–	–	–	418 156	496 206	516 781
Economic and environmental services	**3 793 956**	**3 892 189**	**–**	**–**	**–**	**(473 652)**	**(2 607)**	**(476 259)**	**3 415 930**	**4 289 314**	**4 056 063**
Planning and development	667 869	665 749	–	–	–	–	–	–	665 749	634 093	675 705
Road transport	3 079 634	3 174 508	–	–	–	(473 652)	(2 607)	(476 259)	2 698 249	3 627 564	3 342 828
Environmental protection	46 453	51 932	–	–	–	–	–	–	51 932	27 656	37 530
Trading services	**39 135 941**	**40 046 504**	**–**	**–**	**–**	**25 031**	**–**	**25 031**	**40 071 535**	**42 324 743**	**45 649 641**
Energy sources	21 926 297	22 635 982	–	–	–	–	–	–	22 635 982	23 741 708	25 672 781
Water management	11 142 676	11 312 502	–	–	–	52 106	4 220	56 326	11 368 828	12 043 605	13 025 645
Waste water management	3 886 179	3 899 663	–	–	–	(27 075)	(4 220)	(31 295)	3 868 368	4 229 824	4 465 835
Waste management	2 180 788	2 198 357	–	–	–	–	–	–	2 198 357	2 309 606	2 485 381
Other	**363 707**	**429 780**	**–**	**–**	**–**	**–**	**–**	**–**	**429 780**	**390 348**	**416 174**
Total Revenue - Functional	**67 832 938**	**69 211 988**	**–**	**–**	**–**	**(425 921)**	**0**	**(425 921)**	**68 786 067**	**72 384 223**	**77 209 991**
Expenditure - Functional											
Governance and administration	**3 439 081**	**3 605 215**	**–**	**–**	**–**	**17 000**	**(45 618)**	**(28 618)**	**3 576 597**	**3 708 907**	**4 042 896**
Executive and council	135 747	139 549	–	–	–	–	(367)	(367)	139 181	124 555	118 927
Finance and administration	3 299 818	3 461 014	–	–	–	17 000	(45 252)	(28 252)	3 432 762	3 581 440	3 921 690
Internal audit	3 516	4 652	–	–	–	–	2	2	4 654	2 911	2 279
Community and public safety	**14 768 478**	**15 009 681**	**–**	**–**	**–**	**(1 530)**	**40 339**	**38 809**	**15 048 490**	**15 387 987**	**16 068 329**
Community and social services	1 834 301	1 821 646	–	–	–	–	4 721	4 721	1 826 366	1 918 442	2 049 141
Sport and recreation	2 276 101	2 247 682	–	–	–	–	5 839	5 839	2 253 521	2 357 303	2 486 170
Public safety	6 342 275	6 557 234	–	–	–	–	29 647	29 647	6 586 881	6 554 349	6 772 114
Housing	2 491 391	2 612 592	–	–	–	(1 530)	(3 528)	(5 058)	2 607 535	2 607 662	2 709 685
Health	1 824 410	1 770 527	–	–	–	–	3 661	3 661	1 774 188	1 950 231	2 051 217
Economic and environmental services	**7 597 918**	**7 483 957**	**–**	**–**	**–**	**(3 781)**	**4 408**	**627**	**7 484 584**	**7 875 926**	**8 402 663**
Planning and development	2 142 996	2 111 734	–	–	–	–	(1 892)	(1 892)	2 109 842	2 262 777	2 418 387
Road transport	4 994 071	4 912 905	–	–	–	(3 781)	1 605	(2 176)	4 910 729	5 151 339	5 488 512
Environmental protection	460 851	459 318	–	–	–	–	4 695	4 695	464 014	461 809	495 764
Trading services	**38 337 413**	**39 105 720**	**–**	**–**	**–**	**16 325**	**828**	**17 153**	**39 122 873**	**41 307 258**	**44 084 399**
Energy sources	21 372 789	21 844 954	–	–	–	–	1 434	1 434	21 846 388	23 149 974	24 694 300
Water management	9 629 760	9 785 741	–	–	–	–	(8 858)	(8 858)	9 776 883	10 414 821	11 200 261
Waste water management	5 356 732	5 397 829	–	–	–	16 325	8 255	24 580	5 422 409	5 698 398	6 013 185
Waste management	1 978 132	2 077 195	–	–	–	–	(3)	(3)	2 077 192	2 044 064	2 176 653
Other	**530 635**	**572 718**	**–**	**–**	**–**	**–**	**43**	**43**	**572 761**	**552 483**	**582 879**
Total Expenditure - Functional	**64 673 526**	**65 777 291**	**–**	**–**	**–**	**28 014**	**0**	**28 015**	**65 805 305**	**68 832 561**	**73 181 166**
Surplus/ (Deficit) for the year	**3 159 412**	**3 434 697**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 936)**	**2 980 761**	**3 551 662**	**4 028 824**

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

Vote Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote											
Vote 1 - Community Services & Health	1 008 920	974 199	–	–	–	–	–	–	974 199	1 011 997	1 054 521
Vote 2 - Corporate Services	78 364	79 111	–	–	–	2 000	–	2 000	81 111	75 937	79 019
Vote 3 - Economic Growth	282 332	451 699	–	–	–	–	–	–	451 699	287 403	301 165
Vote 4 - Energy	21 716 471	22 426 156	–	–	–	–	–	–	22 426 156	23 515 317	25 428 269
Vote 5 - Finance	18 997 459	19 021 983	–	–	–	(3 500)	–	(3 500)	19 018 483	19 793 567	21 173 599
Vote 6 - Future Planning & Resilience	69 439	71 180	–	–	–	10 000	–	10 000	81 180	76 315	78 542
Vote 7 - Human Settlements	1 723 981	1 829 152	–	–	–	14 200	–	14 200	1 843 352	1 746 487	2 002 049
Vote 8 - Office of the City Manager	916	916	–	–	–	–	–	–	916	956	998
Vote 9 - Safety & Security	2 446 022	2 460 755	–	–	–	–	–	–	2 460 755	2 440 692	2 454 562
Vote 10 - Spatial Planning & Environment	679 653	684 102	–	–	–	–	–	–	684 102	652 405	703 487
Vote 11 - Urban Mobility	3 091 210	3 211 247	–	–	–	(473 652)	0	(473 652)	2 737 595	3 630 923	3 341 210
Vote 12 - Urban Waste Management	2 202 793	2 216 158	–	–	–	–	–	–	2 216 158	2 314 104	2 490 031
Vote 13 - Water & Sanitation	15 059 614	15 243 399	–	–	–	25 031	–	25 031	15 268 430	16 329 141	17 563 260
Vote 14 - Cape Town International Convention Centre	362 284	428 453	–	–	–	–	–	–	428 453	388 863	414 623
Vote 15 - Cape Town Stadium	113 479	113 479	–	–	–	–	–	–	113 479	120 118	124 655
Total Revenue by Vote	**67 832 938**	**69 211 988**	**–**	**–**	**–**	**(425 921)**	**0**	**(425 921)**	**68 786 067**	**72 384 223**	**77 209 991**
Expenditure by Vote											
Vote 1 - Community Services & Health	4 781 045	4 661 164	–	–	–	–	(0)	(0)	4 661 164	4 958 742	5 229 958
Vote 2 - Corporate Services	4 115 188	4 031 604	–	–	–	2 000	(0)	2 000	4 033 604	4 469 787	4 688 578
Vote 3 - Economic Growth	719 081	751 930	–	–	–	–	–	–	751 930	696 957	741 338
Vote 4 - Energy	18 952 748	19 480 559	–	–	–	–	–	–	19 480 559	20 498 089	21 815 218
Vote 5 - Finance	3 800 524	3 886 101	–	–	–	–	0	0	3 886 101	4 359 382	5 029 731
Vote 6 - Future Planning & Resilience	573 300	595 568	–	–	–	10 000	–	10 000	605 568	586 848	617 742
Vote 7 - Human Settlements	1 667 896	1 748 744	–	–	–	(1 530)	(0)	(1 530)	1 747 214	1 723 718	1 758 839
Vote 8 - Office of the City Manager	487 886	538 852	–	–	–	–	–	–	538 852	487 088	516 837
Vote 9 - Safety & Security	6 214 301	6 169 483	–	–	–	–	–	–	6 169 483	6 411 117	6 637 566
Vote 10 - Spatial Planning & Environment	1 681 414	1 670 903	–	–	–	–	(0)	(0)	1 670 903	1 784 479	1 900 309
Vote 11 - Urban Mobility	4 284 748	4 560 627	–	–	–	1 219	–	1 219	4 561 846	4 385 590	4 662 663
Vote 12 - Urban Waste Management	3 764 616	3 779 236	–	–	–	–	–	–	3 779 236	3 892 617	4 093 493
Vote 13 - Water & Sanitation	13 160 998	13 392 824	–	–	–	16 325	0	16 325	13 409 149	14 080 285	14 965 405
Vote 14 - Cape Town International Convention Centre	356 297	396 217	–	–	–	–	–	–	396 217	377 869	400 468
Vote 15 - Cape Town Stadium	113 479	113 479	–	–	–	–	–	–	113 479	119 991	123 022
Total Expenditure by Vote	**64 673 521**	**65 777 291**	**–**	**–**	**–**	**28 014**	**(0)**	**28 014**	**65 805 305**	**68 832 562**	**73 181 166**
Surplus/ (Deficit) for the year	**3 159 417**	**3 434 697**	**–**	**–**	**–**	**(453 935)**	**0**	**(453 935)**	**2 980 761**	**3 551 661**	**4 028 824**

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

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source											
Exchange Revenue											
Service charges - Electricity	21 283 722	21 994 676	–	–	–	–	–	–	21 994 676	23 062 614	24 947 926
Service charges - Water	4 995 557	5 094 228	–	–	–	–	–	–	5 094 228	5 455 398	5 963 958
Service charges - Waste Water Management	2 547 558	2 587 547	–	–	–	–	–	–	2 587 547	2 786 890	3 023 165
Service charges - Waste Management	1 516 500	1 549 837	–	–	–	–	–	–	1 549 837	1 637 743	1 762 599
Sale of Goods and Rendering of Services	675 155	661 418	–	–	–	–	–	–	661 418	699 865	802 328
Agency services	295 891	295 891	–	–	–	–	–	–	295 891	306 987	318 499
Interest	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	317 698	324 270	–	–	–	–	–	–	324 270	331 677	346 270
Interest earned from Current and Non Current Assets	1 084 122	1 089 143	–	–	–	–	–	–	1 089 143	772 947	664 553
Dividends	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets	673 045	708 994	–	–	–	–	–	–	708 994	705 966	736 462
Licence and permits	196	196	–	–	–	–	–	–	196	205	214
Operational Revenue	594 600	646 784	–	–	–	–	–	–	646 784	625 103	656 677
Non-Exchange Revenue											
Property rates	12 706 624	12 706 582	–	–	–	–	–	–	12 706 582	13 552 629	14 694 563
Surcharges and Taxes	429 894	431 181	–	–	–	–	–	–	431 181	459 987	499 086
Fines, penalties and forfeits	1 888 192	1 916 612	–	–	–	–	–	–	1 916 612	1 890 907	1 894 261
Licences or permits	56 610	48 135	–	–	–	–	–	–	48 135	59 101	61 701
Transfer and subsidies - Operational	6 919 169	7 044 702	–	–	–	24 514	–	24 514	7 069 217	7 001 700	7 414 387
Interest	94 426	94 426	–	–	–	–	–	–	94 426	98 580	102 918
Fuel Levy	2 749 549	2 749 549	–	–	–	–	–	–	2 749 549	2 861 315	2 980 467
Operational Revenue	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets	59 079	198 080	–	–	–	–	–	–	198 080	61 679	64 392
Other Gains	5 393 297	5 461 056	–	–	–	–	–	–	5 461 056	5 792 401	6 221 039
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**64 280 886**	**65 603 310**	**–**	**–**	**–**	**24 514**	**–**	**24 514**	**65 627 824**	**68 163 692**	**73 155 466**
Expenditure By Type											
Employee related costs	19 414 337	19 343 115	–	–	–	4 104	(25 163)	(21 059)	19 322 056	20 597 370	21 819 889
Remuneration of councillors	200 324	188 313	–	–	–	–	–	–	188 313	213 525	227 596
Bulk purchases - electricity	15 472 230	15 974 700	–	–	–	–	–	–	15 974 700	16 391 669	17 645 209
Inventory consumed	7 136 784	7 249 045	–	–	–	(1 866)	(14 233)	(16 098)	7 232 947	7 586 200	8 056 421
Debt impairment	2 856 164	2 823 023	–	–	–	–	–	–	2 823 023	3 281 842	3 439 960
Depreciation and amortisation	3 849 499	3 830 937	–	–	–	–	–	–	3 830 937	4 046 874	4 335 381
Interest	1 214 301	1 093 808	–	–	–	–	(4 342)	(4 342)	1 089 467	1 680 663	2 180 462
Contracted services	9 879 651	10 475 804	–	–	–	7 337	9 515	16 852	10 492 656	10 067 422	10 341 400
Transfers and subsidies	317 832	378 933	–	–	–	12 285	(12 318)	(34)	378 900	283 013	282 341
Irrecoverable debts written off	188 482	242 379	–	–	–	–	–	–	242 379	188 482	188 482
Operational costs	3 572 424	3 698 919	–	–	–	6 155	46 410	52 565	3 751 483	3 877 994	3 999 006
Losses on disposal of Assets	2 244	2 500	–	–	–	–	130	130	2 630	2 244	2 244
Other Losses	563 908	447 309	–	–	–	–	–	–	447 309	605 543	650 260
Total Expenditure	**64 668 180**	**65 748 786**	**–**	**–**	**–**	**28 014**	**0**	**28 014**	**65 776 800**	**68 822 841**	**73 168 650**
Surplus/(Deficit)	**(387 294)**	**(145 476)**	**–**	**–**	**–**	**(3 500)**	**(0)**	**(3 500)**	**(148 976)**	**(659 149)**	**(13 184)**
Transfers and subsidies - capital (monetary allocation	3 552 052	3 608 678	–	–	–	(450 435)	–	(450 435)	3 158 243	4 220 530	4 054 525
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	**3 164 758**	**3 463 202**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 935)**	**3 009 267**	**3 561 381**	**4 041 340**
Income Tax	3 094	16 400	–	–	–	–	–	–	16 400	5 593	7 201
Surplus/(Deficit) after taxation	**3 161 664**	**3 446 802**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 935)**	**2 992 866**	**3 555 788**	**4 034 139**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	(2 248)	(12 105)	–	–	–	–	–	–	(12 105)	(4 128)	(5 315)
Surplus/(Deficit) attributable to municipality	**3 159 416**	**3 434 697**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 935)**	**2 980 761**	**3 551 660**	**4 028 823**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**3 159 416**	**3 434 697**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 935)**	**2 980 761**	**3 551 660**	**4 028 823**

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

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure - Vote											
Multi-year expenditure to be adjusted											
Vote 1 - Community Services & Health	329 440	347 776	–	–	–	–	–	–	347 776	357 622	208 455
Vote 2 - Corporate Services	436 312	436 614	–	–	–	–	–	–	436 614	453 482	861 395
Vote 3 - Economic Growth	111 730	127 449	–	–	–	–	–	–	127 449	110 899	84 703
Vote 4 - Energy	1 233 595	1 218 502	–	–	–	–	–	–	1 218 502	1 294 787	1 492 270
Vote 5 - Finance	70 627	77 873	–	–	–	–	–	–	77 873	70 735	83 665
Vote 6 - Future Planning & Resilience	17 909	26 405	–	–	–	–	–	–	26 405	4 815	8 488
Vote 7 - Human Settlements	982 278	1 078 801	–	–	–	15 730	–	15 730	1 094 530	891 336	1 103 072
Vote 8 - Office of the City Manager	3 196	6 211	–	–	–	–	–	–	6 211	1 374	24 298
Vote 9 - Safety & Security	483 669	472 532	–	–	–	–	–	–	472 532	350 485	246 545
Vote 10 - Spatial Planning & Environment	390 286	301 989	–	–	–	–	–	–	301 989	441 498	277 761
Vote 11 - Urban Mobility	2 567 589	2 631 633	–	–	–	(474 871)	–	(474 871)	2 156 762	3 365 360	2 788 075
Vote 12 - Urban Waste Management	300 619	416 696	–	–	–	–	–	–	416 696	319 771	470 914
Vote 13 - Water & Sanitation	5 093 382	4 765 805	–	–	–	8 706	(61 460)	(52 754)	4 713 051	5 059 035	5 841 983
Vote 14 - Cape Town International Convention Centre	52 662	57 674	–	–	–	–	–	–	57 674	61 800	55 020
Vote 15 - Cape Town Stadium	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Vote	**12 073 295**	**11 965 959**	**–**	**–**	**–**	**(450 435)**	**(61 460)**	**(511 896)**	**11 454 063**	**12 782 996**	**13 546 643**
Capital Expenditure - Functional											
Governance and administration	**1 153 934**	**1 224 008**	**–**	**–**	**–**	**–**	**(3 157)**	**(3 157)**	**1 220 850**	**1 071 706**	**1 379 515**
Executive and council	2 500	1 837	–	–	–	–	11	11	1 848	2 605	597
Finance and administration	1 151 355	1 222 089	–	–	–	–	(3 168)	(3 168)	1 218 921	1 069 011	1 378 838
Internal audit	79	82	–	–	–	–	–	–	82	90	80
Community and public safety	**1 543 209**	**1 648 955**	**–**	**–**	**–**	**15 730**	**9 651**	**25 381**	**1 674 336**	**1 497 595**	**1 553 383**
Community and social services	116 977	106 949	–	–	–	–	(1 876)	(1 876)	105 073	134 873	83 085
Sport and recreation	192 630	236 478	–	–	–	–	2 030	2 030	238 508	233 275	139 725
Public safety	198 642	191 781	–	–	–	–	9 496	9 496	201 276	191 468	193 851
Housing	976 831	1 072 405	–	–	–	15 730	1	15 730	1 088 136	886 802	1 098 538
Health	58 130	41 342	–	–	–	–	–	–	41 342	51 178	38 185
Economic and environmental services	**3 197 899**	**3 188 163**	**–**	**–**	**–**	**(474 871)**	**(6 151)**	**(481 022)**	**2 707 141**	**3 921 854**	**3 123 685**
Planning and development	225 399	203 807	–	–	–	–	(2 448)	(2 448)	201 359	188 205	132 921
Road transport	2 716 756	2 781 847	–	–	–	(474 871)	(5 849)	(480 720)	2 301 126	3 403 084	2 778 405
Environmental protection	255 744	202 509	–	–	–	–	2 147	2 147	204 656	330 565	212 359
Trading services	**6 124 868**	**5 846 285**	**–**	**–**	**–**	**8 706**	**(61 845)**	**(53 139)**	**5 793 146**	**6 227 596**	**7 431 983**
Energy sources	1 206 454	1 205 459	–	–	–	–	–	–	1 205 459	1 270 589	1 490 770
Water management	1 227 340	1 215 043	–	–	–	52 106	(47 025)	5 081	1 220 124	1 605 796	2 180 935
Waste water management	3 587 992	3 244 532	–	–	–	(43 400)	(14 820)	(58 220)	3 186 312	3 266 977	3 484 852
Waste management	103 082	181 251	–	–	–	–	–	–	181 251	84 234	275 426
Other	53 385	58 549	–	–	–	–	41	41	58 590	64 245	58 077
Total Capital Expenditure - Functional	**12 073 295**	**11 965 959**	**–**	**–**	**–**	**(450 435)**	**(61 460)**	**(511 896)**	**11 454 063**	**12 782 996**	**13 546 643**
Funded by:											
National Government	3 395 118	3 485 069	–	–	–	(450 435)	–	(450 435)	3 034 634	4 047 606	3 929 114
Provincial Government	23 549	20 810	–	–	–	–	–	–	20 810	6 097	6 377
District Municipality	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	133 385	102 799	–	–	–	–	–	–	102 799	131 266	132 025
Transfers recognised - capital	**3 552 052**	**3 608 678**	**–**	**–**	**–**	**(450 435)**	**–**	**(450 435)**	**3 158 243**	**4 184 969**	**4 067 515**
Borrowing	7 279 730	7 112 039	–	–	–	–	(61 460)	(61 460)	7 050 578	6 000 000	5 000 000
Internally generated funds	1 241 513	1 245 242	–	–	–	–	–	–	1 245 242	2 598 027	4 479 128
Total Capital Funding	**12 073 295**	**11 965 959**	**–**	**–**	**–**	**(450 435)**	**(61 460)**	**(511 896)**	**11 454 063**	**12 782 996**	**13 546 643**

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

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS											
Current assets											
Cash and cash equivalents	13 871 352	15 976 195	–	–	–	–	(7 567)	(7 567)	15 968 628	15 151 515	12 912 420
Trade and other receivables from exchange transactions	3 881 059	3 478 119	–	–	–	–	–	–	3 478 119	4 287 265	5 139 653
Receivables from non-exchange transactions	5 542 519	5 553 670	–	–	–	–	–	–	5 553 670	5 642 295	5 746 192
Current portion of non-current receivables	4 785	5 812	–	–	–	–	–	–	5 812	5 811	5 797
Inventory	542 914	506 483	–	–	–	–	–	–	506 483	534 272	562 884
VAT	530 366	676 001	–	–	–	–	–	–	676 001	1 200 003	1 313 631
Other current assets	–	–	–	–	–	–	–	–	–	–	–
Total current assets	**24 372 994**	**26 196 280**	**–**	**–**	**–**	**–**	**(7 567)**	**(7 567)**	**26 188 713**	**26 821 160**	**25 680 576**
Non current assets											
Investments	2 293 465	2 036 144	–	–	–	–	–	–	2 036 144	2 184 986	2 344 490
Investment property	572 720	572 722	–	–	–	–	–	–	572 722	571 008	569 295
Property, plant and equipment	75 425 052	73 534 055	–	–	–	–	(510 736)	(510 736)	73 023 319	81 493 684	90 131 547
Biological assets	–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources	1 565	1 133	–	–	–	–	–	–	1 133	915	697
Heritage assets	10 268	11 184	–	–	–	–	–	–	11 184	12 184	12 184
Intangible assets	742 187	705 520	–	–	–	–	(1 160)	(1 160)	704 361	1 557 719	1 813 149
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	162 321	193 417	–	–	–	–	–	–	193 417	190 434	187 464
Other non-current assets	93 775	139 861	–	–	–	–	–	–	139 861	134 268	127 066
Total non current assets	**79 301 353**	**77 194 036**	**–**	**–**	**–**	**–**	**(511 896)**	**(511 896)**	**76 682 140**	**86 145 199**	**95 185 894**
TOTAL ASSETS	**103 674 347**	**103 390 316**	**–**	**–**	**–**	**–**	**(519 462)**	**(519 462)**	**102 870 854**	**112 966 359**	**120 866 470**
LIABILITIES											
Current liabilities											
Bank overdraft	–	–	–	–	–	–	–	–	–	–	–
Financial liabilities	1 188 362	999 769	–	–	–	–	–	–	999 769	1 511 616	1 798 721
Consumer deposits	544 247	522 719	–	–	–	–	–	–	522 719	547 760	573 603
Trade and other payables from exchange transactions	11 414 080	10 054 259	–	–	–	–	(4 066)	(4 066)	10 050 193	9 866 606	10 086 640
Trade and other payables from non-exchange transactions	676 155	833 187	–	–	–	–	–	–	833 187	833 187	833 187
Provisions	1 880 921	1 912 732	–	–	–	–	–	–	1 912 732	1 977 089	2 041 719
VAT	435 610	400 486	–	–	–	–	–	–	400 486	461 003	530 988
Other current liabilities	–	–	–	–	–	–	–	–	–	–	–
Total current liabilities	**16 139 374**	**14 723 152**	**–**	**–**	**–**	**–**	**(4 066)**	**(4 066)**	**14 719 086**	**15 197 261**	**15 864 858**
Non current liabilities											
Borrowing	12 389 446	9 957 565	–	–	–	–	(61 461)	(61 461)	9 896 104	15 480 228	18 359 583
Provisions	7 312 973	7 312 647	–	–	–	–	–	–	7 312 647	7 788 043	8 104 827
Other non-current liabilities	–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities	**19 702 419**	**17 270 212**	**–**	**–**	**–**	**–**	**(61 461)**	**(61 461)**	**17 208 751**	**23 268 271**	**26 464 410**
TOTAL LIABILITIES	**35 841 793**	**31 993 364**	**–**	**–**	**–**	**–**	**(65 527)**	**(65 527)**	**31 927 837**	**38 465 531**	**42 329 268**
NET ASSETS	**67 832 553**	**71 396 952**	**–**	**–**	**–**	**–**	**(453 935)**	**(453 935)**	**70 943 017**	**74 500 828**	**78 537 203**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	61 877 697	65 279 758	–	–	–	(453 935)	3 500	(450 435)	64 829 322	68 430 705	71 813 247
Funds and Reserves	5 954 857	6 117 194	–	–	–	–	(3 500)	(3 500)	6 113 694	6 070 123	6 723 956
Other	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**67 832 553**	**71 396 952**	**–**	**–**	**–**	**(453 935)**	**(0)**	**(453 935)**	**70 943 017**	**74 500 828**	**78 537 203**

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

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	12 733 327	12 734 534	–	–	–	–	–	–	12 734 534	13 572 551	14 703 865
Service charges	29 426 543	30 288 779	–	–	–	–	–	–	30 288 779	31 637 046	34 283 652
Other revenue	5 208 705	5 303 432	–	–	–	–	–	–	5 303 432	5 424 921	5 726 089
Transfers and Subsidies - Operational	6 919 169	7 044 702	–	–	–	24 514	–	24 514	7 069 217	7 001 700	7 414 387
Transfers and Subsidies - Capital	3 552 052	3 608 678	–	–	–	(450 435)	–	(450 435)	3 158 243	4 220 530	4 054 525
Interest	1 083 910	1 088 545	–	–	–	–	–	–	1 088 545	772 722	664 314
Dividends	–	–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees	(50 843 225)	(51 546 174)	–	–	–	–	(32 115)	(32 115)	(51 578 289)	(53 531 561)	(56 507 593)
Finance charges	(1 257 237)	(1 108 841)	–	–	–	–	–	–	(1 108 841)	(1 450 844)	(1 966 692)
Transfers and Subsidies	(315 708)	(375 964)	–	–	–	–	34	34	(375 930)	(280 889)	(280 217)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**6 507 537**	**7 037 691**	**–**	**–**	**–**	**(425 921)**	**(32 081)**	**(458 002)**	**6 579 689**	**7 366 177**	**8 092 330**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	59 079	198 080	–	–	–	–	–	–	198 080	61 679	64 392
Decrease (increase) in non-current receivables	14	195	–	–	–	–	–	–	195	13	–
Decrease (increase) in non-current investments	1 859 336	1 859 336	–	–	–	–	–	–	1 859 336	(148 842)	(159 504)
Payments											
Capital assets	(12 073 295)	(11 965 959)	–	–	–	450 435	61 460	511 896	(11 454 063)	(12 782 996)	(13 546 643)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(10 154 865)**	**(9 908 347)**	**–**	**–**	**–**	**450 435**	**61 460**	**511 896**	**(9 396 451)**	**(12 870 146)**	**(13 641 754)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	7 279 730	7 112 039	–	–	–	–	(61 460)	(61 460)	7 050 578	6 000 000	5 000 000
Increase (decrease) in consumer deposits	23 564	10 923	–	–	–	–	–	–	10 923	25 041	25 843
Payments											
Repayment of borrowing	(2 869 228)	(2 820 952)	–	–	–	–	–	–	(2 820 952)	(1 189 343)	(1 556 010)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**4 434 065**	**4 302 009**	**–**	**–**	**–**	**–**	**(61 460)**	**(61 460)**	**4 240 549**	**4 835 698**	**3 469 833**
NET INCREASE/ (DECREASE) IN CASH HELD	**786 738**	**1 431 353**	**–**	**–**	**–**	**24 514**	**(32 081)**	**(7 567)**	**1 423 786**	**(668 271)**	**(2 079 591)**
Cash/cash equivalents at the year begin:	5 940 640	7 424 826	–	–	–	–	–	–	7 424 826	8 848 612	8 180 341
Cash/cash equivalents at the year end:	6 727 378	8 856 179	–	–	–	24 514	(32 081)	(7 567)	8 848 612	8 180 341	6 100 750

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

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash and investments available											
Cash/cash equivalents at the year end	6 727 378	8 856 179	–	–	–	24 514	(32 081)	(7 567)	8 848 612	8 180 341	6 100 750
Other current investments > 90 days	7 143 974	7 120 016	–	–	–	(24 514)	24 514	(0)	7 120 016	6 971 174	6 811 670
Non current assets - Investments	2 293 465	2 036 144	–	–	–	–	–	–	2 036 144	2 184 986	2 344 490
Cash and investments available:	**16 164 816**	**18 012 339**	**–**	**–**	**–**	**–**	**(7 567)**	**(7 567)**	**18 004 772**	**17 336 501**	**15 256 910**
Applications of cash and investments											
Unspent conditional transfers	676 155	833 187	–	–	–	–	–	–	833 187	833 187	833 187
Unspent borrowing	–	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	2 475 662	1 443 910	–	–	–	–	(4 066)	(4 066)	1 439 844	465 019	(224 069)
Other provisions	1 172 794	1 172 468	–	–	–	–	–	–	1 172 468	1 363 330	1 359 807
Long term investments committed	–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5 954 857	6 117 194	–	–	–	–	(3 500)	(3 500)	6 113 694	6 070 123	6 723 956
Total Application of cash and investments:	**10 279 467**	**9 566 760**	**–**	**–**	**–**	**–**	**(7 566)**	**(7 566)**	**9 559 193**	**8 731 660**	**8 692 882**
Surplus(shortfall)	**5 885 349**	**8 445 579**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**8 445 579**	**8 604 842**	**6 564 028**

Table 20: MBRR Table B9 - Consolidated Asset Management

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	**4 939 806**	**4 976 885**	**–**	**–**	**–**	**(406 435)**	**(45 169)**	**(451 604)**	**4 525 281**	**5 870 210**	**6 287 440**
Roads Infrastructure	*2 249 601*	*2 164 750*	–	–	–	*(474 183)*	*(7 680)*	*(481 863)*	*1 682 887*	*2 848 501*	*1 895 635*
Storm water Infrastructure	*193 956*	*194 607*	–	–	–	*382*	–	*382*	*194 990*	*201 340*	*281 983*
Electrical Infrastructure	*287 745*	*273 529*	–	–	–	–	*3 423*	*3 423*	*276 951*	*304 707*	*511 005*
Water Supply Infrastructure	*656 398*	*776 273*	–	–	–	*52 335*	*(47 921)*	*4 414*	*780 687*	*928 152*	*1 472 016*
Sanitation Infrastructure	*280 948*	*265 944*	–	–	–	*830*	*(4 820)*	*(3 991)*	*261 953*	*484 889*	*587 600*
Solid Waste Infrastructure	*26 851*	*79 456*	–	–	–	–	*(2 841)*	*(2 841)*	*76 615*	*26 847*	*138 723*
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	*1 300*	*1 163*	–	–	–	–	*(130)*	*(130)*	*1 033*	*6 100*	*1 300*
Infrastructure	**3 696 800**	**3 755 722**	**–**	**–**	**–**	**(420 635)**	**(59 970)**	**(480 606)**	**3 275 117**	**4 800 536**	**4 888 262**
Community Facilities	*150 176*	*183 702*	–	–	–	–	*6 676*	*6 676*	*190 379*	*297 360*	*245 853*
Sport and Recreation Facilities	–	*300*	–	–	–	–	–	–	*300*	–	–
Community Assets	**150 176**	**184 002**	**–**	**–**	**–**	**–**	**6 676**	**6 676**	**190 679**	**297 360**	**245 853**
Operational Buildings	*302 893*	*260 846*	–	–	–	–	*(2 792)*	*(2 792)*	*258 054*	*188 370*	*163 689*
Other Assets	**302 893**	**260 846**	**–**	**–**	**–**	**–**	**(2 792)**	**(2 792)**	**258 054**	**188 370**	**163 689**
Licences and Rights	*118 007*	*99 257*	–	–	–	–	*(1 160)*	*(1 160)*	*98 097*	*75 668*	*164 547*
Intangible Assets	**118 007**	**99 257**	**–**	**–**	**–**	**–**	**(1 160)**	**(1 160)**	**98 097**	**75 668**	**164 547**
Computer Equipment	**117 075**	**114 305**	**–**	**–**	**–**	**–**	**(4 034)**	**(4 034)**	**110 271**	**100 201**	**39 134**
Furniture and Office Equipment	**45 876**	**50 148**	**–**	**–**	**–**	**–**	**3 253**	**3 253**	**53 401**	**15 902**	**10 912**
Machinery and Equipment	**204 925**	**181 077**	**–**	**–**	**–**	**–**	**2 421**	**2 421**	**183 497**	**106 100**	**64 783**
Transport Assets	**193 954**	**226 167**	**–**	**–**	**–**	**–**	**10 438**	**10 438**	**236 604**	**196 591**	**690 260**
Land	**110 101**	**105 185**	**–**	**–**	**–**	**14 200**	**–**	**14 200**	**119 385**	**89 483**	**20 000**
Mature	**–**	**175**	**–**	**–**	**–**	**–**	**–**	**–**	**175**	**–**	**–**
Living Resources	**–**	**175**	**–**	**–**	**–**	**–**	**–**	**–**	**175**	**–**	**–**
Total Renewal of Existing Assets to be adjusted	**3 490 602**	**3 427 845**	**–**	**–**	**–**	**(54 000)**	**(6 930)**	**(60 930)**	**3 366 915**	**3 441 411**	**2 838 837**
Roads Infrastructure	*182 639*	*249 121*	–	–	–	–	*(4 583)*	*(4 583)*	*244 538*	*221 370*	*109 814*
Storm water Infrastructure	*2 984*	*12 014*	–	–	–	–	*80*	*80*	*12 094*	*2 513*	*48 475*
Electrical Infrastructure	*467 234*	*504 898*	–	–	–	–	*(3 844)*	*(3 844)*	*501 054*	*461 276*	*493 590*
Water Supply Infrastructure	*509 539*	*426 831*	–	–	–	–	*9*	*9*	*426 840*	*607 844*	*653 745*
Sanitation Infrastructure	*1 469 672*	*1 296 117*	–	–	–	*(54 000)*	–	*(54 000)*	*1 242 117*	*1 239 010*	*846 194*
Solid Waste Infrastructure	*1 523*	*1 523*	–	–	–	–	–	–	*1 523*	*855*	*6 994*
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	*5 000*
Information and Communication Infrastructure	32 062	35 481	–	–	–	–	374	374	35 855	56 090	17 030
Infrastructure	**2 665 654**	**2 525 985**	**–**	**–**	**–**	**(54 000)**	**(7 964)**	**(61 964)**	**2 464 020**	**2 588 958**	**2 180 843**
Community Facilities	*75 326*	*56 841*	–	–	–	–	*4 610*	*4 610*	*61 451*	*80 724*	*71 756*
Sport and Recreation Facilities	*26 500*	*19 407*	–	–	–	–	*(743)*	*(743)*	*18 664*	*23 500*	*2 000*
Community Assets	**101 826**	**76 248**	**–**	**–**	**–**	**–**	**3 867**	**3 867**	**80 115**	**104 224**	**73 756**
Operational Buildings	*23 265*	*36 041*	–	–	–	–	*511*	*511*	*36 552*	*18 400*	*14 530*
Other Assets	**23 265**	**36 041**	**–**	**–**	**–**	**–**	**511**	**511**	**36 552**	**18 400**	**14 530**
Licences and Rights	*8 000*	*7 549*	–	–	–	–	–	–	*7 549*	*24 970*	*12 825*
Intangible Assets	**8 000**	**7 549**	**–**	**–**	**–**	**–**	**–**	**–**	**7 549**	**24 970**	**12 825**
Computer Equipment	**130 477**	**148 364**	**–**	**–**	**–**	**–**	**4 120**	**4 120**	**152 484**	**156 045**	**102 925**
Furniture and Office Equipment	**38 113**	**41 664**	**–**	**–**	**–**	**–**	**(4 651)**	**(4 651)**	**37 012**	**39 714**	**31 236**
Machinery and Equipment	**104 684**	**108 301**	**–**	**–**	**–**	**–**	**(3 539)**	**(3 539)**	**104 762**	**99 401**	**91 501**
Transport Assets	**417 684**	**482 569**	**–**	**–**	**–**	**–**	**726**	**726**	**483 295**	**409 699**	**331 222**
Mature	*900*	*1 125*	–	–	–	–	–	–	*1 125*	–	–
Living Resources	**900**	**1 125**	**–**	**–**	**–**	**–**	**–**	**–**	**1 125**	**–**	**–**

Table continues on next page.

City of Cape Town – 2024/25 Adjustments Budget – 24 April 2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Total Upgrading of Existing Assets to be adjusted	**3 642 887**	**3 561 229**	**–**	**–**	**–**	**10 000**	**(9 362)**	**638**	**3 561 867**	**3 471 375**	**4 420 365**
Roads Infrastructure	*165 720*	*166 208*	–	–	–	–	*663*	*663*	*166 871*	*127 209*	*149 165*
Storm water Infrastructure	*167 001*	*259 841*	–	–	–	–	–	–	*259 841*	*135 231*	*74 859*
Electrical Infrastructure	*265 528*	*228 162*	–	–	–	–	–	–	*228 162*	*234 643*	*373 384*
Water Supply Infrastructure	*20 047*	*24 100*	–	–	–	–	–	–	*24 100*	*50 500*	*128 300*
Sanitation Infrastructure	*1 814 200*	*1 599 684*	–	–	–	*10 000*	*(10 000)*	–	*1 599 684*	*1 652 004*	*2 186 880*
Solid Waste Infrastructure	*4 173*	*26 027*	–	–	–	–	*2 841*	*2 841*	*28 868*	*3 052*	*57 442*
Coastal Infrastructure	140 824	120 605	–	–	–	–	(5 113)	(5 113)	115 493	211 168	117 076
Information and Communication Infrastructure	16 257	6 488	–	–	–	–	(1 070)	(1 070)	5 418	12 551	12 002
Infrastructure	**2 593 750**	**2 431 116**	**–**	**–**	**–**	**10 000**	**(12 679)**	**(2 679)**	**2 428 437**	**2 426 356**	**3 099 109**
Community Facilities	*355 278*	*300 553*	–	–	–	–	*179*	*179*	*300 732*	*381 697*	*331 952*
Sport and Recreation Facilities	*116 260*	*151 815*	–	–	–	–	*1 027*	*1 027*	*152 842*	*122 538*	*113 245*
Community Assets	**471 538**	**452 368**	**–**	**–**	**–**	**–**	**1 206**	**1 206**	**453 574**	**504 235**	**445 196**
Heritage Assets	**–**	**844**	**–**	**–**	**–**	**–**	**–**	**–**	**844**	**–**	**–**
Operational Buildings	*408 854*	*416 509*	–	–	–	–	*(711)*	*(711)*	*415 798*	*453 824*	*336 706*
Housing	*144 447*	*219 953*	–	–	–	–	*4 083*	*4 083*	*224 036*	*67 350*	*47 186*
Other Assets	**553 301**	**636 463**	**–**	**–**	**–**	**–**	**3 372**	**3 372**	**639 834**	**521 174**	**383 892**
Licences and Rights	*9 598*	*12 170*	–	–	–	–	–	–	*12 170*	*10 521*	*490 668*
Intangible Assets	**9 598**	**12 170**	**–**	**–**	**–**	**–**	**–**	**–**	**12 170**	**10 521**	**490 668**
Computer Equipment	**6 000**	**15 900**	**–**	**–**	**–**	**–**	**(1 423)**	**(1 423)**	**14 477**	**–**	**–**
Machinery and Equipment	**8 700**	**12 368**	**–**	**–**	**–**	**–**	**162**	**162**	**12 530**	**9 089**	**1 500**
Total Capital Expenditure to be adjusted	**12 073 295**	**11 965 959**	**–**	**–**	**–**	**(450 435)**	**(61 460)**	**(511 896)**	**11 454 063**	**12 782 996**	**13 546 643**
Roads Infrastructure	*2 597 961*	*2 580 079*	–	–	–	*(474 183)*	*(11 600)*	*(485 783)*	*2 094 297*	*3 197 080*	*2 154 614*
Storm water Infrastructure	*363 940*	*466 463*	–	–	–	*382*	*80*	*462*	*466 925*	*339 085*	*405 317*
Electrical Infrastructure	*1 020 507*	*1 006 589*	–	–	–	–	*(421)*	*(421)*	*1 006 167*	*1 000 626*	*1 377 979*
Water Supply Infrastructure	*1 185 984*	*1 227 203*	–	–	–	*52 335*	*(47 912)*	*4 423*	*1 231 626*	*1 586 496*	*2 254 061*
Sanitation Infrastructure	*3 564 820*	*3 161 745*	–	–	–	*(43 170)*	*(14 820)*	*(57 991)*	*3 103 755*	*3 375 902*	*3 620 674*
Solid Waste Infrastructure	*32 547*	*107 006*	–	–	–	–	–	–	*107 006*	*30 754*	*203 160*
Coastal Infrastructure	*140 824*	*120 605*	–	–	–	–	*(5 113)*	*(5 113)*	*115 493*	*211 168*	*122 076*
Information and Communication Infrastructure	*49 620*	*43 132*	–	–	–	–	*(826)*	*(826)*	*42 305*	*74 741*	*30 332*
Infrastructure	*8 956 203*	*8 712 823*	–	–	–	*(464 635)*	*(80 614)*	*(545 249)*	*8 167 574*	*9 815 851*	*10 168 213*
Community Facilities	**580 779**	**541 097**	**–**	**–**	**–**	**–**	**11 465**	**11 465**	**552 562**	**759 781**	**649 561**
Sport and Recreation Facilities	**142 760**	**171 522**	**–**	**–**	**–**	**–**	**284**	**284**	**171 806**	**146 038**	**115 245**
Community Assets	**723 539**	**712 619**	**–**	**–**	**–**	**–**	**11 750**	**11 750**	**724 368**	**905 818**	**764 805**
Heritage Assets	**–**	**844**	**–**	**–**	**–**	**–**	**–**	**–**	**844**	**–**	**–**
Operational Buildings	*735 012*	*713 397*	–	–	–	–	*(2 993)*	*(2 993)*	*710 404*	*660 594*	*514 925*
Housing	*144 447*	*219 953*	–	–	–	–	*4 083*	*4 083*	*224 036*	*67 350*	*47 186*
Other Assets	**879 459**	**933 350**	**–**	**–**	**–**	**–**	**1 090**	**1 090**	**934 440**	**727 944**	**562 111**
Licences and Rights	*135 605*	*118 976*	–	–	–	–	*(1 160)*	*(1 160)*	*117 816*	*111 159*	*668 041*
Intangible Assets	**135 605**	**118 976**	**–**	**–**	**–**	**–**	**(1 160)**	**(1 160)**	**117 816**	**111 159**	**668 041**
Computer Equipment	**253 552**	**278 569**	**–**	**–**	**–**	**–**	**(1 336)**	**(1 336)**	**277 233**	**256 246**	**142 059**
Furniture and Office Equipment	**83 989**	**91 812**	**–**	**–**	**–**	**–**	**(1 398)**	**(1 398)**	**90 414**	**55 615**	**42 148**
Machinery and Equipment	**318 309**	**301 746**	**–**	**–**	**–**	**–**	**(956)**	**(956)**	**300 790**	**214 590**	**157 784**
Transport Assets	**611 638**	**708 736**	**–**	**–**	**–**	**–**	**11 164**	**11 164**	**719 900**	**606 290**	**1 021 482**
Land	**110 101**	**105 185**	**–**	**–**	**–**	**14 200**	**–**	**14 200**	**119 385**	**89 483**	**20 000**
Mature	*900*	*1 300*	–	–	–	–	–	–	*1 300*	–	–
Living Resources	**900**	**1 300**	**–**	**–**	**–**	**–**	**–**	**–**	**1 300**	**–**	**–**
TOTAL CAPITAL EXPENDITURE to be adjusted	**12 073 295**	**11 965 959**	**–**	**–**	**–**	**(450 435)**	**(61 460)**	**(511 896)**	**11 454 063**	**12 782 996**	**13 546 643**

Table continues on next page.

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSET REGISTER SUMMARY - PPE (WDV)	**76 751 792**	**74 824 615**	**–**	**–**	**–**	**(450 435)**	**(61 460)**	**(511 896)**	**74 312 719**	**87 019 327**	**95 910 689**
Roads Infrastructure	*14 475 894*	*13 299 041*	–	–	–	*(474 183)*	*(11 600)*	*(485 783)*	*12 813 258*	*17 247 182*	*19 046 188*
Storm water Infrastructure	*1 888 758*	*1 711 830*	–	–	–	*382*	*80*	*462*	*1 712 292*	*2 196 816*	*2 460 440*
Electrical Infrastructure	*10 054 689*	*10 118 261*	–	–	–	–	*(421)*	*(421)*	*10 117 840*	*10 341 515*	*10 988 681*
Water Supply Infrastructure	*8 084 719*	*7 618 869*	–	–	–	*52 335*	*(47 912)*	*4 423*	*7 623 291*	*9 535 071*	*11 239 136*
Sanitation Infrastructure	*11 489 171*	*9 833 811*	–	–	–	*(43 170)*	*(14 820)*	*(57 991)*	*9 775 820*	*15 026 536*	*18 512 427*
Solid Waste Infrastructure	*1 142 779*	*869 282*	–	–	–	–	–	–	*869 282*	*1 097 188*	*1 224 087*
Coastal Infrastructure	*370 730*	*299 394*	–	–	–	–	*(5 113)*	*(5 113)*	*294 282*	*571 912*	*645 850*
Information and Communication Infrastructure	*7 143 001*	*9 328 017*	–	–	–	–	*(826)*	*(826)*	*9 327 191*	*7 090 171*	*6 999 011*
Infrastructure	*54 649 740*	*53 078 505*	–	–	–	*(464 635)*	*(80 614)*	*(545 249)*	*52 533 256*	*63 106 389*	*71 115 820*
Community Assets	*6 727 802*	*6 363 522*	–	–	–	–	*11 750*	*11 750*	*6 375 272*	*7 293 696*	*7 549 050*
Heritage Assets	*10 268*	*10 340*	–	–	–	–	–	–	*10 340*	*10 268*	*10 268*
Investment properties	*549 481*	*549 483*	–	–	–	–	–	–	*549 483*	*524 570*	*499 659*
Other Assets	*6 148 747*	*6 301 188*	–	–	–	–	*1 090*	*1 090*	*6 302 279*	*6 469 996*	*6 535 481*
Intangible Assets	*769 609*	*786 878*	–	–	–	–	*(1 160)*	*(1 160)*	*785 718*	*1 631 131*	*1 886 561*
Computer Equipment	*632 694*	*594 703*	–	–	–	–	*(1 336)*	*(1 336)*	*593 367*	*705 107*	*671 414*
Furniture and Office Equipment	*516 360*	*544 225*	–	–	–	–	*(1 398)*	*(1 398)*	*542 827*	*503 381*	*480 595*
Machinery and Equipment	*799 418*	*664 973*	–	–	–	–	*(956)*	*(956)*	*664 016*	*801 534*	*731 068*
Transport Assets	*4 401 072*	*4 399 784*	–	–	–	–	*11 164*	*11 164*	*4 410 948*	*4 357 634*	*4 795 153*
Land	*1 545 495*	*1 529 203*	–	–	–	*14 200*	–	*14 200*	*1 543 403*	*1 614 515*	*1 634 515*
Living Resources	*1 106*	*1 810*	–	–	–	–	–	–	*1 810*	*1 106*	*1 106*
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	***76 751 792***	***74 824 615***	**–**	**–**	**–**	***(450 435)***	***(61 460)***	***(511 896)***	***74 312 719***	***87 019 327***	***95 910 689***
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment	**3 849 498**	**3 846 566**	**–**	**–**	**–**	**–**	**(15 629)**	**(15 629)**	**3 830 937**	**4 046 874**	**4 335 381**
Repairs and Maintenance by asset class	**5 707 794**	**6 176 473**	**–**	**–**	**–**	**–**	**6 269**	**6 269**	**6 182 742**	**5 970 471**	**6 240 661**
Roads Infrastructure	883 733	900 865	–	–	–	–	514	514	901 379	929 909	978 511
Storm water Infrastructure	190 921	202 946	–	–	–	–	0	0	202 946	203 018	213 764
Electrical Infrastructure	762 763	876 116	–	–	–	–	(665)	(665)	875 451	796 325	831 362
Water Supply Infrastructure	703 999	645 340	–	–	–	–	(1 670)	(1 670)	643 670	753 218	843 307
Sanitation Infrastructure	710 489	773 092	–	–	–	–	28	28	773 120	746 002	783 309
Solid Waste Infrastructure	21 918	14 135	–	–	–	–	0	0	14 135	22 883	23 889
Coastal Infrastructure	4 549	4 711	–	–	–	–	4 695	4 695	9 407	4 750	4 959
Infrastructure	**3 278 373**	**3 417 205**	**–**	**–**	**–**	**–**	**2 901**	**2 901**	**3 420 107**	**3 456 105**	**3 679 100**
Community Facilities	462 311	593 784	–	–	–	–	1 973	1 973	595 758	484 214	507 049
Sport and Recreation Facilities	133 999	131 132	–	–	–	–	(2 722)	(2 722)	128 410	141 401	149 213
Community Assets	**596 310**	**724 917**	**–**	**–**	**–**	**–**	**(749)**	**(749)**	**724 168**	**625 615**	**656 262**
Heritage Assets	**367**	**369**	**–**	**–**	**–**	**–**	**–**	**–**	**369**	**382**	**397**
Revenue Generating	14 253	12 898	–	–	–	–	–	–	12 898	14 956	15 694
Non-revenue Generating	11	11	–	–	–	–	–	–	11	7	7
Investment properties	**14 264**	**12 909**	**–**	**–**	**–**	**–**	**–**	**–**	**12 909**	**14 962**	**15 701**
Operational Buildings	300 763	401 398	–	–	–	–	(740)	(740)	400 658	313 317	327 599
Housing	68 779	67 289	–	–	–	–	350	350	67 639	72 281	75 964
Other Assets	**369 542**	**468 688**	**–**	**–**	**–**	**–**	**(390)**	**(390)**	**468 298**	**385 598**	**403 563**
Computer Equipment	**364 045**	**434 624**	**–**	**–**	**–**	**–**	**10 068**	**10 068**	**444 691**	**360 148**	**383 659**
Furniture and Office Equipment	**243 100**	**275 347**	**–**	**–**	**–**	**–**	**15 335**	**15 335**	**290 682**	**247 851**	**254 871**
Machinery and Equipment	**358 876**	**374 455**	**–**	**–**	**–**	**–**	**(20 957)**	**(20 957)**	**353 498**	**374 837**	**392 516**
Transport Assets	**482 917**	**467 959**	**–**	**–**	**–**	**–**	**61**	**61**	**468 021**	**504 973**	**454 592**
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	**9 557 292**	**10 023 039**	**–**	**–**	**–**	**–**	**(9 360)**	**(9 360)**	**10 013 679**	**10 017 345**	**10 576 042**
Renewal and upgrading of Existing Assets as % of total capex	**59.08%**	**58.41%**							**60.49%**	**54.08%**	**53.59%**
Renewal and upgrading of Existing Assets as % of deprecn"	**185.31%**	**181.70%**							**180.86%**	**170.82%**	**167.44%**
R&M as a % of PPE & Investment Property	**7.51%**	**8.33%**							**8.40%**	**7.28%**	**6.88%**
Renewal and upgrading and R&M as a % of PPE and Investment Property	**16.90%**	**17.78%**							**17.83%**	**15.09%**	**14.36%**

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

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets											
Water:											
Piped water inside dwelling	1 331 715	1 331 715	–	–	–	–	–	–	1 331 715	1 354 285	1 376 570
Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	184 634	184 634	–	–	–	–	–	–	184 634	187 763	190 853
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	1 516 350	**1 516 350**	–	–	–	–	–	–	1 516 350	1 542 048	1 567 423
Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–	–	–
No water supply	–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total	–	–	–	–	–	–	–	–	–	–	–
Total number of households	**1 516 350**	**1 516 350**	**–**	**–**	**–**	**–**	**–**	**–**	**1 516 350**	**1 542 048**	**1 567 423**
Sanitation/sewerage:											
Flush toilet (connected to sewerage)	1 410 820	1 410 820	–	–	–	–	–	–	1 410 820	1 433 126	1 458 501
Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–	–	–
Chemical toilet	63 860	63 860	–	–	–	–	–	–	63 860	63 860	63 860
Pit toilet (ventilated)	55	55	–	–	–	–	–	–	55	55	55
Other toilet provisions (> min.service level)	41 615	41 615	–	–	–	–	–	–	41 615	45 007	45 007
Minimum Service Level and Above sub-total	1 516 350	1 516 350	–	–	–	–	–	–	1 516 350	1 542 048	1 567 423
Bucket toilet	–	–	–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–	–	–
No toilet provisions	–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total	–	–	–	–	–	–	–	–	–	–	–
Total number of households	**1 516 350**	**1 516 350**	**–**	**–**	**–**	**–**	**–**	**–**	**1 516 350**	**1 542 048**	**1 567 423**
Energy:											
Electricity (at least min. service level)	633 781	633 781	–	–	–	–	–	–	633 781	635 281	636 781
Electricity - prepaid (> min.service level)	–	–	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	633 781	633 781	–	–	–	–	–	–	633 781	635 281	636 781
Electricity (< min.service level)	21 406	21 406	–	–	–	–	–	–	21 406	19 906	18 406
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total	21 406	21 406	–	–	–	–	–	–	21 406	19 906	18 406
Total number of households	655 187	655 187	–	–	–	–	–	–	655 187	655 187	655 187
Refuse:											
Removed at least once a week (min.service)	1 124 714	1 170 563	–	–	–	–	–	–	1 170 563	1 147 209	1 170 153
Minimum Service Level and Above sub-total	1 124 714	1 170 563	–	–	–	–	–	–	1 170 563	1 147 209	1 170 153
Removed less frequently than once a week	–	–	–	–	–	–	–	–	–	–	–
Using communal refuse dump	–	–	–	–	–	–	–	–	–	–	–
Using own refuse dump	–	–	–	–	–	–	–	–	–	–	–
Other rubbish disposal	–	–	–	–	–	–	–	–	–	–	–
No rubbish disposal	–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total	–	–	–	–	–	–	–	–	–	–	–
Total number of households	**1 124 714**	**1 170 563**	**–**	**–**	**–**	**–**	**–**	**–**	**1 170 563**	**1 147 209**	**1 170 153**

Table continues on next page.

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Households receiving Free Basic Service											
Water (6 kilolitres per household per month)	224 453	224 453	–	–	–	–	–	–	224 453	224 453	224 453
Sanitation (free minimum level service)	224 453	224 453	–	–	–	–	–	–	224 453	224 453	224 453
Electricity/other energy (50kwh per household per month)	170 829	170 829	–	–	–	–	–	–	170 829	170 829	170 829
Refuse (removed at least once a week)	289 086	289 086	–	–	–	–	–	–	291 977	300 736	306 751
Informal Settlements	841 096	841 096	–	–	–	–	–	–	841 096	848 390	860 666
Cost of Free Basic Services provided (R'000)											
Water (6 kilolitres per indigent household per month)	327 706	327 706	–	–	–	–	–	–	327 706	355 135	381 593
Sanitation (free sanitation service to indigent households)	295 219	295 219	–	–	–	–	–	–	295 219	319 928	343 763
Electricity/other energy (50kwh per indigent household per month)	173 342	173 342	–	–	–	–	–	–	173 342	190 798	200 209
Refuse (removed once a week for indigent households)	458 151	458 151	–	–	–	–	–	–	458 151	479 826	489 422
Cost of Free Basic Services provided - Informal Formal Settlements	1 371 352	1 371 352	–	–	–	–	–	–	1 371 352	1 523 971	1 609 964
Total cost of FBS provided	**2 625 769**	**2 625 769**	**–**	**–**	**–**	**–**	**–**	**–**	**2 625 769**	**2 869 658**	**3 024 951**
Highest level of free service provided											
Property rates (R'000 value threshold)	435	435	–	–	–	–	–	–	435	435	435
Water (kilolitres per household per month)	15	15	–	–	–	–	–	–	15	15	15
Sanitation (kilolitres per household per month)	10.5	10.5	–	–	–	–	–	–	10.5	10.5	10.5
Sanitation (Rand per household per month)	–	–	–	–	–	–	–	–	–	–	–
Electricity (kw per household per month)	60	60	–	–	–	–	–	–	60	60	60
Refuse (average litres per week)	240	240	–	–	–	–	–	–	240	240	240
Revenue cost of free services provided (R'000)											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	2 179 198	2 179 198	–	–	–	–	–	–	2 179 198	2 384 198	2 621 022
Water (in excess of 6 kilolitres per indigent household per month)	235 096	235 096	–	–	–	–	–	–	235 096	254 774	273 755
households)	211 790	211 790	–	–	–	–	–	–	211 790	229 517	246 616
Electricity/other energy (in excess of 50 kwh per indigent household per month)	–	–	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	25 370	25 370	–	–	–	–	–	–	25 370	25 839	26 317
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	**2 651 454**	**2 651 454**	**–**	**–**	**–**	**–**	**–**	**–**	**2 651 454**	**2 894 328**	**3 167 710**

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 40 to page 44.

The entity is not proposing any adjustments to the current 2024/25 budget.

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

Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Investment revenue	12 000	16 933	–	–	–	–	–	16 933	14 190	15 543
Transfers recognised - operational	–	–	–	–	–	–	–	–	–	–
Other own revenue	350 284	411 520	–	–	–	–	–	411 520	374 672	399 080
Total Revenue (excluding capital transfers and contributions)	**362 284**	**428 453**	**–**	**–**	**–**	**–**	**–**	**428 453**	**388 863**	**414 623**
Employee costs	97 671	102 456	–	–	–	–	–	102 456	103 198	109 266
Remuneration of Board Members	913	889	–	–	–	–	–	889	1 004	1 054
Depreciation and debt impairment	42 069	26 440	–	–	–	–	–	26 440	41 651	42 065
Finance charges	–	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	51 489	62 994	–	–	–	–	–	62 994	54 170	57 815
Transfers and subsidies	2 124	2 969	–	–	–	–	–	2 969	2 969	2 969
Other expenditure	156 689	171 963	–	–	–	–	–	171 963	166 001	175 626
Total Expenditure	**350 954**	**367 712**	**–**	**–**	**–**	**–**	**–**	**367 712**	**368 994**	**388 796**
Surplus/(Deficit)	**11 330**	**60 741**	**–**	**–**	**–**	**–**	**–**	**60 741**	**19 869**	**25 827**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**11 330**	**60 741**	**–**	**–**	**–**	**–**	**–**	**60 741**	**19 869**	**25 827**
Income Tax	**3 094**	**16 400**	**–**	**–**	**–**	**–**	**–**	**16 400**	**5 593**	**7 201**
Surplus/ (Deficit) for the year	**8 236**	**44 341**	**–**	**–**	**–**	**–**	**–**	**44 341**	**14 276**	**18 625**
Capital expenditure & funds sources										
Capital expenditure	52 662	57 674	–	–	–	–	–	57 674	61 800	55 020
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	52 662	57 674	–	–	–	–	–	57 674	61 800	55 020
Total sources of capital funds	**52 662**	**57 674**	**–**	**–**	**–**	**–**	–	57 674	**61 800**	**55 020**
Financial position										
Total current assets	165 019	232 582	–	–	–	–	–	232 582	254 090	277 769
Total non current assets	705 322	906 086	–	–	–	–	–	906 086	908 643	903 414
Total current liabilities	101 955	102 215	–	–	–	–	–	102 215	112 291	112 199
Total non current liabilities	371	371	–	–	–	–	–	371	83	–
Community wealth/Equity	768 015	1 036 083	–	–	–	–	–	1 036 083	1 050 358	1 068 984
Cash flows										
Net cash from (used) operating	66 174	152 675	–	–	–	–	–	152 675	80 388	75 648
Net cash from (used) investing	(52 662)	(57 674)	–	–	–	–	–	(57 674)	(61 800)	(55 020)
Net cash from (used) financing	–	(11 957)	–	–	–	–	–	(11 957)	1 836	2 098
Cash/cash equivalents at the year end	**142 998**	**212 530**	**–**	**–**	**–**	**–**	**–**	**212 530**	**232 954**	**255 680**

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

Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Exchange Revenue										
Service charges - Electricity	–	–	–	–	–	–	–	–	–	–
Service charges - Water	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	–	–	–	–	–	–	–	–	–	–
Sale of Goods and Rendering of Services	22 771	23 225	–	–	–	–	–	23 225	24 304	25 943
Interest	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	–	–	–	–	–	–	–	–	–	–
Interest earned from Current and Non Current Assets	12 000	16 933	–	–	–	–	–	16 933	14 190	15 543
Dividends	–	–	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets	167 022	183 668	–	–	–	–	–	183 668	178 641	189 360
Licence and permits	–	–	–	–	–	–	–	–	–	–
Operational Revenue	160 491	204 627	–	–	–	–	–	204 627	171 726	183 777
Non-Exchange Revenue	–	–	–	–	–	–	–	–	–	–
Property rates	–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–
Licences or permits										
Transfer and subsidies - Operational	–	–	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–	–	–
Fuel Levy	–	–	–	–	–	–	–	–	–	–
Operational Revenue	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets	–	–	–	–	–	–	–	–	–	–
Other Gains	–	–	–	–	–	–	–	–	–	–
Discontinued Operations	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**362 284**	**428 453**	**–**	**–**	**–**	**–**	**–**	**428 453**	**388 863**	**414 623**
Expenditure By Type	–	–	–	–	–	–	–	–	–	–
Employee related costs	97 671	102 456	–	–	–	–	–	102 456	103 198	109 266
Remuneration of Directors	913	889	–	–	–	–	–	889	1 004	1 054
Bulk purchases - electricity	–	–	–	–	–	–	–	–	–	–
Inventory consumed	51 489	62 994	–	–	–	–	–	62 994	54 170	57 815
Debt impairment	240	240	–	–	–	–	–	240	240	240
Depreciation & asset impairment	41 829	26 200	–	–	–	–	–	26 200	41 411	41 825
Finance charges	–	–	–	–	–	–	–	–	–	–
Contracted services	72 031	77 029	–	–	–	–	–	77 029	75 806	79 777
Transfers and subsidies	2 124	2 969	–	–	–	–	–	2 969	2 969	2 969
Irrecoverable debts written off	–	–	–	–	–	–	–	–	–	–
Operational costs	84 658	94 923	–	–	–	–	–	94 923	90 195	95 849
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–	–
Other Losses	–	11	–	–	–	–	–	11	–	–
Total Expenditure	**350 954**	**367 712**	**–**	**–**	**–**	**–**	**–**	**367 712**	**368 994**	**388 796**
Surplus/(Deficit)	11 330	60 741	–	–	–	–	–	60 741	19 869	25 827
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**11 330**	**60 741**	**–**	**–**	**–**	**–**	**–**	**60 741**	**19 869**	**25 827**
Income Tax	3 094	16 400	–	–	–	–	–	16 400	5 593	7 201
Surplus/(Deficit) after income tax	**8 236**	**44 341**	**–**	**–**	**–**	**–**	**–**	**44 341**	**14 276**	**18 625**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**8 236**	**44 341**	**–**	**–**	**–**	**–**	**–**	**44 341**	**14 276**	**18 625**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**8 236**	**44 341**	**–**	**–**	**–**	**–**	**–**	**44 341**	**14 276**	**18 625**

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

Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure by Asset Class/Sub-class										
Other assets	**29 805**	**34 417**	**–**	**–**	**–**	**–**	**–**	**34 417**	**33 180**	**30 550**
Operational Buildings	29 805	34 417	–	–	–	–	–	34 417	33 180	30 550
Municipal Offices	*29 805*	*34 417*	–	–	–	–	–	*34 417*	*33 180*	*30 550*
Computer Equipment	**12 926**	**13 326**	**–**	**–**	**–**	**–**	**–**	**13 326**	**19 875**	**13 270**
Computer Equipment	12 926	13 326	–	–	–	–	–	13 326	19 875	13 270
Furniture and Office Equipment	**5 136**	**5 136**	**–**	**–**	**–**	**–**	**–**	**5 136**	**7 160**	**7 200**
Furniture and Office Equipment	5 136	5 136	–	–	–	–	–	5 136	7 160	7 200
Machinery and Equipment	**4 795**	**4 795**	**–**	**–**	**–**	**–**	**–**	**4 795**	**1 585**	**4 000**
Machinery and Equipment	4 795	4 795	–	–	–	–	–	4 795	1 585	4 000
Total Capital Expenditure to be adjusted	**52 662**	**57 674**	**–**	**–**	**–**	**–**	**–**	**57 674**	**61 800**	**55 020**
Funded by:										
National Government	–	–	–	–	–	–	–	–	–	–
Provincial Government	–	–	–	–	–	–	–	–	–	–
Parent Municipality	–	–	–	–	–	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	52 662	57 674	–	–	–	–	–	57 674	61 800	55 020
Total Capital Funding	**52 662**	**57 674**	**–**	**–**	**–**	**–**	**–**	**57 674**	**61 800**	**55 020**

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

Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS										
Current assets										
Cash and cash equivalents	142 998	212 530	–	–	–	–	–	212 530	232 954	255 680
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–	–	–	–
Receivables from non-exchange transactions	16 892	14 215	–	–	–	–	–	14 215	15 085	15 909
Current portion of non-current receivables	2 124	2 969	–	–	–	–	–	2 969	2 969	2 969
Inventory	3 006	2 868	–	–	–	–	–	2 868	3 081	3 210
VAT	–	–	–	–	–	–	–	–	–	–
Other current assets	–	–	–	–	–	–	–	–	–	–
Total current assets	**165 019**	**232 582**	**–**	**–**	**–**	**–**	**–**	**232 582**	**254 090**	**277 769**
Non current assets										
Investments	–	–	–	–	–	–	–	–	–	–
Investment property	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	449 240	572 846	–	–	–	–	–	572 846	583 965	588 907
Biological assets	–	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	162 307	193 380	–	–	–	–	–	193 380	190 410	187 441
Other non-current assets	93 775	139 861	–	–	–	–	–	139 861	134 268	127 066
Total non current assets	**705 322**	**906 086**	**–**	**–**	**–**	**–**	**–**	**906 086**	**908 643**	**903 414**
TOTAL ASSETS	**870 341**	**1 138 669**	**–**	**–**	**–**	**–**	**–**	**1 138 669**	**1 162 732**	**1 181 183**
LIABILITIES										
Current liabilities										
Bank overdraft	–	–	–	–	–	–	–	–	–	–
Financial liabilities	–	–	–	–	–	–	–	–	–	–
Consumer deposits	56 746	44 789	–	–	–	–	–	44 789	46 626	48 724
Trade and other payables from non-exchange transactions	37 685	48 759	–	–	–	–	–	48 759	56 440	53 789
Provision	7 524	8 666	–	–	–	–	–	8 666	9 225	9 686
VAT	–	–	–	–	–	–	–	–	–	–
Other current liabilities	–	–	–	–	–	–	–	–	–	–
Total current liabilities	**101 955**	**102 215**	**–**	**–**	**–**	**–**	**–**	**102 215**	**112 291**	**112 199**
Non current liabilities										
Financial liabilities	–	–	–	–	–	–	–	–	–	–
Provision	371	371	–	–	–	–	–	371	83	–
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–	–	–	–	–	–
Total non current liabilities	**371**	**371**	**–**	**–**	**–**	**–**	**–**	**371**	**83**	**–**
TOTAL LIABILITIES	**102 326**	**102 586**	**–**	**–**	**–**	**–**	**–**	**102 586**	**112 374**	**112 199**
NET ASSETS	**768 015**	**1 036 083**	**–**	**–**	**–**	**–**	**–**	**1 036 083**	**1 050 358**	**1 068 984**
COMMUNITY WEALTH/EQUITY	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Accumulated surplus/(deficit)	(560 413)	(292 345)	–	–	–	–	–	(292 345)	(278 069)	(259 444)
Reserves and funds	1 328 428	1 328 428	–	–	–	–	–	1 328 428	1 328 428	1 328 428
Other	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**768 015**	**1 036 083**	**–**	**–**	**–**	**–**	**–**	**1 036 083**	**1 050 358**	**1 068 984**

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

Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Other revenue	350 284	411 520	–	–	–	–	–	411 520	374 672	399 080
Transfers and Subsidies - Operational	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Capital	–	–	–	–	–	–	–	–	–	–
Interest	12 000	16 933	–	–	–	–	–	16 933	14 190	15 543
Dividends	–	–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees	(296 110)	(275 778)	–	–	–	–	–	(275 778)	(308 475)	(338 975)
Finance charges	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**66 174**	**152 675**	**–**	**–**	**–**	**–**	**–**	**152 675**	**80 388**	**75 648**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–
Payments										
Capital assets	(52 662)	(57 674)	–	–	–	–	–	(57 674)	(61 800)	(55 020)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(52 662)**	**(57 674)**	**–**	**–**	**–**	**–**	**–**	**(57 674)**	**(61 800)**	**(55 020)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	(11 957)	–	–	–	–	–	(11 957)	1 836	2 098
Payments										
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**(11 957)**	**–**	**–**	**–**	**–**	**–**	**(11 957)**	**1 836**	**2 098**
NET INCREASE/ (DECREASE) IN CASH HELD	**13 513**	**83 045**	**–**	**–**	**–**	**–**	**–**	**83 045**	**20 424**	**22 726**
Cash/cash equivalents at the year begin:	129 485	129 485	–	–	–	–	–	129 485	212 530	232 954
Cash/cash equivalents at the year end:	142 998	212 530	–	–	–	–	–	212 530	232 954	255 680

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 45 to page 48.

The entity is not proposing any adjustments to the approved 2024/25 budget.

Table 27: MBRR Table E1 Adjustments Budget Summary - CTS

Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Investment revenue	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	44 500	44 500	–	–	–	–	–	44 500	44 500	44 500
Other own revenue	68 979	68 979	–	–	–	–	–	68 979	75 618	80 155
Total Revenue (excluding capital transfers and contributions)	**113 479**	**113 479**	**–**	**–**	**–**	**–**	**–**	**113 479**	**120 118**	**124 655**
Employee costs	3 527	3 527	–	–	–	–	–	3 527	3 738	3 962
Remuneration of Directors	604	604	–	–	–	–	–	604	640	679
Depreciation and debt impairment	–	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	7 653	6 603	–	–	–	–	–	6 603	8 112	4 430
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–
Other expenditure	101 696	102 746	–	–	–	–	–	102 746	107 500	113 950
Total Expenditure	**113 479**	**113 479**	**–**	**–**	**–**	**–**	**–**	**113 479**	**119 991**	**123 022**
Surplus/(Deficit)	**0**	**0**	**–**	**–**	**–**	**–**	**–**	**0**	**127**	**1 633**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**0**	**0**	**–**	**–**	**–**	**–**	**–**	**0**	**127**	**1 633**
Income Tax	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**0**	**0**	**–**	**–**	**–**	**–**	**–**	**0**	**127**	**1 633**
Financial position										
Total current assets	27 088	27 088	–	–	–	–	–	27 088	27 577	28 075
Total non current assets	–	–	–	–	–	–	–	–	–	–
Total current liabilities	24 653	24 653	–	–	–	–	–	24 653	25 015	23 880
Total non current liabilities	–	–	–	–	–	–	–	–	–	–
Community wealth/Equity	2 435	2 435	–	–	–	–	–	2 435	2 562	4 195
Cash flows										
Net cash from (used) operating	155	155	–	–	–	–	–	155	158	162
Net cash from (used) investing	–	–	–	–	–	–	–	–	–	–
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**7 920**	**7 920**	**–**	**–**	**–**	**–**	**–**	**7 920**	**8 079**	**8 240**

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

Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Exchange Revenue										
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	44 039	49 203	–	–	–	–	–	49 203	49 182	52 132
Licence and permits	–	–	–	–	–	–	–	–	–	–
Operational Revenue	–	–	–	–	–	–	–	–	–	–
Non-Exchange Revenue	–	–	–	–	–	–	–	–	–	–
Property rates	–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–
Licences or permits	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational	44 500	44 500	–	–	–	–	–	44 500	44 500	44 500
Interest	212	598	–	–	–	–	–	598	225	238
Fuel Levy	–	–	–	–	–	–	–	–	–	–
Operational Revenue	24 728	19 178	–	–	–	–	–	19 178	26 212	27 784
Gains on disposal of Assets	–	–	–	–	–	–	–	–	–	–
Other Gains	–	–	–	–	–	–	–	–	–	–
Discontinued Operations	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**113 479**	**113 479**	**–**	**–**	**–**	**–**	**–**	**113 479**	**120 118**	**124 655**
Expenditure By Type										
Employee related costs	3 527	3 527	–	–	–	–	–	3 527	3 738	3 962
Remuneration of Directors	604	604	–	–	–	–	–	604	640	679
Bulk purchases - electricity	–	–	–	–	–	–	–	–	–	–
Inventory consumed	7 653	6 603	–	–	–	–	–	6 603	8 112	4 430
Debt impairment	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–	–
Contracted services	68 752	69 259	–	–	–	–	–	69 259	74 553	79 026
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off	–	–	–	–	–	–	–	–	–	–
Operational costs	32 944	33 487	–	–	–	–	–	33 487	32 948	34 924
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–	–
Other Losses	–	–	–	–	–	–	–	–	–	–
Total Expenditure	**113 479**	**113 479**	**–**	**–**	**–**	**–**	**–**	**113 479**	**119 991**	**123 022**
Surplus/(Deficit)	0	0	–	–	–	–	–	0	127	1 633
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**0**	**0**	**–**	**–**	**–**	**–**	**–**	**0**	**127**	**1 633**
Income Tax	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	**0**	**0**	**–**	**–**	**–**	**–**	**–**	**0**	**127**	**1 633**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**0**	**0**	**–**	**–**	**–**	**–**	**–**	**0**	**127**	**1 633**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**0**	**0**	**–**	**–**	**–**	**–**	**–**	**0**	**127**	**1 633**

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

Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS										
Current assets										
Cash and cash equivalents	7 920	7 920	–	–	–	–	–	7 920	8 079	8 240
Trade and other receivables from exchange transactions	16 521	16 521	–	–	–	–	–	16 521	16 851	17 188
Receivables from non-exchange transactions	–	–	–	–	–	–	–	–	–	–
Current portion of non-current receivables	2 647	2 647	–	–	–	–	–	2 647	2 647	2 647
Inventory	–	–	–	–	–	–	–	–	–	–
VAT	–	–	–	–	–	–	–	–	–	–
Other current assets	–	–	–	–	–	–	–	–	–	–
Total current assets	**27 088**	**27 088**	**–**	**–**	**–**	**–**	**–**	**27 088**	**27 577**	**28 075**
Non current assets										
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	–	–	–	–	–	–	–	–	–	–
Total non current assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL ASSETS	**27 088**	**27 088**	**–**	**–**	**–**	**–**	**–**	**27 088**	**27 577**	**28 075**
LIABILITIES	–	–	–	–	–	–	–	–	–	–
Current liabilities	–	–	–	–	–	–	–	–	–	–
Bank overdraft	–	–	–	–	–	–	–	–	–	–
Financial liabilities	–	–	–	–	–	–	–	–	–	–
Consumer deposits	–	–	–	–	–	–	–	–	–	–
Trade and other payables from exchange transactions	24 653	24 653	–	–	–	–	–	24 653	25 015	23 880
Trade and other payables from non-exchange transactions	–	–	–	–	–	–	–	–	–	–
Provision	–	–	–	–	–	–	–	–	–	–
VAT	–	–	–	–	–	–	–	–	–	–
Other current liabilities	–	–	–	–	–	–	–	–	–	–
Total current liabilities	**24 653**	**24 653**	**–**	**–**	**–**	**–**	**–**	**24 653**	**25 015**	**23 880**
Non current liabilities										
Financial liabilities	–	–	–	–	–	–	–	–	–	–
Provision	–	–	–	–	–	–	–	–	–	–
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–	–	–	–	–	–
Total non current liabilities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES	**24 653**	**24 653**	**–**	**–**	**–**	**–**	**–**	**24 653**	**25 015**	**23 880**
NET ASSETS	**2 435**	**2 435**	**–**	**–**	**–**	**–**	**–**	**2 435**	**2 562**	**4 195**
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	2 435	2 435	–	–	–	–	–	2 435	2 562	4 195
Reserves and funds	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**2 435**	**2 435**	**–**	**–**	**–**	**–**	**–**	**2 435**	**2 562**	**4 195**

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

Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Other revenue	60 890	60 890	–	–	–	–	–	60 890	67 057	71 094
Government - operating	44 500	44 500	–	–	–	–	–	44 500	44 500	44 500
Government - capital	–	–	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–	–	–
Dividends	–	–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees	(105 235)	(105 235)	–	–	–	–	–	(105 235)	(111 398)	(115 432)
Finance charges	–	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–	–
Transfers and Grants	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**155**	**155**	**–**	**–**	**–**	**–**	**–**	**155**	**158**	**162**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–
Payments										
Capital assets	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–
Payments										
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD	**155**	**155**	**–**	**–**	**–**	**–**	**–**	**155**	**158**	**162**
Cash/cash equivalents at the year begin:	7 765	7 765						7 765	7 920	8 079
Cash/cash equivalents at the year end:	7 920	7 920						7 920	8 079	8 240

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, **Lungelo Mbandazayo**, municipal manager of the **City of Cape Town**, hereby certify that the 2024/25 adjustments budget (**April 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 __________________________________