



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

2025/26 ADJUSTMENTS BUDGET

26 March 2026

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GLOSSARY OF TERMS AND ABBREVIATIONS

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

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

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

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

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

CCT – City of Cape Town

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

CTICC - Cape Town International Convention Centre

CTS – Cape Town Stadium

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

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

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

MBRR – Municipal Budget Reporting Regulations

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

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

NT – National Treasury

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

PT – Provincial Treasury

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

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

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

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

1. Mayor's Report

1.1. Summary of reasons for the adjustments budget

The primary reason for the recommendation to adopt a March 2026 adjustments budget is additional allocations and amendments in terms of Provincial Gazette Extraordinary No. 9194, published on 16 February 2026 for the 2025/26 financial year.

Adjustment details are listed below.

a. Allocations and grant adjustments – Operating grants and donations

- A new allocation of R100 000 on the Financial Management Capacity Building Grant (FMCG) to provide bursary opportunities for non-employees within Corporate Services directorate.
- A new allocation of R400 000 on the Municipal Service Delivery and Capacity Building Grant to improve both the social well-being and economic growth by addressing community needs while fostering financial sustainability within Urban Waste Management directorate.
- A new allocation of R1 million on the Environmental and Wildlife Management Grant to support the implementation of strategic management plans for baboon management within Spatial Planning & Environment directorate.
- An increase of R600 000 on Law Enforcement Service (LES) Grant to provide training support to increase law enforcement capacity within Safety & Security directorate.
- An increase of R10 million on Provision for Persons with Special needs Grant, to provide mobility to people with disabilities within Urban Mobility directorate.
- Human Settlements Development Grant (Beneficiaries) decreases by R30,6 million due to the Sheffield Road Housing project initially being included as part of the City of Cape Town allocation. This project is now administered and contractually managed by the Western Cape: Department of Infrastructure. A concomitant decrease was affected on expenditure within this directorate.

b. 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 18 February 2026.

Recommendations to the Council regarding the budget

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

2. Resolutions

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

- a. That the City's adjustments budget for the 2025/26 financial year be approved and adopted, as set out in the following tables and annexures:
 - i. Operating revenue and expenditure by standard classification reflected in **Table 2** on page 5.
 - ii. Operating revenue and expenditure by municipal vote reflected in **Table 3** on page 7.
 - iii. Operating revenue by source and expenditure by type reflected in **Table 4** on page 8.
 - iv. Capital appropriations by vote reflected in **Table 5** on page 10, and Annexure 2.1 and Annexure 2.2.
 - v. Capital expenditure by standard classification reflected in **Table 5** on page 10.
 - vi. Capital funding by source reflected in **Table 5** on page 10.
 - vii. Budget Financial Position reflected in **Table 6** on page 12.
 - viii. Budgeted Cash Flow statement as reflected in **Table 7** on page 14.
- b. That the amended 2025/26 IDP Financial Plan, as set out in Annexure 3, be used to update the approved IDP Financial Plan.

3. Executive Summary

3.1. General

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

3.2. Provision of basic services

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

3.3. Adjustment highlights

3.3.1. Adjustments made to the operating budget

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

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 3 to page 19.

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

Table 1: MBRR Table B1 – Adjustments Budget Summary

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	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
R thousands											
Financial Performance											
Property rates	13 768 100	13 918 100	–	–	–	–	–	–	13 918 100	14 946 054	15 943 920
Service charges	34 064 443	34 106 458	–	–	–	–	–	–	34 106 458	35 567 100	38 249 212
Investment revenue	758 522	1 309 154	–	–	–	–	–	–	1 309 154	648 785	789 055
Transfers recognised - operational	7 329 561	7 356 104	–	–	–	(18 510)	–	(18 510)	7 337 594	7 404 716	7 561 017
Other own revenue	14 811 680	14 722 069	–	–	–	–	–	–	14 722 069	15 645 437	17 190 589
Total Revenue (excluding capital transfers and contributions)	70 732 307	71 411 884	–	–	–	(18 510)	–	(18 510)	71 393 374	74 212 092	79 733 792
Employee costs	20 889 090	20 810 094	–	–	–	1 708	1 952	3 660	20 813 755	22 220 571	23 760 020
Remuneration of councillors	197 729	198 376	–	–	–	–	–	–	198 376	207 615	217 996
Depreciation & asset impairment	3 974 164	3 996 121	–	–	–	–	–	–	3 996 121	4 203 400	4 605 312
Finance charges	1 428 206	1 083 168	–	–	–	–	(13 240)	(13 240)	1 069 928	1 776 623	2 054 031
Inventory consumed and bulk purchases	25 654 842	25 585 880	–	–	–	56	(948)	(892)	25 584 988	26 863 438	28 774 633
Transfers and subsidies	388 523	435 536	–	–	–	(12 165)	(12 017)	(24 182)	411 354	353 947	345 847
Other expenditure	18 744 452	18 880 789	–	–	–	(8 109)	24 253	16 144	18 896 933	19 214 511	19 530 692
Total Expenditure	71 277 006	70 989 966	–	–	–	(18 510)	0	(18 510)	70 971 456	74 840 105	79 288 532
Surplus/(Deficit)	(544 699)	421 919	–	–	–	0	(0)	(0)	421 919	(628 013)	445 260
Transfers and subsidies - capital (monetary allocations)	3 855 190	4 344 729	–	–	–	–	–	–	4 344 729	4 180 136	2 856 189
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	3 310 490	4 766 647	–	–	–	0	(0)	(0)	4 766 647	3 552 122	3 301 449
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	3 310 490	4 766 647	–	–	–	0	(0)	(0)	4 766 647	3 552 122	3 301 449
Capital expenditure & funds sources											
Capital expenditure	12 862 639	13 475 562	–	–	–	–	–	–	13 475 562	13 788 881	13 613 667
Transfers recognised - capital	3 855 190	4 344 729	–	–	–	–	–	–	4 344 729	4 193 542	2 856 189
Borrowing	5 000 000	5 000 000	–	–	–	–	–	–	5 000 000	5 000 000	5 000 000
Internally generated funds	4 007 449	4 130 833	–	–	–	–	–	–	4 130 833	4 595 340	5 757 478
Total sources of capital funds	12 862 639	13 475 562	–	–	–	–	–	–	13 475 562	13 788 881	13 613 667
Financial position											
Total current assets	25 618 987	23 796 128	–	–	–	–	(13 262)	(13 262)	23 782 866	22 763 879	21 956 482
Total non current assets	85 146 169	85 576 132	–	–	–	–	–	–	85 576 132	95 085 927	103 536 451
Total current liabilities	16 508 768	14 720 556	–	–	–	–	(13 262)	(13 262)	14 707 294	15 662 804	15 766 235
Total non current liabilities	20 716 339	17 162 691	–	–	–	–	–	–	17 162 691	21 145 868	25 384 114
Community wealth/Equity	73 540 049	77 489 013	–	–	–	0	(0)	(0)	77 489 013	81 041 135	84 342 584
Cash flows											
Net cash from (used) operating	6 775 094	8 551 907	–	–	–	–	(13 262)	(13 262)	8 538 646	7 710 723	7 615 899
Net cash from (used) investing	(12 945 536)	(13 638 240)	–	–	–	–	–	–	(13 638 240)	(13 888 102)	(13 674 212)
Net cash from (used) financing	3 882 699	3 921 463	–	–	–	–	–	–	3 921 463	3 778 675	3 570 675
Cash/cash equivalents at the year end	6 340 418	9 411 660	–	–	–	–	(13 262)	(13 262)	9 398 399	6 999 694	4 512 057
Cash backing/surplus reconciliation											
Cash and investments available	15 824 513	17 330 391	–	–	–	–	(13 262)	(13 262)	17 317 129	14 918 424	12 430 787
Application of cash and investments	7 615 654	8 059 219	–	–	–	–	(13 262)	(13 262)	8 045 956	6 775 115	6 379 106
Balance - surplus (shortfall)	8 208 859	9 271 172	–	–	–	–	–	–	9 271 172	8 143 310	6 051 681
Asset Management											
Asset register summary (WDV)	82 628 347	81 081 086	–	–	–	–	(0)	(0)	81 081 086	90 666 567	99 674 922
Depreciation	3 974 164	3 996 121	–	–	–	–	–	–	3 996 121	4 203 401	4 605 313
Renewal and Upgrading of Existing Assets	7 351 853	7 498 565	–	–	–	–	9 526	9 526	7 508 091	7 122 731	8 369 112
Repairs and Maintenance	6 842 018	6 857 318	–	–	–	–	500	500	6 857 818	7 322 744	7 548 054
Free services											
Cost of Free Basic Services provided	2 717 611	2 622 834	–	–	–	–	–	–	2 622 834	2 843 627	3 076 576
Revenue cost of free services provided	3 135 095	3 118 504	–	–	–	–	–	–	3 118 504	3 379 827	3 741 343
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	19 828	19 828	–	–	–	–	–	–	19 828	18 328	16 828
Refuse:	–	–	–	–	–	–	–	–	–	–	–

Explanatory notes to MBRR Table B1 – Adjustments Budget Summary

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

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

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

Table 2: MBRR Table B2 – Adjustments Budget Financial Performance (standard classification)

Standard Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Revenue - Functional											
Governance and administration	20 909 478	21 743 303	–	–	–	100	0	100	21 743 403	22 252 356	23 733 088
Executive and council	393	393	–	–	–	–	–	–	393	411	429
Finance and administration	20 909 081	21 742 907	–	–	–	100	0	100	21 743 007	22 251 941	23 732 656
Internal audit	4	4	–	–	–	–	–	–	4	4	4
Community and public safety	4 736 777	4 841 335	–	–	–	(30 010)	(0)	(30 010)	4 811 325	4 767 175	5 000 049
Community and social services	142 377	143 286	–	–	–	–	–	–	143 286	136 587	153 010
Sport and recreation	66 264	67 391	–	–	–	–	–	–	67 391	74 158	65 934
Public safety	2 344 266	2 366 153	–	–	–	600	(0)	600	2 366 753	2 353 528	2 444 519
Housing	1 732 928	1 812 397	–	–	–	(30 610)	(0)	(30 610)	1 781 787	1 702 389	1 811 814
Health	450 941	452 107	–	–	–	–	–	–	452 107	500 513	524 773
Economic and environmental services	4 279 566	4 239 747	–	–	–	11 400	(0)	11 400	4 251 147	4 370 081	2 967 777
Planning and development	740 131	745 309	–	–	–	400	–	400	745 709	769 044	780 328
Road transport	3 479 674	3 434 876	–	–	–	10 000	–	10 000	3 444 876	3 568 111	2 149 053
Environmental protection	59 761	59 561	–	–	–	1 000	(0)	1 000	60 561	32 926	38 396
Trading services	44 660 289	44 930 946	–	–	–	–	(0)	(0)	44 930 946	47 001 166	50 887 553
Energy sources	24 327 273	24 476 412	–	–	–	–	(0)	(0)	24 476 412	25 042 583	25 884 176
Water management	12 582 605	12 973 197	–	–	–	–	0	0	12 973 197	13 651 096	15 909 655
Waste water management	4 438 859	4 448 351	–	–	–	–	(0)	(0)	4 448 351	4 814 031	5 350 782
Waste management	3 311 553	3 032 987	–	–	–	–	(0)	(0)	3 032 987	3 493 456	3 742 941
Other	1 387	1 281	–	–	–	–	–	–	1 281	1 450	1 514
Total Revenue - Functional	74 587 497	75 756 613	–	–	–	(18 510)	(0)	(18 510)	75 738 103	78 392 228	82 589 982
Expenditure - Functional											
Governance and administration	3 255 812	3 450 295	–	–	–	100	(8)	92	3 450 388	4 044 820	4 306 163
Executive and council	133 192	227 713	–	–	–	–	2 458	2 458	230 171	121 430	106 126
Finance and administration	3 119 756	3 218 701	–	–	–	100	(2 491)	(2 391)	3 216 310	3 920 704	4 197 854
Internal audit	2 864	3 882	–	–	–	–	26	26	3 907	2 686	2 184
Community and public safety	15 569 877	15 428 052	–	–	–	(30 010)	(31 404)	(61 414)	15 366 638	16 282 588	17 176 857
Community and social services	1 853 305	1 863 044	–	–	–	–	(1 007)	(1 007)	1 862 037	1 962 850	2 087 159
Sport and recreation	2 460 335	2 491 563	–	–	–	–	770	770	2 492 333	2 574 230	2 713 950
Public safety	6 736 213	6 532 256	–	–	–	600	(33 197)	(32 597)	6 499 659	6 995 160	7 297 865
Housing	2 609 915	2 678 076	–	–	–	(30 610)	2 029	(28 581)	2 649 496	2 711 011	2 917 237
Health	1 910 108	1 863 113	–	–	–	–	–	–	1 863 113	2 039 337	2 160 647
Economic and environmental services	8 166 494	8 416 304	–	–	–	11 400	31 618	43 018	8 459 323	8 443 543	8 866 403
Planning and development	2 246 064	2 216 982	–	–	–	400	(366)	34	2 217 017	2 317 462	2 283 956
Road transport	5 379 680	5 594 545	–	–	–	10 000	31 984	41 984	5 636 529	5 592 024	6 023 212
Environmental protection	540 749	604 777	–	–	–	1 000	–	1 000	605 777	534 058	559 235
Trading services	44 043 437	43 444 856	–	–	–	–	(198)	(198)	43 444 658	45 823 095	48 684 835
Energy sources	23 965 586	23 693 499	–	–	–	–	(101)	(101)	23 693 398	24 366 470	25 206 476
Water management	10 863 512	10 835 526	–	–	–	–	(983)	(983)	10 834 543	11 635 096	13 079 658
Waste water management	6 054 187	5 898 390	–	–	–	–	886	886	5 899 276	6 467 901	6 768 586
Waste management	3 160 152	3 017 442	–	–	–	–	(0)	(0)	3 017 442	3 353 628	3 630 115
Other	241 386	250 458	–	–	–	–	(8)	(8)	250 450	246 059	254 273
Total Expenditure - Functional	71 277 006	70 989 966	–	–	–	(18 510)	0	(18 510)	70 971 456	74 840 106	79 288 532
Surplus/ (Deficit) for the year	3 310 490	4 766 647	–	–	–	–	(0)	(0)	4 766 647	3 552 122	3 301 450

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

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

Table 3: MBRR Table B3 – Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Revenue by Vote											
Vote 1 - Community Services & Health	988 503	991 345	–	–	–	–	–	–	991 345	1 031 950	1 048 358
Vote 2 - Corporate Services	99 480	100 255	–	–	–	100	–	100	100 355	92 599	95 615
Vote 3 - Economic Growth	367 264	376 088	–	–	–	–	–	–	376 088	341 601	444 107
Vote 4 - Energy	24 085 011	24 234 150	–	–	–	–	–	–	24 234 150	24 763 963	25 563 742
Vote 5 - Finance	20 156 511	20 960 268	–	–	–	–	–	–	20 960 268	21 506 215	22 859 867
Vote 6 - Future Planning & Resilience	65 915	74 880	–	–	–	–	–	–	74 880	62 801	54 236
Vote 7 - Human Settlements	1 771 568	1 844 475	–	–	–	(30 610)	–	(30 610)	1 813 865	1 777 438	1 932 209
Vote 8 - Office of the City Manager	957	4 367	–	–	–	–	–	–	4 367	1 000	1 044
Vote 9 - Safety & Security	2 396 509	2 419 641	–	–	–	600	–	600	2 420 241	2 408 133	2 554 539
Vote 10 - Spatial Planning & Environment	749 446	742 002	–	–	–	1 000	–	1 000	743 002	729 628	758 562
Vote 11 - Urban Mobility	3 511 579	3 517 866	–	–	–	10 000	–	10 000	3 527 866	3 583 130	2 162 477
Vote 12 - Urban Waste Management	3 323 144	3 051 349	–	–	–	400	–	400	3 051 749	3 563 135	3 800 163
Vote 13 - Water & Sanitation	17 071 610	17 439 928	–	–	–	–	–	–	17 439 928	18 530 634	21 315 062
Total Revenue by Vote	74 587 497	75 756 613	–	–	–	(18 510)	–	(18 510)	75 738 103	78 392 228	82 589 982
Expenditure by Vote											
Vote 1 - Community Services & Health	4 917 247	4 885 956	–	–	–	–	–	–	4 885 956	5 120 216	5 353 031
Vote 2 - Corporate Services	4 123 703	4 139 694	–	–	–	100	–	100	4 139 794	4 705 502	4 939 907
Vote 3 - Economic Growth	760 365	791 514	–	–	–	–	–	–	791 514	725 690	740 641
Vote 4 - Energy	21 757 162	21 498 611	–	–	–	–	–	–	21 498 611	22 334 785	23 240 284
Vote 5 - Finance	4 496 215	4 341 917	–	–	–	–	–	–	4 341 917	5 030 785	5 496 754
Vote 6 - Future Planning & Resilience	595 825	624 870	–	–	–	–	–	–	624 870	608 803	613 313
Vote 7 - Human Settlements	1 705 085	1 780 374	–	–	–	(30 610)	–	(30 610)	1 749 764	1 752 332	1 857 715
Vote 8 - Office of the City Manager	524 560	552 288	–	–	–	–	(0)	(0)	552 288	543 055	561 255
Vote 9 - Safety & Security	6 692 842	6 729 308	–	–	–	600	–	600	6 729 908	6 926 543	7 209 448
Vote 10 - Spatial Planning & Environment	1 953 826	1 994 205	–	–	–	1 000	–	1 000	1 995 205	1 966 504	1 932 189
Vote 11 - Urban Mobility	4 706 689	4 855 846	–	–	–	10 000	–	10 000	4 865 846	4 862 461	5 236 131
Vote 12 - Urban Waste Management	4 100 966	3 981 197	–	–	–	400	–	400	3 981 597	4 333 946	4 522 731
Vote 13 - Water & Sanitation	14 942 522	14 814 186	–	–	–	–	–	–	14 814 186	15 929 482	17 585 134
Total Expenditure by Vote	71 277 006	70 989 966	–	–	–	(18 510)	(0)	(18 510)	70 971 456	74 840 106	79 288 532
Surplus/ (Deficit) for the year	3 310 490	4 766 647	–	–	–	–	0	–	4 766 647	3 552 122	3 301 450

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

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

Table 4: MBRR Table B4 – Adjustments Budget Financial Performance (revenue and expenditure)

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Revenue By Source											
Exchange Revenue											
Service charges - Electricity	23 663 555	23 663 555	–	–	–	–	–	–	23 663 555	24 309 320	25 094 791
Service charges - Water	5 776 241	5 868 665	–	–	–	–	–	–	5 868 665	6 257 772	7 434 130
Service charges - Waste Water Management	2 966 006	2 963 426	–	–	–	–	–	–	2 963 426	3 235 545	3 850 787
Service charges - Waste Management	1 658 640	1 610 811	–	–	–	–	–	–	1 610 811	1 764 463	1 869 504
Sale of Goods and Rendering of Services	816 579	732 137	–	–	–	–	–	–	732 137	814 104	862 368
Agency services	302 874	302 874	–	–	–	–	–	–	302 874	310 022	337 339
Interest	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	339 731	329 033	–	–	–	–	–	–	329 033	364 128	418 418
Interest earned from Current and Non Current Assets	758 522	1 309 154	–	–	–	–	–	–	1 309 154	648 785	789 055
Dividends	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets	494 307	495 960	–	–	–	–	–	–	495 960	530 622	613 594
Special rating levies	494 107	486 882	–	–	–	–	–	–	486 882	523 753	555 178
Licence and permits	205	205	–	–	–	–	–	–	205	214	224
Operational Revenue	423 376	391 276	–	–	–	–	–	–	391 276	439 920	465 425
Non-Exchange Revenue											
Property rates	13 768 100	13 918 100	–	–	–	–	–	–	13 918 100	14 946 054	15 943 920
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1 878 556	1 905 299	–	–	–	–	–	–	1 905 299	1 892 592	1 916 560
Licences or permits	50 301	47 909	–	–	–	–	–	–	47 909	52 565	54 877
Transfer and subsidies - Operational	7 329 561	7 356 104	–	–	–	(18 510)	–	(18 510)	7 337 594	7 404 716	7 561 017
Interest	98 675	98 675	–	–	–	–	–	–	98 675	103 115	107 652
Fuel Levy	2 851 776	2 851 776	–	–	–	–	–	–	2 851 776	2 972 451	3 096 441
Operational Revenue	906 078	769 510	–	–	–	–	–	–	769 510	980 527	1 089 489
Gains on disposal of Assets	70 772	84 226	–	–	–	–	–	–	84 226	60 884	110 999
Other Gains	6 084 343	6 226 308	–	–	–	–	–	–	6 226 308	6 600 539	7 562 025
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	70 732 307	71 411 884	–	–	–	(18 510)	–	(18 510)	71 393 374	74 212 092	79 733 792
Expenditure By Type											
Employee related costs	20 889 090	20 810 094	–	–	–	1 708	1 952	3 660	20 813 755	22 220 571	23 760 020
Remuneration of councillors	197 729	198 376	–	–	–	–	–	–	198 376	207 615	217 996
Bulk purchases - electricity	17 755 086	17 755 086	–	–	–	–	–	–	17 755 086	18 363 846	19 062 355
Inventory consumed	7 899 755	7 830 794	–	–	–	56	(948)	(892)	7 829 902	8 499 592	9 712 278
Debt impairment	3 217 478	3 178 514	–	–	–	–	–	–	3 178 514	3 214 620	3 242 407
Depreciation and amortisation	3 974 164	3 996 121	–	–	–	–	–	–	3 996 121	4 203 400	4 605 312
Interest	1 428 206	1 083 168	–	–	–	–	(13 240)	(13 240)	1 069 928	1 776 623	2 054 031
Contracted services	11 100 541	11 172 532	–	–	–	(8 598)	18 814	10 215	11 182 747	11 020 646	11 093 184
Transfers and subsidies	388 523	435 536	–	–	–	(12 165)	(12 017)	(24 182)	411 354	353 947	345 847
Irrecoverable debts written off	123 202	198 594	–	–	–	–	–	–	198 594	123 202	123 202
Operational costs	3 768 638	3 846 638	–	–	–	489	5 438	5 927	3 852 565	4 277 064	4 387 987
Losses on disposal of Assets	2 500	2 581	–	–	–	–	–	1	2 582	2 500	2 500
Other Losses	532 092	481 931	–	–	–	–	–	–	481 931	576 478	681 412
Total Expenditure	71 277 006	70 989 966	–	–	–	(18 510)	0	(18 510)	70 971 456	74 840 105	79 288 532
Surplus/(Deficit)	(544 699)	421 919	–	–	–	0	(0)	(0)	421 919	(628 013)	445 260
Transfers and subsidies - capital (monetary allocations)	3 855 190	4 344 729	–	–	–	–	–	–	4 344 729	4 180 136	2 856 189
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	3 310 490	4 766 647	–	–	–	0	(0)	(0)	4 766 647	3 552 122	3 301 449
Income Tax	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	3 310 490	4 766 647	–	–	–	0	(0)	(0)	4 766 647	3 552 122	3 301 449
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	3 310 490	4 766 647	–	–	–	0	(0)	(0)	4 766 647	3 552 122	3 301 449
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	3 310 490	4 766 647	–	–	–	0	(0)	(0)	4 766 647	3 552 122	3 301 449

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 R71 393 million (excluding appropriations, which are disclosed in the Statement of Financial Position) in 2025/26 and escalates to R79 734 million in 2027/28.
3. Total expenditure amounts to R70 971 million in 2025/26 and escalates to R79 289 million in 2027/28.

Table 5: MBRR Table B5 – Adjustments Budget Capital Expenditure by vote, standard classification and funding source

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Capital expenditure - Vote											
Multi-year expenditure to be adjusted											
Vote 1 - Community Services & Health	317 218	336 481	–	–	–	–	–	–	336 481	259 796	305 681
Vote 2 - Corporate Services	498 476	741 143	–	–	–	–	–	–	741 143	548 169	1 235 857
Vote 3 - Economic Growth	111 099	138 195	–	–	–	–	–	–	138 195	84 703	160 256
Vote 4 - Energy	1 249 640	1 360 754	–	–	–	–	–	–	1 360 754	1 647 946	1 572 395
Vote 5 - Finance	123 163	125 343	–	–	–	–	–	–	125 343	20 784	147 245
Vote 6 - Future Planning & Resilience	5 414	21 816	–	–	–	–	–	–	21 816	11 666	5 810
Vote 7 - Human Settlements	1 228 699	1 440 465	–	–	–	–	–	–	1 440 465	986 704	1 057 290
Vote 8 - Office of the City Manager	8 675	18 484	–	–	–	–	–	–	18 484	5 596	54 532
Vote 9 - Safety & Security	344 830	426 282	–	–	–	–	–	–	426 282	195 839	424 624
Vote 10 - Spatial Planning & Environment	519 567	459 112	–	–	–	–	–	–	459 112	342 696	230 364
Vote 11 - Urban Mobility	3 090 530	3 021 950	–	–	–	–	–	–	3 021 950	3 263 451	1 919 669
Vote 12 - Urban Waste Management	438 953	450 047	–	–	–	–	–	–	450 047	581 984	784 018
Vote 13 - Water & Sanitation	4 926 374	4 935 490	–	–	–	–	–	–	4 935 490	5 839 550	5 715 926
Total Capital Expenditure - Vote	12 862 639	13 475 562	–	–	–	–	–	–	13 475 562	13 788 881	13 613 667
Capital Expenditure - Functional											
Governance and administration	1 338 710	1 830 881	–	–	–	–	(13 335)	(13 335)	1 817 546	1 825 121	2 212 306
Executive and council	27 948	30 156	–	–	–	–	(0)	(0)	30 156	1 653	1 750
Finance and administration	1 310 672	1 800 718	–	–	–	–	(13 335)	(13 335)	1 787 383	1 819 106	2 210 387
Internal audit	90	7	–	–	–	–	–	–	7	4 361	169
Community and public safety	1 864 454	2 176 893	–	–	–	–	12 508	12 508	2 189 401	1 328 136	1 683 307
Community and social services	138 247	148 675	–	–	–	–	419	419	149 094	112 648	155 313
Sport and recreation	235 626	264 292	–	–	–	–	90	90	264 382	104 366	281 177
Public safety	231 780	313 508	–	–	–	–	11 977	11 977	325 485	78 542	201 600
Housing	1 202 911	1 415 120	–	–	–	–	22	22	1 415 142	965 859	996 368
Health	55 890	35 298	–	–	–	–	–	–	35 298	66 722	48 849
Economic and environmental services	3 604 890	3 453 785	–	–	–	–	1 138	1 138	3 454 922	3 640 987	2 266 620
Planning and development	280 769	238 789	–	–	–	–	(2 542)	(2 542)	236 247	152 703	198 844
Road transport	3 013 970	2 894 667	–	–	–	–	–	–	2 894 667	3 245 499	1 918 995
Environmental protection	310 151	320 329	–	–	–	–	3 680	3 680	324 009	242 785	148 782
Trading services	6 052 141	6 011 118	–	–	–	–	(283)	(283)	6 010 835	6 992 402	7 449 624
Energy sources	1 228 075	1 334 700	–	–	–	–	(0)	(0)	1 334 700	1 646 446	1 570 395
Water management	1 478 230	1 429 204	–	–	–	–	(907)	(907)	1 428 297	1 854 197	1 808 480
Waste water management	3 258 361	3 155 573	–	–	–	–	624	624	3 156 197	3 274 783	3 712 200
Waste management	87 476	91 641	–	–	–	–	–	–	91 641	216 977	358 550
Other	2 445	2 886	–	–	–	–	(27)	(27)	2 858	2 235	1 810
Total Capital Expenditure - Functional	12 862 639	13 475 562	–	–	–	–	–	–	13 475 562	13 788 881	13 613 667
Funded by:											
National Government	3 735 882	4 226 332	–	–	–	–	–	–	4 226 332	4 048 734	2 761 689
Provincial Government	6 657	10 690	–	–	–	–	–	–	10 690	6 377	6 934
District Municipality	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	112 651	107 707	–	–	–	–	–	–	107 707	138 431	87 566
Transfers recognised - capital	3 855 190	4 344 729	–	–	–	–	–	–	4 344 729	4 193 542	2 856 189
Borrowing	5 000 000	5 000 000	–	–	–	–	–	–	5 000 000	5 000 000	5 000 000
Internally generated funds	4 007 449	4 130 833	–	–	–	–	–	–	4 130 833	4 595 340	5 757 478
Total Capital Funding	12 862 639	13 475 562	–	–	–	–	–	–	13 475 562	13 788 881	13 613 667

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's capital appropriation remains unchanged.
3. The capital budget is funded from allocations in the form of grants, public contributions, donations, borrowings and internally generated funds.

Capital transfers from National Government, Western Cape Government, and other transfers and grants and public contributions amount to R4 345 million in 2025/26, R4 194 million and R2 856 million in 2026/27 and 2027/28 respectively.

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

Internally generated funds amount to R4 131 million, R4 595 million and R5 757 million for each of the respective financial years over the MTREF.

Table 6: MBRR Table B6 – Adjustments Budget Financial Position

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	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
R thousands											
ASSETS											
Current assets											
Cash and cash equivalents	13 306 706	12 835 375	–	–	–	–	(13 262)	(13 262)	12 822 113	10 263 330	7 604 146
Trade and other receivables from exchange transactions	4 274 283	3 507 487	–	–	–	–	–	–	3 507 487	4 346 282	5 270 299
Receivables from non-exchange transactions	6 313 491	6 321 403	–	–	–	–	–	–	6 321 403	7 141 447	8 005 829
Current portion of non-current receivables	60	64	–	–	–	–	–	–	64	15	7
Inventory	527 450	542 490	–	–	–	–	–	–	542 490	576 474	613 172
VAT	1 196 998	589 309	–	–	–	–	–	–	589 309	436 332	463 030
Other current assets	–	–	–	–	–	–	–	–	–	–	–
Total current assets	25 618 987	23 796 128	–	–	–	–	(13 262)	(13 262)	23 782 866	22 763 879	21 956 482
Non current assets											
Investments	2 517 807	4 495 016	–	–	–	–	–	–	4 495 016	4 655 095	4 826 641
Investment property	571 011	571 191	–	–	–	–	–	–	571 191	569 479	567 768
Property, plant and equipment	81 391 618	79 719 375	–	–	–	–	–	–	79 719 375	88 576 845	96 751 046
Biological assets	–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources	1 440	962	–	–	–	–	–	–	962	625	1 155
Heritage assets	11 184	10 555	–	–	–	–	–	–	10 555	10 555	10 555
Intangible assets	653 094	779 003	–	–	–	–	–	–	779 003	1 273 308	1 379 269
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	14	31	–	–	–	–	–	–	31	20	17
Other non-current assets	–	–	–	–	–	–	–	–	–	–	–
Total non current assets	85 146 169	85 576 132	–	–	–	–	–	–	85 576 132	95 085 927	103 536 451
TOTAL ASSETS	110 765 156	109 372 260	–	–	–	–	(13 262)	(13 262)	109 358 998	117 849 806	125 492 933
LIABILITIES											
Current liabilities											
Bank overdraft	–	–	–	–	–	–	–	–	–	–	–
Financial liabilities	1 346 115	1 115 639	–	–	–	–	–	–	1 115 639	1 330 656	1 455 593
Consumer deposits	499 971	585 765	–	–	–	–	–	–	585 765	608 799	632 334
Trade and other payables from exchange transactions	11 386 511	10 264 368	–	–	–	–	(13 262)	(13 262)	10 251 106	10 813 426	10 635 675
Trade and other payables from non-exchange transactions	833 187	307 105	–	–	–	–	–	–	307 105	307 105	307 105
Provisions	1 981 571	2 039 045	–	–	–	–	–	–	2 039 045	2 128 069	2 191 535
VAT	461 413	408 634	–	–	–	–	–	–	408 634	474 749	543 994
Other current liabilities	–	–	–	–	–	–	–	–	–	–	–
Total current liabilities	16 508 768	14 720 556	–	–	–	–	(13 262)	(13 262)	14 707 294	15 662 804	15 766 235
Non current liabilities											
Borrowing	13 459 944	9 961 515	–	–	–	–	–	–	9 961 515	13 439 538	16 917 279
Provisions	7 256 395	7 201 176	–	–	–	–	–	–	7 201 176	7 706 330	8 466 835
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities	20 716 339	17 162 691	–	–	–	–	–	–	17 162 691	21 145 868	25 384 114
TOTAL LIABILITIES	37 225 107	31 883 247	–	–	–	–	(13 262)	(13 262)	31 869 985	36 808 672	41 150 349
NET ASSETS	73 540 049	77 489 013	–	–	–	–	–	–	77 489 013	81 041 135	84 342 585
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	68 264 566	70 834 971	–	–	–	0	(0)	(0)	70 834 971	74 633 473	76 441 061
Funds and Reserves	5 275 483	6 654 042	–	–	–	–	–	–	6 654 042	6 407 662	7 901 523
Other	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	73 540 049	77 489 013	–	–	–	0	(0)	(0)	77 489 013	81 041 135	84 342 584

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 7: MBRR Table B7 – Adjustments Budget Cash Flow Statement

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	13 662 239	13 798 856	–	–	–	–	–	–	13 798 856	14 818 887	15 804 826
Service charges	33 879 903	33 755 081	–	–	–	–	–	–	33 755 081	35 502 777	38 314 870
Other revenue	5 167 880	5 077 136	–	–	–	–	–	–	5 077 136	5 370 438	5 699 321
Transfers and Subsidies - Operational	7 329 561	7 356 104	–	–	–	–	(18 510)	(18 510)	7 337 594	7 404 716	7 561 017
Transfers and Subsidies - Capital	3 855 190	4 344 729	–	–	–	–	–	–	4 344 729	4 193 542	2 856 189
Interest	758 522	1 309 154	–	–	–	–	–	–	1 309 154	648 785	789 055
Dividends	–	–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees	(56 122 085)	(55 647 555)	–	–	–	–	(18 934)	(18 934)	(55 666 489)	(58 621 399)	(61 380 873)
Finance charges	(1 367 594)	(1 006 061)	–	–	–	–	–	–	(1 006 061)	(1 253 076)	(1 682 659)
Transfers and Subsidies	(388 523)	(435 536)	–	–	–	–	24 182	24 182	(411 354)	(353 947)	(345 847)
NET CASH FROM/(USED) OPERATING ACTIVITIES	6 775 094	8 551 907	–	–	–	–	(13 262)	(13 262)	8 538 646	7 710 723	7 615 899
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	70 772	84 226	–	–	–	–	–	–	84 226	60 884	110 999
Decrease (increase) in non-current receivables	60	64	–	–	–	–	–	–	64	(25)	3
Decrease (increase) in non-current investments	(153 729)	(246 967)	–	–	–	–	–	–	(246 967)	(160 080)	(171 546)
Payments											
Capital assets	(12 862 639)	(13 475 562)	–	–	–	–	–	–	(13 475 562)	(13 788 881)	(13 613 667)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(12 945 536)	(13 638 240)	–	–	–	–	–	–	(13 638 240)	(13 888 102)	(13 674 212)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	5 000 000	5 000 000	–	–	–	–	–	–	5 000 000	5 000 000	5 000 000
Increase (decrease) in consumer deposits	22 041	25 709	–	–	–	–	–	–	25 709	23 033	23 535
Payments											
Repayment of borrowing	(1 139 343)	(1 104 247)	–	–	–	–	–	–	(1 104 247)	(1 244 359)	(1 452 860)
NET CASH FROM/(USED) FINANCING ACTIVITIES	3 882 699	3 921 463	–	–	–	–	–	–	3 921 463	3 778 675	3 570 675
NET INCREASE/ (DECREASE) IN CASH HELD	(2 287 744)	(1 164 870)	–	–	–	–	(13 262)	(13 262)	(1 178 131)	(2 398 704)	(2 487 638)
Cash/cash equivalents at the year begin:	8 628 162	10 576 530	–	–	–	–	–	–	10 576 530	9 398 399	6 999 694
Cash/cash equivalents at the year end:	6 340 418	9 411 660	–	–	–	–	(13 262)	(13 262)	9 398 399	6 999 694	4 512 057

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

1. The table shows the cash and cash equivalents of the City for the 2025/26 MTREF.
2. The budget has been prepared to ensure sufficient levels of cash and cash equivalents over the medium-term with cash levels anticipated to reach R9 398 million in 2025/26, R7 000 million in 2026/27 and R4 512 million by 2027/28.

Table 8: MBRR Table B8 - Cash Backed Reserves / Accumulated Surplus Reconciliation

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Cash and investments available											
Cash/cash equivalents at the year end	6 340 418	9 411 660	–	–	–	–	(13 262)	(13 262)	9 398 399	6 999 694	4 512 057
Other current investments > 90 days	6 966 288	3 423 715	–	–	–	–	(0)	(0)	3 423 714	3 263 635	3 092 089
Non current assets - Investments	2 517 807	4 495 016	–	–	–	–	–	–	4 495 016	4 655 095	4 826 641
Cash and investments available:	15 824 513	17 330 391	–	–	–	–	(13 262)	(13 262)	17 317 129	14 918 424	12 430 787
Applications of cash and investments											
Unspent conditional transfers	833 187	307 105	–	–	–	–	–	–	307 105	307 105	307 105
Unspent borrowing	–	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	1 506 984	1 098 071	–	–	–	–	(13 262)	(13 262)	1 084 809	60 347	(1 829 522)
Other provisions	–	–	–	–	–	–	–	–	–	–	–
Long term investments committed	–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5 275 483	6 654 042	–	–	–	–	–	–	6 654 042	6 407 662	7 901 523
Total Application of cash and investments:	7 615 654	8 059 219	–	–	–	–	(13 262)	(13 262)	8 045 956	6 775 115	6 379 106
Surplus(shortfall)	8 208 859	9 271 172	–	–	–	–	–	–	9 271 172	8 143 310	6 051 681

Explanatory notes to MBRR Table B8 - Cash Backed Reserves / Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. From the table it can be seen that for the City remains in a surplus net cash flow position for 2025/26 MTREF.
5. Considering the requirements of section 18 of the MFMA, it can be concluded that the 2025/26 MTREF is fully funded.
6. As part of the budgeting and planning guidelines that informed the compilation of the 2025/26 MTREF, the end objective of the medium-term framework was to ensure the budget is funded / aligned to section 18 of the MFMA.
7. Table B8 reflects surpluses of R9 271 million in 2025/26, R8 143 million in 2026/27 and R6 052 million in 2027/28.

Table 9: MBRR Table B9 - Asset Management

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	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
R thousands											
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	5 510 786	5 976 997	–	–	–	–	(9 526)	(9 526)	5 967 471	6 666 150	5 244 556
Roads Infrastructure	2 562 889	2 386 374	–	–	–	–	1 696	1 696	2 388 070	2 320 552	1 390 940
Storm water Infrastructure	212 633	213 747	–	–	–	–	942	942	214 689	202 410	279 042
Electrical Infrastructure	308 060	334 817	–	–	–	–	(200)	(200)	334 617	316 060	472 289
Water Supply Infrastructure	913 955	1 025 540	–	–	–	–	565	565	1 026 106	1 875 485	1 479 539
Sanitation Infrastructure	496 515	476 012	–	–	–	–	(585)	(585)	475 427	546 317	397 215
Solid Waste Infrastructure	20 873	13 441	–	–	–	–	–	–	13 441	51 906	162 945
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	6 100	6 983	–	–	–	–	283	283	7 267	1 300	4 300
Infrastructure	4 521 025	4 456 914	–	–	–	–	2 701	2 701	4 459 615	5 314 030	4 186 269
Community Facilities	201 921	273 997	–	–	–	–	(1 181)	(1 181)	272 815	231 848	232 296
Sport and Recreation Facilities	650	870	–	–	–	–	–	–	870	1 000	–
Community Assets	202 571	274 866	–	–	–	–	(1 181)	(1 181)	273 685	232 848	232 296
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	51 849	121 714	–	–	–	–	(222)	(222)	121 492	130 960	295 046
Housing	–	–	–	–	–	–	–	–	–	–	1 500
Other Assets	51 849	121 714	–	–	–	–	(222)	(222)	121 492	130 960	296 546
Licences and Rights	88 561	84 405	–	–	–	–	(4 357)	(4 357)	80 049	175 046	184 930
Intangible Assets	88 561	84 405	–	–	–	–	(4 357)	(4 357)	80 049	175 046	184 930
Computer Equipment	154 770	255 839	–	–	–	–	(7 955)	(7 955)	247 884	45 564	56 343
Furniture and Office Equipment	14 257	30 208	–	–	–	–	556	556	30 765	10 209	14 752
Machinery and Equipment	109 851	184 385	–	–	–	–	3 727	3 727	188 112	70 573	58 338
Transport Assets	251 068	347 742	–	–	–	–	823	823	348 566	636 921	110 736
Land	116 834	220 923	–	–	–	–	(3 618)	(3 618)	217 305	50 000	104 345
Total Renewal of Existing Assets to be adjusted	3 743 762	3 779 310	–	–	–	–	3 135	3 135	3 782 445	3 285 588	3 772 619
Roads Infrastructure	288 850	258 175	–	–	–	–	–	–	258 175	77 440	278 785
Storm water Infrastructure	11 102	7 413	–	–	–	–	–	–	7 413	48 065	59 287
Electrical Infrastructure	461 255	470 464	–	–	–	–	(829)	(829)	469 635	719 660	810 931
Water Supply Infrastructure	520 200	437 929	–	–	–	–	–	–	437 929	511 109	408 804
Sanitation Infrastructure	1 278 692	1 208 675	–	–	–	–	–	–	1 208 675	909 147	1 056 632
Solid Waste Infrastructure	1 266	1 620	–	–	–	–	–	–	1 620	33 800	83
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	5 000	1 000
Information and Communication Infrastructure	41 920	81 437	–	–	–	–	–	–	81 437	4 269	60 933
Infrastructure	2 603 284	2 465 713	–	–	–	–	(829)	(829)	2 464 885	2 308 489	2 676 455
Community Facilities	91 468	87 118	–	–	–	–	3 680	3 680	90 798	71 664	67 252
Sport and Recreation Facilities	51 550	43 887	–	–	–	–	824	824	44 711	13 081	24 879
Community Assets	143 018	131 005	–	–	–	–	4 504	4 504	135 509	84 746	92 131
Operational Buildings	20 942	32 371	–	–	–	–	(48)	(48)	32 324	5 130	12 013
Housing	–	–	–	–	–	–	–	–	–	–	–
Other Assets	20 942	32 371	–	–	–	–	(48)	(48)	32 324	5 130	12 013
Licences and Rights	15 850	13 350	–	–	–	–	201	201	13 551	13 050	11 850
Intangible Assets	15 850	13 350	–	–	–	–	201	201	13 551	13 050	11 850
Computer Equipment	144 132	274 517	–	–	–	–	(606)	(606)	273 911	119 098	220 875
Furniture and Office Equipment	103 066	120 141	–	–	–	–	98	98	120 239	26 176	20 483
Machinery and Equipment	102 473	98 563	–	–	–	–	70	70	98 633	94 079	111 625
Transport Assets	610 352	643 004	–	–	–	–	(105)	(105)	642 899	634 820	626 236
Mature	645	645	–	–	–	–	(150)	(150)	495	–	950
Living Resources	645	645	–	–	–	–	(150)	(150)	495	–	950

Table continues on next page.

City of Cape Town – 2025/26 Adjustments Budget - 26 March 2026

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	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
R thousands											
CAPITAL EXPENDITURE											
<u>Total Upgrading of Existing Assets to be adjusted</u>	3 608 091	3 719 255	–	–	–	–	6 391	6 391	3 725 645	3 837 144	4 596 492
Roads Infrastructure	139 888	115 767	–	–	–	–	–	–	115 767	162 185	205 230
Storm water Infrastructure	138 054	167 936	–	–	–	–	–	–	167 936	101 105	91 543
Electrical Infrastructure	218 174	216 670	–	–	–	–	200	200	216 870	351 945	102 280
Water Supply Infrastructure	23 700	27 386	–	–	–	–	(312)	(312)	27 074	33 243	37 381
Sanitation Infrastructure	1 588 194	1 524 264	–	–	–	–	1 774	1 774	1 526 039	1 926 793	2 242 399
Solid Waste Infrastructure	764	9 779	–	–	–	–	–	–	9 779	42 472	55 900
Coastal Infrastructure	215 416	188 809	–	–	–	–	–	–	188 809	114 105	–
Information and Communication Infrastructure	7 551	5 719	–	–	–	–	(997)	(997)	4 722	–	–
Infrastructure	2 331 742	2 256 331	–	–	–	–	665	665	2 256 996	2 731 848	2 734 733
Community Facilities	391 335	366 351	–	–	–	–	2 565	2 565	368 917	351 115	459 632
Sport and Recreation Facilities	70 490	82 283	–	–	–	–	(754)	(754)	81 529	83 509	191 764
Community Assets	461 825	448 634	–	–	–	–	1 812	1 812	450 446	434 624	651 395
Heritage Assets	–	231	–	–	–	–	–	–	231	–	–
Operational Buildings	461 742	540 964	–	–	–	–	3 952	3 952	544 916	493 088	567 889
Housing	328 648	445 789	–	–	–	–	–	–	445 789	155 220	64 232
Other Assets	790 390	986 754	–	–	–	–	3 952	3 952	990 705	648 308	632 121
Licences and Rights	15 045	14 681	–	–	–	–	(38)	(38)	14 644	18 364	563 743
Intangible Assets	15 045	14 681	–	–	–	–	(38)	(38)	14 644	18 364	563 743
Computer Equipment	–	–	–	–	–	–	–	–	–	–	1 000
Furniture and Office Equipment	–	720	–	–	–	–	–	–	720	–	–
Machinery and Equipment	9 089	10 654	–	–	–	–	–	–	10 654	3 500	13 000
Transport Assets	–	1 250	–	–	–	–	–	–	1 250	500	500
<u>Total Capital Expenditure to be adjusted</u>	12 862 639	13 475 562	–	–	–	–	–	–	13 475 562	13 788 881	13 613 667
Roads Infrastructure	2 991 627	2 760 316	–	–	–	–	1 696	1 696	2 762 012	2 560 177	1 874 955
Storm water Infrastructure	361 789	389 096	–	–	–	–	942	942	390 038	351 579	429 871
Electrical Infrastructure	987 489	1 021 950	–	–	–	–	(829)	(829)	1 021 122	1 387 665	1 385 499
Water Supply Infrastructure	1 457 855	1 490 855	–	–	–	–	253	253	1 491 109	2 419 837	1 925 724
Sanitation Infrastructure	3 363 401	3 208 951	–	–	–	–	1 189	1 189	3 210 140	3 382 257	3 696 246
Solid Waste Infrastructure	22 903	24 840	–	–	–	–	–	–	24 840	128 178	218 928
Coastal Infrastructure	215 416	188 809	–	–	–	–	–	–	188 809	119 105	1 000
Information and Communication Infrastructure	55 572	94 140	–	–	–	–	(714)	(714)	93 426	5 569	65 233
Infrastructure	9 456 052	9 178 958	–	–	–	–	2 538	2 538	9 181 496	10 354 367	9 597 458
Community Facilities	684 724	727 467	–	–	–	–	5 064	5 064	732 531	654 627	759 180
Sport and Recreation Facilities	122 690	127 040	–	–	–	–	70	70	127 110	97 590	216 642
Community Assets	807 413	854 506	–	–	–	–	5 134	5 134	859 640	752 217	975 823
Heritage Assets	–	231	–	–	–	–	–	–	231	–	–
Operational Buildings	534 533	695 049	–	–	–	–	3 682	3 682	698 731	629 178	874 947
Housing	328 648	445 789	–	–	–	–	–	–	445 789	155 220	65 732
Other Assets	863 181	1 140 839	–	–	–	–	3 682	3 682	1 144 521	784 397	940 680
Licences and Rights	119 456	112 437	–	–	–	–	(4 194)	(4 194)	108 243	206 460	760 523
Intangible Assets	119 456	112 437	–	–	–	–	(4 194)	(4 194)	108 243	206 460	760 523
Computer Equipment	298 902	530 356	–	–	–	–	(8 561)	(8 561)	521 794	164 662	278 218
Furniture and Office Equipment	117 323	151 070	–	–	–	–	654	654	151 724	36 384	35 235
Machinery and Equipment	221 413	293 602	–	–	–	–	3 797	3 797	297 399	168 152	182 963
Transport Assets	861 420	991 996	–	–	–	–	719	719	992 715	1 272 241	737 472
Land	116 834	220 923	–	–	–	–	(3 618)	(3 618)	217 305	50 000	104 345
Mature	645	645	–	–	–	–	(150)	(150)	495	–	950
Living Resources	645	645	–	–	–	–	(150)	(150)	495	–	950
TOTAL CAPITAL EXPENDITURE to be adjusted	12 862 639	13 475 562	–	–	–	–	–	–	13 475 562	13 788 881	13 613 667

Table continues on next page.

City of Cape Town – 2025/26 Adjustments Budget - 26 March 2026

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	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
R thousands											
ASSET REGISTER SUMMARY - PPE (WDV)	82 628 347	81 081 086	–	–	–	–	(0)	(0)	81 081 086	90 666 567	99 674 922
<i>Roads Infrastructure</i>	15 292 100	13 683 425	–	–	–	–	1 696	1 696	13 685 121	15 642 569	16 820 097
<i>Storm water Infrastructure</i>	1 990 133	1 638 274	–	–	–	–	942	942	1 639 216	1 895 320	2 211 709
<i>Electrical Infrastructure</i>	10 717 604	10 662 217	–	–	–	–	(829)	(829)	10 661 389	11 628 550	12 558 261
<i>Water Supply Infrastructure</i>	8 807 783	8 088 538	–	–	–	–	253	253	8 088 791	10 213 806	11 800 194
<i>Sanitation Infrastructure</i>	12 823 276	10 205 246	–	–	–	–	1 189	1 189	10 206 435	13 246 366	16 432 221
<i>Solid Waste Infrastructure</i>	815 146	1 286 740	–	–	–	–	–	–	1 286 740	1 337 607	1 478 919
<i>Rail Infrastructure</i>	–	–	–	–	–	–	–	–	–	–	–
<i>Coastal Infrastructure</i>	498 649	402 993	–	–	–	–	–	–	402 993	510 765	485 179
<i>Information and Communication Infrastructure</i>	9 247 356	12 291 709	–	–	–	–	(714)	(714)	12 290 995	12 166 237	12 104 146
<i>Infrastructure</i>	60 192 046	58 259 144	–	–	–	–	2 538	2 538	58 261 682	66 641 221	73 890 726
<i>Community Assets</i>	6 836 899	6 735 374	–	–	–	–	5 134	5 134	6 740 508	7 114 272	7 683 684
<i>Heritage Assets</i>	10 340	10 324	–	–	–	–	–	–	10 324	10 324	10 324
<i>Investment properties</i>	523 531	534 448	–	–	–	–	–	–	534 448	508 496	482 543
<i>Other Assets</i>	6 230 902	6 103 510	–	–	–	–	3 682	3 682	6 107 192	6 455 358	6 960 922
<i>Biological or Cultivated Assets</i>	–	–	–	–	–	–	–	–	–	–	–
<i>Intangible Assets</i>	734 452	889 111	–	–	–	–	(4 194)	(4 194)	884 918	917 443	1 514 364
<i>Computer Equipment</i>	597 098	826 486	–	–	–	–	(8 561)	(8 561)	817 925	729 824	765 329
<i>Furniture and Office Equipment</i>	564 023	603 565	–	–	–	–	654	654	604 219	561 120	523 916
<i>Machinery and Equipment</i>	633 091	682 010	–	–	–	–	3 797	3 797	685 807	647 654	620 224
<i>Transport Assets</i>	4 643 275	4 758 143	–	–	–	–	719	719	4 758 861	5 355 652	5 392 392
<i>Land</i>	1 660 237	1 677 213	–	–	–	–	(3 618)	(3 618)	1 673 595	1 723 595	1 827 940
<i>Living Resources</i>	2 455	1 757	–	–	–	–	(150)	(150)	1 607	1 607	2 557
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	82 628 347	81 081 086	–	–	–	–	(0)	(0)	81 081 086	90 666 567	99 674 922
EXPENDITURE OTHER ITEMS											
<u>Depreciation & asset impairment</u>	3 974 164	3 996 121	–	–	–	–	–	–	3 996 121	4 203 401	4 605 313
<u>Repairs and Maintenance by asset class</u>	6 842 018	6 857 318	–	–	–	–	500	500	6 857 818	7 322 744	7 548 054
<i>Roads Infrastructure</i>	929 994	905 810	–	–	–	–	–	–	905 810	981 144	1 034 126
<i>Storm water Infrastructure</i>	252 056	259 960	–	–	–	–	–	–	259 960	268 822	282 928
<i>Electrical Infrastructure</i>	1 001 093	966 179	–	–	–	–	–	–	966 179	1 016 138	1 070 162
<i>Water Supply Infrastructure</i>	778 239	725 921	–	–	–	–	–	–	725 921	854 059	877 458
<i>Sanitation Infrastructure</i>	854 396	800 464	–	–	–	–	3 723	3 723	804 187	922 417	957 780
<i>Solid Waste Infrastructure</i>	11 660	14 196	–	–	–	–	–	–	14 196	12 303	12 967
<i>Coastal Infrastructure</i>	4 711	10 264	–	–	–	–	–	–	10 264	4 711	4 711
<i>Information and Communication Infrastructure</i>	–	8	–	–	–	–	–	–	8	–	–
<i>Infrastructure</i>	3 832 149	3 682 802	–	–	–	–	3 723	3 723	3 686 525	4 059 593	4 240 132
<i>Community Facilities</i>	572 147	556 539	–	–	–	–	(725)	(725)	555 814	586 093	611 690
<i>Sport and Recreation Facilities</i>	131 618	155 591	–	–	–	–	–	–	155 591	137 540	143 592
<i>Community Assets</i>	703 765	712 130	–	–	–	–	(725)	(725)	711 405	723 633	755 282
<i>Heritage Assets</i>	376	72	–	–	–	–	–	–	72	376	376
<i>Revenue Generating</i>	165	164	–	–	–	–	–	–	164	165	165
<i>Non-revenue Generating</i>	12	56	–	–	–	–	–	–	56	13	13
<i>Investment properties</i>	177	220	–	–	–	–	–	–	220	178	179
<i>Operational Buildings</i>	613 653	494 688	–	–	–	–	197	197	494 886	696 655	680 844
<i>Housing</i>	86 360	36 273	–	–	–	–	–	–	36 273	89 310	94 229
<i>Other Assets</i>	700 013	530 962	–	–	–	–	197	197	531 159	785 964	775 073
<i>Computer Equipment</i>	421 253	467 758	–	–	–	–	(43)	(43)	467 714	439 335	467 128
<i>Furniture and Office Equipment</i>	268 911	445 745	–	–	–	–	(2 816)	(2 816)	442 928	346 024	293 019
<i>Machinery and Equipment</i>	412 982	483 625	–	–	–	–	254	254	483 878	438 736	460 531
<i>Transport Assets</i>	502 392	534 006	–	–	–	–	(89)	(89)	533 917	528 904	556 332
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	10 816 182	10 853 439	–	–	–	–	500	500	10 853 939	11 526 144	12 153 366
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	57.2%								55.7%	51.7%	61.5%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>	185.0%								187.9%	169.5%	181.7%
<i>R&M as a % of PPE</i>	8.3%								8.5%	8.1%	7.6%
<i>Renewal and upgrading and R&M as a % of PPE</i>	17.2%								17.7%	15.9%	16.0%

Explanatory notes to Table B9 – Asset Management

- 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 10: MBRR Table B10 - Basic Service Delivery Measurement

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	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
<u>Household service targets</u>											
<u>Water:</u>											
Piped water inside dwelling	1 370 626	1 370 626	-	-	-	-	-	-	1 370 626	1 393 908	1 417 435
Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	190 029	197 862	-	-	-	-	-	-	197 862	193 257	196 519
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	1 560 655	1 568 488	-	-	-	-	-	-	1 568 488	1 587 165	1 613 954
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-	-	-
<i>BelowMinimum Servic Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
Total number of households	1 560 655	1 568 488	-	-	-	-	-	-	1 568 488	1 587 165	1 613 954
<u>Sanitation/sewerage:</u>											
Flush toilet (connected to sewerage)	1 449 781	1 449 781	-	-	-	-	-	-	1 449 781	1 473 063	1 496 590
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-	-
Chemical toilet	73 680	73 680	-	-	-	-	-	-	73 680	73 680	73 680
Pit toilet (ventilated)	55	55	-	-	-	-	-	-	55	55	55
Other toilet provisions (> min.service level)	37 139	44 972	-	-	-	-	-	-	44 972	40 367	43 629
<i>Minimum Service Level and Above sub-total</i>	1 560 655	1 568 488	-	-	-	-	-	-	1 568 488	1 587 165	1 613 954
Bucket toilet	-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-	-	-
<i>BelowMinimum Servic Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
Total number of households	1 560 655	1 568 488	-	-	-	-	-	-	1 568 488	1 587 165	1 613 954
<u>Energy:</u>											
Electricity (at least min. service level)	614 192	614 192	-	-	-	-	-	-	614 192	615 692	617 192
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	614 192	614 192	-	-	-	-	-	-	614 192	615 692	617 192
Electricity (< min.service level)	19 828	19 828	-	-	-	-	-	-	19 828	18 328	16 828
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-	-	-
<i>BelowMinimum Servic Level sub-total</i>	19 828	19 828	-	-	-	-	-	-	19 828	18 328	16 828
Total number of households	634 020	634 020	-	-	-	-	-	-	634 020	634 020	634 020
<u>Refuse:</u>											
Removed at least once a week (min.service)	1 181 146	1 181 146	-	-	-	-	-	-	1 181 146	1 204 769	1 228 864
Minimum Service Level and Above sub-total	1 181 146	1 181 146	-	-	-	-	-	-	1 181 146	1 204 769	1 228 864
Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-	-	-
<i>BelowMinimum Servic Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
Total number of households	1 181 146	1 181 146	-	-	-	-	-	-	1 181 146	1 204 769	1 228 864
<u>Households receiving Free Basic Service</u>											
Water (6 kilolitres per household per month)	235 214	246 254	-	-	-	-	-	-	246 254	235 214	235 214
Sanitation (free minimum level service)	233 782	244 740	-	-	-	-	-	-	244 740	233 782	233 782
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)	298 620	298 620	-	-	-	-	-	-	298 620	304 593	310 685
Informal Settlements	1 408 032	1 408 032	-	-	-	-	-	-	1 408 032	1 421 521	1 435 219
<u>Cost of Free Basic Services provided (R'000)</u>											
Water (6 kilolitres per indigent household per month)	306 612	324 521	-	-	-	-	-	-	324 521	325 929	381 793
Sanitation (free sanitation service to indigent households)	156 418	161 754	-	-	-	-	-	-	161 754	166 272	194 771
Electricity/other energy (50kwh per indigent household per month)	165 663	165 663	-	-	-	-	-	-	165 663	175 935	183 891
Refuse (removed once a week for indigent households)	540 000	577 787	-	-	-	-	-	-	577 787	572 400	606 744
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	1 548 918	1 393 109	-	-	-	-	-	-	1 393 109	1 603 091	1 709 377
Total cost of FBS provided	2 717 611	2 622 834	-	-	-	-	-	-	2 622 834	2 843 627	3 076 576

Table continues on next page.

City of Cape Town – 2025/26 Adjustments Budget - 26 March 2026

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	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)	–	0	–	–	–	–	–	–	–	–	–
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) (impermissible values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	2 431 920	2 431 920	–	–	–	–	–	–	2 431 920	2 655 268	2 900 055
Water (in excess of 6 kilolitres per indigent household per month)	429 327	415 608	–	–	–	–	–	–	415 608	441 792	517 515
Sanitation (in excess of free sanitation service to indigent households)	222 627	219 755	–	–	–	–	–	–	219 755	229 567	268 915
Electricity/other energy (in excess of 50 kwh per indigent household per month)	23 676	23 676	–	–	–	–	–	–	23 676	25 144	26 281
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	27 545	27 545	–	–	–	–	–	–	27 545	28 056	28 576
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	3 135 095	3 118 504	–	–	–	–	–	–	3 118 504	3 379 827	3 741 343

Free services provided for Water & Sanitation, Electricity and Urban Waste are as follows:

- **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 of 100% on the first 240ℓ container. Customers living in Council-owned housing rental and selling schemes earning R7 500 and below will receive 100% rebate.
- **City-wide Cleaning**
Consumers whose properties are valued between R1 and R500 000 will receive 100% rebate, and property values R500 001 to R1 million will receive a fixed rebate to the value of R33.57. Properties valued between R1 million and R1,25 million will receive a fixed rebate of R16.78. Consumers who earn below R7 500 and who are registered on the Indigent Register will qualify for a rebate of 100%. Customers living in Council-owned housing rental and selling schemes earning R7 500 and below will receive 100% rebate. A pensioner's rebate will be paid to those who qualify.

Explanatory notes to Table B10 – Basic Service Delivery Measurement

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 services: Cape Town's population, both formal and informal settlements, receives sanitation services in accordance with the National minimum standards. Funding is still provided to further improve the service levels in Informal Settlements in line with the City's strategy.
 - c. Energy services: The electrification strategy is to reduce the backlog by 1 500 over the 2025/26 MTREF.
 - d. Waste services: This service has no backlogs.

5. *Adjustments to budget assumptions*

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

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

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

6. *Adjustments to budget funding*

- Funding of operating and capital expenditure
Capital expenditure remains fully funded from both internal- (i.e. EFF, CRR & Revenue) and external sources (National- and Provincial Government, and other public contributions).
- Financial plans
The financial plan will be revisited considering the longer-term effects of the adjustments.
- Reconciliation showing that operating- and capital expenditure remain funded in accordance with MFMA section 18. Refer **Adjustments Budget Summary** on page 3.

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 22 to page 33.

Table 11: MBRR Table B1 - Consolidated Adjustments Budget Summary

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	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
R thousands											
Financial Performance											
Property rates	13 761 592	13 911 508	–	–	–	–	–	–	13 911 508	14 939 155	15 936 660
Service charges	34 006 616	34 052 656	–	–	–	–	–	–	34 052 656	35 504 341	38 181 071
Investment revenue	778 395	1 331 698	–	–	–	–	–	–	1 331 698	670 355	812 570
Transfers recognised - operational	7 329 561	7 356 104	–	–	–	(18 510)	–	(18 510)	7 337 594	7 404 716	7 561 017
Other own revenue	15 285 347	15 196 908	–	–	–	–	–	–	15 196 908	16 149 515	17 727 157
Total Revenue (excluding capital transfers and contributions)	71 161 512	71 848 875	–	–	–	(18 510)	–	(18 510)	71 830 365	74 668 082	80 218 474
Employee costs	21 003 489	20 928 340	–	–	–	1 708	1 952	3 660	20 932 000	22 340 924	23 886 638
Remuneration of councillors	197 729	198 376	–	–	–	–	–	–	198 376	207 615	217 996
Depreciation & asset impairment	4 025 354	4 032 488	–	–	–	–	–	–	4 032 488	4 255 891	4 658 803
Finance charges	1 428 206	1 083 168	–	–	–	–	(13 240)	(13 240)	1 069 928	1 776 623	2 054 031
Inventory consumed and bulk purchases	25 725 440	25 649 386	–	–	–	56	(948)	(892)	25 648 494	26 938 273	28 853 935
Transfers and subsidies	346 993	394 013	–	–	–	(12 165)	(12 018)	(24 183)	369 830	312 417	304 317
Other expenditure	18 936 013	19 068 643	–	–	–	(8 109)	24 253	16 144	19 084 787	19 414 909	19 740 635
Total Expenditure	71 663 224	71 354 414	–	–	–	(18 510)	(0)	(18 510)	71 335 904	75 246 652	79 716 355
Surplus/(Deficit)	(501 712)	494 460	–	–	–	0	0	0	494 461	(578 570)	502 119
Transfers and subsidies - capital (monetary allocations)	3 855 190	4 344 729	–	–	–	–	–	–	4 344 729	4 180 136	2 856 189
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	3 353 477	4 839 189	–	–	–	0	0	0	4 839 189	3 601 566	3 358 308
Surplus/ (Deficit) for the year	3 353 477	4 839 189	–	–	–	0	0	0	4 839 189	3 601 566	3 358 308
Capital expenditure & funds sources											
Capital expenditure	12 937 678	13 558 630	–	–	–	–	–	–	13 558 630	13 862 676	13 676 261
Transfers recognised - capital	3 855 190	4 344 729	–	–	–	–	–	–	4 344 729	4 193 542	2 856 189
Borrowing	5 000 000	5 000 000	–	–	–	–	–	–	5 000 000	5 000 000	5 000 000
Internally generated funds	4 082 488	4 213 902	–	–	–	–	–	–	4 213 902	4 669 135	5 820 072
Total sources of capital funds	12 937 678	13 558 630	–	–	–	–	–	–	13 558 630	13 862 676	13 676 261
Financial position											
Total current assets	25 925 854	24 104 094	–	–	–	–	(13 262)	(13 262)	24 090 832	23 115 322	22 368 630
Total non current assets	85 718 784	86 216 522	–	–	–	–	–	–	86 216 522	95 728 115	104 169 553
Total current liabilities	16 649 610	14 872 306	–	–	–	–	(13 262)	(13 262)	14 859 044	15 820 821	15 930 910
Total non current liabilities	20 716 422	17 162 774	–	–	–	–	–	–	17 162 774	21 145 868	25 384 379
Community wealth/Equity	74 278 606	78 285 536	–	–	–	0	0	0	78 285 536	81 876 749	85 222 894

Table continues on next page.

City of Cape Town – 2025/26 Adjustments Budget - 26 March 2026

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	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
R thousands											
Cash flows											
Net cash from (used) operating	6 885 804	8 662 393	–	–	–	–	(13 262)	(13 262)	8 649 132	7 819 125	7 737 495
Net cash from (used) investing	(13 020 575)	(13 721 308)	–	–	–	–	–	–	(13 721 308)	(13 958 710)	(13 736 938)
Net cash from (used) financing	3 885 252	3 935 126	–	–	–	–	–	–	3 935 126	3 775 277	3 567 006
Cash/cash equivalents at the year end	6 599 092	9 673 192	–	–	–	–	(13 262)	(13 262)	9 659 930	7 295 622	4 863 186
Cash backing/surplus reconciliation											
Cash and investments available	15 755 252	17 263 987	–	–	–	–	(13 262)	(13 262)	17 250 725	14 886 417	12 453 981
Application of cash and investments	7 478 877	7 940 020	–	–	–	–	(13 262)	(13 262)	7 926 758	6 655 766	6 261 795
Balance - surplus (shortfall)	8 276 375	9 323 966	–	–	–	–	–	–	9 323 966	8 230 651	6 192 186
Asset Management											
Asset register summary (WDV)	83 210 034	81 670 802	–	–	–	–	(0)	(0)	81 670 802	93 245 363	101 533 578
Depreciation	4 025 354	4 032 488	–	–	–	–	–	–	4 032 488	4 255 891	4 658 803
Renewal and Upgrading of Existing Assets	7 392 158	7 538 870	–	–	–	–	9 526	9 526	7 548 396	7 160 981	8 401 971
Repairs and Maintenance	6 885 827	6 902 492	–	–	–	–	500	500	6 902 992	7 368 525	7 595 895
Free services											
Cost of Free Basic Services provided	2 717 611	2 622 834	–	–	–	–	–	–	2 622 834	2 843 627	3 076 576
Revenue cost of free services provided	3 135 095	3 118 504	–	–	–	–	–	–	3 118 504	3 379 827	3 741 343
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	19 828	19 828	–	–	–	–	–	–	19 828	18 328	16 828
Refuse:	–	–	–	–	–	–	–	–	–	–	–

Table 12: MBRR Table B2 - Consolidated Adjustments Budget Financial Performance (standard classification)

Standard Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Revenue - Functional											
Governance and administration	20 899 510	21 733 183	–	–	–	100	0	100	21 733 283	22 241 790	23 721 942
Executive and council	393	393	–	–	–	–	–	–	393	411	429
Finance and administration	20 899 114	21 732 787	–	–	–	100	0	100	21 732 887	22 241 376	23 721 509
Internal audit	4	4	–	–	–	–	–	–	4	4	4
Community and public safety	4 772 581	4 873 639	–	–	–	(30 010)	(0)	(30 010)	4 843 629	4 806 593	5 043 243
Community and social services	142 377	143 286	–	–	–	–	–	–	143 286	136 587	153 010
Sport and recreation	102 068	99 696	–	–	–	–	–	–	99 696	113 576	109 128
Public safety	2 344 266	2 366 153	–	–	–	600	(0)	600	2 366 753	2 353 528	2 444 519
Housing	1 732 928	1 812 397	–	–	–	(30 610)	(0)	(30 610)	1 781 787	1 702 389	1 811 814
Health	450 941	452 107	–	–	–	–	–	–	452 107	500 513	524 773
Economic and environmental services	4 279 566	4 239 747	–	–	–	11 400	(0)	11 400	4 251 147	4 370 081	2 967 777
Planning and development	740 131	745 309	–	–	–	400	–	400	745 709	769 044	780 328
Road transport	3 479 674	3 434 876	–	–	–	10 000	–	10 000	3 444 876	3 568 111	2 149 053
Environmental protection	59 761	59 561	–	–	–	1 000	(0)	1 000	60 561	32 926	38 396
Trading services	44 602 463	44 877 145	–	–	–	–	(0)	(0)	44 877 145	46 938 408	50 819 412
Energy sources	24 274 550	24 427 834	–	–	–	–	(0)	(0)	24 427 834	24 985 261	25 821 823
Water management	12 577 501	12 967 973	–	–	–	–	–	–	12 967 973	13 645 660	15 903 866
Waste water management	4 438 859	4 448 351	–	–	–	–	(0)	(0)	4 448 351	4 814 031	5 350 782
Waste management	3 311 553	3 032 987	–	–	–	–	–	–	3 032 987	3 493 456	3 742 941
Other	462 581	469 889	–	–	–	–	–	–	469 889	491 346	522 289
Total Revenue - Functional	75 016 701	76 193 603	–	–	–	(18 510)	(0)	(18 510)	76 175 093	78 848 218	83 074 663
Expenditure - Functional											
Governance and administration	3 255 812	3 450 295	–	–	–	100	(8)	92	3 450 388	4 044 820	4 306 163
Executive and council	133 192	227 713	–	–	–	–	2 458	2 458	230 171	121 430	106 126
Finance and administration	3 119 756	3 218 701	–	–	–	100	(2 491)	(2 391)	3 216 310	3 920 704	4 197 854
Internal audit	2 864	3 882	–	–	–	–	26	26	3 907	2 686	2 184
Community and public safety	15 605 681	15 460 356	–	–	–	(30 010)	(31 404)	(61 414)	15 398 942	16 322 006	17 220 051
Community and social services	1 853 305	1 863 044	–	–	–	–	(1 007)	(1 007)	1 862 037	1 962 850	2 087 159
Sport and recreation	2 496 139	2 523 867	–	–	–	–	770	770	2 524 638	2 613 648	2 757 144
Public safety	6 736 213	6 532 256	–	–	–	600	(33 197)	(32 597)	6 499 659	6 995 160	7 297 865
Housing	2 609 915	2 678 076	–	–	–	(30 610)	2 029	(28 581)	2 649 496	2 711 011	2 917 237
Health	1 910 108	1 863 113	–	–	–	–	–	–	1 863 113	2 039 337	2 160 647
Economic and environmental services	8 166 494	8 416 304	–	–	–	11 400	31 618	43 018	8 459 323	8 443 543	8 866 403
Planning and development	2 246 064	2 216 982	–	–	–	400	(366)	34	2 217 017	2 317 462	2 283 956
Road transport	5 379 680	5 594 545	–	–	–	10 000	31 984	41 984	5 636 529	5 592 024	6 023 212
Environmental protection	540 749	604 777	–	–	–	1 000	–	1 000	605 777	534 058	559 235
Trading services	44 031 217	43 433 137	–	–	–	–	(198)	(198)	43 432 938	45 810 326	48 671 491
Energy sources	23 953 367	23 681 779	–	–	–	–	(101)	(101)	23 681 678	24 353 700	25 193 132
Water management	10 863 512	10 835 526	–	–	–	–	(983)	(983)	10 834 543	11 635 096	13 079 658
Waste water management	6 054 187	5 898 390	–	–	–	–	886	886	5 899 276	6 467 901	6 768 586
Waste management	3 160 152	3 017 442	–	–	–	–	(0)	(0)	3 017 442	3 353 628	3 630 115
Other	624 048	622 530	–	–	–	–	(8)	(8)	622 522	649 160	678 929
Total Expenditure - Functional	71 683 252	71 382 622	–	–	–	(18 510)	0	(18 510)	71 364 112	75 269 856	79 743 038
Surplus/ (Deficit) for the year	3 333 449	4 810 981	–	–	–	–	(0)	(0)	4 810 981	3 578 362	3 331 625

Table 13: MBRR Table B3 - Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi- year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Revenue by Vote											
Vote 1 - Community Services & Health	988 503	991 345	–	–	–	–	–	–	991 345	1 031 950	1 048 358
Vote 2 - Corporate Services	99 480	100 255	–	–	–	100	–	100	100 355	92 599	95 615
Vote 3 - Economic Growth	367 264	376 088	–	–	–	–	–	–	376 088	341 601	444 107
Vote 4 - Energy	24 032 288	24 185 572	–	–	–	–	–	–	24 185 572	24 706 641	25 501 390
Vote 5 - Finance	20 062 183	20 865 787	–	–	–	–	–	–	20 865 787	21 409 495	22 760 692
Vote 6 - Future Planning & Resilience	65 915	74 880	–	–	–	–	–	–	74 880	62 801	54 236
Vote 7 - Human Settlements	1 771 568	1 844 475	–	–	–	(30 610)	–	(30 610)	1 813 865	1 777 438	1 932 209
Vote 8 - Office of the City Manager	957	4 367	–	–	–	–	–	–	4 367	1 000	1 044
Vote 9 - Safety & Security	2 396 509	2 419 641	–	–	–	600	–	600	2 420 241	2 408 133	2 554 539
Vote 10 - Spatial Planning & Environment	749 446	742 002	–	–	–	1 000	–	1 000	743 002	729 628	758 562
Vote 11 - Urban Mobility	3 511 579	3 517 866	–	–	–	10 000	–	10 000	3 527 866	3 583 130	2 162 477
Vote 12 - Urban Waste Management	3 323 144	3 051 349	–	–	–	400	–	400	3 051 749	3 563 135	3 800 163
Vote 13 - Water & Sanitation	17 066 506	17 434 704	–	–	–	–	–	–	17 434 704	18 525 199	21 309 273
Vote 14 - Cape Town International Convention Centre	461 194	468 608	–	–	–	–	–	–	468 608	489 896	520 775
Vote 15 - Cape Town Stadium	120 165	116 665	–	–	–	–	–	–	116 665	125 572	131 223
Total Revenue by Vote	75 016 701	76 193 603	–	–	–	(18 510)	–	(18 510)	76 175 093	78 848 218	83 074 663
Expenditure by Vote											
Vote 1 - Community Services & Health	4 917 247	4 885 956	–	–	–	–	–	–	4 885 956	5 120 216	5 353 031
Vote 2 - Corporate Services	4 123 703	4 139 694	–	–	–	100	–	100	4 139 794	4 705 502	4 939 907
Vote 3 - Economic Growth	760 365	791 514	–	–	–	–	–	–	791 514	725 690	740 641
Vote 4 - Energy	21 744 942	21 486 891	–	–	–	–	–	–	21 486 891	22 322 015	23 226 939
Vote 5 - Finance	4 356 280	4 205 355	–	–	–	–	–	–	4 205 355	4 884 077	5 342 781
Vote 6 - Future Planning & Resilience	595 825	624 870	–	–	–	–	–	–	624 870	608 803	613 313
Vote 7 - Human Settlements	1 705 085	1 780 374	–	–	–	(30 610)	–	(30 610)	1 749 764	1 752 332	1 857 715
Vote 8 - Office of the City Manager	524 560	552 288	–	–	–	–	–	–	552 288	543 055	561 255
Vote 9 - Safety & Security	6 692 842	6 729 308	–	–	–	600	–	600	6 729 908	6 926 543	7 209 448
Vote 10 - Spatial Planning & Environment	1 953 826	1 994 205	–	–	–	1 000	–	1 000	1 995 205	1 966 504	1 932 189
Vote 11 - Urban Mobility	4 706 689	4 855 846	–	–	–	10 000	–	10 000	4 865 846	4 862 461	5 236 131
Vote 12 - Urban Waste Management	4 100 966	3 981 197	–	–	–	400	–	400	3 981 597	4 333 946	4 522 731
Vote 13 - Water & Sanitation	14 942 522	14 814 186	–	–	–	–	–	–	14 814 186	15 929 482	17 585 134
Vote 14 - Cape Town International Convention Centre	438 236	424 274	–	–	–	–	–	–	424 274	463 656	490 600
Vote 15 - Cape Town Stadium	120 165	116 665	–	–	–	–	–	–	116 665	125 572	131 223
Total Expenditure by Vote	71 683 252	71 382 622	–	–	–	(18 510)	(0)	(18 510)	71 364 112	75 269 856	79 743 038
Surplus/ (Deficit) for the year	3 333 449	4 810 981	–	–	–	–	0	–	4 810 981	3 578 362	3 331 625

Table 14: MBRR Table B4 - Consolidated Adjustments Budget Financial Performance (revenue and expenditure)

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi- year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Revenue By Source											
Exchange Revenue											
Service charges - Electricity	23 610 833	23 614 978	-	-	-	-	-	-	23 614 978	24 251 997	25 032 439
Service charges - Water	5 771 137	5 863 442	-	-	-	-	-	-	5 863 442	6 252 336	7 428 341
Service charges - Waste Water Management	2 966 006	2 963 426	-	-	-	-	-	-	2 963 426	3 235 545	3 850 787
Service charges - Waste Management	1 658 640	1 610 811	-	-	-	-	-	-	1 610 811	1 764 463	1 869 504
Sale of Goods and Rendering of Services	815 257	731 902	-	-	-	-	-	-	731 902	813 239	862 019
Agency services	302 874	302 874	-	-	-	-	-	-	302 874	310 022	337 339
Interest	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	339 731	329 033	-	-	-	-	-	-	329 033	364 128	418 418
Interest earned from Current and Non Current Assets	778 395	1 331 698	-	-	-	-	-	-	1 331 698	670 355	812 570
Dividends	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	744 999	750 174	-	-	-	-	-	-	750 174	797 810	898 088
Special rating levies	494 107	486 882	-	-	-	-	-	-	486 882	523 753	555 178
Licence and permits	205	205	-	-	-	-	-	-	205	214	224
Operational Revenue	647 672	612 136	-	-	-	-	-	-	612 136	677 675	717 848
Non-Exchange Revenue											
Property rates	13 761 592	13 911 508	-	-	-	-	-	-	13 911 508	14 939 155	15 936 660
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 878 556	1 905 299	-	-	-	-	-	-	1 905 299	1 892 592	1 916 560
Licences or permits	50 301	47 909	-	-	-	-	-	-	47 909	52 565	54 877
Transfer and subsidies - Operational	7 329 561	7 356 104	-	-	-	(18 510)	-	(18 510)	7 337 594	7 404 716	7 561 017
Interest	98 675	98 675	-	-	-	-	-	-	98 675	103 115	107 652
Fuel Levy	2 851 776	2 851 776	-	-	-	-	-	-	2 851 776	2 972 451	3 096 441
Operational Revenue	906 078	769 510	-	-	-	-	-	-	769 510	980 527	1 089 489
Gains on disposal of Assets	70 772	84 226	-	-	-	-	-	-	84 226	60 884	110 999
Other Gains	6 084 343	6 226 308	-	-	-	-	-	-	6 226 308	6 600 539	7 562 025
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	71 161 512	71 848 875	-	-	-	(18 510)	-	(18 510)	71 830 365	74 668 082	80 218 474
Expenditure By Type											
Employee related costs	21 003 489	20 928 340	-	-	-	1 708	1 952	3 660	20 932 000	22 340 924	23 886 638
Remuneration of councillors	197 729	198 376	-	-	-	-	-	-	198 376	207 615	217 996
Bulk purchases - electricity	17 755 086	17 755 086	-	-	-	-	-	-	17 755 086	18 363 846	19 062 355
Inventory consumed	7 970 354	7 894 300	-	-	-	56	(948)	(892)	7 893 408	8 574 427	9 791 580
Debt impairment	3 217 478	3 178 514	-	-	-	-	-	-	3 178 514	3 214 620	3 242 407
Depreciation and amortisation	4 025 354	4 032 488	-	-	-	-	-	-	4 032 488	4 255 891	4 658 803
Interest	1 428 206	1 083 168	-	-	-	-	(13 240)	(13 240)	1 069 928	1 776 623	2 054 031
Contracted services	11 229 839	11 299 155	-	-	-	(8 598)	18 814	10 215	11 309 371	11 156 136	11 235 162
Transfers and subsidies	346 993	394 013	-	-	-	(12 165)	(12 018)	(24 183)	369 830	312 417	304 317
Irrecoverable debts written off	123 382	197 945	-	-	-	-	-	-	197 945	123 382	123 382
Operational costs	3 830 721	3 908 500	-	-	-	489	5 438	5 927	3 914 428	4 341 792	4 455 770
Losses on disposal of Assets	2 500	2 581	-	-	-	-	1	1	2 582	2 500	2 500
Other Losses	532 092	481 948	-	-	-	-	-	-	481 948	576 478	681 412
Total Expenditure	71 663 224	71 354 414	-	-	-	(18 510)	(0)	(18 510)	71 335 904	75 246 652	79 716 355
Surplus/(Deficit)	(501 712)	494 460	-	-	-	0	0	0	494 461	(578 570)	502 119
Transfers and subsidies - capital (monetary allocation)	3 855 190	4 344 729	-	-	-	-	-	-	4 344 729	4 180 136	2 856 189
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	3 353 477	4 839 189	-	-	-	0	0	0	4 839 189	3 601 566	3 358 308
Income Tax	11 407	19 586	-	-	-	-	-	-	19 586	13 350	15 352
Surplus/(Deficit) after taxation	3 342 070	4 819 603	-	-	-	0	0	0	4 819 603	3 588 216	3 342 956
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	8 621	-	-	-	-	-	-	8 621	9 854	11 331
Surplus/(Deficit) attributable to municipality	3 350 691	4 828 224	-	-	-	0	0	0	4 828 224	3 598 070	3 354 287
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 350 691	4 828 224	-	-	-	0	0	0	4 828 224	3 598 070	3 354 287

Table 15: MBRR Table B5 - Consolidated Adjustments Capital Expenditure Budget by vote and funding

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Capital expenditure - Vote											
Multi-year expenditure to be adjusted											
Vote 1 - Community Services & Health	317 218	336 481	–	–	–	–	–	–	336 481	259 796	305 681
Vote 2 - Corporate Services	498 476	741 143	–	–	–	–	–	–	741 143	548 169	1 235 857
Vote 3 - Economic Growth	111 099	138 195	–	–	–	–	–	–	138 195	84 703	160 256
Vote 4 - Energy	1 249 640	1 360 754	–	–	–	–	–	–	1 360 754	1 647 946	1 572 395
Vote 5 - Finance	123 163	125 343	–	–	–	–	–	–	125 343	20 784	147 245
Vote 6 - Future Planning & Resilience	5 414	21 816	–	–	–	–	–	–	21 816	11 666	5 810
Vote 7 - Human Settlements	1 228 699	1 440 465	–	–	–	–	–	–	1 440 465	986 704	1 057 290
Vote 8 - Office of the City Manager	8 675	18 484	–	–	–	–	–	–	18 484	5 596	54 532
Vote 9 - Safety & Security	344 830	426 282	–	–	–	–	–	–	426 282	195 839	424 624
Vote 10 - Spatial Planning & Environment	519 567	459 112	–	–	–	–	–	–	459 112	342 696	230 364
Vote 11 - Urban Mobility	3 090 530	3 021 950	–	–	–	–	–	–	3 021 950	3 263 451	1 919 669
Vote 12 - Urban Waste Management	438 953	450 047	–	–	–	–	–	–	450 047	581 984	784 018
Vote 13 - Water & Sanitation	4 926 374	4 935 490	–	–	–	–	–	–	4 935 490	5 839 550	5 715 926
Vote 14 - Cape Town International Convention Centre	75 039	83 068	–	–	–	–	–	–	83 068	73 795	62 594
Vote 15 - Cape Town Stadium	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Vote	12 937 678	13 558 630	–	–	–	–	–	–	13 558 630	13 862 676	13 676 261
Capital Expenditure - Functional											
Governance and administration	1 338 710	1 830 881	–	–	–	–	(13 335)	(13 335)	1 817 546	1 825 121	2 212 306
Executive and council	27 948	30 156	–	–	–	–	(0)	(0)	30 156	1 653	1 750
Finance and administration	1 310 672	1 800 718	–	–	–	–	(13 335)	(13 335)	1 787 383	1 819 106	2 210 387
Internal audit	90	7	–	–	–	–	–	–	7	4 361	169
Community and public safety	1 864 454	2 176 893	–	–	–	–	12 508	12 508	2 189 401	1 328 136	1 683 307
Community and social services	138 247	148 675	–	–	–	–	419	419	149 094	112 648	155 313
Sport and recreation	235 626	264 292	–	–	–	–	90	90	264 382	104 366	281 177
Public safety	231 780	313 508	–	–	–	–	11 977	11 977	325 485	78 542	201 600
Housing	1 202 911	1 415 120	–	–	–	–	22	22	1 415 142	965 859	996 368
Health	55 890	35 298	–	–	–	–	–	–	35 298	66 722	48 849
Economic and environmental services	3 604 890	3 453 785	–	–	–	–	1 138	1 138	3 454 922	3 640 987	2 266 620
Planning and development	280 769	238 789	–	–	–	–	(2 542)	(2 542)	236 247	152 703	198 844
Road transport	3 013 970	2 894 667	–	–	–	–	–	–	2 894 667	3 245 499	1 918 995
Environmental protection	310 151	320 329	–	–	–	–	3 680	3 680	324 009	242 785	148 782
Trading services	6 052 141	6 011 118	–	–	–	–	(283)	(283)	6 010 835	6 992 402	7 449 624
Energy sources	1 228 075	1 334 700	–	–	–	–	(0)	(0)	1 334 700	1 646 446	1 570 395
Water management	1 478 230	1 429 204	–	–	–	–	(907)	(907)	1 428 297	1 854 197	1 808 480
Waste water management	3 258 361	3 155 573	–	–	–	–	624	624	3 156 197	3 274 783	3 712 200
Waste management	87 476	91 641	–	–	–	–	–	–	91 641	216 977	358 550
Other	77 484	85 954	–	–	–	–	(27)	(27)	85 926	76 030	64 404
Total Capital Expenditure - Functional	12 937 678	13 558 630	–	–	–	–	–	–	13 558 630	13 862 676	13 676 261
Funded by:											
National Government	3 735 882	4 226 332	–	–	–	–	–	–	4 226 332	4 048 734	2 761 689
Provincial Government	6 657	10 690	–	–	–	–	–	–	10 690	6 377	6 934
District Municipality	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	112 651	107 707	–	–	–	–	–	–	107 707	138 431	87 566
Departm Agencies, Households, Non-profit Institutions, Private											
Enterprises, Public Corporatons, Higher Educ Institutions)											
Transfers recognised - capital	3 855 190	4 344 729	–	–	–	–	–	–	4 344 729	4 193 542	2 856 189
Borrowing	5 000 000	5 000 000	–	–	–	–	–	–	5 000 000	5 000 000	5 000 000
Internally generated funds	4 082 488	4 213 902	–	–	–	–	–	–	4 213 902	4 669 135	5 820 072
Total Capital Funding	12 937 678	13 558 630	–	–	–	–	–	–	13 558 630	13 862 676	13 676 261

Table 16: MBRR Table B6 - Consolidated Adjustments Budget Financial Position

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
ASSETS											
Current assets											
Cash and cash equivalents	13 565 379	13 096 906	–	–	–	–	(13 262)	(13 262)	13 083 644	10 559 257	7 955 275
Trade and other receivables from exchange transactions	4 284 376	3 517 580	–	–	–	–	–	–	3 517 580	4 356 175	5 280 610
Receivables from non-exchange transactions	6 337 044	6 343 192	–	–	–	–	–	–	6 343 192	7 169 334	8 035 479
Current portion of non-current receivables	5 866	5 877	–	–	–	–	–	–	5 877	5 821	5 813
Inventory	536 191	551 229	–	–	–	–	–	–	551 229	588 402	628 423
VAT	1 196 998	589 309	–	–	–	–	–	–	589 309	436 332	463 030
Other current assets	–	–	–	–	–	–	–	–	–	–	–
Total current assets	25 925 854	24 104 094	–	–	–	–	(13 262)	(13 262)	24 090 832	23 115 322	22 368 630
Non current assets											
Investments	2 189 872	4 167 080	–	–	–	–	–	–	4 167 080	4 327 160	4 498 706
Investment property	571 011	571 191	–	–	–	–	–	–	571 191	569 479	567 768
Property, plant and equipment	81 973 305	80 411 287	–	–	–	–	–	–	80 411 287	89 286 875	97 470 310
Biological assets	–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources	1 440	962	–	–	–	–	–	–	962	625	1 155
Heritage assets	11 184	10 555	–	–	–	–	–	–	10 555	10 555	10 555
Intangible assets	653 094	779 003	–	–	–	–	–	–	779 003	1 273 308	1 379 269
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	190 424	190 368	–	–	–	–	–	–	190 368	187 388	184 416
Other non-current assets	128 454	86 076	–	–	–	–	–	–	86 076	72 726	57 374
Total non current assets	85 718 784	86 216 522	–	–	–	–	–	–	86 216 522	95 728 115	104 169 553
TOTAL ASSETS	111 644 638	110 320 616	–	–	–	–	(13 262)	(13 262)	110 307 354	118 843 438	126 538 183
LIABILITIES											
Current liabilities											
Bank overdraft	–	–	–	–	–	–	–	–	–	–	–
Financial liabilities	1 346 115	1 115 639	–	–	–	–	–	–	1 115 639	1 330 656	1 455 593
Consumer deposits	547 313	628 233	–	–	–	–	–	–	628 233	654 663	681 867
Trade and other payables from exchange transactions	11 470 776	10 364 029	–	–	–	–	(13 262)	(13 262)	10 350 767	10 915 858	10 740 586
Trade and other payables from non-exchange transactions	833 187	307 105	–	–	–	–	–	–	307 105	307 105	307 105
Provisions	1 990 806	2 048 667	–	–	–	–	–	–	2 048 667	2 137 788	2 201 765
VAT	461 413	408 634	–	–	–	–	–	–	408 634	474 749	543 994
Other current liabilities	–	–	–	–	–	–	–	–	–	–	–
Total current liabilities	16 649 610	14 872 306	–	–	–	–	(13 262)	(13 262)	14 859 044	15 820 821	15 930 910
Non current liabilities											
Borrowing	13 459 944	9 961 515	–	–	–	–	–	–	9 961 515	13 439 538	16 917 279
Provisions	7 256 478	7 201 259	–	–	–	–	–	–	7 201 259	7 706 330	8 467 100
Other non-current liabilities	–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities	20 716 422	17 162 774	–	–	–	–	–	–	17 162 774	21 145 868	25 384 379
TOTAL LIABILITIES	37 366 032	32 035 080	–	–	–	–	(13 262)	(13 262)	32 021 817	36 966 689	41 315 289
NET ASSETS	74 278 606	78 285 536	–	–	–	–	–	–	78 285 536	81 876 749	85 222 894
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	69 003 123	71 631 494	–	–	–	0	0	0	71 631 494	75 469 087	77 321 372
Funds and Reserves	5 275 483	6 654 042	–	–	–	–	–	–	6 654 042	6 407 662	7 901 523
Other	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	74 278 606	78 285 536	–	–	–	0	0	0	78 285 536	81 876 749	85 222 894

Table 17: MBRR Table B7 - Consolidated Adjustments Budget Cash Flow

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	13 655 731	13 792 264	–	–	–	–	–	–	13 792 264	14 811 988	15 797 566
Service charges	33 822 077	33 701 279	–	–	–	–	–	–	33 701 279	35 440 019	38 246 728
Other revenue	5 648 650	5 559 079	–	–	–	–	–	–	5 559 079	5 875 359	6 236 775
Transfers and Subsidies - Operational	7 329 561	7 356 104	–	–	–	–	(18 510)	(18 510)	7 337 594	7 404 716	7 561 017
Transfers and Subsidies - Capital	3 855 190	4 344 729	–	–	–	–	–	–	4 344 729	4 193 542	2 856 189
Interest	777 395	1 330 698	–	–	–	–	–	–	1 330 698	669 310	811 478
Dividends	–	–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees	(56 446 683)	(55 980 163)	–	–	–	–	(18 934)	(18 934)	(55 999 097)	(58 968 785)	(61 743 752)
Finance charges	(1 367 594)	(1 006 061)	–	–	–	–	–	–	(1 006 061)	(1 253 076)	(1 682 659)
Transfers and Subsidies	(388 523)	(435 536)	–	–	–	–	24 182	24 182	(411 354)	(353 947)	(345 847)
NET CASH FROM/(USED) OPERATING ACTIVITIES	6 885 804	8 662 393	–	–	–	–	(13 262)	(13 262)	8 649 132	7 819 125	7 737 495
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	70 772	84 226	–	–	–	–	–	–	84 226	60 884	110 999
Decrease (increase) in non-current receivables	60	64	–	–	–	–	–	–	64	(25)	3
Decrease (increase) in non-current investments	(153 729)	(246 967)	–	–	–	–	–	–	(246 967)	(160 080)	(171 546)
Payments											
Capital assets	(12 937 678)	(13 558 630)	–	–	–	–	–	–	(13 558 630)	(13 859 489)	(13 676 393)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(13 020 575)	(13 721 308)	–	–	–	–	–	–	(13 721 308)	(13 958 710)	(13 736 938)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	5 000 000	5 000 000	–	–	–	–	–	–	5 000 000	5 000 000	5 000 000
Increase (decrease) in consumer deposits	24 594	39 372	–	–	–	–	–	–	39 372	19 636	19 866
Payments											
Repayment of borrowing	(1 139 343)	(1 104 247)	–	–	–	–	–	–	(1 104 247)	(1 244 359)	(1 452 860)
NET CASH FROM/(USED) FINANCING ACTIVITIES	3 885 252	3 935 126	–	–	–	–	–	–	3 935 126	3 775 277	3 567 006
NET INCREASE/(DECREASE) IN CASH HELD	(2 249 520)	(1 123 789)	–	–	–	–	(13 262)	(13 262)	(1 137 050)	(2 364 308)	(2 432 436)
Cash/cash equivalents at the year begin:	8 848 612	10 796 980	–	–	–	–	–	–	10 796 980	9 659 930	7 295 622
Cash/cash equivalents at the year end:	6 599 092	9 673 192	–	–	–	–	(13 262)	(13 262)	9 659 930	7 295 622	4 863 186

Table 18: MBRR Table B8 - Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
Cash and investments available											
Cash/cash equivalents at the year end	6 599 092	9 673 192	–	–	–	–	(13 262)	(13 262)	9 659 930	7 295 622	4 863 186
Other current investments > 90 days	6 966 288	3 423 715	–	–	–	–	(0)	(0)	3 423 714	3 263 635	3 092 089
Non current assets - Investments	2 189 872	4 167 080	–	–	–	–	–	–	4 167 080	4 327 160	4 498 706
Cash and investments available:	15 755 252	17 263 987	–	–	–	–	(13 262)	(13 262)	17 250 725	14 886 417	12 453 981
Applications of cash and investments											
Unspent conditional transfers	833 187	307 105	–	–	–	–	–	–	307 105	307 105	307 105
Unspent borrowing	–	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	1 370 207	978 873	–	–	–	–	(13 262)	(13 262)	965 611	(59 001)	(1 946 832)
Other provisions	–	–	–	–	–	–	–	–	–	–	–
Long term investments committed	–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5 275 483	6 654 042	–	–	–	–	–	–	6 654 042	6 407 662	7 901 523
Total Application of cash and investments:	7 478 877	7 940 020	–	–	–	–	(13 262)	(13 262)	7 926 758	6 655 766	6 261 795
Surplus(shortfall)	8 276 375	9 323 966	–	–	–	–	–	–	9 323 966	8 230 651	6 192 186

Table 19: MBRR Table B9 - Consolidated Asset Management

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	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
R thousands											
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	5 545 520	6 019 760	–	–	–	–	(9 526)	(9 526)	6 010 235	6 701 695	5 274 291
Roads Infrastructure	2 562 889	2 386 374	–	–	–	–	1 696	1 696	2 388 070	2 320 552	1 390 940
Storm water Infrastructure	212 633	213 747	–	–	–	–	942	942	214 689	202 410	279 042
Electrical Infrastructure	308 060	334 817	–	–	–	–	(200)	(200)	334 617	316 060	472 289
Water Supply Infrastructure	913 955	1 025 540	–	–	–	–	565	565	1 026 106	1 875 485	1 479 539
Sanitation Infrastructure	496 515	476 012	–	–	–	–	(585)	(585)	475 427	546 317	397 215
Solid Waste Infrastructure	20 873	13 441	–	–	–	–	–	–	13 441	51 906	162 945
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	6 100	6 983	–	–	–	–	283	283	7 267	1 300	4 300
Infrastructure	4 521 025	4 456 914	–	–	–	–	2 701	2 701	4 459 615	5 314 030	4 186 269
Community Facilities	201 921	273 997	–	–	–	–	(1 181)	(1 181)	272 815	231 848	232 296
Sport and Recreation Facilities	650	870	–	–	–	–	–	–	870	1 000	–
Community Assets	202 571	274 866	–	–	–	–	(1 181)	(1 181)	273 685	232 848	232 296
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	71 413	146 992	–	–	–	–	(222)	(222)	146 770	154 110	317 786
Housing	–	–	–	–	–	–	–	–	–	–	1 500
Other Assets	71 413	146 992	–	–	–	–	(222)	(222)	146 770	154 110	319 286
Licences and Rights	88 561	84 405	–	–	–	–	(4 357)	(4 357)	80 049	175 046	184 930
Intangible Assets	88 561	84 405	–	–	–	–	(4 357)	(4 357)	80 049	175 046	184 930
Computer Equipment	163 670	264 739	–	–	–	–	(7 955)	(7 955)	256 784	51 849	61 458
Furniture and Office Equipment	19 707	35 658	–	–	–	–	556	556	36 215	15 609	15 702
Machinery and Equipment	110 671	187 520	–	–	–	–	3 727	3 727	191 247	71 283	59 268
Transport Assets	251 068	347 742	–	–	–	–	823	823	348 566	636 921	110 736
Land	116 834	220 923	–	–	–	–	(3 618)	(3 618)	217 305	50 000	104 345
Total Renewal of Existing Assets to be adjusted	3 784 067	3 819 615	–	–	–	–	3 135	3 135	3 822 750	3 323 838	3 805 478
Roads Infrastructure	288 850	258 175	–	–	–	–	–	–	258 175	77 440	278 785
Storm water Infrastructure	11 102	7 413	–	–	–	–	–	–	7 413	48 065	59 287
Electrical Infrastructure	461 255	470 464	–	–	–	–	(829)	(829)	469 635	719 660	810 931
Water Supply Infrastructure	520 200	437 929	–	–	–	–	–	–	437 929	511 109	408 804
Sanitation Infrastructure	1 278 692	1 208 675	–	–	–	–	–	–	1 208 675	909 147	1 056 632
Solid Waste Infrastructure	1 266	1 620	–	–	–	–	–	–	1 620	33 800	83
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	5 000	1 000
Information and Communication Infrastructure	41 920	81 437	–	–	–	–	–	–	81 437	4 269	60 933
Infrastructure	2 603 284	2 465 713	–	–	–	–	(829)	(829)	2 464 885	2 308 489	2 676 455
Community Facilities	91 468	87 118	–	–	–	–	3 680	3 680	90 798	71 664	67 252
Sport and Recreation Facilities	51 550	43 887	–	–	–	–	824	824	44 711	13 081	24 879
Community Assets	143 018	131 005	–	–	–	–	4 504	4 504	135 509	84 746	92 131
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	34 392	45 821	–	–	–	–	(48)	(48)	45 774	19 080	26 063
Housing	–	–	–	–	–	–	–	–	–	–	–
Other Assets	34 392	45 821	–	–	–	–	(48)	(48)	45 774	19 080	26 063
Licences and Rights	15 850	13 350	–	–	–	–	201	201	13 551	13 050	11 850
Intangible Assets	15 850	13 350	–	–	–	–	201	201	13 551	13 050	11 850
Computer Equipment	163 802	294 187	–	–	–	–	(606)	(606)	293 581	136 398	233 404
Furniture and Office Equipment	107 586	124 661	–	–	–	–	98	98	124 759	29 726	23 798
Machinery and Equipment	105 138	101 228	–	–	–	–	70	70	101 298	97 529	114 590
Transport Assets	610 352	643 004	–	–	–	–	(105)	(105)	642 899	634 820	626 236
Mature	645	645	–	–	–	–	(150)	(150)	495	–	950
Living Resources	645	645	–	–	–	–	(150)	(150)	495	–	950

Table continues on next page.

City of Cape Town – 2025/26 Adjustments Budget - 26 March 2026

Description	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
	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	
R thousands												
Total Upgrading of Existing Assets to be adjusted	3 608 091	3 719 255	–	–	–	–	6 391	6 391	3 725 645	3 837 144	4 596 492	
Roads Infrastructure	139 888	115 767	–	–	–	–	–	–	115 767	162 185	205 230	
Storm water Infrastructure	138 054	167 936	–	–	–	–	–	–	167 936	101 105	91 543	
Electrical Infrastructure	218 174	216 670	–	–	–	–	200	200	216 870	351 945	102 280	
Water Supply Infrastructure	23 700	27 386	–	–	–	–	(312)	(312)	27 074	33 243	37 381	
Sanitation Infrastructure	1 588 194	1 524 264	–	–	–	–	1 774	1 774	1 526 039	1 926 793	2 242 399	
Solid Waste Infrastructure	764	9 779	–	–	–	–	–	–	9 779	42 472	55 900	
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–	
Coastal Infrastructure	215 416	188 809	–	–	–	–	–	–	188 809	114 105	–	
Information and Communication Infrastructure	7 551	5 719	–	–	–	–	(997)	(997)	4 722	–	–	
Infrastructure	2 331 742	2 256 331	–	–	–	–	665	665	2 256 996	2 731 848	2 734 733	
Community Facilities	391 335	366 351	–	–	–	–	2 565	2 565	368 917	351 115	459 632	
Sport and Recreation Facilities	70 490	82 283	–	–	–	–	(754)	(754)	81 529	83 509	191 764	
Community Assets	461 825	448 634	–	–	–	–	1 812	1 812	450 446	434 624	651 395	
Heritage Assets	–	231	–	–	–	–	–	–	231	–	–	
Operational Buildings	461 742	540 964	–	–	–	–	3 952	3 952	544 916	493 088	567 889	
Housing	328 648	445 789	–	–	–	–	–	–	445 789	155 220	64 232	
Other Assets	790 390	986 754	–	–	–	–	3 952	3 952	990 705	648 308	632 121	
Licences and Rights	15 045	14 681	–	–	–	–	(38)	(38)	14 644	18 364	563 743	
Intangible Assets	15 045	14 681	–	–	–	–	(38)	(38)	14 644	18 364	563 743	
Computer Equipment	–	–	–	–	–	–	–	–	–	–	1 000	
Furniture and Office Equipment	–	720	–	–	–	–	–	–	720	–	–	
Machinery and Equipment	9 089	10 654	–	–	–	–	–	–	10 654	3 500	13 000	
Transport Assets	–	1 250	–	–	–	–	–	–	1 250	500	500	
Total Capital Expenditure to be adjusted	12 937 678	13 558 630	–	–	–	–	–	–	13 558 630	13 862 676	13 676 261	
Roads Infrastructure	2 991 627	2 760 316	–	–	–	–	1 696	1 696	2 762 012	2 560 177	1 874 955	
Storm water Infrastructure	361 789	389 096	–	–	–	–	942	942	390 038	351 579	429 871	
Electrical Infrastructure	987 489	1 021 950	–	–	–	–	(829)	(829)	1 021 122	1 387 665	1 385 499	
Water Supply Infrastructure	1 457 855	1 490 855	–	–	–	–	253	253	1 491 109	2 419 837	1 925 724	
Sanitation Infrastructure	3 363 401	3 208 951	–	–	–	–	1 189	1 189	3 210 140	3 382 257	3 696 246	
Solid Waste Infrastructure	22 903	24 840	–	–	–	–	–	–	24 840	128 178	218 928	
Coastal Infrastructure	215 416	188 809	–	–	–	–	–	–	188 809	119 105	1 000	
Information and Communication Infrastructure	55 572	94 140	–	–	–	–	(714)	(714)	93 426	5 569	65 233	
Infrastructure	9 456 052	9 178 958	–	–	–	–	2 538	2 538	9 181 496	10 354 367	9 597 458	
Community Facilities	684 724	727 467	–	–	–	–	5 064	5 064	732 531	654 627	759 180	
Sport and Recreation Facilities	122 690	127 040	–	–	–	–	70	70	127 110	97 590	216 642	
Community Assets	807 413	854 506	–	–	–	–	5 134	5 134	859 640	752 217	975 823	
Heritage Assets	–	231	–	–	–	–	–	–	231	–	–	
Operational Buildings	567 547	733 777	–	–	–	–	3 682	3 682	737 459	666 278	911 737	
Housing	328 648	445 789	–	–	–	–	–	–	445 789	155 220	65 732	
Other Assets	896 195	1 179 567	–	–	–	–	3 682	3 682	1 183 249	821 497	977 470	
Licences and Rights	119 456	112 437	–	–	–	–	(4 194)	(4 194)	108 243	206 460	760 523	
Intangible Assets	119 456	112 437	–	–	–	–	(4 194)	(4 194)	108 243	206 460	760 523	
Computer Equipment	327 472	558 926	–	–	–	–	(8 561)	(8 561)	550 364	188 247	295 862	
Furniture and Office Equipment	127 293	161 040	–	–	–	–	654	654	161 694	45 334	39 500	
Machinery and Equipment	224 898	299 402	–	–	–	–	3 797	3 797	303 199	172 312	186 858	
Transport Assets	861 420	991 996	–	–	–	–	719	719	992 715	1 272 241	737 472	
Land	116 834	220 923	–	–	–	–	(3 618)	(3 618)	217 305	50 000	104 345	
Mature	645	645	–	–	–	–	(150)	(150)	495	–	950	
Living Resources	645	645	–	–	–	–	(150)	(150)	495	–	950	
TOTAL CAPITAL EXPENDITURE to be adjusted	12 937 678	13 558 630	–	–	–	–	–	–	13 558 630	13 862 676	13 676 261	

Table continues on next page.

City of Cape Town – 2025/26 Adjustments Budget - 26 March 2026

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	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
R thousands											
ASSET REGISTER SUMMARY - PPE (WDV)	83 210 034	81 670 802	–	–	–	–	(0)	(0)	81 670 802	93 245 363	101 533 578
Roads Infrastructure	15 292 100	13 683 425	–	–	–	–	1 696	1 696	13 685 121	17 233 421	18 220 500
Storm water Infrastructure	1 990 133	1 638 274	–	–	–	–	942	942	1 639 216	2 246 142	2 557 724
Electrical Infrastructure	10 717 604	10 662 217	–	–	–	–	(829)	(829)	10 661 389	11 697 480	12 612 530
Water Supply Infrastructure	8 807 783	8 088 538	–	–	–	–	253	253	8 088 791	10 599 465	12 600 803
Sanitation Infrastructure	12 823 276	10 205 246	–	–	–	–	1 189	1 189	10 206 435	16 180 425	18 972 315
Solid Waste Infrastructure	815 146	1 286 740	–	–	–	–	–	–	1 286 740	856 853	1 002 196
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	498 649	402 993	–	–	–	–	–	–	402 993	609 392	583 805
Information and Communication Infrastructure	9 247 356	12 291 709	–	–	–	–	(714)	(714)	12 290 995	9 153 002	9 149 237
Infrastructure	60 192 046	58 259 144	–	–	–	–	2 538	2 538	58 261 682	68 576 179	75 699 111
Community Assets	6 836 899	6 735 374	–	–	–	–	5 134	5 134	6 740 508	7 212 977	7 715 742
Heritage Assets	10 340	10 324	–	–	–	–	–	–	10 324	10 340	10 340
Investment properties	523 531	534 448	–	–	–	–	–	–	534 448	497 578	471 625
Other Assets	6 747 144	6 625 466	–	–	–	–	3 682	3 682	6 629 148	7 174 846	7 662 094
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–	–
Intangible Assets	734 452	889 111	–	–	–	–	(4 194)	(4 194)	884 918	1 233 891	1 339 852
Computer Equipment	615 010	844 398	–	–	–	–	(8 561)	(8 561)	835 837	491 948	485 949
Furniture and Office Equipment	567 904	607 446	–	–	–	–	654	654	608 100	525 175	489 033
Machinery and Equipment	676 743	727 978	–	–	–	–	3 797	3 797	731 774	643 982	632 348
Transport Assets	4 643 275	4 758 143	–	–	–	–	719	719	4 758 861	5 165 756	5 209 498
Land	1 660 237	1 677 213	–	–	–	–	(3 618)	(3 618)	1 673 595	1 710 237	1 814 582
Living Resources	2 455	1 757	–	–	–	–	(150)	(150)	1 607	2 455	3 405
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	83 210 034	81 670 802	–	–	–	–	(0)	(0)	81 670 802	93 245 363	101 533 578
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment	4 025 354	4 032 488	–	–	–	–	–	–	4 032 488	4 255 891	4 658 803
Repairs and Maintenance by asset class	6 885 827	6 902 492	–	–	–	–	500	500	6 902 992	7 368 525	7 595 895
Roads Infrastructure	929 994	905 810	–	–	–	–	–	–	905 810	981 144	1 034 126
Storm water Infrastructure	252 056	259 960	–	–	–	–	–	–	259 960	268 822	282 928
Electrical Infrastructure	1 001 093	966 179	–	–	–	–	–	–	966 179	1 016 138	1 070 162
Water Supply Infrastructure	778 239	725 921	–	–	–	–	–	–	725 921	854 059	877 458
Sanitation Infrastructure	854 396	800 464	–	–	–	–	3 723	3 723	804 187	922 417	957 780
Solid Waste Infrastructure	11 660	14 196	–	–	–	–	–	–	14 196	12 303	12 967
Coastal Infrastructure	4 711	10 264	–	–	–	–	–	–	10 264	4 711	4 711
Information and Communication Infrastructure	–	8	–	–	–	–	–	–	8	–	–
Infrastructure	3 832 149	3 682 802	–	–	–	–	3 723	3 723	3 686 525	4 059 593	4 240 132
Community Facilities	572 147	556 539	–	–	–	–	(725)	(725)	555 814	586 093	611 690
Sport and Recreation Facilities	161 504	187 477	–	–	–	–	–	–	187 477	168 771	176 229
Community Assets	733 651	744 016	–	–	–	–	(725)	(725)	743 291	754 864	787 919
Heritage Assets	376	72	–	–	–	–	–	–	72	376	376
Revenue Generating	14 089	13 453	–	–	–	–	–	–	13 453	14 715	15 370
Non-revenue Generating	12	56	–	–	–	–	–	–	56	13	13
Investment properties	14 101	13 508	–	–	–	–	–	–	13 508	14 728	15 384
Operational Buildings	613 653	494 688	–	–	–	–	197	197	494 886	696 655	680 844
Housing	86 360	36 273	–	–	–	–	–	–	36 273	89 310	94 229
Other Assets	700 013	530 962	–	–	–	–	197	197	531 159	785 964	775 073
Computer Equipment	421 253	467 758	–	–	–	–	(43)	(43)	467 714	439 335	467 128
Furniture and Office Equipment	268 911	445 745	–	–	–	–	(2 816)	(2 816)	442 928	346 024	293 019
Machinery and Equipment	412 982	483 625	–	–	–	–	254	254	483 878	438 736	460 531
Transport Assets	502 392	534 006	–	–	–	–	(89)	(89)	533 917	528 904	556 332
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	10 911 182	10 934 980	–	–	–	–	500	500	10 935 480	11 624 416	12 254 698
Renewal and upgrading of Existing Assets as % of total capex	57.14%	55.60%							55.67%	51.66%	61.43%
Renewal and upgrading of Existing Assets as % of deprecn"	183.64%	186.95%							187.19%	168.26%	180.35%
R&M as a % of PPE	8.28%	8.45%							8.45%	7.90%	7.48%
Renewal and upgrading and R&M as a % of PPE	17.16%	17.68%							17.69%	15.58%	15.76%

Table 20: MBRR Table B10 - Consolidated Basic service delivery measurement

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	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
<u>Household service targets</u>											
<u>Water:</u>											
Piped water inside dwelling	1 370 626	1 370 626	-	-	-	-	-	-	1 370 626	1 393 908	1 417 435
Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	190 029	197 862	-	-	-	-	-	-	197 862	193 257	196 519
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	1 560 655	1 568 488	-	-	-	-	-	-	1 568 488	1 587 165	1 613 954
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
Total number of households	1 560 655	1 568 488	-	-	-	-	-	-	1 568 488	1 587 165	1 613 954
<u>Sanitation/sewerage:</u>											
Flush toilet (connected to sewerage)	1 449 781	1 449 781	-	-	-	-	-	-	1 449 781	1 473 063	1 496 590
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-	-
Chemical toilet	73 680	73 680	-	-	-	-	-	-	73 680	73 680	73 680
Pit toilet (ventilated)	55	55	-	-	-	-	-	-	55	55	55
Other toilet provisions (> min.service level)	37 139	44 972	-	-	-	-	-	-	44 972	40 367	43 629
<i>Minimum Service Level and Above sub-total</i>	1 560 655	1 568 488	-	-	-	-	-	-	1 568 488	1 587 165	1 613 954
Bucket toilet	-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
Total number of households	1 560 655	1 568 488	-	-	-	-	-	-	1 568 488	1 587 165	1 613 954
<u>Energy:</u>											
Electricity (at least min. service level)	614 192	614 192	-	-	-	-	-	-	614 192	615 692	617 192
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	614 192	614 192	-	-	-	-	-	-	614 192	615 692	617 192
Electricity (< min.service level)	19 828	19 828	-	-	-	-	-	-	19 828	18 328	16 828
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	19 828	19 828	-	-	-	-	-	-	19 828	18 328	16 828
Total number of households	634 020	634 020	-	-	-	-	-	-	634 020	634 020	634 020
<u>Refuse:</u>											
Removed at least once a week (min.service)	1 181 146	1 181 146	-	-	-	-	-	-	1 181 146	1 204 769	1 228 864
<i>Minimum Service Level and Above sub-total</i>	1 181 146	1 181 146	-	-	-	-	-	-	1 181 146	1 204 769	1 228 864
Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
Total number of households	1 181 146	1 181 146	-	-	-	-	-	-	1 181 146	1 204 769	1 228 864

Table continues on next page.

City of Cape Town – 2025/26 Adjustments Budget - 26 March 2026

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	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)	235 214	246 254	–	–	–	–	–	–	246 254	235 214	235 214
Sanitation (free minimum level service)	233 782	244 740	–	–	–	–	–	–	244 740	233 782	233 782
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)	298 620	298 620	–	–	–	–	–	–	298 620	304 593	310 685
Informal Settlements	1 408 032	1 408 032	–	–	–	–	–	–	1 408 032	1 421 521	1 435 219
Cost of Free Basic Services provided (R'000)											
Water (6 kilolitres per indigent household per month)	306 612	324 521	–	–	–	–	–	–	324 521	325 929	381 793
Sanitation (free sanitation service to indigent households)	156 418	161 754	–	–	–	–	–	–	161 754	166 272	194 771
Electricity/other energy (50kwh per indigent household per month)	165 663	165 663	–	–	–	–	–	–	165 663	175 935	183 891
Refuse (removed once a week for indigent households)	540 000	577 787	–	–	–	–	–	–	577 787	572 400	606 744
Cost of Free Basic Services provided - Informal Formal Settlements	1 548 918	1 393 109	–	–	–	–	–	–	1 393 109	1 603 091	1 709 377
Total cost of FBS provided	2 717 611	2 622 834	–	–	–	–	–	–	2 622 834	2 843 627	3 076 576
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)	11	11	–	–	–	–	–	–	11	11	11
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)	2 431 920	2 431 920	–	–	–	–	–	–	2 431 920	2 655 268	2 900 055
Water (in excess of 6 kilolitres per indigent household per month)	429 327	415 608	–	–	–	–	–	–	415 608	441 792	517 515
households)	222 627	219 755	–	–	–	–	–	–	219 755	229 567	268 915
Electricity/other energy (in excess of 50 kwh per indigent household per month)	23 676	23 676	–	–	–	–	–	–	23 676	25 144	26 281
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	27 545	27 545	–	–	–	–	–	–	27 545	28 056	28 576
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	3 135 095	3 118 504	–	–	–	–	–	–	3 118 504	3 379 827	3 741 343

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 35 to page 39.

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

Table 21: MBRR Table E1 - Adjustments Budget Summary - CTICC

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
<u>Financial Performance</u>										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	18 873	21 544	-	-	-	-	-	21 544	20 524	22 423
Transfers recognised - operational	-	-	-	-	-	-	-	-	-	-
Other own revenue	442 321	447 064	-	-	-	-	-	447 064	469 372	498 352
Total Revenue (excluding capital transfers and contributions)	461 194	468 608	-	-	-	-	-	468 608	489 896	520 775
Employee costs	108 347	112 228	-	-	-	-	-	112 228	114 030	120 010
Remuneration of Board Members	911	877	-	-	-	-	-	877	952	995
Depreciation and debt impairment	51 370	35 718	-	-	-	-	-	35 718	52 670	53 671
Finance charges	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	67 423	62 841	-	-	-	-	-	62 841	71 516	75 835
Transfers and subsidies	2 969	2 977	-	-	-	-	-	2 977	2 969	2 969
Other expenditure	187 186	181 426	-	-	-	-	-	181 426	198 315	210 437
Total Expenditure	418 207	396 066	-	-	-	-	-	396 066	440 452	463 917
Surplus/(Deficit)	42 987	72 541	-	-	-	-	-	72 541	49 444	56 858
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	42 987	72 541	-	-	-	-	-	72 541	49 444	56 858
Income Tax	11 407	19 586	-	-	-	-	-	19 586	13 350	15 352
Surplus/ (Deficit) for the year	31 580	52 955	-	-	-	-	-	52 955	36 094	41 506
<u>Capital expenditure & funds sources</u>										
Capital expenditure	75 039	83 068	-	-	-	-	-	83 068	73 795	62 594
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	75 039	83 068	-	-	-	-	-	83 068	73 795	62 594
Total sources of capital funds	75 039	83 068	-	-	-	-	-	83 068	73 795	62 594
<u>Financial position</u>										
Total current assets	269 763	270 862	-	-	-	-	-	270 862	311 221	367 991
Total non current assets	900 551	968 325	-	-	-	-	-	968 325	970 123	961 037
Total current liabilities	102 568	113 475	-	-	-	-	-	113 475	119 621	125 533
Total non current liabilities	83	83	-	-	-	-	-	83	-	265
Community wealth/Equity	1 067 662	1 125 629	-	-	-	-	-	1 125 629	1 161 723	1 203 230
<u>Cash flows</u>										
Net cash from (used) operating	108 200	107 977	-	-	-	-	-	107 977	108 240	121 432
Net cash from (used) investing	(75 039)	(83 068)	-	-	-	-	-	(83 068)	(70 608)	(62 726)
Net cash from (used) financing	2 553	13 663	-	-	-	-	-	13 663	(3 397)	(3 669)
Cash/cash equivalents at the year end	248 244	251 102	-	-	-	-	-	251 102	285 337	340 373

Table 22: MBRR Table E2 - Adjustments Budget - Financial Performance (revenue and expenditure) - CTICC

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	24 850	26 007	-	-	-	-	-	26 007	26 538	28 341
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	18 873	21 544	-	-	-	-	-	21 544	20 524	22 423
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	198 508	206 029	-	-	-	-	-	206 029	210 605	223 437
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	218 963	215 027	-	-	-	-	-	215 027	232 229	246 574
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and	461 194	468 608	-	-	-	-	-	468 608	489 896	520 775
Expenditure By Type	-	-	-	-	-	-	-	-	-	-
Employee related costs	108 347	112 228	-	-	-	-	-	112 228	114 030	120 010
Remuneration of Directors	911	877	-	-	-	-	-	877	952	995
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	67 423	62 841	-	-	-	-	-	62 841	71 516	75 835
Debt impairment	180	(649)	-	-	-	-	-	(649)	180	180
Depreciation & asset impairment	51 190	36 367	-	-	-	-	-	36 367	52 490	53 491
Finance charges	-	-	-	-	-	-	-	-	-	-
Contracted services	85 370	83 738	-	-	-	-	-	83 738	89 585	94 008
Transfers and subsidies	2 969	2 977	-	-	-	-	-	2 977	2 969	2 969
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	101 816	97 671	-	-	-	-	-	97 671	108 729	116 429
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	16	-	-	-	-	-	16	-	-
Total Expenditure	418 207	396 066	-	-	-	-	-	396 066	440 452	463 917
Surplus/(Deficit)	42 987	72 541	-	-	-	-	-	72 541	49 444	56 858
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributi	42 987	72 541	-	-	-	-	-	72 541	49 444	56 858
Income Tax	11 407	19 586	-	-	-	-	-	19 586	13 350	15 352
Surplus/(Deficit) after income tax	31 580	52 955	-	-	-	-	-	52 955	36 094	41 506
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 580	52 955	-	-	-	-	-	52 955	36 094	41 506
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany / Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	31 580	52 955	-	-	-	-	-	52 955	36 094	41 506

Table 23: MBRR Table E3 Adjustments Capital Expenditure Budget by asset class and funding - CTICC

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

Table 24: MBRR Table E4 Adjustments Budget - Financial Position - CTICC

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
ASSETS										
Current assets										
Cash and cash equivalents	248 244	251 102	–	–	–	–	–	251 102	285 337	340 373
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–	–	–	–
Receivables from non-exchange transactions	15 551	13 787	–	–	–	–	–	13 787	19 726	21 325
Current portion of non-current receivables	2 969	2 977	–	–	–	–	–	2 977	2 969	2 969
Inventory	2 998	2 996	–	–	–	–	–	2 996	3 189	3 323
VAT	–	–	–	–	–	–	–	–	–	–
Other current assets	–	–	–	–	–	–	–	–	–	–
Total current assets	269 763	270 862	–	–	–	–	–	270 862	311 221	367 991
Non current assets										
Investments	–	–	–	–	–	–	–	–	–	–
Investment property	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	581 687	691 911	–	–	–	–	–	691 911	710 029	719 264
Biological assets	–	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	190 410	190 337	–	–	–	–	–	190 337	187 368	184 398
Other non-current assets	128 454	86 076	–	–	–	–	–	86 076	72 726	57 374
Total non current assets	900 551	968 325	–	–	–	–	–	968 325	970 123	961 037
TOTAL ASSETS	1 170 313	1 239 187	–	–	–	–	–	1 239 187	1 281 344	1 329 028
LIABILITIES										
Current liabilities										
Bank overdraft	–	–	–	–	–	–	–	–	–	–
Financial liabilities	–	–	–	–	–	–	–	–	–	–
Consumer deposits	47 342	42 467	–	–	–	–	–	42 467	45 864	49 534
Trade and other payables from non-exchange transactions	45 991	61 386	–	–	–	–	–	61 386	64 037	65 769
Provision	9 235	9 622	–	–	–	–	–	9 622	9 720	10 230
VAT	–	–	–	–	–	–	–	–	–	–
Other current liabilities	–	–	–	–	–	–	–	–	–	–
Total current liabilities	102 568	113 475	–	–	–	–	–	113 475	119 621	125 533
Non current liabilities										
Financial liabilities	–	–	–	–	–	–	–	–	–	–
Provision	83	83	–	–	–	–	–	83	–	265
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–	–	–	–	–	–
Total non current liabilities	83	83	–	–	–	–	–	83	–	265
TOTAL LIABILITIES	102 651	113 558	–	–	–	–	–	113 558	119 621	125 798
NET ASSETS	1 067 662	1 125 629	–	–	–	–	–	1 125 629	1 161 723	1 203 230
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	(260 765)	(151 799)	–	–	–	–	–	(151 799)	(115 705)	(74 198)
Reserves and funds	1 328 428	1 277 428	–	–	–	–	–	1 277 428	1 277 428	1 277 428
Other	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1 067 662	1 125 629	–	–	–	–	–	1 125 629	1 161 723	1 203 230

Table 25: MBRR Table E5 Adjustments Budget - Cash Flows - CTICC

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	442 321	447 064	-	-	-	-	-	447 064	469 372	498 352
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	18 873	21 544	-	-	-	-	-	21 544	20 524	22 423
Dividends	-	-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees	(352 994)	(360 631)	-	-	-	-	-	(360 631)	(381 656)	(399 343)
Finance charges	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	108 200	107 977	-	-	-	-	-	107 977	108 240	121 432
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	(75 039)	(83 068)	-	-	-	-	-	(83 068)	(70 608)	(62 726)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(75 039)	(83 068)	-	-	-	-	-	(83 068)	(70 608)	(62 726)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 553	13 663	-	-	-	-	-	13 663	(3 397)	(3 669)
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	2 553	13 663	-	-	-	-	-	13 663	(3 397)	(3 669)
NET INCREASE/ (DECREASE) IN CASH HELD	35 714	38 572	-	-	-	-	-	38 572	34 235	55 037
Cash/cash equivalents at the year begin:	212 530	212 530	-	-	-	-	-	212 530	251 102	285 337
Cash/cash equivalents at the year end:	248 244	251 102	-	-	-	-	-	251 102	285 337	340 373

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 40 to page 43.

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

Table 26: MBRR Table E1 Adjustments Budget Summary - CTS

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
<u>Financial Performance</u>										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	44 500	44 500	-	-	-	-	-	44 500	44 500	44 500
Other own revenue	75 665	72 165	-	-	-	-	-	72 165	81 072	86 723
Total Revenue (excluding capital transfers and contributions)	120 165	116 665	-	-	-	-	-	116 665	125 572	131 223
Employee costs	4 500	4 500	-	-	-	-	-	4 500	4 703	4 914
Remuneration of Board Members	640	640	-	-	-	-	-	640	669	699
Depreciation and debt impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	3 175	665	-	-	-	-	-	665	3 318	3 467
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	111 849	110 859	-	-	-	-	-	110 859	116 882	122 142
Total Expenditure	120 165	116 665	-	-	-	-	-	116 665	125 572	131 223
Surplus/(Deficit)	0	0	-	-	-	-	-	0	0	0
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	0	0	-	-	-	-	-	0	0	0
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	-	-	-	-	-	-	0	0	0
<u>Financial position</u>										
Total current assets	31 361	31 361	-	-	-	-	-	31 361	31 483	32 229
Total non current assets	-	-	-	-	-	-	-	-	-	-
Total current liabilities	38 275	38 275	-	-	-	-	-	38 275	38 396	39 142
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	(6 913)	(6 913)	-	-	-	-	-	(6 913)	(6 913)	(6 913)
<u>Cash flows</u>										
Net cash from (used) operating	2 509	2 509	-	-	-	-	-	2 509	162	165
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	10 430	10 430	-	-	-	-	-	10 430	10 591	10 756

Table 27: MBRR Table E2 Adjustments Budget - Financial Performance (revenue and expenditure) - CTS

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
<u>Exchange Revenue</u>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	52 184	48 184	-	-	-	-	-	48 184	56 583	61 057
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
<u>Non-Exchange Revenue</u>	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	44 500	44 500	-	-	-	-	-	44 500	44 500	44 500
Interest	1 000	1 000	-	-	-	-	-	1 000	1 045	1 092
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	22 481	22 981	-	-	-	-	-	22 981	23 444	24 574
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and	120 165	116 665	-	-	-	-	-	116 665	125 572	131 223
<u>Expenditure By Type</u>	-	-	-	-	-	-	-	-	-	-
Employee related costs	4 500	4 500	-	-	-	-	-	4 500	4 703	4 914
Remuneration of Directors	640	640	-	-	-	-	-	640	669	699
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 175	665	-	-	-	-	-	665	3 318	3 467
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Contracted services	73 024	71 981	-	-	-	-	-	71 981	76 310	79 744
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	38 825	38 878	-	-	-	-	-	38 878	40 572	42 398
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Total Expenditure	120 165	116 665	-	-	-	-	-	116 665	125 572	131 223
Surplus/(Deficit)	0	0	-	-	-	-	-	0	0	0
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	0	0	-	-	-	-	-	0	0	0
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	-	-	-	-	-	-	-	-	-

Table 28: MBRR Table E4 Adjustments Budget - Financial Position - CTS

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

Table 29: MBRR Table E5 Adjustments Budget - Cash Flows - CTS

Description	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	71 004	67 504	-	-	-	-	-	67 504	69 621	74 762
Government - operating	44 500	44 500	-	-	-	-	-	44 500	44 500	44 500
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees	(112 994)	(109 494)	-	-	-	-	-	(109 494)	(113 960)	(119 097)
Finance charges	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	2 509	2 509	-	-	-	-	-	2 509	162	165
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	2 509	2 509	-	-	-	-	-	2 509	162	165
Cash/cash equivalents at the year begin:	7 920	7 920						7 920	10 430	10 591
Cash/cash equivalents at the year end:	10 430	10 430						10 430	10 591	10 756

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, **Lungelo Mbandazayo**, municipal manager of the **City of Cape Town**, hereby certify that the 2025/26 adjustments budget (**March 2026**) 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 _____