

REPORT TO: COUNCIL

NON-CONFIDENTIAL

1. ITEM NUMBER

2. SUBJECT

BUDGET 2026/27 – 2028/29

ONDERWERP

BEGROTING 2026/27 – 2028/29

ISIHLOKO

UHLAHLOMALI LUKA2026/27 – 2028/29

S3501/S3541

3. DELEGATED AUTHORITY

In terms of delegation

This report is for DECISION BY

☐ **Committee name :**

☐ The Executive Mayor together with the Mayoral Committee (MAYCO)

☒ Council

4. DISCUSSION

Council must annually adopt a budget for operating revenue and expenditure, capital expenditure and cash flow. Council must also set rates and service charges in order to ensure that sufficient revenue is generated to match proposed expenditure.

The format for adopting municipal budgets is prescribed in the Municipal Finance Management Act (MFMA), the Municipal Budget and Reporting Regulations (MBRR) and National Treasury circulars, which require the adoption and noting of a range of issues.

The City's annual budget for 2026/27 – 2028/29 must reflect the revised Integrated Development Plan (IDP).

4.1. Financial Implications ☐ None ☒ Opex ☒ Capex
☐ Capex: New Projects
☐ Capex: Existing projects requiring additional funding
☐ Capex: Existing projects with no Additional funding requirements

4.2. Policy and Strategy ☐ Yes ☒ No

4.3. Legislative Vetting ☐ Yes ☒ No

4.4. Legal Implications ☐ Yes ☒ No

4.5. Staff Implications ☐ Yes ☒ No

4.6. Risk Implications ☐ Yes The risks for approving and/or not approving the recommendations are listed below:

☒ No Report is for decision and has no risk implications.

☐ No Report is for noting only and has no risk implications.

4.7. POPIA Compliance ☒ Yes It is confirmed that this report and the content of the annexures have been checked and considered for POPIA compliance.

4.8. Confidentiality Compliance ☒ Yes

It is confirmed that this report and the content of the annexures have been checked and considered for Confidentiality compliance.

5 RECOMMENDATIONS

Not delegated: for decision by Council

The 2026/27 MTREF budget resolutions recommend that:

1. The City's annual budget for the financial year 2026/27; and projected allocations for the two outer years 2027/28 and 2028/29, and related policies as set out in the following tables and annexures, be adopted.
 - a. Operating revenue and expenditure by functional classification reflected in Table 26.
 - b. Operating revenue and expenditure by vote reflected in Table 27.
 - c. Operating revenue by source and expenditure by type reflected in Table 29.
 - d. Multi-year capital appropriations by vote reflected in Annexure 1.
 - e. Capital expenditure by standard classification reflected in Table 30.
 - f. Capital funding by source reflected in Table 30.
 - g. Budgeted cash flow statement as reflected in Table 32.
 - h. Salaries and benefits of political office bearers, councillors and senior officials as reflected in Table 56 and Table 57.
 - i. Performance indicators and benchmarks for 2026/27 as set out in Table 39.
 - j. Consolidated budget tables for the City and municipal entities (CTICC and CTS) as reflected in Table 103 to Table 112.
 - k. Property (Tax) Rates as set out in Annexure 2.
 - l. City Improvement Districts (CIDs) – Additional Rates as set out in Annexure 3.
 - m. Revised Consumptive Tariffs, Rates and Basic Charges for Electricity Generation and Distribution, Water and Sanitation, and Urban Waste Management Services as set out in Annexure 4.
 - n. Rates Policy as set out in Annexure 5.
 - o. Tariffs, Fees and Charges Book as set out in Annexure 6.
 - p. Tariff Policies as set out in Annexure 7.
 - q. Credit Control and Debt Collection Policy as set out in Annexure 8 (with effect from 01 June 2026).
 - r. Indigent Policy as set out in Annexure 9.
 - s. Grants-in-Aid Policy as set out in Annexure 10.
 - t. Accounts Payable Policy as set out in Annexure 11.
 - u. Virement Policy as set out in Annexure 12.
 - v. Cost Containment Policy as set out in Annexure 13.
 - w. Policy Governing Planning and Approval of Capital Projects as set out in Annexure 14.
 - x. Policy Governing Adjustments Budgets as set out in Annexure 15.
 - y. Integrated Development Plan (IDP) Financial Plan as set out in Annexure 16.

- z. Transfers and grants to external organisations as set out in Annexure 17.
- aa. Schedule of Service Delivery Standards as set out in Annexure 18.
- bb. Detailed capital budget (MBRR Table SA36) as set out in Annexure 19.
- cc. Details to capital programmes (2026/27 to 2028/29), as set out in Annexure 20.
- dd. Detailed operational projects (MBRR Table SA38) as set out in Annexure 21.
- ee. Operating- and capital ward allocation projects supported by subcouncils as set out in Annexure 22.
- ff. External mechanisms (MBRR Table SA32) as set out in Annexure 23.
- gg. Operating subcouncil allocation projects supported by subcouncils as set out in Annexure 24.
- hh. 2022-2027 Integrated Development Plan (IDP) – Review and 2026/27 proposed amendments as set out in Annexure 25.
- ii. Individual projects with a total project cost in excess of R50 million (to give effect to Section 19(1)(b) of the MFMA and Regulation 13(1)(b) of the MBRR) as reflected in Table 90 and as set out in Annexure 26.
- jj. Projected cost covering all financial years until capital projects are operational as well as future operational costs and revenue on projects/programmes, to give effect to sections 19(2) and 19(3) of all projects and programmes as listed in Annexure 26 and Annexure 1.
- kk. Cape Town International Convention Centre (CTICC) (Municipal Entity) – Schedule D (annual budget and supporting tables) as set out in Annexure 27.
- ll. Cape Town International Convention Centre (CTICC) (Municipal Entity) – Business Plan as set out in Annexure 28.
- mm. Cape Town International Convention Centre (CTICC) (Municipal Entity) – Tariffs as set out in Annexure 29.
- nn. Cape Town Stadium (CTS) (Municipal Entity) – Schedule D (annual budget and supporting tables) as set out in Annexure 30.
- oo. Cape Town Stadium (CTS) (Municipal Entity) – Business Plan as set out in Annexure 31.
- pp. Cape Town Stadium (CTS) (Municipal Entity) – Tariff Policy and Tariffs as set out in Annexure 32.
- qq. Measureable Performance Objectives (MBRR Table SA7) as set out in Annexure 33.
- rr. Metro Trading Services Reform Programme - Trading Service (Urban Waste Management) Reform Strategy, associated Implementation Road Map and Business Plan as set out in Annexure 35.
- ss. Metro Trading Services Reform Programme - Performance Improvement Action Plans (PIAPs), including Business and Investment Plans together with Service Compacts as set out in Annexure 36.

- tt. Iconic and other events to be hosted by the City in 2026/27 as set out in Annexure 37.
 - uu. mSCOA Road Map as set out in Annexure 42.
2. Council notes the intent of the administration to follow MFMA Section 33 processes on items marked with an 'X' as reflected in the Demand (Procurement) Plan as set out in Annexure 34 to the report.
 3. Council notes Provincial Treasury Municipal Circular 01/2026 as set out in Annexure 38 to the report.
 4. Council notes National Treasury MFMA Circulars 132 and 134 (Municipal Budget Circulars for the 2026/27 MTREF) as set out in Annexure 39 to the report.
 5. Council notes the 2027 Budget and Benchmark Engagement Summary Report issued by National Treasury as set out in Annexure 40 to the report.
 6. Council notes the application to and approval from the MEC of the Western Cape to extend the deadline for considering the approval of the 2026/27 annual budget as set out in Annexure 41 to the report.
 7. Council approves an amount of up to R22 million, to be funded within the Rates account, will be allocated in support of the City's Relief and Charitable Allocations.
 8. Council approves the Capital Replacement Reserve (CRR): Ward Allocations for the 2026/27 financial year amounting to R51 701 084 will be funded from savings identified in the 2025/26 financial year.
 9. The approval period for rates rebate– and indigent applications received from 1 April 2026 to 30 June 2026 to coincide with the validity period of General Valuation 2025 in respect of applicants who are 60 years of age and older (which includes Council housing rental and leases tenants) and who are registered as indigent, or who are dependent on pension or social grants for their livelihood, be extended.
 10. Council approves the process, in compliance with Section 46 of the Municipal Finance Management Act (MFMA), to take up funding to support the capital programme included in the MTREF, depending on the City's cash flow requirements, will be undertaken after budget approval in June 2026. Should the cash flow position be sufficient to fund the capital programme either partially or fully, the funding will be adjusted accordingly.

11. The Chief Financial Officer be granted the authority going forward to make transactional decisions related to the City's external loan funding agreements as are in the best interest of the City, based on its cash flow position.
12. Council approves the contribution to the Capital Replacement Reserve (CRR): Capital Contingency Fund for the 2026/27 financial year amounting to R78,1 million will be funded from accumulated surpluses identified in the 2025/26 financial year, which will be used to co-fund the contingency values of grant-funded projects, where appropriate.
13. Council notes the outcome of the National Treasury Cost Reflective Tariff Tool assessment, showing that tariffs are cost reflective, as per section 2.5.6 of this document.
14. Council approves the capital and operating spending and funding required to support the City's Metro Trading Services Reform programme commitments, as set out in Annexure 36, specifically:
 - a) the Water & Sanitation A3-PIAP_v2, together with the associated Water & Sanitation Business and Investment Plan;
 - b) the Energy A3-PIAP_v2, together with the associated Energy Business and Investment Plan; and
 - c) the Urban Waste Management A3-PIAP_v1.
15. Council notes that a Service Compact is required as a component of the Metro Trading Service Reform Programme in order to access the associated grant funding, and that:
 - a) Council supports and approves the draft service compact for the Water and Sanitation Trading Service in Annexure 36 and authorises the City Manager (Service Authority) and the Accountable Service Provider (Executive Director: Water and Sanitation) to sign the Service Compact.
 - b) Council supports and approves the draft service compact for the Energy Trading Service in Annexure 36 and authorises the City Manager (Service Authority) and the Accountable Service Provider (Executive Director: Energy) to sign the Service Compact.
16. Council adopts the high-level summary of changes between the tabled (March 2026), and proposed budget as reported in Annexure B. These changes have already been incorporated into Annexure A of this report.

AANBEVELINGS

Nie gedelegeer nie: vir besluitneming deur die Raad

Die 2026/27-MTREF-begrotingsresolusies beveel aan dat:

1. Die Stad se jaarlikse begroting vir die boekjaar 2026/27; en geprojekteerde toewysings vir die twee buitejare, 2027/28 en 2028/29; en verwante beleide soos in die volgende tabelle en bylaes uiteengesit, aangeneem word:
 - a. Bedryfsinkomste en -besteding per funksionele klassifikasie, soos in tabel 26 aangetoon.
 - b. Bedryfsinkomste en -besteding per begrotingspos, soos in tabel 27 aangetoon.
 - c. Bedryfsinkomste per bron en besteding per soort, soos in tabel 29 aangetoon.
 - d. Veeljaarkapitaalbewilligings per begrotingspos, soos in bylae 1 aangetoon.
 - e. Kapitaalbesteding per standaardklassifikasie, soos in tabel 30 aangetoon.
 - f. Kapitaalfinansiering per bron, soos in tabel 30 aangetoon.
 - g. Begrote kontantvloeistaat, soos in tabel 32 aangetoon.
 - h. Salarisse en voordele van politieke ampsdraers, raadslede en senior amptenare, soos in tabel 56 en tabel 57 aangetoon.
 - i. Prestasie-aanwysers en norme vir 2026/27, soos in tabel 39 uiteengesit.
 - j. Gekonsolideerde begrotingstabelle vir die Stad en munisipale entiteite (KIKS en Kaapstad-stadion) soos in tabel 103 tot tabel 112 aangetoon.
 - k. Eiendomsbelasting soos in bylae 2 uiteengesit.
 - l. Bykomende tariewe vir stadsverbeteringsdistrikte (CID's) soos in bylae 3 uiteengesit.
 - m. Hersiene verbruikstariewe, eiendomsbelasting en basiese heffings vir elektrisiteitsopwekking en -verspreiding, water en sanitasie, en stedelikeafvalbestuursdienste, soos in bylae 4 uiteengesit.
 - n. Beleid oor eiendomsbelasting soos in bylae 5 uiteengesit.
 - o. Boek met tariewe, gelde en heffings soos in bylae 6 uiteengesit.
 - p. Tariefbeleide soos in bylae 7 uiteengesit.
 - q. Beleid oor kredietbeheer en skuldinvordering soos in bylae 8 uiteengesit (met ingang van 1 Junie 2026).
 - r. Deernisbeleid soos in bylae 9 uiteengesit.
 - s. Hulptoelaebeleid soos in bylae 10 uiteengesit.
 - t. Beleid oor rekeninge betaalbaar soos in bylae 11 uiteengesit.
 - u. Virementbeleid soos in bylae 12 uiteengesit.
 - v. Beleid oor kosteinperking soos in bylae 13 uiteengesit.
 - w. Beleid oor die beplanning en goedkeuring van kapitaalprojekte soos in bylae 14 uiteengesit.

- x. Beleid oor aansuiweringsbegrotings soos in bylae 15 uiteengesit.
- y. Finansiële plan vir die geïntegreerde ontwikkelingsplan (IDP) soos in bylae 16 uiteengesit.
- z. Oordragte en toelaes aan eksterne organisasies soos in bylae 17 uiteengesit.
- aa. Skedule van diensleweringstandaarde soos in bylae 18 uiteengesit.
- bb. Uitvoerige kapitaalebegroting (MBRR-tabel SA36) soos in bylae 19 uiteengesit.
- cc. Besonderhede van kapitaalprogramme (2026/27 tot 2028/29) soos in bylae 20 uiteengesit.
- dd. Uitvoerige bedryfsprojekte (MBRR-tabel SA38) soos in bylae 21 uiteengesit.
- ee. Bedryfs- en kapitaalwykstoewysingsprojekte deur die subrade gesteun soos in bylae 22 uiteengesit.
- ff. Eksterne meganismes (MBRR-tabel SA32) soos in bylae 23 uiteengesit.
- gg. Subraadbedryfstoewysingsprojekte gesteun deur subrade soos in bylae 24 uiteengesit.
- hh. Hersiening van die geïntegreerde ontwikkelingsplan (IDP) 2022-2027 en voorgestelde wysigings vir 2026/27 soos in bylae 25 uiteengesit.
- ii. Individuele projekte met 'n totale projektkoste van meer as R50 miljoen (om uitvoering te gee aan artikel 19(1)(b) van die MFMA en regulasie 13(1)(b) van die regulasies oor munisipale begroting en verslagdoening (MBRR) soos weergegee in tabel 90 en in bylae 26 uiteengesit.
- jj. Geprojekteerde koste wat alle boekjare dek totdat kapitaalprojekte in bedryf is asook toekomstige bedryfskoste en inkomste op projekte/programme om uitvoering te gee aan artikel 19(2) en 19(3) van alle projekte en programme soos in bylae 26 en bylae 1 uiteengesit.
- kk. Skedule D (jaarlikse begroting en stawende tabelle) vir die Kaapstadse internasionale konferensiesentrum (munisipale entiteit) soos in bylae 27 uiteengesit.
- ll. Sakeplan van die Kaapstadse internasionale konferensiesentrum (munisipale entiteit) soos in bylae 28 uiteengesit.
- mm. Tariewe vir die Kaapstadse internasionale konferensiesentrum (KIKS) (munisipale entiteit) soos in bylae 29 uiteengesit.
- nn. Skedule D (jaarlikse begroting en stawende tabelle) van die Kaapstad-stadion (CTS) (munisipale entiteit) soos in bylae 30 uiteengesit.
- oo. Sakeplan vir die Kaapstad-stadion (CTS) (munisipale entiteit) soos in bylae 31 uiteengesit.
- pp. Tariefbeleid en tariewe vir die Kaapstad-stadion (CTS) (munisipale entiteit) soos in bylae 32 uiteengesit.
- qq. Meetbare prestasiedoelwitte (MBRR tabel SA7) soos in bylae 33 uiteengesit.
- rr. Metrohandelsdienstehervormingsprogram- handelsdiens-(stedelikeafvalbestuur) - hervormingstrategie, verwante implementeringspadkaart en aksieplan soos in bylae 35 uiteengesit.

- ss. Metrohandelsdienstehervormingsprogram - aksieplanne vir prestasieverbetering (PIAP'e), insluitende sake- en investeringsplanne tesame met diensooreenkomste soos in bylae 36 uiteengesit.
- tt. Ikoniese en ander geleenthede wat die Stad in 2026/27 gaan aanbied soos in bylae 37 uiteengesit.
- uu. mSCOA-padkaart soos in bylae 42 uiteengesit.
2. Die Raad kennis neem van die administrasie se voorneme om die prosesse in artikel 33 van die MFMA te volg ten opsigte van items wat met 'n 'X' gemerk is soos in die aanvraag(verkrygings)plan weergegee en uiteengesit in bylae 34 by die verslag.
 3. Die Raad kennis neem van provinsiale tesourie se munisipale omsendbrief 01/2026 soos in bylae 38 by die verslag uiteengesit
 4. Die Raad kennis neem van nasionale nasionale tesourie se munisipale omsendbriewe 132 en 134 (omsendbriewe m.b.t. munisipale begrotings vir 2026/27 MTREF) soos in bylae 39 by die verslag uiteengesit.
 5. Dat die Raad kennis neem van die opsommingsverslag oor die begroting en normskakeling vir 2027 wat deur die nasionale tesourie uitgereik is, soos in bylae 40 by die verslag uiteengesit.
 6. Die Raad kennis neem van die aansoek om en goedkeuring van die LUR van die Wes-Kaap om die sperdatum vir oorweging van die goedkeuring van die 2026/27-jaarlikse begroting te verleng soos in bylae 41 by die verslag uiteengesit
 7. Die Raad goedkeur dat 'n bedrag van tot R22 miljoen wat binne die eiendomsbelastingsrekening befonds sal word, toegeken sal word ter ondersteuning van die Stad se toewysings vir verligting en liefdadigheid.
 8. Die Raad goedkeur dat die kapitaalvervangingsreserwe (CRR): wykstoewysings vir die 2026/27-boekjaar ten bedrae van R51 701 084 befonds sal word vanuit besparings geïdentifiseer in die 2025/26-boekjaar.
 9. Die goedkeuringstydperk vir eiendomsbelastingkorting- en deernisaansoeke ontvang van 1 April 2026 tot 30 Junie 2026 om met die geldigheidstydperk van die Algemene Waardasie 2025 saam te val ten opsigte van aansoekers wat 60 jaar en ouer is (wat huurders van Raadsbehuising en -verhurings insluit) en wat as deernisgevalle geregistreer is, of wat van pensioen- of maatskaplike toelae vir hul bestaan afhanklik is, verleng word.

10. Die Raad goedkeur dat die proses ter nakoming van artikel 46 van die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur (MFMA) waarvolgens befondsing opgeneem sal word om die kapitaalprogram ingesluit by die MTREF te steun, afhangende van die Stad se kontantvloeiverstes, na die goedkeuring van die begroting in Junie 2026 onderneem sal word. Sou die kontantvloeiposisie voldoende wees om die kapitaalprogram gedeeltelik of ten volle te befonds, sal die befondsing diensooreenkomstig aangepas word.
11. Magtiging aan die hoof- finansiële beampte verleen word om voortaan transaksionele besluite met betrekking tot die Stad se eksterne leningsfinansieringsooreenkomste in die Stad se beste belang te neem op grond van die kontantvloeiposisie.
12. Die Raad goedkeur dat die bydrae tot die kapitaalvervangingsreserwe (CRR): kapitaalgebeurlikheidsfonds vir die 2026/27-boekjaar ten bedrae van R78,1 miljoen befonds sal word uit opgehoopte oorskotte wat in die 2025/26-boekjaar geïdentifiseer is, wat gebruik sal word om die gebeurlikheidswaarde van toelaebefondsde projekte, waar toepaslik, saam te befonds.
13. Die Raad kennis neem van die uitkoms van die assessering van nasionale tesourie se kostereflekterende tariefinstrument, wat toon dat tariewe koste reflekteer, soos volgens deel 2.5.6 van hierdie dokument.
14. Die Raad die kapitaal- en bedryfsbetinging en -befondsing wat benodig word om die verpligtinge van die Stad se metrohandelsdienshervormingsprogram te steun, soos in bylae 36 uiteengesit goedkeur, spesifiek:
- a) die water en sanitasie: A3-PIAP_v2, tesame met die verwante water en sanitasie: sake- en investeringsplan;
 - b) die energie: A3-PIAP_v2, tesame met die verwante energie: sake- en investeringsplan; en
 - c) die stedelikeafvalbestuur: A3-PIAP_v1.
15. Die Raad kennis neem dat 'n diensooreenkoms nodig is as 'n komponent van die metrohandelsdienshervormingsprogram om toegang tot die verwante toelaebefondsing te verkry, en dat:
- a) die Raad die konsepdiensooreenkoms vir die water en sanitasie: handelsdiens in bylae 36 steun en goedkeur en die Stadsbestuurder (diensgesag) en die aanspreeklike diensverskaffer (uitvoerende direkteur: water en sanitasie) magtig om die diensooreenkoms te onderteken.

- b) die Raad die konsepdienssooreenkoms vir die energiehandelsdiens in bylae 36 steun en goedkeur en die Stadsbestuurder (diensgesag) en die aanspreeklike diensverskaffer (uitvoerende direkteur: energie) magtig om die dienssooreenkoms te onderteken.

16. Die Raad die hoëvlakopsomming van veranderinge tussen die begroting wat ter tafel gelê is (Maart 2026) en die voorgestelde begroting waaroor in bylae B verslag gedoen word, aanneem. Hierdie veranderinge is reeds in bylae A van hierdie verslag geïnkorporeer.

IZINDULULO:

Azigunyaziswanga: isigqibo zeBhunga

Izisombululo zohlahlomali ezingeMTREF zika2026/27, zindulule ukuba:

1. Makwamkelwe uhlahlolwabiwomali lonyaka leSixeko lonyakamali ka2026/27; nezabelo eziqikelelwayo kulungiselelwa iminyaka engaphandle ekujoliswe kuyo engeyama2027/28 nowama2028/29 kunye nemigaqonkqubo enxulumene noko, njengoko kuqulunqwe kwiTheyibhile nezihlomelo ezilandelayo:
 - a. Ingeniso esebenzisekayo nenkcitho ngokohlelo olusebenzayo njengoko kubonakalisiwe kwiTheyibhile 26.
 - b. Ingeniso esebenzisekayo nenkcitho ngokwevoti njengoko kubonakalisiwe kwiTheyibhile 27.
 - c. Ingeniso esebenzisekayo ngokwentsusa nenkcitho ngokohlelo oluthile njengoko kubonakalisiwe kwiTheyibhile 29.
 - d. Iingqikelelo ezingezimali ezinkulu zomnyaka ngokumbaxa ngokwevoti njengoko kubonakalisiwe kwisihlomelo 1.
 - e. Inkcitho engezimali ezinkulu ngokohlelo olumiselweyo njengoko kubonakalisiwe kwiTheyibhile 30.
 - f. Inkxasomali engezimali ezinkulu ngokwentsusa njengoko kubonakalisiwe kwiTheyibhile 30.
 - g. Ingxelo engokuhanjswa kwemali eyikheshi ebhajethelweyo njengoko kubonakalisiwe kwiTheyibhile 32.
 - h. Imivuzo neenkxamlo/iinzuzo zabezopolitiko abaseofisini, ooceba namagosa aphezulu njengoko kubonakalisiwe kwiTheyibhile 56 neTheyibhile 57.
 - i. Izibonakalisi zendlela yokusebenza nokumiselwa ngokwenqanaba ku2026/27 njengoko kuqulunqwe kwiTheyibhile 39.

- j. Itheyibhile zebhajethi ezidityanisiweyo zeSixeko namaqumrhu kamasipala azimeleyo (iCTICC neCTS) njengoko kubonakaliswe kwiTheyibhile 103 ukuya kwiTheyibhile 112.
- k. IiRhafu (imirhumo) engeePropati njengoko kuqulunqwe kwisihlomelo 2.
- l. Izithili zoPhuculo lweSixeko (CIDs) – iiRhafu ezongeziweyo njengoko kuqulunqwe kwisihlomelo 3.
- m. Amaxabiso asetyenzisiweyo ahlaziyiweyo, iirhafu, neentlawulo ezingundoqo zeenkonzozo zombane nezonikezelo, ezaManzi noGutyulo neNkonzo zoLawulo lweNkunkuma eDolophini njengoko kuqulunqwe kwisihlomelo 4.
- n. Umgaqonkqubo ongeeRhafu njengoko kuqulunqwe kwisihlomelo 5.
- o. Amaxabiso, imirhumo nencwadi engeentlawulo njengoko kuqulunqwe kwisihlomelo 6.
- p. Imigaqonkqubo engamaxabiso njengoko kuqulunqwe kwisihlomelo 7.
- q. UMgaqonkqubo ongoLawulo lweZikweliti nokuQokelelwa kwamaTyala njengoko kuqulunqwe kwisihlomelo 8 (ukususela kowo1 kweyeSilimela 2026).
- r. Umgaqonkqubo ongabaHlelelekileyo njengoko kuqulunqwe kwisihlomelo 9.
- s. UMgaqonkqubo ongeZibonelelozoncedo njengoko kuqulunqwe kwisihlomelo 10.
- t. UMgaqonkqubo ongoHlawulwa kweeAkhawunti njengoko kuqulunqwe kwisihlomelo 11.
- u. UMgaqonkqubo ongoTshintshelo lwezimali njengoko kuqulunqwe kwisihlomelo 12.
- v. UMgaqonkqubo ongoLawulo lweNdleko njengoko kuqulunqwe kwisihlomelo 13.
- w. UMgaqonkqubo ongoCwangciso loLawulo nokuPhunyezwa kweeProjekthi eziNkulu njengoko kuqulunqwe kwisihlomelo 14.
- x. UMgaqonkqubo ongoLawulo loLungelelaniso loHlahlo lwabiwomali njengoko kuqulunqwe kwisihlomelo 15.
- y. IsiCwangciso mali sesiCwangciso soPhuhliso esiHlanganeneyo (IDP) - njengoko kuqulunqwe kwiSihlomelo 16.
- z. Utshintshelo kunye nezibonelelo zoncedo eziya kumaqumrhu angaphandle njengoko kuqulunqwe kwisihlomelo 17.
- aa. Ishedyuli yemiqathango yokuhanjiswa kweenkonzo njengoko kuqulunqwe kwisihlomelo 18.
- bb. Uhlahlolwabiwo lweemali ezinkulu oluneenkukacha (iMBRR itheyibhile SA36) njengoko kuqulunqwe kwiSihlomelo 19.
- cc. Iinkukacha zeenkqubo ezinkulu (2026/27 ukuya kowama2028/29), njengoko kuqulunqwe kwiSihlomelo 20.
- dd. Iiprojekthi zokusebenza ezineenkukacha (MBRR itheyibhile SA38) njengoko kuqulunqwe kwiSihlomelo 21.
- ee. Iiprojekthi ezisebenzayo kunye nolwabiwo lweewadi ezinkulu ezixhaswa ngamaBhungana njengoko kuqulunqwe kwiSihlomelo 22.

- ff. lindlela zangaphandle (i-MBRR iTheyibhile SA32) njengoko kuqulunqiwe kwiSihlomelo 23.
- gg. Iiprojekthi ezisebenzayo kunye nolwabiwo lweewadi ezinkulu ezixhaswa ngamaBhungana njengoko kuqulunqwe kwiSihlomelo 24.
- hh. 2022-2027 ISicwangciso soPhuhliso esiHlanganeneyo (IDP) - Uphononongo kunye nezilungiso ezicetywayo zika2026/27 njengoko kuqulunqwe kwiSihlomelo 25.
- ii. Iiprojekthi zomntu ngamnye ezineendleko zeprojekthi ezipheleleyo ezingaphaya kweR50 yezigidi (ukuphumeza iCandelo 19(1)(b) leMFMA noMgaqo 13(1)(b) weMBRR) njengoko kubonisiwe kwiTheyibhile 90 nanjengoko kuqulunqiwe kwiSihlomelo 26.
- jj. lindleko eziqikelelwayo ezibandakanya yonke iminyakamali zide iiprojekthi ezinkulu zibe ziyasebenza kwakunye neendleko zokusebenza kwixesha elizayo nengeniso kwiiprojekthi/kwiinkqubo, ukuze kuphunyezwe icandelo 19(2) nele19(3) lazo zonke iiprojekthi neenkqubo njengoko ezidweliswe kwiSihlomelo 26 neSihlomelo 1.
- kk. IZiko elingeNkomfa leZizwe laseKapa (CTICC) (iQumrhu elizimeleyo likaMasipala) – iShedyuliD (ulwabiwomali lonyaka neetheyibhile ezixhasayo) njengoko kuqulunqwe kwisihlomelo 27.
- ll. IZiko elingeNkomfa leZizwe laseKapa (CTICC) (iQumrhu likaMasipala elizimeleyo) – isicwangciso sokuqhutywa komsebenzi njengoko kuqulunqwe kwisihlomelo 28.
- mm. IZiko elingeNkomfa leZizwe laseKapa (CTICC) (iQumrhu likaMasipala elizimeleyo) – iMirhumo njengoko kuqulunqwe kwisihlomelo 29.
- nn. IZiko elingeStediyam saseKapa (CTS) (iQumrhu elizimeleyo likaMasipala) – iShedyuli-D (ulwabiwomali lonyaka neetafile ezixhasayo) njengoko kuqulunqwe kwisihlomelo 30
- oo. IZiko elingeStediyam saseKapa (CTS) (iQumrhu elizimeleyo likaMasipala) – iSicwangciso sokuqhutywa komsebenzi njengoko kuqulunqwe kwisihlomelo 31.
- pp. IStediyam saseKapa (CTS) esiliQumrhu likaMasipala elizimeleyo – uMgaqonkqubo ongeMirhumo neMirhumo njengoko kuqulunqwe kwisihlomelo 32.
- qq. IiNjongo zoMlinganiselo wokuSebenza (MBRR Table SA7) njengoko kuqulunqiwe kwiSihlomelo 33.
- rr. Inkqubo yoHlaziyo lweeNkonzo zoRhwebo kwiMetro - IziCwangciso zoHlaziyo lweeNkonzo zoRhwebo (uLawulo lweNkunkuma yeDolophu) kunye neeMephu zeNdlela zokuSebenza eziNxulumeneyo njengoko kuqulunqiwe kwiSihlomelo 35.

- ss. Inkqubo yoHlaziyo lweeNkonzo zoRhwebo kwiMetro - iSicwangciso sokuSebenza sokuPhuculwa koMsebenzi (PIAP), kubandakanywa iziCwangciso zoShishino kunye noTyalomali kunye neziVumelwano zeeNkonzo njenge njengoko kuqulunqiwe kwiSihlomelo 36.
- tt. Imisitho ehloniphekileyo neminye imisitho iza kusingathwa siSixeko ngowama2026/27 njengoko kuqulunqwe kwisihlomelo 37.
- uu. IMephu yeNdlela yemSCOA njengoko kuqulunqwe kwisihlomelo 42.
2. IBhunga maliqwalasele injongo yezolawulo ukuze kulandelwe iinkqubo ezingecandelo33 leMFMA, kwimibandela ephawulwe ngo‘X’ njengoko kubonakaliswe kwiSicwangciso seMfuno esingokunikezelwa komsebenzi, njengoko kuqulunqwe kwisihlomelo 34 kwingxelo.
 3. IBhunga maliqwalasele iSetyhula kaMasipala kaNondyebo wePhondo engu01/2026 njengoko kuqulunqiwe kwiSihlomelo 38 kwingxelo.
 4. IBhunga maliqwalasele iiSetyhula 132 no134 zikaNondyebo weSizwe ezingeMFMA (iiSetyhula zoLwabiwomali lukaMasipala zeMTREF zowama2025/26 njengoko kuqulunqwe kwisihlomelo 39 kwingxelo.
 5. IBhunga maliqwalasele iNgxelo engoLwabiwomali lwango2027 neSishwankathelo esingoBandakanyo loluhlu lokuMmiselwa koDederhu lezaBasebenzi ekhutshwe nguNondyebo weSizwe, njengoko kuqulunqwe kwisihlomelo 40 kwingxelo.
 6. IBhunga maliqwalasele isicelo kunye nokuphunyezwa nguMEC weNtshona Koloni sokwandisa ixesha elimiselweyo lokuqwalasela ukuphunyezwa kohlahlo lwabiwomali lonyaka kowama2026/27 njengoko kuqulunqiwe kwiSihlomelo 41 kwingxelo.
 7. IBhunga maliphumeze isixamali esifikelele ukuya kwizigidi ezingamaR22 kwiakhawunti engeMirhumo engeeRhafu apho kuxhaswa aBangathathintweni beSixeko neZibonelelo zoNcedo.
 8. IBhunga maliphumeze ukuba iZimali ezinkulu zoTshintshelo ezikuVimba (CRR): Izabelo zeWadi kunyakamali wama2026/27, ezifikelele kumaR51 701 084 ziyakuthi zixhaswe ngezimali zolondolozo ezichongwe kunyakamali wama2025/26.

9. Ixesha lokuphunyezwa kwesaphulelo serhafu- kunye nezicelo zabahlelelekileyo ezifunyenwe ukususela ngowo1 kuTshazimpuzi 2026 ukuya kowama30 kweyeSilimela 2026 ukuze lihambelane nexesha loQingqomaxabiso Jikelele luka2025 ngokumalunga nabafakizicelo abaneminyaka engama60 ubudala nangaphezulu (ebandakanya irenti yezindlu zeBhunga kunye nabaqeshi bezindlu eziqeshisayo) okanye ababhaliswe njengabahlelelekileyo okanye abo bangathathi ntweni abaxhomekeke kwimali yesibonelelo sentlalontle ukuphila, malandiswe.
10. IBhunga maliphumeze inkqubo, ngokuthobela icandelo 46 loMthetho woLawulo lweMali kaMasipala (MFMA), lokuthatha inkxasomali yokuxhasa inkqubo enkulu ebandakanyiweyo kwiMTREF, ngokuxhomekeke kwiimfuno zokuhamba kwemali yeSixeko, iya kwenziwa emva kokuphunyezwa kohlahlo lwabiwomali kweyeSilimela 2026. Ukuba imo yokungena nokuphuma kwemali yanele ukuxhasa ngemali inkqubo enkulu ngokupheleleyo okanye inxalenye yayo, inkxasomali iya kulungelelaniswa ngokufanelekileyo.
11. IGosa lezeMali eliyiNtloko linikwe igunya lokuqhubeka nokwenza izigqibo zonaniselwano ezinxulumene nezivumelwano zenkxasomali yemalimboleko yeSixeko njengoko oko kusemdleni weSixeko, ngokusekelwe kwimo yokungena nokuphuma kwemali.
12. IBhunga maliphumeze igalelo ukuba iZimali ezinkulu zoTshintshelo ezikuVimba (CRR): Izabelo zeWadi kunyakamali wama2026/27, ezifikelela kwiR78,1 yezigidi ziya kuxhaswa ngemali eyintsalela echongiweyo kunyakamali wama2025/26, eya kusetyenziselwa ukuxhasa ngemali ngokubambisana amaxabiso eeprojekthi ezixhaswe ngemali ngokungalindelekanga, apho kufanelekileyo.
13. IBhunga maliqwalasele isiphumo sovavanyo lweSixhobo esibonakalisa iindleko zamaxabiso seNgxowamali yeSizwe, ebonisa ukuba amaxabiso abonakalisa iindleko, ngokwecandelo 2.5.6 lolu xwebhu.
14. IBhunga maliphumeze imali ezinkulu nenkcitho yokusebenza nenkxasomali efunekayo ukuxhasa izibophelelo zenkqubo yoPhuculo lweNkonzo zoRhwebo kwiSixeko, njengoko kuqulunqiwe kwisihlomelo 36, ngokukodwa:
- a) ezaManzi noGutyulo A3-PIAP_v2, kunye neSicwangciso sokuSebenza lwaManzi noGutyulo esinxulumene nesiCwangciso soTyalomali;
 - b) ezaMandla A3-PIAP_v2, kunye neSicwangciso sokuSebenza lwaManzi noGutyulo esinxulumene nesiCwangciso soTyalomali; kwakhona
 - c) Ulawulo lweNkunkuma yeDolophu A3-PIAP_v1.

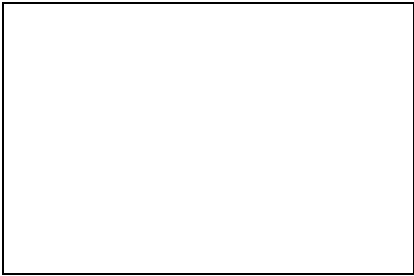
15. IBhunga maliqwalasele ukuba iSivumelwano seNkonzo siyafuneka njengexalenye yeNkqubo yoPhuculo lweeNkonzo zoRhwebo kwiMetro ukuze kufumaneka inkxasomali enxulumene noko, nokuba:
- IBhunga malixhase kwaye liphumeze isivumelwano seenkonzo esiyilwayo weNkonzo yoRhwebo yezaManzi noGutyulo ekwiSihlomelo 36 kwaye maligunyaziswe uMphathi weSixeko (uGunyaziwe weeNkonzo) kunye noMboneleli weNkonzo oPhendulayo (uMlawuli weSigqeba: wezaManzi noGutyulo) ukuba batyikitye isiVumelwano seNkonzo.
 - IBhunga malixhase kwaye liphumeze isivumelwano seenkonzo esiyilwayo weNkonzo yoRhwebo yezaMandla noGutyulo ekwiSihlomelo 36 kwaye maligunyaziswe uMphathi weSixeko (uGunyaziwe weeNkonzo) kunye noMboneleli weNkonzo oPhendulayo (uMlawuli weSigqeba: wezaManzi noGutyulo) ukuba batyikitye isiVumelwano seNkonzo.
16. IBhunga malamkele isishwankathelo esikwinqanaba eliphezulu lotshintsho phakathi kolu luhlu (IweyoKwindla 2026), kunye nesiphakamiso sohlahlo lwabiwomali njengoko kuqulunqiwe kwiSihlomelo B. Olu tshintsho sele lubandakanyiwe kwisiHlomelo A sale ngxelo.

ANNEXURES

Annexure A: Annual budget 2026/27 to 2028/29 - 29 June 2026

Annexure B: Changes incorporated into the budget post tabling in March 2026

FOR FURTHER DETAILS CONTACT

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E-MAIL ADDRESS	CARLWILLIAM.STROUD@CAPETOWN.GOV.ZA		
DIRECTORATE	Finance	FILE REF No	CV2695
SIGNATURE : DIRECTOR			

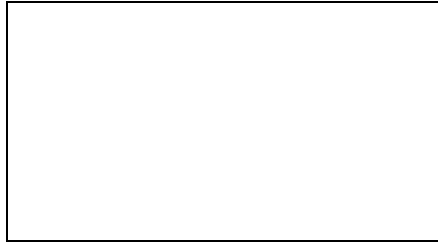
Making progress possible. Together.

CHIEF FINANCIAL OFFICER

NAME KEVIN JACOBY

DATE

SIGNATURE



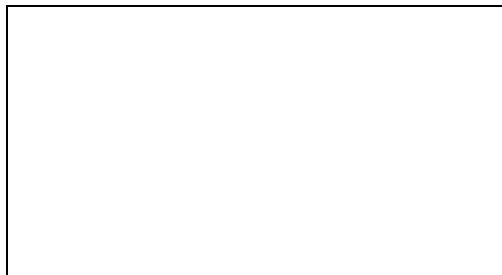
MAYORAL COMMITTEE MEMBER

NAME CLLR SISEKO MBANDEZI

COMMENT:

DATE

SIGNATURE



LEGAL COMPLIANCE

☐ REPORT COMPLIANT WITH THE PROVISIONS OF COUNCIL'S DELEGATIONS, POLICIES, BY-LAWS AND ALL LEGISLATION RELATING TO THE MATTER UNDER CONSIDERATION.

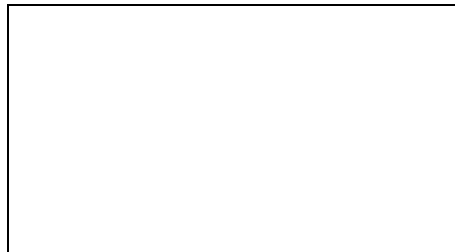
☐ NON-COMPLIANT

NAME

COMMENT:

DATE

SIGNATURE



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EXECUTIVE MAYOR

NAME	GEORDIN HILL-LEWIS	COMMENT:
DATE		
SIGNATURE		