



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

2026/27 ADJUSTMENTS BUDGET

29 October 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 an October 2026 adjustments budget is additional allocations and amendments in terms of Provincial Gazette No. 55452, published on 25 September 2026 for the 2026/27 financial year.

a. Allocations and grant adjustments – Operating grants and donations

Government Gazette No. 55452, dated 25 September 2026, published amendments to the City's national grant allocations in terms of the Division of Revenue Act (DoRA). This Gazette provides information regarding the adjustment of allocations to municipalities in the 2026/27 fiscal year to cover costs related to the disaster in affected municipalities during the 2025/26 financial year.

An amount of R6 million funded ex the Municipal Disaster Response Grant (MDRG) within the Community Services & Health directorate was allocated for inclusion in the 2026/27 Revenue budget. The funding is intended to supplement the City's resources in response to flood damage sustained during the April and May 2026 flood events and to cover disaster related costs on affected community facilities. A concomitant increase of R6 million will be affected on Expenditure.

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 5 October 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 2026/27 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 2026/27 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 2026/27 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 2026/27 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 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	15 810 666	15 810 666	–	–	–	–	–	–	15 810 666	17 363 200	19 317 744
Service charges	35 814 820	35 814 820	–	–	–	–	–	–	35 814 820	39 027 033	42 451 960
Investment revenue	843 365	843 365	–	–	–	–	–	–	843 365	707 560	629 534
Transfer and subsidies - Operational	7 194 666	7 203 695	–	–	–	6 000	–	6 000	7 209 695	7 419 798	7 432 955
Other own revenue	14 672 387	14 672 387	–	–	–	–	–	–	14 672 387	16 069 205	17 462 725
Total Revenue (excluding capital transfers and contributions)	74 335 904	74 344 933	–	–	–	6 000	–	6 000	74 350 933	80 586 796	87 294 918
Employee costs	22 171 720	22 171 978	–	–	–	(14)	1 642	1 628	22 173 606	23 483 170	24 944 040
Remuneration of councillors	207 204	207 204	–	–	–	–	–	–	207 204	218 082	229 532
Depreciation, amortisation and impairment	6 846 708	6 846 708	–	–	–	–	–	–	6 846 708	7 330 986	7 836 569
Interest, Dividends and Rent on Land	1 259 045	1 259 045	–	–	–	–	(8 301)	(8 301)	1 250 744	1 656 783	2 165 394
Inventory consumed and bulk purchases	27 173 763	27 173 419	–	–	–	53	(32 387)	(32 334)	27 141 085	29 708 240	32 611 131
Transfers and subsidies	339 257	339 257	–	–	–	22 923	(6 827)	16 096	355 353	313 902	280 986
Other expenditure	16 622 431	16 631 547	–	–	–	(16 962)	45 873	28 911	16 660 458	17 043 643	17 323 999
Total Expenditure	74 620 128	74 629 158	–	–	–	6 000	–	6 000	74 635 158	79 754 806	85 391 651
Surplus/(Deficit)	(284 225)	(284 225)	–	–	–	–	–	–	(284 225)	831 990	1 903 267
Transfers and subsidies - capital (monetary allocations)	4 613 110	4 657 521	–	–	–	–	–	–	4 657 521	3 395 466	3 023 127
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	4 328 885	4 373 296	–	–	–	–	–	–	4 373 296	4 227 456	4 926 393
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	4 328 885	4 373 296	–	–	–	–	–	–	4 373 296	4 227 456	4 926 393
Capital expenditure & funds sources											
Capital expenditure	13 086 540	13 374 937	–	–	–	–	–	–	13 374 937	14 693 922	12 583 229
Transfers recognised - capital	4 613 110	4 657 521	–	–	–	–	–	–	4 657 521	3 395 466	3 023 127
Borrowing	5 000 000	5 000 000	–	–	–	–	–	–	5 000 000	6 000 000	6 000 000
Internally generated funds	3 473 431	3 717 416	–	–	–	–	–	–	3 717 416	5 298 456	3 560 103
Total sources of capital funds	13 086 540	13 374 937	–	–	–	–	–	–	13 374 937	14 693 922	12 583 229
Financial position											
Total current assets	23 302 929	23 643 641	–	–	–	–	210 116	210 116	23 853 757	23 065 626	25 536 694
Total non current assets	95 289 432	95 577 829	–	–	–	–	257 790	257 790	95 835 619	106 173 374	114 045 625
Total current liabilities	16 224 585	16 809 283	–	–	–	–	(1 908 055)	(1 908 055)	14 901 228	15 186 047	16 093 749
Total non current liabilities	20 549 878	20 549 878	–	–	–	–	(50)	(50)	20 549 828	25 587 177	30 096 401
Community wealth/Equity	81 817 898	81 862 309	–	–	–	–	2 376 011	2 376 011	84 238 320	88 465 776	93 392 169
Cash flows											
Net cash from (used) operating	7 761 878	7 809 737	–	–	–	–	(8 251)	(8 251)	7 801 486	8 029 887	9 261 333
Net cash from (used) investing	(13 247 177)	(13 535 574)	–	–	–	–	(44)	(44)	(13 535 618)	(14 805 606)	(12 767 142)
Net cash from (used) financing	3 729 649	3 729 649	–	–	–	–	2 707	2 707	3 732 356	4 536 011	4 378 344
Cash/cash equivalents at the year end	7 642 749	7 402 211	–	–	–	–	2 365 727	2 365 727	9 767 938	7 528 230	8 400 766
Cash backing/surplus reconciliation											
Cash and investments available	15 561 479	15 320 941	–	–	–	–	3 966 721	3 966 721	19 287 662	17 047 954	17 920 489
Application of cash and investments	7 920 002	7 887 044	–	–	–	–	(486 972)	(486 972)	7 400 072	7 388 617	8 469 516
Balance - surplus (shortfall)	7 641 477	7 433 896	–	–	–	–	4 453 693	4 453 693	11 887 589	9 659 337	9 450 973
Asset Management											
Asset register summary (WDV)	89 943 465	90 231 862	–	–	–	–	(1 106 390)	(1 106 390)	89 125 472	99 207 495	106 809 181
Depreciation	4 224 161	4 224 161	–	–	–	–	–	–	4 224 161	4 611 898	4 981 544
Renewal and Upgrading of Existing Assets	7 225 403	7 364 666	–	–	–	–	13 675	13 675	7 378 341	8 980 321	7 608 548
Repairs and Maintenance	7 302 269	7 302 269	–	–	–	–	12 458	12 458	7 314 727	7 412 927	7 552 791
Free services											
Cost of Free Basic Services provided	5 245 432	5 245 432	–	–	–	–	–	–	5 245 432	5 757 075	6 310 188
Revenue cost of free services provided	3 070 496	3 070 496	–	–	–	–	–	–	3 070 496	3 369 748	3 763 638
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	19 072	19 072	–	–	–	–	–	–	19 072	17 572	16 072
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 2026/27 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 2026/27 MTREF.
 - d. The City's cash backing/surplus reconciliation over the 2026/27 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 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	23 433 122	23 433 122	–	–	–	–	–	–	23 433 122	25 158 473	27 177 788
Executive and council	11 296	11 296	–	–	–	–	–	–	11 296	334	345
Finance and administration	23 421 822	23 421 822	–	–	–	–	–	–	23 421 822	25 158 135	27 177 439
Internal audit	4	4	–	–	–	–	–	–	4	4	4
Community and public safety	4 587 644	4 587 644	–	–	–	6 000	–	6 000	4 593 644	4 676 302	4 634 612
Community and social services	118 415	118 415	–	–	–	4 900	–	4 900	123 315	120 306	122 711
Sport and recreation	67 551	67 551	–	–	–	1 100	–	1 100	68 651	61 735	63 656
Public safety	2 373 185	2 373 185	–	–	–	–	–	–	2 373 185	2 433 113	2 440 093
Housing	1 697 972	1 697 972	–	–	–	–	–	–	1 697 972	1 703 416	1 630 822
Health	330 520	330 520	–	–	–	–	–	–	330 520	357 732	377 330
Economic and environmental services	4 042 060	4 086 087	–	–	–	–	–	–	4 086 087	2 668 341	1 920 207
Planning and development	696 572	696 572	–	–	–	–	–	–	696 572	743 202	774 549
Road transport	3 321 779	3 365 806	–	–	–	–	–	–	3 365 806	1 892 667	1 101 534
Environmental protection	23 709	23 709	–	–	–	–	–	–	23 709	32 472	44 124
Trading services	46 884 862	46 894 276	–	–	–	–	–	–	46 894 276	51 477 779	56 584 026
Energy sources	25 757 842	25 758 772	–	–	–	–	–	–	25 758 772	27 407 769	29 242 168
Water management	13 882 525	13 882 525	–	–	–	–	–	–	13 882 525	15 947 915	18 077 248
Waste water management	4 706 310	4 714 794	–	–	–	–	–	–	4 714 794	5 351 384	6 256 340
Waste management	2 538 185	2 538 185	–	–	–	–	–	–	2 538 185	2 770 711	3 008 271
Other	1 325	1 325	–	–	–	–	–	–	1 325	1 368	1 410
Total Revenue - Functional	78 949 013	79 002 454	–	–	–	6 000	–	6 000	79 008 454	83 982 262	90 318 044
Expenditure - Functional											
Governance and administration	4 746 342	4 740 500	–	–	–	(112)	(54 343)	(54 455)	4 686 045	5 316 626	6 242 895
Executive and council	219 532	219 833	–	–	–	–	(198)	(198)	219 635	190 881	201 180
Finance and administration	4 522 874	4 516 730	–	–	–	(112)	(54 146)	(54 257)	4 462 473	5 125 773	6 040 181
Internal audit	3 936	3 936	–	–	–	–	–	–	3 936	(27)	1 534
Community and public safety	15 109 653	15 115 897	–	–	–	6 112	6 506	12 617	15 128 514	15 899 971	16 687 121
Community and social services	1 938 804	1 945 248	–	–	–	4 900	3 621	8 521	1 953 769	2 063 545	2 199 457
Sport and recreation	2 665 534	2 664 864	–	–	–	1 100	14 490	15 590	2 680 453	2 815 927	2 943 851
Public safety	6 277 014	6 277 014	–	–	–	–	(53 487)	(53 487)	6 223 527	6 529 839	6 822 783
Housing	2 723 486	2 723 358	–	–	–	112	38 576	38 687	2 762 045	2 883 806	3 009 017
Health	1 504 815	1 505 413	–	–	–	–	3 307	3 307	1 508 720	1 606 855	1 712 014
Economic and environmental services	8 816 041	8 815 785	–	–	–	–	47 131	47 131	8 862 916	9 318 548	9 736 443
Planning and development	2 267 796	2 267 540	–	–	–	–	(5 271)	(5 271)	2 262 269	2 239 696	2 358 928
Road transport	5 956 140	5 956 140	–	–	–	–	60 590	60 590	6 016 730	6 469 146	6 729 390
Environmental protection	592 106	592 106	–	–	–	–	(8 189)	(8 189)	583 917	609 706	648 125
Trading services	45 701 047	45 709 932	–	–	–	–	745	745	45 710 677	48 962 264	52 454 148
Energy sources	25 079 355	25 079 901	–	–	–	–	–	–	25 079 901	26 428 673	28 104 532
Water management	11 940 176	11 940 485	–	–	–	–	(43 418)	(43 418)	11 897 067	13 314 025	14 735 243
Waste water management	6 301 557	6 309 587	–	–	–	–	44 163	44 163	6 353 750	6 703 020	7 100 805
Waste management	2 379 958	2 379 958	–	–	–	–	–	–	2 379 958	2 516 545	2 513 569
Other	247 045	247 045	–	–	–	–	(38)	(38)	247 006	257 397	271 044
Total Expenditure - Functional	74 620 128	74 629 158	–	–	–	6 000	–	6 000	74 635 158	79 754 806	85 391 651
Surplus/ (Deficit) for the year	4 328 885	4 373 296	–	–	–	–	–	–	4 373 296	4 227 456	4 926 393

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

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 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	961 401	961 401	–	–	–	6 000	–	6 000	967 401	987 674	1 011 733
Vote 2 - Corporate Services	99 125	99 125	–	–	–	–	–	–	99 125	94 005	97 082
Vote 3 - Economic Growth	399 987	399 987	–	–	–	–	–	–	399 987	482 354	445 956
Vote 4 - Energy	25 505 775	25 506 705	–	–	–	–	–	–	25 506 705	27 133 445	28 940 411
Vote 5 - Finance	22 564 972	22 564 972	–	–	–	–	–	–	22 564 972	24 258 355	26 324 608
Vote 6 - Future Planning & Resilience	90 482	90 482	–	–	–	–	–	–	90 482	59 225	66 511
Vote 7 - Human Settlements	1 723 856	1 723 856	–	–	–	–	–	–	1 723 856	1 756 296	1 690 587
Vote 8 - Office of the City Manager	15 488	15 488	–	–	–	–	–	–	15 488	4 660	4 805
Vote 9 - Safety & Security	2 427 957	2 427 957	–	–	–	–	–	–	2 427 957	2 489 631	2 498 358
Vote 10 - Spatial Planning & Environment	694 988	694 988	–	–	–	–	–	–	694 988	757 108	799 683
Vote 11 - Urban Mobility	3 338 001	3 382 029	–	–	–	–	–	–	3 382 029	1 889 540	1 096 494
Vote 12 - Urban Waste Management	2 538 186	2 538 186	–	–	–	–	–	–	2 538 186	2 770 712	3 008 271
Vote 13 - Water & Sanitation	18 588 796	18 597 279	–	–	–	–	–	–	18 597 279	21 299 258	24 333 545
Total Revenue by Vote	78 949 013	79 002 454	–	–	–	6 000	–	6 000	79 008 454	83 982 262	90 318 044
Expenditure by Vote											
Vote 1 - Community Services & Health	5 182 703	5 182 703	–	–	–	6 000	–	6 000	5 188 703	5 252 451	5 572 391
Vote 2 - Corporate Services	4 519 107	4 519 107	–	–	–	–	–	–	4 519 107	4 958 911	5 097 323
Vote 3 - Economic Growth	783 369	783 369	–	–	–	–	–	–	783 369	790 906	835 424
Vote 4 - Energy	23 122 856	23 123 401	–	–	–	–	–	–	23 123 401	24 828 080	26 810 845
Vote 5 - Finance	4 635 203	4 635 203	–	–	–	–	–	–	4 635 203	5 202 599	5 924 218
Vote 6 - Future Planning & Resilience	674 644	674 644	–	–	–	–	–	–	674 644	675 975	717 656
Vote 7 - Human Settlements	1 770 371	1 770 371	–	–	–	–	–	–	1 770 371	1 821 637	1 865 507
Vote 8 - Office of the City Manager	578 336	578 336	–	–	–	–	–	–	578 336	591 639	626 975
Vote 9 - Safety & Security	6 833 896	6 833 896	–	–	–	–	–	–	6 833 896	7 067 186	7 401 217
Vote 10 - Spatial Planning & Environment	2 017 245	2 017 245	–	–	–	–	–	–	2 017 245	1 938 017	2 040 037
Vote 11 - Urban Mobility	4 815 037	4 815 037	–	–	–	–	–	–	4 815 037	5 193 897	5 367 254
Vote 12 - Urban Waste Management	4 068 730	4 068 730	–	–	–	–	–	–	4 068 730	4 256 294	4 325 663
Vote 13 - Water & Sanitation	15 618 633	15 627 117	–	–	–	–	–	–	15 627 117	17 177 214	18 807 142
Total Expenditure by Vote	74 620 128	74 629 158	–	–	–	6 000	–	6 000	74 635 158	79 754 806	85 391 651
Surplus/ (Deficit) for the year	4 328 885	4 373 296	–	–	–	–	–	–	4 373 296	4 227 456	4 926 393

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 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	24 689 780	24 689 780	–	–	–	–	–	–	24 689 780	26 254 040	27 926 491
Service charges - Water	6 242 884	6 242 884	–	–	–	–	–	–	6 242 884	7 236 722	8 321 789
Service charges - Waste Water Management	3 170 976	3 170 976	–	–	–	–	–	–	3 170 976	3 681 843	4 234 176
Service charges - Waste Management	1 711 180	1 711 180	–	–	–	–	–	–	1 711 180	1 854 428	1 969 505
Sale of Goods and Rendering of Services	753 098	753 098	–	–	–	–	–	–	753 098	842 761	946 989
Agency services	310 022	310 022	–	–	–	–	–	–	310 022	323 339	324 828
Interest	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	340 218	340 218	–	–	–	–	–	–	340 218	351 105	361 989
Interest earned from Current and Non Current Assets	843 365	843 365	–	–	–	–	–	–	843 365	707 560	629 534
Dividends	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets	576 569	576 569	–	–	–	–	–	–	576 569	600 413	625 603
Licence and permits	572	572	–	–	–	–	–	–	572	590	609
Special rating levies	521 067	521 067	–	–	–	–	–	–	521 067	536 699	552 800
Construction Contract Revenue	–	–	–	–	–	–	–	–	–	–	–
Development Charges	215 974	215 974	–	–	–	–	–	–	215 974	222 886	229 795
Operational Revenue	192 509	192 509	–	–	–	–	–	–	192 509	198 669	204 828
Non-Exchange Revenue											
Property rates	15 810 666	15 810 666	–	–	–	–	–	–	15 810 666	17 363 200	19 317 744
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1 908 390	1 908 390	–	–	–	–	–	–	1 908 390	1 954 592	1 944 719
Licences or permits	49 538	49 538	–	–	–	–	–	–	49 538	51 123	52 708
Transfer and subsidies - Operational	7 194 666	7 203 695	–	–	–	6 000	–	6 000	7 209 695	7 419 798	7 432 955
Interest Receivables	103 530	103 530	–	–	–	–	–	–	103 530	106 843	110 155
Fuel Levy	3 004 725	3 004 725	–	–	–	–	–	–	3 004 725	3 174 156	3 323 867
Operational Revenue - Service Charges	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets	81 441	81 441	–	–	–	–	–	–	81 441	144 048	86 653
Other Gains	6 614 734	6 614 734	–	–	–	–	–	–	6 614 734	7 561 980	8 697 182
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	74 335 904	74 344 933	–	–	–	6 000	–	6 000	74 350 933	80 586 796	87 294 918
Expenditure By Type											
Employee related costs	22 171 720	22 171 978	–	–	–	(14)	1 642	1 628	22 173 606	23 483 170	24 944 040
Remuneration of councillors	207 204	207 204	–	–	–	–	–	–	207 204	218 082	229 532
Bulk purchases - electricity	18 976 300	18 976 300	–	–	–	–	–	–	18 976 300	20 528 600	22 284 500
Inventory consumed	8 197 463	8 197 119	–	–	–	53	(32 387)	(32 334)	8 164 785	9 179 640	10 326 631
Debt impairment	2 622 547	2 622 547	–	–	–	–	–	–	2 622 547	2 719 088	2 855 026
Depreciation, amortisation and impairment	4 224 161	4 224 161	–	–	–	–	–	–	4 224 161	4 611 898	4 981 544
Interest, Dividends and Rent on Land	1 259 045	1 259 045	–	–	–	–	(8 301)	(8 301)	1 250 744	1 656 783	2 165 394
Contracted services	11 346 964	11 355 128	–	–	–	(30 138)	34 078	3 940	11 359 069	11 365 973	11 295 190
Transfers and subsidies	339 257	339 257	–	–	–	22 923	(6 827)	16 096	355 353	313 902	280 986
Irrecoverable debts written off	863 025	863 025	–	–	–	–	–	–	863 025	863 025	863 025
Operational Cost and Other Cost	3 889 163	3 890 115	–	–	–	13 176	11 168	24 344	3 914 459	4 212 720	4 473 305
Disposal of Fixed and Intangible Assets	2 551	2 551	–	–	–	–	–	–	2 551	2 551	2 551
Other Losses	520 728	520 728	–	–	–	–	627	627	521 354	599 374	689 928
Total Expenditure	74 620 128	74 629 158	–	–	–	6 000	–	6 000	74 635 158	79 754 806	85 391 651
Surplus/(Deficit)	(284 225)	(284 225)	–	–	–	–	–	–	(284 225)	831 990	1 903 267
Transfers and subsidies - capital (monetary allocations)	4 613 110	4 657 521	–	–	–	–	–	–	4 657 521	3 395 466	3 023 127
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	4 328 885	4 373 296	–	–	–	–	–	–	4 373 296	4 227 456	4 926 393
Income Tax	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	4 328 885	4 373 296	–	–	–	–	–	–	4 373 296	4 227 456	4 926 393
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	4 328 885	4 373 296	–	–	–	–	–	–	4 373 296	4 227 456	4 926 393
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	4 328 885	4 373 296	–	–	–	–	–	–	4 373 296	4 227 456	4 926 393

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

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 R74 351 million (excluding appropriations, which are disclosed in the Statement of Financial Position) in 2026/27 and escalates to R87 295 million in 2028/29.
3. Total expenditure amounts to R74 635 million in 2026/27 and escalates to R85 392 million in 2028/29.

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

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	376 209	389 404	–	–	–	–	–	–	389 404	558 034	384 777
Vote 2 - Corporate Services	642 101	665 178	–	–	–	–	–	–	665 178	1 876 746	631 228
Vote 3 - Economic Growth	84 703	97 851	–	–	–	–	–	–	97 851	160 256	111 456
Vote 4 - Energy	1 521 424	1 561 238	–	–	–	–	–	–	1 561 238	1 832 102	2 063 123
Vote 5 - Finance	27 661	28 257	–	–	–	–	–	–	28 257	149 105	56 068
Vote 6 - Future Planning & Resilience	14 766	15 724	–	–	–	–	–	–	15 724	5 810	3 581
Vote 7 - Human Settlements	966 583	966 583	–	–	–	–	–	–	966 583	941 437	939 916
Vote 8 - Office of the City Manager	3 434	3 584	–	–	–	–	–	–	3 584	66 749	52 169
Vote 9 - Safety & Security	207 259	207 825	–	–	–	–	–	–	207 825	400 154	504 880
Vote 10 - Spatial Planning & Environment	309 756	339 475	–	–	–	–	–	–	339 475	248 388	260 443
Vote 11 - Urban Mobility	3 057 544	3 214 412	–	–	–	–	–	–	3 214 412	1 888 876	1 096 897
Vote 12 - Urban Waste Management	488 176	494 157	–	–	–	–	–	–	494 157	652 704	1 063 501
Vote 13 - Water & Sanitation	5 386 924	5 391 250	–	–	–	–	–	–	5 391 250	5 913 560	5 415 191
Total Capital Expenditure - Vote	13 086 540	13 374 937	–	–	–	–	–	–	13 374 937	14 693 922	12 583 229
Capital Expenditure - Functional											
Governance and administration	927 540	946 902	–	–	–	–	1 253	1 253	948 155	2 319 663	932 282
Executive and council	2 012	4 133	–	–	–	–	121	121	4 254	1 112	1 220
Finance and administration	924 738	941 978	–	–	–	–	1 132	1 132	943 110	2 318 364	930 585
Internal audit	791	791	–	–	–	–	–	–	791	186	476
Community and public safety	1 420 965	1 442 684	–	–	–	–	(1 831)	(1 831)	1 440 853	1 756 602	1 752 624
Community and social services	181 981	185 055	–	–	–	–	2 200	2 200	187 256	234 769	132 517
Sport and recreation	182 665	194 623	–	–	–	–	(1 465)	(1 465)	193 157	412 513	294 132
Public safety	89 249	95 767	–	–	–	–	83	83	95 850	166 904	407 186
Housing	944 105	944 105	–	–	–	–	2 239	2 239	946 344	911 899	888 770
Health	22 965	23 134	–	–	–	–	(4 889)	(4 889)	18 246	30 518	30 019
Economic and environmental services	3 346 663	3 543 858	–	–	–	–	638	638	3 544 496	2 228 617	1 362 810
Planning and development	127 412	154 232	–	–	–	–	(5 730)	(5 730)	148 502	244 581	176 046
Road transport	2 987 804	3 144 671	–	–	–	–	614	614	3 145 285	1 848 680	1 078 717
Environmental protection	231 447	244 955	–	–	–	–	5 754	5 754	250 709	135 357	108 046
Trading services	7 389 137	7 439 258	–	–	–	–	–	–	7 439 258	8 387 229	8 532 748
Energy sources	1 521 424	1 561 238	–	–	–	–	–	–	1 561 238	1 832 102	2 063 123
Water management	2 110 326	2 111 402	–	–	–	–	173 505	173 505	2 284 907	2 193 623	2 333 476
Waste water management	3 276 598	3 279 848	–	–	–	–	(173 505)	(173 505)	3 106 343	3 719 937	3 081 715
Waste management	480 788	486 770	–	–	–	–	–	–	486 770	641 567	1 054 434
Other	2 235	2 235	–	–	–	–	(60)	(60)	2 175	1 810	2 765
Total Capital Expenditure - Functional	13 086 540	13 374 937	–	–	–	–	–	–	13 374 937	14 693 922	12 583 229
Funded by:											
National Government	4 468 869	4 468 869	–	–	–	–	–	–	4 468 869	3 279 464	2 946 748
Provincial Government	8 779	8 779	–	–	–	–	–	–	8 779	6 710	6 505
District Municipality	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	135 461	179 872	–	–	–	–	–	–	179 872	109 292	69 874
Transfers recognised - capital	4 613 110	4 657 521	–	–	–	–	–	–	4 657 521	3 395 466	3 023 127
Borrowing	5 000 000	5 000 000	–	–	–	–	–	–	5 000 000	6 000 000	6 000 000
Internally generated funds	3 473 431	3 717 416	–	–	–	–	–	–	3 717 416	5 298 456	3 560 103
Total Capital Funding	13 086 540	13 374 937	–	–	–	–	–	–	13 374 937	14 693 922	12 583 229

Other adjustments: 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 5 October 2026.

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 658 million in 2026/27, R3 395 million and R3 023 million in 2027/28 and 2028/29 respectively.

Borrowings amount to R5 000 million in 2026/27 and R6 000 million for each of the two outer years of the MTREF.

Internally generated funds amount to R3 717 million, R5 298 million and R3 560 million for each of the respective financial years over the MTREF.

Table 6: MBRR Table B6 – Adjustments Budget Financial Position

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	7 642 749	7 402 211	–	–	–	–	2 365 727	2 365 727	9 767 938	7 528 230	8 400 766
Short term Investments	3 181 607	3 181 607	–	–	–	–	(371 968)	(371 968)	2 809 639	2 553 906	2 283 341
Trade and other receivables from exchange transactions	4 660 162	4 660 162	–	–	–	–	(123 509)	(123 509)	4 536 653	5 760 907	7 038 491
Receivables from non-exchange transactions	6 762 290	7 343 540	–	–	–	–	(1 755 271)	(1 755 271)	5 588 269	6 051 607	6 622 996
Current portion of non-current receivables	11	11	–	–	–	–	0	0	12	2	0
Inventory	570 385	570 385	–	–	–	–	(101 394)	(101 394)	468 992	488 720	508 847
VAT Receivable	485 725	485 725	–	–	–	–	196 529	196 529	682 254	682 254	682 254
Other current assets	–	–	–	–	–	–	–	–	–	–	–
Total current assets	23 302 929	23 643 641	–	–	–	–	210 116	210 116	23 853 757	23 065 626	25 536 694
Non current assets											
Investments	4 737 123	4 737 123	–	–	–	–	1 972 962	1 972 962	6 710 085	6 965 818	7 236 383
Investment property	569 353	569 353	–	–	–	–	1 651 963	1 651 963	2 221 316	2 219 479	2 217 642
Property, plant and equipment	89 168 477	89 450 482	–	–	–	–	(3 545 431)	(3 545 431)	85 905 051	94 779 581	102 288 169
Biological assets	–	–	–	–	–	–	–	–	–	–	–
Living resources	586	586	–	–	–	–	(117)	(117)	469	959	423
Heritage assets	15 908	15 940	–	–	–	–	728	728	16 668	16 668	16 668
Intangible assets	797 985	804 344	–	–	–	–	177 624	177 624	981 968	2 190 809	2 286 280
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	1	1	–	–	–	–	61	61	63	61	61
Other non-current assets	–	–	–	–	–	–	–	–	–	–	–
Total non current assets	95 289 432	95 577 829	–	–	–	–	257 790	257 790	95 835 619	106 173 374	114 045 625
TOTAL ASSETS	118 592 361	119 221 470	–	–	–	–	467 906	467 906	119 689 376	129 239 000	139 582 319
LIABILITIES											
Current liabilities											
Bank overdraft	–	–	–	–	–	–	–	–	–	–	–
Financial liabilities	1 329 412	1 329 412	–	–	–	–	0	0	1 329 412	1 521 007	1 924 598
Consumer deposits	652 240	652 240	–	–	–	–	69 197	69 197	721 437	743 642	765 884
Trade and other payables from exchange transactions	10 453 509	11 038 206	–	–	–	–	(2 008 374)	(2 008 374)	9 029 832	9 071 952	9 472 939
Trade and other payables from non-exchange transactions	1 141 121	1 141 121	–	–	–	–	(486 972)	(486 972)	654 149	654 149	654 149
Provision	2 173 388	2 173 388	–	–	–	–	173 128	173 128	2 346 516	2 320 525	2 344 512
VAT Payable	474 915	474 915	–	–	–	–	344 967	344 967	819 882	874 772	931 666
Other current liabilities	–	–	–	–	–	–	–	–	–	–	–
Total current liabilities	16 224 585	16 809 283	–	–	–	–	(1 908 055)	(1 908 055)	14 901 228	15 186 047	16 093 749
Non current liabilities											
Financial liabilities	13 372 008	13 372 008	–	–	–	–	(0)	(0)	13 372 008	17 751 000	21 759 735
Provision	7 177 871	7 177 871	–	–	–	–	(50)	(50)	7 177 821	7 836 177	8 336 666
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities	20 549 878	20 549 878	–	–	–	–	(50)	(50)	20 549 828	25 587 177	30 096 401
TOTAL LIABILITIES	36 774 464	37 359 161	–	–	–	–	(1 908 105)	(1 908 105)	35 451 056	40 773 224	46 190 150
NET ASSETS	81 817 898	81 862 309	–	–	–	–	2 376 011	2 376 011	84 238 320	88 465 776	93 392 169
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	74 823 102	74 942 238	–	–	–	–	2 126 614	2 126 614	77 068 851	79 727 686	82 200 765
Funds and Reserves	6 994 796	6 920 071	–	–	–	–	249 397	249 397	7 169 468	8 738 090	11 191 404
Other	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	81 817 898	81 862 309	–	–	–	–	2 376 011	2 376 011	84 238 320	88 465 776	93 392 169

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 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	15 525 567	15 525 567	–	–	–	–	–	–	15 525 567	17 015 637	18 888 073
Service charges	34 812 163	34 812 163	–	–	–	–	–	–	34 812 163	38 000 687	41 382 476
Other revenue	5 334 648	5 334 648	–	–	–	–	–	–	5 334 648	5 697 025	5 987 851
Transfers and Subsidies - Operational	7 194 666	7 203 695	–	–	–	–	6 000	6 000	7 209 695	7 419 798	7 432 955
Transfers and Subsidies - Capital	4 613 110	4 657 521	–	–	–	–	–	–	4 657 521	3 395 466	3 023 127
Interest	843 365	843 365	–	–	–	–	–	–	843 365	707 560	629 534
Dividends	–	–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees	(58 914 684)	(58 920 266)	–	–	–	–	1 845	1 845	(58 918 421)	(62 188 507)	(65 592 791)
Finance charges	(1 307 701)	(1 307 701)	–	–	–	–	–	–	(1 307 701)	(1 703 879)	(2 208 904)
Transfers and Subsidies	(339 257)	(339 257)	–	–	–	–	(16 096)	(16 096)	(355 353)	(313 902)	(280 986)
NET CASH FROM/(USED) OPERATING ACTIVITIES	7 761 878	7 809 737	–	–	–	–	(8 251)	(8 251)	7 801 486	8 029 887	9 261 333
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	81 441	81 441	–	–	–	–	–	–	81 441	144 048	86 653
Decrease (increase) in non-current receivables	29	29	–	–	–	–	(44)	(44)	(15)	1	–
Decrease (increase) in non-current investments	(242 107)	(242 107)	–	–	–	–	–	–	(242 107)	(255 733)	(270 565)
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets	(13 086 540)	(13 374 937)	–	–	–	–	–	–	(13 374 937)	(14 693 922)	(12 583 229)
Retention (Capital)	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	(13 247 177)	(13 535 574)	–	–	–	–	(44)	(44)	(13 535 618)	(14 805 606)	(12 767 142)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	5 000 000	5 000 000	–	–	–	–	–	–	5 000 000	6 000 000	6 000 000
Increase (decrease) in consumer deposits	24 008	24 008	–	–	–	–	2 707	2 707	26 714	22 205	22 242
Payments											
Repayment of borrowing	(1 294 359)	(1 294 359)	–	–	–	–	–	–	(1 294 359)	(1 486 193)	(1 643 899)
NET CASH FROM/(USED) FINANCING ACTIVITIES	3 729 649	3 729 649	–	–	–	–	2 707	2 707	3 732 356	4 536 011	4 378 344
NET INCREASE/ (DECREASE) IN CASH HELD	(1 755 650)	(1 996 188)	–	–	–	–	(5 588)	(5 588)	(2 001 776)	(2 239 708)	872 535
Cash/cash equivalents at the year begin:	9 398 399	9 398 399	–	–	–	–	2 371 316	2 371 316	11 769 714	9 767 938	7 528 230
Cash/cash equivalents at the year end:	7 642 749	7 402 211	–	–	–	–	2 365 727	2 365 727	9 767 938	7 528 230	8 400 766

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

- The table shows the cash and cash equivalents of the City for the 2026/27 MTREF.
- 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 768 million in 2026/27, R7 528 million in 2027/28 and R8 401 million by 2028/29.

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

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	7 642 749	7 402 211	–	–	–	–	2 365 727	2 365 727	9 767 938	7 528 230	8 400 766
Other current investments > 90 days	3 181 607	3 181 607	–	–	–	–	(371 968)	(371 968)	2 809 639	2 553 906	2 283 341
Non current assets - Investments	4 737 123	4 737 123	–	–	–	–	1 972 962	1 972 962	6 710 085	6 965 818	7 236 383
Cash and investments available:	15 561 479	15 320 941	–	–	–	–	3 966 721	3 966 721	19 287 662	17 047 954	17 920 489
Applications of cash and investments											
Unspent conditional transfers	1 141 121	1 141 121	–	–	–	–	(486 972)	(486 972)	654 149	654 149	654 149
Unspent borrowing	–	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	(215 915)	(174 148)	–	–	–	–	–	–	(427 661)	(2 003 622)	(3 376 037)
Other provisions	–	–	–	–	–	–	–	–	–	–	–
Long term investments committed	–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	6 994 796	6 920 071	–	–	–	–	–	–	7 169 468	8 738 090	11 191 404
Total Application of cash and investments:	7 920 002	7 887 044	–	–	–	–	(486 972)	(486 972)	7 395 956	7 388 617	8 469 516
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	7 641 477	7 433 896	–	–	–	–	4 453 693	4 453 693	11 891 705	9 659 337	9 450 973
Creditors transferred to Debt Relief - Non-Current portion	–	–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	7 641 477	7 433 896	–	–	–	–	4 453 693	4 453 693	11 891 705	9 659 337	9 450 973

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 2026/27 MTREF.
5. Considering the requirements of section 18 of the MFMA, it can be concluded that the 2026/27 MTREF is fully funded.
6. As part of the budgeting and planning guidelines that informed the compilation of the 2026/27 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 R11 892 million in 2026/27, R9 659 million in 2027/28 and R9 451 million in 2028/29.

Table 9: MBRR Table B9 - Asset Management

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	5 861 137	6 010 271	–	–	–	–	(13 675)	(13 675)	5 996 596	5 713 601	4 974 682
Roads Infrastructure	2 107 742	2 202 714	–	–	–	–	14 964	14 964	2 217 678	1 123 318	526 459
Storm water Infrastructure	193 647	196 470	–	–	–	–	(1 892)	(1 892)	194 578	312 255	343 362
Electrical Infrastructure	335 179	345 311	–	–	–	–	8 500	8 500	353 811	612 474	790 617
Water Supply Infrastructure	1 406 019	1 407 095	–	–	–	–	(4 100)	(4 100)	1 402 995	1 564 834	1 619 555
Sanitation Infrastructure	540 208	540 208	–	–	–	–	(34 967)	(34 967)	505 241	397 510	361 002
Solid Waste Infrastructure	35 888	37 547	–	–	–	–	–	–	37 547	70 079	443 797
Information and Communication Infrastructure	1 611	1 611	–	–	–	–	–	–	1 611	3 800	14 441
Infrastructure	4 620 294	4 730 954	–	–	–	–	(17 494)	(17 494)	4 713 461	4 084 269	4 099 232
Community Facilities	165 668	174 803	–	–	–	–	(2 427)	(2 427)	172 376	234 545	88 871
Sport and Recreation Facilities	680	780	–	–	–	–	–	–	780	2 000	–
Community Assets	166 348	175 583	–	–	–	–	(2 427)	(2 427)	173 156	236 545	88 871
Operational Buildings	142 045	149 000	–	–	–	–	(3 305)	(3 305)	145 695	309 696	274 732
Other Assets	142 045	149 000	–	–	–	–	(3 305)	(3 305)	145 695	309 696	274 732
Licences and Rights	172 114	176 456	–	–	–	–	406	406	176 862	766 962	193 228
Intangible Assets	172 114	176 456	–	–	–	–	406	406	176 862	766 962	193 228
Computer Equipment	68 401	75 009	–	–	–	–	3 587	3 587	78 596	69 808	100 400
Furniture and Office Equipment	15 263	16 949	–	–	–	–	(133)	(133)	16 816	15 334	12 167
Machinery and Equipment	51 279	52 324	–	–	–	–	3 594	3 594	55 918	41 236	42 889
Transport Assets	550 393	552 245	–	–	–	–	2 096	2 096	554 342	120 336	115 281
Land	75 000	81 750	–	–	–	–	–	–	81 750	69 415	47 881
Total Renewal of Existing Assets to be adjusted	3 284 793	3 364 215	–	–	–	–	159 942	159 942	3 524 157	4 093 341	3 696 444
Roads Infrastructure	102 194	134 535	–	–	–	–	12 015	12 015	146 550	304 330	197 007
Storm water Infrastructure	48 315	51 437	–	–	–	–	(7 518)	(7 518)	43 920	60 537	169 671
Electrical Infrastructure	552 298	553 113	–	–	–	–	(9 300)	(9 300)	543 813	918 240	800 830
Water Supply Infrastructure	520 109	520 109	–	–	–	–	1 843	1 843	521 952	494 604	495 349
Sanitation Infrastructure	940 116	974 432	–	–	–	–	12 820	12 820	987 252	1 070 483	743 522
Solid Waste Infrastructure	300	323	–	–	–	–	–	–	323	27 618	5 725
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	6 500	500
Information and Communication Infrastructure	24 738	24 738	–	–	–	–	–	–	24 738	60 433	44 830
Infrastructure	2 188 068	2 258 688	–	–	–	–	9 860	9 860	2 268 548	2 942 745	2 457 436
Community Facilities	60 751	60 866	–	–	–	–	(3 700)	(3 700)	57 166	81 517	108 389
Sport and Recreation Facilities	11 081	12 384	–	–	–	–	(50)	(50)	12 334	23 000	8 582
Community Assets	71 832	73 249	–	–	–	–	(3 750)	(3 750)	69 499	104 517	116 971
Operational Buildings	9 778	11 221	–	–	–	–	5 324	5 324	16 545	16 741	10 328
Housing	720	720	–	–	–	–	–	–	720	–	–
Other Assets	10 498	11 941	–	–	–	–	5 324	5 324	17 265	16 741	10 328
Licences and Rights	13 550	13 550	–	–	–	–	413	413	13 963	11 850	10 120
Intangible Assets	13 550	13 550	–	–	–	–	413	413	13 963	11 850	10 120
Computer Equipment	175 573	177 510	–	–	–	–	4 919	4 919	182 429	253 603	252 546
Furniture and Office Equipment	77 047	79 698	–	–	–	–	(279)	(279)	79 419	54 927	40 963
Machinery and Equipment	94 354	95 004	–	–	–	–	(1 570)	(1 570)	93 434	96 872	63 438
Transport Assets	653 870	654 575	–	–	–	–	145 025	145 025	799 600	611 136	744 642
Mature	–	–	–	–	–	–	–	–	–	950	–
Living Resources	–	–	–	–	–	–	–	–	–	950	–

Table continues on next page.

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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 Upgrading of Existing Assets to be adjusted	3 940 610	4 000 451	–	–	–	–	(146 267)	(146 267)	3 854 184	4 886 980	3 912 103
Roads Infrastructure	247 718	257 465	–	–	–	–	1 950	1 950	259 415	312 161	454 803
Storm water Infrastructure	110 121	111 400	–	–	–	–	4 964	4 964	116 365	87 270	69 955
Electrical Infrastructure	351 945	365 124	–	–	–	–	(9 912)	(9 912)	355 212	95 280	287 430
Water Supply Infrastructure	12 621	12 621	–	–	–	–	5 588	5 588	18 209	34 198	68 680
Sanitation Infrastructure	1 887 465	1 853 149	–	–	–	–	(166 108)	(166 108)	1 687 040	2 228 653	1 864 122
Solid Waste Infrastructure	1 366	1 868	–	–	–	–	–	–	1 868	30 331	51 277
Coastal Infrastructure	123 293	130 302	–	–	–	–	12 444	12 444	142 745	15 000	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	6 000
Infrastructure	2 734 529	2 731 928	–	–	–	–	(151 074)	(151 074)	2 580 854	2 802 893	2 802 266
Community Facilities	422 208	440 829	–	–	–	–	(10 174)	(10 174)	430 656	654 526	456 305
Sport and Recreation Facilities	106 370	112 796	–	–	–	–	(9 070)	(9 070)	103 726	207 423	130 594
Community Assets	528 579	553 625	–	–	–	–	(19 244)	(19 244)	534 382	861 949	586 899
Heritage Assets	5 352	5 385	–	–	–	–	–	–	5 385	–	–
Operational Buildings	503 387	538 675	–	–	–	–	23 401	23 401	562 076	538 157	398 784
Housing	155 430	155 430	–	–	–	–	–	–	155 430	67 000	47 975
Other Assets	658 817	694 105	–	–	–	–	23 401	23 401	717 506	605 157	446 759
Licences and Rights	9 334	11 351	–	–	–	–	650	650	12 001	602 481	53 230
Intangible Assets	9 334	11 351	–	–	–	–	650	650	12 001	602 481	53 230
Computer Equipment	–	–	–	–	–	–	–	–	–	1 000	1 000
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment	3 500	3 556	–	–	–	–	–	–	3 556	13 000	21 950
Transport Assets	500	500	–	–	–	–	–	–	500	500	–
Total Capital Expenditure to be adjusted	13 086 540	13 374 937	–	–	–	–	–	–	13 374 937	14 693 922	12 583 229
Roads Infrastructure	2 457 654	2 594 714	–	–	–	–	28 929	28 929	2 623 643	1 739 810	1 178 269
Storm water Infrastructure	352 082	359 307	–	–	–	–	(4 445)	(4 445)	354 862	460 062	582 988
Electrical Infrastructure	1 239 423	1 263 548	–	–	–	–	(10 712)	(10 712)	1 252 836	1 625 994	1 878 878
Water Supply Infrastructure	1 938 749	1 939 825	–	–	–	–	3 331	3 331	1 943 156	2 093 636	2 183 583
Sanitation Infrastructure	3 367 789	3 367 789	–	–	–	–	(188 255)	(188 255)	3 179 534	3 696 646	2 968 645
Solid Waste Infrastructure	37 554	39 738	–	–	–	–	–	–	39 738	126 027	500 799
Coastal Infrastructure	123 293	130 302	–	–	–	–	12 444	12 444	142 745	21 500	500
Information and Communication Infrastructure	26 349	26 349	–	–	–	–	–	–	26 349	64 233	65 271
Infrastructure	9 542 891	9 721 571	–	–	–	–	(158 708)	(158 708)	9 562 863	9 829 907	9 358 934
Community Facilities	648 627	676 498	–	–	–	–	(16 300)	(16 300)	660 198	970 589	653 564
Sport and Recreation Facilities	118 132	125 960	–	–	–	–	(9 120)	(9 120)	116 840	232 423	139 176
Community Assets	766 759	802 458	–	–	–	–	(25 420)	(25 420)	777 037	1 203 012	792 740
Heritage Assets	5 352	5 385	–	–	–	–	–	–	5 385	–	–
Operational Buildings	655 209	698 896	–	–	–	–	25 420	25 420	724 316	864 594	683 844
Housing	156 150	156 150	–	–	–	–	–	–	156 150	67 000	47 975
Other Assets	811 359	855 046	–	–	–	–	25 420	25 420	880 466	931 594	731 819
Licences and Rights	194 998	201 357	–	–	–	–	1 469	1 469	202 826	1 381 293	256 578
Intangible Assets	194 998	201 357	–	–	–	–	1 469	1 469	202 826	1 381 293	256 578
Computer Equipment	243 974	252 519	–	–	–	–	8 506	8 506	261 025	324 411	353 946
Furniture and Office Equipment	92 310	96 647	–	–	–	–	(412)	(412)	96 235	70 261	53 129
Machinery and Equipment	149 133	150 885	–	–	–	–	2 024	2 024	152 909	151 108	128 278
Transport Assets	1 204 763	1 207 320	–	–	–	–	147 121	147 121	1 354 441	731 972	859 923
Land	75 000	81 750	–	–	–	–	–	–	81 750	69 415	47 881
Mature	–	–	–	–	–	–	–	–	–	950	–
Living Resources	–	–	–	–	–	–	–	–	–	950	–
TOTAL CAPITAL EXPENDITURE to be adjusted	13 086 540	13 374 937	–	–	–	–	–	–	13 374 937	14 693 922	12 583 229

Table continues on next page.

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
ASSET REGISTER SUMMARY - PPE (WDV)	89 943 465	90 231 862	–	–	–	–	(1 106 390)	(1 106 390)	89 125 472	99 207 495	106 809 181
<i>Roads Infrastructure</i>	15 589 523	15 726 583	–	–	–	–	(2 096 048)	(2 096 048)	13 630 535	14 647 717	14 995 663
<i>Storm water Infrastructure</i>	1 902 971	1 910 196	–	–	–	–	(297 307)	(297 307)	1 612 889	1 963 184	2 422 337
<i>Electrical Infrastructure</i>	11 477 981	11 502 106	–	–	–	–	(208 734)	(208 734)	11 293 373	12 466 752	13 848 443
<i>Water Supply Infrastructure</i>	9 744 226	9 745 302	–	–	–	–	(581 380)	(581 380)	9 163 922	10 945 298	12 782 062
<i>Sanitation Infrastructure</i>	13 231 276	13 231 276	–	–	–	–	(1 708 894)	(1 708 894)	11 522 382	14 808 265	17 275 137
<i>Solid Waste Infrastructure</i>	1 244 749	1 246 934	–	–	–	–	111 033	111 033	1 357 967	1 406 144	1 827 523
<i>Coastal Infrastructure</i>	516 240	523 249	–	–	–	–	(169 708)	(169 708)	353 541	351 115	327 694
<i>Information and Communication Infrastructure</i>	12 175 859	12 175 859	–	–	–	–	4 340 507	4 340 507	16 516 365	16 441 501	16 377 622
<i>Infrastructure</i>	65 882 823	66 061 503	–	–	–	–	(610 530)	(610 530)	65 450 973	73 029 975	79 856 482
<i>Community Assets</i>	7 147 949	7 183 680	–	–	–	–	(524 720)	(524 720)	6 658 960	7 467 546	7 819 538
<i>Heritage Assets</i>	10 324	10 324	–	–	–	–	(2)	(2)	10 322	10 322	10 322
<i>Investment properties</i>	508 370	508 370	–	–	–	–	36 542	36 542	544 912	518 833	492 755
<i>Other Assets</i>	6 458 994	6 502 680	–	–	–	–	(27 583)	(27 583)	6 475 097	6 943 580	7 208 268
<i>Intangible Assets</i>	903 900	910 259	–	–	–	–	71 700	71 700	981 959	2 190 800	2 286 271
<i>Computer Equipment</i>	756 848	765 393	–	–	–	–	(76 685)	(76 685)	688 707	706 742	752 223
<i>Furniture and Office Equipment</i>	588 981	593 317	–	–	–	–	(46 246)	(46 246)	547 071	510 461	465 932
<i>Machinery and Equipment</i>	640 394	642 146	–	–	–	–	15 203	15 203	657 348	613 634	529 721
<i>Transport Assets</i>	5 294 681	5 297 239	–	–	–	–	129 447	129 447	5 426 686	5 461 799	5 585 986
<i>Land</i>	1 748 595	1 755 345	–	–	–	–	(72 754)	(72 754)	1 682 591	1 752 006	1 799 888
<i>Living Resources</i>	1 607	1 607	–	–	–	–	(762)	(762)	845	1 795	1 795
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	89 943 465	90 231 862	–	–	–	–	(1 106 390)	(1 106 390)	89 125 472	99 207 495	106 809 181
EXPENDITURE OTHER ITEMS											
<u>Depreciation & asset impairment</u>	4 224 161	4 224 161	–	–	–	–	–	–	4 224 161	4 611 898	4 981 544
<u>Repairs and Maintenance by asset class</u>	7 302 269	7 302 269	–	–	–	–	12 458	12 458	7 314 727	7 412 927	7 552 791
<i>Roads Infrastructure</i>	958 817	958 817	–	–	–	–	(5 159)	(5 159)	953 658	999 087	1 040 050
<i>Storm water Infrastructure</i>	271 608	271 608	–	–	–	–	–	–	271 608	283 015	294 619
<i>Electrical Infrastructure</i>	1 008 509	1 008 509	–	–	–	–	1 943	1 943	1 010 453	1 012 281	1 034 546
<i>Water Supply Infrastructure</i>	714 820	714 820	–	–	–	–	(11 927)	(11 927)	702 893	757 264	788 299
<i>Sanitation Infrastructure</i>	866 033	866 033	–	–	–	–	(541)	(541)	865 493	902 396	954 031
<i>Solid Waste Infrastructure</i>	22 358	22 358	–	–	–	–	704	704	23 062	23 296	24 251
<i>Coastal Infrastructure</i>	15 164	15 164	–	–	–	–	–	–	15 164	15 650	16 135
<i>Information and Communication Infrastructure</i>	9	9	–	–	–	–	–	–	9	9	9
<i>Infrastructure</i>	3 857 319	3 857 319	–	–	–	–	(14 979)	(14 979)	3 842 340	3 992 999	4 151 941
<i>Community Facilities</i>	641 457	643 274	–	–	–	–	(2 566)	(2 566)	640 707	671 191	702 055
<i>Sport and Recreation Facilities</i>	196 608	194 794	–	–	–	–	(924)	(924)	193 870	101 622	106 795
<i>Community Assets</i>	838 065	838 068	–	–	–	–	(3 490)	(3 490)	834 577	772 813	808 850
<i>Heritage Assets</i>	134	134	–	–	–	–	175	175	310	140	145
<i>Revenue Generating</i>	172	172	–	–	–	–	(3)	(3)	169	172	172
<i>Non-revenue Generating</i>	62	62	–	–	–	–	–	–	62	63	64
<i>Investment properties</i>	234	234	–	–	–	–	(3)	(3)	231	235	236
<i>Operational Buildings</i>	565 567	565 567	–	–	–	–	15 904	15 904	581 471	525 868	390 477
<i>Housing</i>	36 902	36 902	–	–	–	–	(22 797)	(22 797)	14 105	38 452	40 028
<i>Other Assets</i>	602 469	602 469	–	–	–	–	(6 893)	(6 893)	595 576	564 320	430 505
<i>Computer Equipment</i>	482 880	482 878	–	–	–	–	17 141	17 141	500 019	500 329	518 130
<i>Furniture and Office Equipment</i>	472 366	472 366	–	–	–	–	14 021	14 021	486 387	490 347	508 789
<i>Machinery and Equipment</i>	487 801	487 801	–	–	–	–	3 903	3 903	491 704	506 840	526 660
<i>Transport Assets</i>	561 000	561 000	–	–	–	–	2 582	2 582	563 582	584 906	607 534
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	11 526 431	11 526 431	–	–	–	–	12 458	12 458	11 538 889	12 024 826	12 534 334
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	55.2%								55.2%	61.1%	60.5%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>	171.0%								174.7%	194.7%	152.7%
<i>R&M as a % of PPE</i>	8.1%								8.2%	7.5%	7.1%
<i>Renewal and upgrading and R&M as a % of PPE</i>	16.2%								16.5%	16.5%	14.2%

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 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi- year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets											
<u>Water:</u>											
Piped water inside dwelling	1 315 537	1 315 537	-	-	-	-	-	-	1 315 537	1 361 003	1 407 893
Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	300 006	300 006	-	-	-	-	-	-	300 006	303 006	306 036
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	1 615 543	1 615 543	-	-	-	-	-	-	1 615 543	1 664 009	1 713 929
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	1 615 543	1 615 543	-	-	-	-	-	-	1 615 543	1 664 009	1 713 929
<u>Sanitation/sewerage:</u>											
Flush toilet (connected to sewerage)	1 397 127	1 397 127	-	-	-	-	-	-	1 397 127	1 445 593	1 495 513
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-	-
Chemical toilet	73 170	73 170	-	-	-	-	-	-	73 170	73 170	73 170
Pit toilet (ventilated)	23	23	-	-	-	-	-	-	23	23	23
Other toilet provisions (> min.service level)	145 223	145 223	-	-	-	-	-	-	145 223	145 223	145 223
<i>Minimum Service Level and Above sub-total</i>	1 615 543	1 615 543	-	-	-	-	-	-	1 615 543	1 664 009	1 713 929
Bucket toilet	-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-
Total number of households	1 615 543	1 615 543	-	-	-	-	-	-	1 615 543	1 664 009	1 713 929
<u>Energy:</u>											
Electricity (at least min. service level)	632 901	632 901	-	-	-	-	-	-	632 901	634 401	635 901
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	632 901	632 901	-	-	-	-	-	-	632 901	634 401	635 901
Electricity (< min.service level)	19 072	19 072	-	-	-	-	-	-	19 072	17 572	16 072
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	19 072	19 072	-	-	-	-	-	-	19 072	17 572	16 072
Total number of households	651 973	651 973	-	-	-	-	-	-	651 973	651 973	651 973
<u>Refuse:</u>											
Removed at least once a week (min.service)	1 184 588	1 184 588	-	-	-	-	-	-	1 184 588	1 208 280	1 232 446
Minimum Service Level and Above sub-total	1 184 588	1 184 588	-	-	-	-	-	-	1 184 588	1 208 280	1 232 446
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	1 184 588	1 184 588	-	-	-	-	-	-	1 184 588	1 208 280	1 232 446
<u>Households receiving Free Basic Service</u>											
Water (6 kilolitres per household per month)	249 917	249 917	-	-	-	-	-	-	249 917	249 917	249 917
Sanitation (free minimum level service)	248 419	248 419	-	-	-	-	-	-	248 419	248 419	248 419
Electricity/other energy (50kwh per household per month)	195 129	195 129	-	-	-	-	-	-	195 129	196 629	198 129
Refuse (removed at least once a week)	318 048	318 048	-	-	-	-	-	-	318 048	324 409	330 897
Informal Settlements	1 475 828	1 475 828	-	-	-	-	-	-	1 475 828	1 490 206	1 504 781
<u>Cost of Free Basic Services provided (R'000)</u>											
Water (6 kilolitres per indigent household per month)	465 227	465 227	-	-	-	-	-	-	465 227	530 316	604 547
Sanitation (free sanitation service to indigent households)	460 527	460 527	-	-	-	-	-	-	460 527	524 988	598 538
Electricity/other energy (50kwh per indigent household per month)	201 478	201 478	-	-	-	-	-	-	201 478	220 752	243 567
Refuse (removed once a week for indigent households)	713 969	713 969	-	-	-	-	-	-	713 969	762 669	796 751
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	3 404 230	3 404 230	-	-	-	-	-	-	3 404 230	3 718 351	4 066 786
Total cost of FBS provided	5 245 432	5 245 432	-	-	-	-	-	-	5 245 432	5 757 075	6 310 188

Table continues on next page.

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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)	605 000	605 000	–	–	–	–	–	–	605 000	605 000	605 000
Water (kilolitres per household per month)	15	15	–	–	–	–	–	–	15	15	15
Sanitation (kilolitres per household per month)	10.5	10.5	–	–	–	–	–	–	10.5	10.5	10.5
Sanitation (Rand per household per month)	–	–	–	–	–	–	–	–	–	–	–
Electricity (kw per household per month)	60	60	–	–	–	–	–	–	60	60	60
Refuse (average litres per week)	240	240	–	–	–	–	–	–	240	240	240
Revenue cost of free services provided (R'000)											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of	2 634 012	2 634 012	–	–	–	–	–	–	2 634 012	2 877 173	3 207 029
Water (in excess of 6 kilolitres per indigent household per month)	180 900	180 900	–	–	–	–	–	–	180 900	206 209	235 074
Sanitation (in excess of free sanitation service to indigent households)	196 405	196 405	–	–	–	–	–	–	196 405	223 897	255 264
Electricity/other energy (in excess of 50 kwh per indigent household per month)	28 452	28 452	–	–	–	–	–	–	28 452	31 174	34 396
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	30 727	30 727	–	–	–	–	–	–	30 727	31 296	31 875
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	3 070 496	3 070 496	–	–	–	–	–	–	3 070 496	3 369 748	3 763 638

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**
Residential customers supplied by the City who qualify for the Lifeline Tariff are eligible for Free Basic Electricity, where:
 - the municipal property valuation is R500 000 or less;
 - the average monthly electricity received does not exceed 450 kWh, calculated over a rolling 12-month assessment period and including any free electricity; and
 - the property has a prepayment meter installed.

The property valuation requirement does not apply where the customer receives a pensioner or disabled persons rebate in terms of the Rates Policy, is a tenant who would otherwise have qualified for such a rebate or is registered as Indigent in terms of the Indigent Policy.

Customers who qualify for the Lifeline Tariff will receive Free Basic Electricity as follows:

 - 60 kWh per month where the average monthly electricity received is less than 250 kWh per month taken over the previous 12-month assessment period, including any free electricity;
 - 25 kWh per month where the average monthly electricity received is more than 250 kWh but less than 450 kWh per month taken over the previous 12-month assessment period, including any free electricity.
- **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.

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. Electricity services: The electrification strategy is to reduce the backlog by 1 500 annually over the 2026/27 MTREF within the Cape Town supply area.
 - d. Waste services: This service does not have any backlogs.

5. Adjustments to budget assumptions

The budget assumptions underpinning the 2026/27 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 34.

Table 11: MBRR Table B1 - Consolidated Adjustments Budget Summary

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	15 803 606	15 803 606	–	–	–	–	–	–	15 803 606	17 355 717	19 309 870
Service charges	35 756 014	35 756 014	–	–	–	–	–	–	35 756 014	38 963 363	42 382 536
Investment revenue	863 735	863 735	–	–	–	–	–	–	863 735	728 847	652 121
Transfer and subsidies - Operational	7 194 666	7 203 695	–	–	–	6 000	–	6 000	7 209 695	7 419 798	7 432 955
Other own revenue	15 187 244	15 187 244	–	–	–	–	–	–	15 187 244	16 614 149	18 067 197
Total Revenue (excluding capital transfers and contributions)	74 805 266	74 814 296	–	–	–	6 000	–	6 000	74 820 296	81 081 874	87 844 678
Employee costs	22 303 984	22 304 242	–	–	–	(14)	1 642	1 628	22 305 870	23 621 745	25 089 226
Remuneration of councillors	207 204	207 204	–	–	–	–	–	–	207 204	218 082	229 532
Depreciation, amortisation and impairment	6 877 966	6 877 966	–	–	–	–	–	–	6 877 966	7 389 698	7 896 406
Interest, Dividends and Rent on Land	1 259 045	1 259 045	–	–	–	–	(8 301)	(8 301)	1 250 744	1 656 783	2 165 394
Inventory consumed and bulk purchases	27 240 656	27 240 312	–	–	–	53	(32 387)	(32 334)	27 207 978	29 779 876	32 686 657
Transfers and subsidies	302 748	302 748	–	–	–	22 923	(6 827)	16 096	318 844	277 393	272 189
Other expenditure	16 816 936	16 826 052	–	–	–	(16 962)	45 873	28 911	16 854 963	17 246 254	17 534 985
Total Expenditure	75 008 539	75 017 568	–	–	–	6 000	–	6 000	75 023 568	80 189 830	85 874 390
Surplus/(Deficit)	(203 273)	(203 273)	–	–	–	–	–	–	(203 273)	892 043	1 970 288
Transfers and subsidies - capital (monetary allocations)	4 613 110	4 657 521	–	–	–	–	–	–	4 657 521	3 395 466	3 023 127
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	4 409 837	4 454 248	–	–	–	–	–	–	4 454 248	4 287 509	4 993 414
Surplus/ (Deficit) for the year	4 409 837	4 454 248	–	–	–	–	–	–	4 454 248	4 287 509	4 993 414
Capital expenditure & funds sources											
Capital expenditure	13 151 455	13 447 054	–	–	–	–	–	–	13 447 054	14 766 252	12 652 019
Transfers recognised - capital	4 613 110	4 657 521	–	–	–	–	–	–	4 657 521	3 395 466	3 023 127
Borrowing	5 000 000	5 000 000	–	–	–	–	–	–	5 000 000	6 000 000	6 000 000
Internally generated funds	3 538 346	3 789 533	–	–	–	–	–	–	3 789 533	5 370 786	3 628 893
Total sources of capital funds	13 151 455	13 447 054	–	–	–	–	–	–	13 447 054	14 766 252	12 652 019
Financial position											
Total current assets	23 660 644	23 994 154	–	–	–	–	210 116	210 116	24 204 270	23 479 826	26 018 761
Total non current assets	95 936 463	96 232 062	–	–	–	–	257 790	257 790	96 489 852	106 813 472	114 671 698
Total current liabilities	16 378 380	16 963 078	–	–	–	–	(1 908 055)	(1 908 055)	15 055 022	15 298 467	16 257 837
Total non current liabilities	20 550 193	20 550 193	–	–	–	–	(50)	(50)	20 550 143	25 587 763	30 097 052
Community wealth/Equity	82 668 534	82 712 945	–	–	–	–	2 376 011	2 376 011	85 088 956	89 407 068	94 335 570

Table continues on next page.

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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											
<u>Cash flows</u>											
Net cash from (used) operating	7 875 365	7 923 224	–	–	–	–	(8 251)	(8 251)	7 914 973	8 161 223	9 397 668
Net cash from (used) investing	(13 312 092)	(13 607 690)	–	–	–	–	(44)	(44)	(13 607 734)	(14 877 936)	(12 835 932)
Net cash from (used) financing	3 732 202	3 732 202	–	–	–	–	2 707	2 707	3 734 909	4 534 168	4 376 237
Cash/cash equivalents at the year end	7 955 406	7 707 666	–	–	–	–	2 419 833	2 419 833	10 127 500	7 944 954	8 882 927
<u>Cash backing/surplus reconciliation</u>											
Cash and investments available	15 543 374	15 295 634	–	–	–	–	4 020 827	4 020 827	19 316 461	17 136 743	18 074 716
Application of cash and investments	7 795 998	7 762 749	–	–	–	–	(486 972)	(486 972)	7 275 777	7 264 097	8 346 520
Balance - surplus (shortfall)	7 747 375	7 532 886	–	–	–	–	4 507 799	4 507 799	12 040 685	9 872 646	9 728 196
<u>Asset Management</u>											
Asset register summary (WDV)	90 667 083	90 962 681	–	–	–	–	(1 106 390)	(1 106 390)	89 856 291	100 754 177	108 362 926
Depreciation	4 255 419	4 255 419	–	–	–	–	–	–	4 255 419	4 670 610	5 041 381
Renewal and Upgrading of Existing Assets	7 258 688	7 397 951	–	–	–	–	13 675	13 675	7 411 626	9 016 996	7 646 938
Repairs and Maintenance	7 347 345	7 347 345	–	–	–	–	17 365	17 365	7 364 711	7 459 652	7 601 224
<u>Free services</u>											
Cost of Free Basic Services provided	5 245 432	5 245 432	–	–	–	–	–	–	5 245 432	5 757 075	6 310 188
Revenue cost of free services provided	3 070 496	3 070 496	–	–	–	–	–	–	3 070 496	3 369 748	3 763 638
<u>Households below minimum service level</u>											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	19 072	19 072	–	–	–	–	–	–	19 072	17 572	16 072
Refuse:	–	–	–	–	–	–	–	–	–	–	–

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

Standard Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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											
<i>Governance and administration</i>	23 422 208	23 422 208	–	–	–	–	–	–	23 422 208	25 146 914	27 165 603
Executive and council	11 296	11 296	–	–	–	–	–	–	11 296	334	345
Finance and administration	23 410 909	23 410 909	–	–	–	–	–	–	23 410 909	25 146 576	27 165 254
Internal audit	4	4	–	–	–	–	–	–	4	4	4
<i>Community and public safety</i>	4 634 912	4 634 912	–	–	–	6 000	–	6 000	4 640 912	4 726 810	4 716 196
Community and social services	118 415	118 415	–	–	–	4 900	–	4 900	123 315	120 306	122 711
Sport and recreation	114 819	114 819	–	–	–	1 100	–	1 100	115 919	112 243	145 240
Public safety	2 373 185	2 373 185	–	–	–	–	–	–	2 373 185	2 433 113	2 440 093
Housing	1 697 972	1 697 972	–	–	–	–	–	–	1 697 972	1 703 416	1 630 822
Health	330 520	330 520	–	–	–	–	–	–	330 520	357 732	377 330
<i>Economic and environmental services</i>	4 042 060	4 086 087	–	–	–	–	–	–	4 086 087	2 668 341	1 920 207
Planning and development	696 572	696 572	–	–	–	–	–	–	696 572	743 202	774 549
Road transport	3 321 779	3 365 806	–	–	–	–	–	–	3 365 806	1 892 667	1 101 534
Environmental protection	23 709	23 709	–	–	–	–	–	–	23 709	32 472	44 124
<i>Trading services</i>	46 826 057	46 835 470	–	–	–	–	–	–	46 835 470	51 414 110	56 514 602
Energy sources	25 704 632	25 705 562	–	–	–	–	–	–	25 705 562	27 350 059	29 179 090
Water management	13 876 929	13 876 929	–	–	–	–	–	–	13 876 929	15 941 955	18 070 901
Waste water management	4 706 310	4 714 794	–	–	–	–	–	–	4 714 794	5 351 384	6 256 340
Waste management	2 538 185	2 538 185	–	–	–	–	–	–	2 538 185	2 770 712	3 008 271
<i>Other</i>	493 139	493 139	–	–	–	–	–	–	493 139	521 166	551 196
Total Revenue - Functional	79 418 376	79 471 817	–	–	–	6 000	–	6 000	79 477 817	84 477 340	90 867 805
Expenditure - Functional											
<i>Governance and administration</i>	4 746 342	4 740 500	–	–	–	(112)	(52 561)	(52 673)	4 687 827	5 316 626	6 242 895
Executive and council	219 532	219 833	–	–	–	–	(198)	(198)	219 635	190 881	201 180
Finance and administration	4 522 874	4 516 730	–	–	–	(112)	(52 363)	(52 475)	4 464 255	5 125 773	6 040 181
Internal audit	3 936	3 936	–	–	–	–	–	–	3 936	(27)	1 534
<i>Community and public safety</i>	15 156 922	15 163 165	–	–	–	6 112	(65 195)	(59 083)	15 104 082	15 950 479	16 768 705
Community and social services	1 938 804	1 945 248	–	–	–	4 900	3 621	8 521	1 953 769	2 063 545	2 199 457
Sport and recreation	2 712 802	2 712 132	–	–	–	1 100	14 490	15 590	2 727 722	2 866 435	3 025 435
Public safety	6 277 014	6 277 014	–	–	–	–	(125 188)	(125 188)	6 151 826	6 529 839	6 822 783
Housing	2 723 486	2 723 358	–	–	–	112	38 576	38 687	2 762 045	2 883 806	3 009 017
Health	1 504 815	1 505 413	–	–	–	–	3 307	3 307	1 508 720	1 606 855	1 712 014
<i>Economic and environmental services</i>	8 816 041	8 815 785	–	–	–	–	117 049	117 049	8 932 834	9 318 548	9 736 443
Planning and development	2 267 796	2 267 540	–	–	–	–	(5 271)	(5 271)	2 262 269	2 239 696	2 358 928
Road transport	5 956 140	5 956 140	–	–	–	–	130 509	130 509	6 086 649	6 469 146	6 729 390
Environmental protection	592 106	592 106	–	–	–	–	(8 189)	(8 189)	583 917	609 706	648 125
<i>Trading services</i>	45 688 417	45 697 302	–	–	–	–	745	745	45 698 047	48 949 192	52 440 619
Energy sources	25 066 725	25 067 271	–	–	–	–	0	0	25 067 271	26 415 601	28 091 002
Water management	11 940 176	11 940 485	–	–	–	–	(43 418)	(43 418)	11 897 067	13 314 025	14 735 243
Waste water management	6 301 557	6 309 587	–	–	–	–	44 163	44 163	6 353 750	6 703 020	7 100 805
Waste management	2 379 958	2 379 958	–	–	–	–	0	0	2 379 958	2 516 545	2 513 569
<i>Other</i>	638 954	638 954	–	–	–	–	(38)	(38)	638 916	683 562	717 622
Total Expenditure - Functional	75 046 676	75 055 706	–	–	–	6 000	–	6 000	75 061 706	80 218 407	85 906 283
Surplus/ (Deficit) for the year	4 371 700	4 416 111	–	–	–	–	–	–	4 416 111	4 258 932	4 961 522

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

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

Vote Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	961 401	961 401	–	–	–	6 000	–	6 000	967 401	987 674	1 011 733
Vote 2 - Corporate Services	99 125	99 125	–	–	–	–	–	–	99 125	94 005	97 082
Vote 3 - Economic Growth	399 987	399 987	–	–	–	–	–	–	399 987	482 354	445 956
Vote 4 - Energy	25 505 775	25 453 495	–	–	–	–	–	–	25 453 495	27 075 735	28 877 334
Vote 5 - Finance	22 564 972	22 477 801	–	–	–	–	–	–	22 477 801	24 168 804	26 260 325
Vote 6 - Future Planning & Resilience	90 482	90 482	–	–	–	–	–	–	90 482	59 225	66 511
Vote 7 - Human Settlements	1 723 856	1 723 856	–	–	–	–	–	–	1 723 856	1 756 296	1 690 587
Vote 8 - Office of the City Manager	15 488	15 488	–	–	–	–	–	–	15 488	4 660	4 805
Vote 9 - Safety & Security	2 427 957	2 427 957	–	–	–	–	–	–	2 427 957	2 489 631	2 498 358
Vote 10 - Spatial Planning & Environment	694 988	694 988	–	–	–	–	–	–	694 988	757 108	799 683
Vote 11 - Urban Mobility	3 338 001	3 382 029	–	–	–	–	–	–	3 382 029	1 889 540	1 096 494
Vote 12 - Urban Waste Management	2 538 186	2 538 186	–	–	–	–	–	–	2 538 186	2 770 712	3 008 271
Vote 13 - Water & Sanitation	18 588 796	18 591 683	–	–	–	–	–	–	18 591 683	21 293 298	24 327 198
Vote 14 - Cape Town International Convention Centre	491 814	491 814	–	–	–	–	–	–	491 814	519 798	549 786
Vote 15 - Cape Town Stadium	123 525	123 525	–	–	–	–	–	–	123 525	128 499	133 682
Total Revenue by Vote	79 564 352	79 471 817	–	–	–	6 000	–	6 000	79 477 817	84 477 340	90 867 805
Expenditure by Vote											
Vote 1 - Community Services & Health	5 182 703	5 182 703	–	–	–	6 000	–	6 000	5 188 703	5 252 451	5 572 391
Vote 2 - Corporate Services	4 519 107	4 519 107	–	–	–	–	–	–	4 519 107	4 958 911	5 097 323
Vote 3 - Economic Growth	783 369	783 369	–	–	–	–	–	–	783 369	790 906	835 424
Vote 4 - Energy	23 122 856	23 110 771	–	–	–	–	–	–	23 110 771	24 815 008	26 797 316
Vote 5 - Finance	4 635 203	4 501 857	–	–	–	–	–	–	4 501 857	5 062 451	5 804 039
Vote 6 - Future Planning & Resilience	674 644	674 644	–	–	–	–	–	–	674 644	675 975	717 656
Vote 7 - Human Settlements	1 770 371	1 770 371	–	–	–	–	–	–	1 770 371	1 821 637	1 865 507
Vote 8 - Office of the City Manager	578 336	578 336	–	–	–	–	–	–	578 336	591 639	626 975
Vote 9 - Safety & Security	6 833 896	6 833 896	–	–	–	–	–	–	6 833 896	7 067 186	7 401 217
Vote 10 - Spatial Planning & Environment	2 017 245	2 017 245	–	–	–	–	–	–	2 017 245	1 938 017	2 040 037
Vote 11 - Urban Mobility	4 815 037	4 815 037	–	–	–	–	–	–	4 815 037	5 193 897	5 367 254
Vote 12 - Urban Waste Management	4 068 730	4 068 730	–	–	–	–	–	–	4 068 730	4 256 294	4 325 663
Vote 13 - Water & Sanitation	15 618 633	15 627 117	–	–	–	–	–	–	15 627 117	17 177 214	18 807 142
Vote 14 - Cape Town International Convention Centre	448 999	448 999	–	–	–	–	–	–	448 999	488 322	514 658
Vote 15 - Cape Town Stadium	123 525	123 525	–	–	–	–	–	–	123 525	128 499	133 682
Total Expenditure by Vote	75 192 652	75 055 706	–	–	–	6 000	–	6 000	75 061 706	80 218 407	85 906 283
Surplus/ (Deficit) for the year	4 371 700	4 416 111	–	–	–	–	–	–	4 416 111	4 258 932	4 961 522

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

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	24 636 571	24 636 571	-	-	-	-	-	-	24 636 571	26 196 330	27 863 414
Service charges - Water	6 237 287	6 237 287	-	-	-	-	-	-	6 237 287	7 230 763	8 315 441
Service charges - Waste Water Management	3 170 976	3 170 976	-	-	-	-	-	-	3 170 976	3 681 843	4 234 176
Service charges - Waste Management	1 711 180	1 711 180	-	-	-	-	-	-	1 711 180	1 854 428	1 969 505
Sale of Goods and Rendering of Services	757 211	757 211	-	-	-	-	-	-	757 211	847 128	951 708
Agency services	310 022	310 022	-	-	-	-	-	-	310 022	323 339	324 828
Interest	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	340 218	340 218	-	-	-	-	-	-	340 218	351 105	361 989
Interest earned from Current and Non Current Assets	863 735	863 735	-	-	-	-	-	-	863 735	728 847	652 121
Dividends	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	853 597	853 597	-	-	-	-	-	-	853 597	894 300	964 980
Licence and permits	572	572	-	-	-	-	-	-	572	590	609
Special rating levies	521 067	521 067	-	-	-	-	-	-	521 067	536 699	552 800
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-
Development Charges	215 974	215 974	-	-	-	-	-	-	215 974	222 886	229 795
Operational Revenue	426 225	426 225	-	-	-	-	-	-	426 225	445 360	465 204
Non-Exchange Revenue											
Property rates	15 803 606	15 803 606	-	-	-	-	-	-	15 803 606	17 355 717	19 309 870
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 908 390	1 908 390	-	-	-	-	-	-	1 908 390	1 954 592	1 944 719
Licences or permits	49 538	49 538	-	-	-	-	-	-	49 538	51 123	52 708
Transfer and subsidies - Operational	7 194 666	7 203 695	-	-	-	6 000	-	6 000	7 209 695	7 419 798	7 432 955
Interest Receivables	103 530	103 530	-	-	-	-	-	-	103 530	106 843	110 155
Fuel Levy	3 004 725	3 004 725	-	-	-	-	-	-	3 004 725	3 174 156	3 323 867
Operational Revenue - Service Charges	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	81 441	81 441	-	-	-	-	-	-	81 441	144 048	86 653
Other Gains	6 614 734	6 614 734	-	-	-	-	-	-	6 614 734	7 561 980	8 697 182
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	74 805 266	74 814 296	-	-	-	6 000	-	6 000	74 820 296	81 081 874	87 844 678
Expenditure By Type											
Employee related costs	22 303 984	22 304 242	-	-	-	(14)	1 642	1 628	22 305 870	23 621 745	25 089 226
Remuneration of councillors	207 204	207 204	-	-	-	-	-	-	207 204	218 082	229 532
Bulk purchases - electricity	18 976 300	18 976 300	-	-	-	-	-	-	18 976 300	20 528 600	22 284 500
Inventory consumed	8 264 356	8 264 012	-	-	-	53	(32 387)	(32 334)	8 231 678	9 251 276	10 402 157
Debt impairment	2 622 547	2 622 547	-	-	-	-	-	-	2 622 547	2 719 088	2 855 026
Depreciation, amortisation and impairment	4 255 419	4 255 419	-	-	-	-	-	-	4 255 419	4 670 610	5 041 381
Interest, Dividends and Rent on Land	1 259 045	1 259 045	-	-	-	-	(8 301)	(8 301)	1 250 744	1 656 783	2 165 394
Contracted services	11 480 417	11 488 581	-	-	-	(30 138)	32 669	2 532	11 491 113	11 504 972	11 439 970
Transfers and subsidies	302 748	302 748	-	-	-	22 923	(6 827)	16 096	318 844	277 393	272 189
Irrecoverable debts written off	863 145	863 145	-	-	-	-	-	-	863 145	863 145	863 145
Operational Cost and Other Cost	3 950 078	3 951 030	-	-	-	13 176	12 577	25 753	3 976 783	4 276 194	4 539 373
Disposal of Fixed and Intangible Assets	2 551	2 551	-	-	-	-	-	-	2 551	2 551	2 551
Other Losses	520 744	520 744	-	-	-	-	627	627	521 371	599 392	689 947
Total Expenditure	75 008 539	75 017 568	-	-	-	6 000	-	6 000	75 023 568	80 189 830	85 874 390
Surplus/(Deficit)	(203 273)	(203 273)	-	-	-	-	-	-	(203 273)	892 043	1 970 288
Transfers and subsidies - capital (monetary allocation)	4 613 110	4 657 521	-	-	-	-	-	-	4 657 521	3 395 466	3 023 127
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	4 409 837	4 454 248	-	-	-	-	-	-	4 454 248	4 287 509	4 993 414
Income Tax	22 059	22 059	-	-	-	-	-	-	22 059	16 215	18 096
Surplus/(Deficit) after taxation	4 387 778	4 432 189	-	-	-	-	-	-	4 432 189	4 271 295	4 975 319
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	(16 078)	(16 078)	-	-	-	-	-	-	(16 078)	(12 363)	(13 797)
Surplus/(Deficit) attributable to municipality	4 371 700	4 416 111	-	-	-	-	-	-	4 416 111	4 258 932	4 961 522
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4 371 700	4 416 111	-	-	-	-	-	-	4 416 111	4 258 932	4 961 522

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

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

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	376 209	389 404	-	-	-	-	-	-	389 404	558 034	384 777
Vote 2 - Corporate Services	642 101	665 178	-	-	-	-	-	-	665 178	1 876 746	631 228
Vote 3 - Economic Growth	84 703	97 851	-	-	-	-	-	-	97 851	160 256	111 456
Vote 4 - Energy	1 521 424	1 561 238	-	-	-	-	-	-	1 561 238	1 832 102	2 063 123
Vote 5 - Finance	27 661	28 257	-	-	-	-	-	-	28 257	149 105	56 068
Vote 6 - Future Planning & Resilience	14 766	15 724	-	-	-	-	-	-	15 724	5 810	3 581
Vote 7 - Human Settlements	966 583	966 583	-	-	-	-	-	-	966 583	941 437	939 916
Vote 8 - Office of the City Manager	3 434	3 584	-	-	-	-	-	-	3 584	66 749	52 169
Vote 9 - Safety & Security	207 259	207 825	-	-	-	-	-	-	207 825	400 154	504 880
Vote 10 - Spatial Planning & Environment	309 756	339 475	-	-	-	-	-	-	339 475	248 388	260 443
Vote 11 - Urban Mobility	3 057 544	3 214 412	-	-	-	-	-	-	3 214 412	1 888 876	1 096 897
Vote 12 - Urban Waste Management	488 176	494 157	-	-	-	-	-	-	494 157	652 704	1 063 501
Vote 13 - Water & Sanitation	5 386 924	5 391 250	-	-	-	-	-	-	5 391 250	5 913 560	5 415 191
Vote 14 - Cape Town International Convention Centre	64 915	72 117	-	-	-	-	-	-	72 117	72 330	68 790
Vote 15 - Cape Town Stadium	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote	13 151 455	13 447 054	-	-	-	-	-	-	13 447 054	14 766 252	12 652 019
Capital Expenditure - Functional											
Governance and administration	927 540	946 902	-	-	-	-	1 253	1 253	948 155	2 319 663	932 282
Executive and council	2 012	4 133	-	-	-	-	121	121	4 254	1 112	1 220
Finance and administration	924 738	941 978	-	-	-	-	1 132	1 132	943 110	2 318 364	930 585
Internal audit	791	791	-	-	-	-	-	-	791	186	476
Community and public safety	1 420 965	1 442 684	-	-	-	-	(1 831)	(1 831)	1 440 853	1 756 602	1 752 624
Community and social services	181 981	185 055	-	-	-	-	2 200	2 200	187 256	234 769	132 517
Sport and recreation	182 665	194 623	-	-	-	-	(1 465)	(1 465)	193 157	412 513	294 132
Public safety	89 249	95 767	-	-	-	-	83	83	95 850	166 904	407 186
Housing	944 105	944 105	-	-	-	-	2 239	2 239	946 344	911 899	888 770
Health	22 965	23 134	-	-	-	-	(4 889)	(4 889)	18 246	30 518	30 019
Economic and environmental services	3 346 663	3 543 858	-	-	-	-	638	638	3 544 496	2 228 617	1 362 810
Planning and development	127 412	154 232	-	-	-	-	(5 730)	(5 730)	148 502	244 581	176 046
Road transport	2 987 804	3 144 671	-	-	-	-	614	614	3 145 285	1 848 680	1 078 717
Environmental protection	231 447	244 955	-	-	-	-	5 754	5 754	250 709	135 357	108 046
Trading services	7 389 137	7 439 258	-	-	-	-	-	-	7 439 258	8 387 229	8 532 748
Energy sources	1 521 424	1 561 238	-	-	-	-	-	-	1 561 238	1 832 102	2 063 123
Water management	2 110 326	2 111 402	-	-	-	-	173 505	173 505	2 284 907	2 193 623	2 333 476
Waste water management	3 276 598	3 279 848	-	-	-	-	(173 505)	(173 505)	3 106 343	3 719 937	3 081 715
Waste management	480 788	486 770	-	-	-	-	-	-	486 770	641 567	1 054 434
Other	67 150	74 352	-	-	-	-	(60)	(60)	74 292	74 140	71 555
Total Capital Expenditure - Functional	13 151 455	13 447 054	-	-	-	-	-	-	13 447 054	14 766 252	12 652 019
Funded by:											
National Government	4 468 869	4 468 869	-	-	-	-	-	-	4 468 869	3 279 464	2 946 748
Provincial Government	8 779	8 779	-	-	-	-	-	-	8 779	6 710	6 505
District Municipality	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov)	135 461	179 872	-	-	-	-	-	-	179 872	109 292	69 874
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)											
Transfers recognised - capital	4 613 110	4 657 521	-	-	-	-	-	-	4 657 521	3 395 466	3 023 127
Borrowing	5 000 000	5 000 000	-	-	-	-	-	-	5 000 000	6 000 000	6 000 000
Internally generated funds	3 538 346	3 789 533	-	-	-	-	-	-	3 789 533	5 370 786	3 628 893
Total Capital Funding	13 151 455	13 447 054	-	-	-	-	-	-	13 447 054	14 766 252	12 652 019

Other adjustments: 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 5 October 2026.

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

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	7 955 406	7 707 666	–	–	–	–	2 365 727	2 365 727	10 073 393	7 888 021	8 825 994
Short term Investments	3 178 780	3 178 780	–	–	–	–	(371 968)	(371 968)	2 806 812	2 553 906	2 283 341
Trade and other receivables from exchange transactions	4 681 829	4 681 829	–	–	–	–	(123 509)	(123 509)	4 558 320	5 788 464	7 067 926
Receivables from non-exchange transactions	6 779 263	7 360 513	–	–	–	–	(1 755 271)	(1 755 271)	5 605 242	6 068 920	6 640 654
Current portion of non-current receivables	6 124	6 124	–	–	–	–	0	0	6 124	6 177	6 239
Inventory	573 518	573 518	–	–	–	–	(101 394)	(101 394)	472 124	492 084	512 354
VAT Receivable	485 725	485 725	–	–	–	–	196 529	196 529	682 254	682 254	682 254
Other current assets	–	–	–	–	–	–	–	–	–	–	–
Total current assets	23 660 644	23 994 154	–	–	–	–	210 116	210 116	24 204 270	23 479 826	26 018 761
Non current assets											
Investments	4 409 188	4 409 188	–	–	–	–	1 972 962	1 972 962	6 382 150	6 637 883	6 908 448
Investment property	569 353	569 353	–	–	–	–	1 651 963	1 651 963	2 221 316	2 219 479	2 217 642
Property, plant and equipment	89 892 094	90 181 302	–	–	–	–	(3 545 431)	(3 545 431)	86 635 871	95 515 471	103 031 122
Biological assets	–	–	–	–	–	–	–	–	–	–	–
Living resources	586	586	–	–	–	–	(117)	(117)	469	959	423
Heritage assets	15 908	15 940	–	–	–	–	728	728	16 668	16 668	16 668
Intangible assets	797 985	804 344	–	–	–	–	177 624	177 624	981 968	2 190 809	2 286 280
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	187 333	187 333	–	–	–	–	61	61	187 394	184 402	181 410
Other non-current assets	64 016	64 016	–	–	–	–	–	–	64 016	47 802	29 706
Total non current assets	95 936 463	96 232 062	–	–	–	–	257 790	257 790	96 489 852	106 813 472	114 671 698
TOTAL ASSETS	119 597 107	120 226 216	–	–	–	–	467 906	467 906	120 694 122	130 293 298	140 690 459
LIABILITIES											
Current liabilities											
Bank overdraft	–	–	–	–	–	–	–	–	–	–	–
Financial liabilities	1 329 412	1 329 412	–	–	–	–	0	0	1 329 412	1 521 007	1 924 598
Consumer deposits	697 213	697 213	–	–	–	–	69 197	69 197	766 410	743 642	814 807
Trade and other payables from exchange transactions	10 552 141	11 136 839	–	–	–	–	(2 008 374)	(2 008 374)	9 128 465	9 173 698	9 576 924
Trade and other payables from non-exchange transactions	1 141 121	1 141 121	–	–	–	–	(486 972)	(486 972)	654 149	654 149	654 149
Provision	2 183 578	2 183 578	–	–	–	–	173 128	173 128	2 356 706	2 331 199	2 355 693
VAT Payable	474 915	474 915	–	–	–	–	344 967	344 967	819 882	874 772	931 666
Other current liabilities	–	–	–	–	–	–	–	–	–	–	–
Total current liabilities	16 378 380	16 963 078	–	–	–	–	(1 908 055)	(1 908 055)	15 055 022	15 298 467	16 257 837
Non current liabilities											
Financial liabilities	13 372 008	13 372 008	–	–	–	–	(0)	(0)	13 372 008	17 751 000	21 759 735
Provision	7 178 185	7 178 185	–	–	–	–	(50)	(50)	7 178 135	7 836 762	8 337 317
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities	20 550 193	20 550 193	–	–	–	–	(50)	(50)	20 550 143	25 587 763	30 097 052
TOTAL LIABILITIES	36 928 573	37 513 271	–	–	–	–	(1 908 105)	(1 908 105)	35 605 165	40 886 230	46 354 890
NET ASSETS	82 668 534	82 712 945	–	–	–	–	2 376 011	2 376 011	85 088 956	89 407 068	94 335 570
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	75 673 738	75 792 874	–	–	–	–	2 126 614	2 126 614	77 919 488	80 668 978	83 144 166
Funds and Reserves	6 994 796	6 920 071	–	–	–	–	249 397	249 397	7 169 468	8 738 090	11 191 404
Other	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	82 668 534	82 712 945	–	–	–	–	2 376 011	2 376 011	85 088 956	89 407 068	94 335 570

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

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	15 518 508	15 518 508	–	–	–	–	–	–	15 518 508	17 008 154	18 880 198
Service charges	34 753 357	34 753 357	–	–	–	–	–	–	34 753 357	37 937 018	41 313 052
Other revenue	5 850 060	5 850 060	–	–	–	–	–	–	5 850 060	6 242 550	6 592 931
Transfers and Subsidies - Operational	7 194 666	7 203 695	–	–	–	–	6 000	6 000	7 209 695	7 419 798	7 432 955
Transfers and Subsidies - Capital	4 613 110	4 657 521	–	–	–	–	–	–	4 657 521	3 395 466	3 023 127
Interest	862 700	862 700	–	–	–	–	–	–	862 700	727 776	651 012
Dividends	–	–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees	(59 270 078)	(59 275 660)	–	–	–	–	1 845	1 845	(59 273 815)	(62 551 758)	(66 005 717)
Finance charges	(1 307 701)	(1 307 701)	–	–	–	–	–	–	(1 307 701)	(1 703 879)	(2 208 904)
Transfers and Subsidies	(339 257)	(339 257)	–	–	–	–	(16 096)	(16 096)	(355 353)	(313 902)	(280 986)
NET CASH FROM/(USED) OPERATING ACTIVITIES	7 875 365	7 923 224	–	–	–	–	(8 251)	(8 251)	7 914 973	8 161 223	9 397 668
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	81 441	81 441	–	–	–	–	–	–	81 441	144 048	86 653
Decrease (increase) in non-current receivables	29	29	–	–	–	–	(44)	(44)	(15)	1	–
Decrease (increase) in non-current investments	(242 107)	(242 107)	–	–	–	–	–	–	(242 107)	(255 733)	(270 565)
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets	(13 151 455)	(13 447 054)	–	–	–	–	–	–	(13 447 054)	(14 766 252)	(12 652 019)
Retention (Capital)	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	(13 312 092)	(13 607 690)	–	–	–	–	(44)	(44)	(13 607 734)	(14 877 936)	(12 835 932)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	5 000 000	5 000 000	–	–	–	–	–	–	5 000 000	6 000 000	6 000 000
Increase (decrease) in consumer deposits	26 561	26 561	–	–	–	–	2 707	2 707	29 267	20 361	20 136
Payments											
Repayment of borrowing	(1 294 359)	(1 294 359)	–	–	–	–	–	–	(1 294 359)	(1 486 193)	(1 643 899)
NET CASH FROM/(USED) FINANCING ACTIVITIES	3 732 202	3 732 202	–	–	–	–	2 707	2 707	3 734 909	4 534 168	4 376 237
NET INCREASE/ (DECREASE) IN CASH HELD	(1 704 524)	(1 952 264)	–	–	–	–	(5 588)	(5 588)	(1 957 852)	(2 182 546)	937 973
Cash/cash equivalents at the year begin:	9 659 930	9 659 930	–	–	–	–	2 425 422	2 425 422	12 085 352	10 127 500	7 944 954
Cash/cash equivalents at the year end:	7 955 406	7 707 666	–	–	–	–	2 419 833	2 419 833	10 127 500	7 944 954	8 882 927

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

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	7 955 406	7 707 666	–	–	–	–	2 419 833	2 419 833	10 127 500	7 944 954	8 882 927
Other current investments > 90 days	3 178 780	3 178 780	–	–	–	–	(371 968)	(371 968)	2 806 812	2 553 906	2 283 341
Non current assets - Investments	4 409 188	4 409 188	–	–	–	–	1 972 962	1 972 962	6 382 150	6 637 883	6 908 448
Cash and investments available:	15 543 374	15 295 634	–	–	–	–	4 020 827	4 020 827	19 316 461	17 136 743	18 074 716
Applications of cash and investments											
Unspent conditional transfers	1 141 121	1 141 121	–	–	–	–	(486 972)	(486 972)	654 149	654 149	654 149
Unspent borrowing	–	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	(339 919)	(298 443)	–	–	–	–	–	–	(551 013)	(2 128 142)	(3 499 033)
Other provisions	–	–	–	–	–	–	–	–	–	–	–
Long term investments committed	–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	6 994 796	6 920 071	–	–	–	–	–	–	7 169 468	8 738 090	11 191 404
Total Application of cash and investments:	7 795 998	7 762 749	–	–	–	–	(486 972)	(486 972)	7 272 604	7 264 097	8 346 520
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	7 747 375	7 532 886	–	–	–	–	4 507 799	4 507 799	12 043 857	9 872 646	9 728 196
Creditors transferred to Debt Relief - Non-Current portion	–	–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	7 747 375	7 532 886	–	–	–	–	4 507 799	4 507 799	12 043 857	9 872 646	9 728 196

Table 19: MBRR Table B9 - Consolidated Asset Management

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	5 892 767	6 049 102	-	-	-	-	(13 675)	(13 675)	6 035 428	5 749 256	5 005 082
Roads Infrastructure	2 107 742	2 202 714	-	-	-	-	14 964	14 964	2 217 678	1 123 318	526 459
Storm water Infrastructure	193 647	196 470	-	-	-	-	(1 892)	(1 892)	194 578	312 255	343 362
Electrical Infrastructure	335 179	345 311	-	-	-	-	8 500	8 500	353 811	612 474	790 617
Water Supply Infrastructure	1 406 019	1 407 095	-	-	-	-	(4 100)	(4 100)	1 402 995	1 564 834	1 619 555
Sanitation Infrastructure	540 208	540 208	-	-	-	-	(34 967)	(34 967)	505 241	397 510	361 002
Solid Waste Infrastructure	35 888	37 547	-	-	-	-	-	-	37 547	70 079	443 797
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	1 611	1 611	-	-	-	-	-	-	1 611	3 800	14 441
Infrastructure	4 620 294	4 730 954	-	-	-	-	(17 494)	(17 494)	4 713 461	4 084 269	4 099 232
Community Facilities	165 668	174 803	-	-	-	-	(2 427)	(2 427)	172 376	234 545	88 871
Sport and Recreation Facilities	680	780	-	-	-	-	-	-	780	2 000	-
Community Assets	166 348	175 583	-	-	-	-	(2 427)	(2 427)	173 156	236 545	88 871
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	164 455	171 410	-	-	-	-	(3 305)	(3 305)	168 105	341 646	299 532
Housing	-	-	-	-	-	-	-	-	-	-	-
Other Assets	164 455	171 410	-	-	-	-	(3 305)	(3 305)	168 105	341 646	299 532
Licences and Rights	172 114	176 456	-	-	-	-	406	406	176 862	766 962	193 228
Intangible Assets	172 114	176 456	-	-	-	-	406	406	176 862	766 962	193 228
Computer Equipment	72 541	81 289	-	-	-	-	3 587	3 587	84 876	72 413	103 550
Furniture and Office Equipment	19 963	22 310	-	-	-	-	(133)	(133)	22 177	16 284	14 417
Machinery and Equipment	51 659	57 104	-	-	-	-	3 594	3 594	60 698	41 386	43 089
Transport Assets	550 393	552 245	-	-	-	-	2 096	2 096	554 342	120 336	115 281
Land	75 000	81 750	-	-	-	-	-	-	81 750	69 415	47 881
Total Renewal of Existing Assets to be adjusted	3 318 078	3 397 500	-	-	-	-	159 942	159 942	3 557 442	4 130 016	3 734 834
Roads Infrastructure	102 194	134 535	-	-	-	-	12 015	12 015	146 550	304 330	197 007
Storm water Infrastructure	48 315	51 437	-	-	-	-	(7 518)	(7 518)	43 920	60 537	169 671
Electrical Infrastructure	552 298	553 113	-	-	-	-	(9 300)	(9 300)	543 813	918 240	800 830
Water Supply Infrastructure	520 109	520 109	-	-	-	-	1 843	1 843	521 952	494 604	495 349
Sanitation Infrastructure	940 116	974 432	-	-	-	-	12 820	12 820	987 252	1 070 483	743 522
Solid Waste Infrastructure	300	323	-	-	-	-	-	-	323	27 618	5 725
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	6 500	500
Information and Communication Infrastructure	24 738	24 738	-	-	-	-	-	-	24 738	60 433	44 830
Infrastructure	2 188 068	2 258 688	-	-	-	-	9 860	9 860	2 268 548	2 942 745	2 457 436
Community Facilities	60 751	60 866	-	-	-	-	(3 700)	(3 700)	57 166	81 517	108 389
Sport and Recreation Facilities	11 081	12 384	-	-	-	-	(50)	(50)	12 334	23 000	8 582
Community Assets	71 832	73 249	-	-	-	-	(3 750)	(3 750)	69 499	104 517	116 971
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	17 528	18 971	-	-	-	-	5 324	5 324	24 295	24 491	22 048
Housing	720	720	-	-	-	-	-	-	720	-	-
Other Assets	18 248	19 691	-	-	-	-	5 324	5 324	25 015	24 491	22 048
Licences and Rights	13 550	13 550	-	-	-	-	413	413	13 963	11 850	10 120
Intangible Assets	13 550	13 550	-	-	-	-	413	413	13 963	11 850	10 120
Computer Equipment	194 308	196 245	-	-	-	-	4 919	4 919	201 164	277 113	270 816
Furniture and Office Equipment	80 597	83 248	-	-	-	-	(279)	(279)	82 969	58 242	45 013
Machinery and Equipment	97 604	98 254	-	-	-	-	(1 570)	(1 570)	96 684	98 972	67 788
Transport Assets	653 870	654 575	-	-	-	-	145 025	145 025	799 600	611 136	744 642
Mature	-	-	-	-	-	-	-	-	-	950	-
Living Resources	-	-	-	-	-	-	-	-	-	950	-

Table continues on next page.

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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	3 940 610	4 000 451	–	–	–	–	(146 267)	(146 267)	3 854 184	4 886 980	3 912 103
Roads Infrastructure	247 718	257 465	–	–	–	–	1 950	1 950	259 415	312 161	454 803
Storm water Infrastructure	110 121	111 400	–	–	–	–	4 964	4 964	116 365	87 270	69 955
Electrical Infrastructure	351 945	365 124	–	–	–	–	(9 912)	(9 912)	355 212	95 280	287 430
Water Supply Infrastructure	12 621	12 621	–	–	–	–	5 588	5 588	18 209	34 198	68 680
Sanitation Infrastructure	1 887 465	1 853 149	–	–	–	–	(166 108)	(166 108)	1 687 040	2 228 653	1 864 122
Solid Waste Infrastructure	1 366	1 868	–	–	–	–	–	–	1 868	30 331	51 277
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	123 293	130 302	–	–	–	–	12 444	12 444	142 745	15 000	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	6 000
Infrastructure	2 734 529	2 731 928	–	–	–	–	(151 074)	(151 074)	2 580 854	2 802 893	2 802 266
Community Facilities	422 208	440 829	–	–	–	–	(10 174)	(10 174)	430 656	654 526	456 305
Sport and Recreation Facilities	106 370	112 796	–	–	–	–	(9 070)	(9 070)	103 726	207 423	130 594
Community Assets	528 579	553 625	–	–	–	–	(19 244)	(19 244)	534 382	861 949	586 899
Heritage Assets	5 352	5 385	–	–	–	–	–	–	5 385	–	–
Operational Buildings	503 387	538 675	–	–	–	–	23 401	23 401	562 076	538 157	398 784
Housing	155 430	155 430	–	–	–	–	–	–	155 430	67 000	47 975
Other Assets	658 817	694 105	–	–	–	–	23 401	23 401	717 506	605 157	446 759
Licences and Rights	9 334	11 351	–	–	–	–	650	650	12 001	602 481	53 230
Intangible Assets	9 334	11 351	–	–	–	–	650	650	12 001	602 481	53 230
Computer Equipment	–	–	–	–	–	–	–	–	–	1 000	1 000
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment	3 500	3 556	–	–	–	–	–	–	3 556	13 000	21 950
Transport Assets	500	500	–	–	–	–	–	–	500	500	–
Total Capital Expenditure to be adjusted	13 151 455	13 447 054	–	–	–	–	–	–	13 447 054	14 766 252	12 652 019
Roads Infrastructure	2 457 654	2 594 714	–	–	–	–	28 929	28 929	2 623 643	1 739 810	1 178 269
Storm water Infrastructure	352 082	359 307	–	–	–	–	(4 445)	(4 445)	354 862	460 062	582 988
Electrical Infrastructure	1 239 423	1 263 548	–	–	–	–	(10 712)	(10 712)	1 252 836	1 625 994	1 878 878
Water Supply Infrastructure	1 938 749	1 939 825	–	–	–	–	3 331	3 331	1 943 156	2 093 636	2 183 583
Sanitation Infrastructure	3 367 789	3 367 789	–	–	–	–	(188 255)	(188 255)	3 179 534	3 696 646	2 968 645
Solid Waste Infrastructure	37 554	39 738	–	–	–	–	–	–	39 738	128 027	500 799
Coastal Infrastructure	123 293	130 302	–	–	–	–	12 444	12 444	142 745	21 500	500
Information and Communication Infrastructure	26 349	26 349	–	–	–	–	–	–	26 349	64 233	65 271
Infrastructure	9 542 891	9 721 571	–	–	–	–	(158 708)	(158 708)	9 562 863	9 829 907	9 358 934
Community Facilities	648 627	676 498	–	–	–	–	(16 300)	(16 300)	660 198	970 589	653 564
Sport and Recreation Facilities	118 132	125 960	–	–	–	–	(9 120)	(9 120)	116 840	232 423	139 176
Community Assets	766 759	802 458	–	–	–	–	(25 420)	(25 420)	777 037	1 203 012	792 740
Heritage Assets	5 352	5 385	–	–	–	–	–	–	5 385	–	–
Operational Buildings	685 369	729 056	–	–	–	–	25 420	25 420	754 476	904 294	720 364
Housing	156 150	156 150	–	–	–	–	–	–	156 150	67 000	47 975
Other Assets	841 519	885 206	–	–	–	–	25 420	25 420	910 626	971 294	768 339
Licences and Rights	194 998	201 357	–	–	–	–	1 469	1 469	202 826	1 381 293	256 578
Intangible Assets	194 998	201 357	–	–	–	–	1 469	1 469	202 826	1 381 293	256 578
Computer Equipment	266 849	277 534	–	–	–	–	8 506	8 506	286 040	350 526	375 366
Furniture and Office Equipment	100 560	105 558	–	–	–	–	(412)	(412)	105 146	74 526	59 429
Machinery and Equipment	152 763	158 915	–	–	–	–	2 024	2 024	160 939	153 358	132 828
Transport Assets	1 204 763	1 207 320	–	–	–	–	147 121	147 121	1 354 441	731 972	859 923
Land	75 000	81 750	–	–	–	–	–	–	81 750	69 415	47 881
Mature	–	–	–	–	–	–	–	–	–	950	–
Living Resources	–	–	–	–	–	–	–	–	–	950	–
TOTAL CAPITAL EXPENDITURE to be adjusted	13 151 455	13 447 054	–	–	–	–	–	–	13 447 054	14 766 252	12 652 019

Table continues on next page.

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands											
ASSET REGISTER SUMMARY - PPE (WDV)	90 667 083	90 962 681	—	—	—	—	(1 106 390)	(1 106 390)	89 856 291	100 754 177	108 362 926
Roads Infrastructure	15 589 523	15 726 583	—	—	—	—	(2 096 048)	(2 096 048)	13 630 535	16 606 705	16 954 651
Storm water Infrastructure	1 902 971	1 910 196	—	—	—	—	(297 307)	(297 307)	1 612 889	2 253 266	2 712 419
Electrical Infrastructure	11 477 981	11 502 106	—	—	—	—	(208 734)	(208 734)	11 293 373	12 651 360	14 033 051
Water Supply Infrastructure	9 744 226	9 745 302	—	—	—	—	(581 380)	(581 380)	9 163 922	11 525 602	13 362 366
Sanitation Infrastructure	13 231 276	13 231 276	—	—	—	—	(1 708 894)	(1 708 894)	11 522 382	16 517 159	18 984 031
Solid Waste Infrastructure	1 244 749	1 246 934	—	—	—	—	111 033	111 033	1 357 967	1 292 926	1 714 306
Rail Infrastructure	—	—	—	—	—	—	—	—	—	—	—
Coastal Infrastructure	516 240	523 249	—	—	—	—	(169 708)	(169 708)	353 541	513 814	490 393
Information and Communication Infrastructure	12 175 859	12 175 859	—	—	—	—	4 340 507	4 340 507	16 516 365	12 100 994	12 037 116
Infrastructure	65 882 823	66 061 503	—	—	—	—	(610 530)	(610 530)	65 450 973	73 461 826	80 288 332
Community Assets	7 147 949	7 183 680	—	—	—	—	(524 720)	(524 720)	6 658 960	7 956 535	8 308 527
Heritage Assets	10 324	10 324	—	—	—	—	(2)	(2)	10 322	10 324	10 324
Investment properties	508 370	508 370	—	—	—	—	36 542	36 542	544 912	482 291	456 212
Other Assets	7 102 012	7 145 698	—	—	—	—	(27 583)	(27 583)	7 118 115	7 574 781	7 845 899
Biological or Cultivated Assets	—	—	—	—	—	—	—	—	—	—	—
Intangible Assets	903 900	910 259	—	—	—	—	71 700	71 700	981 959	2 112 741	2 208 212
Computer Equipment	777 904	788 589	—	—	—	—	(76 685)	(76 685)	711 904	796 015	841 773
Furniture and Office Equipment	593 614	598 611	—	—	—	—	(46 246)	(46 246)	552 365	556 743	512 552
Machinery and Equipment	695 305	701 457	—	—	—	—	15 203	15 203	716 659	652 560	568 665
Transport Assets	5 294 681	5 297 239	—	—	—	—	129 447	129 447	5 426 686	5 329 795	5 453 981
Land	1 748 595	1 755 345	—	—	—	—	(72 754)	(72 754)	1 682 591	1 818 010	1 865 891
Living Resources	1 607	1 607	—	—	—	—	(762)	(762)	845	2 557	2 557
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	90 667 083	90 962 681	—	—	—	—	(1 106 390)	(1 106 390)	89 856 291	100 754 177	108 362 926
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment	4 255 419	4 255 419	—	—	—	—	—	—	4 255 419	4 670 610	5 041 381
Repairs and Maintenance by asset class	7 347 345	7 347 345	—	—	—	—	17 365	17 365	7 364 711	7 459 652	7 601 224
Roads Infrastructure	958 817	958 817	—	—	—	—	(5 159)	(5 159)	953 658	999 087	1 040 050
Storm water Infrastructure	271 608	271 608	—	—	—	—	—	—	271 608	283 015	294 619
Electrical Infrastructure	1 008 509	1 008 509	—	—	—	—	1 943	1 943	1 010 453	1 012 281	1 034 546
Water Supply Infrastructure	714 820	714 820	—	—	—	—	(11 927)	(11 927)	702 893	757 264	788 299
Sanitation Infrastructure	866 033	866 033	—	—	—	—	(541)	(541)	865 493	902 396	954 031
Solid Waste Infrastructure	22 358	22 358	—	—	—	—	704	704	23 062	23 296	24 251
Coastal Infrastructure	15 164	15 164	—	—	—	—	—	—	15 164	15 650	16 135
Information and Communication Infrastructure	9	9	—	—	—	—	—	—	9	9	9
Infrastructure	3 857 319	3 857 319	—	—	—	—	(14 979)	(14 979)	3 842 340	3 992 999	4 151 941
Community Facilities	641 457	643 274	—	—	—	—	(2 566)	(2 566)	640 707	671 191	702 055
Sport and Recreation Facilities	227 540	225 726	—	—	—	—	3 983	3 983	229 709	133 637	139 930
Community Assets	868 998	869 000	—	—	—	—	1 417	1 417	870 417	804 828	841 985
Heritage Assets	134	134	—	—	—	—	175	175	310	140	145
Revenue Generating	14 315	14 315	—	—	—	—	(3)	(3)	14 312	14 882	15 470
Non-revenue Generating	62	62	—	—	—	—	—	—	62	63	64
Investment properties	14 378	14 378	—	—	—	—	(3)	(3)	14 375	14 945	15 534
Operational Buildings	565 567	565 567	—	—	—	—	15 904	15 904	581 471	525 868	390 477
Housing	36 902	36 902	—	—	—	—	(22 797)	(22 797)	14 105	38 452	40 028
Other Assets	602 469	602 469	—	—	—	—	(6 893)	(6 893)	595 576	564 320	430 505
Computer Equipment	482 880	482 878	—	—	—	—	17 141	17 141	500 019	500 329	518 130
Furniture and Office Equipment	472 366	472 366	—	—	—	—	14 021	14 021	486 387	490 347	508 789
Machinery and Equipment	487 801	487 801	—	—	—	—	3 903	3 903	491 704	506 840	526 660
Transport Assets	561 000	561 000	—	—	—	—	2 582	2 582	563 582	584 906	607 534
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	11 602 764	11 602 764	—	—	—	—	17 365	17 365	11 620 129	12 130 262	12 642 605
Renewal and upgrading of Existing Assets as % of total capex	55.19%	55.02%							55.12%	61.06%	60.44%
Renewal and upgrading of Existing Assets as % of deprecn"	170.58%	173.85%							174.17%	193.06%	151.68%
R&M as a % of PPE	8.10%	8.08%							8.20%	7.40%	7.01%
Renewal and upgrading and R&M as a % of PPE	16.11%	16.21%							16.44%	16.35%	14.07%

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

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets											
Water:											
Piped water inside dwelling	1 315 537	1 315 537	-	-	-	-	-	-	1 315 537	1 361 003	1 407 893
Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	300 006	300 006	-	-	-	-	-	-	300 006	303 006	306 036
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total	1 615 543	1 615 543	-	-	-	-	-	-	1 615 543	1 664 009	1 713 929
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	-	-
Total number of households	1 615 543	1 615 543	-	-	-	-	-	-	1 615 543	1 664 009	1 713 929
Sanitation/sewerage:											
Flush toilet (connected to sewerage)	1 397 127	1 397 127	-	-	-	-	-	-	1 397 127	1 445 593	1 495 513
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-	-
Chemical toilet	73 170	73 170	-	-	-	-	-	-	73 170	73 170	73 170
Pit toilet (ventilated)	23	23	-	-	-	-	-	-	23	23	23
Other toilet provisions (> min.service level)	145 223	145 223	-	-	-	-	-	-	145 223	145 223	145 223
Minimum Service Level and Above sub-total	1 615 543	1 615 543	-	-	-	-	-	-	1 615 543	1 664 009	1 713 929
Bucket toilet	-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	-	-
Total number of households	1 615 543	1 615 543	-	-	-	-	-	-	1 615 543	1 664 009	1 713 929
Energy:											
Electricity (at least min. service level)	632 901	632 901	-	-	-	-	-	-	632 901	634 401	635 901
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total	632 901	632 901	-	-	-	-	-	-	632 901	634 401	635 901
Electricity (< min.service level)	19 072	19 072	-	-	-	-	-	-	19 072	17 572	16 072
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total	19 072	19 072	-	-	-	-	-	-	19 072	17 572	16 072
Total number of households	651 973	651 973	-	-	-	-	-	-	651 973	651 973	651 973
Refuse:											
Removed at least once a week (min.service)	1 184 588	1 184 588	-	-	-	-	-	-	1 184 588	1 208 280	1 232 446
Minimum Service Level and Above sub-total	1 184 588	1 184 588	-	-	-	-	-	-	1 184 588	1 208 280	1 232 446
Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	-	-
Total number of households	1 184 588	1 184 588	-	-	-	-	-	-	1 184 588	1 208 280	1 232 446

Table continues on next page.

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	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)	249 917	249 917	–	–	–	–	–	–	249 917	249 917	249 917
Sanitation (free minimum level service)	248 419	248 419	–	–	–	–	–	–	248 419	248 419	248 419
Electricity/other energy (50kwh per household per month)	195 129	195 129	–	–	–	–	–	–	195 129	196 629	198 129
Refuse (removed at least once a week)	318 048	318 048	–	–	–	–	–	–	318 048	324 409	330 897
Informal Settlements	1 475 828	1 475 828	–	–	–	–	–	–	1 475 828	1 490 206	1 504 781
Cost of Free Basic Services provided (R'000)											
Water (6 kilolitres per indigent household per month)	465 227	465 227	–	–	–	–	–	–	465 227	530 316	604 547
Sanitation (free sanitation service to indigent households)	460 527	460 527	–	–	–	–	–	–	460 527	524 988	598 538
Electricity/other energy (50kwh per indigent household per month)	201 478	201 478	–	–	–	–	–	–	201 478	220 752	243 567
Refuse (removed once a week for indigent households)	713 969	713 969	–	–	–	–	–	–	713 969	762 669	796 751
Cost of Free Basic Services provided - Informal Formal Settlements	3 404 230	3 404 230	–	–	–	–	–	–	3 404 230	3 718 351	4 066 786
Total cost of FBS provided	5 245 432	5 245 432	–	–	–	–	–	–	5 245 432	5 757 075	6 310 188
Highest level of free service provided											
Property rates (R'000 value threshold)	605 000	605 000	–	–	–	–	–	–	605 000	605 000	605 000
Water (kilolitres per household per month)	15	15	–	–	–	–	–	–	15	15	15
Sanitation (kilolitres per household per month)	10.5	10.5	–	–	–	–	–	–	10.5	10.5	10.5
Sanitation (Rand per household per month)	–	–	–	–	–	–	–	–	–	–	–
Electricity (kw per household per month)	60	60	–	–	–	–	–	–	60	60	60
Refuse (average litres per week)	240	240	–	–	–	–	–	–	240	240	240
Revenue cost of free services provided (R'000)											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	2 634 012	2 634 012	–	–	–	–	–	–	2 634 012	2 877 173	3 207 029
Water (in excess of 6 kilolitres per indigent household per month)	180 900	180 900	–	–	–	–	–	–	180 900	206 209	235 074
households)	196 405	196 405	–	–	–	–	–	–	196 405	223 897	255 264
Electricity/other energy (in excess of 50 kwh per indigent household per month)	28 452	28 452	–	–	–	–	–	–	28 452	31 174	34 396
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	30 727	30 727	–	–	–	–	–	–	30 727	31 296	31 875
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	3 070 496	3 070 496	–	–	–	–	–	–	3 070 496	3 369 748	3 763 638

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 36 to page 40.

The entity is not proposing any adjustments to the current 2026/27 budget.

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

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
	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	19 336	19 336	-	-	-	-	-	19 336	20 215	21 479
Transfers recognised - operational	-	-	-	-	-	-	-	-	-	-
Other own revenue	472 478	472 478	-	-	-	-	-	472 478	499 583	528 307
Total Revenue (excluding capital transfers and contributions)	491 814	491 814	-	-	-	-	-	491 814	519 798	549 786
Employee costs	118 937	118 937	-	-	-	-	-	118 937	124 573	130 476
Remuneration of Board Members	1 093	1 093	-	-	-	-	-	1 093	1 137	1 183
Depreciation, amortisation and impairment	31 378	31 378	-	-	-	-	-	31 378	58 832	59 957
Finance charges	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	66 194	66 194	-	-	-	-	-	66 194	70 913	74 778
Transfers and subsidies	2 991	2 991	-	-	-	-	-	2 991	2 991	2 991
Other expenditure	190 269	190 269	-	-	-	-	-	190 269	201 299	213 380
Total Expenditure	410 862	410 862	-	-	-	-	-	410 862	459 745	482 765
Surplus/(Deficit)	80 952	80 952	-	-	-	-	-	80 952	60 053	67 021
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	80 952	80 952	-	-	-	-	-	80 952	60 053	67 021
Income Tax	22 059	22 059	-	-	-	-	-	22 059	16 215	18 096
Surplus/ (Deficit) for the year	58 893	58 893	-	-	-	-	-	58 893	43 839	48 925
<u>Capital expenditure & funds sources</u>										
<u>Capital expenditure</u>	64 915	72 117	-	-	-	-	-	72 117	72 330	68 790
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	64 915	72 117	-	-	-	-	-	72 117	72 330	68 790
Total sources of capital funds	64 915	72 117	-	-	-	-	-	72 117	72 330	68 790
<u>Financial position</u>										
Total current assets	322 319	315 118	-	-	-	-	-	315 118	378 096	445 241
Total non current assets	974 966	982 167	-	-	-	-	-	982 167	968 033	954 008
Total current liabilities	112 449	112 449	-	-	-	-	-	112 449	117 183	121 313
Total non current liabilities	315	315	-	-	-	-	-	315	586	651
Community wealth/Equity	1 184 522	1 184 522	-	-	-	-	-	1 184 522	1 228 361	1 277 286
<u>Cash flows</u>										
Net cash from (used) operating	113 336	113 336	-	-	-	-	-	113 336	131 181	136 176
Net cash from (used) investing	(64 915)	(72 117)	-	-	-	-	-	(72 117)	(72 330)	(68 790)
Net cash from (used) financing	2 553	2 553	-	-	-	-	-	2 553	(1 844)	(2 107)
Cash/cash equivalents at the year end	302 075	294 874	-	-	-	-	-	294 874	351 881	417 160

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

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
	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	26 976	26 976	-	-	-	-	-	26 976	28 565	30 328
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	19 336	19 336	-	-	-	-	-	19 336	20 215	21 479
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	219 823	219 823	-	-	-	-	-	219 823	232 646	246 214
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	225 679	225 679	-	-	-	-	-	225 679	238 372	251 766
Development Charges	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	-	-	-	-	-	-	-	-	-	-
Interest Receivables	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue - Service Charges	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	491 814	491 814	-	-	-	-	-	491 814	519 798	549 786
Expenditure By Type										
Employee related costs	118 937	118 937	-	-	-	-	-	118 937	124 573	130 476
Remuneration of board members	1 093	1 093	-	-	-	-	-	1 093	1 137	1 183
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	66 194	66 194	-	-	-	-	-	66 194	70 913	74 778
Debt impairment	120	120	-	-	-	-	-	120	120	120
Depreciation, amortisation and impairment	31 258	31 258	-	-	-	-	-	31 258	58 712	59 837
Finance charges	-	-	-	-	-	-	-	-	-	-
Contracted services	87 532	87 532	-	-	-	-	-	87 532	91 470	95 588
Transfers and subsidies	2 991	2 991	-	-	-	-	-	2 991	2 991	2 991
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	102 720	102 720	-	-	-	-	-	102 720	109 811	117 774
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	17	17	-	-	-	-	-	17	17	18
Total Expenditure	410 862	410 862	-	-	-	-	-	410 862	459 745	482 765
Surplus/(Deficit)	80 952	80 952	-	-	-	-	-	80 952	60 053	67 021
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	80 952	80 952	-	-	-	-	-	80 952	60 053	67 021
Income Tax	22 059	22 059	-	-	-	-	-	22 059	16 215	18 096
Surplus/(Deficit) after income tax	58 893	58 893	-	-	-	-	-	58 893	43 839	48 925
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 893	58 893	-	-	-	-	-	58 893	43 839	48 925
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	58 893	58 893	-	-	-	-	-	58 893	43 839	48 925

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

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
	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>	30 160	30 160	–	–	–	–	–	30 160	39 700	36 520
Operational Buildings	30 160	30 160	–	–	–	–	–	30 160	39 700	36 520
Municipal Offices	30 160	30 160	–	–	–	–	–	30 160	39 700	36 520
<u>Computer Equipment</u>	22 875	25 016	–	–	–	–	–	25 016	26 115	21 420
Computer Equipment	22 875	25 016	–	–	–	–	–	25 016	26 115	21 420
<u>Furniture and Office Equipment</u>	8 250	8 911	–	–	–	–	–	8 911	4 265	6 300
Furniture and Office Equipment	8 250	8 911	–	–	–	–	–	8 911	4 265	6 300
<u>Machinery and Equipment</u>	3 630	8 030	–	–	–	–	–	8 030	2 250	4 550
Machinery and Equipment	3 630	8 030	–	–	–	–	–	8 030	2 250	4 550
Total Capital Expenditure to be adjusted	64 915	72 117	–	–	–	–	–	72 117	72 330	68 790
Funded by:										
National Government	–	–	–	–	–	–	–	–	–	–
Provincial Government	–	–	–	–	–	–	–	–	–	–
Parent Municipality	–	–	–	–	–	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	64 915	72 117	–	–	–	–	–	72 117	72 330	68 790
Total Capital Funding	64 915	72 117	–	–	–	–	–	72 117	72 330	68 790

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

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
	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	302 075	294 874	–	–	–	–	–	294 874	351 881	417 160
Short Term Investments	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	14 121	14 121	–	–	–	–	–	14 121	19 860	21 583
Receivables from non-exchange transactions	–	–	–	–	–	–	–	–	–	–
Current portion of non-current receivables	2 991	2 991	–	–	–	–	–	2 991	2 991	2 991
Inventory	3 132	3 132	–	–	–	–	–	3 132	3 365	3 506
VAT Receivable	–	–	–	–	–	–	–	–	–	–
Other current assets	–	–	–	–	–	–	–	–	–	–
Total current assets	322 319	315 118	–	–	–	–	–	315 118	378 096	445 241
Non current assets	–	–	–	–	–	–	–	–	–	–
Investments	–	–	–	–	–	–	–	–	–	–
Investment property	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	723 618	730 819	–	–	–	–	–	730 819	735 891	742 953
Living resources	–	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	187 332	187 332	–	–	–	–	–	187 332	184 340	181 349
Non-current receivables from non-exchange transactions	64 016	64 016	–	–	–	–	–	64 016	47 802	29 706
Other non-current assets	–	–	–	–	–	–	–	–	–	–
Total non current assets	974 966	982 167	–	–	–	–	–	982 167	968 033	954 008
TOTAL ASSETS	1 297 285	1 297 285	–	–	–	–	–	1 297 285	1 346 129	1 399 249
LIABILITIES										
Current liabilities										
Bank overdraft	–	–	–	–	–	–	–	–	–	–
Financial liabilities	–	–	–	–	–	–	–	–	–	–
Consumer deposits	44 973	44 973	–	–	–	–	–	44 973	46 816	48 923
Trade and other payables from exchange transactions	57 287	57 287	–	–	–	–	–	57 287	59 693	61 209
Trade and other payables from non-exchange transactions	–	–	–	–	–	–	–	–	–	–
Provision	10 190	10 190	–	–	–	–	–	10 190	10 674	11 181
VAT Payable	–	–	–	–	–	–	–	–	–	–
Other current liabilities	–	–	–	–	–	–	–	–	–	–
Total current liabilities	112 449	112 449	–	–	–	–	–	112 449	117 183	121 313
Non current liabilities	–	–	–	–	–	–	–	–	–	–
Financial liabilities	–	–	–	–	–	–	–	–	–	–
Provision	315	315	–	–	–	–	–	315	586	651
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–	–	–	–	–	–
Total non current liabilities	315	315	–	–	–	–	–	315	586	651
TOTAL LIABILITIES	112 764	112 764	–	–	–	–	–	112 764	117 769	121 964
NET ASSETS	1 184 522	1 184 522	–	–	–	–	–	1 184 522	1 228 361	1 277 286
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	(92 906)	(92 906)	–	–	–	–	–	(92 906)	(49 067)	(142)
Reserves and funds	1 277 428	1 277 428	–	–	–	–	–	1 277 428	1 277 428	1 277 428
Other	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1 184 522	1 184 522	–	–	–	–	–	1 184 522	1 228 361	1 277 286

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

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
	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	472 478	472 478	-	-	-	-	-	472 478	499 583	528 307
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	19 336	19 336	-	-	-	-	-	19 336	20 215	21 479
Dividends	-	-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees	(378 478)	(378 478)	-	-	-	-	-	(378 478)	(388 617)	(413 610)
Finance charges	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	113 336	113 336	-	-	-	-	-	113 336	131 181	136 176
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
VAT control (Receipts)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-
Payments										
Capital assets	(64 915)	(72 117)	-	-	-	-	-	(72 117)	(72 330)	(68 790)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	(64 915)	(72 117)	-	-	-	-	-	(72 117)	(72 330)	(68 790)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 553	2 553	-	-	-	-	-	2 553	(1 844)	(2 107)
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	2 553	2 553	-	-	-	-	-	2 553	(1 844)	(2 107)
NET INCREASE/ (DECREASE) IN CASH HELD	50 974	43 772	-	-	-	-	-	43 772	57 007	65 280
Cash/cash equivalents at the year begin:	251 102	251 102	-	-	-	-	-	251 102	294 874	351 881
Cash/cash equivalents at the year end:	302 075	294 874	-	-	-	-	-	294 874	351 881	417 160

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 41 to page 44.

The entity is not proposing any adjustments to the current 2026/27 budget.

Table 26: MBRR Table E1 Adjustments Budget Summary - CTS

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Downwar d 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	39 500	39 500	–	–	–	–	–	39 500	39 500	11 788
Other own revenue	84 025	84 025	–	–	–	–	–	84 025	88 999	121 894
Total Revenue (excluding capital transfers and contributions)	123 525	123 525	–	–	–	–	–	123 525	128 499	133 682
Employee costs	11 571	11 571	–	–	–	–	–	11 571	12 178	12 818
Remuneration of Board Members	663	663	–	–	–	–	–	663	686	710
Depreciation, amortisation and impairment	–	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	699	699	–	–	–	–	–	699	723	749
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–
Other expenditure	110 593	110 593	–	–	–	–	–	110 593	114 912	119 405
Total Expenditure	123 525	123 525	–	–	–	–	–	123 525	128 499	133 682
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)	0	0
<u>Financial position</u>										
Total current assets	35 396	35 396	–	–	–	–	–	35 396	36 104	36 826
Total non current assets	–	–	–	–	–	–	–	–	–	–
Total current liabilities	41 346	41 346	–	–	–	–	–	41 346	42 054	42 776
Total non current liabilities	–	–	–	–	–	–	–	–	–	–
Community wealth/Equity	(5 950)	(5 950)	–	–	–	–	–	(5 950)	(5 950)	(5 950)
<u>Cash flows</u>										
Net cash from (used) operating	152	152	–	–	–	–	–	152	155	158
Net cash from (used) investing	–	–	–	–	–	–	–	–	–	–
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	7 755	7 755	–	–	–	–	–	7 755	7 910	8 068

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

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
	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	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	1 035	1 035	-	-	-	-	-	1 035	1 071	1 109
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	57 205	57 205	-	-	-	-	-	57 205	61 241	93 164
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-
Operational Revenue	25 785	25 785	-	-	-	-	-	25 785	26 687	27 621
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	39 500	39 500	-	-	-	-	-	39 500	39 500	11 788
Interest Receivables	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue - Service Charges	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and	123 525	123 525	-	-	-	-	-	123 525	128 499	133 682
Expenditure By Type										
Employee related costs	11 571	11 571	-	-	-	-	-	11 571	12 178	12 818
Remuneration of board members	663	663	-	-	-	-	-	663	686	710
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	699	699	-	-	-	-	-	699	723	749
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation, amortisation and impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Contracted services	71 536	71 536	-	-	-	-	-	71 536	74 489	77 567
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	39 056	39 056	-	-	-	-	-	39 056	40 423	41 838
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Total Expenditure	123 525	123 525	-	-	-	-	-	123 525	128 499	133 682
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	(0)	(0)	-	-	-	-	-	(0)	0	0
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(0)	(0)	-	-	-	-	-	(0)	0	0
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(0)	(0)	-	-	-	-	-	(0)	0	0

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

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
	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	7 755	7 755	–	–	–	–	–	7 755	7 910	8 068
Short Term Investments	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	7 547	7 547	–	–	–	–	–	7 547	7 697	7 851
Receivables from non-ex change transactions	16 973	16 973	–	–	–	–	–	16 973	17 313	17 659
Current portion of non-current receivables	3 121	3 121	–	–	–	–	–	3 121	3 184	3 247
Inventory	–	–	–	–	–	–	–	–	–	–
VAT Receivable	–	–	–	–	–	–	–	–	–	–
Other current assets	–	–	–	–	–	–	–	–	–	–
Total current assets	35 396	35 396	–	–	–	–	–	35 396	36 104	36 826
Non current assets										
Investments	–	–	–	–	–	–	–	–	–	–
Investment property	–	–	–	–	–	–	–	–	–	–
Property , plant and equipment	–	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–	–
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	35 396	35 396	–	–	–	–	–	35 396	36 104	36 826
LIABILITIES										
Current liabilities										
Bank overdraft	–	–	–	–	–	–	–	–	–	–
Financial liabilities	–	–	–	–	–	–	–	–	–	–
Consumer deposits	–	–	–	–	–	–	–	–	–	–
Trade and other payables from exchange transactions	41 346	41 346	–	–	–	–	–	41 346	42 054	42 776
Trade and other payables from non-ex change transactions	–	–	–	–	–	–	–	–	–	–
Provision	–	–	–	–	–	–	–	–	–	–
VAT Payable	–	–	–	–	–	–	–	–	–	–
Other current liabilities	–	–	–	–	–	–	–	–	–	–
Total current liabilities	41 346	41 346	–	–	–	–	–	41 346	42 054	42 776
Non current liabilities										
Financial liabilities	–	–	–	–	–	–	–	–	–	–
Provision	–	–	–	–	–	–	–	–	–	–
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–	–	–	–	–	–
Total non current liabilities	–	–	–	–	–	–	–	–	–	–
TOTAL LIABILITIES	41 346	41 346	–	–	–	–	–	41 346	42 054	42 776
NET ASSETS	(5 950)	(5 950)	–	–	–	–	–	(5 950)	(5 950)	(5 950)
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	(5 950)	(5 950)	–	–	–	–	–	(5 950)	(5 950)	(5 950)
Reserves and funds	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	(5 950)	(5 950)	–	–	–	–	–	(5 950)	(5 950)	(5 950)

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

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
	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	72 403	72 403	-	-	-	-	-	72 403	76 978	109 459
Transfers and Subsidies - Operational	39 500	39 500	-	-	-	-	-	39 500	39 500	11 788
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees	(111 751)	(111 751)	-	-	-	-	-	(111 751)	(116 322)	(121 088)
Finance charges	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	152	152	-	-	-	-	-	152	155	158
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
VAT control (Receipts)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-
Payments										
Capital assets	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-
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	152	152	-	-	-	-	-	152	155	158
Cash/cash equivalents at the year begin:	7 603	7 603	-	-	-	-	-	7 603	7 755	7 910
Cash/cash equivalents at the year end:	7 755	7 755	-	-	-	-	-	7 755	7 910	8 068

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, **Lungelo Mbandazayo**, municipal manager of the **City of Cape Town**, hereby certify that the 2026/27 adjustments budget (**October 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 _____