CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

ANNEXURE A

2026/27 ADJUSTMENTS BUDGET

20 August 2026

LIST OF TABLES

LIST OF ANNEXURES

GLOSSARY OF TERMS AND ABBREVIATIONS

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

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

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

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

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

CCT – City of Cape Town

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

CTICC - Cape Town International Convention Centre

CTS – Cape Town Stadium

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

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

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

MBRR – Municipal Budget Reporting Regulations

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

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

NT – National Treasury

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

PT – Provincial Treasury

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

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

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

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

1. Mayor's Report

1.1. Summary of reasons for the adjustments budget

The primary reason for the recommendation to adopt an August 2026 adjustments budget is the roll-over of unspent capital funding from the 2025/26 financial year. Further adjustment details are listed below.

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

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

- Carry-over unspent from the 2025/26 financial year
  Section 28(2)(e) of the Municipal Finance Management Act (MFMA) states that an adjustments budget "*may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council*".

  The following matters were considered in formulating proposals for roll-over funding allocations:
  - Those contractual components or works awarded/commenced during the 2025/26 financial year, but not yet implemented and settled by 30 June 2026 – in other words the monetary value of commitments – and for which no budgetary provision was made in the 2026/27 capital budget;
  - As per the '*not reasonably have been foreseen*' definition and interpretation of the relevant MFMA stipulations, departments must have had a reasonable expectation that work would have been completed by 30 June 2026; and
  - Proposals for roll-over provisions catered for both internally- and externally- funded budgetary provisions.

- Committed unspent conditional grant roll-overs
  National- and Provincial Treasury requires municipalities to apply for committed unspent conditional grant roll-overs of the previous financial year by 31 August each year. Notification letters from National- and Provincial Treasury, to inform municipalities of the outcome of such roll-over applications, are normally received by November each year. These approved roll-overs are subsequently appropriated into the annual budget via the adjustments budget following the mid-year budget and performance assessment.

In order to assist directorates to continue with implementation of ongoing contractually committed projects in the 2026/27 financial year, an amount of R31,9 million, funded from a specially created internal source i.e. Capital Replacement Reserve: Capital Grants & Donations Roll-overs (CRR: CGD Roll-overs), is proposed as interim funding. Should specific projects' roll-overs not be approved by National- or Provincial Treasury, the City will continue funding such projects from the CRR: CGD Roll-overs.

b. Allocations and grant adjustments

Capital grants

- Energy Directorate proposes a roll-over of R384 069 unconditional grant funding (private sector funding) on Service Connections: Quote programme, where 2025/26 unspent funds are required for continued implementation in the 2026/27 financial year.

- Urban Mobility Directorate proposes a roll-over of R44 million unconditional grant funding (Orio Funding) on the IRT Phase 2A, where 2025/26 unspent funds are required for continued implementation in the 2026/27 financial year.

Operating grants

Roll-overs of approved 2025/26 private donations amounting to R9 million, are proposed for inclusion in the 2026/27 operating budget as follows:

- R8,5 million within the Water and Sanitation directorate, funded from KFW-Technical Assistance. The project experienced slower-than-planned implementation, attributable to delays in the Eskom approval process required for training delivery.
- R546 749 within the Energy directorate, funded from KFW-Technical Assistance. The project commenced two weeks later than planned, resulting in less hours being invoiced by the consultant than originally budgeted. The project will continue in the current financial year.

The net increase amounting to R44,4 million relates to Capital Grants & Donation roll-overs across various directorates which increase the total budget quantum of the 2026/27 operating budget.

c. Administrative transfers/virements of budgetary provisions

Capital budget

Administrative transfers/virements of budgetary provisions, as approved in terms of Council's System of Delegations of Powers and the Virement Policy, and processed in the City's accounting system up to 9 July 2026.

Operating budget

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

Recommendations to the Council regarding the budget

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

2. Resolutions

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

a. That the City's adjustments budget for the 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 3** on page 22.
   ii. Operating revenue and expenditure by municipal vote reflected in **Table 4** on page 24.
   iii. Operating revenue by source and expenditure by type reflected in **Table 5** on page 25.
   iv. Capital appropriations by vote reflected in **Table 6** on page 27, and Annexure 2.1 and Annexure 2.2.
   v. Capital expenditure by standard classification reflected in **Table 6** on page 27.
   vi. Capital funding by source reflected in **Table 6** on page 27.
   vii. Budget Financial Position reflected in **Table 7** on page 29.
   viii. Budgeted Cash Flow statement as reflected in **Table 8** on page 31.

b. That the Cape Town International Convention Centre's adjustments budget for the 2026/27 financial year be approved and adopted, as set out in the following table:
   i. Capital expenditure by asset class and funding source reflected in **Table 24** on page 55.
   ii. Budget Financial Position reflected in **Table 25** on page 56.
   iii. Budgeted Cash Flow statement as reflected in **Table 26** on page 57.

c. That the amended 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.

3.3.2. Adjustments to the capital budget

Directorate/departmental submissions received for budgetary inclusion total R288,4 million, with funding sources split as shown in the table below.

Table 1 Fund shifts in relation to the capital programme for 2026/27

Major Fund Source R Thousand	Original Budget	Proposed Budget	Increase/ Decrease
Capital Replacement Reserve (CRR)	1 186 888 783	1 261 613 678	74 724 895
Capital Grants & Donations (CGD)	4 613 109 554	4 657 520 854	44 411 300
External Financing Fund (EFF)	7 117 295 568	7 283 958 293	166 662 725
Revenue	169 246 272	171 844 161	2 597 889
TOTAL	**13 086 540 177**	**13 374 936 986**	**288 396 809**

The major increases and decreases for the 2026/27 financial year, as reflected in Table 1, are explained below.

CGD amendments

- Energy Directorate proposes a roll-over of R384 069 unconditional grant funding (private sector funding) on Service Connections: Quote programme, where 2025/26 unspent funds are required for continued implementation in the 2026/27 financial year.
- Urban Mobility Directorate proposes a roll-over of R44 million unconditional grant funding (Orio Funding) on the IRT Phase 2A, where 2025/26 unspent funds are required for continued implementation in the 2026/27 financial year.

CRR amendments

The proposed roll-overs on the Capital Replacement Reserve amount to R74,7 million, which includes, inter alia, R31,9 million for conditional grant-funded contractually committed projects and R4,5 million for ward allocations.

To assist directorates to continue with implementation of ongoing contractually committed projects in 2026/27, R31,9 million funded from a specially created internal resource i.e. CRR: CGD Roll-overs, is proposed as interim funding.

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

The proposed roll-overs are within the following directorates.

- **Community Services and Health – R1,7 million**

Project/Programme Description	Increase/ Decrease Rand
De Havilland Park - Walking Track	117 803
Dulcie September Civic Centre - Paving	88 220
Hanover Park Civic Centre - AV Equipment	24 926
Leonsdale Comm Centre - Kitchen Equipm	56 219
Water Bowser Trailer - Ward 59	100 000
Woodbury Road Park - Walking Track	81 327
Downberg Sports Ground - Spectator Stand	37 325
Jan Burger Sport Ground - Geysers	70 000
Morningstar Sport Ground - Netball Poles	28 475
Site C Stadium - Upgrade	69 967
Appaloosa Cr & Circle Rd Park - Dog Park	126 076
Bloekombos SF - Spectator Stand	4 620
Cauldrons Park - Upgrade	47 950
Company Gardens - Landscaping	128 007
Company Gardens - Upgrade	88 299
Florida Park SG - Water Saving Devices	33 947
Frikkie Knoetze Arboretum - Footpath	15 540
Hedge Trimmers - Ward 107	5 157
Highlands Estate Park - Upgrade	83 418
Jack Muller Park - Pathways	117 401
Majik Forest - Upgrade	116 500
Rondebosch Park - Upgrade	80 290
Yinlan Park - Play Equipment	35 000
Zinnia Park - Walkways	96 535
Kraaifontein Sports Field - Fencing	2 284
Total	**1 655 286**

- **Corporate Services – R1,8 million**

Project/Programme Description	Increase/ Decrease Rand
Finance and Operational Core Software	984
Ward Allocations - Area North	709 862
Ward Allocations - Area East	152 615
Ward Allocations - Area South	311 983
Ward Allocations - Area Central	470 822
Fleet & Plant: Replacement	144 915
Total	**1 791 181**

- **Energy – R8,2 million**

Project/Programme Description	Increase/ Decrease Rand
Telecommunication Infrastr - Additional	497 355
Noordhoek LV Depot	3 524 642
Service Connections: Quote	972 783
Service Connections: Quote	133 392
Communication Equipment: Additional	186 668
Electrification	1 652 513
Substation Protection Replacement	107 718
IT Equipment: Replacement	312 334
Furniture & Office Equipment: Additional	12 234
Electrification Programme	196 828
Electricity Facilities Alterations & Upg	580 879
Total	**8 177 346**

- **Spatial Planning & Environment – R258 478**

Project/Programme Description	Increase/ Decrease Rand
Macassar Beach CH - Lifeguard Equipment	95 926
Coastal Environm Educ facility - Upgrade	4 777
Helderberg NatRes - Interpretive Signage	157 775
Total	**258 478**

- **Urban Mobility – R62,8 million**

Project/Programme Description	Increase/ Decrease Rand
Integrated Bus Rapid Transit System	13 434 324
Atlantis Depot - Upgrade	182 000
Road Structures: Construction	362 299
Raised Intersection - Crawford	174 300
Sidewalk Construction - Electric City	10 201
Sidewalk Construction - Heath Road	188 700
Sidewalk Construction - Ward 43	293 700
Ravensmead Culvert Upgrade	669 518
Traffic Calming - Ward 65	218 700
Sidewalk Construction - Sarepta	44 792
Stormwater Upgrade Programme	981 979
Transport Systems Management Projects	844 058
Integrated Rapid Transport Phase 2 A	193 663
NMT Impr: Area-wide Khayelitsha	828 658
NMT Impr: Area-wide Mitchells Plain	1 047 766
NMT Impr: Klipfontein Rd, Gugulethu	5 793
Non-Motorised Transport Programme	15 216 798
Congestion Relief - Erica Drive	11 134
Intersection Upgrade:De Waal Road & Main Road	4 705 264
Kommetjie Road Dualling (Phase 3)	256 439
M3 Corridor: Hospital Bend-Constantia Main Road	620 339
Road Dualling:Berkley Road:M5-Ryger Street	19 162 377
Road Upgr:Voortrekker Road:Salt River Canal - Jakes Gerwel Drive	417 919
MyCiti Ph1 IRT Station Rebuilds	2 628 463
Zevenwacht Link Extention-Buttskop Roadd Rail LCE	343 420
Total	**62 842 604**

EFF amendments

EFF roll-overs amounting to R166,7 million are proposed in the 2026/27 financial year. The main reasons for the proposed roll-overs are listed below per directorate and per project/programme.

- **Community Services & Health – R9,9 million**
  - Not all work planned for the 2025/26 financial year could be completed by 30 June 2026 due to quotations being received later than anticipated on the following projects/programmes:
    - Sport and Recreation Facilities Upgrade
    - Integrated Recreation & Parks Facilities
    - Strandfontein Clubhouse Development
    - Strandfontein Pavilion Refurbishment
    - Regional Parks Upgrade Programme

        - Library Upgrades and Extensions
        - Lwandle Community Library Upgrade
        - Tafelsig Clinic Extensions and Upgrade
        - National Core Standards Compliance
        - Homeless Accommodation Upgrade & Extension
        - Community Services & Health:Facility Upgrade

    - Funding is required in the 2026/27 financial year for the continued implementation of the following programmes:
        - IT Equipment: Additional
        - Specialised Equipment: Replacement
        - Leonsdale Comm Centre - Kitchen Equipment
        - Cemetery Upgrades
        - Minor Swimming Pool Upgrades
        - Specialised Equipment: Additional
        - Minor Community Park Upgrades
        - Health Facilities Security Upgrades

    - Not all work was completed by 30 June 2026 due to a dispute with the vendor. Consequently, funding is required in the 2026/27 financial year for the continued implementation of the following projects/programmes:
        - Synthetic pitch replacements
        - Equipment for facilities: Replacement
        - Mnandi Beach Upgrade

    - Furniture & Office Equipment: Replacement, where not all items were delivered by 30 June 2026 due to the unavailability of stock.

    - Community Arts and Culture Development Facilities Upgrade, where some planned works could not be completed by 30 June 2026 due to unforeseen implementation delays and Contract Price Adjustments (CPAs).

    - Upgrade Maitland Crematorium, where testing and commissioning commenced later than anticipated, resulting in the project not being completed by 30 June 2026.

- **Corporate Services – R21,3 million**
    - IT Equipment: Additional, where the project could not be completed in the 2025/26 financial year due to quotations being higher than initially anticipated. Therefore, funds are required in the 2026/27 financial year for continued implementation of the project.

    - Furniture & Office Equipment: Additional, where funds are required to facilitate the procurement of a custom-designed reception desk for the newly renovated walk-in centre. Due to the specialised nature of the requirement and specifications, the item could not be procured through an existing tender, and a quotation process was followed.

- Finance and Operational Core Software, where funds are required to ensure that budgets are aligned with the Council-approved budget for the Core Application Refresh (CAR) programme.

- Funds are required for items that could not be delivered by 30 June 2026, due to supplier constraints on the following projects:
  - Telecoms Infrastructure: Replacements
  - Furniture & Office Equipment: Replacement
  - IT Equipment: Additional
  - Furniture & Office Equipment: Additional

- Air Conditioner Installations, where the planned installation could not be completed by 30 June 2026, due to the heritage application and permit taking longer than anticipated.

- Corporate Facility Upgrades, where the project encountered delays due to the timing of the contract award. As a result, the appointed supplier was unable to complete the procurement, manufacturing, delivery and installation of the required building materials, chairs and joinery fittings before 30 June 2026 due to manufacturers and supplier lead times.

- Furniture & Office Equipment: Additional, where delivery did not take place by 30 June 2026 due to unforeseen operational challenges (failure, resulting in production delays and disruptions to the manufacturing process) experienced by the vendor within its value chain, which significantly impacted on the ability to manufacture and deliver the furniture as scheduled.

- Fleet & Plant: Replacement, where funding is required for items that could not be delivered by 30 June 2026.

- Fleet Facilities Upgrade & Renovations, where some planned works could not be completed by 30 June 2026 due to the delayed commencement of the electrical, mechanical, and wet services work packages, resulting from extended subcontractor procurement and appointment processes, engineering coordination and approval requirements, as well as temporary disruptions associated with changes to the contractor's site management team and the issuance of a non-conformance notice.

- Furniture & Office Equipment: Replacement, where delivery did not take place by 30 June 2026, due to unforeseen stock shortages and supply constraints.

- **Economic Growth – R13,1 million**
  - Funding is required as the defects liability period for the following projects had not concluded by 30 June 2026:
    - Informal Trading Markets Upgrades
    - Construction: Trading Infrastructure, Vuyani PTI
    - Development: Business Hives, Masiphumelele
    - Development: Gateway Market, Masiphumelele
    - Economic Development Facilities Programme
    - Refurbishment: Storage Facility, Mitchell's Plain

- Not all planned work could be completed by 30 June 2026 due to statutory approvals being obtained later than anticipated, which delayed the progression of the following projects to the next implementation phase:
  - City Hall Upgrade
  - Upgrade: Office Config Desmond & Leah Tutu
  - Construction: Market Structures, Grand Parade
  - Upgrade: Happy Valley Business Hives

- Furniture & Office Equipment: Additional, where not all items were delivered by 30 June 2026 due to the unavailability of stock.

- Not all work planned could be completed by 30 June 2026 due to detailed cost estimates that were finalised later than anticipated on the following projects:
  - Upgrade: Hot Water System, Green Point, Athlone Stadium
  - Construct: Langa Art & Craft Market
  - Construct: Meat Markets, Langa
  - Construct: Trading Infrastructure, Makhaza

- Athlone Stadium Upgrade, where not all planned work could be completed by 30 June 2026 due to implementation delays. As the facility remains operational and hosts scheduled events, construction activities are being implemented in phases on a stand-by-stand basis to minimise disruption to operations.

- Good Hope Centre Upgrade, where not all planned work could be completed by 30 June 2026 due to statutory approval delays and challenges experienced on site relating to the installation and fitment of the vehicular gates.

- Construct: Market, Wallacedene Kraaifontein, where not all work could be completed by 30 June 2026 due to the Eskom's estimated turnaround time of 180 days. Funds are required for the appointment of a Professional Services Provider (PSP) to oversee, monitor and certify the power supply works.

- Construct: Trading Infrastructure, Elsiesriver, where final payments to the Professional Services Provider (PSP) depend on the successful completion and acceptance of the outstanding deliverables, which had not been finalised by 30 June 2026.

- Construct: Trading Infrastructure, Kuilsriver, where the project could not proceed to the execution phase during the 2025/26 financial year due to delays in the activation of the construction framework contract.

- Construct: Trading Infrastructure, where the procurement phase took longer than anticipated to be finalised.

- Construct: Trading Infrastructure, Watergate, where the Professional Services Provider (PSP) activities relating to geotechnical investigations and land surveying could not be completed during the 2025/26 financial year due to ongoing Integrated Rapid Transit (IRT) works within the project area, which restricted access and delayed the required site investigations.

- Construct: Trading Structures, Gatesville, where work could not be completed during the 2025/26 financial year due to the discovery of unregistered underground medium-voltage (MV) cables that required relocation in June 2026. The unforeseen relocation works impacted the planned construction programme and resulted in the deferral of project activities.

- Goodwood New Built Informal Trading Structure, where the project could not proceed to the execution phase during 2025/26 financial year due to statutory approval delays beyond the project's control. Consequently, expenditure relating to Professional Services Provider (PSP) oversight and monitoring, could not occur within the financial year as planned.

- Parow New Built Informal Trading Structure, where the project could not proceed to the execution phase during the 2025/26 financial year due to statutory approval delays.

- Informal Trading Infrastructure Upgrades, where not all work could be completed by 30 June 2026 due to Eskom's estimated turnaround time of 180 days. Funds are required for the appointment of a Professional Services Provider (PSP) to oversee, monitor and certify the power supply works. In another instance, funding is required because the defects liability period was not concluded by 30 June 2026.

- Bo-Kaap Informal Trading Area, where delays in obtaining the required statutory approvals resulted in specification and procurement activities extending beyond the 2025/26 financial year.

- Construct: Trading Infrastructure, Nolungile PTI, where final payments to the Professional Services Provider (PSP) are dependent on the successful completion and acceptance of the outstanding deliverables, which have not been finalised by 30 June 2026.

- Expand: Business Hives Extension, Atlantis, where funds are required for payment of the CPA, which had not been concluded by 30 June 2026.

- **Energy – R30,3 million**
  - Paardevlei 132/66 kV stepdown, where not all planned work could be completed by 30 June 2026 due to inclement weather conditions experienced during June 2026, which resulted in slight delays to the execution of civil works on site.

  - Steenbras: Refurbishment of Main Plant, where the extension of the tender process resulted in the Bid Evaluation Committee (BEC) evaluation being deferred to the new financial year, resulting in delays in the appointment of the Professional Service Provider (PSP). Consequently, the planned activities could not be completed within the expected timeframe, impacting on the full utilisation of the allocated budget.

  - Ground Mounted Photo Voltaic, where delivery of equipment did not take place by 30 June 2026 due to unavailability of stock and supplier constraints.

  - OH Line Refurbishment, where funds are required for payment of CPA. Therefore, funding is required in the 2026/27 financial year for the continued implementation of the project.

  - Solar Rooftop PV Installations, where funds are required to be rolled over to the 2026/27 financial year for the continued implementation of the programme.

  - Energy Efficiency Interventions, where funds are required to be rolled over to the 2026/27 financial year for the continued implementation of the programme.

  - Small Scale Embedded Generation Programme, where not all planned work could be completed by 30 June 2026 due to the delayed commencement of construction following the approval of the contractor's performance guarantees. Consequently, a portion of the allocated funding remained unspent.

  - Battery Energy Storage System Atlantis, where delivery of 33kV switchgear and Battery Energy Storage System (BESS) equipment did not take place by 30 June 2026 due to unavailability of stock and supplier constraints.

- **Finance – R595 676**
  - Floodlights: Replacement, where funds are required for project completion. Work could not be completed by 30 June 2026 due to experienced delays.

  - Rental Units in Cape Town Stadium, where funds are required in the 2026/27 financial year for the continued implementation of the project.

  - Storage Facilities, where funds are required in the 2026/27 financial year for the continued implementation of the project.

- **Future Planning & Resilience – R958 342**
  - Integration and Enhancement of PPM, where not all planned work for the 2025/26 financial year could be completed by 30 June 2026 due to a delay in finalisation of specifications.

  - Contract Management Maturity Model, where not all planned work for the 2025/26 financial year could be completed by 30 June 2026 due to a delay in finalisation of specifications.

- **Office of the City Manager – R149 577**
  - IT Equipment: Replacement, where funds are required to facilitate the procurement of supporting digital and computer-related equipment that formed part of the original project requirements, which could not be acquired during the 2025/26 financial year.

  - Digital Forensic Laboratory Construction, where funds are required to complete the firewall installation and configuration that forms an integral part of the Digital Forensic Laboratory Project.

- **Safety & Security – R565 630**
  - Fire Fighting Equipment: Replacement, where funds are required for items that could not be imported from Holland by 30 June 2026, as delays were experienced due to the initial flight booking, to deliver the items from Holland to Cape Town could not materialise. The flight was cancelled as it was discovered that there were weight restrictions on the goods and the vendor had to make use of the shipping transport. Due to the change in transport type delivery delays were experienced with goods arriving in Cape Town post 30 June 2026.

  - Building improvements on Fire Stations, where the project experienced delays in completion of the project. Due to delays in the manufacturing and supply of the lockers, the contractor was unable to complete and deliver the lockers by 30 June 2026.

  - Construct: Fish Hoek Garage Volunteer base, where the project experienced delays in completion of the project. Due to delays in the building plan approval process and adverse weather conditions, the contractor was unable to complete and deliver the full project scope by 30 June 2026.

- **Spatial Planning & Environment – R29,5 million**
  - Acquisition of Land, where funds are required in the 2026/27 financial year as the property registration could not be finalised by 30 June 2026 due to an interdict on the property.

  - Local Environment and Heritage Projects, where not all planned work could be completed by 30 June 2026 due to Professional Service Provider (PSP) capacity constraints.

  - Funds are required for items that could not be delivered by 30 June 2026 due to unavailability of stock on the following projects:
    - Plant & Equipment: Replacement
    - Vehicles: Additional
    - Plant & Equipment: Additional.
    - Specialised Biodiversity Equipment: Replacement
    - Specialised Coastal Equipment: Additional
    - Digitising equipment: Replacement

  - Harmony Flats EEC Refurbishment, where the contract was terminated due to the contractor's poor performance. Legal Services has issued a termination letter to the contractor. The project manager is currently initiating the Bid Adjudication Committee (BAC) process to appoint an alternative service provider to complete the construction works.

  - Not all planned work could be completed by 30 June 2026 due to contractor capacity constraints on the following projects/programmes:
    - Bracken Visitor EEC Refurbishment
    - Muizenberg Beach Front Upgrade
    - Small Bay Sea Wall Upgrade.
    - Strand Sea Wall Upgrade

    - Table View Beachfront Upgrade
    - Reserves Infrastructure - Minor Upgrades
    - Bonteheuwel Ablutions Upgrade
    - Kuyasa MPC Alterations & additions

  - Funds are required in the 2026/27 financial year for the continued implementation of the following projects:
    - Lowering of Zeekoevlei Weir
    - Smart Living EEC Refurbishment
    - Local Area Priority Initiatives [LAPIs]
    - District 6 Public Realm Upgrade
    - Informal Trade & Assoc Infra Upgrade Site B
    - Terminus Road & Public Realm Upgrade

  - Bothy Building Upgrade, where not all planned work could be completed by 30 June 2026 due to capacity constraints experienced by the Professional Service Provider (PSP).

  - Coastal Environmental Education Facility – Upgrade, where funding is required because the work could not be completed during the 2025/26 financial year due to delays in obtaining the required construction permit.

  - E-Systems enhancements, where not all work was completed as planned due to PSP capacity constraints.

  - MURP Integrated Neighbourhood Centres, where the electrical works could not be completed during the 2025/26 financial year as originally planned because of capacity constraints experienced by the Professional Service Provider (PSP).

- **Urban Mobility – R50 million**
  - Not all work could be completed by 30 June 2026 due to procurement delays following contractor termination in March 2026 and capacity constraints of the second-ranked contractor on the following projects/programmes:
    - Traffic Calming City Wide
    - Unmade Roads: Residential
    - Raised Intersection – Crawford

  - Atlantis Depot – Upgrade, where not all planned work could be completed by 30 June 2026 due to contractor capacity constraints.

  - Hout Bay Depot – Upgrade, where the planned detailed design work could not commence during the 2025/26 financial year because the appointment of the Professional Service Provider (PSP) under tender 92C/2024/25 is only anticipated to be finalised by August 2026.

- Funding is required for the continued implementation of the following projects/programmes:
  - Rehabilitation: Swartklip Road: Spine-Highlands
  - Road Rehabilitation: Bonteheuwel/Uitsig
  - Acquisition Vehicles & Plant Additional
  - Transport Facilities Upgrades
  - Road Rehabilitation: Broadlands
  - Road Rehabilitation: Manenberg
  - Guard Rails & Fencing
  - IT Equipment: Additional
  - Upgrade Traffic Signal Systems
  - Mfuleni Taxi Rank

- General Stormwater projects, where some planned works could not be completed by 30 June 2026 due to inclement weather.

- Not all planned work could be completed by 30 June 2026 because legal issues relating to the termination of the term contract vendor, together with adverse weather during May and June 2026, delayed implementation of the following projects during the 2025/26 financial year:
  - Rehabilitation - Minor Roads
  - Pedestrianisation

- Metro Roads: Reconstruction, where not all planned works could be completed by 30 June 2026 as construction activities that commenced during the 2025/26 financial year were delayed due to compaction risks associated with a water pipeline.

- Road Rehabilitation: Jakes Gerwel Frans Conradie-Viking, where not all planned works could be completed by 30 June 2026 due to delays in the delivery of construction materials during the 2025/26 financial year, which affected project implementation.

- Reconstruction of Tafelberg Road, Cape Town, where funds are required in the 2026/27 financial year for the close-out report and defect liability.

- Furniture & Office Equipment: Additional, where funds are required for items that could not be delivered by 30 June 2026 due to supplier constraints.

- Traffic Calming - Ward 65, where works completed during the 2025/26 financial year were found to be substandard during site inspections, necessitating remedial work by the contractor. This resulted in delays to project completion and the associated expenditure being deferred to the 2026/27 financial year.

- Ravensmead Culvert Upgrade, where planned detailed design work could not commence during the 2025/26 financial year, as the appointment of the Professional Service Provider (PSP) under tender 92C/2024/25 is only anticipated to be finalised by August 2026.

- Stormwater Upgrade Programme, where planned detailed design work could not commence during the 2025/26 financial year, as the appointment of the Professional Service Provider (PSP) under tender 92C/2024/25 is only anticipated to be finalised by August 2026.

- Transport Systems Management Projects, where not all planned works could be completed by 30 June 2026 due to contractor capacity constraints associated with the second-ranked contractor, as well as adverse weather conditions experienced during May and June 2026, which delayed project implementation. Furthermore, Contract Price Adjustment (CPA) increases have raised the cost of the remaining works.

- Upgrade Intelligent Transport Systems, where not all planned works could be completed by 30 June 2026 because the installation of the LED displays depended on the procurement and installation of the required road sign, which had not been completed by the end of the 2025/26 financial year.

- Not all work could be completed by 30 June 2026 due to procurement delays following contractor termination in March 2026 and capacity constraints of the second-ranked contractor on the following projects:
  - Road Signs Construction: City Wide
  - Sidewalk Construction - Heath Road
  - Raised Intersection – Crawford

- Property Acquisition, where the finalisation of property acquisition transactions for road improvement initiatives was delayed during the 2025/26 financial year, resulting in outstanding processes that could not be completed by 30 June 2026.

- Zevenwacht Link Extension-Buttskop Road Rail LCE, where not all work could be completed by 30 June 2026 because significant traffic accommodation plans required further analysis of the existing road network, delaying implementation. In addition, property conveyancing costs were not realised following expropriation completed in April 2026.

- **Urban Waste Management – R6 million**
  - Not all work planned could be completed by 30 June 2026 due to delays in finalising the detailed design as a result of updates in building regulation standards., on the following projects:
    - Major Upgrade of Facilities – Maitland
    - VHS: LFG Infrastructure - Beneficiation

  - Upgrading Solid Waste facilities, where not all planned work could be completed by 30 June 2026 due to delays in:
    - Finalising the detailed design as a result of updates in building regulation standards.
    - The process to obtain the occupation certificate, as a result of heritage permit requirements.
    - Changes to the detailed design, which has impacted on the submission of the building plans.

  - Mechanical Equipment: Replacement, where not all items were delivered by 30 June 2026 due to the unavailability of stock.

  - Not all work planned could be completed by 30 June 2026 due to delays in finalising the detailed design on the following projects:
    - Killarney Drop-off Upgrade Waste Minimisation
    - New Drop-off Facilities

- Development of landfill infrastructure, where not all planned work could be completed by 30 June 2026 due to delays in the selection process for the new site and additional work being required as a result of revised requirements for the new site location at the Vissershok Landfill site.

- Furniture & Office Equipment: Replacement, where funds are required for the continued implementation of the project and depots to replace office equipment, that has been deemed to be beyond repair based on a latest survey.

- Solid Waste Facilities - Minor Upgrades, where funds are required as the final snags on the projects could not be completed by 30 June 2026.

- Landfill Gas Infrastructure to Flaring, where funds are required as not all close-out fees and CPA payments were concluded by 30 June 2026, as a result of handing over to the new PSP that took longer than anticipated.

- Material Recovery Facilities Development, where not all planned work could be completed by 30 June 2026 due to delays experienced with the completion of the detailed design as a result of unforeseen changes within the LUM requirements.

- Furniture & Office Equipment: Replacement, where not all items were delivered by 30 June 2026 due to the unavailability of stock.

- **Water & Sanitation – R4,3 million**
  - Stormwater Rehabilitation/Improvements, where not all the work planned for 2025/6 financial year was completed due to the delays experienced with the manufacturing of certain steel components and inclement weather and manufacturing of certain steel components.

  - Upgrade of Manenberg Canal, where the finalisation of the tender specifications for procurement took longer than planned. Therefore, funding is required for the continued implementation of the project.

  - Upgrade of Geelsloot Pond -Somerset West, where the approval of Environmental Impact Assessment (EIA), Environmental Authorisation (EA) and Water Use Licence (WUL) delayed the finalisation of the detailed design for this project. Therefore, funding is required for the continued implementation of the project.

Revenue amendments

Roll-overs amounting to R2,6 million are proposed by the following directorates:

- **Community Services and Health Directorate – R1,6 million**
  Broadband Infrastructure Programme, where unspent funds are required to ensure that budgets are aligned with the approved project costs for the programme and for continued implementation in the 2026/27 financial year.

- **Economic Growth Directorate – R5 076**
  Furniture & Office Equipment: Replacement, where not all items were delivered by 30 June 2026 due to the unavailability of stock.

- **Energy – R982 460**
  - Substation Protection Replacement – R59 479, where funds are required to be rolled over to the 2026/27 financial year for the continued implementation of the programme.

  - Communication Equipment: Replacement – R12 568, where delays in finalising and prioritising equipment requirements prevented the procurement process from being completed within the 2025/26 financial year, resulting in an unspent balance.

  - Electricity Facilities Alterations & Upgrade – R910 410, where funds are required to be rolled over to the 2026/27 financial year for the continued implementation of the programme.

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 20 to page 36.

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 2: MBRR Table B1 – Adjustments Budget Summary

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance										
Property rates	15 810 666	–	–	–	–	–	–	15 810 666	17 363 200	19 317 744
Service charges	35 814 820	–	–	–	–	–	–	35 814 820	39 027 033	42 451 960
Investment revenue	843 365	–	–	–	–	–	–	843 365	707 560	629 534
Transfer and subsidies - Operational	7 194 666	–	–	–	–	9 030	9 030	7 203 695	7 419 798	7 432 955
Other own revenue	14 672 387	–	–	–	–	–	–	14 672 387	16 069 205	17 462 725
Total Revenue (excluding capital transfers and contributions)	**74 335 904**	**–**	**–**	**–**	**–**	**9 030**	**9 030**	**74 344 933**	**80 586 796**	**87 294 918**
Employee costs	22 171 720	–	–	–	–	258	258	22 171 978	23 483 170	24 944 040
Remuneration of councillors	207 204	–	–	–	–	–	–	207 204	218 082	229 532
Depreciation, amortisation and impairment	6 846 708	–	–	–	–	–	–	6 846 708	7 330 986	7 836 569
Interest, Dividends and Rent on Land	1 259 045	–	–	–	–	–	–	1 259 045	1 656 783	2 165 394
Inventory consumed and bulk purchases	27 173 763	–	–	–	–	(345)	(345)	27 173 419	29 708 240	32 611 131
Transfers and subsidies	339 257	–	–	–	–	–	–	339 257	313 902	280 986
Other expenditure	16 622 431	–	–	–	–	9 116	9 116	16 631 547	17 043 643	17 323 999
Total Expenditure	**74 620 128**	**–**	**–**	**–**	**–**	**9 030**	**9 030**	**74 629 158**	**79 754 806**	**85 391 651**
Surplus/(Deficit)	**(284 225)**	**–**	**–**	**–**	**–**	**–**	**–**	**(284 225)**	**831 990**	**1 903 267**
Transfers and subsidies - capital (monetary allocations)	4 613 110	–	–	–	–	44 411	44 411	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**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**4 373 296**	**4 227 456**	**4 926 393**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**4 328 885**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**4 373 296**	**4 227 456**	**4 926 393**
Capital expenditure & funds sources										
Capital expenditure	13 086 540	288 397	–	–	–	–	288 397	13 374 937	14 693 922	12 583 229
Transfers recognised - capital	4 613 110	44 411	–	–	–	–	44 411	4 657 521	3 395 466	3 023 127
Borrowing	5 000 000	–	–	–	–	–	–	5 000 000	6 000 000	6 000 000
Internally generated funds	3 473 431	243 986	–	–	–	–	243 986	3 717 416	5 298 456	3 560 103
Total sources of capital funds	**13 086 540**	**288 397**	**–**	**–**	**–**	**–**	**288 397**	**13 374 937**	**14 693 922**	**12 583 229**
Financial position										
Total current assets	23 302 929	–	–	–	–	340 712	340 712	23 643 641	22 855 510	25 326 579
Total non current assets	95 289 432	–	–	–	–	288 397	288 397	95 577 829	105 915 584	113 787 835
Total current liabilities	16 224 585	–	–	–	–	584 698	584 698	16 809 283	17 094 102	18 001 804
Total non current liabilities	20 549 878	–	–	–	–	–	–	20 549 878	25 587 227	30 096 451
Community wealth/Equity	**81 817 898**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**81 862 309**	**86 089 765**	**91 016 158**
Cash flows										
Net cash from (used) operating	7 761 878	–	–	–	–	47 859	47 859	7 809 737	8 029 887	9 261 333
Net cash from (used) investing	(13 247 177)	–	–	–	–	(288 397)	(288 397)	(13 535 574)	(14 805 606)	(12 767 142)
Net cash from (used) financing	3 729 649	–	–	–	–	–	–	3 729 649	4 536 011	4 378 344
Cash/cash equivalents at the year end	**7 642 749**	**–**	**–**	**–**	**–**	**(240 538)**	**(240 538)**	**7 402 211**	**5 162 503**	**6 035 038**
Cash backing/surplus reconciliation										
Cash and investments available	15 561 479	–	–	–	–	(240 538)	(240 538)	15 320 941	13 081 233	13 953 768
Application of cash and investments	7 920 002	–	–	–	–	–	–	7 920 002	7 873 064	8 948 491
Balance - surplus (shortfall)	**7 641 477**	**–**	**–**	**–**	**–**	**(240 538)**	**(240 538)**	**7 400 939**	**5 208 169**	**5 005 278**
Asset Management										
Asset register summary (WDV)	89 943 465	288 397	–	–	–	–	288 397	90 231 862	100 025 488	107 627 174
Depreciation	4 224 161	–	–	–	–	–	–	4 224 161	4 611 898	4 981 544
Renewal and Upgrading of Existing Assets	7 225 403	152 500	–	–	–	(13 237)	139 263	7 364 666	8 980 321	7 608 548
Repairs and Maintenance	7 302 269	–	–	–	–	–	–	7 302 269	7 412 927	7 552 791
Free services										
Cost of Free Basic Services provided	5 245 432	–	–	–	–	–	–	5 245 432	5 757 075	6 310 188
Revenue cost of free services provided	3 070 496	–	–	–	–	–	–	3 070 496	3 369 748	3 763 638
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	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 3: 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
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional										
Governance and administration	**23 433 122**	**–**	**–**	**–**	**–**	**–**	**–**	**23 433 122**	**25 158 473**	**27 177 788**
Executive and council	11 296	–	–	–	–	–	–	11 296	334	345
Finance and administration	23 421 822	–	–	–	–	–	–	23 421 822	25 158 135	27 177 439
Internal audit	4	–	–	–	–	–	–	4	4	4
Community and public safety	**4 587 644**	**–**	**–**	**–**	**–**	**–**	**–**	**4 587 644**	**4 676 302**	**4 634 612**
Community and social services	118 415	–	–	–	–	–	–	118 415	120 306	122 711
Sport and recreation	67 551	–	–	–	–	–	–	67 551	61 735	63 656
Public safety	2 373 185	–	–	–	–	–	–	2 373 185	2 433 113	2 440 093
Housing	1 697 972	–	–	–	–	–	–	1 697 972	1 703 416	1 630 822
Health	330 520	–	–	–	–	–	–	330 520	357 732	377 330
Economic and environmental services	**4 042 060**	**–**	**–**	**–**	**–**	**44 027**	**44 027**	**4 086 087**	**2 668 341**	**1 920 207**
Planning and development	696 572	–	–	–	–	–	–	696 572	743 202	774 549
Road transport	3 321 779	–	–	–	–	44 027	44 027	3 365 806	1 892 667	1 101 534
Environmental protection	23 709	–	–	–	–	–	–	23 709	32 472	44 124
Trading services	**46 884 862**	**–**	**–**	**–**	**–**	**9 414**	**9 414**	**46 894 276**	**51 477 779**	**56 584 026**
Energy sources	25 757 842	–	–	–	–	930	930	25 758 772	27 407 769	29 242 168
Water management	13 882 525	–	–	–	–	–	–	13 882 525	15 947 915	18 077 248
Waste water management	4 706 310	–	–	–	–	8 484	8 484	4 714 794	5 351 384	6 256 340
Waste management	2 538 185	–	–	–	–	–	–	2 538 185	2 770 711	3 008 271
Other	**1 325**	**–**	**–**	**–**	**–**	**–**	**–**	**1 325**	**1 368**	**1 410**
Total Revenue - Functional	**78 949 013**	**–**	**–**	**–**	**–**	**53 441**	**53 441**	**79 002 454**	**83 982 262**	**90 318 044**
Expenditure - Functional										
Governance and administration	**4 746 342**	**–**	**–**	**–**	**–**	**(5 842)**	**(5 842)**	**4 740 500**	**5 316 626**	**6 242 895**
Executive and council	219 532	–	–	–	–	301	301	219 833	190 881	201 180
Finance and administration	4 522 874	–	–	–	–	(6 144)	(6 144)	4 516 730	5 125 773	6 040 181
Internal audit	3 936	–	–	–	–	–	–	3 936	(27)	1 534
Community and public safety	**15 109 653**	**–**	**–**	**–**	**–**	**6 243**	**6 243**	**15 115 897**	**15 899 971**	**16 687 121**
Community and social services	1 938 804	–	–	–	–	6 444	6 444	1 945 248	2 063 545	2 199 457
Sport and recreation	2 665 534	–	–	–	–	(670)	(670)	2 664 864	2 815 927	2 943 851
Public safety	6 277 014	–	–	–	–	–	–	6 277 014	6 529 839	6 822 783
Housing	2 723 486	–	–	–	–	(129)	(129)	2 723 358	2 883 806	3 009 017
Health	1 504 815	–	–	–	–	598	598	1 505 413	1 606 855	1 712 014
Economic and environmental services	**8 816 041**	**–**	**–**	**–**	**–**	**(256)**	**(256)**	**8 815 785**	**9 318 548**	**9 736 443**
Planning and development	2 267 796	–	–	–	–	(256)	(256)	2 267 540	2 239 696	2 358 928
Road transport	5 956 140	–	–	–	–	–	–	5 956 140	6 469 146	6 729 390
Environmental protection	592 106	–	–	–	–	–	–	592 106	609 706	648 125
Trading services	**45 701 047**	**–**	**–**	**–**	**–**	**8 885**	**8 885**	**45 709 932**	**48 962 264**	**52 454 148**
Energy sources	25 079 355	–	–	–	–	546	546	25 079 901	26 428 673	28 104 532
Water management	11 940 176	–	–	–	–	309	309	11 940 485	13 314 025	14 735 243
Waste water management	6 301 557	–	–	–	–	8 030	8 030	6 309 587	6 703 020	7 100 805
Waste management	2 379 958	–	–	–	–	–	–	2 379 958	2 516 545	2 513 569
Other	**247 045**	**–**	**–**	**–**	**–**	**–**	**–**	**247 045**	**257 397**	**271 044**
Total Expenditure - Functional	**74 620 128**	**–**	**–**	**–**	**–**	**9 030**	**9 030**	**74 629 158**	**79 754 806**	**85 391 651**
Surplus/ (Deficit) for the year	**4 328 885**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**4 373 296**	**4 227 456**	**4 926 393**

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

1. Table B2 is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification, which divides the municipal services into 5 functional areas and 15 sub functional areas.

2. This table shows that the revenue for Trading services (excluding Waste Water Management) exceeds its expenditure (it excludes Internal Charges). The deficit in Waste Water Management is absorbed within Water Management.

3. Other functions within Rates show deficits when comparing revenue and expenditure, which is financed from Rates Revenue.

4. Adjustments on the expenditure budget relate to administrative transfers of budgetary shifts in accordance with the approved System of Delegations and the Virement Policy.

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

Vote Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote										
Vote 1 - Community Services & Health	961 401	–	–	–	–	–	–	961 401	987 674	1 011 733
Vote 2 - Corporate Services	99 125	–	–	–	–	–	–	99 125	94 005	97 082
Vote 3 - Economic Growth	399 987	–	–	–	–	–	–	399 987	482 354	445 956
Vote 4 - Energy	25 505 775	–	–	–	–	930	930	25 506 705	27 133 445	28 940 411
Vote 5 - Finance	22 564 972	–	–	–	–	–	–	22 564 972	24 258 355	26 324 608
Vote 6 - Future Planning & Resilience	90 482	–	–	–	–	–	–	90 482	59 225	66 511
Vote 7 - Human Settlements	1 723 856	–	–	–	–	–	–	1 723 856	1 756 296	1 690 587
Vote 8 - Office of the City Manager	15 488	–	–	–	–	–	–	15 488	4 660	4 805
Vote 9 - Safety & Security	2 427 957	–	–	–	–	–	–	2 427 957	2 489 631	2 498 358
Vote 10 - Spatial Planning & Environment	694 988	–	–	–	–	–	–	694 988	757 108	799 683
Vote 11 - Urban Mobility	3 338 001	–	–	–	–	44 027	44 027	3 382 029	1 889 540	1 096 494
Vote 12 - Urban Waste Management	2 538 186	–	–	–	–	–	–	2 538 186	2 770 712	3 008 271
Vote 13 - Water & Sanitation	18 588 796	–	–	–	–	8 484	8 484	18 597 279	21 299 258	24 333 545
Total Revenue by Vote	**78 949 013**	**–**	**–**	**–**	**–**	**53 441**	**53 441**	**79 002 454**	**83 982 262**	**90 318 044**
Expenditure by Vote										
Vote 1 - Community Services & Health	5 182 703	–	–	–	–	–	–	5 182 703	5 252 451	5 572 391
Vote 2 - Corporate Services	4 519 107	–	–	–	–	–	–	4 519 107	4 958 911	5 097 323
Vote 3 - Economic Growth	783 369	–	–	–	–	–	–	783 369	790 906	835 424
Vote 4 - Energy	23 122 856	–	–	–	–	546	546	23 123 401	24 828 080	26 810 845
Vote 5 - Finance	4 635 203	–	–	–	–	–	–	4 635 203	5 202 599	5 924 218
Vote 6 - Future Planning & Resilience	674 644	–	–	–	–	–	–	674 644	675 975	717 656
Vote 7 - Human Settlements	1 770 371	–	–	–	–	–	–	1 770 371	1 821 637	1 865 507
Vote 8 - Office of the City Manager	578 336	–	–	–	–	–	–	578 336	591 639	626 975
Vote 9 - Safety & Security	6 833 896	–	–	–	–	–	–	6 833 896	7 067 186	7 401 217
Vote 10 - Spatial Planning & Environment	2 017 245	–	–	–	–	–	–	2 017 245	1 938 017	2 040 037
Vote 11 - Urban Mobility	4 815 037	–	–	–	–	–	–	4 815 037	5 193 897	5 367 254
Vote 12 - Urban Waste Management	4 068 730	–	–	–	–	–	–	4 068 730	4 256 294	4 325 663
Vote 13 - Water & Sanitation	15 618 633	–	–	–	–	8 484	8 484	15 627 117	17 177 214	18 807 142
Total Expenditure by Vote	**74 620 128**	**–**	**–**	**–**	**–**	**9 030**	**9 030**	**74 629 158**	**79 754 806**	**85 391 651**
Surplus/ (Deficit) for the year	**4 328 885**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**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)

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

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

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source										
Exchange Revenue										
Service charges - Electricity	24 689 780	–	–	–	–	–	–	24 689 780	26 254 040	27 926 491
Service charges - Water	6 242 884	–	–	–	–	–	–	6 242 884	7 236 722	8 321 789
Service charges - Waste Water Management	3 170 976	–	–	–	–	–	–	3 170 976	3 681 843	4 234 176
Service charges - Waste Management	1 711 180	–	–	–	–	–	–	1 711 180	1 854 428	1 969 505
Sale of Goods and Rendering of Services	753 098	–	–	–	–	–	–	753 098	842 761	946 989
Agency services	310 022	–	–	–	–	–	–	310 022	323 339	324 828
Interest	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	340 218	–	–	–	–	–	–	340 218	351 105	361 989
Interest earned from Current and Non Current Assets	843 365	–	–	–	–	–	–	843 365	707 560	629 534
Dividends	–	–	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets	576 569	–	–	–	–	–	–	576 569	600 413	625 603
Licence and permits	572	–	–	–	–	–	–	572	590	609
Special rating levies	521 067	–	–	–	–	–	–	521 067	536 699	552 800
Construction Contract Revenue	–	–	–	–	–	–	–	–	–	–
Development Charges	215 974	–	–	–	–	–	–	215 974	222 886	229 795
Operational Revenue	192 509	–	–	–	–	–	–	192 509	198 669	204 828
Non-Exchange Revenue										
Property rates	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	1 954 592	1 944 719
Licences or permits	49 538	–	–	–	–	–	–	49 538	51 123	52 708
Transfer and subsidies - Operational	7 194 666	–	–	–	–	9 030	9 030	7 203 695	7 419 798	7 432 955
Interest Receivables	103 530	–	–	–	–	–	–	103 530	106 843	110 155
Fuel Levy	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	144 048	86 653
Other Gains	6 614 734	–	–	–	–	–	–	6 614 734	7 561 980	8 697 182
Discontinued Operations	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**74 335 904**	**–**	**–**	**–**	**–**	**9 030**	**9 030**	**74 344 933**	**80 586 796**	**87 294 918**
Expenditure By Type										
Employee related costs	22 171 720	–	–	–	–	258	258	22 171 978	23 483 170	24 944 040
Remuneration of councillors	207 204	–	–	–	–	–	–	207 204	218 082	229 532
Bulk purchases - electricity	18 976 300	–	–	–	–	–	–	18 976 300	20 528 600	22 284 500
Inventory consumed	8 197 463	–	–	–	–	(345)	(345)	8 197 119	9 179 640	10 326 631
Debt impairment	2 622 547	–	–	–	–	–	–	2 622 547	2 719 088	2 855 026
Depreciation, amortisation and impairment	4 224 161	–	–	–	–	–	–	4 224 161	4 611 898	4 981 544
Interest, Dividends and Rent on Land	1 259 045	–	–	–	–	–	–	1 259 045	1 656 783	2 165 394
Contracted services	11 346 964	–	–	–	–	8 164	8 164	11 355 128	11 365 973	11 295 190
Transfers and subsidies	339 257	–	–	–	–	–	–	339 257	313 902	280 986
Irrecoverable debts written off	863 025	–	–	–	–	–	–	863 025	863 025	863 025
Operational Cost and Other Cost	3 889 163	–	–	–	–	952	952	3 890 115	4 212 720	4 473 305
Disposal of Fixed and Intangible Assets	2 551	–	–	–	–	–	–	2 551	2 551	2 551
Other Losses	520 728	–	–	–	–	–	–	520 728	599 374	689 928
Total Expenditure	**74 620 128**	**–**	**–**	**–**	**–**	**9 030**	**9 030**	**74 629 158**	**79 754 806**	**85 391 651**
Surplus/(Deficit)	**(284 225)**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**(284 225)**	**831 990**	**1 903 267**
Transfers and subsidies - capital (monetary allocations	4 613 110	–	–	–	–	44 411	44 411	4 657 521	3 395 466	3 023 127
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	**4 328 885**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**4 373 296**	**4 227 456**	**4 926 393**
Income Tax	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	**4 328 885**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**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**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**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**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**4 373 296**	**4 227 456**	**4 926 393**

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 345 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 629 million in 2026/27 and escalates to R85 392 million in 2028/29.

Table 6: 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
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure - Vote										
Multi-year expenditure to be adjusted										
Vote 1 - Community Services & Health	376 209	13 195	–	–	–	–	13 195	389 404	558 034	384 777
Vote 2 - Corporate Services	642 101	23 077	–	–	–	–	23 077	665 178	1 876 746	631 228
Vote 3 - Economic Growth	84 703	13 148	–	–	–	–	13 148	97 851	160 256	111 456
Vote 4 - Energy	1 521 424	39 814	–	–	–	–	39 814	1 561 238	1 832 102	2 063 123
Vote 5 - Finance	27 661	596	–	–	–	–	596	28 257	149 105	56 068
Vote 6 - Future Planning & Resilience	14 766	958	–	–	–	–	958	15 724	5 810	3 581
Vote 7 - Human Settlements	966 583	–	–	–	–	–	–	966 583	941 437	939 916
Vote 8 - Office of the City Manager	3 434	150	–	–	–	–	150	3 584	66 749	52 169
Vote 9 - Safety & Security	207 259	566	–	–	–	–	566	207 825	400 154	504 880
Vote 10 - Spatial Planning & Environment	309 756	29 719	–	–	–	–	29 719	339 475	248 388	260 443
Vote 11 - Urban Mobility	3 057 544	156 868	–	–	–	–	156 868	3 214 412	1 888 876	1 096 897
Vote 12 - Urban Waste Management	488 176	5 981	–	–	–	–	5 981	494 157	652 704	1 063 501
Vote 13 - Water & Sanitation	5 386 924	4 327	–	–	–	–	4 327	5 391 250	5 913 560	5 415 191
Total Capital Expenditure - Vote	**13 086 540**	**288 397**	**–**	**–**	**–**	**–**	**288 397**	**13 374 937**	**14 693 922**	**12 583 229**
Capital Expenditure - Functional										
Governance and administration	**927 540**	**25 489**	**–**	**–**	**–**	**(6 128)**	**19 362**	**946 902**	**2 319 663**	**932 282**
Executive and council	2 012	2 121	–	–	–	–	2 121	4 133	1 112	1 220
Finance and administration	924 738	23 368	–	–	–	(6 128)	17 241	941 978	2 318 364	930 585
Internal audit	791	–	–	–	–	–	–	791	186	476
Community and public safety	**1 420 965**	**15 591**	**–**	**–**	**–**	**6 128**	**21 719**	**1 442 684**	**1 756 602**	**1 752 624**
Community and social services	181 981	3 074	–	–	–	–	3 074	185 055	234 769	132 517
Sport and recreation	182 665	11 957	–	–	–	–	11 957	194 623	412 513	294 132
Public safety	89 249	390	–	–	–	6 128	6 518	95 767	166 904	407 186
Housing	944 105	–	–	–	–	–	–	944 105	911 899	888 770
Health	22 965	169	–	–	–	–	169	23 134	30 518	30 019
Economic and environmental services	**3 346 663**	**197 195**	**–**	**–**	**–**	**–**	**197 195**	**3 543 858**	**2 228 617**	**1 362 810**
Planning and development	127 412	23 601	–	–	–	3 219	26 820	154 232	244 581	176 046
Road transport	2 987 804	156 867	–	–	–	–	156 867	3 144 671	1 848 680	1 078 717
Environmental protection	231 447	16 727	–	–	–	(3 219)	13 508	244 955	135 357	108 046
Trading services	**7 389 137**	**50 122**	**–**	**–**	**–**	**–**	**50 122**	**7 439 258**	**8 387 229**	**8 532 748**
Energy sources	1 521 424	39 814	–	–	–	–	39 814	1 561 238	1 832 102	2 063 123
Water management	2 110 326	1 076	–	–	–	–	1 076	2 111 402	2 193 623	2 333 476
Waste water management	3 276 598	3 251	–	–	–	–	3 251	3 279 848	3 719 937	3 081 715
Waste management	480 788	5 981	–	–	–	–	5 981	486 770	641 567	1 054 434
Other	2 235	–	–	–	–	–	–	2 235	1 810	2 765
Total Capital Expenditure - Functional	**13 086 540**	**288 397**	**–**	**–**	**–**	**–**	**288 397**	**13 374 937**	**14 693 922**	**12 583 229**
Funded by:										
National Government	4 468 869	–	–	–	–	–	–	4 468 869	3 279 464	2 946 748
Provincial Government	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	44 411	–	–	–	–	44 411	179 872	109 292	69 874
Transfers recognised - capital	**4 613 110**	**44 411**	**–**	**–**	**–**	**–**	**44 411**	**4 657 521**	**3 395 466**	**3 023 127**
Borrowing	5 000 000	–	–	–	–	–	–	5 000 000	6 000 000	6 000 000
Internally generated funds	3 473 431	243 986	–	–	–	–	243 986	3 717 416	5 298 456	3 560 103
Total Capital Funding	**13 086 540**	**288 397**	**–**	**–**	**–**	**–**	**288 397**	**13 374 937**	**14 693 922**	**12 583 229**

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

1. Table B5 reflects the City's capital programme in relation to capital expenditure by municipal vote (directorate); capital expenditure by standard classification; and funding sources required to fund the Capital budget, including information on capital transfers from National and Provincial Departments.

2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. The City has revised its 2026/27 appropriation to R13 375 million, while the two outer years' appropriation remains unchanged.

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

   Capital transfers from National Government, Western Cape Government, and other transfers and grants and public contributions amount to 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 7: MBRR Table B6 – Adjustments Budget Financial Position

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS										
Current assets										
Cash and cash equivalents	7 642 749	–	–	–	–	(240 538)	(240 538)	7 402 211	5 162 503	6 035 038
Short term Investments	3 181 607	–	–	–	–	–	–	3 181 607	2 925 874	2 655 309
Trade and other receivables from exchange transactions	4 660 162	–	–	–	–	–	–	4 660 162	5 884 416	7 162 000
Receivables from non-exchange transactions	6 762 290	–	–	–	–	581 250	581 250	7 343 540	7 806 878	8 378 266
Current portion of non-current receivables	11	–	–	–	–	–	–	11	1	–
Inventory	570 385	–	–	–	–	–	–	570 385	590 113	610 241
VAT Receivable	485 725	–	–	–	–	–	–	485 725	485 725	485 725
Other current assets	–	–	–	–	–	–	–	–	–	–
Total current assets	**23 302 929**	**–**	**–**	**–**	**–**	**340 712**	**340 712**	**23 643 641**	**22 855 510**	**25 326 579**
Non current assets										
Investments	4 737 123	–	–	–	–	–	–	4 737 123	4 992 856	5 263 421
Investment property	569 353	–	–	–	–	–	–	569 353	567 516	565 679
Property, plant and equipment	89 168 477	–	–	–	–	282 006	282 006	89 450 482	98 325 012	105 833 600
Biological assets	–	–	–	–	–	–	–	–	–	–
Living resources	586	–	–	–	–	–	–	586	1 076	540
Heritage assets	15 908	–	–	–	–	32	32	15 940	15 940	15 940
Intangible assets	797 985	–	–	–	–	6 359	6 359	804 344	2 013 185	2 108 656
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	1	–	–	–	–	–	–	1	–	–
Other non-current assets	–	–	–	–	–	–	–	–	–	–
Total non current assets	**95 289 432**	**–**	**–**	**–**	**–**	**288 397**	**288 397**	**95 577 829**	**105 915 584**	**113 787 835**
TOTAL ASSETS	**118 592 361**	**–**	**–**	**–**	**–**	**629 109**	**629 109**	**119 221 470**	**128 771 094**	**139 114 414**
LIABILITIES										
Current liabilities										
Bank overdraft	–	–	–	–	–	–	–	–	–	–
Financial liabilities	1 329 412	–	–	–	–	–	–	1 329 412	1 521 007	1 924 598
Consumer deposits	652 240	–	–	–	–	–	–	652 240	674 445	696 687
Trade and other payables from exchange transactions	10 453 509	–	–	–	–	584 698	584 698	11 038 206	11 080 326	11 481 314
Trade and other payables from non-exchange transactions	1 141 121	–	–	–	–	–	–	1 141 121	1 141 121	1 141 121
Provision	2 173 388	–	–	–	–	–	–	2 173 388	2 147 398	2 171 385
VAT Payable	474 915	–	–	–	–	–	–	474 915	529 806	586 699
Other current liabilities	–	–	–	–	–	–	–	–	–	–
Total current liabilities	**16 224 585**	**–**	**–**	**–**	**–**	**584 698**	**584 698**	**16 809 283**	**17 094 102**	**18 001 804**
Non current liabilities										
Financial liabilities	13 372 008	–	–	–	–	–	–	13 372 008	17 751 000	21 759 735
Provision	7 177 871	–	–	–	–	–	–	7 177 871	7 836 227	8 336 716
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–	–	–	–	–	–
Total non current liabilities	**20 549 878**	**–**	**–**	**–**	**–**	**–**	**–**	**20 549 878**	**25 587 227**	**30 096 451**
TOTAL LIABILITIES	**36 774 464**	**–**	**–**	**–**	**–**	**584 698**	**584 698**	**37 359 161**	**42 681 329**	**48 098 256**
NET ASSETS	**81 817 898**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**81 862 309**	**86 089 765**	**91 016 158**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	74 823 102	–	–	–	–	119 136	119 136	74 942 238	77 601 072	80 074 151
Funds and Reserves	6 994 796	–	–	–	–	(74 725)	(74 725)	6 920 071	8 488 693	10 942 007
Other	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**81 817 898**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**81 862 309**	**86 089 765**	**91 016 158**

Explanatory notes to MBRR Table B6 – Adjustments Budget Financial Position

1. The budgeted Statement of Financial Position of the City has been prepared on a basis consistent with GRAP 1 and international accounting standards and as such makes it comparable with the present Statement of Financial Position and those of previous years, to enable all stakeholders to interpret the impact of the budget as such on the Statement of Financial Position.

2. The assets are in the order of relative liquidity and liabilities according to their priority of being met with cash.

3. Movements on the Budgeted Statement of Financial Performance will impact on the Budgeted Statement of Financial Position. Assumptions made on the collection rate for instance, will affect the budgeted cash position of the City and the budgeted impairment of debtors. As such the assumptions form a critical link in determining the applicability and relevance of the budget, the determination of financial indicators, the assessment of funding compliance and the general viability of the municipality.

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

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	15 525 567	–	–	–	–	–	–	15 525 567	17 015 637	18 888 073
Service charges	34 812 163	–	–	–	–	–	–	34 812 163	38 000 687	41 382 476
Other revenue	5 334 648	–	–	–	–	–	–	5 334 648	5 697 025	5 987 851
Transfers and Subsidies - Operational	7 194 666	–	–	–	–	9 030	9 030	7 203 695	7 419 798	7 432 955
Transfers and Subsidies - Capital	4 613 110	–	–	–	–	44 411	44 411	4 657 521	3 395 466	3 023 127
Interest	843 365	–	–	–	–	–	–	843 365	707 560	629 534
Dividends	–	–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees	(58 914 684)	–	–	–	–	(5 582)	(5 582)	(58 920 266)	(62 188 507)	(65 592 791)
Finance charges	(1 307 701)	–	–	–	–	–	–	(1 307 701)	(1 703 879)	(2 208 904)
Transfers and Subsidies	(339 257)	–	–	–	–	–	–	(339 257)	(313 902)	(280 986)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**7 761 878**	**–**	**–**	**–**	**–**	**47 859**	**47 859**	**7 809 737**	**8 029 887**	**9 261 333**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	81 441	–	–	–	–	–	–	81 441	144 048	86 653
Decrease (increase) in non-current receivables	29	–	–	–	–	–	–	29	1	–
Decrease (increase) in non-current investments	(242 107)	–	–	–	–	–	–	(242 107)	(255 733)	(270 565)
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–	–
Payments										
Capital assets	(13 086 540)	–	–	–	–	(288 397)	(288 397)	(13 374 937)	(14 693 922)	(12 583 229)
Retention (Capital)	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(13 247 177)**	**–**	**–**	**–**	**–**	**(288 397)**	**(288 397)**	**(13 535 574)**	**(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	6 000 000	6 000 000
Increase (decrease) in consumer deposits	24 008	–	–	–	–	–	–	24 008	22 205	22 242
Payments										
Repayment of borrowing	(1 294 359)	–	–	–	–	–	–	(1 294 359)	(1 486 193)	(1 643 899)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**3 729 649**	**–**	**–**	**–**	**–**	**–**	**–**	**3 729 649**	**4 536 011**	**4 378 344**
NET INCREASE/ (DECREASE) IN CASH HELD	**(1 755 650)**	**–**	**–**	**–**	**–**	**(240 538)**	**(240 538)**	**(1 996 188)**	**(2 239 708)**	**872 535**
Cash/cash equivalents at the year begin:	9 398 399	–	–	–	–	–	–	9 398 399	7 402 211	5 162 503
Cash/cash equivalents at the year end:	7 642 749	–	–	–	–	(240 538)	(240 538)	7 402 211	5 162 503	6 035 038

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

1. The table shows the cash and cash equivalents of the City for the 2026/27 MTREF.

2. The budget has been prepared to ensure sufficient levels of cash and cash equivalents over the medium-term with cash levels anticipated to reach R7 402 million in 2026/27, R5 163 million in 2027/28 and R6 035 million by 2028/29.

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

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash and investments available										
Cash/cash equivalents at the year end	7 642 749	–	–	–	–	(240 538)	(240 538)	7 402 211	5 162 503	6 035 038
Other current investments > 90 days	3 181 607	–	–	–	–	–	–	3 181 607	2 925 874	2 655 309
Non current assets - Investments	4 737 123	–	–	–	–	–	–	4 737 123	4 992 856	5 263 421
Cash and investments available:	**15 561 479**	**–**	**–**	**–**	**–**	**(240 538)**	**(240 538)**	**15 320 941**	**13 081 233**	**13 953 768**
Applications of cash and investments										
Unspent conditional transfers	1 141 121	–	–	–	–	–	–	1 141 121	1 141 121	1 141 121
Unspent borrowing	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	(215 915)	–	–	–	–	–	–	(174 148)	(1 756 750)	(3 134 637)
Other provisions	–	–	–	–	–	–	–	–	–	–
Long term investments committed	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	6 994 796	–	–	–	–	–	–	6 920 071	8 488 693	10 942 007
Total Application of cash and investments:	**7 920 002**	**–**	**–**	**–**	**–**	**–**	**–**	**7 887 044**	**7 873 064**	**8 948 491**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	**7 641 477**	**–**	**–**	**–**	**–**	**(240 538)**	**(240 538)**	**7 433 896**	**5 208 169**	**5 005 278**
Creditors transferred to Debt Relief - Non-Current portion	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	**7 641 477**	**–**	**–**	**–**	**–**	**(240 538)**	**(240 538)**	**7 433 896**	**5 208 169**	**5 005 278**

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 R7 434 million in 2026/27, R5 208 million in 2027/28 and R5 005 million in 2028/29.

Table 10: MBRR Table B9 - Asset Management

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE										
Total New Assets to be adjusted	**5 861 137**	**135 897**	**–**	**–**	**–**	**13 237**	**149 134**	**6 010 271**	**5 713 601**	**4 974 682**
Roads Infrastructure	*2 107 742*	*94 972*	–	–	–	–	*94 972*	*2 202 714*	*1 123 318*	*526 459*
Storm water Infrastructure	*193 647*	*2 822*	–	–	–	–	*2 822*	*196 470*	*312 255*	*343 362*
Electrical Infrastructure	*335 179*	*10 131*	–	–	–	–	*10 131*	*345 311*	*612 474*	*790 617*
Water Supply Infrastructure	*1 406 019*	*1 076*	–	–	–	–	*1 076*	*1 407 095*	*1 564 834*	*1 619 555*
Sanitation Infrastructure	*540 208*	–	–	–	–	–	–	*540 208*	*397 510*	*361 002*
Solid Waste Infrastructure	*35 888*	*1 659*	–	–	–	–	*1 659*	*37 547*	*70 079*	*443 797*
Information and Communication Infrastructure	*1 300*	–	–	–	–	–	–	*1 300*	*3 800*	*14 441*
Infrastructure	**4 619 984**	**110 660**	**–**	**–**	**–**	**–**	**110 660**	**4 730 644**	**4 084 269**	**4 099 232**
Community Facilities	*165 668*	*9 135*	–	–	–	–	*9 135*	*174 803*	*234 545*	*88 871*
Sport and Recreation Facilities	*680*	*100*	–	–	–	–	*100*	*780*	*2 000*	–
Community Assets	**166 348**	**9 235**	**–**	**–**	**–**	**–**	**9 235**	**175 583**	**236 545**	**88 871**
Operational Buildings	*142 045*	*7 906*	–	–	–	*(951)*	*6 955*	*149 000*	*309 696*	*274 732*
Other Assets	**142 045**	**7 906**	**–**	**–**	**–**	**(951)**	**6 955**	**149 000**	**309 696**	**274 732**
Licences and Rights	*172 114*	*4 342*	–	–	–	–	*4 342*	*176 456*	*766 962*	*193 228*
Intangible Assets	**172 114**	**4 342**	**–**	**–**	**–**	**–**	**4 342**	**176 456**	**766 962**	**193 228**
Computer Equipment	**68 711**	**461**	**–**	**–**	**–**	**6 146**	**6 608**	**75 319**	**69 808**	**100 400**
Furniture and Office Equipment	**15 263**	**631**	**–**	**–**	**–**	**1 055**	**1 686**	**16 949**	**15 334**	**12 167**
Machinery and Equipment	**51 279**	**486**	**–**	**–**	**–**	**560**	**1 046**	**52 324**	**41 236**	**42 889**
Transport Assets	**550 393**	**2 027**	**–**	**–**	**–**	**(174)**	**1 852**	**552 245**	**120 336**	**115 281**
Land	**75 000**	**150**	**–**	**–**	**–**	**6 600**	**6 750**	**81 750**	**69 415**	**47 881**
Total Renewal of Existing Assets to be adjusted	**3 284 793**	**54 215**	**–**	**–**	**–**	**25 207**	**79 422**	**3 364 215**	**4 093 341**	**3 696 444**
Roads Infrastructure	*102 194*	*32 342*	–	–	–	–	*32 342*	*134 535*	*304 330*	*197 007*
Storm water Infrastructure	*48 315*	*3 123*	–	–	–	–	*3 123*	*51 437*	*60 537*	*169 671*
Electrical Infrastructure	*552 298*	*815*	–	–	–	–	*815*	*553 113*	*918 240*	*800 830*
Water Supply Infrastructure	*520 109*	–	–	–	–	–	–	*520 109*	*494 604*	*495 349*
Sanitation Infrastructure	*940 116*	–	–	–	–	*34 317*	*34 317*	*974 432*	*1 070 483*	*743 522*
Solid Waste Infrastructure	*300*	*23*	–	–	–	–	*23*	*323*	*27 618*	*5 725*
Coastal Infrastructure	–	–	–	–	–	–	–	–	*6 500*	*500*
Information and Communication Infrastructure	*24 738*	–	–	–	–	–	–	*24 738*	*60 433*	*44 830*
Infrastructure	**2 188 068**	**36 303**	**–**	**–**	**–**	**34 317**	**70 620**	**2 258 688**	**2 942 745**	**2 457 436**
Community Facilities	*60 751*	*3 334*	–	–	–	*(3 219)*	*115*	*60 866*	*81 517*	*108 389*
Sport and Recreation Facilities	*11 081*	*1 302*	–	–	–	–	*1 302*	*12 384*	*23 000*	*8 582*
Community Assets	**71 832**	**4 636**	**–**	**–**	**–**	**(3 219)**	**1 417**	**73 249**	**104 517**	**116 971**
Operational Buildings	*9 778*	*1 443*	–	–	–	–	*1 443*	*11 221*	*16 741*	*10 328*
Housing	*720*	–	–	–	–	–	–	*720*	–	–
Other Assets	**10 498**	**1 443**	**–**	**–**	**–**	**–**	**1 443**	**11 941**	**16 741**	**10 328**
Licences and Rights	*13 550*	–	–	–	–	–	–	*13 550*	*11 850*	*10 120*
Intangible Assets	**13 550**	**–**	**–**	**–**	**–**	**–**	**–**	**13 550**	**11 850**	**10 120**
Computer Equipment	**175 573**	**8 625**	**–**	**–**	**–**	**(6 689)**	**1 937**	**177 510**	**253 603**	**252 546**
Furniture and Office Equipment	**77 047**	**2 027**	**–**	**–**	**–**	**624**	**2 651**	**79 698**	**54 927**	**40 963**
Machinery and Equipment	**94 354**	**475**	**–**	**–**	**–**	**174**	**650**	**95 004**	**96 872**	**63 438**
Transport Assets	**653 870**	**705**	**–**	**–**	**–**	**–**	**705**	**654 575**	**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
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE										
Total Upgrading of Existing Assets to be adjusted	**3 940 610**	**98 285**	**–**	**–**	**–**	**(38 444)**	**59 841**	**4 000 451**	**4 886 980**	**3 912 103**
Roads Infrastructure	*247 718*	*13 936*	–	–	–	*(4 190)*	*9 747*	*257 465*	*312 161*	*454 803*
Storm water Infrastructure	*110 121*	*1 280*	–	–	–	–	*1 280*	*111 400*	*87 270*	*69 955*
Electrical Infrastructure	*351 945*	*13 179*	–	–	–	–	*13 179*	*365 124*	*95 280*	*287 430*
Water Supply Infrastructure	*12 621*	–	–	–	–	–	–	*12 621*	*34 198*	*68 680*
Sanitation Infrastructure	*1 887 465*	–	–	–	–	*(34 317)*	*(34 317)*	*1 853 149*	*2 228 653*	*1 864 122*
Solid Waste Infrastructure	*1 366*	*502*	–	–	–	–	*502*	*1 868*	*30 331*	*51 277*
Coastal Infrastructure	*123 293*	*8 392*	–	–	–	*(1 383)*	*7 009*	*130 302*	*15 000*	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	*6 000*
Infrastructure	**2 734 529**	**37 289**	**–**	**–**	**–**	**(39 889)**	**(2 600)**	**2 731 928**	**2 802 893**	**2 802 266**
Community Facilities	*422 208*	*18 621*	–	–	–	–	*18 621*	*440 829*	*654 526*	*456 305*
Sport and Recreation Facilities	*106 370*	*6 426*	–	–	–	–	*6 426*	*112 796*	*207 423*	*130 594*
Community Assets	**528 579**	**25 047**	**–**	**–**	**–**	**–**	**25 047**	**553 625**	**861 949**	**586 899**
Heritage Assets	**5 352**	**32**	**–**	**–**	**–**	**–**	**32**	**5 385**	**–**	**–**
Operational Buildings	*503 387*	*35 462*	–	–	–	*(174)*	*35 288*	*538 675*	*538 157*	*398 784*
Housing	*155 430*	–	–	–	–	–	–	*155 430*	*67 000*	*47 975*
Other Assets	**658 817**	**35 462**	**–**	**–**	**–**	**(174)**	**35 288**	**694 105**	**605 157**	**446 759**
Licences and Rights	*9 334*	*398*	–	–	–	*1 619*	*2 017*	*11 351*	*602 481*	*53 230*
Intangible Assets	**9 334**	**398**	**–**	**–**	**–**	**1 619**	**2 017**	**11 351**	**602 481**	**53 230**
Computer Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 000**	**1 000**
Furniture and Office Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment	**3 500**	**56**	**–**	**–**	**–**	**–**	**56**	**3 556**	**13 000**	**21 950**
Transport Assets	**500**	**–**	**–**	**–**	**–**	**–**	**–**	**500**	**500**	**–**
Total Capital Expenditure to be adjusted	13 086 540	288 397	–	–	–	–	288 397	13 374 937	14 693 922	12 583 229
Roads Infrastructure	*2 457 654*	*141 250*	–	–	–	*(4 190)*	*137 060*	*2 594 714*	*1 739 810*	*1 178 269*
Storm water Infrastructure	*352 082*	*7 225*	–	–	–	–	*7 225*	*359 307*	*460 062*	*582 988*
Electrical Infrastructure	*1 239 423*	*24 125*	–	–	–	–	*24 125*	*1 263 548*	*1 625 994*	*1 878 878*
Water Supply Infrastructure	*1 938 749*	*1 076*	–	–	–	–	*1 076*	*1 939 825*	*2 093 636*	*2 183 583*
Sanitation Infrastructure	*3 367 789*	–	–	–	–	–	–	*3 367 789*	*3 696 646*	*2 968 645*
Solid Waste Infrastructure	*37 554*	*2 185*	–	–	–	–	*2 185*	*39 738*	*128 027*	*500 799*
Coastal Infrastructure	*123 293*	*8 392*	–	–	–	*(1 383)*	*7 009*	*130 302*	*21 500*	*500*
Information and Communication Infrastructure	*26 038*	–	–	–	–	–	–	*26 038*	*64 233*	*65 271*
Infrastructure	**9 542 581**	**184 252**	**–**	**–**	**–**	**(5 572)**	**178 680**	**9 721 260**	**9 829 907**	**9 358 934**
Community Facilities	*648 627*	*31 090*	–	–	–	*(3 219)*	*27 871*	*676 498*	*970 589*	*653 564*
Sport and Recreation Facilities	*118 132*	*7 828*	–	–	–	–	*7 828*	*125 960*	*232 423*	*139 176*
Community Assets	**766 759**	**38 918**	**–**	**–**	**–**	**(3 219)**	**35 699**	**802 458**	**1 203 012**	**792 740**
Heritage Assets	**5 352**	**32**	**–**	**–**	**–**	**–**	**32**	**5 385**	**–**	**–**
Operational Buildings	*655 209*	*44 811*	–	–	–	*(1 124)*	*43 686*	*698 896*	*864 594*	*683 844*
Housing	*156 150*	–	–	–	–	–	–	*156 150*	*67 000*	*47 975*
Other Assets	**811 359**	**44 811**	**–**	**–**	**–**	**(1 124)**	**43 686**	**855 046**	**931 594**	**731 819**
Licences and Rights	*194 998*	*4 740*	–	–	–	*1 619*	*6 359*	*201 357*	*1 381 293*	*256 578*
Intangible Assets	**194 998**	**4 740**	**–**	**–**	**–**	**1 619**	**6 359**	**201 357**	**1 381 293**	**256 578**
Computer Equipment	**244 285**	**9 087**	**–**	**–**	**–**	**(542)**	**8 545**	**252 829**	**324 411**	**353 946**
Furniture and Office Equipment	**92 310**	**2 658**	**–**	**–**	**–**	**1 679**	**4 336**	**96 647**	**70 261**	**53 129**
Machinery and Equipment	**149 133**	**1 017**	**–**	**–**	**–**	**734**	**1 752**	**150 885**	**151 108**	**128 278**
Transport Assets	**1 204 763**	**2 732**	**–**	**–**	**–**	**(174)**	**2 558**	**1 207 320**	**731 972**	**859 923**
Land	**75 000**	**150**	**–**	**–**	**–**	**6 600**	**6 750**	**81 750**	**69 415**	**47 881**
Mature	–	–	–	–	–	–	–	–	*950*	–
Living Resources	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**950**	**–**
TOTAL CAPITAL EXPENDITURE to be adjusted	**13 086 540**	**288 397**	**–**	**–**	**–**	**–**	**288 397**	**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
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSET REGISTER SUMMARY - PPE (WDV)	**89 943 465**	**288 397**	**–**	**–**	**–**	**–**	**288 397**	**90 231 862**	**100 025 488**	**107 627 174**
Roads Infrastructure	*15 589 523*	*137 060*	–	–	–	–	*137 060*	*15 726 583*	*16 606 705*	*16 954 651*
Storm water Infrastructure	*1 902 971*	*7 225*	–	–	–	–	*7 225*	*1 910 196*	*2 253 266*	*2 712 419*
Electrical Infrastructure	*11 477 981*	*24 125*	–	–	–	–	*24 125*	*11 502 106*	*12 651 360*	*14 033 051*
Water Supply Infrastructure	*9 744 226*	*1 076*	–	–	–	–	*1 076*	*9 745 302*	*11 525 602*	*13 362 366*
Sanitation Infrastructure	*13 231 276*	–	–	–	–	–	–	*13 231 276*	*16 517 159*	*18 984 031*
Solid Waste Infrastructure	*1 244 749*	*2 185*	–	–	–	–	*2 185*	*1 246 934*	*1 292 926*	*1 714 306*
Coastal Infrastructure	*516 240*	*7 009*	–	–	–	–	*7 009*	*523 249*	*513 814*	*490 393*
Information and Communication Infrastructure	*12 175 859*	–	–	–	–	–	–	*12 175 859*	*12 100 994*	*12 037 116*
Infrastructure	65 882 823	178 680	–	–	–	–	178 680	66 061 503	73 461 826	80 288 332
Community Assets	7 147 949	35 731	–	–	–	–	35 731	7 183 680	7 956 535	8 308 527
Heritage Assets	10 324	–	–	–	–	–	–	10 324	10 324	10 324
Investment properties	508 370	–	–	–	–	–	–	508 370	482 291	456 212
Other Assets	6 458 994	43 686	–	–	–	–	43 686	6 502 680	6 927 477	7 192 164
Intangible Assets	903 900	6 359	–	–	–	–	6 359	910 259	2 112 741	2 208 212
Computer Equipment	756 848	8 545	–	–	–	–	8 545	765 393	774 882	820 364
Furniture and Office Equipment	588 981	4 336	–	–	–	–	4 336	593 317	552 371	507 842
Machinery and Equipment	640 394	1 752	–	–	–	–	1 752	642 146	596 680	512 767
Transport Assets	5 294 681	2 558	–	–	–	–	2 558	5 297 239	5 329 795	5 453 981
Land	1 748 595	6 750	–	–	–	–	6 750	1 755 345	1 818 010	1 865 891
Living Resources	1 607	–	–	–	–	–	–	1 607	2 557	2 557
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**89 943 465**	**288 397**	**–**	**–**	**–**	**–**	**288 397**	**90 231 862**	**100 025 488**	**107 627 174**
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	**4 224 161**	**–**	**–**	**–**	**–**	**–**	**–**	**4 224 161**	**4 611 898**	**4 981 544**
Repairs and Maintenance by asset class	**7 302 269**	**–**	**–**	**–**	**–**	**–**	**–**	**7 302 269**	**7 412 927**	**7 552 791**
Roads Infrastructure	*958 817*	–	–	–	–	–	–	*958 817*	*999 087*	*1 040 050*
Storm water Infrastructure	*271 608*	–	–	–	–	–	–	*271 608*	*283 015*	*294 619*
Electrical Infrastructure	*1 008 509*	–	–	–	–	–	–	*1 008 509*	*1 012 281*	*1 034 546*
Water Supply Infrastructure	*714 820*	–	–	–	–	–	–	*714 820*	*757 264*	*788 299*
Sanitation Infrastructure	*866 033*	–	–	–	–	–	–	*866 033*	*902 396*	*954 031*
Solid Waste Infrastructure	*22 358*	–	–	–	–	–	–	*22 358*	*23 296*	*24 251*
Coastal Infrastructure	*15 164*	–	–	–	–	–	–	*15 164*	*15 650*	*16 135*
Information and Communication Infrastructure	*9*	–	–	–	–	–	–	*9*	*9*	*9*
Infrastructure	**3 857 319**	**–**	**–**	**–**	**–**	**–**	**–**	**3 857 319**	**3 992 999**	**4 151 941**
Community Facilities	*641 457*	–	–	–	–	*1 816*	*1 816*	*643 274*	*671 191*	*702 055*
Sport and Recreation Facilities	*196 608*	–	–	–	–	*(1 814)*	*(1 814)*	*194 794*	*101 622*	*106 795*
Community Assets	**838 065**	**–**	**–**	**–**	**–**	**2**	**2**	**838 068**	**772 813**	**808 850**
Heritage Assets	**134**	**–**	**–**	**–**	**–**	**–**	**–**	**134**	**140**	**145**
Revenue Generating	*172*	–	–	–	–	–	–	*172*	*172*	*172*
Non-revenue Generating	*62*	–	–	–	–	–	–	*62*	*63*	*64*
Investment properties	**234**	**–**	**–**	**–**	**–**	**–**	**–**	**234**	**235**	**236**
Operational Buildings	*565 567*	–	–	–	–	–	–	*565 567*	*525 868*	*390 477*
Housing	*36 902*	–	–	–	–	–	–	*36 902*	*38 452*	*40 028*
Other Assets	**602 469**	**–**	**–**	**–**	**–**	**–**	**–**	**602 469**	**564 320**	**430 505**
Computer Equipment	**482 880**	**–**	**–**	**–**	**–**	**(2)**	**(2)**	**482 878**	**500 329**	**518 130**
Furniture and Office Equipment	**472 366**	**–**	**–**	**–**	**–**	**–**	**–**	**472 366**	**490 347**	**508 789**
Machinery and Equipment	**487 801**	**–**	**–**	**–**	**–**	**–**	**–**	**487 801**	**506 840**	**526 660**
Transport Assets	**561 000**	**–**	**–**	**–**	**–**	**–**	**–**	**561 000**	**584 906**	**607 534**
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	**11 526 431**	**–**	**–**	**–**	**–**	**–**	**–**	**11 526 431**	**12 024 826**	**12 534 334**
Renewal and upgrading of Existing Assets as % of total capex	***55.2%***							***55.1%***	***61.1%***	***60.5%***
Renewal and upgrading of Existing Assets as % of deprecn"	***171.0%***							***174.3%***	***194.7%***	***152.7%***
R&M as a % of PPE	***8.1%***							***8.1%***	***7.4%***	***7.0%***
Renewal and upgrading and R&M as a % of PPE	***16.2%***							***16.3%***	***16.4%***	***14.1%***

Explanatory notes to Table B9 – Asset Management

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

Table 11: MBRR Table B10 - Basic Service Delivery Measurement

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	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	1 361 003	1 407 893
Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	300 006	-	-	-	-	-	-	300 006	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	1 664 009	1 713 929
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-	-
BelowMinimum Servic Level sub-total	-	-	-	-	-	-	-	-	-	-
Total number of households	**1 615 543**	**-**	**-**	**-**	**-**	**-**	**-**	**1 615 543**	**1 664 009**	**1 713 929**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)	1 397 127	-	-	-	-	-	-	1 397 127	1 445 593	1 495 513
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-
Chemical toilet	73 170	-	-	-	-	-	-	73 170	73 170	73 170
Pit toilet (ventilated)	23	-	-	-	-	-	-	23	23	23
Other toilet provisions (> min.service level)	145 223	-	-	-	-	-	-	145 223	145 223	145 223
Minimum Service Level and Above sub-total	1 615 543	-	-	-	-	-	-	1 615 543	1 664 009	1 713 929
Bucket toilet	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-	-
BelowMinimum Servic Level sub-total	-	-	-	-	-	-	-	-	-	-
Total number of households	**1 615 543**	**-**	**-**	**-**	**-**	**-**	**-**	**1 615 543**	**1 664 009**	**1 713 929**
Energy:										
Electricity (at least min. service level)	632 901	-	-	-	-	-	-	632 901	634 401	635 901
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total	632 901	-	-	-	-	-	-	632 901	634 401	635 901
Electricity (< min.service level)	19 072	-	-	-	-	-	-	19 072	17 572	16 072
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-	-
BelowMinimum Servic Level sub-total	19 072	-	-	-	-	-	-	19 072	17 572	16 072
Total number of households	**651 973**	**-**	**-**	**-**	**-**	**-**	**-**	**651 973**	**651 973**	**651 973**
Refuse:										
Removed at least once a week (min.service)	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	1 208 280	1 232 446
Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-	-
BelowMinimum Servic Level sub-total	-	-	-	-	-	-	-	-	-	-
Total number of households	**1 184 588**	**-**	**-**	**-**	**-**	**-**	**-**	**1 184 588**	**1 208 280**	**1 232 446**
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	249 917	-	-	-	-	-	-	249 917	249 917	249 917
Sanitation (free minimum level service)	248 419	-	-	-	-	-	-	248 419	248 419	248 419
Electricity/other energy (50kwh per household per month)	195 129	-	-	-	-	-	-	195 129	196 629	198 129
Refuse (removed at least once a week)	318 048	-	-	-	-	-	-	318 048	324 409	330 897
Informal Settlements	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	530 316	604 547
Sanitation (free sanitation service to indigent households)	460 527	–	–	–	–	–	–	460 527	524 988	598 538
Electricity/other energy (50kwh per indigent household per month)	201 478	–	–	–	–	–	–	201 478	220 752	243 567
Refuse (removed once a week for indigent households)	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**	**3 718 351**	**4 066 786**
Total cost of FBS provided	**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	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
Water (kilolitres per household per month)	15	–	–	–	–	–	–	15	15	15
Sanitation (kilolitres per household per month)	10.5	–	–	–	–	–	–	10.5	10.5	10.5
Sanitation (Rand per household per month)	–	–	–	–	–	–	–	–	–	–
Electricity (kw per household per month)	60	–	–	–	–	–	–	60	60	60
Refuse (average litres per week)	240	–	–	–	–	–	–	240	240	240
Revenue cost of free services provided (R'000)										
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of	2 634 012	–	–	–	–	–	–	2 634 012	2 877 173	3 207 029
Water (in excess of 6 kilolitres per indigent household per month)	180 900	–	–	–	–	–	–	180 900	206 209	235 074
Sanitation (in excess of free sanitation service to indigent households)	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	31 174	34 396
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	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**	**3 369 748**	**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 2.

6. Adjustments to budget funding

- Funding of operating and capital expenditure
  Capital expenditure remains fully funded from both internal- (i.e. EFF, CRR & Revenue) and external sources (National- and Provincial Government, and other public contributions).
- Financial plans
  The financial plan will be revisited considering the longer-term effects of the adjustments.
- Reconciliation showing that operating- and capital expenditure remain funded in accordance with MFMA section 18. Refer **Adjustments Budget Summary** on page 20.

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 39 to page 51.

Table 12: MBRR Table B1 - Consolidated Adjustments Budget Summary

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Financial Performance</u>										
Property rates	15 803 606	–	–	–	–	–	–	15 803 606	17 355 717	19 309 870
Service charges	35 756 014	–	–	–	–	–	–	35 756 014	38 963 363	42 382 536
Investment revenue	863 735	–	–	–	–	–	–	863 735	728 847	652 121
Transfer and subsidies - Operational	7 194 666	–	–	–	–	9 030	9 030	7 203 695	7 419 798	7 432 955
Other own revenue	15 187 244	–	–	–	–	–	–	15 187 244	16 614 149	18 067 197
Total Revenue (excluding capital transfers and contributions)	**74 805 266**	**–**	**–**	**–**	**–**	**9 030**	**9 030**	**74 814 296**	**81 081 874**	**87 844 678**
Employee costs	22 303 984	–	–	–	–	258	258	22 304 242	23 621 745	25 089 226
Remuneration of councillors	207 204	–	–	–	–	–	–	207 204	218 082	229 532
Depreciation, amortisation and impairment	6 877 966	–	–	–	–	–	–	6 877 966	7 389 698	7 896 406
Interest, Dividends and Rent on Land	1 259 045	–	–	–	–	–	–	1 259 045	1 656 783	2 165 394
Inventory consumed and bulk purchases	27 240 656	–	–	–	–	(345)	(345)	27 240 312	29 779 876	32 686 657
Transfers and subsidies	302 748	–	–	–	–	–	–	302 748	277 393	272 189
Other expenditure	16 816 936	–	–	–	–	9 116	9 116	16 826 052	17 246 254	17 534 985
Total Expenditure	**75 008 539**	**–**	**–**	**–**	**–**	**9 030**	**9 030**	**75 017 568**	**80 189 830**	**85 874 390**
Surplus/(Deficit)	**(203 273)**	**–**	**–**	**–**	**–**	**–**	**–**	**(203 273)**	**892 043**	**1 970 288**
Transfers and subsidies - capital (monetary allocations)	4 613 110	–	–	–	–	44 411	44 411	4 657 521	3 395 466	3 023 127
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	**4 409 837**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**4 454 248**	**4 287 509**	**4 993 414**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**4 409 837**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**4 454 248**	**4 287 509**	**4 993 414**
<u>**Capital expenditure & funds sources**</u>										
Capital expenditure	13 151 455	295 598	–	–	–	–	295 598	13 447 054	14 766 252	12 652 019
Transfers recognised - capital	4 613 110	44 411	–	–	–	–	44 411	4 657 521	3 395 466	3 023 127
Borrowing	5 000 000	–	–	–	–	–	–	5 000 000	6 000 000	6 000 000
Internally generated funds	3 538 346	251 187	–	–	–	–	251 187	3 789 533	5 370 786	3 628 893
Total sources of capital funds	**13 151 455**	**295 598**	**–**	**–**	**–**	**–**	**295 598**	**13 447 054**	**14 766 252**	**12 652 019**
<u>**Financial position**</u>										
Total current assets	23 660 644	–	–	–	–	333 511	333 511	23 994 154	23 276 912	25 815 847
Total non current assets	95 936 463	–	–	–	–	295 598	295 598	96 232 062	106 548 480	114 406 707
Total current liabilities	16 378 380	–	–	–	–	584 698	584 698	16 963 078	17 253 339	18 165 893
Total non current liabilities	20 550 193	–	–	–	–	–	–	20 550 193	25 592 813	30 097 102
Community wealth/Equity	**82 668 534**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**82 712 945**	**86 979 240**	**91 959 559**

Table continues on next page.

Description R thousands	Budget Year 2026/27 Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2027/28 Adjusted Budget	Budget Year +2 2028/29 Adjusted Budget
Cash flows										
Net cash from (used) operating	7 875 365	–	–	–	–	47 859	47 859	7 923 224	8 161 223	9 397 668
Net cash from (used) investing	(13 312 092)	–	–	–	–	(295 598)	(295 598)	(13 607 690)	(14 877 936)	(12 835 932)
Net cash from (used) financing	3 732 202	–	–	–	–	–	–	3 732 202	4 534 168	4 376 237
Cash/cash equivalents at the year end	**7 955 406**	**–**	**–**	**–**	**–**	**(247 739)**	**(247 739)**	**7 707 666**	**5 525 121**	**6 463 094**
Cash backing/surplus reconciliation										
Cash and investments available	15 543 374	–	–	–	–	(247 739)	(247 739)	15 295 634	13 120 290	14 058 263
Application of cash and investments	7 795 998	–	–	–	–	–	–	7 795 998	7 747 676	8 824 649
Balance - surplus (shortfall)	**7 747 375**	**–**	**–**	**–**	**–**	**(247 739)**	**(247 739)**	**7 499 636**	**5 372 614**	**5 233 614**
Asset Management										
Asset register summary (WDV)	90 667 083	288 397	–	–	–	7 202	295 598	90 962 681	100 754 177	108 362 926
Depreciation	4 255 419	–	–	–	–	–	–	4 255 419	4 670 610	5 041 381
Renewal and Upgrading of Existing Assets	7 258 688	152 500	–	–	–	(13 237)	139 263	7 397 951	9 016 996	7 646 938
Repairs and Maintenance	7 347 345	–	–	–	–	–	–	7 347 345	7 459 652	7 601 224
Free services										
Cost of Free Basic Services provided	5 245 432	–	–	–	–	–	–	5 245 432	5 757 075	6 310 188
Revenue cost of free services provided	3 070 496	–	–	–	–	–	–	3 070 496	3 369 748	3 763 638
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	19 072	-	-	-	-	-	-	19 072	17 572	16 072
Refuse:	–	–	–	–	–	–	–	–	–	–

Table 13: 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
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional										
Governance and administration	**23 422 208**	**–**	**–**	**–**	**–**	**–**	**–**	**23 422 208**	**25 146 914**	**27 165 604**
Executive and council	11 296	–	–	–	–	–	–	11 296	334	345
Finance and administration	23 410 909	–	–	–	–	–	–	23 410 909	25 146 576	27 165 255
Internal audit	4	–	–	–	–	–	–	4	4	4
Community and public safety	**4 634 912**	**–**	**–**	**–**	**–**	**–**	**–**	**4 634 912**	**4 726 810**	**4 716 196**
Community and social services	118 415	–	–	–	–	–	–	118 415	120 306	122 711
Sport and recreation	114 819	–	–	–	–	–	–	114 819	112 243	145 240
Public safety	2 373 185	–	–	–	–	–	–	2 373 185	2 433 113	2 440 093
Housing	1 697 972	–	–	–	–	–	–	1 697 972	1 703 416	1 630 822
Health	330 520	–	–	–	–	–	–	330 520	357 732	377 330
Economic and environmental services	**4 042 060**	**–**	**–**	**–**	**–**	**44 027**	**44 027**	**4 086 087**	**2 668 341**	**1 920 207**
Planning and development	696 572	–	–	–	–	–	–	696 572	743 202	774 549
Road transport	3 321 779	–	–	–	–	44 027	44 027	3 365 806	1 892 667	1 101 534
Environmental protection	23 709	–	–	–	–	–	–	23 709	32 472	44 124
Trading services	**46 826 057**	**–**	**–**	**–**	**–**	**9 414**	**9 414**	**46 835 470**	**51 414 109**	**56 514 601**
Energy sources	25 704 632	–	–	–	–	930	930	25 705 562	27 350 059	29 179 090
Water management	13 876 929	–	–	–	–	–	–	13 876 929	15 941 955	18 070 901
Waste water management	4 706 310	–	–	–	–	8 484	8 484	4 714 794	5 351 384	6 256 340
Waste management	2 538 185	–	–	–	–	–	–	2 538 185	2 770 711	3 008 271
Other	**493 139**	**–**	**–**	**–**	**–**	**–**	**–**	**493 139**	**521 166**	**551 196**
Total Revenue - Functional	**79 418 376**	**–**	**–**	**–**	**–**	**53 441**	**53 441**	**79 471 817**	**84 477 340**	**90 867 805**
Expenditure - Functional										
Governance and administration	**4 746 342**	**–**	**–**	**–**	**–**	**(5 842)**	**(5 842)**	**4 740 500**	**5 316 626**	**6 242 895**
Executive and council	219 532	–	–	–	–	301	301	219 833	190 881	201 180
Finance and administration	4 522 874	–	–	–	–	(6 144)	(6 144)	4 516 730	5 125 773	6 040 181
Internal audit	3 936	–	–	–	–	–	–	3 936	(27)	1 534
Community and public safety	**15 156 922**	**–**	**–**	**–**	**–**	**6 243**	**6 243**	**15 163 165**	**15 950 479**	**16 768 705**
Community and social services	1 938 804	–	–	–	–	6 444	6 444	1 945 248	2 063 545	2 199 457
Sport and recreation	2 712 802	–	–	–	–	(670)	(670)	2 712 132	2 866 435	3 025 435
Public safety	6 277 014	–	–	–	–	–	–	6 277 014	6 529 839	6 822 783
Housing	2 723 486	–	–	–	–	(129)	(129)	2 723 358	2 883 806	3 009 017
Health	1 504 815	–	–	–	–	598	598	1 505 413	1 606 855	1 712 014
Economic and environmental services	**8 816 041**	**–**	**–**	**–**	**–**	**(256)**	**(256)**	**8 815 785**	**9 318 548**	**9 736 443**
Planning and development	2 267 796	–	–	–	–	(256)	(256)	2 267 540	2 239 696	2 358 928
Road transport	5 956 140	–	–	–	–	–	–	5 956 140	6 469 146	6 729 390
Environmental protection	592 106	–	–	–	–	–	–	592 106	609 706	648 125
Trading services	**45 688 417**	**–**	**–**	**–**	**–**	**8 885**	**8 885**	**45 697 302**	**48 949 192**	**52 440 619**
Energy sources	25 066 725	–	–	–	–	546	546	25 067 271	26 415 601	28 091 002
Water management	11 940 176	–	–	–	–	309	309	11 940 485	13 314 025	14 735 243
Waste water management	6 301 557	–	–	–	–	8 030	8 030	6 309 587	6 703 020	7 100 805
Waste management	2 379 958	–	–	–	–	–	–	2 379 958	2 516 545	2 513 569
Other	**638 954**	**–**	**–**	**–**	**–**	**–**	**–**	**638 954**	**683 562**	**717 622**
Total Expenditure - Functional	**75 046 676**	**–**	**–**	**–**	**–**	**9 030**	**9 030**	**75 055 706**	**80 218 407**	**85 906 283**
Surplus/ (Deficit) for the year	**4 371 700**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**4 416 111**	**4 258 932**	**4 961 522**

Table 14: 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
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote										
Vote 1 - Community Services & Health	961 401	–	–	–	–	–	–	961 401	987 674	1 011 733
Vote 2 - Corporate Services	99 125	–	–	–	–	–	–	99 125	94 005	97 082
Vote 3 - Economic Growth	399 987	–	–	–	–	–	–	399 987	482 354	445 956
Vote 4 - Energy	25 452 566	–	–	–	–	930	930	25 453 495	27 075 735	28 877 334
Vote 5 - Finance	22 477 801	–	–	–	–	–	–	22 477 801	24 168 804	26 260 325
Vote 6 - Future Planning & Resilience	90 482	–	–	–	–	–	–	90 482	59 225	66 511
Vote 7 - Human Settlements	1 723 856	–	–	–	–	–	–	1 723 856	1 756 296	1 690 587
Vote 8 - Office of the City Manager	15 488	–	–	–	–	–	–	15 488	4 660	4 805
Vote 9 - Safety & Security	2 427 957	–	–	–	–	–	–	2 427 957	2 489 631	2 498 358
Vote 10 - Spatial Planning & Environment	694 988	–	–	–	–	–	–	694 988	757 108	799 683
Vote 11 - Urban Mobility	3 338 001	–	–	–	–	44 027	44 027	3 382 029	1 889 540	1 096 494
Vote 12 - Urban Waste Management	2 538 186	–	–	–	–	–	–	2 538 186	2 770 712	3 008 271
Vote 13 - Water & Sanitation	18 583 200	–	–	–	–	8 484	8 484	18 591 683	21 293 298	24 327 198
Vote 14 - Cape Town International Convention Centre	491 814	–	–	–	–	–	–	491 814	519 798	549 786
Vote 15 - Cape Town Stadium	123 525	–	–	–	–	–	–	123 525	128 499	133 682
Total Revenue by Vote	**79 418 376**	**–**	**–**	**–**	**–**	**53 441**	**53 441**	**79 471 817**	**84 477 340**	**90 867 805**
Expenditure by Vote										
Vote 1 - Community Services & Health	5 182 703	–	–	–	–	–	–	5 182 703	5 252 451	5 572 391
Vote 2 - Corporate Services	4 519 107	–	–	–	–	–	–	4 519 107	4 958 911	5 097 323
Vote 3 - Economic Growth	783 369	–	–	–	–	–	–	783 369	790 906	835 424
Vote 4 - Energy	23 110 226	–	–	–	–	546	546	23 110 771	24 815 008	26 797 316
Vote 5 - Finance	4 501 857	–	–	–	–	–	–	4 501 857	5 062 451	5 804 039
Vote 6 - Future Planning & Resilience	674 644	–	–	–	–	–	–	674 644	675 975	717 656
Vote 7 - Human Settlements	1 770 371	–	–	–	–	–	–	1 770 371	1 821 637	1 865 507
Vote 8 - Office of the City Manager	578 336	–	–	–	–	–	–	578 336	591 639	626 975
Vote 9 - Safety & Security	6 833 896	–	–	–	–	–	–	6 833 896	7 067 186	7 401 217
Vote 10 - Spatial Planning & Environment	2 017 245	–	–	–	–	–	–	2 017 245	1 938 017	2 040 037
Vote 11 - Urban Mobility	4 815 037	–	–	–	–	–	–	4 815 037	5 193 897	5 367 254
Vote 12 - Urban Waste Management	4 068 730	–	–	–	–	–	–	4 068 730	4 256 294	4 325 663
Vote 13 - Water & Sanitation	15 618 633	–	–	–	–	8 484	8 484	15 627 117	17 177 214	18 807 142
Vote 14 - Cape Town International Convention Centre	448 999	–	–	–	–	–	–	448 999	488 322	514 658
Vote 15 - Cape Town Stadium	123 525	–	–	–	–	–	–	123 525	128 499	133 682
Total Expenditure by Vote	**75 046 676**	**–**	**–**	**–**	**–**	**9 030**	**9 030**	**75 055 706**	**80 218 407**	**85 906 283**
Surplus/ (Deficit) for the year	**4 371 700**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**4 416 111**	**4 258 932**	**4 961 522**

Table 15: 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
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source											
Exchange Revenue											
Service charges - Electricity	24 636 571	–	–	–	–	–	–	–	24 636 571	26 196 330	27 863 414
Service charges - Water	6 237 287	–	–	–	–	–	–	–	6 237 287	7 230 763	8 315 441
Service charges - Waste Water Management	3 170 976	–	–	–	–	–	–	–	3 170 976	3 681 843	4 234 176
Service charges - Waste Management	1 711 180	–	–	–	–	–	–	–	1 711 180	1 854 428	1 969 505
Sale of Goods and Rendering of Services	757 211	–	–	–	–	–	–	–	757 211	847 128	951 708
Agency services	310 022	–	–	–	–	–	–	–	310 022	323 339	324 828
Interest	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	340 218	–	–	–	–	–	–	–	340 218	351 105	361 989
Interest earned from Current and Non Current Assets	863 735	–	–	–	–	–	–	–	863 735	728 847	652 121
Dividends	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets	853 597	–	–	–	–	–	–	–	853 597	894 300	964 980
Licence and permits	572	–	–	–	–	–	–	–	572	590	609
Special rating levies	521 067	–	–	–	–	–	–	–	521 067	536 699	552 800
Construction Contract Revenue	–	–	–	–	–	–	–	–	–	–	–
Development Charges	215 974	–	–	–	–	–	–	–	215 974	222 886	229 795
Operational Revenue	426 225	–	–	–	–	–	–	–	426 225	445 360	465 204
Non-Exchange Revenue											
Property rates	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	1 954 592	1 944 719
Licences or permits	49 538	–	–	–	–	–	–	–	49 538	51 123	52 708
Transfer and subsidies - Operational	7 194 666	–	–	–	–	–	9 030	9 030	7 203 695	7 419 798	7 432 955
Interest Receivables	103 530	–	–	–	–	–	–	–	103 530	106 843	110 155
Fuel Levy	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	144 048	86 653
Other Gains	6 614 734	–	–	–	–	–	–	–	6 614 734	7 561 980	8 697 182
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**74 805 266**	**–**	**–**	**–**	**–**	**–**	**9 030**	**9 030**	**74 814 296**	**81 081 874**	**87 844 678**
Expenditure By Type											
Employee related costs	22 303 984	–	–	–	–	–	258	258	22 304 242	23 621 745	25 089 226
Remuneration of councillors	207 204	–	–	–	–	–	–	–	207 204	218 082	229 532
Bulk purchases - electricity	18 976 300	–	–	–	–	–	–	–	18 976 300	20 528 600	22 284 500
Inventory consumed	8 264 356	–	–	–	–	–	(345)	(345)	8 264 012	9 251 276	10 402 157
Debt impairment	2 622 547	–	–	–	–	–	–	–	2 622 547	2 719 088	2 855 026
Depreciation, amortisation and impairment	4 255 419	–	–	–	–	–	–	–	4 255 419	4 670 610	5 041 381
Interest, Dividends and Rent on Land	1 259 045	–	–	–	–	–	–	–	1 259 045	1 656 783	2 165 394
Contracted services	11 480 417	–	–	–	–	–	8 164	8 164	11 488 581	11 504 972	11 439 970
Transfers and subsidies	302 748	–	–	–	–	–	–	–	302 748	277 393	272 189
Irrecoverable debts written off	863 145	–	–	–	–	–	–	–	863 145	863 145	863 145
Operational Cost and Other Cost	3 950 078	–	–	–	–	–	952	952	3 951 030	4 276 194	4 539 373
Disposal of Fixed and Intangible Assets	2 551	–	–	–	–	–	–	–	2 551	2 551	2 551
Other Losses	520 744	–	–	–	–	–	–	–	520 744	599 392	689 947
Total Expenditure	**75 008 539**	**–**	**–**	**–**	**–**	**–**	**9 030**	**9 030**	**75 017 568**	**80 189 830**	**85 874 390**
Surplus/(Deficit)	**(203 273)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(203 273)**	**892 043**	**1 970 288**
Transfers and subsidies - capital (monetary allocation	4 613 110	–	–	–	–	–	44 411	44 411	4 657 521	3 395 466	3 023 127
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	**4 409 837**	**–**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**4 454 248**	**4 287 509**	**4 993 414**
Income Tax	22 059	–	–	–	–	–	–	–	22 059	16 215	18 096
Surplus/(Deficit) after taxation	**4 387 778**	**–**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**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)	(12 363)	(13 797)
Surplus/(Deficit) attributable to municipality	**4 371 700**	**–**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**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**	**–**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**4 416 111**	**4 258 932**	**4 961 522**

Table 16: 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
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure - Vote										
Multi-year expenditure to be adjusted										
Vote 1 - Community Services & Health	376 209	13 195	–	–	–	–	13 195	389 404	558 034	384 777
Vote 2 - Corporate Services	642 101	23 077	–	–	–	–	23 077	665 178	1 876 746	631 228
Vote 3 - Economic Growth	84 703	13 148	–	–	–	–	13 148	97 851	160 256	111 456
Vote 4 - Energy	1 521 424	39 814	–	–	–	–	39 814	1 561 238	1 832 102	2 063 123
Vote 5 - Finance	27 661	596	–	–	–	–	596	28 257	149 105	56 068
Vote 6 - Future Planning & Resilience	14 766	958	–	–	–	–	958	15 724	5 810	3 581
Vote 7 - Human Settlements	966 583	–	–	–	–	–	–	966 583	941 437	939 916
Vote 8 - Office of the City Manager	3 434	150	–	–	–	–	150	3 584	66 749	52 169
Vote 9 - Safety & Security	207 259	566	–	–	–	–	566	207 825	400 154	504 880
Vote 10 - Spatial Planning & Environment	309 756	29 719	–	–	–	–	29 719	339 475	248 388	260 443
Vote 11 - Urban Mobility	3 057 544	156 868	–	–	–	–	156 868	3 214 412	1 888 876	1 096 897
Vote 12 - Urban Waste Management	488 176	5 981	–	–	–	–	5 981	494 157	652 704	1 063 501
Vote 13 - Water & Sanitation	5 386 924	4 327	–	–	–	–	4 327	5 391 250	5 913 560	5 415 191
Vote 14 - Cape Town International Convention Centre	64 915	7 202	–	–	–	–	7 202	72 117	72 330	68 790
Vote 15 - Cape Town Stadium	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Vote	**13 151 455**	**295 598**	**–**	**–**	**–**	**–**	**295 598**	**13 447 054**	**14 766 252**	**12 652 019**
Capital Expenditure - Functional										
Governance and administration	**927 540**	**25 489**	**–**	**–**	**–**	**(6 128)**	**19 362**	**946 902**	**2 319 663**	**932 282**
Executive and council	2 012	2 121	–	–	–	–	2 121	4 133	1 112	1 220
Finance and administration	924 738	23 368	–	–	–	(6 128)	17 241	941 978	2 318 364	930 585
Internal audit	791	–	–	–	–	–	–	791	186	476
Community and public safety	**1 420 965**	**15 591**	**–**	**–**	**–**	**6 128**	**21 719**	**1 442 684**	**1 756 602**	**1 752 624**
Community and social services	181 981	3 074	–	–	–	–	3 074	185 055	234 769	132 517
Sport and recreation	182 665	11 957	–	–	–	–	11 957	194 623	412 513	294 132
Public safety	89 249	390	–	–	–	6 128	6 518	95 767	166 904	407 186
Housing	944 105	–	–	–	–	–	–	944 105	911 899	888 770
Health	22 965	169	–	–	–	–	169	23 134	30 518	30 019
Economic and environmental services	**3 346 663**	**197 195**	**–**	**–**	**–**	**–**	**197 195**	**3 543 858**	**2 228 617**	**1 362 810**
Planning and development	127 412	23 601	–	–	–	3 219	26 820	154 232	244 581	176 046
Road transport	2 987 804	156 867	–	–	–	–	156 867	3 144 671	1 848 680	1 078 717
Environmental protection	231 447	16 727	–	–	–	(3 219)	13 508	244 955	135 357	108 046
Trading services	**7 389 137**	**50 122**	**–**	**–**	**–**	**–**	**50 122**	**7 439 258**	**8 387 229**	**8 532 748**
Energy sources	1 521 424	39 814	–	–	–	–	39 814	1 561 238	1 832 102	2 063 123
Water management	2 110 326	1 076	–	–	–	–	1 076	2 111 402	2 193 623	2 333 476
Waste water management	3 276 598	3 251	–	–	–	–	3 251	3 279 848	3 719 937	3 081 715
Waste management	480 788	5 981	–	–	–	–	5 981	486 770	641 567	1 054 434
Other	67 150	7 202	–	–	–	–	7 202	74 352	74 140	71 555
Total Capital Expenditure - Functional	**13 151 455**	**295 598**	**–**	**–**	**–**	**–**	**295 598**	**13 447 054**	**14 766 252**	**12 652 019**
Funded by:										
National Government	4 468 869	–	–	–	–	–	–	4 468 869	3 279 464	2 946 748
Provincial Government	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	44 411	–	–	–	–	44 411	179 872	109 292	69 874
Transfers recognised - capital	**4 613 110**	**44 411**	**–**	**–**	**–**	**–**	**44 411**	**4 657 521**	**3 395 466**	**3 023 127**
Borrowing	5 000 000	–	–	–	–	–	–	5 000 000	6 000 000	6 000 000
Internally generated funds	3 538 346	251 187	–	–	–	–	251 187	3 789 533	5 370 786	3 628 893
Total Capital Funding	**13 151 455**	**295 598**	**–**	**–**	**–**	**–**	**295 598**	**13 447 054**	**14 766 252**	**12 652 019**

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

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS											
Current assets											
Cash and cash equivalents	7 955 406	–	–	–	–	–	(247 739)	(247 739)	7 707 666	5 525 121	6 463 094
Short term Investments	3 178 780	–	–	–	–	–	–	–	3 178 780	2 930 249	2 659 683
Trade and other receivables from exchange transactions	4 681 829	–	–	–	–	–	–	–	4 681 829	5 911 973	7 191 435
Receivables from non-exchange transactions	6 779 263	–	–	–	–	–	581 250	581 250	7 360 513	7 824 190	8 395 925
Current portion of non-current receivables	6 124	–	–	–	–	–	–	–	6 124	6 176	6 239
Inventory	573 518	–	–	–	–	–	–	–	573 518	593 478	613 747
VAT Receivable	485 725	–	–	–	–	–	–	–	485 725	485 725	485 725
Other current assets	–	–	–	–	–	–	–	–	–	–	–
Total current assets	**23 660 644**	**–**	**–**	**–**	**–**	**–**	**333 511**	**333 511**	**23 994 154**	**23 276 912**	**25 815 847**
Non current assets											
Investments	4 409 188	–	–	–	–	–	–	–	4 409 188	4 664 921	4 935 486
Investment property	569 353	–	–	–	–	–	–	–	569 353	567 516	565 679
Property, plant and equipment	89 892 094	–	–	–	–	–	289 207	289 207	90 181 302	99 053 701	106 569 351
Biological assets	–	–	–	–	–	–	–	–	–	–	–
Living resources	586	–	–	–	–	–	–	–	586	1 076	540
Heritage assets	15 908	–	–	–	–	–	32	32	15 940	15 940	15 940
Intangible assets	797 985	–	–	–	–	–	6 359	6 359	804 344	2 013 185	2 108 656
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	187 333	–	–	–	–	–	–	–	187 333	184 340	181 349
Other non-current assets	64 016	–	–	–	–	–	–	–	64 016	47 802	29 706
Total non current assets	**95 936 463**	**–**	**–**	**–**	**–**	**–**	**295 598**	**295 598**	**96 232 062**	**106 548 480**	**114 406 707**
TOTAL ASSETS	**119 597 107**	**–**	**–**	**–**	**–**	**–**	**629 109**	**629 109**	**120 226 216**	**129 825 392**	**140 222 554**
LIABILITIES											
Current liabilities											
Bank overdraft	–	–	–	–	–	–	–	–	–	–	–
Financial liabilities	1 329 412	–	–	–	–	–	–	–	1 329 412	1 521 007	1 924 598
Consumer deposits	697 213	–	–	–	–	–	–	–	697 213	721 261	745 610
Trade and other payables from exchange transactions	10 552 141	–	–	–	–	–	584 698	584 698	11 136 839	11 182 072	11 585 298
Trade and other payables from non-exchange transactions	1 141 121	–	–	–	–	–	–	–	1 141 121	1 141 121	1 141 121
Provision	2 183 578	–	–	–	–	–	–	–	2 183 578	2 158 071	2 182 565
VAT Payable	474 915	–	–	–	–	–	–	–	474 915	529 806	586 699
Other current liabilities	–	–	–	–	–	–	–	–	–	–	–
Total current liabilities	**16 378 380**	**–**	**–**	**–**	**–**	**–**	**584 698**	**584 698**	**16 963 078**	**17 253 339**	**18 165 893**
Non current liabilities											
Financial liabilities	13 372 008	–	–	–	–	–	–	–	13 372 008	17 751 000	21 759 735
Provision	7 178 185	–	–	–	–	–	–	–	7 178 185	7 841 813	8 337 367
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities	**20 550 193**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**20 550 193**	**25 592 813**	**30 097 102**
TOTAL LIABILITIES	**36 928 573**	**–**	**–**	**–**	**–**	**–**	**584 698**	**584 698**	**37 513 271**	**42 846 152**	**48 262 995**
NET ASSETS	**82 668 534**	**–**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**82 712 945**	**86 979 240**	**91 959 559**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	75 673 738	–	–	–	–	–	119 136	119 136	75 792 874	78 490 548	81 017 552
Funds and Reserves	6 994 796	–	–	–	–	–	(74 725)	(74 725)	6 920 071	8 488 693	10 942 007
Other	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**82 668 534**	**–**	**–**	**–**	**–**	**–**	**44 411**	**44 411**	**82 712 945**	**86 979 240**	**91 959 559**

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

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	15 518 508	–	–	–	–	–	–	–	15 518 508	17 008 154	18 880 198
Service charges	34 753 357	–	–	–	–	–	–	–	34 753 357	37 937 018	41 313 052
Other revenue	5 850 060	–	–	–	–	–	–	–	5 850 060	6 242 550	6 592 931
Transfers and Subsidies - Operational	7 194 666	–	–	–	–	–	9 030	9 030	7 203 695	7 419 798	7 432 955
Transfers and Subsidies - Capital	4 613 110	–	–	–	–	–	44 411	44 411	4 657 521	3 395 466	3 023 127
Interest	862 700	–	–	–	–	–	–	–	862 700	727 776	651 012
Dividends	–	–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees	(59 270 078)	–	–	–	–	–	(5 582)	(5 582)	(59 275 660)	(62 551 758)	(66 005 717)
Finance charges	(1 307 701)	–	–	–	–	–	–	–	(1 307 701)	(1 703 879)	(2 208 904)
Transfers and Subsidies	(339 257)	–	–	–	–	–	–	–	(339 257)	(313 902)	(280 986)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**7 875 365**	**–**	**–**	**–**	**–**	**–**	**47 859**	**47 859**	**7 923 224**	**8 161 223**	**9 397 668**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	81 441	–	–	–	–	–	–	–	81 441	144 048	86 653
Decrease (increase) in non-current receivables	29	–	–	–	–	–	–	–	29	1	–
Decrease (increase) in non-current investments	(242 107)	–	–	–	–	–	–	–	(242 107)	(255 733)	(270 565)
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets	(13 151 455)	–	–	–	–	–	(295 598)	(295 598)	(13 447 054)	(14 766 252)	(12 652 019)
Retention (Capital)	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(13 312 092)**	**–**	**–**	**–**	**–**	**–**	**(295 598)**	**(295 598)**	**(13 607 690)**	**(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	6 000 000	6 000 000
Increase (decrease) in consumer deposits	26 561	–	–	–	–	–	–	–	26 561	20 361	20 136
Payments											
Repayment of borrowing	(1 294 359)	–	–	–	–	–	–	–	(1 294 359)	(1 486 193)	(1 643 899)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**3 732 202**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**3 732 202**	**4 534 168**	**4 376 237**
NET INCREASE/ (DECREASE) IN CASH HELD	**(1 704 524)**	**–**	**–**	**–**	**–**	**–**	**(247 739)**	**(247 739)**	**(1 952 264)**	**(2 182 546)**	**937 973**
Cash/cash equivalents at the year begin:	9 659 930	–	–	–	–	–	–	–	9 659 930	7 707 666	5 525 121
Cash/cash equivalents at the year end:	7 955 406	–	–	–	–	–	(247 739)	(247 739)	7 707 666	5 525 121	6 463 094

Table 19: 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
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash and investments available										
Cash/cash equivalents at the year end	7 955 406	–	–	–	–	(247 739)	(247 739)	7 707 666	5 525 121	6 463 094
Other current investments > 90 days	3 178 780	–	–	–	–	–	–	3 178 780	2 930 249	2 659 683
Non current assets - Investments	4 409 188	–	–	–	–	–	–	4 409 188	4 664 921	4 935 486
Cash and investments available:	**15 543 374**	**–**	**–**	**–**	**–**	**(247 739)**	**(247 739)**	**15 295 634**	**13 120 290**	**14 058 263**
Applications of cash and investments										
Unspent conditional transfers	1 141 121	–	–	–	–	–	–	1 141 121	1 141 121	1 141 121
Unspent borrowing	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	(339 919)	–	–	–	–	–	–	(298 443)	(1 882 137)	(3 258 479)
Other provisions	–	–	–	–	–	–	–	–	–	–
Long term investments committed	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	6 994 796	–	–	–	–	–	–	6 920 071	8 488 693	10 942 007
Total Application of cash and investments:	**7 795 998**	**–**	**–**	**–**	**–**	**–**	**–**	**7 762 749**	**7 747 676**	**8 824 649**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	**7 747 375**	**–**	**–**	**–**	**–**	**(247 739)**	**(247 739)**	**7 532 886**	**5 372 614**	**5 233 614**
Creditors transferred to Debt Relief - Non-Current portion	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	**7 747 375**	**–**	**–**	**–**	**–**	**(247 739)**	**(247 739)**	**7 532 886**	**5 372 614**	**5 233 614**

Table 20: MBRR Table B9 - Consolidated Asset Management

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE										
Total New Assets to be adjusted	**5 892 767**	**143 099**	**–**	**–**	**–**	**13 237**	**156 335**	**6 049 102**	**5 749 256**	**5 005 082**
Roads Infrastructure	*2 107 742*	*94 972*	–	–	–	–	*94 972*	*2 202 714*	*1 123 318*	*526 459*
Storm water Infrastructure	*193 647*	*2 822*	–	–	–	–	*2 822*	*196 470*	*312 255*	*343 362*
Electrical Infrastructure	*335 179*	*10 131*	–	–	–	–	*10 131*	*345 311*	*612 474*	*790 617*
Water Supply Infrastructure	*1 406 019*	*1 076*	–	–	–	–	*1 076*	*1 407 095*	*1 564 834*	*1 619 555*
Sanitation Infrastructure	*540 208*	–	–	–	–	–	–	*540 208*	*397 510*	*361 002*
Solid Waste Infrastructure	*35 888*	*1 659*	–	–	–	–	*1 659*	*37 547*	*70 079*	*443 797*
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	*1 300*	–	–	–	–	–	–	*1 300*	*3 800*	*14 441*
Infrastructure	**4 619 984**	**110 660**	**–**	**–**	**–**	**–**	**110 660**	**4 730 644**	**4 084 269**	**4 099 232**
Community Facilities	*165 668*	*9 135*	–	–	–	–	*9 135*	*174 803*	*234 545*	*88 871*
Sport and Recreation Facilities	*680*	*100*	–	–	–	–	*100*	*780*	*2 000*	–
Community Assets	**166 348**	**9 235**	**–**	**–**	**–**	**–**	**9 235**	**175 583**	**236 545**	**88 871**
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	*164 455*	*7 906*	–	–	–	*(951)*	*6 955*	*171 410*	*341 646*	*299 532*
Housing	–	–	–	–	–	–	–	–	–	–
Other Assets	**164 455**	**7 906**	**–**	**–**	**–**	**(951)**	**6 955**	**171 410**	**341 646**	**299 532**
Licences and Rights	*172 114*	*4 342*	–	–	–	–	*4 342*	*176 456*	*766 962*	*193 228*
Intangible Assets	**172 114**	**4 342**	**–**	**–**	**–**	**–**	**4 342**	**176 456**	**766 962**	**193 228**
Computer Equipment	**72 851**	**2 602**	**–**	**–**	**–**	**6 146**	**8 748**	**81 600**	**72 413**	**103 550**
Furniture and Office Equipment	**19 963**	**1 292**	**–**	**–**	**–**	**1 055**	**2 347**	**22 310**	**16 284**	**14 417**
Machinery and Equipment	**51 659**	**4 886**	**–**	**–**	**–**	**560**	**5 446**	**57 104**	**41 386**	**43 089**
Transport Assets	**550 393**	**2 027**	**–**	**–**	**–**	**(174)**	**1 852**	**552 245**	**120 336**	**115 281**
Land	**75 000**	**150**	**–**	**–**	**–**	**6 600**	**6 750**	**81 750**	**69 415**	**47 881**
Total Renewal of Existing Assets to be adjusted	**3 318 078**	**54 215**	**–**	**–**	**–**	**25 207**	**79 422**	**3 397 500**	**4 130 016**	**3 734 834**
Roads Infrastructure	*102 194*	*32 342*	–	–	–	–	*32 342*	*134 535*	*304 330*	*197 007*
Storm water Infrastructure	*48 315*	*3 123*	–	–	–	–	*3 123*	*51 437*	*60 537*	*169 671*
Electrical Infrastructure	*552 298*	*815*	–	–	–	–	*815*	*553 113*	*918 240*	*800 830*
Water Supply Infrastructure	*520 109*	–	–	–	–	–	–	*520 109*	*494 604*	*495 349*
Sanitation Infrastructure	*940 116*	–	–	–	–	*34 317*	*34 317*	*974 432*	*1 070 483*	*743 522*
Solid Waste Infrastructure	*300*	*23*	–	–	–	–	*23*	*323*	*27 618*	*5 725*
Coastal Infrastructure	–	–	–	–	–	–	–	–	*6 500*	*500*
Information and Communication Infrastructure	*24 738*	–	–	–	–	–	–	*24 738*	*60 433*	*44 830*
Infrastructure	**2 188 068**	**36 303**	**–**	**–**	**–**	**34 317**	**70 620**	**2 258 688**	**2 942 745**	**2 457 436**
Community Facilities	*60 751*	*3 334*	–	–	–	*(3 219)*	*115*	*60 866*	*81 517*	*108 389*
Sport and Recreation Facilities	*11 081*	*1 302*	–	–	–	–	*1 302*	*12 384*	*23 000*	*8 582*
Community Assets	**71 832**	**4 636**	**–**	**–**	**–**	**(3 219)**	**1 417**	**73 249**	**104 517**	**116 971**
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	*17 528*	*1 443*	–	–	–	–	*1 443*	*18 971*	*24 491*	*22 048*
Housing	*720*	–	–	–	–	–	–	*720*	–	–
Other Assets	**18 248**	**1 443**	**–**	**–**	**–**	**–**	**1 443**	**19 691**	**24 491**	**22 048**
Licences and Rights	*13 550*	–	–	–	–	–	–	*13 550*	*11 850*	*10 120*
Intangible Assets	**13 550**	**–**	**–**	**–**	**–**	**–**	**–**	**13 550**	**11 850**	**10 120**
Computer Equipment	**194 308**	**8 625**	**–**	**–**	**–**	**(6 689)**	**1 937**	**196 245**	**277 113**	**270 816**
Furniture and Office Equipment	**80 597**	**2 027**	**–**	**–**	**–**	**624**	**2 651**	**83 248**	**58 242**	**45 013**
Machinery and Equipment	**97 604**	**475**	**–**	**–**	**–**	**174**	**650**	**98 254**	**98 972**	**67 788**
Transport Assets	**653 870**	**705**	**–**	**–**	**–**	**–**	**705**	**654 575**	**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
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Total Upgrading of Existing Assets to be adjusted	**3 940 610**	**98 285**	**–**	**–**	**–**	**(38 444)**	**59 841**	**4 000 451**	**4 886 980**	**3 912 103**
Roads Infrastructure	*247 718*	*13 936*	–	–	–	*(4 190)*	*9 747*	*257 465*	*312 161*	*454 803*
Storm water Infrastructure	*110 121*	*1 280*	–	–	–	–	*1 280*	*111 400*	*87 270*	*69 955*
Electrical Infrastructure	*351 945*	*13 179*	–	–	–	–	*13 179*	*365 124*	*95 280*	*287 430*
Water Supply Infrastructure	*12 621*	–	–	–	–	–	–	*12 621*	*34 198*	*68 680*
Sanitation Infrastructure	*1 887 465*	–	–	–	–	*(34 317)*	*(34 317)*	*1 853 149*	*2 228 653*	*1 864 122*
Solid Waste Infrastructure	*1 366*	*502*	–	–	–	–	*502*	*1 868*	*30 331*	*51 277*
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	*123 293*	*8 392*	–	–	–	*(1 383)*	*7 009*	*130 302*	*15 000*	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	*6 000*
Infrastructure	**2 734 529**	**37 289**	**–**	**–**	**–**	**(39 889)**	**(2 600)**	**2 731 928**	**2 802 893**	**2 802 266**
Community Facilities	*422 208*	*18 621*	–	–	–	–	*18 621*	*440 829*	*654 526*	*456 305*
Sport and Recreation Facilities	*106 370*	*6 426*	–	–	–	–	*6 426*	*112 796*	*207 423*	*130 594*
Community Assets	**528 579**	**25 047**	**–**	**–**	**–**	**–**	**25 047**	**553 625**	**861 949**	**586 899**
Operational Buildings	*503 387*	*35 462*	–	–	–	*(174)*	*35 288*	*538 675*	*538 157*	*398 784*
Housing	*155 430*	–	–	–	–	–	–	*155 430*	*67 000*	*47 975*
Other Assets	**658 817**	**35 462**	**–**	**–**	**–**	**(174)**	**35 288**	**694 105**	**605 157**	**446 759**
Licences and Rights	*9 334*	*398*	–	–	–	*1 619*	*2 017*	*11 351*	*602 481*	*53 230*
Intangible Assets	**9 334**	**398**	**–**	**–**	**–**	**1 619**	**2 017**	**11 351**	**602 481**	**53 230**
Computer Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 000**	**1 000**
Furniture and Office Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment	**3 500**	**56**	**–**	**–**	**–**	**–**	**56**	**3 556**	**13 000**	**21 950**
Transport Assets	**500**	**–**	**–**	**–**	**–**	**–**	**–**	**500**	**500**	**–**
Total Capital Expenditure to be adjusted	**13 151 455**	**295 598**	**–**	**–**	**–**	**–**	**295 598**	**13 447 054**	**14 766 252**	**12 652 019**
Roads Infrastructure	*2 457 654*	*141 250*	–	–	–	*(4 190)*	*137 060*	*2 594 714*	*1 739 810*	*1 178 269*
Storm water Infrastructure	*352 082*	*7 225*	–	–	–	–	*7 225*	*359 307*	*460 062*	*582 988*
Electrical Infrastructure	*1 239 423*	*24 125*	–	–	–	–	*24 125*	*1 263 548*	*1 625 994*	*1 878 878*
Water Supply Infrastructure	*1 938 749*	*1 076*	–	–	–	–	*1 076*	*1 939 825*	*2 093 636*	*2 183 583*
Sanitation Infrastructure	*3 367 789*	–	–	–	–	–	–	*3 367 789*	*3 696 646*	*2 968 645*
Solid Waste Infrastructure	*37 554*	*2 185*	–	–	–	–	*2 185*	*39 738*	*128 027*	*500 799*
Coastal Infrastructure	*123 293*	*8 392*	–	–	–	*(1 383)*	*7 009*	*130 302*	*21 500*	*500*
Information and Communication Infrastructure	*26 038*	–	–	–	–	–	–	*26 038*	*64 233*	*65 271*
Infrastructure	**9 542 581**	**184 252**	**–**	**–**	**–**	**(5 572)**	**178 680**	**9 721 260**	**9 829 907**	**9 358 934**
Community Facilities	*648 627*	*31 090*	–	–	–	*(3 219)*	*27 871*	*676 498*	*970 589*	*653 564*
Sport and Recreation Facilities	*118 132*	*7 828*	–	–	–	–	*7 828*	*125 960*	*232 423*	*139 176*
Community Assets	**766 759**	**38 918**	**–**	**–**	**–**	**(3 219)**	**35 699**	**802 458**	**1 203 012**	**792 740**
Heritage Assets	**5 352**	**32**	**–**	**–**	**–**	**–**	**32**	**5 385**	**–**	**–**
Operational Buildings	*685 369*	*44 811*	–	–	–	*(1 124)*	*43 686*	*729 056*	*904 294*	*720 364*
Housing	*156 150*	–	–	–	–	–	–	*156 150*	*67 000*	*47 975*
Other Assets	**841 519**	**44 811**	**–**	**–**	**–**	**(1 124)**	**43 686**	**885 206**	**971 294**	**768 339**
Licences and Rights	*194 998*	*4 740*	–	–	–	*1 619*	*6 359*	*201 357*	*1 381 293*	*256 578*
Intangible Assets	**194 998**	**4 740**	**–**	**–**	**–**	**1 619**	**6 359**	**201 357**	**1 381 293**	**256 578**
Computer Equipment	**267 160**	**11 227**	**–**	**–**	**–**	**(542)**	**10 685**	**277 845**	**350 526**	**375 366**
Furniture and Office Equipment	**100 560**	**3 319**	**–**	**–**	**–**	**1 679**	**4 997**	**105 558**	**74 526**	**59 429**
Machinery and Equipment	**152 763**	**5 417**	**–**	**–**	**–**	**734**	**6 152**	**158 915**	**153 358**	**132 828**
Transport Assets	**1 204 763**	**2 732**	**–**	**–**	**–**	**(174)**	**2 558**	**1 207 320**	**731 972**	**859 923**
Land	**75 000**	**150**	**–**	**–**	**–**	**6 600**	**6 750**	**81 750**	**69 415**	**47 881**
Mature	–	–	–	–	–	–	–	–	*950*	–
Living Resources	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**950**	**–**
TOTAL CAPITAL EXPENDITURE to be adjusted	**13 151 455**	**295 598**	**–**	**–**	**–**	**–**	**295 598**	**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
R thousands	Original Budget	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSET REGISTER SUMMARY - PPE (WDV)	**90 667 083**	**288 397**	**–**	**–**	**–**	**7 202**	**295 598**	**90 962 681**	**100 754 177**	**108 362 926**
Roads Infrastructure	*15 589 523*	*137 060*	–	–	–	–	*137 060*	*15 726 583*	*16 606 705*	*16 954 651*
Storm water Infrastructure	*1 902 971*	*7 225*	–	–	–	–	*7 225*	*1 910 196*	*2 253 266*	*2 712 419*
Electrical Infrastructure	*11 477 981*	*24 125*	–	–	–	–	*24 125*	*11 502 106*	*12 651 360*	*14 033 051*
Water Supply Infrastructure	*9 744 226*	*1 076*	–	–	–	–	*1 076*	*9 745 302*	*11 525 602*	*13 362 366*
Sanitation Infrastructure	*13 231 276*	–	–	–	–	–	–	*13 231 276*	*16 517 159*	*18 984 031*
Solid Waste Infrastructure	*1 244 749*	*2 185*	–	–	–	–	*2 185*	*1 246 934*	*1 292 926*	*1 714 306*
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	*516 240*	*7 009*	–	–	–	–	*7 009*	*523 249*	*513 814*	*490 393*
Information and Communication Infrastructure	*12 175 859*	–	–	–	–	–	–	*12 175 859*	*12 100 994*	*12 037 116*
Infrastructure	65 882 823	178 680	–	–	–	–	178 680	66 061 503	73 461 826	80 288 332
Community Assets	7 147 949	35 731	–	–	–	–	35 731	7 183 680	7 956 535	8 308 527
Heritage Assets	10 324	–	–	–	–	–	–	10 324	10 324	10 324
Investment properties	508 370	–	–	–	–	–	–	508 370	482 291	456 212
Other Assets	7 102 012	43 686	–	–	–	–	43 686	7 145 698	7 574 781	7 845 899
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–
Intangible Assets	903 900	6 359	–	–	–	–	6 359	910 259	2 112 741	2 208 212
Computer Equipment	777 904	8 545	–	–	–	2 141	10 685	788 589	796 015	841 773
Furniture and Office Equipment	593 614	4 336	–	–	–	661	4 997	598 611	556 743	512 552
Machinery and Equipment	695 305	1 752	–	–	–	4 400	6 152	701 457	652 560	568 665
Transport Assets	5 294 681	2 558	–	–	–	–	2 558	5 297 239	5 329 795	5 453 981
Land	1 748 595	6 750	–	–	–	–	6 750	1 755 345	1 818 010	1 865 891
Living Resources	1 607	–	–	–	–	–	–	1 607	2 557	2 557
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**90 667 083**	**288 397**	**–**	**–**	**–**	**7 202**	**295 598**	**90 962 681**	**100 754 177**	**108 362 926**
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	**4 255 419**	**–**	**–**	**–**	**–**	**–**	**–**	**4 255 419**	**4 670 610**	**5 041 381**
Repairs and Maintenance by asset class	**7 347 345**	**–**	**–**	**–**	**–**	**–**	**–**	**7 347 345**	**7 459 652**	**7 601 224**
Roads Infrastructure	*958 817*	–	–	–	–	–	–	*958 817*	*999 087*	*1 040 050*
Storm water Infrastructure	*271 608*	–	–	–	–	–	–	*271 608*	*283 015*	*294 619*
Electrical Infrastructure	*1 008 509*	–	–	–	–	–	–	*1 008 509*	*1 012 281*	*1 034 546*
Water Supply Infrastructure	*714 820*	–	–	–	–	–	–	*714 820*	*757 264*	*788 299*
Sanitation Infrastructure	*866 033*	–	–	–	–	–	–	*866 033*	*902 396*	*954 031*
Solid Waste Infrastructure	*22 358*	–	–	–	–	–	–	*22 358*	*23 296*	*24 251*
Coastal Infrastructure	*15 164*	–	–	–	–	–	–	*15 164*	*15 650*	*16 135*
Infrastructure	**3 857 319**	**–**	**–**	**–**	**–**	**–**	**–**	**3 857 319**	**3 992 999**	**4 151 941**
Community Facilities	*641 457*	–	–	–	–	*1 816*	*1 816*	*643 274*	*671 191*	*702 055*
Sport and Recreation Facilities	*227 540*	–	–	–	–	*(1 814)*	*(1 814)*	*225 726*	*133 637*	*139 930*
Community Assets	**868 998**	**–**	**–**	**–**	**–**	**2**	**2**	**869 000**	**804 828**	**841 985**
Heritage Assets	**134**	**–**	**–**	**–**	**–**	**–**	**–**	**134**	**140**	**145**
Revenue Generating	*14 315*	–	–	–	–	–	–	*14 315*	*14 882*	*15 470*
Non-revenue Generating	*62*	–	–	–	–	–	–	*62*	*63*	*64*
Investment properties	**14 378**	**–**	**–**	**–**	**–**	**–**	**–**	**14 378**	**14 945**	**15 534**
Operational Buildings	*565 567*	–	–	–	–	–	–	*565 567*	*525 868*	*390 477*
Housing	*36 902*	–	–	–	–	–	–	*36 902*	*38 452*	*40 028*
Other Assets	**602 469**	**–**	**–**	**–**	**–**	**–**	**–**	**602 469**	**564 320**	**430 505**
Computer Equipment	**482 880**	**–**	**–**	**–**	**–**	**(2)**	**(2)**	**482 878**	**500 329**	**518 130**
Furniture and Office Equipment	**472 366**	**–**	**–**	**–**	**–**	**–**	**–**	**472 366**	**490 347**	**508 789**
Machinery and Equipment	**487 801**	**–**	**–**	**–**	**–**	**–**	**–**	**487 801**	**506 840**	**526 660**
Transport Assets	**561 000**	**–**	**–**	**–**	**–**	**–**	**–**	**561 000**	**584 906**	**607 534**
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	**11 602 764**	**–**	**–**	**–**	**–**	**–**	**–**	**11 602 764**	**12 130 262**	**12 642 605**
Renewal and upgrading of Existing Assets as % of total capex	**55.19%**							**55.02%**	**61.06%**	**60.44%**
Renewal and upgrading of Existing Assets as % of deprecn"	**170.58%**							**173.85%**	**193.06%**	**151.68%**
R&M as a % of PPE	**8.10%**							**8.08%**	**7.40%**	**7.01%**
Renewal and upgrading and R&M as a % of PPE	**16.11%**							**16.21%**	**16.35%**	**14.07%**

Table 21: 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	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	1 361 003	1 407 893
Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	300 006	–	–	–	–	–	–	300 006	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	1 664 009	1 713 929
Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–	–
No water supply	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total	–	–	–	–	–	–	–	–	–	–
Total number of households	**1 615 543**	**–**	**–**	**–**	**–**	**–**	**–**	**1 615 543**	**1 664 009**	**1 713 929**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)	1 397 127	–	–	–	–	–	–	1 397 127	1 445 593	1 495 513
Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–	–
Chemical toilet	73 170	–	–	–	–	–	–	73 170	73 170	73 170
Pit toilet (ventilated)	23	–	–	–	–	–	–	23	23	23
Other toilet provisions (> min.service level)	145 223	–	–	–	–	–	–	145 223	145 223	145 223
Minimum Service Level and Above sub-total	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 Servic Level sub-total	–	–	–	–	–	–	–	–	–	–
Total number of households	**1 615 543**	**–**	**–**	**–**	**–**	**–**	**–**	**1 615 543**	**1 664 009**	**1 713 929**
Energy:										
Electricity (at least min. service level)	632 901	–	–	–	–	–	–	632 901	634 401	635 901
Electricity - prepaid (> min.service level)	–	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	632 901	–	–	–	–	–	–	632 901	634 401	635 901
Electricity (< min.service level)	19 072	–	–	–	–	–	–	19 072	17 572	16 072
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total	19 072	–	–	–	–	–	–	19 072	17 572	16 072
Total number of households	651 973	–	–	–	–	–	–	651 973	651 973	651 973
Refuse:										
Removed at least once a week (min.service)	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	1 208 280	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 Servic Level sub-total	–	–	–	–	–	–	–	–	–	–
Total number of households	**1 184 588**	**–**	**–**	**–**	**–**	**–**	**–**	**1 184 588**	**1 208 280**	**1 232 446**

Table continues on next page.

City of Cape Town – 2026/27 Adjustments Budget - 20 August 2026

Description	Budget Year 2026/27								Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	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
Sanitation (free minimum level service)	248 419	–	–	–	–	–	–	248 419	248 419	248 419
Electricity/other energy (50kwh per household per month)	195 129	–	–	–	–	–	–	195 129	196 629	198 129
Refuse (removed at least once a week)	318 048	–	–	–	–	–	–	318 048	324 409	330 897
Informal Settlements	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	530 316	604 547
Sanitation (free sanitation service to indigent households)	460 527	–	–	–	–	–	–	460 527	524 988	598 538
Electricity/other energy (50kwh per indigent household per month)	201 478	–	–	–	–	–	–	201 478	220 752	243 567
Refuse (removed once a week for indigent households)	713 969	–	–	–	–	–	–	713 969	762 669	796 751
Cost of Free Basic Services provided - Informal Formal Settlements	3 404 230	–	–	–	–	–	–	3 404 230	3 718 351	4 066 786
Total cost of FBS provided	**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
Water (kilolitres per household per month)	15	–	–	–	–	–	–	15	15	15
Sanitation (kilolitres per household per month)	10.5	–	–	–	–	–	–	10.5	10.5	10.5
Sanitation (Rand per household per month)	–	–	–	–	–	–	–	–	–	–
Electricity (kw per household per month)	60	–	–	–	–	–	–	60	60	60
Refuse (average litres per week)	240	–	–	–	–	–	–	240	240	240
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	2 877 173	3 207 029
Water (in excess of 6 kilolitres per indigent household per month)	180 900	–	–	–	–	–	–	180 900	206 209	235 074
households)	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	31 174	34 396
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	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**	**3 369 748**	**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 53 to page 57.

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

Description	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–
Investment revenue	19 336	–	–	–	–	–	19 336	20 215	21 479
Transfers recognised - operational	–	–	–	–	–	–	–	–	–
Other own revenue	472 478	–	–	–	–	–	472 478	499 583	528 307
Total Revenue (excluding capital transfers and contributions)	**491 814**	**–**	**–**	**–**	**–**	**–**	**491 814**	**519 798**	**549 786**
Employee costs	118 937	–	–	–	–	–	118 937	124 573	130 476
Remuneration of Board Members	1 093	–	–	–	–	–	1 093	1 137	1 183
Depreciation, amortisation and impairment	31 378	–	–	–	–	–	31 378	58 832	59 957
Finance charges	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	66 194	–	–	–	–	–	66 194	70 913	74 778
Transfers and subsidies	2 991	–	–	–	–	–	2 991	2 991	2 991
Other expenditure	190 269	–	–	–	–	–	190 269	201 299	213 380
Total Expenditure	**410 862**	**–**	**–**	**–**	**–**	**–**	**410 862**	**459 745**	**482 765**
Surplus/(Deficit)	**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**	**60 053**	**67 021**
Income Tax	**22 059**	**–**	**–**	**–**	**–**	**–**	**22 059**	**16 215**	**18 096**
Surplus/ (Deficit) for the year	**58 893**	**–**	**–**	**–**	**–**	**–**	**58 893**	**43 839**	**48 925**
Capital expenditure & funds sources									
Capital expenditure	64 915	–	–	–	7 202	7 202	72 117	72 330	68 790
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	64 915	–	–	–	7 202	7 202	72 117	72 330	68 790
Total sources of capital funds	**64 915**	**–**	**–**	**–**	**7 202**	**7 202**	**72 117**	**72 330**	**68 790**
Financial position									
Total current assets	322 319	–	–	–	(7 202)	(7 202)	315 118	385 298	452 443
Total non current assets	974 966	–	–	–	7 202	7 202	982 167	960 831	946 807
Total current liabilities	112 449	–	–	–	–	–	112 449	117 183	121 313
Total non current liabilities	315	–	–	–	–	–	315	586	651
Community wealth/Equity	1 184 522	–	–	–	–	–	1 184 522	1 228 361	1 277 286
Cash flows									
Net cash from (used) operating	113 336	–	–	–	–	–	113 336	131 181	136 176
Net cash from (used) investing	(64 915)	–	–	–	(7 202)	(7 202)	(72 117)	(72 330)	(68 790)
Net cash from (used) financing	2 553	–	–	–	–	–	2 553	(1 844)	(2 107)
Cash/cash equivalents at the year end	**302 075**	**–**	**–**	**–**	**(7 202)**	**(7 202)**	**294 874**	**351 881**	**417 160**

Table 23: 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
R thousands	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Exchange Revenue									
Service charges - Electricity	–	–	–	–	–	–	–	–	–
Service charges - Water	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	–	–	–	–	–	–	–	–	–
Sale of Goods and Rendering of Services	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	20 215	21 479
Dividends	–	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets	219 823	–	–	–	–	–	219 823	232 646	246 214
Licence and permits	–	–	–	–	–	–	–	–	–
Special rating levies	–	–	–	–	–	–	–	–	–
Construction Contract Revenue	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**	**519 798**	**549 786**
Expenditure By Type									
Employee related costs	118 937	–	–	–	–	–	118 937	124 573	130 476
Remuneration of board members	1 093	–	–	–	–	–	1 093	1 137	1 183
Bulk purchases - electricity	–	–	–	–	–	–	–	–	–
Inventory consumed	66 194	–	–	–	–	–	66 194	70 913	74 778
Debt impairment	120	–	–	–	–	–	120	120	120
Depreciation, amortisation and impairment	31 258	–	–	–	–	–	31 258	58 712	59 837
Finance charges	–	–	–	–	–	–	–	–	–
Contracted services	87 532	–	–	–	–	–	87 532	91 470	95 588
Transfers and subsidies	2 991	–	–	–	–	–	2 991	2 991	2 991
Irrecoverable debts written off	–	–	–	–	–	–	–	–	–
Operational costs	102 720	–	–	–	–	–	102 720	109 811	117 774
Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–
Other Losses	17	–	–	–	–	–	17	17	18
Total Expenditure	**410 862**	**–**	**–**	**–**	**–**	**–**	**410 862**	**459 745**	**482 765**
Surplus/(Deficit)	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 & contributi	**80 952**	**–**	**–**	**–**	**–**	**–**	**80 952**	**60 053**	**67 021**
Income Tax	22 059	–	–	–	–	–	22 059	16 215	18 096
Surplus/(Deficit) after income tax	**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**	**43 839**	**48 925**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**58 893**	**–**	**–**	**–**	**–**	**–**	**58 893**	**43 839**	**48 925**

Table 24: 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
R thousands	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital expenditure by Asset Class/Sub-class									
Other assets	**30 160**	**–**	**–**	**–**	**–**	**–**	**30 160**	**39 700**	**36 520**
Operational Buildings	30 160	–	–	–	–	–	30 160	39 700	36 520
Municipal Offices	*30 160*	–	–	–	–	–	*30 160*	*39 700*	*36 520*
Computer Equipment	**22 875**	**–**	**–**	**–**	**2 141**	**2 141**	**25 016**	**26 115**	**21 420**
Computer Equipment	22 875	–	–	–	2 141	2 141	25 016	26 115	21 420
Furniture and Office Equipment	**8 250**	**–**	**–**	**–**	**661**	**661**	**8 911**	**4 265**	**6 300**
Furniture and Office Equipment	8 250	–	–	–	661	661	8 911	4 265	6 300
Machinery and Equipment	**3 630**	**–**	**–**	**–**	**4 400**	**4 400**	**8 030**	**2 250**	**4 550**
Machinery and Equipment	3 630	–	–	–	4 400	4 400	8 030	2 250	4 550
Total Capital Expenditure to be adjusted	**64 915**	**–**	**–**	**–**	**7 202**	**7 202**	**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	–	–	–	7 202	7 202	72 117	72 330	68 790
Total Capital Funding	**64 915**	**–**	**–**	**–**	**7 202**	**7 202**	**72 117**	**72 330**	**68 790**

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

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

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

Description	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS									
Current assets									
Cash and cash equivalents	302 075	–	–	–	(7 202)	(7 202)	294 874	359 082	424 362
Short Term Investments	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	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
Inventory	3 132	–	–	–	–	–	3 132	3 365	3 506
VAT Receivable	–	–	–	–	–	–	–	–	–
Other current assets	–	–	–	–	–	–	–	–	–
Total current assets	**322 319**	**–**	**–**	**–**	**(7 202)**	**(7 202)**	**315 118**	**385 298**	**452 443**
Non current assets	–	–	–	–	–	–	–	–	–
Investments	–	–	–	–	–	–	–	–	–
Investment property	–	–	–	–	–	–	–	–	–
Property, plant and equipment	723 618	–	–	–	7 202	7 202	730 819	728 689	735 752
Living resources	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Intangible assets	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	187 332	–	–	–	–	–	187 332	184 340	181 349
Non-current receivables from non-exchange transactions	64 016	–	–	–	–	–	64 016	47 802	29 706
Other non-current assets	–	–	–	–	–	–	–	–	–
Total non current assets	**974 966**	**–**	**–**	**–**	**7 202**	**7 202**	**982 167**	**960 831**	**946 807**
TOTAL ASSETS	**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	46 816	48 923
Trade and other payables from exchange transactions	57 287	–	–	–	–	–	57 287	59 693	61 209
Trade and other payables from non-exchange transactions	–	–	–	–	–	–	–	–	–
Provision	10 190	–	–	–	–	–	10 190	10 674	11 181
VAT Payable	–	–	–	–	–	–	–	–	–
Other current liabilities	–	–	–	–	–	–	–	–	–
Total current liabilities	**112 449**	**–**	**–**	**–**	**–**	**–**	**112 449**	**117 183**	**121 313**
Non current liabilities									
Financial liabilities	–	–	–	–	–	–	–	–	–
Provision	315	–	–	–	–	–	315	586	651
Long term portion of trade payables	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–	–	–	–	–
Total non current liabilities	**315**	**–**	**–**	**–**	**–**	**–**	**315**	**586**	**651**
TOTAL LIABILITIES	**112 764**	**–**	**–**	**–**	**–**	**–**	**112 764**	**117 769**	**121 964**
NET ASSETS	**1 184 522**	**–**	**–**	**–**	**–**	**–**	**1 184 522**	**1 228 361**	**1 277 286**
COMMUNITY WEALTH/EQUITY									
Accumulated surplus/(deficit)	(92 906)	–	–	–	–	–	(92 906)	(49 067)	(142)
Reserves and funds	1 277 428	–	–	–	–	–	1 277 428	1 277 428	1 277 428
Other	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**1 184 522**	**–**	**–**	**–**	**–**	**–**	**1 184 522**	**1 228 361**	**1 277 286**

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

Description	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–
Other revenue	472 478	–	–	–	–	–	472 478	499 583	528 307
Transfers and Subsidies - Operational	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Capital	–	–	–	–	–	–	–	–	–
Interest	19 336	–	–	–	–	–	19 336	20 215	21 479
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(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**	**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 then 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–
Payments									
Capital assets	(64 915)	–	–	–	(7 202)	(7 202)	(72 117)	(72 330)	(68 790)
Retention (Capital)	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(64 915)**	**–**	**–**	**–**	**(7 202)**	**(7 202)**	**(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	(1 844)	(2 107)
Payments	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**2 553**	**–**	**–**	**–**	**–**	**–**	**2 553**	**(1 844)**	**(2 107)**
NET INCREASE/ (DECREASE) IN CASH HELD	**50 974**	**–**	**–**	**–**	**(7 202)**	**(7 202)**	**43 772**	**57 007**	**65 280**
Cash/cash equivalents at the year begin:	251 102	–	–	–	–	–	251 102	294 874	351 881
Cash/cash equivalents at the year end:	302 075	–	–	–	(7 202)	(7 202)	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 58 to page 61.

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

Table 27: MBRR Table E1 Adjustments Budget Summary - CTS

Description	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Financial Performance									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–
Investment revenue	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	39 500	–	–	–	–	–	39 500	39 500	11 788
Other own revenue	84 025	–	–	–	–	–	84 025	88 999	121 894
Total Revenue (excluding capital transfers and contributions)	**123 525**	**–**	**–**	**–**	**–**	**–**	**123 525**	**128 499**	**133 682**
Employee costs	11 571	–	–	–	–	–	11 571	12 178	12 818
Remuneration of Board Members	663	–	–	–	–	–	663	686	710
Depreciation, amortisation and impairment	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	699	–	–	–	–	–	699	723	749
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	110 593	–	–	–	–	–	110 593	114 912	119 405
Total Expenditure	**123 525**	**–**	**–**	**–**	**–**	**–**	**123 525**	**128 499**	**133 682**
Surplus/(Deficit)	**(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**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**(0)**	**–**	**–**	**–**	**–**	**–**	**(0)**	**0**	**0**
Financial position									
Total current assets	35 396	–	–	–	–	–	35 396	36 104	36 826
Total non current assets	–	–	–	–	–	–	–	–	–
Total current liabilities	41 346	–	–	–	–	–	41 346	42 054	42 776
Total non current liabilities	–	–	–	–	–	–	–	–	–
Community wealth/Equity	(5 950)	–	–	–	–	–	(5 950)	(5 950)	(5 950)
Cash flows									
Net cash from (used) operating	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**	**7 910**	**8 068**

Table 28: 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
R thousands	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Exchange Revenue									
Service charges - Electricity	–	–	–	–	–	–	–	–	–
Service charges - Water	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	–	–	–	–	–	–	–	–	–
Sale of Goods and Rendering of Services	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–
Interest	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	61 241	93 164
Licence and permits	–	–	–	–	–	–	–	–	–
Special rating levies	–	–	–	–	–	–	–	–	–
Construction Contract Revenue	–	–	–	–	–	–	–	–	–
Development Charges	–	–	–	–	–	–	–	–	–
Operational Revenue	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	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**	**128 499**	**133 682**
Expenditure By Type									
Employee related costs	11 571	–	–	–	–	–	11 571	12 178	12 818
Remuneration of board members	663	–	–	–	–	–	663	686	710
Bulk purchases - electricity	–	–	–	–	–	–	–	–	–
Inventory consumed	699	–	–	–	–	–	699	723	749
Debt impairment	–	–	–	–	–	–	–	–	–
Depreciation, amortisation and impairment	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–
Contracted services	71 536	–	–	–	–	–	71 536	74 489	77 567
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off	–	–	–	–	–	–	–	–	–
Operational costs	39 056	–	–	–	–	–	39 056	40 423	41 838
Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–
Other Losses	–	–	–	–	–	–	–	–	–
Total Expenditure	**123 525**	**–**	**–**	**–**	**–**	**–**	**123 525**	**128 499**	**133 682**
Surplus/(Deficit)	(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**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	**(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**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**(0)**	**–**	**–**	**–**	**–**	**–**	**(0)**	**0**	**0**

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

Description	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS									
Current assets									
Cash and cash equivalents	7 755	–	–	–	–	–	7 755	7 910	8 068
Short Term Investments	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	7 547	–	–	–	–	–	7 547	7 697	7 851
Receivables from non-exchange transactions	16 973	–	–	–	–	–	16 973	17 313	17 659
Current portion of non-current receivables	3 121	–	–	–	–	–	3 121	3 184	3 247
Inventory	–	–	–	–	–	–	–	–	–
VAT Receivable	–	–	–	–	–	–	–	–	–
Other current assets	–	–	–	–	–	–	–	–	–
Total current assets	**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-exchange transactions	–	–	–	–	–	–	–	–	–
Other non-current assets	–	–	–	–	–	–	–	–	–
Total non current assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL ASSETS	**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	42 054	42 776
Trade and other payables from non-exchange transactions	–	–	–	–	–	–	–	–	–
Provision	–	–	–	–	–	–	–	–	–
VAT Payable	–	–	–	–	–	–	–	–	–
Other current liabilities	–	–	–	–	–	–	–	–	–
Total current liabilities	**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**	**42 054**	**42 776**
NET ASSETS	**(5 950)**	**–**	**–**	**–**	**–**	**–**	**(5 950)**	**(5 950)**	**(5 950)**
COMMUNITY WEALTH/EQUITY									
Accumulated surplus/(deficit)	(5 950)	–	–	–	–	–	(5 950)	(5 950)	(5 950)
Reserves and funds	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**(5 950)**	**–**	**–**	**–**	**–**	**–**	**(5 950)**	**(5 950)**	**(5 950)**

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

Description	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–
Other revenue	72 403	–	–	–	–	–	72 403	76 978	109 459
Transfers and Subsidies - Operational	39 500	–	–	–	–	–	39 500	39 500	11 788
Transfers and Subsidies - Capital	–	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–	–
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(111 751)	–	–	–	–	–	(111 751)	(116 322)	(121 088)
Finance charges	–	–	–	–	–	–	–	–	–
Dividends paid	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**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 then 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**	**155**	**158**
Cash/cash equivalents at the year begin:	7 603	–	–	–	–	–	7 603	7 755	7 910
Cash/cash equivalents at the year end:	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 (**August 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 ________________________________