

**CITY OF JOHANNESBURG**

**MEDIUM-TERM BUDGET  
2024/25 TO 2026/27**

**MAY 2024**

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### **Abbreviations and Acronyms**

ALCO	Assets and Liabilities Committee
Budget Lekgotla	A planning forum aimed at identifying key spending priorities for the City for a specific planning cycle.
BSC	Budget Steering Committee
BRT	Bus Rapid Transit, a project initiated to improve public transport within the City.
CAPEX	Capital expenditure, spending on municipal assets such as land, buildings, roads, etc.
CFO	Chief Financial Officer
CIF	Capital Investment Framework
CIMS	Capital Investment Management System, a system used to prioritise capital projects in the City
CM	City Manager
CoJ	City of Johannesburg
CPI	Consumer Price Index.
DED	Department of Economic Development, one of the City's core departments
DMTN	Domestic Medium-Term Note.
DoRA	Division of Revenue Act
EM	Executive Mayor
ESP	Expanded Social Package
FBE	Free basic electricity
FBS	Free basic services
FBW	Free basic water
GAAP	Generally Accepted Accounting Practice
GAMAP	Generally Accepted Municipal Accounting Practice
GRAP	Generally Recognised Accounting Practice
GDS	Growth and Development Strategy, the City's long- term strategy for development.
GDP	Gross domestic product
GMS	Growth Management Strategy, the City's strategy for the management of growth within the City.
HSDG	Human Settlement Development Grant
IBT	Inclining Block Tariff

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IDP	Integrated Development Plan, a strategic document detailing the City’s medium- term plan for development.
IGR	Intergovernmental relations
Kl	kiloliter
Km	kilometer
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local economic development
MEs	Municipal entities, companies in which the City is the sole shareholder, established to provide services to residents on behalf of the City.
MBRR	Municipal Budgeting and Reporting Regulations
MFMA	Municipal Finance Management Act, Act 56 of 2003, legislation providing a framework for financial management in local government
MIG	Municipal Infrastructure Grant
MMC	Member of the Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act, Act 32 of 2000
MSCOA	Municipal Standard Chart of Accounts
MTB	Medium Term Budget, a three-year financial plan of a municipality
MTEF	Medium- term Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	non-governmental organisations
NT	National Treasury of South Africa
OPEX	Operating expenditure, spending on the day-to-day operational activities such as salaries and wages, repairs and maintenance, general expenses
PBO	Public benefit organisations
PMS	Performance Management System
PPP	Public- Private Partnerships
RSC	Regional Services Council
SA	South Africa
SALGA	South African Local Government Association
SARB	South African Reserve Bank
SDBIP	Service Delivery and Budget Implementation Plan, a detailed plan containing quarterly performance targets and monthly budget estimates
SMME	Small, Micro and Medium Enterprises
VOTE	Segments (Departments/Municipal Entities/Programmes) into which a budget is divided for the appropriation of funds

**List of Votes**

Economic Development  
Environment and Infrastructure  
Transport Department  
Community Development  
Health  
Social Development  
Group Forensic Investigation Services  
Ombudsman  
City Manager  
Speaker: Legislative Arm of Council  
Group Information Communication Technology  
Group Finance  
Group Corporate and Shared Services  
Human Settlements  
Development Planning  
Public Safety  
Municipal Entities Accounts  
City Power  
Johannesburg Water  
Pikitup  
Johannesburg Roads Agency  
Metrobus  
Johannesburg Parks and Zoo  
Johannesburg Development Agency  
Johannesburg Property Company  
Metropolitan Trading Company  
Joburg Market  
Johannesburg Social Housing Company  
Joburg City Theatres  
Joburg Tourism

**Purpose**

The purpose of this document is to submit the 2024/25 Medium-Term Budget for approval.

The Budget has been compiled within the framework of the Municipal Financial Management Act (MFMA), Municipal Budget and Reporting Regulations (MBRR).

## **PART 1 – ANNUAL BUDGET**

### **1.1 EXECUTIVE SUMMARY**

South Africa will be conducting national elections in 2024 calendar year, and there is an expectation that the credibility of its fiscal, industrial, and macroeconomic policies will be maintained. Domestically the risk of inflation remains on the upside, with increased costs of living and doing business pronounced for the significant part of the year. The growth of the economy remains subdued and notable there is deterioration of debt matrices, fiscal stagnation, and ever-increasing cost of living. Tax collections and funding at the disposal of the public sector is not expected to grow much, concurrently, any further borrowing is not expected to improve the Rand value of spending. In summary, this is the kind of environment that informed the 2024/25 medium term budgeted formulation, having embarked on an exercise to normalize the base via the normal adjustment budget of 2023/24.

One once again, it is emphasized that municipalities are establishment of statutes, with properly defined responsibilities, as such should not be found wanting. Despite the environment that the city is operating on, the capacity and capability of the organization to respond to the environmental stimuli needs to be enhanced, institutional capacity to implement decisions improved, and monitoring mechanisms be built to ensure that early warning signs are noticed. There are several unresolved policy issues which due to the nature of the environment the city is operating in have not been resolved. The impact of load shedding has been very detrimental to the business of the city, raising questions about the current organizational form. The government continues to explore innovative ways of energy supply, however, the current interventions to loadshedding have not been that successful as the national economy is expected to grow merely by 1%. The salary bill, debt impairment and bulk purchases remain the biggest items on the city's fixed input costs, and hence a concern if there are increasing revenue shortfalls. Not many improvements have been made on the interventions in the areas of non-technical losses. Local government continues to feel the impact of load shedding, infrastructure vandalism, increased input costs, significant technologically offline periods, aging infrastructure, or outdated technology not relevant with the modern form of businesses. Of late investments in aged infrastructure, climate and disaster-prone areas are becoming priority areas. Work is underway to respond to the two critical disasters- the flooding of December 2022, and the Lilian Ngoyi disasters. Going forward, programme implementation needs to adopt the latest state of art technologies, and modernization to reduce the risk of future disasters.

Following the 2024/25 Budget Steering Committee deliberations, the priorities funded remain as per the priorities of the Government of Local Unity. The GDS2040 is the city's blueprint document, and administration, political partners and our citizens should acquaint themselves with. This also serves as a basis of resource allocation in the 2024/25 MTEF cycle. Departments and Entities are required to ensure that the Vision as contained in Joburg 2040, the four Outcomes and relevant Outputs of the GDS2040 find expression in planning and budgeting processes. The priorities to be funded are confirmed as follows:



- Priority 1: Good Governance
- Priority 2: Financial Sustainability
- Priority 3: Energy Mix
- Priority 4: Sustainable Service Delivery
- Priority 5: Infrastructure Development and Refurbishment
- Priority 6: Job Opportunity and Creation
- Priority 7: Safer City
- Priority 8: Active and Engaged Citizenry
- Priority 9: Sustained Economic Growth
- Priority 10: Green Economy
- Priority 11: Smart City

Emerging from the 2024/25 Budget Steering Committee deliberations, there are several lessons learnt. Proper financial governance starts with realistic budgeting proposals, adhering to financial controls to make sure that expenditure is managed in accordance with legislation, acceptable conduct of finance officials, functionality of financial governance structures, and accountability through reporting to the relevant stakeholders of programme performance. Reports should be generated in time and be meaningful to assist various governance structures. There remain few areas to be managed in the supply chain environment, for example pricing and contract management. Furthermore, the extent of funding required to address infrastructure backlogs, sector plans, and modernize the organization has been properly assessed. The city remains resolute in finding the necessary resources in an environment that is dominated by risk adverse capital markets. The city will continuously tap on initiatives pioneered by the National Treasury in these areas including alternative instruments in project and green financing. Options such as putting a domestic note programme, contributions to the sinking funds, and other risk mitigating instruments are not ruled out. Group Treasury manages the city's liability profile. With the profile of sovereign and local government changing, the utilization of loans as a source of funding is becoming limited.

The resource allocation process is still guided by the core functions of local government as expressed in the Constitution of the Republic, fragile economic environment, existing geo-political developments, the performance of the domestic economy, and affordability by households. There are ongoing debates on dealing with the fragility of municipal entities, the cost of running the organization, operational issues, and revenue mismatches. The city needs to find the right balance between centralization and decentralization. Growing informality, leakages of revenue through non-technical losses, deteriorating service standards, and aged infrastructure needs to be faced head on. Financial sustainability remains at the core of successfully running a modern organization. The underutilization of grants is still a concern, putting the city at risk of losing additional funding. Underspending results in the reduction of resources in-year and increases further funding risks as rollovers may not be approved. In this fashion, a project lifespan is unnecessarily extended. This is a challenge that should be collectively owned by the organization through addressing capacity challenges.

As part of engaging citizens for the ownership of these programmes, the budget book, the ID and the SDBIP documents give further details on the proposed programmes and measures to improve organizational performance. Supporting revenue raising measures (tariffs) will also be made public to complement this package, highlight newly revised areas following policy considerations and instill confidence to the residence of the city. There is a suite of policies that guide the organization. Once again, the public is requested to familiarize themselves with these documents. The BSC remains the legislated structure that has a final say on budget related issues. The proposed increases may be below actual inflationary levels and therefore calls for cost containment to increase the R-value. The annual reviews should still be considered within the umbrella of the City's overall tariff policy approved in 2008.

## 1.2 OPERATING BUDGET FRAMEWORK

The proposed operating revenue budget is approximately R76.4 billion and the operating expenditure budget is totalling R75.7 billion for the 2024/25 financial year. Revenue is increasing by 7.3% and expenditure by 8% over the 2023/24 financial year.

The table below set out the medium-term revenue and expenditure budget for the 2024/25 - 2026/27 financial years.

	Original Budget 2023/24 R 000	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	%	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Revenue	75 393 870	71 205 653	76 368 851	7.3%	82 066 562	88 592 255
Internal revenue	10 461 671	10 386 348	10 283 441	-1.0%	10 699 957	11 095 562
	85 855 542	81 592 001	86 652 292	6.2%	92 766 520	99 687 817
Expenditure	73 299 518	70 082 618	75 668 756	8.0%	80 492 301	85 549 900
Internal expenditure	10 461 671	10 386 348	10 283 441	-1.0%	10 699 957	11 095 562
	83 761 189	80 468 966	85 952 197	6.8%	91 192 259	96 645 461
Surplus (Deficit)	2 094 352	1 123 035	700 096		1 574 261	3 042 356
Taxation	80 168	68 977	41 160		43 557	45 517
Surplus (Deficit) for the year	2 014 184	1 054 058	658 936		1 530 704	2 996 839
Capital grants and contributions	3 208 307	3 392 438	3 694 726		3 880 921	2 925 162
Surplus (Deficit) for the year including capital grants and contributions	5 222 491	4 446 496	4 353 662		5 411 625	5 922 001

The City is budgeting for a surplus (before taxation and capital grants) of R700.1 billion for 2024/25. The surplus will be applied towards the City's working capital and funding of capital investment.

## Revenue Analysis

In 2023/24, the direct revenues were budgeted at R71.2 billion with revenue estimated to be R76.4 billion in 2024/25.

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework			
R thousand	Original Budget	Adjusted Budget	Budget Year 2024/25	% Incr.	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000		R 000	R 000
<b>EXCHANGE REVENUE</b>						
Service charges - Electricity	23 097 508	19 155 633	21 467 342	12.1%	23 993 127	26 818 432
Service charges - Water	9 486 608	9 986 396	10 632 200	6.5%	11 333 925	12 081 963
Service charges - Waste Water Management	6 893 182	6 893 546	7 246 316	5.1%	7 724 572	8 234 394
Service charges - Waste Management	2 571 163	2 918 933	3 094 069	6.0%	3 248 773	3 411 214
Sale of Goods and Rendering of Services	870 667	595 562	1 163 316	95.3%	1 041 494	1 111 667
Agency services	386 492	371 492	389 321	4.8%	406 841	425 142
Interest earned from Receivables	332 416	486 829	491 423	0.9%	497 117	505 269
Interest earned from Current and Non Current Assets	174 350	185 576	194 484	4.8%	203 235	212 379
Rental from Fixed Assets	535 867	588 210	431 636	-26.6%	451 062	471 359
Operational Revenue	1 046 832	886 946	929 604	4.8%	1 034 487	1 081 242
<b>NON-EXCHANGE REVENUE</b>						
Property rates	16 372 765	16 372 765	16 988 687	3.8%	17 753 177	18 552 070
Surcharges and Taxes	302 905	302 905	317 445	4.8%	331 730	346 659
Fines, penalties and forfeits	951 574	161 256	168 996	4.8%	176 601	184 547
Licences or permits	10 870	3 433	3 606	5.0%	3 769	3 937
Transfer and subsidies - Operational	8 281 453	8 334 444	8 593 891	3.1%	9 281 238	10 212 089
Interest	116 245	116 245	121 825	4.8%	127 307	133 036
Fuel Levy	3 838 724	3 838 724	4 127 608	7.5%	4 450 706	4 799 123
Operational Revenue	118 335					
Gains on disposal of Assets	5 914	6 758	7 082	4.8%	7 401	7 734
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>75 393 870</b>	<b>71 205 653</b>	<b>76 368 851</b>	<b>7.3%</b>	<b>82 066 562</b>	<b>88 592 255</b>

The increase of 7.3% in total revenue is mainly as a result of increases in service charges – electricity 12.1%, sales of goods of rendering services 95.3% and the fuel levy 7.5%.

The table below set out the average tariff increases for major services for 2024/25 - 2026/27 financial years.

Service	Base Year 2023/24	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Property rates	2.00%	3.80%	4.50%	4.50%
Electricity	14.97%	12.72%	10.00%	10.00%
Water	9.30%	7.70%	7.70%	7.70%
Sanitation	9.30%	7.70%	7.70%	7.70%
Refuse	7.00%	5.90%	4.50%	4.50%

The proposed tariff increases in the table above are averages, i.e. some customers may pay more and others less than the average.

#### Exchange revenue

- Service charges – electricity: The projected electricity revenue of R21.5 billion (excluding new connections fees) is a 12.1% increase from the 2023/24 financial year. The revenue budget increase by 12.1% compared to 2023/24 financial year budget. The increase is based on a proposed average tariff increase for electricity of 12.72% and the strategic drive to reduce total electricity losses to a level of 28.81% for the 2024/25 financial year. The bulk purchase price increase is due to the Eskom tariff increase of 12.72%, Kelvin Power tariff price of R1.63 and total volumes growth estimated at 0.27%.
- Service charges – water and wastewater management: The projected water and sewerage revenue is estimated at R17.9 billion, approximately 5.9% increase from the 2023/24 financial year. The increase is based on an average tariff increase of 7.7%, based on a proposed Rand Water tariff increase of 5.9% and an additional 1.8% expected population growth.
- Service charges - waste management: The projected refuse revenue of R3.1 billion is a 6% increase from the 2023/24 financial year. The increase is based on a proposed average tariff increase of 5.9%.
- Sale of goods and rendering of services: Revenue is increasing by 95.3% mainly due to the operationalization of Phase 1C(a) (approximately R90 million additional revenue), the anticipated R100 million revenues on asphalt sales and the anticipated once-off outdoor advertising revenue of R400 million from the expected conclusion of new leases and the accounting of revenue arrears that the advertising agencies owe the City.
- Agency services: Revenue is increasing by 4.8%.
- Interest earned from receivables: Interest increased by R4.6 million in line with payment levels of the City.
- Interest earned from current and non-current assets: Interest increased by 4.8% in line with liquidity levels of the City.
- Rental from fixed assets: Rental from fixed assets is decreasing by approximately 26.6%. The decrease in revenue relates to outdoor advertising revenue that was increased in the 2023/24 financial year to R250 million (no contracts were in place with service providers, the revenue was received in advance, and it will be converted to revenue as soon as contracts are finalised). The revenue in the 2024/25 financial year is anticipated to be R77.3 million.

- Operational revenue: Operational revenue reflects an increase of R42.7 million or 4.8%. The tariffs for minor services will increase in line with estimated inflation of 4.8%.

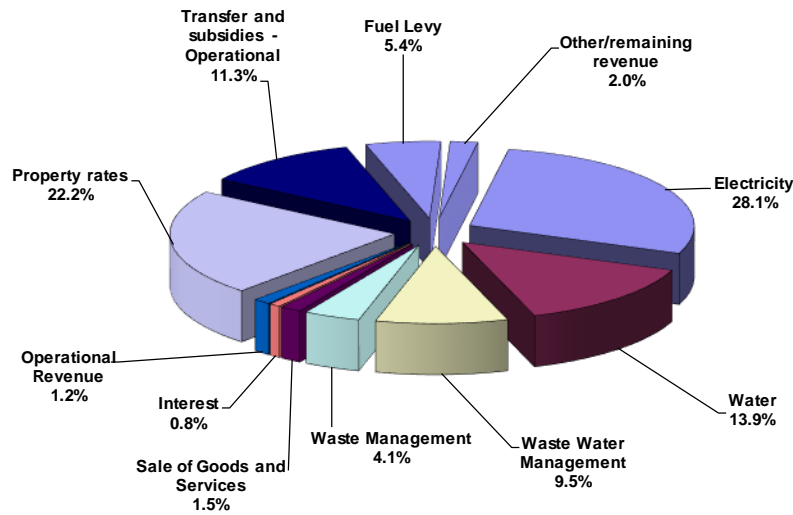
#### Non-exchange revenue

- Property rates: Property rates: Projected property rates revenue is estimated at R17 billion, approximately a 3.8% increase from the 2023/24 financial year. The increase is based on an average property rates tariff increase of 3.8%. The increase includes improvements made to properties, subdivisions, consolidations, and new properties.
- Surcharges and taxes: Revenue is increasing by 4.8%.
- Fines, penalties and forfeits: Revenue is increasing by 4.8%.
- Licences or permits: Revenue is increasing by 5%.
- Transfer and subsidies - operational: Operating grants are increasing by R259.4 million or 3.1% from the 2023/24 financial year. The table below reflects the budgets of transfers and subsidies - operational:

Transfer and subsidies - Operational	Original Budget 2023/24 R 000	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	%	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Equitable share	7 053 154	7 053 154	7 571 601	7.4%	8 169 095	8 822 758
Finance Management	1 000	1 000	1 000		1 000	1 200
Programme and Project Preparation Support Grant	55 000	35 000	39 234	12.1%	40 000	43 059
Public Transport Network Grant: Opex	803 366	893 766	634 568	-29.0%	811 516	1 076 944
NDPG Opex: Public Employment Programme (PEP)	112 793	92 793	85 723	-7.6%		
EPWP	13 978	13 197	4 967	-62.4%		
Energy Efficiency and Demand Side Management Grant			7 000		7 000	8 500
Infrastructure Skills Development	6 000	5 569	6 000	7.7%	7 000	7 000
Recap of Comm Libraries Cond Grant	12 823	12 823	13 848	8.0%	14 200	14 400
Libraries Plan	10 000	4 000	9 900	147.5%	10 400	10 900
Municipal Disaster Response Grant OPEX		2 150		-100.0%		
Primary Health	167 093	167 093	175 113	4.8%	183 169	191 595
HIV AIDS	30 649	30 649	32 120	4.8%	33 630	35 178
Environmental Grant		450		-100.0%		
UN Environment Programme Opex	15 000	17 338	12 307	-29.0%	3 696	
Other	597	5 462	510		532	555
<b>Total Transfer and subsidies - Operational</b>	<b>8 281 453</b>	<b>8 334 444</b>	<b>8 593 891</b>	<b>3.1%</b>	<b>9 281 238</b>	<b>10 212 089</b>

- Interest: Interest is increasing by 4.8%.
- Fuel levy: The fuel levy is increasing by 7.5% in accordance with the allocation letter received from National Treasury.
- Gains on disposal of Assets reflect an increase of R324 thousand.

The graph below reflects the percentages per revenue category of the total revenue of the City.



The 2024/25 revenue budget for property rates, electricity, water, wastewater waste management amounts to R59.7 billion and it represents approximately 78.2% of the total revenue budget of R76.4 billion.

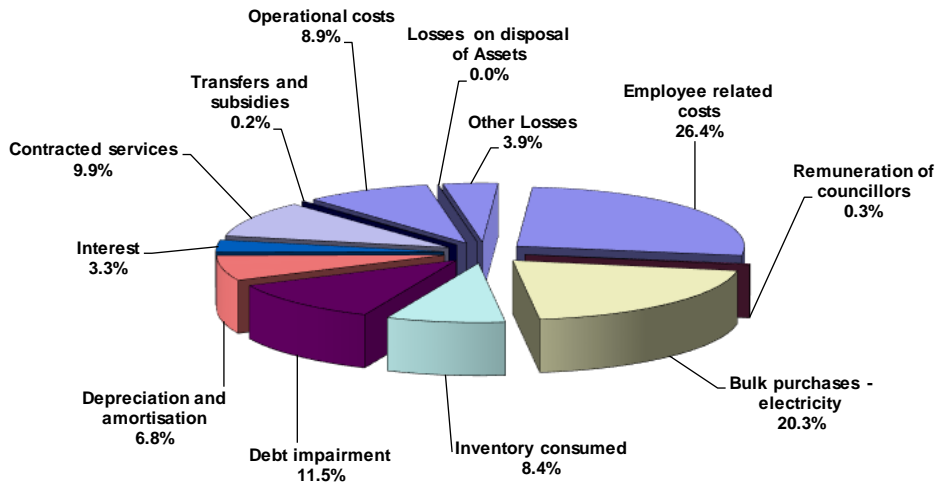
## Expenditure Analysis

The expenditure budget in the current financial amounts to R70.1 billion. 2024/25 presents a budget of R75.7 billion, an increase of 8% from the 2023/24 adjusted budget.

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework			
	Original Budget	Adjusted Budget	Budget Year 2024/25	% Incr.	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000		R 000	R 000
<b>EXPENDITURE</b>						
Employee related costs	19 007 361	19 063 085	19 994 316	4.9%	21 096 888	22 043 664
Remuneration of councillors	184 542	182 642	191 409	4.8%	200 022	209 023
Bulk purchases - electricity	16 403 226	13 639 856	15 377 574	12.7%	17 336 677	19 545 370
Inventory consumed	6 358 943	5 987 571	6 378 911	6.5%	6 787 646	7 221 449
Debt impairment	7 983 550	7 212 505	8 679 482	20.3%	9 057 269	9 376 842
Depreciation and amortisation	4 784 336	4 867 246	5 179 147	6.4%	5 397 687	5 637 615
Interest	2 171 098	2 396 800	2 511 836	4.8%	2 624 858	2 742 966
Contracted services	7 575 012	7 407 514	7 507 848	1.4%	7 835 370	8 264 192
Transfers and subsidies	138 835	84 424	135 387	60.4%	46 709	48 812
Operational costs	6 772 269	6 614 616	6 761 401	2.2%	6 952 506	7 095 087
Losses on disposal of Assets	302	6 847	7 205	5.2%	7 109	7 449
Other Losses	1 920 044	2 619 512	2 944 240	12.4%	3 149 561	3 357 431
<b>TOTAL DIRECT EXPENDITURE</b>	<b>73 299 518</b>	<b>70 082 618</b>	<b>75 668 756</b>	<b>8.0%</b>	<b>80 492 301</b>	<b>85 549 900</b>

The increase of 8% in expenditure is a result of the increase in employee related cost 4.9%, remuneration of councillors 4.8%, bulk electricity purchases 12.7% (Eskom/Kelvin Power Station), inventory consumed 6.5% which includes the water purchases from Rand Water, debt impairment 20.3%, depreciation 6.4%, interest 4.8%, contracted services 1.4%, transfer and subsidies paid increased by 60.4% (mainly due to the receipt of the Public Employment Program and EPWP grant allocations reflected in the budget of Economic Development), operational costs increased by 2.2%, losses on disposal of assets increased by 5.2% and other losses increase by 12.4% (mainly due to water losses). The increases in the expenditure categories are explained later in the report under each cluster per department or entity.

The graph below reflects the percentages per expenditure category of the total expenditure of the City.



## Repairs and Maintenance

Repairs and maintenance as a percentage of PPE is averaging 7% to 7.3% over the medium-term budget. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services.



The following table is a consolidation of all the expenditures associated with repairs and maintenance:

Description  R thousand	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Repairs and Maintenance by Asset Class</u>					
Roads Infrastructure	808 829	753 753	901 090	965 376	1 020 034
Electrical Infrastructure	1 504 404	1 542 954	1 375 682	1 437 273	1 503 135
Water Supply Infrastructure	875 661	1 155 992	1 119 544	1 136 700	1 153 931
Sanitation Infrastructure	280 505	322 891	322 891	337 402	352 558
Solid Waste Infrastructure	11 616	17 530	17 530	18 320	19 144
Information and Communication Infrastructure	104 264	109 499	108 141	111 770	115 540
Infrastructure	3 585 279	3 902 619	3 844 878	4 006 841	4 164 342
Community Facilities	299 890	309 410	309 217	322 928	337 469
Sport and Recreation Facilities	6 242	6 541	5 200	5 434	5 274
Community Assets	306 132	315 951	314 417	328 362	342 743
Heritage Assets	148	155	155	162	169
Operational Buildings	1 358 347	1 510 387	1 299 817	1 356 831	1 416 221
Housing	70 022	112 840	110 846	114 018	117 296
Other Assets	1 428 369	1 623 227	1 410 663	1 470 849	1 533 517
Biological or Cultivated Assets	9 187	9 628	9 628	10 061	10 514
Licences and Rights	10 551	11 264	11 264	11 768	12 297
Intangible Assets	10 551	11 264	11 264	11 768	12 297
Computer Equipment	276 827	288 884	278 392	280 271	282 068
Furniture and Office Equipment	4 355	1 546	1 539	1 602	1 667
Machinery and Equipment	99 843	89 275	88 910	92 884	96 983
Transport Assets	176 874	221 943	218 776	226 502	236 685
<b>Total Repairs and Maintenance</b>	<b>5 897 565</b>	<b>6 464 493</b>	<b>6 178 621</b>	<b>6 429 302</b>	<b>6 680 985</b>

## Financial Position

The table below reflects the summary of the proposed financial position.

Financial position	Original Budget 2023/24 R million	Adjusted Budget 2023/24 R million	Budget 2024/25 R million	Estimate 2025/26 R million	Estimate 2026/27 R million
Total current assets	20 494	13 408	17 907	20 268	25 586
Total non current assets	92 318	91 453	92 903	95 972	98 013
Total current liabilities	16 092	13 973	16 473	16 202	16 793
Total non current liabilities	27 521	27 441	26 536	26 826	27 672
Community wealth/equity	69 198	63 447	67 801	73 213	79 135

The projected current ratio over the medium term is projected to be approximately 1.1:1 and above.

## Cash Flow

The table below reflects the summary of the proposed cash flow.

Cash flow	Original Budget 2023/24 R million	Adjusted Budget 2023/24 R million	Budget 2024/25 R million	Estimate 2025/26 R million	Estimate 2026/27 R million
Net cash from (used) operating	10 662	4 128	7 974	12 677	11 677
Net cash from (used) investing	(7 880)	(7 003)	(6 165)	(8 013)	(7 220)
Net cash from (used) financing	(300)	(302)	979	(667)	816
Cash/cash equivalents at the year begin:	4 450	4 055	878	3 665	7 662
Cash/cash equivalents at the year end	6 931	878	3 665	7 662	12 935

The cash of the City is projected to be approximately R3.7 billion at the end of the 2024/25 financial year. Cash reserves are applied towards capital infrastructure spending.

To achieve financial stabilisation and long-term sustainability the City has a set of parameters within which financial planning should be aligned. These key financial indicators are included in the table below.

Key Financial Indicators							
	Audited Outcome 2022/23	Original Budget 2023/24	Adjusted Budget 2023/24	Bench- marks	Budget 2024/25	Estimate 2025/26	Estimate 2026/27
Current ratio	0.8:1	1.3:1	1:1	1.5 - 2:1	1.1:1	1.3:1	1.5:1
Solvency ratio	2.2:1	2.6:1	2.5:1	Above 2:1	2.6:1	2.7:1	2.8:1
Debt to Revenue ratio	40%	33%	35%	Below 45%	34%	31%	30%
Remuneration as % of Total Operating Expenditure ratio	27.1%	26.2%	27.4%	25% - 40%	26.7%	26.4%	26.0%
Repairs and Maintenance as a % of PPE ratio		6.9%	7.7%	8%	7.1%	7.2%	7.4%
Capital cost (interest and redemption) as a % of total operating expenditure	13%	7%	7%	6% - 8%	5%	7%	6%
Net Operating Surplus Margin	-1%	7%	6%	Above 0%	5%	6%	6%
Cash / Cost coverage (days)	22.5	41.2	5.5	30 - 90 days	21.4	41.8	66.0

### 1.3 CAPITAL EXPENDITURE

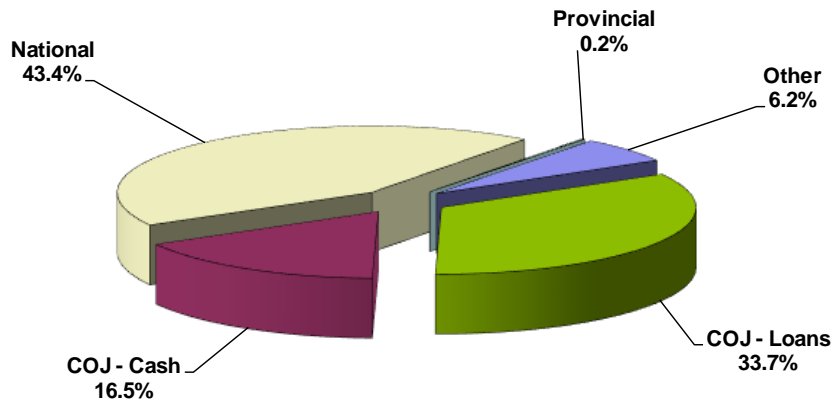
The level of capital expenditure and borrowing are based on the principles of affordability, prudential indicators and sustainability (debt to revenue ratio, current ratio, operating surplus and the impact or return of the capital investment on the operating account).

The table below reflects the medium term capital budget over the next three years.

Funding source	Original Budget 2023/24 R 000	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
COJ - Loans	2 500 000	2 500 000	2 500 000	2 500 000	3 000 000
COJ - Cash	2 000 000	1 200 000	1 220 100	1 500 000	1 500 000
National	2 803 834	2 860 462	3 219 284	3 426 888	2 466 936
Provincial		4 500	12 045		
Other	338 372	338 372	463 397	454 033	458 226
<b>Total</b>	<b>7 642 206</b>	<b>6 903 334</b>	<b>7 414 826</b>	<b>7 880 921</b>	<b>7 425 162</b>

The capital budget of the City projects a spending plan of approximately R22.7 billion over the next three-year period. The capital budget for the 2024/25 financial year amounts to approximately R7.4 billion.

#### Funding Sources for 2024/25



- R2.5 billion of capital will be funded from loans;
- R1.2 billion of capital will be funded through cash surpluses;
- R525.9 million will be funded from grants received from National (PTIS – R500.9 million and NDPG - R25 million);
- R12 million will be funded from grants received from Provincial;
- R2 billion will be funded through the Urban Settlement Development Grant (USDG);
- R739.7 will be funded through the Upgrading of Informal Settlements Program (UISP); and

- R463.4 million will be funded from other sources (public and bulk service contributions).

## ANNUAL BUDGET TABLES

The following pages present the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's MTB 2024/25-2026/27.

Table A1: Consolidated Budget Summary

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousands</b>					
<b>Financial Performance</b>					
Property rates	16 372 765	16 372 765	16 988 687	17 753 177	18 552 070
Service charges	42 048 461	38 954 508	42 439 927	46 300 397	50 546 003
Investment revenue	174 350	185 576	194 484	203 235	212 379
Transfer and subsidies - Operational	8 281 453	8 334 444	8 593 891	9 281 238	10 212 089
Other own revenue	8 516 841	7 358 360	8 151 863	8 528 515	9 069 714
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>75 393 870</b>	<b>71 205 653</b>	<b>76 368 851</b>	<b>82 066 562</b>	<b>88 592 255</b>
Employee costs	19 007 361	19 063 085	19 994 316	21 096 888	22 043 664
Remuneration of councillors	184 542	182 642	191 409	200 022	209 023
Depreciation and amortisation	4 784 336	4 867 246	5 179 147	5 397 687	5 637 615
Interest	2 171 098	2 396 800	2 511 836	2 624 858	2 742 966
Inventory consumed and bulk purchases	22 762 169	19 627 427	21 756 485	24 124 323	26 766 819
Transfers and subsidies	138 835	84 424	135 387	46 709	48 812
Other expenditure	24 251 177	23 860 994	25 900 176	27 001 814	28 101 001
<b>Total Expenditure</b>	<b>73 299 518</b>	<b>70 082 618</b>	<b>75 668 756</b>	<b>80 492 301</b>	<b>85 549 900</b>
<b>Surplus/(Deficit)</b>	<b>2 094 352</b>	<b>1 123 035</b>	<b>700 096</b>	<b>1 574 261</b>	<b>3 042 356</b>
Transfers and subsidies - capital (monetary allocations)	3 208 307	3 392 438	3 694 726	3 880 921	2 925 162
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>5 302 659</b>	<b>4 515 473</b>	<b>4 394 822</b>	<b>5 455 182</b>	<b>5 967 518</b>
<b>Surplus/(Deficit) for the year</b>	<b>5 302 659</b>	<b>4 515 473</b>	<b>4 394 822</b>	<b>5 455 182</b>	<b>5 967 518</b>
<b>Capital expenditure &amp; funds sources</b>					
<b>Capital expenditure</b>	<b>7 642 206</b>	<b>6 903 334</b>	<b>7 414 826</b>	<b>7 880 921</b>	<b>7 425 162</b>
Transfers recognised - capital	3 142 206	3 203 334	3 694 726	3 880 921	2 925 162
Borrowing	2 500 000	2 500 000	2 500 000	2 500 000	3 000 000
Internally generated funds	2 000 000	1 200 000	1 220 100	1 500 000	1 500 000
<b>Total sources of capital funds</b>	<b>7 642 206</b>	<b>6 903 334</b>	<b>7 414 826</b>	<b>7 880 921</b>	<b>7 425 162</b>
<b>Financial position</b>					
Total current assets	20 494 077	3 203 334	3 694 726	20 268 460	25 586 387
Total non current assets	92 317 514	91 453 303	–	95 972 443	98 012 985
Total current liabilities	16 092 009	13 972 829	16 473 061	16 202 307	16 792 517
Total non current liabilities	27 521 244	27 441 172	26 535 555	26 825 871	27 672 128
Community wealth/Equity	69 198 337	63 447 439	67 801 100	73 212 725	79 134 726
<b>Cash flows</b>					
Net cash from (used) operating	10 661 829	4 128 460	8 437 172	13 131 105	12 134 976
Net cash from (used) investing	(7 880 233)	(7 003 428)	(6 628 739)	(8 467 065)	(7 677 871)
Net cash from (used) financing	(300 393)	(302 273)	978 795	(667 002)	816 003
<b>Cash/cash equivalents at the year end</b>	<b>6 930 714</b>	<b>878 069</b>	<b>3 665 298</b>	<b>7 662 335</b>	<b>12 935 442</b>
<b>Cash backing/surplus reconciliation</b>					
Cash and investments available	7 718 509	3 235 772	5 236 791	9 820 265	15 346 366
Application of cash and investments	6 148 972	3 180 355	3 832 525	5 015 443	5 680 072
<b>Balance - surplus (shortfall)</b>	<b>1 569 537</b>	<b>55 417</b>	<b>1 404 266</b>	<b>4 804 822</b>	<b>9 666 295</b>
<b>Asset management</b>					
Asset register summary (WDV)	87 872 832	87 250 231	89 485 910	91 969 144	93 756 691
Depreciation	4 784 336	4 867 246	5 179 147	5 397 687	5 637 615
Renewal and Upgrading of Existing Assets	3 306 201	2 909 146	2 904 285	3 404 543	3 922 653
Repairs and Maintenance	5 897 565	6 464 493	6 178 621	6 429 302	6 680 985

**Explanatory notes to table A1: Budget Summary**

1. Table A1 is a budget summary and provides an overview of the City's budget that includes all major financial components (i.e. operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - a. The operating surplus is positive over the medium term;
  - b. The capital budget is approximately R7.4 billion in 2024/25 and R7.4 billion in 2026/27;
  - c. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget;
  - d. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years; and
  - e. The cash of the City is projected to be approximately R3.7 billion at the end of the 2024/25 financial year. It will be approximately R12.9 billion in the outer year.
3. The City's cash backing / surplus reconciliation over the medium-term budget shows a positive outcome, which is an indication that the City will be able to afford its commitments over the next three years.

Table A2: Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Functional Classification Description R thousand	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>					
<b>Governance and administration</b>	<b>30 969 971</b>	<b>30 601 290</b>	<b>32 495 790</b>	<b>34 784 490</b>	<b>35 909 605</b>
Executive and council	1 497 062	1 481 590	1 287 890	1 610 261	1 094 427
Finance and administration	29 472 909	29 119 700	31 207 901	33 174 229	34 815 178
Internal audit	–	–	–	–	–
<b>Community and public safety</b>	<b>1 796 564</b>	<b>1 077 957</b>	<b>1 298 112</b>	<b>963 479</b>	<b>995 263</b>
Community and social services	154 371	125 836	120 342	125 279	130 245
Sport and recreation	21 980	28 159	21 281	22 240	23 242
Public safety	973 359	183 071	191 857	200 491	209 512
Housing	543 290	653 104	890 374	569 839	597 086
Health	103 564	87 787	74 258	45 630	35 178
<b>Economic and environmental services</b>	<b>2 145 059</b>	<b>2 183 733</b>	<b>2 249 528</b>	<b>2 181 597</b>	<b>2 383 697</b>
Planning and development	547 504	462 395	636 326	493 694	807 866
Road transport	1 595 450	1 717 925	1 609 625	1 684 164	1 571 925
Environmental protection	2 105	3 413	3 577	3 739	3 906
<b>Trading services</b>	<b>42 794 411</b>	<b>39 817 798</b>	<b>43 058 805</b>	<b>47 013 315</b>	<b>51 179 050</b>
Energy sources	23 504 153	19 702 611	22 020 237	24 636 448	27 378 066
Water management	9 796 266	10 259 386	10 652 266	11 355 315	12 104 764
Waste water management	6 893 057	6 893 096	7 245 832	7 724 056	8 233 844
Waste management	2 600 935	2 962 705	3 140 470	3 297 496	3 462 376
<b>Other</b>	<b>896 173</b>	<b>917 313</b>	<b>961 342</b>	<b>1 004 602</b>	<b>1 049 802</b>
<b>Total Revenue - Functional</b>	<b>78 602 177</b>	<b>74 598 091</b>	<b>80 063 577</b>	<b>85 947 483</b>	<b>91 517 417</b>
<b>Expenditure - Functional</b>					
<b>Governance and administration</b>	<b>21 480 541</b>	<b>21 532 517</b>	<b>22 732 841</b>	<b>23 711 302</b>	<b>24 443 729</b>
Executive and council	3 339 310	3 477 890	3 667 714	3 746 710	3 837 480
Finance and administration	17 961 766	17 884 555	18 892 191	19 785 626	20 420 519
Internal audit	179 465	170 072	172 936	178 967	185 730
<b>Community and public safety</b>	<b>8 112 695</b>	<b>7 536 699</b>	<b>7 765 750</b>	<b>8 080 027</b>	<b>8 409 635</b>
Community and social services	1 555 326	1 517 311	1 571 390	1 630 689	1 695 885
Sport and recreation	245 713	198 673	205 382	212 087	218 958
Public safety	3 039 323	2 742 250	2 787 293	2 912 802	3 043 887
Housing	2 130 982	1 981 025	2 052 349	2 123 667	2 196 436
Health	1 141 351	1 097 440	1 149 336	1 200 782	1 254 469
<b>Economic and environmental services</b>	<b>5 543 287</b>	<b>5 307 109</b>	<b>5 561 929</b>	<b>5 893 190</b>	<b>6 440 757</b>
Planning and development	1 207 978	1 114 873	1 218 299	1 171 278	1 223 103
Road transport	4 018 872	3 881 771	4 020 065	4 383 447	4 866 647
Environmental protection	316 437	310 465	323 566	338 464	351 007
<b>Trading services</b>	<b>37 632 115</b>	<b>35 175 346</b>	<b>39 025 712</b>	<b>42 204 452</b>	<b>45 629 995</b>
Energy sources	20 788 870	17 433 525	19 281 225	21 424 512	23 796 282
Water management	11 196 091	11 723 224	13 080 395	13 851 062	14 645 876
Waste water management	2 202 760	2 310 230	2 820 051	2 952 233	3 082 219
Waste management	3 444 394	3 708 368	3 844 041	3 976 645	4 105 618
<b>Other</b>	<b>611 048</b>	<b>599 924</b>	<b>623 684</b>	<b>646 887</b>	<b>671 301</b>
<b>Total Expenditure - Functional</b>	<b>73 379 686</b>	<b>70 151 595</b>	<b>75 709 916</b>	<b>80 535 858</b>	<b>85 595 417</b>
<b>Surplus/(Deficit) for the year</b>	<b>5 222 491</b>	<b>4 446 496</b>	<b>4 353 662</b>	<b>5 411 625</b>	<b>5 922 001</b>

Explanatory notes to table A2: Budgeted Financial Performance (revenue and expenditure by standard classification)

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The standard classification divides the municipal services into functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each

of these functional areas which enable the National Treasury to compile "whole of government" report.

2. The total revenue on this table includes capital transfers and expenditure includes taxation.

The table below reflects the surplus/(deficit) of trading services accounts.

Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Electricity</b>								
Revenue (incl. capital grants)	16 671	18 342	17 502	23 708	19 942	22 259	24 880	27 632
Expenditure	16 496	18 290	18 335	22 722	19 444	21 436	23 616	26 025
Surplus/(Deficit) for the year	175	52	-834	985	498	823	1 264	1 607
% Surplus/(Deficit)	1.1%	0.3%	-4.8%	4.2%	2.5%	3.7%	5.1%	5.8%
<b>Water and Wastewater Management</b>								
Revenue (incl. capital grants)	13 615	14 920	15 977	16 997	17 448	18 794	20 055	21 066
Expenditure	11 633	13 072	14 246	14 964	15 707	17 658	18 642	19 653
Surplus/(Deficit) for the year	1 982	1 848	1 730	2 033	1 742	1 137	1 414	1 413
% Surplus/(Deficit)	14.6%	12.4%	10.8%	12.0%	10.0%	6.0%	7.0%	6.7%
<b>Waste management</b>								
Revenue (incl. capital grants)	2 236	2 507	2 524	2 607	2 969	3 326	3 427	3 836
Expenditure	3 073	3 531	3 786	3 764	4 083	4 213	4 362	4 508
Surplus/(Deficit) for the year	-837	-1 023	-1 262	-1 157	-1 114	-887	-935	-673
% Surplus/(Deficit)	-37.4%	-40.8%	-50.0%	-44.4%	-37.5%	-26.7%	-27.3%	-17.5%

1. The electricity trading surplus is R823 million, R1.3 billion and R1.6 billion over the medium.
2. The surplus for the water and wastewater management account increases over the medium term translating into a surplus of R1.1 billion, R1.4 billion and R1.4 billion for each of the respective financial years.
3. The deficit on waste management is relatively stable over the medium term from R887 million in 2024/25 to R673 million in 2026/27. The deficit of waste management is cross subsidised by the property rates account.
4. The surpluses on the trading accounts are utilised as an internal funding source for the capital investment (asset renewal, refurbishment, and the development of new asset infrastructure).

5. Table A3: Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

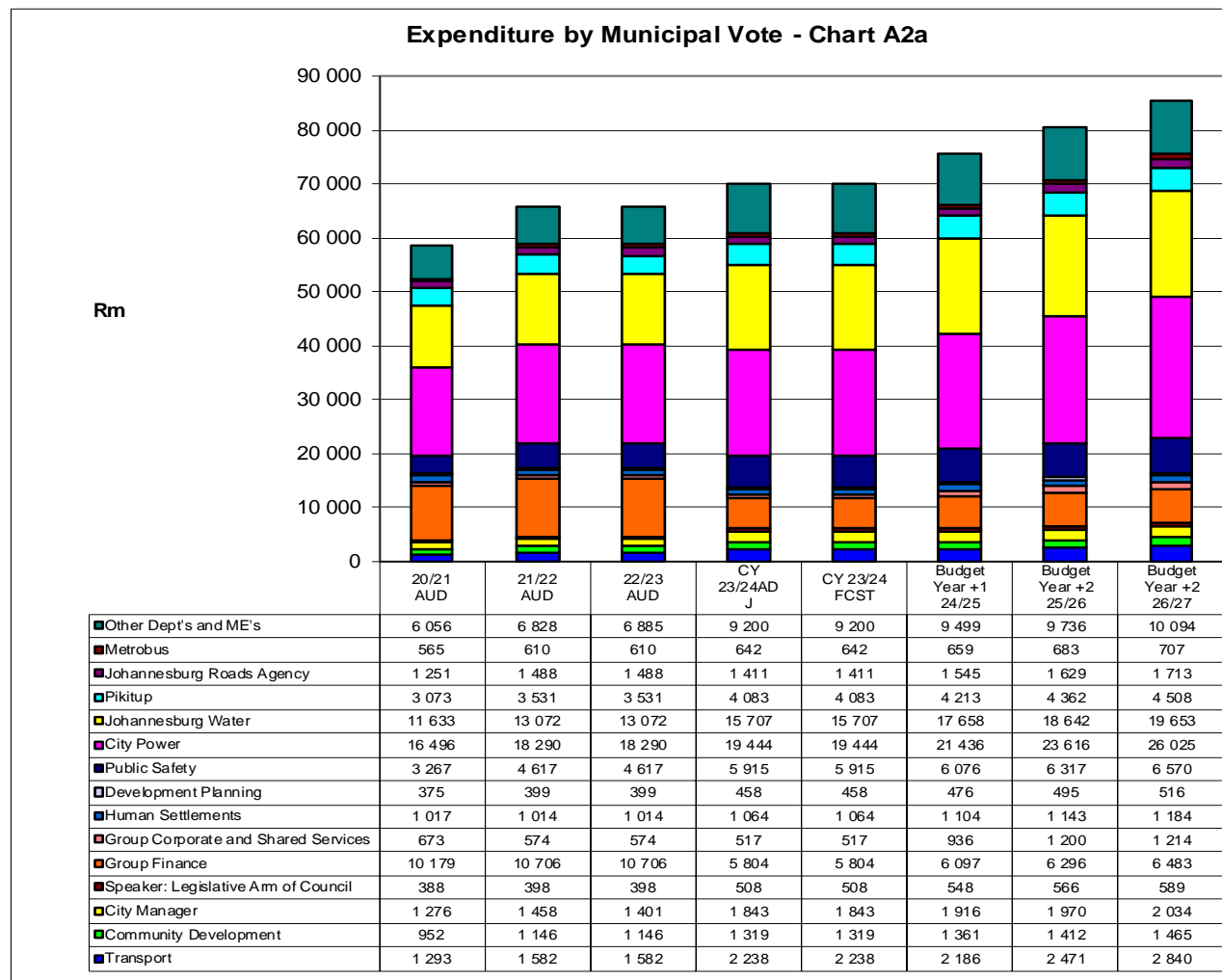
Vote Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>					
<b>Revenue by Vote</b>					
Vote 1 - Economic Development	122 271	82 281	90 690	–	–
Vote 2 - Environment, Infrastructure and Services	13 715	17 945	16 042	16 467	18 393
Vote 3 - Transport	1 601 548	1 470 423	1 353 559	1 563 133	1 547 433
Vote 4 - Community Development	57 651	79 997	75 673	60 054	67 349
Vote 5 - Health	272 762	258 293	252 948	232 538	230 679
Vote 6 - Social Development	5 627	12 727	25 449	413	432
Vote 7 - Group Forensic Investigation Services	–	–	–	–	–
Vote 8 - Office of the Ombudsman	–	–	–	–	–
Vote 9 - City Manager	55 709	47 818	39 234	40 000	43 059
Vote 10 - Speaker: Legislative Arm of Council	–	–	–	–	–
Vote 11 - Group Information and Communication Tech	–	–	–	–	–
Vote 12 - Group Finance	28 069 238	27 924 428	29 379 268	31 095 415	32 929 054
Vote 13 - Group Corporate and Shared Services	31 403	30 972	32 622	34 820	36 072
Vote 14 - Human Settlements	1 543 871	1 541 103	1 345 428	1 697 569	1 184 405
Vote 15 - Development Planning	103 279	100 817	108 398	91 832	92 102
Vote 16 - Public Safety	1 402 729	590 150	616 221	643 952	672 922
Vote 17 - Municipal Entities Accounts	492 419	691 977	897 252	567 409	528 831
Vote 18 - City Power	23 707 579	19 941 538	22 259 067	24 879 562	27 632 121
Vote 19 - Johannesburg Water	16 997 017	17 448 408	18 794 205	20 055 310	21 065 951
Vote 20 - Pikitup	2 606 997	2 968 767	3 326 389	3 427 292	3 835 635
Vote 21 - Johannesburg Roads Agency	128 962	113 400	163 193	197 037	229 009
Vote 22 - Metrobus	63 682	117 823	92 039	96 181	100 510
Vote 23 - Johannesburg City Parks and Zoo	87 586	93 927	80 738	84 367	88 157
Vote 24 - Johannesburg Development Agency	75 926	60 790	63 899	66 929	70 095
Vote 25 - Johannesburg Property Company	81 459	43 192	45 266	47 304	49 433
Vote 26 - Metropolitan Trading Company	59 618	12 578	13 183	13 776	14 396
Vote 27 - Joburg Market	646 656	671 071	703 281	734 928	767 998
Vote 28 - Johannesburg Social Housing Company	303 597	233 954	243 960	253 792	264 066
Vote 29 - Joburg City Theatres	67 394	40 013	41 697	43 352	45 082
Vote 30 - Johannesburg Tourism Company	3 483	3 699	3 877	4 051	4 233
<b>Total Revenue by Vote</b>	<b>78 602 177</b>	<b>74 598 091</b>	<b>80 063 577</b>	<b>85 947 483</b>	<b>91 517 417</b>
<b>Expenditure by Vote to be appropriated</b>					
Vote 1 - Economic Development	256 035	177 843	236 491	150 208	155 473
Vote 2 - Environment, Infrastructure and Services	133 654	135 027	140 363	144 853	150 964
Vote 3 - Transport	2 477 306	2 237 785	2 185 755	2 471 117	2 840 358
Vote 4 - Community Development	1 365 201	1 318 999	1 361 069	1 411 525	1 464 780
Vote 5 - Health	1 505 153	1 500 365	1 542 015	1 606 486	1 674 496
Vote 6 - Social Development	339 497	336 517	354 327	368 255	382 971
Vote 7 - Group Forensic Investigation Services	106 989	111 571	114 497	118 875	123 432
Vote 8 - Office of the Ombudsman	43 111	42 710	43 808	45 520	47 306
Vote 9 - City Manager	1 770 344	1 843 464	1 916 038	1 969 654	2 034 002
Vote 10 - Speaker: Legislative Arm of Council	514 958	507 892	548 243	565 614	589 201
Vote 11 - Group Information and Communication Tech	1 028 252	1 030 326	1 063 323	1 097 884	1 133 736
Vote 12 - Group Finance	5 557 033	5 804 333	6 097 329	6 296 173	6 483 005
Vote 13 - Group Corporate and Shared Services	1 036 019	516 772	935 992	1 199 791	1 213 629
Vote 14 - Human Settlements	1 168 896	1 064 172	1 103 854	1 142 781	1 184 189
Vote 15 - Development Planning	457 530	457 590	475 806	494 919	515 932
Vote 16 - Public Safety	6 120 894	5 914 552	6 075 857	6 317 472	6 570 373
Vote 17 - Municipal Entities Accounts	2 007 706	1 951 462	2 026 742	2 101 195	2 178 665
Vote 18 - City Power	22 722 431	19 443 819	21 436 162	23 616 034	26 024 851
Vote 19 - Johannesburg Water	14 964 254	15 706 833	17 657 542	18 641 561	19 653 126
Vote 20 - Pikitup	3 764 315	4 082 547	4 212 978	4 362 172	4 508 478
Vote 21 - Johannesburg Roads Agency	1 438 437	1 411 418	1 545 175	1 628 784	1 712 571
Vote 22 - Metrobus	601 623	641 511	658 735	682 530	707 278
Vote 23 - Johannesburg City Parks and Zoo	1 257 264	1 206 545	1 236 900	1 280 742	1 326 769
Vote 24 - Johannesburg Development Agency	108 145	121 542	124 724	129 699	134 884
Vote 25 - Johannesburg Property Company	964 641	914 367	937 161	970 474	1 005 108
Vote 26 - Metropolitan Trading Company	423 773	376 733	349 947	346 949	358 533
Vote 27 - Joburg Market	558 591	584 998	600 958	621 258	641 781
Vote 28 - Johannesburg Social Housing Company	355 355	367 590	377 097	390 406	404 240
Vote 29 - Joburg City Theatres	262 776	252 593	259 109	267 836	276 897
Vote 30 - Johannesburg Tourism Company	69 503	89 719	91 918	95 091	98 389
<b>Total Expenditure by Vote</b>	<b>73 379 686</b>	<b>70 151 595</b>	<b>75 709 916</b>	<b>80 535 858</b>	<b>85 595 417</b>
<b>Surplus/(Deficit) for the year</b>	<b>5 222 491</b>	<b>4 446 496</b>	<b>4 353 662</b>	<b>5 411 625</b>	<b>5 922 001</b>



Explanatory notes to Table A3: Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the City.
2. Note the total revenue on this table includes capital transfers and expenditure includes taxation and excludes internal transfers.
3. The five biggest votes/budgets are City Power (R21.4 billion), Johannesburg Water (R17.7 billion), Public Safety (R6.1 billion), Group Finance (R6.1 billion) and Pikitup (R4.2 billion).

Graph: Expenditure by Municipal Vote



Graph: Expenditure by Municipal Vote (Trend)

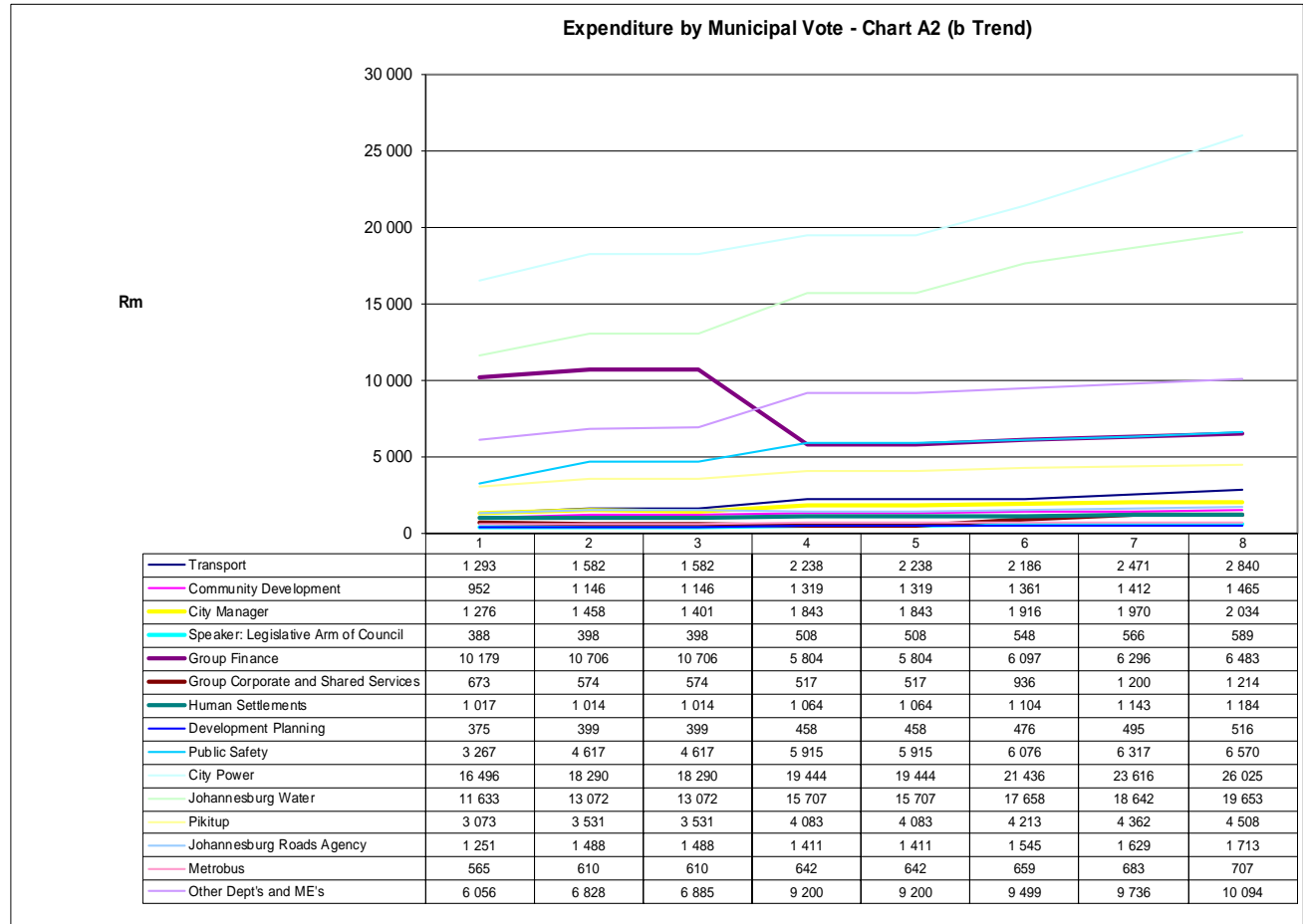


Table A4: Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>								
<b>Revenue</b>								
<b>Exchange Revenue</b>								
Service charges - Electricity	15 568 828	17 094 756	16 242 795	23 097 508	19 155 633	21 467 342	23 993 127	26 818 432
Service charges - Water	7 281 652	7 871 346	8 502 376	9 486 608	9 986 396	10 632 200	11 333 925	12 081 963
Service charges - Waste Water Management	5 139 718	5 723 313	5 925 334	6 893 182	6 893 546	7 246 316	7 724 572	8 234 394
Service charges - Waste Management	1 874 331	2 160 457	2 172 536	2 571 163	2 918 933	3 094 069	3 248 773	3 411 214
Sale of Goods and Rendering of Services	436 192	442 353	433 334	870 667	595 562	1 163 316	1 041 494	1 111 667
Agency services	732 289	739 148	857 847	386 492	371 492	389 321	406 841	425 142
Interest earned from Receivables	366 638	378 036	465 663	332 416	486 829	491 423	497 117	505 269
Interest earned from Current and Non Current Assets	280 304	218 686	284 827	174 350	185 576	194 484	203 235	212 379
Rental from Fixed Assets	353 171	334 599	337 251	535 867	588 210	431 636	451 062	471 359
Operational Revenue	1 246 678	998 415	796 866	1 046 832	886 946	929 604	1 034 487	1 081 242
<b>Non-Exchange Revenue</b>								
Property rates	13 035 792	13 499 729	14 049 882	16 372 765	16 372 765	16 988 687	17 753 177	18 552 070
Surcharges and Taxes	252 541	271 233	286 847	302 905	302 905	317 445	331 730	346 659
Fines, penalties and forfeits	1 547 896	60 971	153 140	951 574	161 256	168 996	176 601	184 547
Licences or permits	16 174	7 169	11 565	10 870	3 433	3 606	3 769	3 937
Transfer and subsidies - Operational	6 399 545	6 191 768	7 267 269	8 281 453	8 334 444	8 593 891	9 281 238	10 212 089
Interest	120 565	116 276	154 767	116 245	116 245	121 825	127 307	133 036
Fuel Levy	3 683 458	3 921 074	3 967 119	3 838 724	3 838 724	4 127 608	4 450 706	4 799 123
Operational Revenue	-	196 847	211 018	118 335	-	-	-	-
Gains on disposal of Assets	-	-	-	5 914	6 758	7 082	7 401	7 734
Other Gains	-	-	197 437	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contri</b>	<b>58 335 772</b>	<b>60 226 176</b>	<b>62 317 873</b>	<b>75 393 870</b>	<b>71 205 653</b>	<b>76 368 851</b>	<b>82 066 562</b>	<b>88 592 255</b>
<b>Expenditure</b>								
Employee related costs	15 268 496	16 107 350	17 632 897	19 007 361	19 063 085	19 994 316	21 096 888	22 043 664
Remuneration of councillors	168 116	163 542	180 681	184 542	182 642	191 409	200 022	209 023
Bulk purchases - electricity	12 259 781	14 023 202	14 215 610	16 403 226	13 639 856	15 377 574	17 336 677	19 545 370
Inventory consumed	6 391 251	7 174 454	8 131 219	6 358 943	5 987 571	6 378 911	6 787 646	7 221 449
Debt impairment	6 404 714	5 599 726	6 185 745	7 983 550	7 212 505	8 679 482	9 057 269	9 376 842
Depreciation and amortisation	4 121 630	3 949 095	5 879 681	4 784 336	4 867 246	5 179 147	5 397 687	5 637 615
Interest	2 606 924	2 621 303	2 725 126	2 171 098	2 396 800	2 511 836	2 624 858	2 742 966
Contracted services	5 076 796	5 490 840	5 833 952	7 575 012	7 407 514	7 507 848	7 835 370	8 264 192
Transfers and subsidies	38 208	138 090	103 673	138 835	84 424	135 387	46 709	48 812
Operational costs	5 404 171	5 997 537	5 372 024	6 772 269	6 614 616	6 761 401	6 952 506	7 095 087
Losses on disposal of Assets	61 387	69 006	243 625	302	6 847	7 205	7 109	7 449
Other Losses	-	151 947	-	1 920 044	2 619 512	2 944 240	3 149 561	3 357 431
<b>Total Expenditure</b>	<b>57 801 474</b>	<b>61 486 092</b>	<b>66 504 233</b>	<b>73 299 518</b>	<b>70 082 618</b>	<b>75 668 756</b>	<b>80 492 301</b>	<b>85 549 900</b>
<b>Surplus/(Deficit)</b>								
Transfers and subsidies - capital (monetary)	2 822 173	2 380 873	2 606 969	3 208 307	3 392 438	3 694 726	3 880 921	2 925 162
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3 356 471</b>	<b>1 120 957</b>	<b>(1 579 391)</b>	<b>5 302 659</b>	<b>4 515 473</b>	<b>4 394 822</b>	<b>5 455 182</b>	<b>5 967 518</b>
Income Tax	(379 224)	(136 406)	(688 550)	80 168	68 977	41 160	43 557	45 517
<b>Surplus/(Deficit) for the year</b>	<b>3 735 695</b>	<b>1 258 058</b>	<b>(888 861)</b>	<b>5 222 491</b>	<b>4 446 496</b>	<b>4 353 662</b>	<b>5 411 625</b>	<b>5 922 001</b>

Explanatory notes to Table A4: Budgeted Financial Performance (revenue and expenditure)

- Table A4 is a view of the budgeted financial performance in relation to the revenue and expenditure per revenue and expenditure category. Total revenue is R76.4 billion, and it represents a revenue growth of 7.3%, 7.5% and 8% respectively over the 3 years. Major contributing items are the projected growth and tariff increases on property rates tax and service charges.

**Exchange revenue**

2. Service charges – electricity: The projected electricity revenue of R21.5 billion (excluding new connections fees) is a 12.1% increase from the 2023/24 financial year. The revenue budget increase by 12.1% compared to 2023/24 financial year budget. The increase is based on a proposed average tariff increase for electricity of 12.72% and the strategic drive to reduce total electricity losses to a level of 28.81% for the 2024/25 financial year. The bulk purchase price increase is due to the Eskom tariff increase of 12.72%, Kelvin Power tariff price of R1.63 and total volumes growth estimated at 0.27%.
3. Service charges – water and wastewater management: The projected water and sewerage revenue is estimated at R17.9 billion, approximately 5.9% increase from the 2023/24 financial year. The increase is based on an average tariff increase of 7.7%, based on a proposed Rand Water tariff increase of 5.9% and an additional 1.8% expected population growth.
4. Service charges - waste management: The projected refuse revenue of R3.1 billion is a 6% increase from the 2023/24 financial year. The increase is based on a proposed average tariff increase of 5.9%.
5. Sale of goods and rendering of services: Revenue is increasing by 95.3% mainly due to the operationalization of Phase 1C(a) (approximately R90 million additional revenue), the anticipated R100 million revenues on asphalt sales and the anticipated once-off outdoor advertising revenue of R400 million from the expected conclusion of new leases and the accounting of revenue arrears that the advertising agencies owe the City.
6. Agency services: Revenue is increasing by 4.8%.
7. Interest earned from receivables: Interest increased by R4.6 million in line with payment levels of the city.
8. Interest earned from current and non-current assets: Interest increased by 4.8% in line with liquidity levels of the city.
9. Rental from fixed assets: Rental from fixed assets decreased by approximately 26.6%. The decrease in revenue relates to outdoor advertising revenue that was increased in the 2023/24 financial year to R250 million (no contracts were in place with service providers, the revenue was received in advance, and it will be converted to revenue as soon as contracts are finalised). The revenue in the 2024/25 financial year is anticipated to be R77.3 million.
10. Operational revenue: Operational revenue reflects an increase of R42.7 million or 4.8%. The tariffs for minor services will increase in line with estimated inflation of 4.8%.

Non-exchange revenue

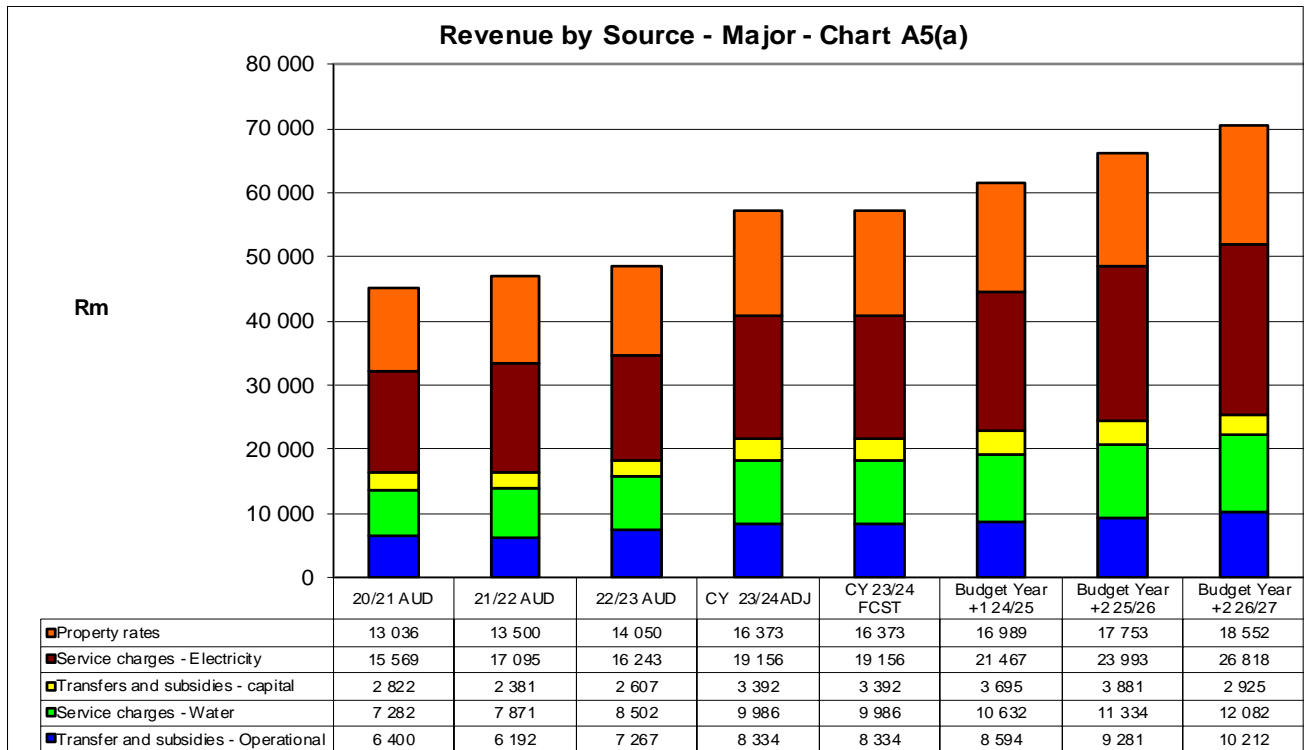
11. Property rates: Property rates: Projected property rates revenue is estimated at R17 billion, approximately a 3.8% increase from the 2023/24 financial year. The increase is based on an average property rates tariff increase of 3.8%. The increase includes improvements made to properties, subdivisions, consolidations, and new properties.
12. Surcharges and taxes: Revenue is increasing by 4.8%.
13. Fines, penalties and forfeits: Revenue is increasing by 4.8%.
14. Licenses or permits: Revenue is increasing by 5%.
15. Transfer and subsidies - operational: Operating grants are increasing by R259.4 million or 3.1% from the 2023/24 financial year. The table below reflects the budgets of transfers and subsidies - operational:

Transfer and subsidies - Operational	Original Budget 2023/24 R 000	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	%	Estimate 2025/26 R 000
Equitable share	7 053 154	7 053 154	7 571 601	7.4%	8 169 095
Finance Management	1 000	1 000	1 000		1 000
Programme and Project Preparation Support Grant	55 000	35 000	39 234	12.1%	40 000
Public Transport Network Grant: Opex	803 366	893 766	634 568	-29.0%	811 516
NDPG Opex: Public Employment Programme (PEP)	112 793	92 793	85 723	-7.6%	
EPWP	13 978	13 197	4 967	-62.4%	
Energy Efficiency and Demand Side Management Grant			7 000		7 000
Infrastructure Skills Development	6 000	5 569	6 000	7.7%	7 000
Recap of Comm Libraries Cond Grant	12 823	12 823	13 848	8.0%	14 200
Libraries Plan	10 000	4 000	9 900	147.5%	10 400
Municipal Disaster Response Grant OPEX		2 150		-100.0%	
Primary Health	167 093	167 093	175 113	4.8%	183 169
HIV AIDS	30 649	30 649	32 120	4.8%	33 630
Environmental Grant		450		-100.0%	
UN Environment Programme Opex	15 000	17 338	12 307	-29.0%	3 696
Other	597	5 462	510		532
<b>Total Transfer and subsidies - Operational</b>	<b>8 281 453</b>	<b>8 334 444</b>	<b>8 593 891</b>	<b>3.1%</b>	<b>9 281 238</b>

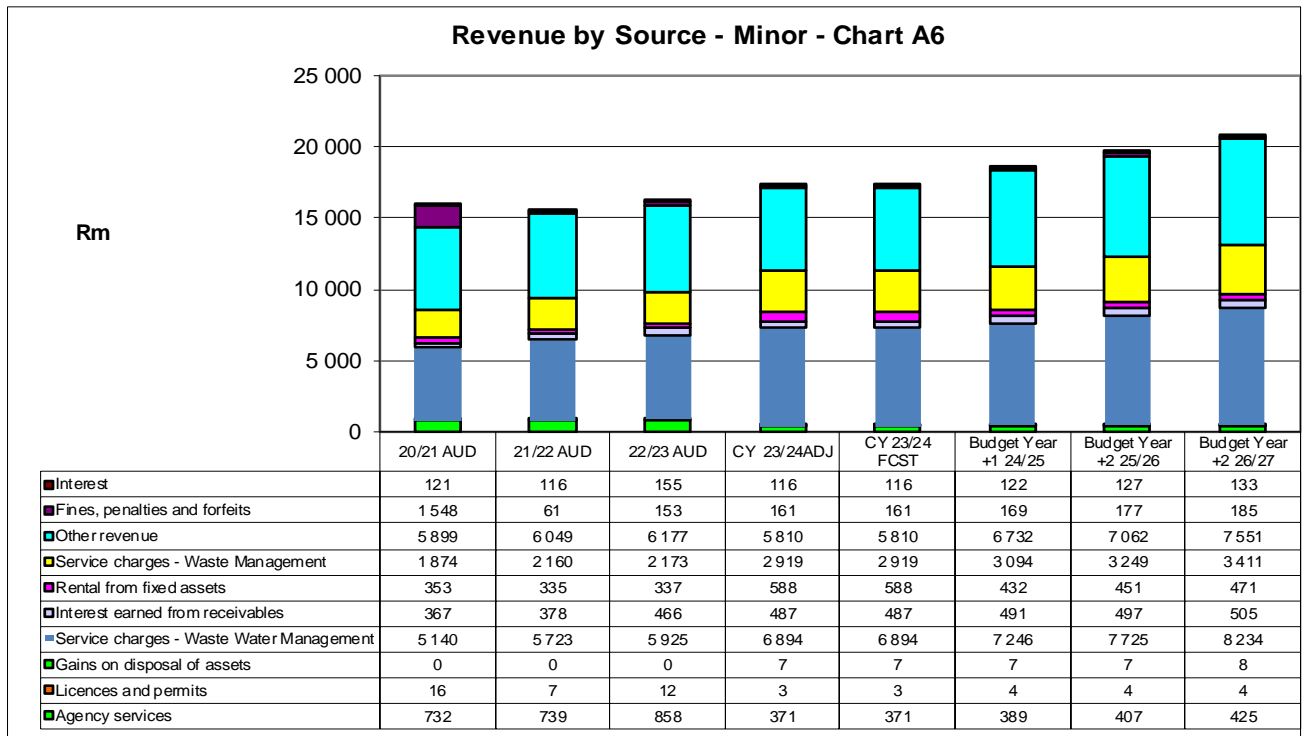
16. Interest: Interest is increasing by 4.8%.
17. Fuel levy: The fuel levy is increasing by 7.5% in accordance with the allocation letter received from the National Treasury.

18. Gains on disposal of Assets reflect an increase of R324 thousand.
19. The City is budgeting for a surplus (before taxation and capital transfers) of approximately R700.1 million for 2024/25.

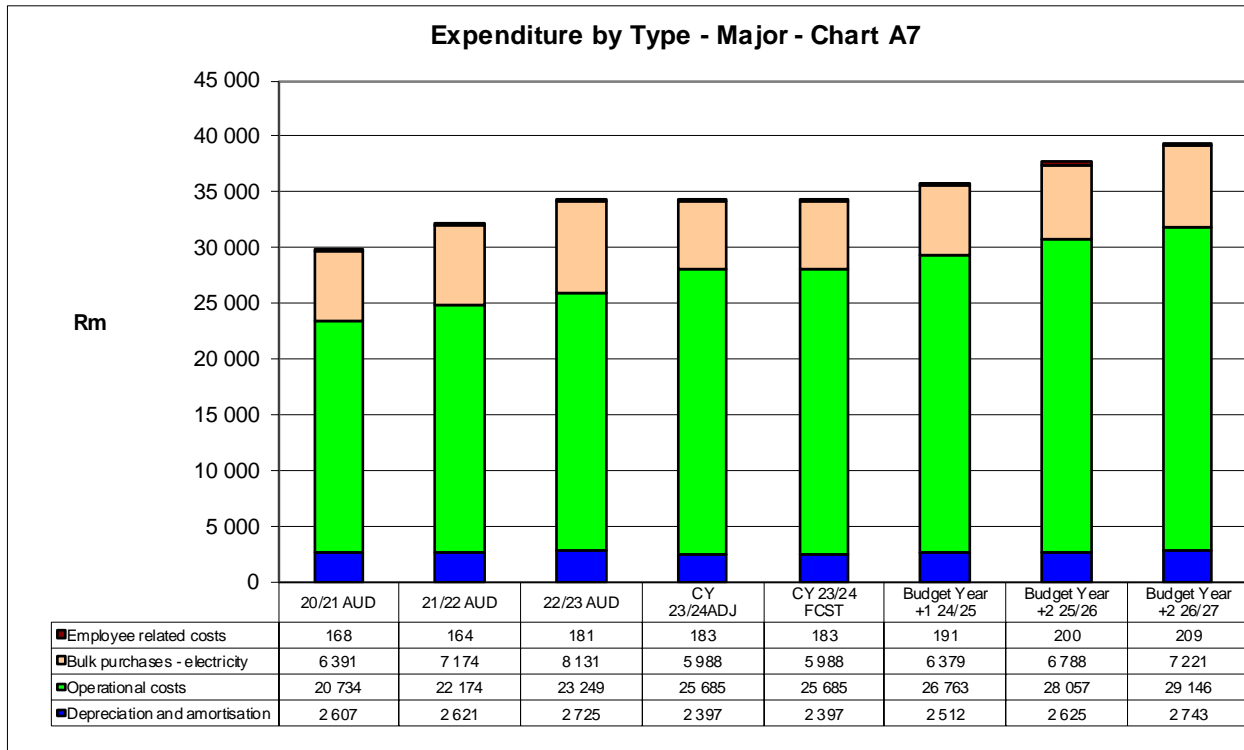
Graph: Revenue by source – Major



Graph: Revenue by source – Minor



Graph: Expenditure by type – Major



Graph: Expenditure by type – Minor

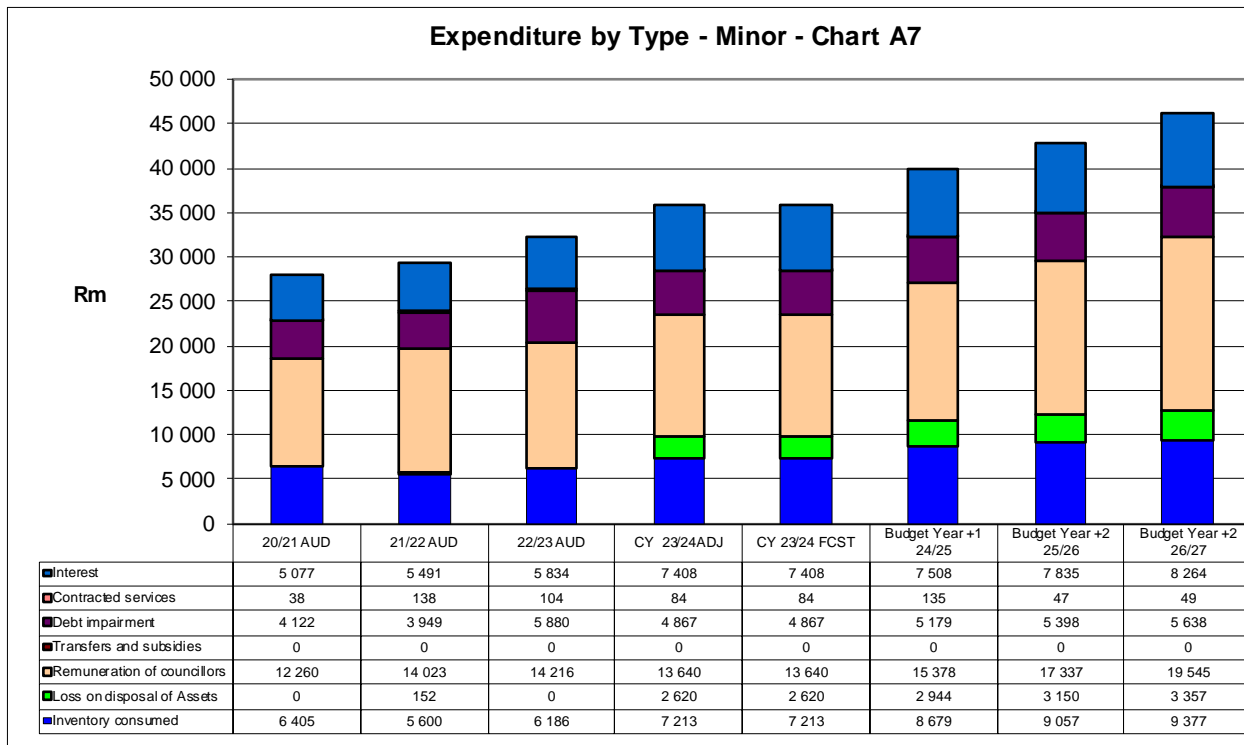




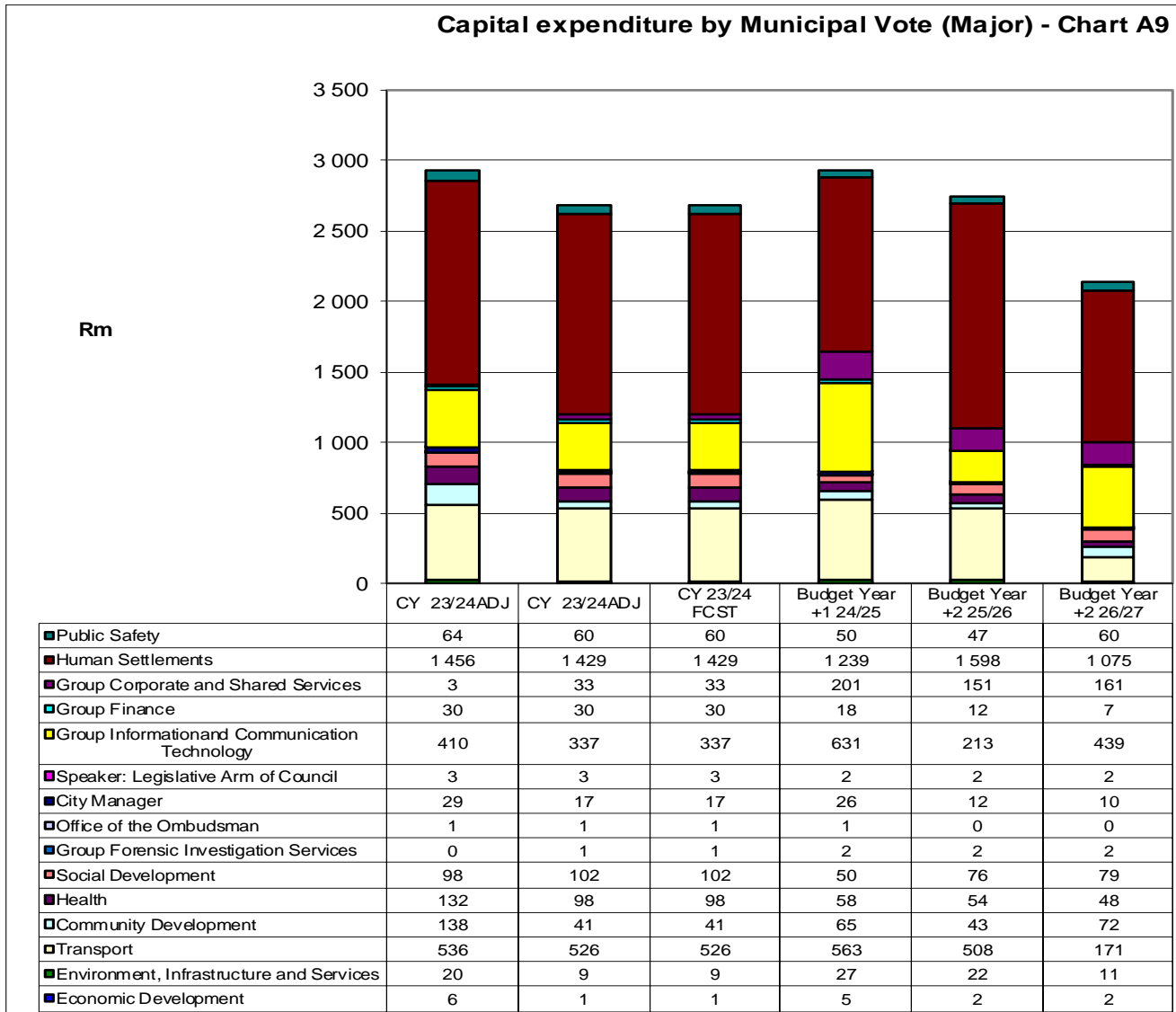
Table A5: Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>					
<b>Capital expenditure - Vote</b>					
<b>Multi-year expenditure to be appropriated</b>					
Vote 1 - Economic Development	6 000	697	4 800	2 010	1 500
Vote 2 - Environment, Infrastructure and Services	20 000	9 100	26 500	22 050	11 000
Vote 3 - Transport	535 772	526 192	562 554	507 960	170 703
Vote 4 - Community Development	138 330	41 448	65 014	42 758	71 560
Vote 5 - Health	132 275	98 218	57 928	53 743	47 688
Vote 6 - Social Development	97 650	101 963	49 918	76 305	79 011
Vote 7 - Group Forensic Investigation Services	250	750	2 050	2 250	2 450
Vote 8 - Office of the Ombudsman	1 000	600	800	335	300
Vote 9 - City Manager	28 771	17 202	26 278	12 268	9 635
Vote 10 - Speaker: Legislative Arm of Council	3 000	3 000	2 400	1 675	1 500
Vote 11 - Group Information and Communication Technology	410 000	336 552	630 730	213 002	439 009
Vote 12 - Group Finance	30 000	30 000	17 618	12 060	7 200
Vote 13 - Group Corporate and Shared Services	3 356	32 741	201 085	150 959	160 909
Vote 14 - Human Settlements	1 455 812	1 428 856	1 239 469	1 597 721	1 074 668
Vote 15 - Development Planning	120 694	48 350	67 545	62 570	71 400
Vote 16 - Public Safety	64 000	60 230	50 344	47 109	59 950
Vote 17 - Municipal Entities Accounts	–	–	–	–	–
Vote 18 - City Power	1 207 285	1 357 654	1 284 798	1 524 149	1 363 161
Vote 19 - Johannesburg Water	1 063 794	1 072 082	1 221 086	1 508 298	1 766 602
Vote 20 - Pikitup	99 650	92 215	254 994	337 050	500 000
Vote 21 - Johannesburg Roads Agency	859 650	809 234	795 320	698 812	719 986
Vote 22 - Metrobus	196 146	72 912	214 849	181 695	87 420
Vote 23 - Johannesburg City Parks and Zoo	64 700	51 330	41 510	48 905	37 400
Vote 24 - Johannesburg Development Agency	374 506	197 715	130 282	236 784	276 000
Vote 25 - Johannesburg Property Company	49 658	24 991	81 842	88 034	116 415
Vote 26 - Metropolitan Trading Company	11 025	3 643	2 914	6 700	6 000
Vote 27 - Joburg Market	150 328	121 507	89 000	65 834	44 714
Vote 28 - Johannesburg Social Housing Company	492 321	337 496	271 916	355 572	272 961
Vote 29 - Joburg City Theatres	21 145	21 571	20 088	23 066	24 718
Vote 30 - Johannesburg Tourism Company	5 088	5 088	1 193	1 247	1 301
<b>Capital multi-year expenditure sub-total</b>	<b>7 642 206</b>	<b>6 903 334</b>	<b>7 414 826</b>	<b>7 880 921</b>	<b>7 425 162</b>
<b>Total Capital Expenditure - Vote</b>	<b>7 642 206</b>	<b>6 903 334</b>	<b>7 414 826</b>	<b>7 880 921</b>	<b>7 425 162</b>
<b>Capital Expenditure - Functional</b>					
<b>Governance and administration</b>	<b>574 752</b>	<b>424 367</b>	<b>1 111 247</b>	<b>600 183</b>	<b>791 308</b>
Executive and council	31 771	14 202	28 678	13 943	11 135
Finance and administration	541 981	409 565	1 081 769	585 905	779 873
Internal audit	1 000	600	800	335	300
<b>Community and public safety</b>	<b>2 506 239</b>	<b>2 234 968</b>	<b>1 841 782</b>	<b>2 283 598</b>	<b>1 729 353</b>
Community and social services	334 531	245 169	197 239	219 743	261 766
Sport and recreation	21 300	19 000	18 490	25 440	18 900
Public safety	59 000	59 330	46 344	27 009	41 950
Housing	1 959 133	1 813 252	1 521 780	1 957 663	1 359 049
Health	132 275	98 218	57 928	53 743	47 688
<b>Economic and environmental services</b>	<b>2 026 762</b>	<b>1 592 333</b>	<b>1 611 305</b>	<b>1 577 677</b>	<b>1 292 728</b>
Planning and development	451 194	202 856	181 077	267 315	316 900
Road transport	1 553 568	1 379 377	1 402 928	1 288 312	964 828
Environmental protection	22 000	10 100	27 300	22 050	11 000
<b>Trading services</b>	<b>2 411 537</b>	<b>2 562 235</b>	<b>2 777 605</b>	<b>3 361 043</b>	<b>3 576 972</b>
Energy sources	1 247 285	1 397 654	1 304 798	1 544 249	1 379 075
Water management	758 102	616 131	859 726	966 618	914 680
Waste water management	307 000	445 848	358 086	534 126	789 747
Waste management	99 150	102 602	254 994	316 050	493 470
<b>Other</b>	<b>122 916</b>	<b>89 431</b>	<b>72 887</b>	<b>58 420</b>	<b>34 801</b>
<b>Total Capital Expenditure - Functional</b>	<b>7 642 206</b>	<b>6 903 334</b>	<b>7 414 826</b>	<b>7 880 921</b>	<b>7 425 162</b>
<b>Funded by:</b>					
National Government	2 803 834	2 860 462	3 219 284	3 426 888	2 466 936
Provincial Government	–	4 500	12 045	–	–
<b>Transfers recognised - capital</b>	<b>3 142 206</b>	<b>3 203 334</b>	<b>3 694 726</b>	<b>3 880 921</b>	<b>2 925 162</b>
<b>Borrowing</b>	<b>2 500 000</b>	<b>2 500 000</b>	<b>2 500 000</b>	<b>2 500 000</b>	<b>3 000 000</b>
<b>Internally generated funds</b>	<b>2 000 000</b>	<b>1 200 000</b>	<b>1 220 100</b>	<b>1 500 000</b>	<b>1 500 000</b>
<b>Total Capital Funding</b>	<b>7 642 206</b>	<b>6 903 334</b>	<b>7 414 826</b>	<b>7 880 921</b>	<b>7 425 162</b>

Explanatory notes to Table A5: Budgeted Capital Expenditure by vote, standard classification and funding source:

1. Table A5 is a breakdown of the capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The City has approved multi-year capital budget appropriations in terms of section 16(3) of the MFMA. R7.4 billion is appropriated for 2024/25, R7.9 billion for 2025/26 and R7.4 billion for 2026/27.
3. Funding sources for 2024/25:
  - R2.5 billion of capital will be funded from loans;
  - R1.2 billion of capital will be funded through cash surpluses;
  - R525.9 million will be funded from grants received from National (PTIS – R500.9 million and NDPG - R25 million);
  - R12 million will be funded from grants received from Provincial;
  - R2 billion will be funded through the Urban Settlement Development Grant (USDG);
  - R739.7 will be funded through the Upgrading of Informal Settlements Program (UISP); and
  - R463.4 million will be funded from other sources (public and bulk service contributions).

Graph: Capital expenditure by Municipal Vote – Core Administration



Graph: Capital expenditure by Municipal Vote – Municipal Entities

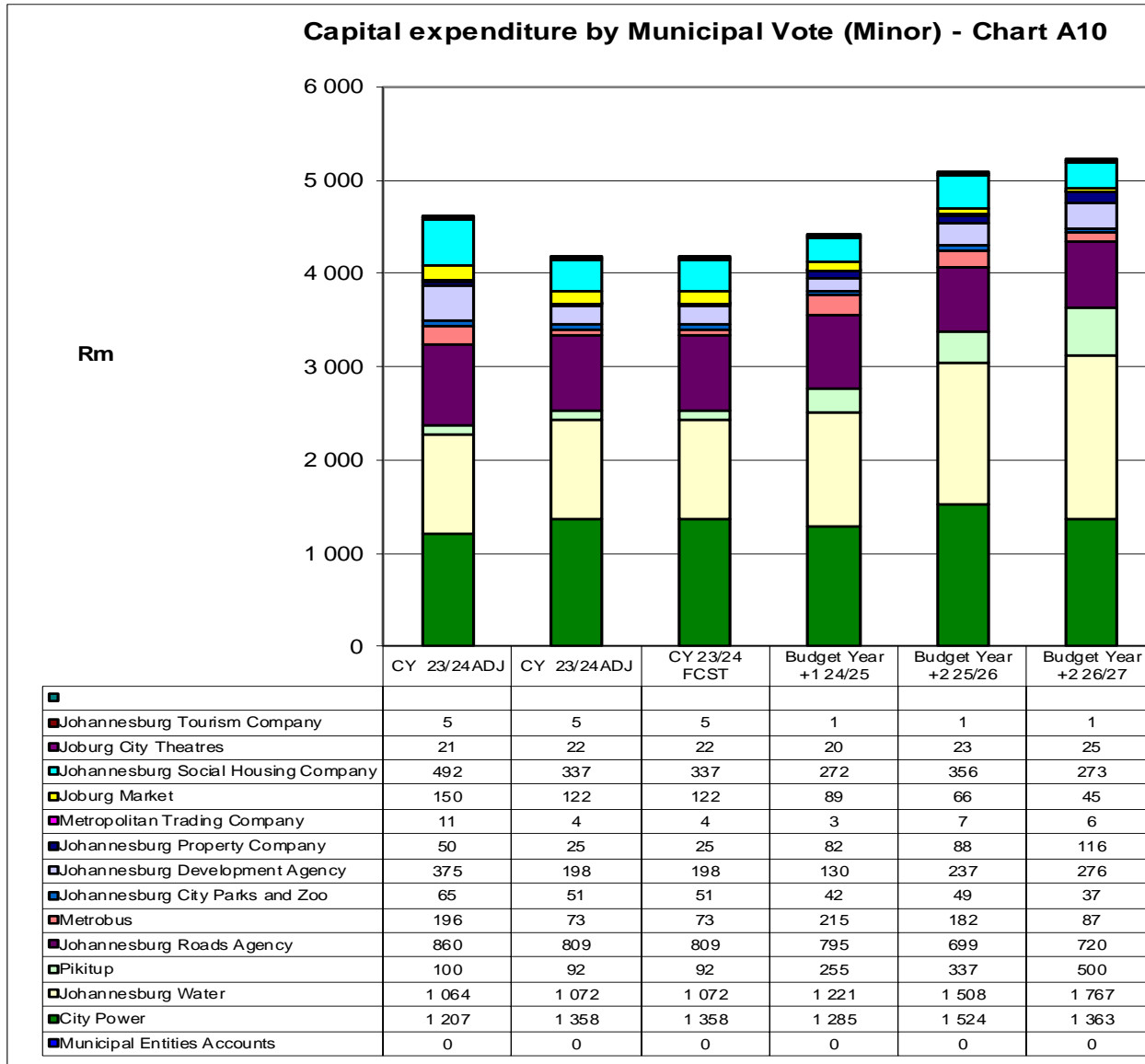


Table A6: Consolidated Budgeted Financial Position

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>								
<b>ASSETS</b>								
<b>Current assets</b>								
Cash and cash equivalents	6 644 662	3 848 842	4 055 310	6 930 714	878 069	3 665 298	7 662 335	12 935 442
Trade and other receivables from exchange transactions	7 109 619	8 909 267	9 541 141	11 243 553	9 541 141	9 541 141	9 541 141	9 541 141
Receivables from non-exchange transactions	1 273 642	1 130 964	1 560 932	1 770 682	1 560 932	1 560 932	1 560 932	1 560 932
Current portion of non-current receivables	–	–	–	–	–	–	–	–
Inventory	382 035	522 667	541 733	549 127	541 733	541 733	541 733	541 733
VAT	438 881	678 805	718 411	–	684 330	705 909	760 388	805 208
Other current assets	1 602 028	2 909 909	1 089 679	–	201 931	1 891 931	201 931	201 931
<b>Total current assets</b>	<b>17 450 867</b>	<b>18 000 454</b>	<b>17 507 206</b>	<b>20 494 077</b>	<b>13 408 136</b>	<b>17 906 944</b>	<b>20 268 460</b>	<b>25 586 387</b>
<b>Non current assets</b>								
Investments	1 386 277	364 336	358 394	787 795	796 771	10 561	596 998	849 992
Investment property	1 038 837	1 036 836	1 034 923	1 036 836	1 033 310	1 031 620	1 029 854	1 028 009
Property, plant and equipment	77 847 655	81 290 809	82 637 479	85 737 194	84 399 614	86 451 204	88 839 534	90 362 945
Biological assets	–	–	–	–	–	–	–	–
Living and non-living resources	27 148	29 398	32 081	29 386	32 081	32 081	32 081	32 081
Heritage assets	624 989	635 214	633 422	633 422	633 422	633 422	633 422	633 422
Intangible assets	1 240 268	1 008 574	876 238	1 069 416	1 151 803	1 337 584	1 434 253	1 700 234
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	–	–	–	–	–	–	–	–
Other non-current assets	2 639 724	3 023 160	3 406 301	3 023 464	3 406 301	3 406 301	3 406 301	3 406 301
<b>Total non current assets</b>	<b>84 804 898</b>	<b>87 388 327</b>	<b>88 978 838</b>	<b>92 317 514</b>	<b>91 453 303</b>	<b>92 902 773</b>	<b>95 972 443</b>	<b>98 012 985</b>
<b>TOTAL ASSETS</b>	<b>102 255 765</b>	<b>105 388 781</b>	<b>106 486 044</b>	<b>112 811 590</b>	<b>104 861 439</b>	<b>110 809 716</b>	<b>116 240 903</b>	<b>123 599 372</b>
<b>LIABILITIES</b>								
<b>Current liabilities</b>								
Bank overdraft	–	–	–	–	–	–	–	–
Financial liabilities	1 310 884	3 562 040	2 736 493	1 543 567	1 315 634	3 167 002	2 183 997	2 135 030
Consumer deposits	19 079	21 132	23 139	21 556	23 139	23 139	23 139	23 139
Trade and other payables from exchange transactions	12 229 060	13 321 641	16 662 957	12 971 867	11 187 257	11 947 658	12 617 135	13 206 185
Trade and other payables from non-exchange transactions	424 288	771 661	674 537	–	147 399	–	–	–
Provision	588 581	711 567	690 650	775 019	690 650	690 650	690 650	690 650
VAT	194 973	135 147	158 112	780 000	432 951	468 813	511 587	561 714
Other current liabilities	256 541	67 972	175 799	–	175 799	175 799	175 799	175 799
<b>Total current liabilities</b>	<b>15 023 406</b>	<b>18 591 160</b>	<b>21 121 687</b>	<b>16 092 009</b>	<b>13 972 829</b>	<b>16 473 061</b>	<b>16 202 307</b>	<b>16 792 517</b>
<b>Non current liabilities</b>								
Financial liabilities	22 264 784	20 387 571	19 490 838	20 121 909	20 609 424	19 736 851	20 052 854	20 917 824
Provision	2 002 909	1 883 405	1 842 274	1 967 190	1 801 446	1 768 402	1 742 715	1 724 002
Long term portion of trade payables	332 128	374 021	451 603	532 840	451 603	451 603	451 603	451 603
Other non-current liabilities	4 609 433	4 821 762	4 578 699	4 899 306	4 578 699	4 578 699	4 578 699	4 578 699
<b>Total non current liabilities</b>	<b>29 209 254</b>	<b>27 466 759</b>	<b>26 363 414</b>	<b>27 521 244</b>	<b>27 441 172</b>	<b>26 535 555</b>	<b>26 825 871</b>	<b>27 672 128</b>
<b>TOTAL LIABILITIES</b>	<b>44 232 660</b>	<b>46 057 919</b>	<b>47 485 101</b>	<b>43 613 254</b>	<b>41 414 001</b>	<b>43 008 616</b>	<b>43 028 178</b>	<b>44 464 646</b>
<b>NET ASSETS</b>	<b>58 023 105</b>	<b>59 330 862</b>	<b>59 000 943</b>	<b>69 198 337</b>	<b>63 447 439</b>	<b>67 801 100</b>	<b>73 212 725</b>	<b>79 134 726</b>
<b>COMMUNITY WEALTH/EQUITY</b>								
Accumulated surplus/(deficit)	58 023 105	59 330 862	59 000 943	69 198 337	63 447 439	67 801 100	73 212 725	79 134 726
Reserves and funds	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>58 023 105</b>	<b>59 330 862</b>	<b>59 000 943</b>	<b>69 198 337</b>	<b>63 447 439</b>	<b>67 801 100</b>	<b>73 212 725</b>	<b>79 134 726</b>

Explanatory notes to Table A6: Budgeted Financial Position.

- Table A6 is consistent with international standards of good financial management practice and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity, i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
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 A7: Consolidated Budgeted Cash Flows

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Property rates	12 050 946	12 249 762	13 450 615	14 889 119	14 889 119	15 378 664	16 125 642	16 927 845
Service charges	26 639 133	28 854 038	31 682 621	36 255 075	33 441 267	35 596 433	39 106 806	43 040 163
Other revenue	1 332 380	1 446 532	1 588 337	7 964 524	6 630 899	7 418 535	7 772 696	8 287 570
Transfers and Subsidies - Operational	9 477 242	12 447 061	7 220 074	8 281 453	8 334 444	8 593 891	9 281 238	10 212 089
Transfers and Subsidies - Capital	2 520 625	–	2 125 792	2 803 834	2 864 962	3 694 726	3 880 921	2 925 162
Interest	767 242	714 648	496 513	566 695	690 661	694 765	715 510	740 012
Dividends	–	–	–	–	–	–	–	–
<b>Payments</b>								
Suppliers and employees	(44 126 677)	(49 030 236)	(48 122 686)	(57 788 937)	(60 241 667)	(60 292 618)	(61 080 141)	(67 206 088)
Interest	(2 612 109)	(2 621 303)	(2 640 776)	(2 171 098)	(2 396 800)	(2 511 836)	(2 624 858)	(2 742 966)
Transfers and Subsidies	–	–	–	(138 835)	(84 424)	(135 387)	(46 709)	(48 812)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>6 048 782</b>	<b>4 060 502</b>	<b>5 800 490</b>	<b>10 661 829</b>	<b>4 128 460</b>	<b>8 437 172</b>	<b>13 131 105</b>	<b>12 134 976</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE	–	–	–	410 055	338 283	(123)	292	285
Decrease (increase) in non-current receivables	–	1 100	–	–	–	–	–	–
Decrease (increase) in non-current investments	574 399	573 299	2 126 573	(648 081)	(438 377)	786 210	(586 436)	(252 994)
<b>Payments</b>								
Capital assets	(6 782 509)	(7 355 724)	(6 122 069)	(7 642 206)	(6 903 334)	(7 414 826)	(7 880 921)	(7 425 162)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(6 208 110)</b>	<b>(6 781 325)</b>	<b>(3 995 496)</b>	<b>(7 880 233)</b>	<b>(7 003 428)</b>	<b>(6 628 739)</b>	<b>(8 467 065)</b>	<b>(7 677 871)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	3 488 369	1 500 000	4 500 000	2 500 000	2 500 000	2 500 000	2 500 000	3 000 000
Increase (decrease) in consumer deposits	–	–	–	213	–	–	–	–
<b>Payments</b>								
Repayment of borrowing	(2 267 563)	(1 574 997)	(6 098 526)	(2 800 606)	(2 802 273)	(1 521 205)	(3 167 002)	(2 183 997)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>1 220 806</b>	<b>(74 997)</b>	<b>(1 598 526)</b>	<b>(300 393)</b>	<b>(302 273)</b>	<b>978 795</b>	<b>(667 002)</b>	<b>816 003</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>1 061 478</b>	<b>(2 795 820)</b>	<b>206 468</b>	<b>2 481 204</b>	<b>(3 177 241)</b>	<b>2 787 229</b>	<b>3 997 037</b>	<b>5 273 107</b>
Cash/cash equivalents at the year begin:	5 583 184	6 644 662	3 848 842	4 449 510	4 055 310	878 069	3 665 298	7 662 335
Cash/cash equivalents at the year end:	6 644 662	3 848 842	4 055 310	6 930 714	878 069	3 665 298	7 662 335	12 935 442

Explanatory notes to Table A7 - Budgeted Cash Flow Statement.

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.

- It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
- Cash and cash equivalents total R3.7 billion as at the end of the 2024/25 financial year and R12.9 billion by 2026/27.

Table A8: Consolidated cash backed reserves/accumulated surplus reconciliation

Description R thousand	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Cash and investments available</b>								
Cash/cash equivalents at the year end	6 644 662	3 848 842	4 055 310	6 930 714	878 069	3 665 298	7 662 335	12 935 442
Other current investments > 90 days	1 273 642	1 130 964	1 560 932	–	1 560 932	1 560 932	1 560 932	1 560 932
Non current Investments	1 386 277	364 336	358 394	787 795	796 771	10 561	596 998	849 992
<b>Cash and investments available:</b>	<b>9 304 581</b>	<b>5 344 142</b>	<b>5 974 636</b>	<b>7 718 509</b>	<b>3 235 772</b>	<b>5 236 791</b>	<b>9 820 265</b>	<b>15 346 366</b>
<b>Application of cash and investments</b>								
Unspent conditional transfers	340 588	709 961	674 537	–	147 399	–	–	–
Unspent borrowing	–	–	–	601 890	265 166	–	–	–
Statutory requirements	–	–	–	1 782 381	418 040	733 024	708 384	590 967
Other working capital requirements	4 670 039	4 386 219	6 868 815	2 201 886	862 329	2 398 289	3 019 411	3 548 462
Other provisions	–	–	–	775 019	690 650	690 650	690 650	690 650
Long term investments committed	1 386 277	364 336	358 394	787 795	796 771	10 561	596 998	849 992
Reserves to be backed by cash/investments	–	–	–	–	–	–	–	–
<b>Total Application of cash and investments:</b>	<b>6 396 904</b>	<b>5 460 516</b>	<b>7 901 746</b>	<b>6 148 972</b>	<b>3 180 355</b>	<b>3 832 525</b>	<b>5 015 443</b>	<b>5 680 072</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors</b>	<b>2 907 677</b>	<b>(116 374)</b>	<b>(1 927 110)</b>	<b>1 569 537</b>	<b>55 417</b>	<b>1 404 266</b>	<b>4 804 822</b>	<b>9 666 295</b>

Explanatory notes to Table A8: Cash Backed Reserves/Accumulated Surplus Reconciliation

- The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
- 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.
- 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".
- From the table above the city reflects surplus cash from 2023/24 to 2026/27

Table A9: Consolidated Asset Management

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>					
<b>CAPITAL EXPENDITURE</b>					
<b>Total Capital Expenditure</b>	<b>7 642 206</b>	<b>6 903 334</b>	<b>7 414 826</b>	<b>7 880 921</b>	<b>7 425 162</b>
Roads Infrastructure	1 670 953	1 570 233	1 443 253	1 807 140	1 022 909
Storm water Infrastructure	174 808	132 584	143 649	151 756	80 130
Electrical Infrastructure	992 000	1 215 501	1 089 130	1 313 949	1 240 677
Water Supply Infrastructure	801 606	655 368	938 516	1 009 172	1 047 385
Sanitation Infrastructure	283 000	425 551	303 086	355 255	573 217
Solid Waste Infrastructure	126 150	119 298	305 494	482 921	661 633
Information and Communication Infrastructure	110 285	88 285	127 569	101 670	73 600
<b>Infrastructure</b>	<b>4 158 802</b>	<b>4 206 821</b>	<b>4 350 696</b>	<b>5 221 862</b>	<b>4 699 552</b>
Community Facilities	661 382	434 916	392 712	408 311	487 743
Sport and Recreation Facilities	36 200	7 820	10 800	14 050	12 100
<b>Community Assets</b>	<b>697 582</b>	<b>442 736</b>	<b>403 512</b>	<b>422 361</b>	<b>499 843</b>
Operational Buildings	101 753	58 624	67 685	121 464	128 467
Housing	1 318 396	1 160 241	893 553	925 785	1 054 750
<b>Other Assets</b>	<b>1 420 149</b>	<b>1 218 865</b>	<b>961 238</b>	<b>1 047 249</b>	<b>1 183 217</b>
Licences and Rights	–	322 002	234 433	147 500	319 085
<b>Intangible Assets</b>	<b>–</b>	<b>322 002</b>	<b>234 433</b>	<b>147 500</b>	<b>319 085</b>
Computer Equipment	228 965	206 459	527 983	269 253	92 389
Furniture and Office Equipment	426 608	23 055	122 057	76 562	98 952
Machinery and Equipment	398 135	353 741	348 458	265 684	217 710
Transport Assets	298 615	123 255	460 449	423 817	282 253
Land	1 350	400	1 200	938	27 360
Zoo's, Marine and Non-biological Animals	12 000	6 000	4 800	5 695	4 800
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	<b>7 642 206</b>	<b>6 903 334</b>	<b>7 414 826</b>	<b>7 880 921</b>	<b>7 425 162</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>					
Roads Infrastructure	18 072 049	16 693 530	14 689 876	12 838 710	10 041 878
Storm water Infrastructure	1 784 252	1 688 320	1 810 849	1 962 605	2 042 735
Electrical Infrastructure	12 934 326	15 478 129	13 729 606	15 043 555	16 284 232
Water Supply Infrastructure	8 910 144	8 120 441	11 556 004	12 275 719	13 016 614
Sanitation Infrastructure	2 374 802	5 356 728	3 755 499	4 042 605	4 544 606
Solid Waste Infrastructure	2 758 663	1 453 890	3 779 685	4 183 014	4 761 479
Information and Communication Infrastructure	1 186 724	1 023 612	1 510 761	1 525 470	1 508 198
<b>Infrastructure</b>	<b>48 020 961</b>	<b>49 814 650</b>	<b>50 832 280</b>	<b>51 871 678</b>	<b>52 199 742</b>
Community Assets	6 949 691	2 731 951	2 692 727	3 115 088	3 614 931
Heritage Assets	–	633 422	633 422	633 422	633 422
Investment properties	1 036 836	1 033 310	1 031 620	1 029 854	1 028 009
Other Assets	16 166 700	15 484 225	12 078 909	13 086 004	14 227 337
Biological or Cultivated Assets	29 386	–	–	–	–
Intangible Assets	1 069 416	1 151 803	1 337 584	1 434 253	1 700 234
Computer Equipment	2 698 814	322 784	637 366	741 708	662 177
Furniture and Office Equipment	3 939 075	1 087 996	1 185 166	1 216 066	1 267 520
Machinery and Equipment	4 199 383	3 827 657	3 680 839	3 204 393	2 648 421
Transport Assets	3 633 283	1 412 156	5 640 816	5 894 864	6 000 923
Land	10 395	9 641 791	9 642 591	9 643 529	9 670 889
Zoo's, Marine and Non-biological Animals	118 892	76 404	60 509	66 204	71 004
Living Resources	–	32 081	32 081	32 081	32 081
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>87 872 832</b>	<b>87 250 231</b>	<b>89 485 910</b>	<b>91 969 144</b>	<b>93 756 691</b>
<b>EXPENDITURE OTHER ITEMS</b>	<b>10 681 901</b>	<b>11 331 739</b>	<b>11 357 768</b>	<b>11 826 989</b>	<b>12 318 600</b>
<b>Depreciation</b>	<b>4 784 336</b>	<b>4 867 246</b>	<b>5 179 147</b>	<b>5 397 687</b>	<b>5 637 615</b>
<b>Repairs and Maintenance by Asset Class</b>	<b>5 897 565</b>	<b>6 464 493</b>	<b>6 178 621</b>	<b>6 429 302</b>	<b>6 680 985</b>
Roads Infrastructure	808 829	753 753	901 090	965 376	1 020 034
Electrical Infrastructure	1 504 404	1 542 954	1 375 682	1 437 273	1 503 135
Water Supply Infrastructure	875 661	1 155 992	1 119 544	1 136 700	1 153 931
Sanitation Infrastructure	280 505	322 891	322 891	337 402	352 558
Solid Waste Infrastructure	11 616	17 530	17 530	18 320	19 144
Information and Communication Infrastructure	104 264	109 499	108 141	111 770	115 540
<b>Infrastructure</b>	<b>3 585 279</b>	<b>3 902 619</b>	<b>3 844 878</b>	<b>4 006 841</b>	<b>4 164 342</b>
Community Facilities	299 890	309 410	309 217	322 928	337 469
Sport and Recreation Facilities	6 242	6 541	5 200	5 434	5 274
<b>Community Assets</b>	<b>306 132</b>	<b>315 951</b>	<b>314 417</b>	<b>328 362</b>	<b>342 743</b>
Heritage Assets	148	155	155	162	169
Operational Buildings	1 358 347	1 510 387	1 299 817	1 356 831	1 416 221
Housing	70 022	112 840	110 846	114 018	117 296
<b>Other Assets</b>	<b>1 428 369</b>	<b>1 623 227</b>	<b>1 410 663</b>	<b>1 470 849</b>	<b>1 533 517</b>
Biological or Cultivated Assets	9 187	9 628	9 628	10 061	10 514
Licences and Rights	10 551	11 264	11 264	11 768	12 297
<b>Intangible Assets</b>	<b>10 551</b>	<b>11 264</b>	<b>11 264</b>	<b>11 768</b>	<b>12 297</b>
Computer Equipment	276 827	288 884	278 392	280 271	282 068
Furniture and Office Equipment	4 355	1 546	1 539	1 602	1 667
Machinery and Equipment	99 843	89 275	88 910	92 884	96 983
Transport Assets	176 874	221 943	218 776	226 502	236 685
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	<b>10 681 901</b>	<b>11 331 739</b>	<b>11 357 768</b>	<b>11 826 989</b>	<b>12 318 600</b>
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	43.3%	42.1%	39.2%	43.2%	52.8%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	69.1%	59.8%	56.1%	63.1%	69.6%
<i>R&amp;M as a % of PPE &amp; Investment Property</i>	6.8%	7.5%	7.0%	7.1%	7.3%
<i>Renewal and upgrading and R&amp;M as a % of PPE and Investment Property</i>	10.6%	10.9%	10.4%	10.9%	11.6%



Explanatory notes to Table A9: Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. The National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The City does meet the 40 per cent over the medium-term but does not meet the 8 per cent of PPE over the 2024/25 to 2026/27 medium term.
3. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF. It highlights the City's strategy to address the maintenance backlog.

Graph: Depreciation in relation to repairs and maintenance over the medium term

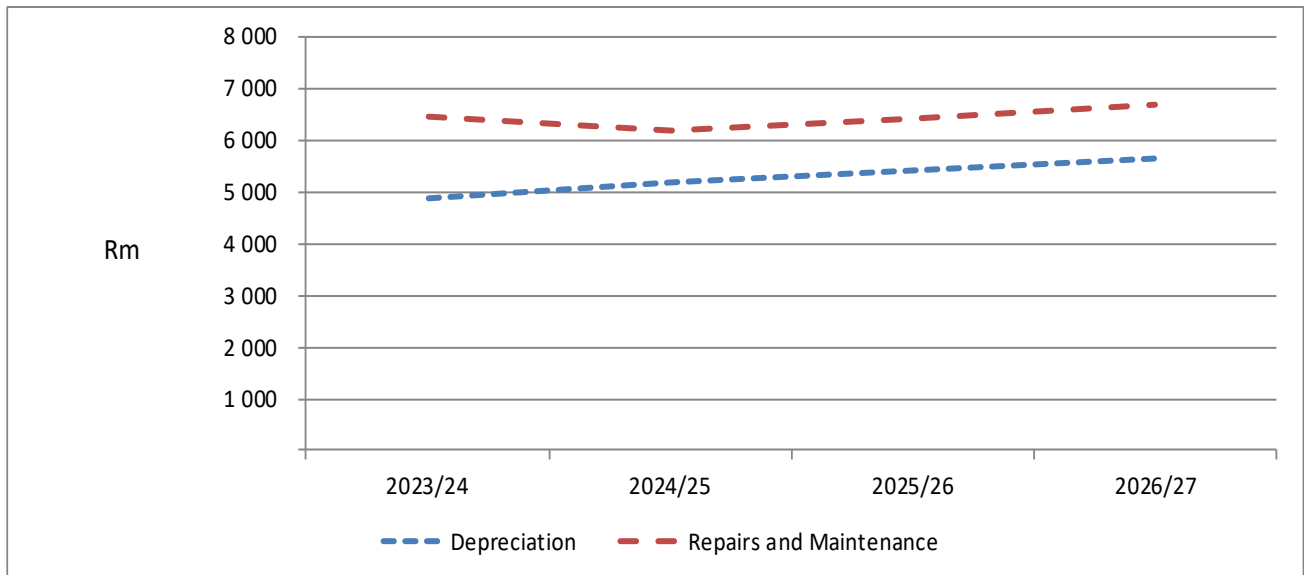


Table A10: Consolidated Basic Service Delivery Measurement

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Household service targets</b>					
<b><u>Water:</u></b>					
Piped water inside dwelling	1 679 986	1 679 986	1 679 986	1 679 986	1 679 986
Piped water inside yard (but not in dwelling)	58 917	58 917	59 267	60 367	61 367
Using public tap (at least min.service level)	123 606	123 606	123 956	125 056	126 056
Other water supply (at least min.service level)	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>	1 862 509	1 862 509	1 863 209	1 865 409	1 867 409
Using public tap (< min.service level)	–	–	–	–	–
Other water supply (< min.service level)	276 762	276 762	276 062	273 862	271 862
No water supply	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>	276 762	276 762	276 062	273 862	271 862
<b>Total number of households</b>	<b>2 139 271</b>	<b>2 139 271</b>	<b>2 139 271</b>	<b>2 139 271</b>	<b>2 139 271</b>
<b><u>Sanitation/sewerage:</u></b>					
Flush toilet (connected to sewerage)	1 679 986	1 679 986	1 679 986	1 679 986	1 679 986
Flush toilet (with septic tank)	–	–	–	–	–
Chemical toilet	374 799	374 799	373 099	370 049	366 599
Pit toilet (ventilated)	65 022	65 022	65 872	67 397	69 122
Other toilet provisions (> min.service level)	19 464	19 464	20 314	21 839	23 564
<i>Minimum Service Level and Above sub-total</i>	2 139 271	2 139 271	2 139 271	2 139 271	2 139 271
Bucket toilet	–	–	–	–	–
Other toilet provisions (< min.service level)	–	–	–	–	–
No toilet provisions	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>	–	–	–	–	–
<b>Total number of households</b>	<b>2 139 271</b>	<b>2 139 271</b>	<b>2 139 271</b>	<b>2 139 271</b>	<b>2 139 271</b>
<b><u>Energy:</u></b>					
Electricity (at least min.service level)	120 214	120 214	120 214	120 214	120 214
Electricity - prepaid (min.service level)	238 376	238 376	238 376	238 376	238 376
<i>Minimum Service Level and Above sub-total</i>	358 590	358 590	358 590	358 590	358 590
<b>Total number of households</b>	<b>358 590</b>	<b>358 590</b>	<b>358 590</b>	<b>358 590</b>	<b>358 590</b>
<b><u>Refuse:</u></b>					
Removed at least once a week	1 796 026	1 796 026	1 796 026	1 796 026	1 796 026
<i>Minimum Service Level and Above sub-total</i>	1 796 026	1 796 026	1 796 026	1 796 026	1 796 026
<b>Total number of households</b>	<b>1 796 026</b>	<b>1 796 026</b>	<b>1 796 026</b>	<b>1 796 026</b>	<b>1 796 026</b>
<b><u>Households receiving Free Basic Service</u></b>					
Water (6 kilolitres per household per month)	2 139 271	2 139 271	2 139 271	2 139 271	2 139 271
Sanitation (free minimum level service)	2 139 271	2 139 271	2 139 271	2 139 271	2 139 271
Electricity/other energy (50kwh per household per month)	55 563	55 563	55 563	55 563	55 563
Informal Settlements	449	449	454	465	472
<b><u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u></b>					
Water (6 kilolitres per indigent household per month)	–	–	–	–	–
Sanitation (free sanitation service to indigent households)	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)	3 663 719	3 663 719	2 879 393	3 008 966	3 008 966
Refuse (removed once a week for indigent households)	80 121	56 321	50 936	53 482	56 156
<b><u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u></b>	143 931	178 313	189 970	198 515	208 443
<b>Total cost of FBS provided</b>	<b>3 887 771</b>	<b>3 898 353</b>	<b>3 120 299</b>	<b>3 260 963</b>	<b>3 273 565</b>
<b><u>Highest level of free service provided per household</u></b>					
Property rates (R value threshold)	300 000	300 000	300 000	300 000	300 000
Electricity (kwh per household per month)	–	–	–	–	–
Refuse (average litres per week)	240	240	240	240	240
<b><u>Revenue cost of subsidised services provided (R'000)</u></b>					
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	2 370 548	2 370 548	2 484 334	2 596 129	2 712 955
<b>Total revenue cost of subsidised services provided</b>	<b>2 370 548</b>	<b>2 370 548</b>	<b>2 484 334</b>	<b>2 596 129</b>	<b>2 712 955</b>

Explanatory notes to Table A10: Basic Service Delivery Measurement

1. Table A10 provides an overview of free basic services and service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The cost of Free Basic Services amounts to R2.5 billion in 2024/25 and R2.7 billion in 2026/27.

## 1.4 TARIFF SETTING

The City's funding model continues to rely on revenue generated from trading services as a primary source of revenue, followed by grants and loans. What tends to differ is the share of each of the sources of funding. With the tight economic climate that South Africa is facing, the growth in national grants allocations is becoming flatter thereby forcing municipalities to find their own sources of funding. Furthermore, with innovations and technological developments, the traditional notion of utilities as ultimate monopolies that can generate excessive revenue is eroding. The current operational and capital budget funding model is based on the continued and sustained generation of surplus through trading services, primarily water and electricity services. This is complemented by revenue raised through property taxation and grant funding.

Tariff-setting therefore plays a pivotal and strategic part of the compilation of the City's budget and an integral part of the City's funding mix as it determines the affordability level, debt impairment and the capacity of the City to borrow to fund the City's capital programs. Elements of a good tariff policy are proposed in section 74 of the Local Government: Systems Act, 2000. Tariff reviews take place within the framework of the City's Tariff Policy that sets overarching principles. The City's Tariff Policy remains premised on affordability of services, competitiveness of the City and returns on investments made on infrastructure used in the provision of services. Tariffs for these services are informed by increases in bulk purchases rather than inflation. The City further seeks to facilitate development initiatives within its boundaries and remains mindful of the basis of its tariff adjustments, its obligations to its citizen, requirements of the regulatory framework and the prevailing economic climate.

For the 2024/25 financial year, in addition to the ordinary practice of adjustment for inflation, cost reflectivity gained attention against the discussion of scarcity of resources. Tariffs should at least be expected to recover and match the cost of providing services. Administered prices and inflationary pressures limit the scope of tariff increases. Departments and entities are further also involved in finding out innovative forms of generating extra revenue to compensate for the changing economic environment. These proposals will be included in the tariffs basket for consultation or be part of measures designed to strengthen fiscal efforts. Such measures include exploring areas such as outdoor advertising, traffic law enforcement, parks maintenance partnerships, extracting value on the existing debtor's book, tariff audits per category of customers and a review of various ways in which the current tariffs on the system can be made more cost reflective.

The major challenge that tends to face the City is managing the gap between cost drivers and tariffs levied, as any shortfall should be closed through operational efficiency gains or service level reductions. An assessment of historic revenue performance indicated changes in patterns of consumption. In fact, there are indications that the revenue generating entities may be generating very marginal profit hence no longer subsidizing other departments and entities as expected. The tariffs were reviewed to ascertain whether they are still capable of producing the required revenue envelopes, taking note of the prevailing trends and changes on the trading account. To manage this dilemma, it is necessary that budgeting be undertaken as a going concern at the entity

level. There is a recognition that operations need to generate sufficient revenue to sustain their respective business units and cross-subsidise expenditure across other departments and entities.

With scarcity of resources such as water, tariffs are increasingly used to encourage the economic use of scarce resources and price appropriately for returns to capital employed in the provision of services. The City monitors revenue trends, tariff structures, changes in regulatory framework and economic impact on various consumer categories as part of formulating revenue forecasts.

The National Treasury (NT) continues to encourage municipalities to keep increases in rates and tariffs at affordable levels in order for the budget to be realistic as required by the MFMA. Municipalities are required to justify in their budget documentation all increases more than CPI. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment, and therefore a collapse of the existing revenue base. Municipalities are further encouraged to set cost-reflective tariffs especially for trading services such as water and sanitation, electricity and refuse removal.

The percentage increases of both Eskom and Rand Water bulk tariffs are far beyond the inflation target. Given that these tariff increases are determined by external agencies, the impact they have on the municipality's electricity and water tariffs is largely outside the control of the City. Cross-subsidization should still entrench principles of equitability and economic use of resources. In cases where the City uses subsidies to fund operations, there is a need to extract efficiency through balancing the subsidy and revenue ratios.

Within this framework the City has undertaken the tariff setting process relating to its major service charges as follows:

### **Property Rates**

Rates revenue is one of the major funding sources for the City of Johannesburg. The services funded from the rates revenue include, inter alia, health, safety and security, roads, and public parks, as well as many other community related services. The factors influencing the cost structure of providing such services, are inflationary pressure and cost of supplies required to maintain these services and assets.

In keeping with the requirements of the City's rates policy, the tariffs should continue to be affordable, competitive and promote economic development.

This rationale has guided the Council in the formulation of the budget and the rates tariff proposals for the ensuing financial year. Numerous factors were considered in recommending the tariffs for the 2024/2025 financial year, including but not limited to the following:

- The market values of properties in the General Valuation Roll 2023
- The ratios as previously determined by Council and the Minister for CoGTA

- Budgetary requirements
- Compliance with the tariff policy
- The economy of the country
- Affordability

(2) The Property Market Valuation Base

The 2023 General Valuation Roll consisted of 951 171 properties. There was movement in the roll and as at 29 February 2024 The GV2023 consisted of

954 422 properties and the tariff modelling is based on this number with some exclusions. Included in the figure of 954 422 are municipal owned properties, public open space and religious properties that do not generate revenue for the City, therefore these are also excluded from the modelling.

Changes in the property base used to determine the rate in the Rand can be summarised as follows:

Category	Nr. Properties	Market Value
Agricultural	52	231,111,000
Business & Commercial	39 812	349,859,361,407
Industrial	12 189	43,422,010 000
Mining	70	344,557,000
Multiple purposes	1725	16 287 511 000
Municipal	2 230	10,492,165,000
Public benefit organization (PBO)		
Private open space	829	1,650,314,000
Public open space	2 661	4,927,841,000
Public service infrastructure	12 066	565,430,000
Public service infrastructure - Private	1 515	194,209,900
Public service purposes	1 654	35,461,879,300

Category	Nr. Properties	Market Value
Religious	1 911	8,216,7610,400
Residential	852 914	1,067,288,544,849
Residential with consent use	300	651,557,000
Township development	775	12,185,969,820
Vacant land	21 835	33,657,815,154
Nulls	1884	
<b>TOTAL</b>	<b>954 422</b>	<b>1,585,436,740,830</b>

(3) **Revenue Projection 2024/2025**

On a base rate increase of 3.8%, the residential rate in the Rand will increase from 0.008791 to R0.009125 for 2024/2025 financial year. The business rate will increase from 0.021978 to R0.022813. This increase is based on retaining the business ratio at 1:2.5. The total rates revenue after rebates is estimated at R16.988 billion.

To realise the income required to finance the envisaged operational activities of the Council for the ensuing financial year, the proposed differentials for categories and application of the ratios and tariffs, are as indicated in the table below:

No	Category	Ratio for 2023/2024	Rates tariffs for 2023/2024	Ratio for 2024/2025	Rates tariffs for 2024/2025	% Increase
1	Agricultural	1:0.25	0.002198	1:0.25	0.002282	3.8%
2	Business and commercial	1:2.5	0.021978	1:2.5	0.022813	3.8%
3	Industrial	1:2.5	0.021978	1:2.5	0.022813	3.8%
4	Mining land	1:2.5	0.021978	1:2.5	0.022813	3.8%
5	Multipurpose*1					3.8%
6	Municipal property	0	0	0	0.000000	3.8%

7	Private open space	1:0.25	0.002198	1:0.25	0.002282	3.8%
8	Public benefit organisation	1:0.25	0.002198	1:0.25	0.002282	3.8%
9	Public open space	1:0.25	0.002198	1:0.25	0.002282	3.8%
10	Public service infrastructure	0	0	0	0.000000	3.8%
No	Category	Ratio for 2023/2024	Rates tariffs for 2023/2024	Ratio for 2024/2025	Rates tariffs for 2024/2025	% Increase
11	Public service infrastructure - private	1:0.25	0.002198	1:0.25	0.002282	3.8%
12	Public service purpose	1:1.5	0.013187	1:1.5	0.013688	3.8%
13	Religious	0	0	0	0.000000	3.8%
14	Residential	1:1	0.008791	1:1	0.009125	3.8%
15	Residential Consent use	1:2	0.017582	1:2	0.018250	3.8%
16	Township Development	1:2.5	0.021978	1:2.5	0.022813	3.8%
17	Vacant land	1:4	0.035165	1:4	0.036501	3.8%

Properties used for multiple purposes which do not fall within the definition of a single category

and accordingly do not qualify entirely for a rate in that single category maybe included into a combination of

categories of multiple use properties



## **Water, Sewerage and Sanitation Services**

### ➤ Water as a scarce resource

Studies indicate that the continued supply of water internationally will continue to be under threat. South Africa is considered a country in which water scarcity is a real threat. The approach to the structure of the proposed tariff is to emphasise the importance of water as a scarce resource and create a culture of controlled consumption.

The entity will continue to provide the 6kl free water. In the future tariffs, the entity intends to re-introduce a charge on the first 6kl of water for all other residents. High consumers will continue to pay at a higher rate in order to incentivise the saving of water.

### ➤ Provisions of the Municipal systems Act.

- Tariffs must reflect the cost reasonably associated with rendering the service, including capital, operating, maintenance, administration and replacement costs, and interest charges.
- Tariffs must be set at levels that facilitate the financial sustainability of the service, taking into account subsidisation from sources other than the service concerned.
- The economic, efficient and effective use of resources and other appropriate environmental objectives will be encouraged.

### ➤ Provisions for deemed areas and prepaid roll-out

The metering of previously deemed consumption areas through the Soweto Infrastructure Project, in conjunction with the favourable tariff structure, is an important step towards the objective of the economic, efficient and effective use of resources. The initiative strongly supports demand side management.

- The amount individual users pay for services should generally be in proportion to the use of that service and users of municipal services should be treated equitably in the application of tariffs.

Deemed consumption charges are currently not uniform across the City. Soweto is billed on deemed consumption of 20kl per connection per month, whereas Alexandra as well as Orange farm is billed on a deemed consumption of 10kl and 5kl per connection per month respectively. The entity continues to pilot prepaid metering projects for the purposes of converting the deemed areas to consumption-based metering.

For 2024/25 the pre-paid tariff would continue to be based on a rising block tariff structure. The subsidised rising block tariff for ex-deemed consumption areas (introduced in 2003/4) ensure that these customers are now charged proportional to usage following the Soweto Infrastructure Project interventions.

*For households benefiting from the Soweto Infrastructure Project in deemed consumption areas and new private developments such as Protea Glen Ext 4; Lehae and Cosmos City, the following apply:*

- A subsidised water and sanitation rising block tariff.
- A consumption-based tariff for both water and sanitation.

- Incentive based debt write-off policy.

Customers who have prepayment meters installed, qualify for a progressive monthly write-off effective from the date of meter installation, over a three-year period. Defaulting customers in terms of transgression of by-laws will have the debt written off reversed retrospectively with interest.

- For households in informal settlements
  - Free rudimentary Service (LOS 1) service levels
  - Free water tanker services.
  - Free vacuum tanker services
- Should a decision be made in future to roll out the prepaid meters to all arears in the city, the prepaid tariff has to be brought in line with the conventional tariff.
- The Managing Director of Johannesburg Water will have the authority to negotiate with customers who receive a special tariff, due to older arrangements with the City, to bring these special tariffs in line with the regular tariff.

➤ **Other considerations**

- Removal of flats definition for sanitation purposes

Johannesburg water has received several queries against the entity's tariff policy to charge multi-dwellings differently from flats. The argument presented is that there is no rationale for distinguishing between a flat and a multi-dwelling from a sewer service perspective.

From a Johannesburg Water perspective, the distinction between the two was not intended to differentiate between the usage of the service between the two categories but rather to facilitate a subsidy.

Johannesburg water has now removed the flat category and all properties previously considered as flats will now be categorized as multi-dwellings. A subsidy will be provided to qualifying multi-dwellings. The qualifying criteria is proposed as being a multi-dwelling with a property market value of less than R700 000.00.

- Industrial effluent

Several gaps were identified in the industrial effluent tariffs relating to the discharge of yeast and biodegradable carbon.

The amended tariffs will now include a separate provision for yeast and a clear qualifying criteria for the biodegradable rebate.

## PROPOSED TARIFFS FOR THE 2024/25 to 2026/27 FINANCIAL YEARS

The 2024/25 water and sanitation tariffs listed below reflect the various rate increases proposed above:

### Residential Water customers

#### Proposed Domestic Water Tariff – Conventional Water Meters

Bands	2023/24	2024/25	2025/26	2026/27
	Tariff (R/kl)	Tariff (R/kl)	Tariff (R/kl)	Tariff (R/kl)
0-6	-	-	-	-
>6-10	24.33	26.20	28.22	30.39
>10-15	25.39	27.35	29.45	31.72
>15-20	35.60	38.34	41.29	44.47
>20-30	49.20	52.99	57.07	61.46
>30-40	53.81	57.95	62.42	67.22
>40-50	67.89	73.12	78.75	84.81
>50	72.75	78.35	84.38	90.88

Prices exclude the demand management levy and VAT.

#### Proposed Domestic Water Tariff – Prepayment Meters

Bands	2023/24	2024/25	2025/26	2026/27
	Tariff (R/kl)	Tariff (R/kl)	Tariff (R/kl)	Tariff (R/kl)
0-6	-	-	-	-
>6-10	20.95	22.56	24.30	26.17
>10-15	21.62	23.28	25.08	27.01
>15-20	25.83	27.82	29.96	32.27
>20-30	46.76	50.36	54.24	58.41
>30-40	50.33	54.21	58.38	62.87
>40-50	62.90	67.74	72.96	78.58
>50	68.78	74.08	79.78	85.92

Prices exclude the demand management levy and VAT.

### Proposed Domestic Water Restriction Tariff – Conventional Water Meters Areas

In the event that the Department of Water and Sanitation imposes water restrictions, the Water Restriction Tariff will apply as per Annexure A

### Proposed Domestic Water Restriction Tariff - Prepayment Meters

In the event that the Department of Water and Sanitation imposes water restrictions, the Water Restriction Tariff will apply as per Annexure A

### Proposed Water tariffs for indigents as part of the Expanded Social Package

Indigent Category	Score on Prevailing COJ Poverty Index	Monthly allocation cap of free water per household limited to the actual consumption if actual consumption is less than the allocated cap. Monthly allocation cap of free water per household
Band 1	Between 1 and 15	Not applicable
Band 2	Between 15 and 30	10kl.
Band 3	Between 30 and 70	12kl.
Band 4	70 and above	15kl.

Note:

- (a) Band 1 refers to individuals / households on the lowest vulnerable score defined by the approved CoJ Poverty index of the expanded social package policy.
- (b) Band 2 refers to individuals / households within the low vulnerability score defined by the approved CoJ Poverty index of the expanded social package policy.
- (c) Band 3 refers to individuals / households within the mid-range vulnerability score defined by the approved CoJ Poverty index of the expanded social package policy.
- (d) Band 4 refers to individuals / households within the higher vulnerability score defined by the approved CoJ Poverty index of the expanded social package policy.

Note: These benefits are applicable to the 2024/25 financial year.

### Proposed Institutional Water Tariffs

	2023/24	2024/25	2025/26	2026/27
<b>Bands</b>	<b>Tariff (R/kl)</b>	<b>Tariff (R/kl)</b>	<b>Tariff (R/kl)</b>	<b>Tariff (R/kl)</b>
Consumption up to 200kl	45.62	49.13	52.38	55.83
Consumption exceeding to 200kl	53.43	57.54	61.34	65.39

Prices exclude the demand management levy and VAT.

### Proposed Prepayment and Non-Prepayment Industrial/Commercial Water Tariffs (3%)

	2023/24	2024/25	2025/26	2026/27
<b>Bands</b>	<b>Tariff (R/kl)</b>	<b>Tariff (R/kl)</b>	<b>Tariff (R/kl)</b>	<b>Tariff (R/kl)</b>
Consumption up to 200kl	57.61	62.05	66.14	70.51
Consumption exceeding to 200kl	60.78	65.46	69.78	74.39

Prices exclude the demand management levy and VAT.

### Proposed Private Dwelling Domestic Sanitation Tariffs

<b>ERF Size (m<sup>2</sup>)</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>
	<b>Tariff</b>	<b>Tariff</b>	<b>Tariff</b>	<b>Tariff</b>
	<b>(R/erf/month)</b>	<b>(R/erf/month)</b>	<b>(R/erf/month)</b>	<b>(R/erf/month)</b>
Up to and including 300m <sup>2</sup>	292.18	314.68	338.91	365.00
Larger than 300m <sup>2</sup> to 1000m <sup>2</sup>	568.78	612.58	659.74	710.54
Larger than 1000m <sup>2</sup> to 2000m <sup>2</sup>	860.45	926.70	998.06	1 074.91
Larger than 2000m <sup>2</sup>	1 239.77	1 335.23	1 438.05	1 548.77

Prices exclude the demand management levy and VAT.

**Proposed Domestic Sanitation Tariffs – Prepayment Meters**

	2023/24	2024/25	2025/26	2026/27
	Tariff	Tariff	Tariff	Tariff
Band	(R/kl)	(R/kl)	(R/kl)	(R/kl)
0-6	-	-	-	-
>6-10	12.08	13.01	14.01	15.09
>10-15	15.29	16.47	17.74	19.10
>15-20	17.13	18.45	19.87	21.40
>20-30	25.42	27.38	29.49	31.76
>30-40	25.42	27.38	29.49	31.76
>40-60	25.42	27.38	29.49	31.76
>60	25.42	27.38	29.49	31.76

Prices exclude the demand management levy and VAT.

**Proposed Non-residential Sewer Tariffs**

	2023/24	2024/25	2025/26	2026/27
	- Per kl	-Per kl	- Per kl	- Per kl
Institution	34.25	36.89	39.32	41.92
Commercial	43.08	46.40	49.46	52.72

Prices exclude the demand management levy and VAT.

**Proposed sanitation tariffs for indigents as part of the Expanded Social Package**

Indigent Category	Score on Prevailing COJ Poverty Index	Reduction in sewerage tariff charge for applicable indigent band.
Band 1	Between 1 and 15	Not applicable
Band 2	Between 15 and 30	100%
Band 3	Between 30 and 70	100%
Band 4	70 and above	100%

Note:

- (a) Band 1 refers to individuals / households on the lowest vulnerable score defined by the approved CoJ Poverty index of the expanded social package policy.
- (b) Band 2 refers to individuals / households within the low vulnerability score defined by the approved CoJ Poverty index of the expanded social package policy.
- (c) Band 3 refers to individuals / households within the mid-range vulnerability score defined by the approved CoJ Poverty index of the expanded social package policy.
- (d) Band 4 refers to individuals / households within the higher vulnerability score defined by the approved CoJ Poverty index of the expanded social package policy.

Note: These benefits are applicable to the 2024/25 financial year.

### **Water Demand management levy**

The demand levy charge is a fixed charge for each water connection to cover the network costs and cost of the base water installation over the lifespan of the meter, irrespective of the consumption.

**For domestic properties** - A water demand management levy of R36.59 per month will be charged. It will be applicable to the following:

- Residential consumers conventional water meters per dwelling
- Residential consumers' prepayment meters per dwelling
- Residential indigent consumers per dwelling when using more than free water (e.g. 15kl)
- Multi dwelling per dwelling
- Multi dwelling prepayment meters per dwelling
- Mixed use per dwelling

For non-domestic customers, a monthly water demand management levy of R322.97 per month per stand will be charged. It will be applicable to the following:

- businesses,
- institutions,
- industrial customers; and
- commercial customers
- mixed use per stand

*Note: All the above charges are exclusive of VAT.*

## **Effluent re-use tariff**

Effluent re-use will be charged where the off take is from the treatment plant at the cost of the user. Where any infrastructure has to be provided, additional charges will apply on a case-by-case basis dependant on the cost to Johannesburg Water and the period of the agreement.

<b>Name of Catchment</b>	<b>2024/25 (R/kl)</b>
Integrated Vaal River System (IVRS)	R7.125
Crocodile West Marico	R7.361

The Water Treatment Works that dispense effluent to both Integrated Vaal River System and Crocodile West Marico are listed below:

### **Integrated Vaal River System (IVRS)**

- Olifantsvlei works
- Bushkoppies works
- Goudkoppies works
- Ennerdale works

### **Crocodile West Marico**

- Driefontein works
- Northern works



## **Waste Management Services**

Pikitup has two types waste management services tariffs levied on COJ residents namely, refuse charge and City Cleaning levy (CCL). Refuse charge apply to domestic properties and CCL to non- residential properties respectively. These tariffs remain the main source of revenue for Pikitup to ensure sufficient revenue generation to fund its operating budget as well as improve and extend services where required. Pikitup tariffs are increased annually to facilitate financial sustainability.

Domestic tariffs are derived and promulgated in line with Waste Management By-Laws whereas CCL is considered a public good waste collection service and levied on non-residential customers for the purpose of keeping the City clean. These tariffs assist Pikitup in its effort to increase and maintain cleanliness levels within City's jurisdiction and to reduce factors that lead to illegal dumping and public health issues.

For the 2024/25 financial year it is proposed that waste management service tariffs be increased on average by 5.9 per cent. The tariff of waste management services is generally low and not cost-reflective. To maintain the current buying power of the rand and to claw back on the shortage of budget required to render waste management services, a tariff slightly above inflation is recommended.

The proposed tariffs for refuse removal services for 2024/25 are as follows

### **Refuse Charge**

This is a tariff levied on all properties registered as residential in City's Land Information System (LIS) in line with Property and Rates categories. Properties valued at R350 000 and below, as well as Indigents households, are exempt from this charge. Indigent households are rebated from the refuse charge in line with the City's rebate policy.

The exemptions and rebates to be applied, are to ensure the provision of free basic waste management services, particularly to indigents and those who can't afford to pay for their own services. It is essential for the City to maximize the revenue required from tariffs as it is vital for ensuring compensation for the loss of revenue incurred in providing free basic services.

The proposed tariff for domestic properties also includes any building and its outbuildings registered within the City of Johannesburg's Registered Social Landlord Pilot Scheme, Inner City Properties, as well as those properties in the UDZ (Urban Development Zone).

The proposed tariff for 2024/25 is stipulated in **Annexure A (Tables 1, 2 and 3)**. The tariff has been increased by **5,9%** as compared to the previous year.

### **City Cleaning Levy (CCL)**

This charge is levied on all properties categorised as non-residential properties (all properties that do not attract refuse charge) including all agricultural properties and vacant land registered in the land information systems (LIS).

This tariff will therefore apply to all non-residential properties, all agricultural properties (including residential agricultural properties) and vacant land properties registered within the City of Johannesburg and Inner City Properties and UDZ (Urban Development Zone).

The tariff categories for city cleaning levy are as per **Annexure A: Table 2** at an increased rate of 5,9% as compared to the previous year.

### **Landfills Disposal of Refuse**

A tariff increase of 5,9% is proposed for the financial year 2024/25 in respect of landfill disposal. The disposal charges as outlined in **Annexure B: Table 1**, will be payable for disposal at the City's refuse disposal sites.

### **Safe Disposal (per ton)**

A tariff increase of **5,9%** is proposed for the financial year 2024/25 as per **Annexure B: Table 2**.

### **Non-Sectional Title Properties**

It is proposed that a tariff increase of **5,9%** be levied on non-sectional title properties for the financial year 2024/25 as outlined in **Annexure A: Table 3**.

This refuse collection tariff or user charge is applicable to non-sectional title properties in the City zoned as residential or business which contains living units on successful application to the City. This tariff will only be applied to those properties that have been approved for this category. All other properties which have not been approved by City will be charged a city cleaning levy.

The second refuse collection tariff or user charge in respect of non-sectional titles is applicable to properties in the City zoned as residential or business which contains rooms for human habitation with shared ablution facilities on successful application to the City. If the application fails, the city cleaning levy tariff and commercial or business tariff will apply.

### **Additional and Lost or Stolen bins**

The provision of additional bins and replacement of stolen or lost bins are provided in the bin management policy of Pikitup. This policy requires that stolen or lost bin could be replaced once for free within an 8 years cycle. Any additional replacement of lost or stolen bin/s within the bin life cycle period would be at the cost to the resident/customer.

*The cost would be determined from time to time by the Pikitup finance department and would include the actual cost of the bin from the supplier and delivery cost. This principle would also apply to customers/residents*

who want additional bins. Residents/Customers need to collect bins at the depot and provide proof of payment. Residents/Customers are to pay the amount into the Pikitup bank account. This principle would also apply to customers/residents who require an additional bin.

#### Bins required for special events

Bins required for all special events shall be dealt with through our Commercial Services Department.

A deposit equal to the cost of a bin will be required before providing a service. A service charge for one lift bin in relation to a skip bin will also be required upfront from the customers. The service fee, delivery charge and daily rental charge shall be determined and implemented in line with the Commercial Services principles approved by Pikitup Board.

#### Value Added Tax

All the above charges are exclusive of VAT.

### ANNEXURE B: LANDFILL DISPOSAL FEES/TARIFF

**Table 1: Refuse Charge**

The table below depicts the property categories in terms of their values and related refuse charges aligned to each category.

Property Categories		Proposed Tariff (increased by 5,9%)
From	To	
0	R350 000	Exempt
R350 001	R500 000	R175
R500 001	R750 000	R231
R750 001	R1 000 000	R291
R1 000 001	R1 500 000	R307
R1 500 001	R2 500 000	R428
R2 500 001	R5 000 000	R447
R5 000 000>		R456

**Table 2: City Cleaning Levy (CCL)**

The property categories listed below relates to CCL which is levied on properties categorised as non-residential including vacant land and all agricultural properties as reflected in City's land information systems (LIS).

Property Categories		Proposed Tariff (increased by 5,9%)
From	To	
0	R350 000	Exempt
R350 001	R500 000	R239

R500 001	R1 500 000	R241
R1 500 001	R2 500 000	R346
R2 500 001	R5 000 000	R356
R5 000 001	R7 500 000	R552
R7 500 001	R10 000 000	R576
R10 000 001	R30 000 000	R774
R30 000 000>		R982

**Table 3: Non-Sectional Title Properties**

The tariffs below apply to properties other than sectional title properties used for habitation and charged as follows:

- a) Non-sectional title properties with multiple living units will be R114 per unit
- b) Non-sectional title properties containing living rooms will be R48 per room with shared facilities per month

#### **ANNEXURE B: LANDFILL DISPOSAL FEES/TARIFF**

**Table 1: Disposal fees/tariff**

The categories below reflect charges for the waste disposed of at various landfills sites within the City. This method of waste disposal involves treatment of waste materials by burial and is categorised and charged per type and weight being disposed of as follows:

<b>Refuse Disposal Type</b>	<b>Tariff (excl. vat)</b>
(a) Refuse Disposal for each 500kg - Except Special Industrial Waste	<b>R 150</b>
(b) Refuse Disposal for each 250kg - Special Industrial Waste	<b>R 150</b>
(c) Refuse Disposal - Except Special Industrial Waste done after 12:00pm on Saturday, the whole day on Sunday and Public Holidays	<b>R 181</b>
(d) Refuse Disposal - organic (garden) waste (Free at Garden Sites)	<b>R160</b>
(e) Refuse Disposal - Soil and Other Material Suitable for Covering Landfills	<b>R 0</b>
(f) Refuse Disposal Outside of COJ- Soil and Other Material Suitable for Covering Landfills	<b>R 225</b>

**Table 2: Landfill safe disposal (per ton)**

The tariffs in this category relates to safe disposal of putrescible (food) waste at City landfill sites for which destructible certificates are issued. This service is charged per ton of waste disposed as follows:

	<b>Tariff (excl. vat)</b>
(a) Price per ton	<b>R 3 790</b>
(b) Price per 500kg and under	<b>R 1 897</b>

## **Electricity Services**

City Power reviews its tariff structures and tariff levels annually to determine changes in the price of electricity for its customers. During this process, City Power must not only comply with the Municipal Finance Management Act (MFMA), NERSA regulations and guidelines, but also consider the expectations from the City of Johannesburg (COJ) as its shareholder as well as its customers and residents of City of Johannesburg as supplied electricity by City Power.

City Power's tariffs therefore are determined after consideration of key factors:

- a. NERSA Municipal Tariff Increase for FY24/25, which is yet to be determined,
- b. City Power cost structure including bulk purchases as well as expected increases in each of the respective elements of the cost structure,
- c. Shareholder, stakeholder and customer considerations,
- d. Findings of the City Power Cost of Supply Study, including but not limited to financial sustainability, cost reflectivity and affordability of tariffs.

On 14 December 2023 NERSA granted Eskom an annual average tariff increases of 12.74% for FY24/25. The annual average increase (12.74%) is applicable with effect from the beginning of the Eskom financial year, however in terms of the provisions of the MFMA, it can only be implemented at the beginning of the municipal financial year, which is three months into the new Eskom financial year.

After the annual average increase was determined NERSA used the Eskom Retail Tariff and Structural Adjustment (ERTSA) methodology to calculate the increase (Eskom) that will be applicable to municipalities and municipal entities which was determined to be 12.72% for FY24/25. The increase to municipal entities (12.72%) is slightly lower than the Eskom annual average increase (12.74%), as it was at the back of a higher (15.1%) increase in the previous financial year.

NERSA is in the process of finalising the proposed municipal increase for FY24/25 but will no longer determine municipal tariff increase using the benchmark tariff methodology. It is now required to also consider individual municipal cost of supply studies. NERSA has in the meantime issued letters to municipal entities suggesting perimeters for increase in various cost elements of a typical municipal entity which seems to suggest an annual average increase of approximately 10.74% for municipal customers. It is our expectation that NERSA will still subject its proposed new methodology to a public consultation process during March 2024. On this application City Power is applying for a 12.72% tariff increase.

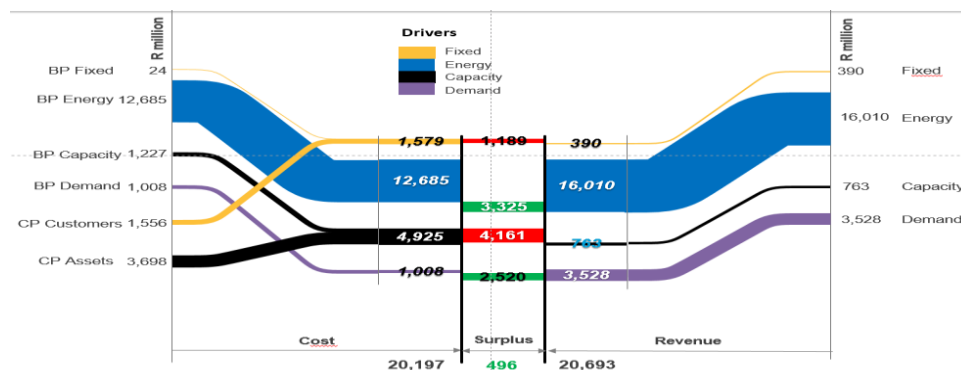
## **Key Findings of the Cost of Supply Study for FY2122**

City Power cost of supply study was finalised and submitted to NERSA during FY21/22. The cost of supply study had several findings of which the following are particularly pertinent to the FY24/25 tariff cycle:

- City Power tariff levels lack overall cost reflectivity (surplus not in line with NERSA benchmark), however alignment of tariffs levels should not be considered in isolation of also reducing energy losses to be in line with NERSA benchmark range,
- The thrust of City Power revenue management be that actual revenue realisation to be in line with tariff model revenue
- City Power tariff structures are energy bias and therefore overexposed to volumetric risk,
- Lack of inter-tariff category cost reflectivity,

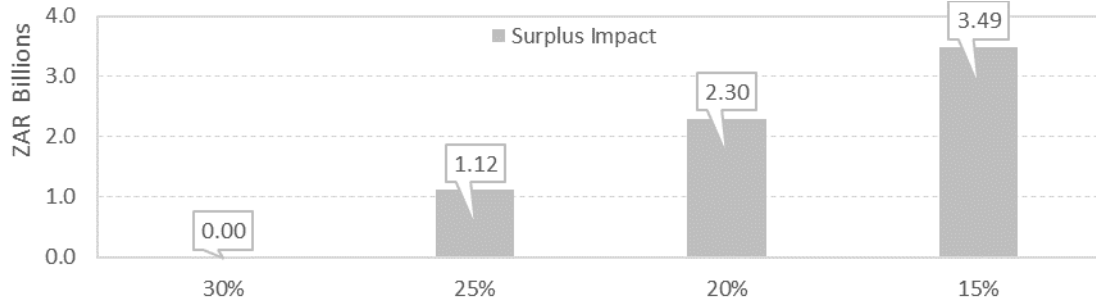
The study based on historic City Power customer profiles and actual sales volume for the year projected tariff model revenue from sale of electricity to be R20,7 billion and given that cost of supply was R20,2 billion the surplus is approximately R0,495 billion (Figure 1).

The projected tariff model revenue is higher than realised revenue because actual revenue from sale of electricity was lower than modelled revenue. The thrust is therefore on City Power revenue realisation to be in line with tariff model revenue. Surplus of R496 million amounts to only 2.4% of revenue from sale of electricity while according to the NERSA financial benchmark it should be at least 15% of revenue from sale of electricity though it can range between 10%-20% of revenue from sale of electricity.



**Figure 1: City Power Cost Reflectivity based on FY2122 Financials**

Therefore, as the tariff model revenue from sale of electricity is R20,7 billion appropriate surplus (15%) should be R3,1 billion which on face value suggests that the tariff levels are below cost reflectivity. However, as the total energy losses were approximately 27% in FY2122 reducing energy losses to 15% will result in additional revenue of as much as R3,5 billion (Figure 2) which though a realistic target it is still above the NERSA financial benchmark of 10%-12%.



**Figure 2: Impact Energy Losses on Current Surplus (FY2122)**

This will however increase the tariff model revenue to R24,2 billion of which 15% surplus is R3.6 billion, therefore should City Power manage to reduce its energy losses to at least 15% of bulk purchases and manage its actual revenue realisation to be in line with tariff model revenue it may not need to increase tariffs in real terms. (Figure 2). The inference from findings of the cost of supply study is that the overall City Power tariffs may well be cost reflective when considered in the context of high-energy losses. It is for this reason that the proposed tariff increase is only for electricity related inflationary tariff adjustment.

#### PROPOSED TARIFF STRUCTURAL CHANGES AND TARIFF INCREASE FOR FY24/25

The following tariff structural changes and tariff increases are proposed:

- Subdivide the residual prepaid customers into two sub-categories namely residential prepaid (low), to cater for the indigent customer and the residential prepaid (high) to cater for the rest of the residential prepaid customers,
- Residential prepaid (low) to be exempt from paying both the service and capacity charges (R/month) to cushion our indigent customers in consideration of the current economic climate. To ensure that tariff remains targeted at the low use indigent customer it is proposed the block 3 tariff be increased above the NERSA proposed average increase,
- The residential prepaid (high) customer to start contributing to the service and network operating and maintenance cost to gradually align to the tariff applicable to the residential conventional tariff,
- Reducing the block sizes of residential reseller from five to three to better align to the residential prepaid (high) which is their target customer group.
- Consolidation of the conventional residential seasonal single phase 80A and conventional residential seasonal three phase 80A into one customer category in the interest of aligning to cost of supply findings as well as necessary tariff rationalisation,
- Consolidation of the conventional residential Time of Use (TOU) single phase 80A and conventional residential TOU three phase 80A into one customer category in the interest of aligning to cost of supply findings as well as necessary tariff rationalisation,
- Migrating all business customers to be on the same tariff irrespective of the payment platform (i.e. both conventional and business prepaid customers to be on the same tariff), in the interest of aligning to cost of supply findings as well as necessary tariff rationalisation,



- Restoration of the 10% tariff differential between the business conventional energy tariff and the business reseller energy tariff by limiting the increase to the business reseller energy tariffs to only 90% of the business energy tariffs,
- Further alignment of the alternate LPU TOU Demand Tariff which is based on the notified maximum demand (NMD) methodology to the needs of the targeted special customer category,

### **Subdividing the Residential Prepaid into Two Customer Categories**

The tariffs that are applicable to the residential customer category are generally below cost of supply and are subsidised by other customer categories. As it will not be feasible to make the residential tariff fully cost reflective some element of cross subsidisation is necessary though to be limited to levels that are economically sustainable. While that is the case the price differential between the residential prepaid and residential conventional customer is still unjustifiable high. This was also confirmed by findings of the cost of supply study that residential prepaid tariff is to a greater degree below the cost of supply when compared to the residential conventional customers. The residential prepaid customer therefore does not adequately contribute to the network availability cost.

The residential prepaid tariff consists of energy charges only which can only be used when the customer consumes electricity. While customers may choose not to use electricity at any given time it is the kind of product that must be available on demand. The utility therefore must ensure that the distribution network is operated and maintained to ensure availability of supply on demand. Compared to residential conventional customer the prepaid customer contribution to network availability cost is still very inadequate and require substantial increase in the next three to five years to fully align to the conventional tariff.

However, at the same time shield the indigent customer against adverse tariff increase it is proposed to split the prepaid customer into two customer categories namely prepaid (low) and prepaid (high) and to subject the prepaid (high) subcategory to some element of service and network capacity charges for the financial year which will result in higher increases for the subcategory as outlined in figure 3 on page 9.

### **Migrating all business customers to the same set of tariffs**

The FY23/24 tariff differential between business prepaid and business conventional customers as average monthly usage of 3000kWh is approximately 3.80c/kWh (Table 1) only, in favour of the conventional customer. The overall business conventional tariff is in fact lower by about 1.07% when compared to the prepaid tariff. This is because the business conventional tariff increases were limited over the last few years to better align the two customers categories. Both customer categories are on IBT while the business conventional customer pay capacity and service charges that combined amount to R1 199.68 per month. Though business prepaid customers do not pay any capacity charges their energy charges are so much higher. At usage of 3000kWh/m, the energy charge for prepaid customers is 43,79c/kWh higher than the

energy charge only of the business conventional customer. However, the volumetric risk associated with a single part energy tariff only is still too high to leave the tariff structure unchanged.

Business Conventional Annual Average					Business Prepaid Annual Average				
Assumed usage				3 000	Assumed usage				3000
	Size	Usage	Tariff (/kWh)			Size	Usage	Tariff (/kWh)	
Block 1	500	500	276,48	1 382,41	Block 1	500	500	315,73	1 578,65
Block 2	1000	500	302,84	1 514,19	Block 2	1000	500	345,35	1 726,75
Block 3	2000	1000	317,26	3 172,55	Block 3	2000	1000	361,75	3 617,50
Block 4	3000	1000	328,67	3 286,68	Block 4	3000	1000	374,66	3 746,60
Block 5	>3000	0	339,04	-	Block 5	>3000	0	386,64	-
		3000					3000		-
Sub-total				9 355,83	Sub-total				10 669,50
Basic Charge				1 199,68	Basic Charge				-
Service Charge				612,47	Service Charge				-
Capacity Charge				587,21	Capacity Charge				-
Total Charge for the Month				10 555,50	Total Charge for the Month				10 669,50
Average Selling Price (c/kWh)				351,85	Average Selling Price (c/kWh)				355,65
Annual Average Energy Only (c/kWh)				311,86	Annual Average Energy Only (c/kWh)				355,65
Average Selling Price (c/kWh)				351,85	Average Selling Price (c/kWh)				355,65
					Prepaid Annual Average Energy Only higher by (c/kWh)				43,79
					Prepaid Average Selling Price higher by (c/kWh)				3,80

**Table 1: FY22/23 Business Prepaid Vs Conventional**

To mitigate the volumetric risk is proposed that the business prepaid customer and the business conventional customer with effect from FY24/25 be on the very same tariff irrespective of the payment method that will be used to recover the basic charges from the prepaid customer. The service and network capacity charge should also be applicable to the prepaid customers including those currently supplied by resellers.

#### **Restoration of the margin between business conventional tariff and the business reseller tariff**

There are instances where City Power supplies business resellers at bulk for them to-in-turn service captive business customers at approved City Power tariffs. As resellers essentially act as agents of the utility in its demarcated area of supply, they are compelled to provide such services at the NERSA approved tariff at which City Power would have otherwise supplied such customers. To enable resellers to provide services at approved tariffs City Power must enable them to obtain electricity supply at tariffs that are favourable to earn some margin for acting as agents of the utility. However, as over the last few years the margin between the conventional business tariff and the business reseller tariff was eroded as increases on the business conventional tariff were consistently lower. The business reseller has an obligation to supply electricity to customers at the NERSA approved business prepaid or conventional tariff. To be able to comply with their obligation business resellers are to be afforded favourable tariff at which they obtain supply from City Power. The proposed tariffs will ensure that there is a 10% margin in favour of the business reseller customer.

### **Alternate TOU Demand Tariff based on Notified Maximum Demand (NMD) Methodology**

The tariff allows the qualifying LPU TOU customers the option whereby the demand charge (R/kVA) is based on a combination of notified maximum demand and actual demand in a particular month. Customers are currently charged based on higher of actual maximum demand, 80% of the 3 highest 12 month rolling actual maximum demand of 70kVA. The alternate tariff to be based on a combination of notified maximum demand (NMD) and actual demand to ensure greater alignment between the City Power cost structure and its tariff structure.

The propose alternate tariff will ensure TOU Demand customers continue to adequately contribute to cost of ensuring availability of grid supply on demand, while enabling customers to proactively supplement their demand for electricity supplied by City Power while remaining grid tight for purposes of security of supply.

The following alternate tariffs are proposed for FY24/25:

1. TOU Demand MV  
Network Capacity Charge: R140.67/kVA (Based on NMD)  
Network Demand Charge: R171.93/kVA (Based on actual demand for the month)
2. TOU Demand LV  
Network Capacity Charge: R142.15/kVA (Based on NMD)  
Network Demand Charge: R177.40/kVA (Based on actual demand for the month)

The customer will however be required to notify City Power of its intended NMD. The network capacity charge will be based on the higher of NMD or actual maximum demand in a particular month. The network demand to always be based on the actual maximum demand in the month of a billing cycle. Except for the variant demand charges, all other tariffs applicable to the respective TOU customer categories will remain applicable to customers who may opt for the NMD based Demand Charges.

### **Generator Use of System Tariff**

The tariff will be applicable to generators of electricity who may want to service customers embedded within the City Power area of supply but will be charged to their respective end customers. The tariff will also be applicable to customers who self-generate electricity for use at a location elsewhere on the City Power electricity distribution network. Third party generators who would like to supply a customer/s within the City Power network will be required to apply for third party access to our network infrastructure. Though City Power is obliged to give such generators ‘third party’ access to its network at a reasonable charge for services rendered “wheeling services”, it will be subject to compliance with our safety requirements.

City Power will remain the network services provider irrespective of whoever is the actual supplier of electricity. Therefore, the end customer will continue to be City Power's customer for the purposes of availability of network capacity and its reliability like any other LPU customer. As the customer would otherwise have been supplied by City Power, giving third party access to our networks would effectively displace City Power as the source of electricity (kWh) and therefore comes at an opportunity cost to the network operator, particularly because the network charges are not fully cost reflective and a substantial portion of City Power margin on sale of electricity is still been recovered from energy charges. Allowing customers to source electricity from third parties will therefore displace the current revenue margin on energy (kWhs) sold, while the demand charge is not fully cost reflective. The network access charges should therefore be proportional to the opportunity cost (as may be discounted) of providing third party access to the City Power network. It is therefore proposed that City Power charges the customer for all the electricity supplied to the customer and credit the customer with electricity supplied by the third party at the following Eskom WEPS tariff for FY2425 as approved by NERSA.

#### SUMMARY OF PROPOSED TARIFF INCREASES PER CUSTOMER CATEGORY

Below is a summary of the NERSA approved increases for current financial year (FY2324), and proposed increase per customer category for FY24/25(Figure 3). The increases for subsequent financial years are only indicative. The impact on various customer categories is likely to be different as indicated however it is our intention to limit the overall increase to be in line with the NERSA expectation.

The proposed increases for FY24/25 are subject to change in consideration of public consultation and NERSA approval processes and are therefore not final.

Customer Segments	Type	FY2324*	FY2425	FY2526	FY2627
Large Power User (MV-TOU)	MV-TOU	14,97%	12,37%	10,00%	10,00%
Large Power User (LV-TOU)	LV_TOU	14,97%	12,38%	10,00%	10,00%
Large Power User (MV-Demand)	MV-Demand	14,97%	11,97%	10,00%	10,00%
Large Power User (LV-Demand)	LV-Demand	14,97%	11,97%	10,00%	10,00%
Business Conventional	50kVA	14,97%	12,72%	10,00%	10,00%
Business Conventional	>50kVA	14,97%	12,72%	10,00%	10,00%
Business Prepaid	Prepaid	14,97%	18,43%	10,00%	10,00%
Agricultural	0,00%	14,97%	12,72%	10,00%	10,00%
Domestic 3 Ø Seasonal	80A	14,97%	12,72%	10,00%	10,00%
Domestic 1 Ø Seasonal	80A	14,97%	14,70%	10,00%	10,00%
Domestic 3 Ø	80A	14,97%	12,72%	10,00%	10,00%
Domestic 1 Ø	60A	14,97%	12,72%	10,00%	10,00%
Domestic 1 Ø	80A	14,97%	12,72%	10,00%	10,00%
Domestic	Prepaid (Low)	14,97%	6,91%	10,00%	10,00%
Domestic	Prepaid (high)	14,97%	17,94%	10,00%	10,00%

Customer Segments	Type	FY2324*	FY2425	FY2526	FY2627
Reseller Conven.	Commercial	14,97%	2,37%	10,00%	10,00%
Reseller Conven.	Residential	14,97%	17,18%	10,00%	10,00%
<b>Overall Average Increase</b>		<b>14,97%</b>	12,72%	10,00%	10,00%

**Figure 3: Proposed Tariff Increases per Customer Category**

**\*Nersa Approved**

## EMBEDDED GENERATION TARIFFS

It is proposed to increase the residential Embedded Generator Tariff, Business and Large Power User Embedded Generator ( $\leq 1\text{MW}$ ) by 10,74 percentage points to make the tariff more attractive to potential embedded generators as a viable alternative source of electricity supply to City Power.

## NETWORK SURCHARGE

In terms of the provisions of the Municipal Fiscal Powers and Functions Act, (Act 12 of 2007) hereafter referred to as MFPFA, municipalities and their collecting agent may impose municipal surcharges on fees for services provided under section 229(1)(a) of the Constitution. Section 1 of the MFPFA defines municipal surcharge as a charge more than the municipal base tariff that a municipality may impose on fees for municipal service provided by or on behalf of the municipality. It is hereby proposed that the Network Surcharge remain unchanged at 6c/kWh. The Network Surcharge is based on energy consumed measured in kWh and is applicable to all customer categories. However, residential customers will be exempt for the first 500kWh per month, meaning that residential consumption beyond 500kWh per month will be subject to the Network Surcharge.

## SURCHARGE ON BUSINESS AND LARGE POWER USERS

The Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) as amended: Sections 17(3)(a)(ii), and 22(a)(i) and (ii); the Local Government Municipal Systems Act, 2000 (Act 32 of 2000) as amended: Sections 21(1) and (3), 21A and 75A(3) and (4); it is hereby notified that the City of Johannesburg has, in terms of Sections 11(3)(i) and 75A(1) and (2) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, read with Section 24(2)(c)(ii) of the Local Government: Municipal Financial Management Act, 2003 (Act 56 of 2003), amended its tariff of charges for Electricity Services with effect from 1 July 2024 a 2% surcharge be levied on business and large Power User customers.

The proposed schedule of tariffs for FY24/25, exclusive of the 6c/kWh Network Surcharge, 2% Surcharge on Business and Large Power Users and VAT:

SEGMENT	Supply Position	Units	Block	Service Charge R/month	Capacity Charge R/month	Maximum Demand Summer R/kVA	Maximum Demand Winter R/kVA	Energy Charge Summer c/kWh	Energy Charge Winter c/kWh
Large Customer - TOU	HV	kVA kWh kWh kWh	Peak Standard Off-peak	28 546,62	33 996,35	311,89	311,89	267,76 201,59 154,96	637,16 243,27 166,67
Large Customer - TOU	MV	kVA kWh kWh kWh	Peak Standard Off-peak	2 605,79	7 247,22	335,38	335,38	267,76 201,59 154,96	637,16 243,27 166,67
Large Customer - TOU	LV	kVA kWh kWh kWh	Peak Standard Off-peak	1 895,11	1 694,31	358,84	358,84	267,76 201,59 154,96	637,16 243,27 166,67
Large Customer Demand	MV	kVA kWh		1 421,32	7 675,31	335,38	335,38	222,20	263,00
Large Customer Demand	LV	kVA kWh		1 184,45	1 808,76	358,80	358,80	238,03	278,82
Large Customer Reactive Energy c/kVArh								37,64	
Business	400 V	kVA kWh kWh kWh kWh kWh	<=100kVA 0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	690,38	661,90			308,04 338,11 354,56 367,49 379,41	322,48 351,09 366,76 379,43 390,42
		kVA kWh kWh kWh kWh kWh	< 100 0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	690,38	945,88			308,04 338,11 354,56 367,49 379,41	322,48 351,09 366,76 379,43 390,42
Business Prepaid	400 V	kVA kWh kWh kWh kWh kWh	<100kVA 0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	690,38	661,90			308,04 338,11 354,56 367,49 379,41	322,48 351,09 366,76 379,43 390,42
Reseller Business (Conventional)	400 V	kWh kWh kWh kWh kWh	0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	710,68	681,38			286,48 314,45 329,74 341,77 352,85	299,91 326,51 341,08 352,87 363,09

Annexure B: (continued....2)

SEGMENT	Supply Position	Units	Block	Service Charge R/month	Capacity Charge R/month	Energy Charge Summer c/kWh	Energy Charge Winter c/kWh
Agricultural	400 V	kVA		710,68	955,91	265,58	307,34
Domestic TOU 3 Ø	230 V	A kWh kWh kWh	80 Peak Standard Off-peak	235,79	951,45	275,58 218,00 171,50	634,02 259,72 183,27
Domestic TOU 1 Ø	230 V	A kWh kWh kWh	80 Peak Standard Off-peak	235,79	951,45	275,58 218,00 171,50	634,02 259,72 183,27
Domestic 3 Ø Seasonal	230 V	kWh kWh kWh kWh kWh	80 0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	235,79	951,45	216,16 249,72 268,97 284,38 298,89	257,89 291,45 310,69 319,81 340,62
Domestic 1 Ø Seasonal	230 V	kWh kWh kWh kWh kWh	80 0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	235,79	951,45	216,16 249,72 268,97 284,38 298,89	257,89 291,45 310,69 319,81 340,62
Domestic 3 Ø	230 V	A kWh kWh kWh kWh kWh	80 0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	235,79	951,45	227,28 260,83 280,08 295,50 310,00	227,28 260,83 280,08 295,50 310,00
Domestic 1 Ø	230 V	A kWh kWh kWh kWh kWh	60 0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	235,79	694,58	227,28 260,83 280,08 295,50 310,00	227,28 260,83 280,08 295,50 310,00
Domestic 1 Ø	230 V	A kWh kWh kWh kWh kWh	80 0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	235,79	763,77	227,28 260,83 280,08 295,50 310,00	227,28 260,83 280,08 295,50 310,00
Domestic Prepaid Low	230 V	kWh kWh kWh	0 - 350 350 - 500 >500			221,62 271,10 322,61	221,62 271,10 322,61
Domestic Prepaid (High)	230 V	A kWh kWh kWh	0 - 350 350 - 500 >500	70,00	130,00	236,34 271,10 308,91	236,34 271,10 308,91
Reseller Domestic (Conventional)	230 V	A kWh kWh kWh kWh	80 0 - 350 350 - 500 >500	236,90	955,91	212,71 243,99 278,02	212,71 243,99 278,02
Robot Intersections Streetlights & Billboard per Luminaire						441,72 495,18	441,72 495,18

**Annexure B: (continued....3)**

**EMBEDDED GENERATION TARIFF**

<b>Residential Embedded Generator Energy Charge (c/kWh)</b>	96,38
<b>Business and Large Power User Embedded Generator Energy Charge (c/kWh)</b>	79,86

**EMBEDDED GENERATOR MINIMUM CONDITIONS**

- 1.1 In terms of the provision of the Electricity Regulation Act, (Act 4 of 2006) (ERA) generation of electricity is a licensed activity, unless exempted by the Minister of Energy.
- 1.2 This tariff will only apply to customers that are net consumers at City Power and who have invested in embedded generation capacity, are grid-tied (and comply with all the regulations regarding grid connection).
- 1.3 That the embedded generator is required to register with City Power and the equipment used must comply with the technical standards required by City Power.
- 1.4 All Large Power Users and Business Customers who would be willing to invest in embedded generation with the purpose of supplementing their electricity supply from City Power will have to be on a conventional tariff structure. If they are currently on a prepaid structure, they will be required to migrate to a conventional tariff structure.
- 1.5 All residential customers who would be willing to invest in embedded generation with the purpose of supplementing their electricity supply from City Power, will have to be on a time-of-use conventional tariff structure. If they are currently on a prepaid structure, they will be required to migrate to the time-of-use conventional tariff structure.
- 1.6 Embedded generators that are at any time capable of feeding energy back into the grid will require meters with bidirectional metering capability.
- 1.7 All parties that would invest in generating electricity capacity and who would elect to only feed into the grid (and never draw from the grid) will be treated as an additional supplier under a negotiated power purchase agreement.
- 1.8 The tariff is only applicable to maximum generation capacity of 1MW.



## Annexure C

Proposed percentage increases for FY24/25 to respective electricity tariffs are as follows:

SEGMENT	Supply	Units	Block	Service	Capacity	Maximum Demand		Energy Charge	
	Position			Charge	Charge	Summer	Winter	Summer	Winter
				R/month	R/month	R/kVA	R/kVA	c/kWh	c/kWh
Large Customer - TOU	HV	kVA							
		kWh	Peak	12,72%	12,72%	12,72%	12,72%	12,02%	12,02%
		kWh	Standard					12,02%	12,02%
		kWh	Off-peak					12,02%	12,02%
Large Customer - TOU	MV	kVA							
		kWh	Peak	12,72%	12,72%	12,72%	12,72%	12,02%	12,02%
		kWh	Standard					12,02%	12,02%
		kWh	Off-peak					12,02%	12,02%
Large Customer - TOU	LV	kVA							
		kWh	Peak	12,72%	12,72%	12,72%	12,72%	12,02%	12,02%
		kWh	Standard					12,02%	12,02%
		kWh	Off-peak					12,02%	12,02%
Large Customer	MV	kVA							
		kWh		12,72%	12,72%	12,72%	12,72%	11,72%	11,72%
Large Customer	LV	kVA							
		kWh		12,72%	12,72%	12,72%	12,72%	11,72%	11,72%
Large Customer Reactive Energy	c/kVArh							12,72%	
Business	400 V	kVA	< =50	12,72%	12,72%				
		kWh	0 - 500					12,72%	12,72%
		kWh	501 - 1000					12,72%	12,72%
		kWh	1001 - 2000					12,72%	12,72%
		kWh	2001 - 3000					12,72%	12,72%
		kWh	> 3000					12,72%	12,72%
		kVA	< =100	12,72%	12,72%				
		kWh	0 - 500					12,72%	12,72%
		kWh	501 - 1000					12,72%	12,72%
		kWh	1001 - 2000					12,72%	12,72%
Business Prepaid	400 V	kVA		New	New				
		kWh	0 - 500					-2,44%	2,14%
		kWh	501 - 1000					-2,10%	1,66%
		kWh	1001 - 2000					-1,99%	1,38%
		kWh	2001 - 3000					-1,91%	1,27%
		kWh	> 3000					-1,87%	0,98%
Reseller Business (Conventional)	400 V	kVA		12,72%	12,72%				
		kWh	0 - 500					2,79%	2,17%
		kWh	501 - 1000					2,52%	2,00%
		kWh	1001 - 2000					2,39%	1,93%
		kWh	2001 - 3000					2,29%	1,96%
		kWh	> 3000					2,21%	1,82%

## Annexure C (Continued...2)

SEGMENT	Supply	Units	Block	Service	Capacity	Energy Charge	
	Position			Charge	Charge	Summer	Winter
				R/month	R/month	c/kWh	c/kWh
<b>Agricultural</b>	<b>400 V</b>	<b>kVA</b>		12,72%	12,72%	12,72%	12,72%
<b>Domestic TOU 3 Ø</b>	<b>230 V</b>	<b>A</b>	<b>&lt;=80</b>	12,72%	12,72%		
		kWh	Peak			12,72%	12,72%
		kWh	Standard			12,72%	12,72%
		kWh	Off-peak			12,72%	12,72%
<b>Domestic TOU 1 Ø</b>	<b>230 V</b>	<b>A</b>	<b>&lt;=80</b>	12,72%	40,42%		
		kWh	Peak			12,72%	12,72%
		kWh	Standard			12,72%	12,72%
		kWh	Off-peak			12,72%	12,72%
<b>Domestic 3 Ø Seasonal</b>	<b>230 V</b>	<b>A</b>	<b>80</b>	12,72%	12,72%		
		kWh	0 - 500			12,72%	12,72%
		kWh	501 - 1000			12,72%	12,72%
		kWh	1001 - 2000			12,72%	12,72%
		kWh	2001 - 3000			12,72%	12,72%
		kWh	> 3000			12,72%	12,72%
<b>Domestic 1 Ø Seasonal</b>	<b>230 V</b>	<b>A</b>	<b>80</b>	12,72%	40,42%		
		kWh	0 - 500			12,72%	12,72%
		kWh	501 - 1000			12,72%	12,72%
		kWh	1001 - 2000			12,72%	12,72%
		kWh	2001 - 3000			12,72%	12,72%
		kWh	> 3000			12,72%	12,72%
<b>Domestic 3 Ø</b>	<b>230 V</b>	<b>A</b>	<b>80</b>	12,72%	12,72%		
		kWh	0 - 500			12,72%	12,72%
		kWh	501 - 1000			12,72%	12,72%
		kWh	1001 - 2000			12,72%	12,72%
		kWh	2001 - 3000			12,72%	12,72%
		kWh	> 3000			12,72%	12,72%
<b>Domestic 1 Ø</b>	<b>230 V</b>	<b>A</b>	<b>60</b>	12,72%	12,72%		
		kWh	0 - 500			12,72%	12,72%
		kWh	501 - 1000			12,72%	12,72%
		kWh	1001 - 2000			12,72%	12,72%
		kWh	2001 - 3000			12,72%	12,72%
		kWh	> 3000			12,72%	12,72%
<b>Domestic 1 Ø</b>	<b>230 V</b>	<b>A</b>	<b>80</b>	12,72%	12,72%		
		kWh	0 - 500			12,72%	12,72%
		kWh	501 - 1000			12,72%	12,72%
		kWh	1001 - 2000			12,72%	12,72%
		kWh	2001 - 3000			12,72%	12,72%
		kWh	> 3000			12,72%	12,72%
<b>Domestic Prepaid (Low)</b>	<b>230 V</b>					5,70%	
		kWh	0 - 350			12,72%	12,72%
		kWh	351-500			17,72%	17,72%
		kWh	>500				
<b>Domestic Prepaid (High)</b>	<b>230 V</b>	<b>A</b>	<b>80</b>	New	New		
		kWh	0 - 350			12,72%	12,72%
		kWh	351-500			12,72%	12,72%
		kWh	>500			12,72%	12,72%
<b>Reseller Domestic (Conventional)</b>	<b>230 V</b>	<b>A</b>	<b>80</b>	12,72%	12,72%		
		kWh	0 - 350			New	New
		kWh	351-500			New	New
		kWh	>500			New	New
<b>Robot Intersections</b>						12,72%	12,72%
<b>Streetlights &amp; Billboard per Luminaire</b>						12,72%	12,72%

## Embedded Generator

<b>Residential Embedded Generator Energy Charge (c/kWh)</b>	12,72%
<b>Business and Large Power User Embedded Generator (c/kWh)</b>	12,72%

## Annexure D: AMENDMENT OF TARIFF OF CHARGES FOR ELECTRICITY SERVICES

In terms of Sections 17(3)(a)(ii) and 22(a)(i) and (ii) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) and Sections 21(1) and (3), 21A and 75A(3) and (4) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, it is hereby notified that the City of Johannesburg

has, in terms of Sections 11(3)(i) and 75A(1) and (2) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, read with Section 24(2)(c)(ii) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), amended its Tariff of Charges for Electricity Services with effect from 1 July 2020.

### **STANDARD TARIFF SCHEDULE**

All electricity consumed to continue to attract a Network Surcharge of 6 c/kWh. Only residential consumption of below 500kWh will be exempted from this charge, meaning that residential consumption beyond 500kWh per month will be subject to this levy.

#### **2% SURCHARGE ON BUSINESS AND LARGE POWER USERS**

The Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) as amended: Sections 17(3)(a)(ii), and 22(a)(i) and (ii) ;the Local Government Municipal Systems Act, 2000 (Act 32 of 2000) as amended: Sections 21(1) and (3), 21A and 75A(3) and (4) ;, it is hereby notified that the City of Johannesburg has, in terms of Sections 11(3)(i) and 75A(1) and (2) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, read with Section 24(2)(c)(ii) of the Local Government: Municipal Financial Management Act, 2003 (Act 56 of 2003), amended its tariff of charges for Electricity Services with effect from 1 July 2020 A 2% surcharge be levied on business and large Power User customers.

## 1. RESIDENTIAL TARIFF

1.1 This tariff shall be applicable for electricity supply to:

- 1.1.1 Private houses;
- 1.1.2 Dwelling-units which are registered under the Sectional Titles Act, 1972 (Act 66 of 1971);
- 1.1.3 Flats;
- 1.1.4 Boarding houses and hostels;
- 1.1.5 Residences or homes run by charitable institutions;
- 1.1.6 Premises used for public worship, including halls or other buildings used for religious purposes;
- 1.1.7 Caravan parks.

1.2 This tariff is not applicable to properties zoned as residential but used for business purposes

1.3 Four tariff structures are available, i.e. (i) a Prepaid tariff, (ii) a Two -Part tariff, (iii) a Two-Part Seasonal tariff, and (iv) a Three-Part Time-of-Use tariff. Customers that would prefer the Time-of-Use tariff structure are required to have meters installed with automated meter reading capability.

1.4 Resellers servicing the residential market will on application qualify for a conventional residential reseller tariff, depending on their supply structure to the ultimate consumers.

1.5 Mixed use reseller customers will not qualify for the residential reseller tariff unless split metering is implemented to isolate metering of supply to residential end customers (living units) in which case the supply to the residential customers will qualify for the residential reseller tariff.

1.6 The following charges will be payable per month, or part thereof:

Item	Units	Breaker size A	Demand kVA	Consumption block kWh/month	Fixed charge R/month	Demand charge R/kVA	Energy charge c/kWh
<b>Prepaid tariffs</b>							
<b>Prepaid Low</b>							
Prepaid 1				0 to 350			219,52
Prepaid 2				351 to 500			271,10
Prepaid 3				>500			314,39
<b>Prepaid High</b>							
Service charge					70,00		
Network charge					130,00		
Prepaid 1				0 to 350			236,34
Prepaid 2				351 to 500			271,10
Prepaid 3				>500			308,91

		Breaker size	Demand	Consumption block	Fixed charge	Demand charge	Energy charge
Item	Units	A	kVA	kWh/month	R/month	R/kVA	c/kWh
<b>Two-part Single and Three Phase Tariffs</b>							
<b>Single phase</b>							
Service charge		60			235,79		
Service charge		80			235,79		
Network charge		60			694,58		
Network charge		80			763,77		
Energy charge				0 to 500			227,28
Energy charge				501 to 1000			260,83
Energy charge				1001 to 2000			280,08
Energy charge				2001 to 3000			295,50
Energy charge				Above 3000			310,00
<b>Three phase</b>							
Service charge		80			235,79		
Network charge		80			951,45		
Energy charge				0 to 500			227,28
Energy charge				501 to 1000			260,83
Energy charge				1001 to 2000			280,08
Energy charge				2001 to 3000			295,50
Energy charge				Above 3000			310,00

		Breaker size	Demand	Consumption block	Fixed charge	Demand charge	Energy charge
Item	Units	A	kVA	kWh/month	R/month	R/kVA	c/kWh
<b>Residential Conventional resellers' tariffs</b>							
Service charge					236,90		
Network charge					955,91		
Energy charge				0 to 350			212,71
Energy charge				351 to 500			243,99
Energy charge				>500			278,02
		Breaker size	Demand	Consumption block	Fixed charge	Demand charge	Energy charge
Item	Units	A	kVA	kWh/month	R/month	R/kVA	c/kWh
<b>Two-part Time of Use Tariffs</b>							
		80					
<b>Three phase</b>							
Service charge					235,79		
Network charge					951,45		
Energy charge (Summer: PEAK)							275,58
Energy charge (Summer: STANDARD)							218,00
Energy charge (Summer: OFF-PEAK)							171,50
Energy charge (Winter: PEAK)							634,02
Energy charge (Winter: STANDARD)							259,72
Energy charge (Winter: OFF-PEAK)							183,27
		Breaker size	Demand	Consumption block	Fixed charge	Demand charge	Energy charge
Item	Units	A	kVA	kWh/month	R/month	R/kVA	c/kWh
<b>Two-part Seasonal</b>							
Service charge					235,79		
Network charge					951,45		
Summer Energy charge				0 to 500			216,16
Summer Energy charge				501 to 1000			249,72
Summer Energy charge				1001 to 2000			268,97
Summer Energy charge				2001 to 3000			284,38
Summer Energy charge				Above 3000			298,89
Winter Energy charge				0 to 500			257,89
Winter Energy charge				501 to 1000			291,45
Winter Energy charge				1001 to 2000			310,69
Winter Energy charge				2001 to 3000			319,81
Winter Energy charge				Above 3000			340,62

1.7 Rules applicable to this category:

- 1.7.1 A consumer whose capacity exceeds 100 kVA, may on application, be charged in accordance with item 4 (Large Consumers).
- 1.7.2 Customers who had been classified as Residential consumers before 1 July 1999 may retain this classification until such time as their supply is modified or upgraded, or their primary use of electrical energy changes.
- 1.7.3 If a customer elects to change from the Three-Part Flat to the Three-Part Seasonal tariff he/she will be obliged to remain on the Three-Part Seasonal tariff for a minimum period of 12 months before he/she may qualify to migrate to another tariff option.
- 1.7.4 The cost to migrate between tariff options will be determined as reflected in section 6 of this document.
- 1.7.5 Everyone will be expected to take part in any of City of Johannesburg energy saving initiatives.
- 1.7.6 All individuals/customers who qualify for the Extended Social Package (ESP) will receive free electricity as approved by Social Development Department.
- 1.7.7 Customers on the Extended Social Package who are disconnected may not accumulate the allocation of free electricity during the period of disconnection.
- 1.7.8 A maximum of 150 kWh per month may be allocated as free electricity under the Extended Social Package, and will be limited to actual consumption if less than 150 kWh per month is consumed.
- 1.7.9 Billed customers on the ESP will receive the grant as a credit on their bills, the value of which will equal the monetary value to their allocated free bundle.
- 1.7.10 Prepaid Residential customers may collect their free electricity allocations from any of the City Power vending stations.
- 1.7.11 Free allocations that are not claimed in any particular month will be forfeited and may not be carried over to subsequent months.
- 1.7.12 Body Corporates of complexes, flats, cluster developments and all other resellers are required to apply to City Power to qualify for the resellers' tariffs.
- 1.7.13 These parties are also required to provide City Power with an affidavit declaring the number of units in use in the complex, normal consumption tariffs will apply, as per unit in the complex, rather than the

tariff that would be deemed appropriate for the complex as an aggregate. The changes will be implemented from the date of approval by City Power.

1.7.14 Free allocations are not redeemable for cash.

1.7.15 The summer rates for the Three-Part Seasonal Tariffs will be applicable from September to May - both months inclusive. This amounts to a 9-month period per annum.

1.7.16 The winter rates for the Three-Part Seasonal Tariffs will be applicable from June to August - both months inclusive. This amounts to a 3-month period per annum.

1.7.17 Prepaid meters will be reset at the beginning of each month for all pre-paying customers. No block categorisation will be done. All customers will buy the initial 500 kWh in the month at the first block tariff and then advance through the blocks to their ultimate consumption for the month.

## 2. AGRICULTURAL TARIFF

2.1 This tariff shall apply to property, or portions of land zoned for agricultural purposes, and used for agricultural purposes with a maximum demand of 40kVA.

2.2 Any connection for business purposes on a property, or portions of land zoned for agricultural purposes, will be charged as per section 3 or 4.

2.3 The following charges will be payable per month, or part thereof:

Item	Units	Breaker A	Demand kVA	Consumption kWh/month	Fixed R/month	Demand R/kVA	Energy c/kWh
<b>Agricultural tariffs</b>							
Service charge					710,68		
Network charge					955,91		
Energy charge (Summer: September - May)							265,58
Energy charge (Winter: June - August)							307,34

2.4 Rules applicable to this category:

2.4.1 The agricultural tariff may also be applicable in cases where an erf, stand, lot or any other area, or any subdivision thereof, whether owned by a township

developer or not, with or without improvements can, in the opinion of City Power, be connected to the City Power's mains, regardless whether electricity is consumed or not.



2.4.2 The summer rate will be applicable from September to May - both months inclusive. This amounts to a 9-month period per annum.

2.4.3 The winter rate will be applicable from June to August - both months inclusive. This amounts to a 3-month period per annum.

### **3. BUSINESS TARIFF**

3.1 This tariff shall primarily be applicable to supply consumption capacities not exceeding 100 kVA for purposes other than the purposes specified in item 1 and includes, in particular, a supply for:

3.1.1 Business purposes;

3.1.2 Industrial purposes;

3.1.3 Nursing homes, clinics and hospitals;

3.1.4 Hotels;

3.1.5 Recreation halls and clubs;

3.1.6 Bed & Breakfast houses;

3.1.7 Educational institutions including schools and registered crèches;

3.1.8 Sporting facilities;

3.1.9 Mixed load of non-Residential and Residential;

3.1.10 Welfare organisations of a commercial nature;

3.1.11 Traffic intersections;

3.1.12 Streetlights and billboards;

3.1.11 Temporary connections;

3.1.12 Consumers not provided for under any other item of this tariff.

3.2 Although business tariffs apply for consumption capacities not exceeding 100 kVA, exceptions can be made to accommodate consumers with greater than 100 kVA capacity, provided that they cannot be classified as Large Consumers as per section 4.

3.3 Any customer in this tariff category that do not have a special concession as per item 3.2, and who exceed the maximum consumption of 100 kVA, will automatically be converted to the category of Large Consumers as per section 4.

3.4 Resellers servicing the business market will qualify for a conventional tariff, depending on their supply structure to the ultimate consumers.

3.5 The charges payable for the consumption of electricity energy shall be as follows:

<b>BUSINESS</b>							
Item	Units	Breaker A	Demand kVA	Consumption kWh/month	Fixed R/month	Demand R/kVA	Energy c/kWh
<b>Business Prepaid/Conventional</b>							
Service charge			< 50		690,38		
Service charge			< 100		690,38		
Network charge			< 50		661,90		
Network charge			< 100		945,88		
Energy charge (Summer: September - May)				0 to 500			308,04
Energy charge (Summer: September - May)				501 to 1000			338,11
Energy charge (Summer: September - May)				1001 to 2000			354,56
Energy charge (Summer: September - May)				2001 to 3000			367,49
Energy charge (Summer: September - May)				Above 3000			379,41
Energy charge (Winter: June - August)				0 to 500			322,48
Energy charge (Winter: June - August)				501 to 1000			351,09
Energy charge (Winter: June - August)				1001 to 2000			366,76
Energy charge (Winter: June - August)				2001 to 3000			379,43
Energy charge (Winter: June - August)				Above 3000			390,42
Item	Units	Breaker A	Demand kVA	Consumption kWh/month	Fixed R/month	Demand R/kVA	Energy c/kWh
<b>Conventional Business Resellers' Tariffs</b>							
		150					
Service charge					710,68		
Network charge					681,38		
Energy charge (Summer: September - May)				0 to 500			286,48
Energy charge (Summer: September - May)				501 to 1000			314,45
Energy charge (Summer: September - May)				1001 to 2000			329,74
Energy charge (Summer: September - May)				2001 to 3000			341,77
Energy charge (Summer: September - May)				Above 3000			352,85
Energy charge (Winter: June - August)				0 to 500			299,91
Energy charge (Winter: June - August)				501 to 1000			326,51
Energy charge (Winter: June - August)				1001 to 2000			341,08
Energy charge (Winter: June - August)				2001 to 3000			352,87
Energy charge (Winter: June - August)				Above 3000			363,09
Traffic intersections							441,72
Streetlights and billboards per luminaire							495,18

Rules applicable to this category:

- 3.6.1 Due to capacity constraints everyone may be expected to take part in any of City of Johannesburg energy saving initiatives.
- 3.6.2 The summer rate will be applicable from September to May - both months inclusive. This amounts to a 9-month period per annum.
- 3.6.3 The winter rate will be applicable from June to August - both months inclusive. This amounts to a 3-month period per annum.
- 3.6.4 If a customer in this category would request for a transfer to another tariff option, the customer should remain in that new tariff structure for a minimum period of 12 months before he/she will qualify to migrate to another tariff.
- 3.6.5 The cost of migration between tariffs will be determined as per section 6.

3.6.6 Property owners and all other resellers are required to apply to City Power to qualify for the resellers' tariffs. These parties are also required to provide City Power with an affidavit declaring the number of units in use in the complex, normal consumption tariffs will apply, as per unit in the complex, rather than the tariff that would be deemed appropriate for the complex as an aggregate. The changes will be implemented from the date of approval by City Power.

#### 4. LARGE CONSUMERS

- 4.1 This tariff shall be applicable to Business consumers with supply capacities exceeding 100 kVA and shall, on application, be available to all qualifying consumers with supply exceeding 100 kVA.
- 4.2 Subject to the provision of clauses (4.3) and (4,4) below, consumption of electricity shall be charged as follows:
- 4.3 Consumption of electricity shall be charged as follows:

		Breaker size	Demand	Consumption block	Fixed charge	Demand charge	Energy charge
Item	Units	A	kVA	kWh/month	R/month	R/kVA	c/kWh
<b>Three Part Tariff: LPU - low voltage</b>							
Service charge					1 895,11		
Network charge					1 694,31		
Demand charge (Summer: September - May)						358,80	
Demand charge (Winter: June - August)						358,80	
Energy charge (Summer: September - May)							238,03
Energy charge (Winter: June - August)							278,82
<b>Three Part Tariff: LPU - medium voltage</b>							
Service charge					1 421,32		
Network charge					7 675,31		
Demand charge (Summer: September - May)						335,38	
Demand charge (Winter: June - August)						335,38	
Energy charge (Summer: September - May)							222,20
Energy charge (Winter: June - August)							263,00
<b>Large consumer tariffs</b>							
Reactive energy	(c/kVARh)						37,64

Minimum Demand Charge Determination.

4.3.1 The minimum demand charge payable monthly in terms of this tariff shall be calculated using the greater of the following:

4.3.1.1 The measured demand, or;

4.3.1.2 A demand of 70 kVA, or;

4.3.1.3 A demand based on the 80% average of the three highest demands recorded over the preceding 12 months with effect from 1 July 2021.

4.4 Rules applicable to this item:

4.4.1 Consumers whose power factor is below 0,96 will be billed for reactive energy supplied in excess of 30% (0,96PF) of total kWh recorded during the entire billing period.

4.4.3 Customers with supply agreements for a demand tariff, originally concluded before 1 July 1999, and a demand of less than 100 kVA may, until further notice, continue to be charged on this tariff.

4.4.4 Voltage categories will be applied as follows:

4.4.4.1 Low Voltage:  $\leq 1000$  V

4.4.4.2 Medium Voltage:  $> 1000$  V and  $\leq 33\,000$  V

4.4.4.3 High Voltage:  $> 33\,000$  V

4.4.5 The summer rate will be applicable from September to May - both months inclusive. This amounts to a 9-month period per annum.

4.4.6 The winter rate will be applicable from June to August - both months inclusive. This amounts to a 3-month period per annum.

## **5. INDUSTRIAL TIME-OF-USE (TOU) TARIFF**

5.1 This tariff is available, provided customers meet the qualifying criteria for the industrial TOU tariff as set by City Power.

5.2 The tariff is suitable for Large Consumers who elect to reduce their demand during peak and standard periods and who can reallocate all or part of their load by load management and load shifting capability, as well as other qualifying criteria as may be set by City Power,

Item	Units	Breaker size A	Demand kVA	Consumption block kWh/month	Fixed charge R/month	Demand charge R/kVA	Energy charge c/kWh
<b>Three Part TOU Tariff- low voltage</b>							
Service charge					1 895,11		
Network charge					1 694,31		
Demand charge (Summer: September - May)						358,84	
Demand charge (Winter: June - August)						358,84	
Energy charge (Summer: PEAK)							267,76
Energy charge (Summer: STANDARD)							201,59
Energy charge (Summer: OFF-PEAK)							154,96
Energy charge (Winter: PEAK)							637,16
Energy charge (Winter: STANDARD)							243,27
Energy charge (Winter: OFF-PEAK)							166,67
<b>Three Part TOU Tariff- medium voltage</b>							
Service charge					2 605,79		
Network charge					7 247,22		
Demand charge (Summer: September - May)						335,38	
Demand charge (Winter: June - August)						335,38	
Energy charge (Summer: PEAK)							267,76
Energy charge (Summer: STANDARD)							201,59
Energy charge (Summer: OFF-PEAK)							154,96
Energy charge (Winter: PEAK)							637,16
Energy charge (Winter: STANDARD)							243,27
Energy charge (Winter: OFF-PEAK)							166,67
<b>Three Part TOU Tariff- high voltage</b>							
Service charge					28 546,62		
Network charge					33 996,35		
Demand charge (Summer: September - May)						311,89	
Demand charge (Winter: June - August)						311,89	
Energy charge (Summer: PEAK)							267,76
Energy charge (Summer: STANDARD)							201,59
Energy charge (Summer: OFF-PEAK)							154,96
Energy charge (Winter: PEAK)							637,16
Energy charge (Winter: STANDARD)							243,27
Energy charge (Winter: OFF-PEAK)							166,67
<b>Large consumer tariffs</b>							
Reactive energy	(c/kVARh)						37,64

#### Minimum Demand Charge Determination.

5.3.1 The minimum demand charge payable monthly in terms of this tariff shall be calculated using the greater of the following:

5.3.1.1 The measured demand, or;

5.3.1.2 A demand of 70 kVA, or;

5.3.1.3 A demand based on the 80% average of the three highest demands recorded over the preceding 12 months with effect from 1 July 2021.

5.4 Rules applicable to this item:

5.4.1 Consumers whose power factor is below 0.96 will be billed for reactive energy supplied in excess of 30% (0,96PF) of total kWh recorded during the entire billing period.

- 5.4.3 Customers with supply agreements for a demand tariff, originally concluded before 1 July 1999, and a demand of less than 100 kVA may, until further notice, continue to be charged on this tariff.
- 5.4.4 Voltage categories will be applied as follows:
  - 5.4.4.1 Low Voltage:  $\leq 1000$  V
  - 5.4.4.2 Medium Voltage:  $> 1000$  V and  $\leq 33\,000$  V
  - 5.4.4.3 High Voltage:  $> 33\,000$  V
- 5.4.5 The summer rate will be applicable from September to May - both months inclusive. This amounts to a 9-month period per annum.
- 5.4.6 The winter rate will be applicable from June to August - both months inclusive. This amounts to a 3-month period per annum.
- 5.4.7 All tariff changes will be on request and will only be effected after the necessary approval has been granted to qualifying applicants only.
- 5.4.8 The TOU periods are defined as follows:
  - 5.4.8.1 Weekdays:
    - 5.4.8.1.1 Peak: 07h00-10h00 and 18h00-20h00
    - 5.4.8.1.2 Standard: 06h00-7h00, 10h00-18h00 and 20h00-22h00
    - 5.4.8.1.3 Off-Peak: 12h00-06h00
  - 5.4.8.1.4 Saturdays:
    - 5.4.8.1.4.1 Peak: None
    - 5.4.8.1.4.2 Standard: 07h00-12h00 and 18h00-20h00
    - 5.4.8.1.4.3 Off-Peak: 12h00-18h00 and 20h00-07h00
  - 5.4.8.1.5 Sundays:
    - 5.4.8.1.5.1 All hours are Off-Peak
    - 5.4.8.1.5.2 Public Holidays
      - 5.4.8.1.5.2.1 Peak: None
      - 5.4.8.1.5.2.2 Standard: 07h00-12h00 and 18h00-20h00
      - 5.4.8.1.5.2.3 Off-Peak: 12h00-18h00 and 20h00-07h00

## 6 EMBEDDED GENERATION TARIFF

		Breaker size	Demand	Consumption block	Fixed charge	Demand charge	Energy charge
Item	Units	A	kVA	kWh/month	R/month	R/kVA	c/kWh
<b>Three Part TOU Tariff- low voltage</b>							
Residential Embedded Generator							96,38
Business and LPU Embeded Generator (<=1MW)							79,86

### EMBEDDED GENERATOR MINIMUM CONDITIONS

- In terms of the provision of the Electricity Regulation Act, (Act 4 of 2006) (ERA) generation of electricity is a licensed activity, unless exempted by the Minister of Energy. The approved tariffs are therefore subjected to the provisions of the ERA, and are otherwise interim/pilot.
- This tariff will only apply to customers that are net consumers at City Power and who have invested in embedded generation capacity, are grid-tied (and comply with all the regulations regarding grid connection).
- That the embedded generator is required to register with City Power and the equipment used must comply with the technical standards required by City Power.
- All Large Power Users and Business customers who would be willing to invest in embedded generation with the purpose of supplementing their electricity supply from City Power will have to be on a conventional tariff structure. If they are currently on a prepaid structure, they will be required to migrate to a conventional tariff structure.
- All residential customers who would be willing to invest in embedded generation with the purpose of supplementing their electricity supply from City Power, will have to be on a time-of-use conventional tariff structure. If they are currently on a prepaid structure, they will be required to migrate to the time-of-use conventional tariff structure.
- Embedded generators that are at any time capable of feeding energy back into the grid will require meters with bidirectional metering capability.
- All parties that would invest in generating electricity capacity and who would elect to only feed into the grid (and never draw from the grid) will be treated as an additional supplier under a negotiated power purchase agreement.

- Embedded generation tariff is only applicable to maximum generation capacity of 1MW

## 7 Special Tariffs

		Breaker size	Demand	Consumption block	Fixed charge	Demand charge	Energy charge
Item	Units	A	kVA	kWh/month	R/Day	R/kVA	c/kWh
<b>EMM-Three Part TOU Tariff- low voltage</b>							
Service charge					13 460,96		
Administrative charge					6 067,33		
Notified Maximum Demand Charge						53,25	
Utilised Demand Charge						67,34	
Energy charge (Summer: PEAK)							242,04
Energy charge (Summer: STANDARD)							172,23
Energy charge (Summer: OFF-PEAK)							115,92
Energy charge (Winter: PEAK)							704,57
Energy charge (Winter: STANDARD)							226,11
Energy charge (Winter: OFF-PEAK)							131,09
Reactive energy	(c/kVARh)						31,13
<b>AEL Three Part TOU Tariff- low voltage</b>							
Service charge					414,39		
Administrative charge					186,78		
Notified Maximum Demand Charge						49,86	
Utilised Demand Charge						63,06	
Energy charge (Summer: PEAK)							226,64
Energy charge (Summer: STANDARD)							161,27
Energy charge (Summer: OFF-PEAK)							108,54
Energy charge (Winter: PEAK)							659,74
Energy charge (Winter: STANDARD)							211,72
Energy charge (Winter: OFF-PEAK)							122,75
Reactive energy	(c/kVARh)						29,15



**ANNEXURE E: GENERAL MISCELLANEOUS SERVICES FEES**

City Of Johannesburg			
Schedule Of Tariffs For The Period July 2024- June 2025			
In terms of Sections 17(3)(a)(ii) and 22(a)(i) and (ii) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) and Sections 21(1) and (3), 21A and 75A(3) and (4) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, it is hereby notified that the City of Johannesburg has, in terms of Sections 11(3)(i) and 75A(1) and (2) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, read with Section 24(2)(c)(ii) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), amended its Tariff of Charges for Electricity Services with effect from 1 July 2024			
GENERAL MISCELLANEOUS SERVICES FEES			
1,00	Type of service (Requested by or caused by the customer)	Amount	Amount inc VAT
1,01	Replacement of the Split-Pre Pay Meter Customer meter card-	R 62,14	R 71,47
1,02	Replacement of the Split-Pre Pay Meter Customer Interface Unit or keypad-	R 590,33	R 678,88
1,03	On site Special Meter Reading of a Non programmable 80A Single phase Meter	R 652,47	R 750,34
1,04	On site Special Meter Reading of a Programmable 80A Single Phase Meter	R 1 066,74	R 1 226,75
1,05	Tariff Change from Three-Part Seasonal Tariff to Three-Part Flat Tariff or vice versa charge - no meter change or meter reading required	R 352,12	R 404,94
1,06	Tariff Change from Domestic Tariff to Domestic Time of Use (TOU) Tariff include on site Special meter Reading (Smart Meter suitable)	R 658,01	R 756,71
1,07	Tariff Change from Domestic Tariff to Domestic Time of Use (TOU) Tariff include on site Special meter Reading (Require a Meter Change )	R 1 231,07	R 1 415,74
1,08	Tariff Change From Domestic / Business To Domestic / Business Reseller Tariff	R 2 300,00	R 2 645,00
1,09	For testing the accuracy of a 80A meter:	R 654,93	R 753,17
1,10	For Testing the accuracy of a meter for a supply > 70 kVA:	R 3 759,47	R 4 323,39
1,11	On site Special Meter Reading and Firm Ware Upgrade for Single Phase SMART METER up to 17.5kVA	R 1 025,31	R 1 179,10
1,12	On site Special Meter Reading and Firm Ware Upgrade for Three Phase SMART METER up to 56kVA	R 1 574,21	R 1 810,34
1,13	Contractor's visit: Customer side not ready for connection ..	R 1 284,22	R 1 476,86
1,14	For each attendance as a result of a complaint of loss of supply caused by the consumer's own electrical installation.	R 664,84	R 764,57
1,15	Administration fee for Energy Wheeling Agreements	R 6 550,00	R 7 532,50
1,16	<i>Tampering with load management equipment and or bypassing of the equipment (single dwelling)</i>	R 4 629,43	R 5 323,84
1,17	<i>Tampering with load management equipment and or bypassing of the equipment (Multiple dwelling - Rate per dwelling)</i>	R 4 629,43	R 5 323,84
1,18	<i>Warning Notice of the Impending Disconnection of supply less than 56 Keva--Due to charges in arrears_ No change to meter &amp; MCB)</i>	R 538,54	R 619,33
1,19	<i>Disconnection or isolation of supply less than 56 kVA only --Due to charges in arrears_ (no change to meter &amp; MCB)</i>	R 1 023,20	R 1 176,68
1,20	<i>Re-connection of supply less than 56 kVA only--Due to charges in arrears_ (no change to meter &amp; MCB)</i>	R 1 025,31	R 1 179,10
1,21	<i>Re-connection of supply less than 56 kVA only--Due to charges in arrears_ (no change to meter &amp; MCB)</i>	R 2 682,37	R 3 084,73
1,22	<i>Re-connection of supply less than 56 kVA only--Due to charges in arrears_ (no change to meter &amp; MCB)</i>	R 2 682,37	R 3 084,73
1,23	<i>Re-connection of supply less up to 17 kVA only--Due to illegal connection, tampering or bypassing of the energy meter or its supply. (no change to meter &amp; MCB)</i>	R 7 539,65	R 8 670,60
1,24	<i>Re-connection of supply up to 56 kVA only--Due to illegal connection, tampering or bypassing of the energy meter or its supply. (no change to meter &amp; MCB)</i>	R 15 379,64	R 17 686,59
1,25	<i>Re-connection of supply greater than 56 kVA only--Due to illegal connection, tampering or bypassing of the energy meter or its supply. (no change to meter &amp; MCB) per ampere above 100 amperes</i>	R 155,35	R 178,65
1,26	Replacing a pole any excluding light fitting (New)	R 3 624,83	R 4 168,56
1,27	Replacing of light fitting including bulb (New)	R 2 071,33	R 2 382,03

## Annexure E (Continued...2)

OTHER MISCELLANEOUS SERVICES FEES FOR SPLV AND LARGE POWER USERS			
2.00	Type of service (Requested by or caused by the customer)	Amount	Amount Inc. VAT
2.01	On site Special Meter Reading and Firm Ware Upgrade for SMART METER	R 1 853,84	R 2 131,91
2.02	Tariff Change from Business to Demand Tariff: Special reading of a Programmable AMR Meter (Service connection suitable)	R 1 852,80	R 2 130,72
2.03	Tariff Change from Demand Tariff to Demand Time of Use (TOU) Tariff include Special meter Reading (Smart Meter suitable)	R 1 857,34	R 2 135,94
2.04	Tariff Change from Demand Tariff to Demand Time of Use (TOU) Tariff include Special meter Reading (Require a Meter Change )	R 3 086,29	R 3 549,23
2.05	For each subsequent testing of a consumer's main low voltage circuit breaker	R 1 232,44	R 1 417,30
2.06	Tariff Change from Demand Tariff to Business Tariff the Service Connection Requires to be Downgrade to 150A	Actual Fee less min fee of the detail design fee of R12 455. 00 (excl. VAT)	
2.07	Disconnection or isolation for all SPLV & MV supply	R 6 804,32	R 7 824,97
2.08	Re-connection of supply for all SPLV & MV supply	R 6 804,32	R 7 824,97
2.09	For any work carried out by City Power for the benefit of and at the request of the applicant	R 13 608,65	R 15 649,95
2.10	Relocation or the Removal of supply equipment	Actual Fee less min fee of the detail design fee of R12 455. 00 (excl. VAT)	
2.11	After normal business hours surcharge	Twice normal fee	Twice normal fee plus VAT
OTHER MISCELLANEOUS SERVICES FEES FOR EVENTS (NEW)			
3.00	Type of service (Requested by or caused by the customer)	Amount	Amount Inc. VAT
3.01	Generator hired for Standby only not running	Its per quotation per generator size	
3.02	Generator hired for Standby but it is running all the time	Its per quotation per generator size including Diesel	
3.03	VOC Resources during Sports excluding technical team per event (during weekday including Saturday)	R 1 242,80	R 1 429,22
	VOC Resources during Sports excluding technical team per event (Sunday and Public Holidays)	R 1 864,20	R 2 143,83
	VOC Resources during Sports excluding technical team per event (None City Power area of supply during weekday including Saturday)	R 921,74	R 1 060,00
	VOC Resources during Sports excluding technical team per event (None City Power area of supply Sunday and Public Holiday)	R 1 382,62	R 1 590,01
3.04	Technical Team Resources during Sports per event per team of two (during the week including Saturday)	R 1 657,07	R 1 905,63
	Technical Team Resources during Sports per event per team of two (Sunday and Public Holiday)	R 2 485,60	R 2 858,44
	VOC Resources during Sports excluding technical team per hour (during weekday including Saturday)	R 207,13	R 238,20
	VOC Resources during Sports excluding technical team per hour (Sunday and Public Holidays)	R 310,70	R 357,30
3.05	For each subsequent testing of a consumer's main low voltage circuit breaker	R 1 232,44	R 1 417,30
3.06	Assisting to any plugs and light fittings for any events per event	Its per quotation according to number of plugs and lighting	

## Annexure E (Continued...3)

City Of Johannesburg					
Schedule Of Tariffs For The Period July 2024- June 2025					
In terms of Sections 17(3)(a)(ii) and 22(a)(i) and (ii) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) and Sections 21(1) and (3), 21A and 75A(3) and (4) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, it is hereby notified that the City of Johannesburg has, in terms of Sections 11(3)(i) and 75A(1) and (2) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, read with Section 24(2)(ii) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), amended its Tariff of Charges for Electricity Services with effect from 1 July 2018					
RECONNECTIONS MISCELLANEOUS SERVICES FEES					
4.00	Type of service (Reconnection fees when customer bypassed or bridged meters for all categories and customer types)	Penalty Fee	Reconnection Fee	Total Excl VAT	Amount inc VAT
4.01	Single Phase less or equal to 60/80 Amp (Tempering and/or bypassing of the equipment or meter or supply (All types of Dwelling)	R 4 313,64	R 7 896,37	R 12 210,01	R 14 041,51
4.02	Three Phases less or equal to 60/80 Amp (Tempering and/or bypassing of the equipment or meter or supply (Single Dwelling)	R 4 313,64	R 20 587,16	R 24 900,80	R 28 635,92
4.03	Pensioners (NB:- The first cut only or only once)	R 4 313,64	R 0,00	R 4 313,64	R 4 960,69
4.04	Three Phases above 100kVA	R205/kVA after 100kVA	R 7 896,37	To be calculated	To be calculated
4.05	Tampering with load management equipment and or bypassing of the equipment (Multiple dwelling - Rate per dwelling)	R 4 313,64	R 4 952,31	R 9 265,95	R 10 655,84
Conversion from a conventional credit meter to prepaid meter.					
For all new domestic and non-domestic supplies - ≤ 56 kVA @ 230V or 400V AC					
1	City power will provide and install a split Prepaid meter and/ or an on site Meter Reading and Firm Ware Upgrade of a smart meter up to 56kVA. The customer is to provide and install all internal low voltage equipment and the meter box on the stand/Erf boundary City power will replace the existing meter/s in the existing meter box on the stand/Erf boundary using the existing service cable				
Item	Size	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT
1a	1 Phase ≤80 Amp (Existing meter box on boundary using existing cable and or an "On site Special Meter Reading and Firm Ware Upgrade" for Single Phase SMART METER)	R 1 275,00	R 0,00	R 1 275,00	R 1 466,25
1b	3 Phase ≤80 Amp (Existing meter box on boundary but using existing cable and or an On site Special Meter Reading and Firm Ware Upgrade for Three Phase SMART METER)	R 2 300,00	R 0,00	R 2 300,00	R 2 645,00
For all new domestic and non-domestic supplies					
Up to 56 kVA @ 230V or 400V AC Pre-Paid or Conventional Meter					
2	City Power will install a new domestic or non-domestic supply and provide and install a pre-paid power line split meter or a conventional credit kWh meter in the customer's meter box via a new service cable from City Power's distribution point The customer is to provide and install all the low voltage equipment and a meter box on the stand boundary with street frontage				
Item	Size	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT
2a	1 Phase ≤80 Amp ( New meter box and new cable to be provided on the boundary)	R 8 250,00	R 0,00	R 8 250,00	R 9 487,50
	3 Phase ≤ 80 Amp ( New meter box and new cable to be provided on the boundary)	R 21 500,00	R 50 650,00	R 72 150,00	R 82 972,50
For all new domestic and non-domestic supplies (Developer installed reticulation)					
Up to 56 kVA @ 230V or 400V AC Pre-Paid or Conventional Meter					
2 cont.	Where the Developer has installed the service cable from City Power's distribution point to accommodate the capacity of the new domestic or non-domestic supply, ( in specified areas only ) The customer is to provide and install all internal low voltage equipment and the Communal Meter Kiosk on the stand/Erf boundary with street frontage City Power will be provide and install A Split Prepaid meter or conventional credit meter in the communal meter receptacle on the Stand/Erf boundary				
Item	Size	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT
2b	1 Phase ≤80 Amp ( New meter box to be provided on the boundary) On application to planning	R 3 000,00	R 0,00	R 3 000,00	R 3 450,00
	3 Phase ≤ 80 Amp ( New meter box to be provided on the boundary) On application to planning	R 6 900,00	R 0,00	R 6 900,00	R 7 935,00
New prepaid domestic supplies for electrification projects.					
Prepaid Service Connection 12 kVA @ 230V AC					
item	Size	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT
2c	New 50 Amp Prepaid supplies (infrastructure / Meter and connection fee subsidised by DME / USDG funds)	R 735,00	R 0,00	R 735,00	R 845,25

Annexure E (Continued...4)

Increase the capacity of a small power user service connection					
Up to 56 kVA @ 230V or 400V AC					
3	Increase in capacity- Change of the Main Miniature Circuit Breaker size (MCB) The customer is to provide and install all internal low voltage equipment and the meter box on the stand/Erf boundary				
Item	Size	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT
3a	1 Phase 60A to 80 Amp change MCB only (Existing meter box & cable on boundary)	R 1 600,00	R 5 065,00	R 6 665,00	R 7 664,75
	1 Phase 60A to 80 Amp ( New meter box to be provided on the boundary in line with the existing service cable i.e. New Point of Entry )	R 4 125,00	R 5 065,00	R 9 190,00	R 10 568,50
	1 Phase 60A to 80 Amp ( New meter box to be provided on the boundary that requires a new service cable )	R 8 250,00	R 5 065,00	R 13 315,00	R 15 312,25
	1Phase 60A or 80A to 3 Phase 80 A (New meter box on the boundary)	R 21 500,00	R 50 650,00	R 72 150,00	R 82 972,50
3b	3 Phase 60A to 80 Amp change MCB only (Existing meter box on boundary)	R 3 050,00	R 15 195,00	R 18 245,00	R 20 981,75
	3 Phase 60A to 80 Amp ( New meter box to be provided on the boundary in line with the existing service cable i.e. New Point of Entry )	R 9 750,00	R 15 195,00	R 24 945,00	R 28 686,75
	3 Phase 60A to 80 Amp ( New meter box to be provided on the boundary that requires a new service cable )	R 21 500,00	R 15 195,00	R 36 695,00	R 42 199,25
Reduction of the capacity of a small power user service connection					
Up to 56 kVA @ 230V or 400V AC					
3 cont	Reduction of Supply from 56 kVA @ 400V AC to 18 kVA or 230V AC : Change of number of phases from Three (3) Phase to Single Phase (1) <= 80 Amp The customer is to provide and install all internal low voltage equipment and the meter box on the stand/Erf boundary				
Item	Size	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT
3c	1 Phase <=80 Amp (Change the MCB only, in the existing meter box on boundary)	R 1 600,00	R 0,00	R 1 600,00	R 1 840,00
	1 Phase <=80 Amp ( New meter box to be provided on the boundary in line with the existing service cable )	R 4 125,00	R 0,00	R 4 125,00	R 4 743,75
	1 Phase <=80 Amp ( New meter box to be provided on the boundary that requires a new service cable )	R 8 250,00	R 0,00	R 8 250,00	R 9 487,50

Annexure E (Continued...5)

New point of entry for a small power user service connection						
Up to 56 kVA @ 230V or 400V AC						
4	New Point of entry, where the applicant has installed a new meter box on the stand/Erf boundary as well as all the internal low voltage equipment. City power will relocate the existing meter/s or replace them with a similar meter/s in the New meter box on the stand/Erf boundary via the existing or new service cable					
Item	Size	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT	
4a	1 Phase <=80 Amp ( New meter box on boundary via the existing cable))	R 4 125,00	R 0,00	R 3 850,00	R 4 427,50	
4b	3 Phase <=80 Amp ( New meter box to be provided on the boundary via the existing cable)	R 10 450,00	R 0,00	R 9 750,00	R 11 212,50	
Low voltage large power user service connections (LV LPU)						
From 70 kVA to 1 000 kVA @ 400V AC						
5	These Service Connection Fees Are For Proclaimed Townships Only. LV LPU Service Connections between 70 kVA and 1000 kVA @ 400V AC - On application to City Power's Service Connection Department					
Note:#1a_ The maximum network capacity fee or the lesser of the difference between the applied capacity less the entitled (Zoned) capacity at the low voltage network rate is payable to cover the capital cost of the additional spare capacity that has been applied for  Note:#1b_ The minimum network capacity fee for Res 1 developments will be limited to a summated ADMD of 5kVA/1000 and a notified demand of a maximum of 17.5kVA per connection, unless a to the registration of a "Servitude of Restraint" limiting the capacity of the proposed individual portions of the development						
Item	Size	Non refundable Design fee	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT
5a	70 kVA	R 30,000.00	R 246 000,00	R 282 450,00	R 528 450,00	R 607 717,50
	105kVA	R 30,000.00	R 310 000,00	R 423 675,00	R 733 675,00	R 843 726,25
	140kVA	R 30,000.00	R 360 000,00	R 564 900,00	R 924 900,00	R 1 063 635,00
	175kVA	R 30,000.00	R 410 000,00	R 706 125,00	R 1 116 125,00	R 1 283 543,75
	210kVA	R 30,000.00	R 515 000,00	R 847 350,00	R 1 362 350,00	R 1 566 702,50
5b	315kVA	R 30,000.00	R 747 500,00	R 1 271 025,00	R 2 018 525,00	R 2 321 303,75
	400 kVA	R 30 000,00	R 887 500,00	R 1 614 000,00	R 2 501 500,00	R 2 876 725,00
	500kVA	R 30,000.00	R 950 000,00	R 2 017 500,00	R 2 967 500,00	R 3 412 625,00
	630kVA	R 30,000.00	R 104 500,00	R 2 542 050,00	R 2 646 550,00	R 3 043 532,50
	1000kVA	R 30,000.00	R 1 470 000,00	R 4 035 000,00	R 5 505 000,00	R 6 330 750,00
All new large power user- low voltage supplies. > 56kVA in proclaimed townships where the developer has provided the miniature substations as part of the township reticulation infrastructure to the designed capacity						
	Size	Non refundable Design fee	Connection fee	Note:#1_ Network capacity fee	Total Service Connection fee	
5c	LV LPU 70 kVA - 1000 kVA @ 400 V AC	R 16 500,00	On application -Actual Fee (min fee as per detail design fee)	On application -	On application -Actual Fee(min fee as per detail design fee)	

Annexure E (Continued...6)

Medium voltage large power user service connections (MV LPU)						
≥ 800 kVA @ 11 000 V / 6 600 V AC						
6	These Service Connection Fees Are For Proclaimed Townships Only.					
	LV LPU Service Connections between 70 kVA and 1000 kVA @ 400V AC - On application to City Power's Service Connection Department City Power will provide and install a bulk metering kiosk on the stand/Erf boundary for service connections less than 2500 kVA					
Note:#1a_ The maximum network capacity fee or the lesser of the difference between the applied capacity less the entitled (Zoned) capacity at the medium voltage network rate is payable to cover the capital cost of the additional spare capacity that has been applied for						
Note:#1b_ The minimum network capacity fee for Res 1 developments will be limited to a summated ADMD of 5kVA/1000 units and a notified demand of a maximum of 17.5kVA per Connection, unless there is a "Servitude of Restraint" limiting the capacity of the proposed individual portions of the development						
Item	Size	Non refundable Design fee	Connection fee	Maximum network capacity fee	Total connection fee Excl. VAT	Total connection fee Inc. VAT
6a	800 kVA	R 30,000.00	R 765 000,00	R 3 228 000,00	R 3 993 000,00	R 4 591 950,00
	1000 kVA	R 30,000.00	R 797 500,00	R 4 035 000,00	R 4 832 500,00	R 5 557 375,00
	1200 kVA	R 30,000.00	R 925 000,00	R 4 842 000,00	R 5 767 000,00	R 6 632 050,00
	1500 kVA	R 30,000.00	R 1 020 000,00	R 6 052 500,00	R 7 072 500,00	R 8 133 375,00
	2000 kVA	R 30,000.00	R 1 285 000,00	R 8 070 000,00	R 9 355 000,00	R 10 758 250,00
	2500 kVA	R 30,000.00	R 1 500 000,00	R 10 087 500,00	R 11 587 500,00	R 13 325 625,00
6b	All new MV LPU service connections with a capacity greater than 2500 kVA	R 30,000.00	On application -Actual Fee (min fee as per detail design fee)	Fee at point of connection x difference between capacity applied for and entitlement	On application -Actual Fee (min fee as per detail design fee)	On application -Actual Fee (min fee as per detail design fee)

All new medium voltage large power users connections ≥ 800kVA @ 11 000V or 6 600V AC in proclaimed townships ,where the developer has installed the appropriate reticulation when the services for the township were installed and it catered for the maximum zoned capacity					
Item	Size	Non refundable Design fee	Connection fee	Note:#1_ Network capacity fee	Total Service Connection fee
6c	MV LPU ≥ 800 kVA @ 11000V or 6600V AC	R 17 500,00	On application -Actual Fee (min fee as per detail design fee)	Fee at point of connection x difference between capacity applied for and entitlement	On application -Actual Fee(min fee as per detail design fee)

## Annexure E (Continued...7)

All Connections In Areas Zoned Agricultural Holdings, additional service connections to Erven e.g. Mobile cellular towers and connections in the road reserve						
Note:#3_ The Maximum Network capacity fee or the lesser of the difference of the Applied capacity less the entitled (Zoned) capacity at is payable to cover the Capital cost of the additional Spare capacity Applied for						
Item	Description	Enquiry fees	Connection fee	Maximum network capacity fee	Total connection fee	
7a	≤ 56 kVA - All connections in areas zoned agricultural holdings, or service connections in the road reserve.	No Charge	On application -(Greater of costs as per item 2 or actual cost)	On application	On application -(Greater of costs as per item 2 or actual cost)	
7b	≥ 56 kVA All connections in area zoned agricultural holdings with additional consent uses	R 30,000. 00	On application -(Greater of costs as per item 5 or actual cost)	On application	On application -(Greater of costs as per item 5 or actual cost)	
Engineering Study Fees						
8	For engineering studies for small scale embedded generation and / wheeling, based on the capacity of generation plant to be installed (per investigation)					
Item	Voltage At Point Of Connection		Capacity Of Generation Plant		Study fee	Inc. VAT
8a	230 / 400V		0 - 350 kVA - No Study Required		No Charge	No Charge
	400 V		0 - 350 kVA @ 400 V AC		R 4 750,00	R 5 462,50
	400 V		351 kVA - 1000 kVA		R 4 750,00	R 5 462,50
	6 600 / 11 000 / 33 000 V		351 kVA - 1000 kVA		R 20 000,00	R 23 000,00
	6 600 / 11000 / 33 000 V		1000 kVA-5000 kVA		R 26 500,00	R 28 750,00
	6 600 / 11 000/ 33 000 V		> 5000 kVA		R 51 275,00	R 58 966,25
Contribution towards the Shared Electrical Engineering Services						
In terms of the Spatial Planning And Land Use Management Act (Act 16 of 2013) and any other relevant town planning and land use management legislation. The applicant will be required to contribute towards the capital costs for the establishment of the “Shared” external electrical services up to the point of common coupling, that will required to service the affected land parcel, as a result of a rezoning amendment scheme applications, the establishment of new townships or any other relevant town planning application.						
The contribution will be dependent on the required capacity and the point of common coupling to the Shared services as outlined in the table below						
Contribution towards the Shared External Electrical Engineering Services						
Point of Common Coupling to the Shared Electrical Engineering Services			Supply capacity at the Point of Common Coupling		Rate of contribution R/kVA (Inc VAT)	
In feed Point			>150MVA @88kV		R 816,50	
HV 132 / 88kV Transmission Line			>18,0MVA		R 1 999,85	
HV 132 / 88 kV Primary Substation			6,000 MVA < x < 18,000MVA		R 1 999,85	
MV 6.6 / 11kV Satellite Substation			2,500 MVA < x < 6,000 MVA		R 3 335,00	
MV 6.6 / 11kV Distributer Ring			56 kVA < x < 2,500 kVA		R 4 640,25	
Low Voltage SDB/CMK			0 kVA < x < 56 kVA		R 5 824,75	

## Overall impact of tariff increases on households

The following table shows the overall expected impact of the proposed tariff increases on various households.

Table SA14: Household bills

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Rand/cent</b>							% incr.			
<b>Monthly Account for Household - 'Middle Income Range'</b>	1									
<b>Rates and services charges:</b>										
Property rates		235.05	239.75	251.39	293.03	293.03	3.8%	304.17	317.85	332.16
Electricity: Basic levy		583.03	668.01	717.92	825.38	825.38	12.7%	930.37	1 023.41	1 125.75
Electricity: Consumption		1 529.45	1 752.35	1 883.25	2 165.15	2 165.15	12.7%	2 440.55	2 684.60	2 953.05
Water: DSM levy				31.08	33.97	33.97	7.7%	36.59	39.41	42.44
Water: Consumption		698.01	745.47	849.22	928.24	928.24	7.7%	999.74	1 076.69	1 159.55
Sanitation		443.96	474.15	520.38	568.78	568.78	7.7%	612.58	659.74	710.54
Refuse removal		186.00	194.00	204.00	218.00	218.00	6.0%	231.00	241.40	252.26
Other						–				
<b>sub-total</b>		<b>3 675.50</b>	<b>4 073.73</b>	<b>4 457.24</b>	<b>5 032.55</b>	<b>5 032.55</b>	<b>10.4%</b>	<b>5 555.00</b>	<b>6 043.10</b>	<b>6 575.75</b>
VAT on Services		516.07	575.10	630.88	710.93	710.93	10.8%	787.62	858.79	936.54
<b>Total large household bill:</b>		<b>4 191.57</b>	<b>4 648.83</b>	<b>5 088.12</b>	<b>5 743.48</b>	<b>5 743.48</b>	<b>10.4%</b>	<b>6 342.62</b>	<b>6 901.89</b>	<b>7 512.29</b>
<b>% increase/-decrease</b>		<b>–</b>	<b>10.9%</b>	<b>9.4%</b>	<b>12.9%</b>	<b>12.9%</b>		<b>10.4%</b>	<b>8.8%</b>	<b>8.8%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>	2									
<b>Rates and services charges:</b>										
Property rates		100.74	102.75	107.74	146.52	146.52	3.8%	152.08	158.93	166.08
Electricity: Basic levy		583.03	668.01	717.92	825.38	825.38	12.7%	930.37	1 023.41	1 125.75
Electricity: Consumption		712.15	815.95	876.90	1 008.15	1 008.15	12.7%	1 136.40	1 250.05	1 375.05
Water: DSM levy				31.08	33.97	33.97	7.7%	36.59	39.41	42.44
Water: Consumption		506.01	540.42	593.09	648.27	648.27	7.7%	698.20	751.93	809.81
Sanitation		228.06	243.57	267.32	292.18	292.18	7.7%	314.68	338.91	365.00
Refuse removal		141.00	147.00	154.00	165.00	165.00	6.1%	175.00	182.88	191.11
Other						–				
<b>sub-total</b>		<b>2 270.99</b>	<b>2 517.70</b>	<b>2 748.05</b>	<b>3 119.47</b>	<b>3 119.47</b>	<b>10.4%</b>	<b>3 443.32</b>	<b>3 745.52</b>	<b>4 075.24</b>
VAT on Services		325.54	362.24	396.05	445.94	445.94	10.7%	493.69	537.99	586.37
<b>Total small household bill:</b>		<b>2 596.53</b>	<b>2 879.94</b>	<b>3 144.10</b>	<b>3 565.41</b>	<b>3 565.41</b>	<b>10.4%</b>	<b>3 937.01</b>	<b>4 283.51</b>	<b>4 661.61</b>
<b>% increase/-decrease</b>		<b>–</b>	<b>10.9%</b>	<b>9.2%</b>	<b>13.4%</b>	<b>13.4%</b>		<b>10.4%</b>	<b>8.8%</b>	<b>8.8%</b>
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>	3									
<b>Rates and services charges:</b>										
Property rates						–				
Electricity: Basic levy						–				
Electricity: Consumption		356.08	407.98	438.45	504.08	504.08	12.7%	568.20	625.03	687.53
Water: DSM levy					33.97	33.97	7.7%	36.59	39.41	42.44
Water: Consumption		314.01	335.37	368.04	402.27	402.27	7.7%	433.25	466.58	502.51
Sanitation						–				
Refuse removal						–				
Other						–				
<b>sub-total</b>		<b>670.09</b>	<b>743.35</b>	<b>806.49</b>	<b>940.32</b>	<b>940.32</b>	<b>10.4%</b>	<b>1 038.04</b>	<b>1 131.02</b>	<b>1 232.48</b>
VAT on Services		100.51	111.50	120.97	141.05	141.05	10.4%	155.71	169.65	184.87
<b>Total small household bill:</b>		<b>770.60</b>	<b>854.85</b>	<b>927.46</b>	<b>1 081.37</b>	<b>1 081.37</b>	<b>10.4%</b>	<b>1 193.75</b>	<b>1 300.67</b>	<b>1 417.35</b>
<b>% increase/-decrease</b>		<b>–</b>	<b>10.9%</b>	<b>8.5%</b>	<b>16.6%</b>	<b>16.6%</b>		<b>10.4%</b>	<b>9.0%</b>	<b>9.0%</b>

### References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)
4. Note this is for a SINGLE household.



### **Free Basic Services: Basic Social Services Package**

The City's Expanded Social Package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services households are required to register in terms of the City's Expanded Social Package Policy. The Policy will be reviewed to ensure that it is aligned to national government policies supporting indigent customers, and better profile the programs of the City as they relate to poverty reduction, and social support. About 130 000 households are currently registered and the number is expected to increase to around 160 000 over the medium term.

Details relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement are contained in Table A10 (Basic Service Delivery Measurement).

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

## COUNCIL RESOLUTIONS

### OPERATING BUDGET

#### IT IS RECOMMENDED

1. That the consolidated operating revenue of R76.4 billion, operating expenditure of R75.7 billion, taxation of R41.2 million and capital grants and contributions of R3.7 billion for the City of Johannesburg for the financial year 2024/25, and the indicatives for the projected medium-term period 2025/26 to 2026/27 be approved as set out in the following attachments:
  - 1.1 The consolidated operating budget for the City, Core Administration and Municipal Entities as reflected in Annexure A, B and C.
  - 1.2 The operating revenue and expenditure budget by vote for the City as reflected in Annexure D.
2. That the subsidies payable by Core Administration to the following Municipal Entities be approved: –

Municipal Entity	Original Budget 2023/24	Adjusted Budget 2023/24	Budget 2024/25	Estimate 2025/26	Estimate 2026/27
Pikitup	R 000 1 306 074	R 000 1 248 866	R 000 1 207 377	R 000 1 206 349	R 000 1 193 898
Johannesburg Roads Agency	1 323 633	1 310 112	1 394 601	1 445 105	1 497 527
Metrobus	599 576	607 299	622 766	645 785	668 877
Johannesburg City Parks and Zoo	1 142 236	1 057 688	1 098 723	1 136 766	1 176 323
Johannesburg Development Agency	43 041	71 574	72 166	74 792	77 351
Johannesburg Property Company	671 270	623 131	656 397	677 263	685 871
Metropolitan Trading Company	259 136	259 136	224 616	214 644	220 275
Johannesburg Social and Housing Company	48 617	110 687	133 501	136 865	140 436
Joburg City Theatres	183 984	201 182	205 358	211 893	218 658
Joburg Tourism	69 121	69 121	91 320	94 516	97 788
City Power	269 980	269 980	304 375	343 153	386 871
Total subsidies to ME's	5 916 668	5 828 776	6 011 201	6 187 131	6 363 875

3. That the supporting information contained in the 2024/25 – 2026/27 Medium-Term Revenue and Expenditure Budget document as required in terms of Section 17(3) of the Municipal Finance Management Act (Act 56 of 2003) be approved in conjunction with this report.

## CAPITAL BUDGET

### IT IS RECOMMENDED

1. That the capital budget of R7 414 826 000 for the year 2024/25, R7 880 921 000 for the year 2025/26 and R7 425 162 000 for the year 2026/27 of the City of Johannesburg be approved in terms of Section 16 (3) of the MFMA as set out in the following schedules:
  - 1.1 Capital budget by vote for each of the Municipal Entities and Core Administration as reflected in Annexure A.
  - 1.2 Capital budget by project for each of the Municipal Entities and Core Administration as reflected in Annexure B.

## TARIFFS

### IT IS RECOMMENDED

1. That the tariff of charges for the 2024/25 budget, as submitted, be approved.

## PART 2 – SUPPORTING DOCUMENTATION

### 2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS

#### 2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August) a time schedule that sets out the process to revise the IDP and prepare the Budget.

Key dates applicable to the process were:

Budget and tariff process 2024/25	Timeframe	Status
Budget Steering Committee meetings	17, 22 – 24 January 2024	✓
Mayoral Committee considers tabled draft IDP, Budget, Tariffs, SDBIPs and Business Plans	13 March 2024	✓
Tabling of the draft IDP, Budget, Tariffs, SDBIPs and Business Plans at Council	19 - 20 March 2024	✓
IDP, Budget and Tariffs outreach process	April 2024	✓
Approval of IDP, Budget, Tariffs, SDBIPs and Business Plans by Mayoral Committee	19 May 2024	✓
Council approval of final IDP, Budget, Tariffs, SDBIPs and Business Plans	22 May 2024	✓

The budget process for 2024/25 commenced on 4 December 2023 when budget indicatives were issued. Departments and municipal entities (MEs) were requested to prepare budget proposals and these budget proposals were then presented to the Budget Steering Committee held on 17, 22-24 January 2024. Departments and entities were requested to allocate resources towards the City's political priorities with the focus on service delivery initiatives. Final budget indicatives were issued on 4 March 2024 using the 2023/24 adjustment budget as a basis to ensure financial sustainability over the medium term.

The Minister of Finance's budget speech was held on 21 February 2024 and the budget does reflect the latest national and provincial government grant allocations as reflected in the Gazettes.

### **2.1.2. IDP and Service Delivery and Budget Implementation Plan**

The City's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, and management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. There will be areas revised in line with the new strategic priorities, and to create focus in resource allocation.

The process plan applicable to this revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Compilation of the SDBIP; and
- The review of the performance management and monitoring processes

For the 2024/25 MTB, each department/function had to review its business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2023/24 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

### **2.1.3. Review of the Financial Development Plan**

The financial development plan has been reviewed in line with historic performance trends and the local government regulatory framework and used to confirm both the adjustment budget and the 2024/25 budget indicatives. The outcomes of the process were used to inform the resource allocation process. The funding model still relies heavily on revenue generated from trading services through tariffs, supported by grants and loans. Built into the models are modules that recognise constraints because of existing commitments and the projected financial position. Optimisation as a modelling technique was used to arrive at budget limits that put the organisation at a sound financial position. The modelling process also shared light on the performance of major revenue sources in relation to capital investments made, providing a rich background of evaluating budget proposals.

### **2.1.4 Community Consultation**

As per legislative requirements, once the draft budget is tabled in Council, it must be made available for the public to comment on. The public participation process will be undertaken in line with the prescripts of the MFMA, Municipal Systems Act, and other applicable legislation. The program is managed in conjunction with the Office of the Speaker. The tabling of the draft budget in March 2024 will mark the commencement of

community participation, encourage discussion with all stakeholders and provide an opportunity for feedback. The public participation process will take place throughout the month of April 2024 with the support of the City's regional structures. The outcome of the public participation process will be considered to determine the final budget and tariffs.

## **2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP**

Budgeting takes place within the overall City planning framework. The 2024/25 medium-term budget will focus on the following key political strategic priorities:

- Good Governance
- Financial Sustainability
- Energy Mix
- Sustainable Service Delivery
- Infrastructure Development and Refurbishment
- Job Opportunity and Creation
- Active and Engaged Citizenry
- Safer City
- Sustained Economic Growth
- Green Economy
- Smart City

The 2024/25 MTB has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

**Table SA4: Reconciliation of IDP strategic objectives and budget (revenue)**

KEY PRIORITY	PROGRAMME	Medium-Term Budget 2024/25 - 2026/27		
		Budget Year 2024/25	Budget Yr +1 2025/26	Budget Yr +2 2026/27
		R 000	R 000	R 000
Financial sustainability	A responsive, accountable, efficient and productive metropolitan government	63	66	69
Financial sustainability	Financially sustainable and resilient city	41 502 381	44 951 909	48 818 373
Financial sustainability	Sustainable human settlements	239 978	249 631	259 718
Good governance	A responsive, accountable, efficient and productive metropolitan government	1 288	1 346	1 407
Good governance	A safe and secure city	746	780	815
Good governance	Financially sustainable and resilient city	1 342 991	1 490 456	1 471 487
Infrastructure development and refurbishment	Job-intensive economic growth	39 234	40 000	43 059
Infrastructure development and refurbishment	Sustainable and integrated delivery of energy	353 975	444 840	368 460
Job opportunity and creation	Job-intensive economic growth	5 255	301	315
Job opportunity and creation	Promotion and support to informal and micro businesses	85 723		
Safer city	A safe and secure city	329 775	343 904	359 378
Safer city	Financially sustainable and resilient city	345 000	360 525	376 742
Smart city	A 'Smart' City of Johannesburg, that is able to deliver quality services to citizens in an efficient	18 787	19 633	20 517
Smart city	A responsive, accountable, efficient and productive metropolitan government	57 838	60 441	63 161
Sustainable service delivery	A society characterised by healthy living for all	249 371	228 799	226 773
Sustainable service delivery	Climate change resilience and environmental protection	7 029	7 030	8 531
Sustainable service delivery	Financially sustainable and resilient city	4 016	4 197	4 386
Sustainable service delivery	Partnerships, intergovernmental & international relations	24 057	3 696	
Sustainable service delivery	Sustainable and integrated delivery of energy	37 673	37 794	37 920
Sustainable service delivery	Sustainable and integrated delivery of waste	3 335 402	3 436 729	3 845 497
Sustainable service delivery	Sustainable human settlements	1 335 799	1 687 507	1 173 890
Sustained economic growth	A responsive, accountable, efficient and productive metropolitan government	7 571 601	8 169 095	8 822 758
Sustained economic growth	Financially sustainable and resilient city	73 557	76 867	80 325
Day-to-day programme	Day-to-day programme	19 407 312	20 451 016	22 608 674
<b>TOTAL</b>		<b>76 368 851</b>	<b>82 066 562</b>	<b>88 592 255</b>

Table SA5: Reconciliation of IDP strategic objectives and budget (operating expenditure)

KEY PRIORITY	PROGRAMME	Medium-Term Budget 2024/25 - 2026/27		
		Budget Year 2024/25 R 000	Budget Yr +1 2025/26 R 000	Budget Yr +2 2026/27 R 000
Active and engaged citizenry	A city characterised by social inclusivity and enhanced social cohesion	3 158	3 300	3 339
Active and engaged citizenry	A responsive, accountable, efficient and productive metropolitan government	10 405	13 183	13 777
Active and engaged citizenry	A safe and secure city	497	519	542
Active and engaged citizenry	A society characterised by healthy living for all	2 447	2 489	2 601
Active and engaged citizenry	Access to knowledge and lifelong learning	225 950	235 166	244 509
Active and engaged citizenry	Guaranteed customer and citizen care and service	15 008	15 682	16 386
Active and engaged citizenry	Meaningful citizen participation and empowerment	1 138 511	1 174 118	1 228 553
Active and engaged citizenry	Partnerships, intergovernmental & international relations	1 626	1 568	1 505
Active and engaged citizenry	Sustainable human settlements	2 152	3 686	1 193
Energy mix	Sustainable and integrated delivery of energy	80 594	83 907	88 862
Financial sustainability	A city characterised by social inclusivity and enhanced social cohesion	339	354	370
Financial sustainability	A responsive, accountable, efficient and productive metropolitan government	353 587	362 031	370 626
Financial sustainability	Financially sustainable and resilient city	27 361 797	29 895 381	32 656 758
Financial sustainability	Guaranteed customer and citizen care and service	35	37	39
Financial sustainability	Sustainable human settlements	173 841	179 819	186 019
Good governance	A responsive, accountable, efficient and productive metropolitan government	489 610	463 655	430 698
Good governance	A safe and secure city	973 120	989 982	1 008 112
Good governance	A society characterised by healthy living for all	20 162	20 620	21 099
Good governance	Financially sustainable and resilient city	692 999	719 426	737 742
Good governance	Job-intensive economic growth	20 797	20 817	20 997
Good governance	Meaningful citizen participation and empowerment	109 507	111 745	116 773
Green economy	Climate change resilience and environmental protection	1 489	1 556	1 626
Green economy	Financially sustainable and resilient city	1 412	1 476	1 542
Infrastructure development and refurbishment	A 'Smart' City of Johannesburg, that is able to deliver quality services to citizens in an efficient	1 725	1 757	1 790
Infrastructure development and refurbishment	A safe and secure city	79 304	80 943	82 618
Infrastructure development and refurbishment	Job-intensive economic growth	39 234	40 000	43 059
Infrastructure development and refurbishment	Sustainable and integrated delivery of energy	348 444	364 122	380 500
Infrastructure development and refurbishment	Sustainable and integrated delivery of water	185 044	193 374	202 073
Infrastructure development and refurbishment	Sustainable human settlements	63 208	66 053	69 025
Job opportunity and creation	A responsive, accountable, efficient and productive metropolitan government	49 099	51 309	53 618
Job opportunity and creation	Job-intensive economic growth	224 993	234 211	244 490
Job opportunity and creation	Promotion and support to informal and micro businesses	219 514	133 845	137 821
Safer city	A 'Smart' City of Johannesburg, that is able to deliver quality services to citizens in an efficient	7 278	7 605	7 945
Safer city	A city characterised by social inclusivity and enhanced social cohesion	31 650	33 072	34 557
Safer city	A responsive, accountable, efficient and productive metropolitan government	43 808	45 520	47 306
Safer city	A safe and secure city	5 757 843	6 021 212	6 290 498
Safer city	A society characterised by healthy living for all	34 172	35 708	37 315
Safer city	Access to knowledge and lifelong learning	916	957	1 000
Safer city	Financially sustainable and resilient city	135 699	141 804	148 182
Safer city	Food security that is both improved and safeguarded	68 797	70 289	71 815
Safer city	Guaranteed customer and citizen care and service	1 862	1 946	2 034
Safer city	Meaningful citizen participation and empowerment	17	18	19
Smart city	A 'Smart' City of Johannesburg, that is able to deliver quality services to citizens in an efficient	1 602 576	1 644 400	1 691 932
Smart city	A responsive, accountable, efficient and productive metropolitan government	888 318	931 059	971 278
Smart city	A safe and secure city	12 171	12 719	13 291
Smart city	Access to knowledge and lifelong learning	440 311	460 125	480 831
Smart city	Financially sustainable and resilient city	199 746	205 159	210 604
Smart city	Guaranteed customer and citizen care and service	111 771	113 455	115 148
Smart city	Job-intensive economic growth	1 220	1 275	1 330
Smart city	Reduce poverty and increase productivity	91 507	95 625	99 929
Sustainable service delivery	A 'Smart' City of Johannesburg, that is able to deliver quality services to citizens in an efficient	868 360	1 010 364	1 304 195
Sustainable service delivery	A city characterised by social inclusivity and enhanced social cohesion	83 331	129 246	135 062
Sustainable service delivery	A responsive, accountable, efficient and productive metropolitan government	1 906	1 992	2 082
Sustainable service delivery	A safe and secure city	195 244	204 030	213 226
Sustainable service delivery	A society characterised by healthy living for all	1 190 400	1 240 660	1 293 848
Sustainable service delivery	Climate change resilience and environmental protection	56 121	57 646	60 197
Sustainable service delivery	Financially sustainable and resilient city	158 155	164 176	170 444
Sustainable service delivery	Guaranteed customer and citizen care and service	151 113	156 098	161 280
Sustainable service delivery	Partnerships, intergovernmental & international relations	12 307	3 696	
Sustainable service delivery	Sustainable and integrated delivery of energy	2 101 307	2 195 886	2 294 668
Sustainable service delivery	Sustainable and integrated delivery of sanitation	914 962	945 116	976 382
Sustainable service delivery	Sustainable and integrated delivery of waste	4 230 833	4 377 831	4 524 756
Sustainable service delivery	Sustainable and integrated delivery of water	10 056 393	10 668 283	11 308 203
Sustainable service delivery	Sustainable human settlements	1 170 754	1 195 857	1 241 112
Sustained economic growth	A responsive, accountable, efficient and productive metropolitan government	6 090	6 363	6 650
Sustained economic growth	Financially sustainable and resilient city	99 351	108 278	117 407
Sustained economic growth	Guaranteed customer and citizen care and service	578	604	631
Sustained economic growth	Increased competitiveness of the economy	141 601	144 669	147 810
Sustained economic growth	Job-intensive economic growth	87 915	91 306	94 678
Sustained economic growth	Promotion and support to informal and micro businesses	2 417	2 458	2 499
Sustained economic growth	Sustainable human settlements	21 609	20 604	21 836
Day-to-day programme	Day-to-day programme	11 798 739	12 479 059	12 879 258
TOTAL		75 668 756	80 492 301	85 549 900



**Table SA6: Reconciliation of IDP strategic objectives and budget (capital expenditure)**

Strategic Objective	Goal	2024/25 Medium Term Revenue & Expenditure Framework		
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>				
Sustained economic growth	Sustained economic growth	13 200	1 608	1 440
Active and engaged citizenry	Active and engaged citizenry	29 396	12 156	22 962
Job opportunity and creation	Job opportunity and creation	15 592	27 612	35 507
Good governance	Good governance	325 611	36 229	42 386
Energy mix	Energy mix	185 040	140 233	132 263
Safer city	Safer city	192 186	176 975	176 651
Green economy	Green economy	160 478	245 958	177 260
Smart city	Smart city	530 683	346 407	556 259
Financial sustainability	Financial sustainability	551 712	704 596	481 768
Sustainable service delivery	Sustainable service delivery	1 517 297	1 421 532	1 464 227
Infrastructure development and refurbishment	Infrastructure development and refurbishment	3 893 633	4 767 614	4 334 438
<b>Total Capital Expenditure</b>		<b>7 414 826</b>	<b>7 880 921</b>	<b>7 425 162</b>

### **2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS**

The City is committed to developing a comprehensive system that allows for the management of the performance of the City. This system forms the basis for managing the performance of Core Departments as well as Municipal Entities.

Citywide performance management is therefore the process of strategic planning through which performance objectives for the City of Johannesburg are identified, based on the Growth and Development Strategy and the Integrated Development Plan, and then monitored and measured via the City Scorecard (the SDBIP). Performance management takes place within the context of a broader cooperative governance framework and is informed by national planning (at the level of national Government) and by regional planning (at the level of the Provincial Government).

The corporate governance framework for the city integrates both political as well as administrative accountability for the performance of the city.

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table SA8: Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b><u>Borrowing Management</u></b>									
Credit Rating									
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	8.4%	6.8%	13.3%	6.8%	7.4%	5.3%	7.2%	5.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	8.4%	7.0%	14.2%	6.6%	7.3%	5.3%	7.1%	5.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions				125.0%	208.3%	204.9%	166.7%	200.0%
<b><u>Liquidity</u></b>									
Current Ratio	Current assets/current liabilities	1.2	1.0	0.8	1.3	1.0	1.1	1.3	1.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.2	1.0	0.8	1.3	1.0	1.1	1.3	1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.9	0.7	0.6	1.1	0.7	0.8	1.1	1.3
<b><u>Revenue Management</u></b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		127.7%	123.5%	135.6%	120.1%	123.1%	116.9%	116.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		127.7%	123.5%	135.6%	119.2%	122.2%	116.9%	116.7%	116.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.4%	5.6%	6.2%	4.5%	5.4%	5.0%	4.7%	4.4%
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.2%	26.7%	28.3%	25.2%	26.8%	26.2%	25.7%	24.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				7.8%	9.1%	8.1%	7.8%	7.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.5%	10.9%	13.8%	9.2%	10.2%	10.1%	9.8%	9.5%
<b><u>IDP regulation financial viability indicators</u></b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	25.5	9.1	18.5	21.6	20.4	19.7	28.1	30.3
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	6.7%	6.9%	8.3%	5.4%	7.0%	6.4%	6.0%	5.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.8	1.0	1.1	1.5	0.2	0.8	1.5	2.4

### **2.3.1 Performance indicators and benchmarks**

#### *2.3.1.1 Borrowing Management*

Capital expenditure in local government can be funded by capital grants, own-source revenue and long-term borrowing. The ability of a municipality to raise long-term borrowing is largely dependent on its creditworthiness and financial position. The CoJ's borrowing strategy is premised on the limits and success of interventions identified in the financial development plan. It is estimated that the debt to revenue will be between 34% - 30% over the medium-term.

*Capital charges to operating expenditure* are a measure of the cost of borrowing in relation to the operating expenditure. This is expected to increase in line with the City's funding increase that can be attributed to bonds repayments. It is estimated that the cost of borrowing and principal paid as a percentage of the operating expenditure will be 5.3% for 2024/25, 7.2% in 2025/26 and thereafter reaching 5.8%. Borrowing is considered a prudent financial instrument in financing capital infrastructure development, and this indicator will have to be carefully monitored going forward.

#### *2.3.1.2. Liquidity*

*Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the City has set a limit of 1.5-2:1.

#### *2.3.1.3. Revenue Management*

As part of the financial sustainability strategy, the City continues to integrate revenue enhancement initiatives with the budget planning process. Monthly performance reports are used to track performance against revenue targets, and remedial actions are implemented through appropriate governance structures. The intention is to understand the drivers of revenue performance and how they are impacted by changing economic conditions.

#### *2.3.1.4. Creditors Management*

The City continues to put processes in place to ensure that creditors are settled within the legislated 30 days of invoice. While the liquidity ratio is of concern, by applying daily cash flow management the municipality targets a 100 percent compliance rate. This has had a favorable impact on suppliers' perceptions of the risk of doing business with the City, which is expected to benefit the City in the form of more competitive pricing of tenders, as suppliers compete for the City's business.

### **2.3.2 Indigence and the Extended Social Package**

For the 2024/25 financial year the City will continue a process to revitalise its indigent register and make it a central instrument in contributing to revenue enhancement, poverty reduction and food security. This includes aligning the register to various sector policies and preserving fairness in application implementation and monitoring. At this stage it is understood that the Department of Social Development is reviewing the ESP in a manner that focusses it in achieving the priorities.

### **2.3.3 Providing clean water and managing wastewater**

The Department of Water Affairs conducts performance rating of water treatment works, presenting a Blue Drop and Green Drop award respectively to potable water treatment works and wastewater treatment works that meet certain criteria of excellence.

The recent blue and green drop assessment was done in 2021/22. During this assessment the City achieved a Green Drop score of 73%, against 86% achieved in 2013/14. This signifies that the City's potable water and waste- water treatment works declined in quality from good to average. The City poses a medium level of risk in respect of its wastewater treatment facilities (54%).

The results for the Blue Drop status are still outstanding. The audit has been completed and moderation thereof is underway.

#### 2.3.4. Service Standards

To achieve and maintain quality service delivery, the City has developed minimum service standards. These standards aim to enhance customer experience and improve response and turnaround times. Institutionally, the objective is to:

- Promote a single view of the customer, and support an improved service experience through a one-stop shop service;
- Improve the discipline of query resolution; and
- Build the City's focus on communicating proactively and with urgency.

The service standards are reviewed regularly, to ensure continued relevance in relation to the needs of communities.

#### **CITY POWER**

No.	Core Services	Service Level Standard
1.	Average time taken to repair logged streetlight queries (Motorways)	2 days
2.	Average time taken to repair logged streetlight queries (Secondary Roads, Main Arterials and Area lighting)	6 days
3.	Percentage resolution of logged queries within 30 days.	95%
4.	Percentage of Large Power Users (LPU) meters read as per the download file.	98%
5.	Percentage of Domestic meters read as per the download file.	95%
6.	Average time take to communicate Planned Power interruption.	7 days
7.	Time of logged call to time taken to communicate ( acknowledging) the outages	3 hours
<p>➤ All standards are adjusted from non- cumulative to cumulative</p> <p>➤ (7) Level Standard reworded from Average time taken to communicate unplanned interruption post logging</p>		

**JOBURG WATER**

No.	Core Services	Service Level Standard
1.	Percentage of water supply interruptions concluded within 12 hours of notification.	95%
2.	Percentage of fire hydrants repaired within 48 hours of notification.	85%
3.	Percentage of stolen meters replaced within 24 hours of notification.	95%
4.	Percentage of defective meters repaired within 3 days of notification.	90%
5.	Percentage of leaking valves repaired within 48 hours of notification.	95%
6.	Percentage of missing manhole covers replaced within 24 hours of notification.	95%
7.	Percentage repair of water pipe burst within 48 hours of notification.	85%
8.	Percentage sewer blockages cleared within 24 hours of notification.	92%
9.	Percentage of new water connections completed within 15 days of receiving request from customer.	75%
10.	Percentage of actual water meter readings submitted to bill	95%
11.	Percentage of planned service interruption communiqués	95%
	send within 7 days.	
12.	Percentage unplanned interruption communiqués send immediately.	95%
13.	Percentage coverage of households with access to basic water in informal settlements	250HH
14.	Percentage coverage of households with access to basic sanitation in informal settlements	200HH
15.	Ratio of households per chemical toilet	10.1

- *Adjusted the Percentage coverage of households with access to water in Informal settlements at minimum level of service 250HH*
- *Adjusted the Percentage coverage of Households with access to sanitation in Informal settlements at minimum level of service 200HH. Alignment of the service standard definition to entity scorecard and adjustments of the targets in the Service Standards Charter*

**PIKITUP**

No.	Core Services	Turn around time	Service Level Standard
1.	Resolution of complaints	7 days	85%
2.	Cleaning of illegal dumping spots	10 days	85%
3.	Removal of animal carcasses	48 hours	100%
4.	Delivery of new or replacement wheelie bins (240ℓ) ordered by customer	7 days	85%
5.	Collection of refuse bags on the kerbside	Daily	90%
6.	Households in informal settlements provided with waste management services	Daily	90%

**JOHANNESBURG ROADS AGENCY**

No.	Core Services	Service Level Standard
1.	% of damaged / missing road barriers or guardrails repaired from when a valid call is logged	40% within 14 days. 60% within 20 days. 80% within 30 days.
2.	% of blocked stormwater kerb inlets (KPI's) repaired from when a valid call is logged	40% within 14 days. 60% within 20 days. 80% within 30 days.
3.	% of missing JRA manhole covers made safe and replaced after a valid call is logged	40% within 14 days. 60% within 20 days. 80% within 30 days.
4.	% of reported damaged / missing regulatory road traffic signs replaced or repaired from the time when a valid call is logged	40% within 14 days. 60% within 20 days. 80% within 30 days
5.	% of reported potholes repaired from time of recording of a genuine pothole by the JRA from all sources.	40% within 14 days. 60% within 20 days. 80% within 30 days.



6.	% of reported faulty traffic signals repaired from the time of genuine fault recorded by JRA from all sources.	40% within 14 days. 60% within 20 days. 80% within 30 days.
7.	% of reported damaged traffic signal poles repaired/ from when a valid call is logged.	40% within 14 days. 60% within 20 days. 80% within 30 days.

**METROBUS**

No.	Core Services	Service Level Standard
1.	% of scheduled public bus trip arriving on time	90%
2.	Bus timetable	90-95% adherence to daily bus schedule (
3.	Safety of passengers	100% compliance to health and safety legislation 1) Zero security incidents on buses 2) Zero fatalities enforcing of bus seating standing in line with applicable regulations
4.	Response time for walk in enquiries	All walk-in queries acknowledged within 1 hour

**JOBURG MARKET**

No.	Core Services	Service Level Standard
1.	Opening a new buyer account	20 minutes
2.	Electronic Sales Processing System disruptions	Mirror/back-up 12w system to go live: within 55 minutes
3.	Time to resolve cashiering queries when clients are depositing money.	Resolution of depositing queries within 30 minutes.
4.	Repairs of infrastructure facilities	Commencement with repairs process on reported infrastructure breakdown within 24 hours
5.	Repairs to ripening facilities	90% Availability

6.	Cold Room facilities	Average temperature variance not greater than 2°c of agreed customer requirements
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#### **HUMAN SETTLEMENTS**

No.	Core Services	Service Level Standard
1.	Response to Group Legal and Contracts on new eviction matters, where City is joined to provide TEA.	Written response to Group Legal and Contracts within 7 days of receiving a request.
2.	Title deed registration	Within 21 days from lodgement date
3.	Issuing of title deeds	6 months

#### **HEALTH**

No.	Core Services	Service Level Standard
1.	Waiting times at clinics	Under 2.5 hours
2.	Reported notifiable medical conditions	100% investigated and reported within 3 days
3.	Request for services attended to by environmental health services	100% of requests attended to within 48 hours
4.	Response to complaints and requests for personal health services	100% response to complaints and requests within 48 hours

#### **PUBLIC SAFETY**

No.	Core Services	Service Level Standard
1.	Vehicle registration.	100% Process complete in under 1 hour from point of service
2.	Driver License renewal	100% Process complete in under 50 min from point of service

3.	Bulk Vehicle registration	100% Process complete in under 24 hour from point of service
4.	Fire and rescue calls response time: Fire and rescue calls dispatched in 3 minutes	60% Fire and rescue calls dispatched in 3 minutes
5.	Fire and rescue calls response time	55% Fire and rescue calls responded to in 15 minutes (be at the scene within this time)
6.	By-law enforcement	100% Fire and rescue calls responded to in 15 minutes (be at the scene within this time)
7.	Accident reports	100% Available within 48 hours of accident log
8.	Traffic control	60% response to all logged calls for traffic control within 30 minutes

#### **COMMUNITY DEVELOPMENT**

No.	Core Services	Service Level Standard
1.	100% implementation of programmes	95% implementation of all programmes in all sports and recreational facilities
2.	100% implementation of programmes	95% implementation of all programmes in all arts and culture facilities
3.	Public pool lifeguard	peak period: Minimum of 1 lifeguard per 120 bathers. Off-peak period: Minimum of 1 lifeguard per 70 bathers. Offseason period:(Heated pools):Minimum of 1 lifeguard per 50 bathers.
4.	Cleanliness of all facilities 100% of all facilities cleaned daily	95% of all facilities cleaned daily

5.	Access to library information services	95% of all libraries be open according to individual operating hours (excluding planned closures with a two week notice period and emergency closure on a as and when basis)
➤ (3)A more realistic ratio is proposed considering the seasonal nature of the SLS and the number lifeguards that can be employed within the limited budget.		

#### GROUP FORENSIC AND INVESTIGATION SERVICE

No.	Core Services	Service Level Standard
1.	Pre-employment screening completed within 14 working days (except for international qualifications/criminal verification)	15%
2.	New complaints received, registered and feedback to client within 5 working days	99%
3.	% Investigation of cases completed within 100 working days (except for complex cases)	65%

#### GROUP FINANCE

No.	Core Services	Service Level Standard
1.	Percentage of clearance figures processed within 30 days of application being received	98% of clearance Figures processed within 30 days of the application being received.
2.	Percentage of clearance Certificates issued within 24 hours of payment being received.	98% of clearance Certificates issued within 24 hours of payment being
3.	Billing queries logged.	90% of billing queries resolved within 30 days. 95% percent of billing queries resolved within 60 days. 100% of billing queries resolved within 90
		days.

4.	Percentage valid invoices paid within 30 days of receiving the relevant invoice.	100% of valid invoices paid within 30 days of receiving the relevant invoice.
5.	Turnaround time for issuing refunds.	98% of refunds issued within 30 days.
6.	Call Centre Average Waiting Time per minute.	90% within 60 seconds.

**JOHANNESBURG PROPERTY COMPANY**

No.	Core Services	Service Level Standard
1.	Response in acknowledgement of requests, enquiries, and complaints	Within 1 day of logged call
2.	Provision of answers and/or results related to the receipt of the requests and enquiries regarding properties	Within 3 days of logged call
3.	The performance of emergency work for JPC managed facilities	Within 1 day of logged call
4.	Performance of minor works on facilities managed by JPC	Within 2 days of logged call
5.	Performance of major works on facilities managed by JPC	Within 5 days of logged call
6.	Complete the sale or lease and registration of servitudes of Council owned land	Within 12 months after Council approval in terms of Section 14(2) of the Municipal Finance Management Act.
7.	Complete the sale or lease of Council owned land	Within 9 months of Council approval (to sign off property agreement with 3rd party)
8.	Internal allocation of land and buildings to City Departments and Entities (PTOB: permission to occupy and build and lease office space from third parties)	Within 9 months of application and budget confirmation
9.	Performance of surveys on the condition of all plant and equipment to allow the assessment of the required repairs and maintenance of facilities managed by JPC.	Quarterly
10.	Response to applicants/interest to lease or acquire (formal applications) land and/or buildings	Within 30 days of application

**METRO TRADING COMPANY**

No.	Core Services	Service Level Standard
1.	Response in acknowledgement of requests, enquiries and complaints on network and ICT related services	Within 24 hours of logged call
2.	Provision of answers and/or results related to the receipt of the requests and enquiries regarding network services.	Within 72 hours of logged call.

**GROUP CORPORATE AND SHARED SERVICES**

No.	Core Services	Service Level Standard
1.	Respond to requests for LR advice	4 days turnaround time from date received.
2.	General Correspondence responses	4 days turnaround time from date received.
3.	Consultation with clients prior to the sitting of the dispute.	7 days prior to the sitting.
4.	Provide in house Labour Relations training in response to the requests by departments.	10 Workdays for approved requests (two weeks) from date received.
5.	Prosecution of disciplinary cases. • Timelines for steps charge sheets, hearing etc. • Grievances Step 3	• 5 days to serve charge sheet. • 15 days to convene disciplinary hearing. • Disciplinary outcome/sanction 10 days after the last day of the disciplinary hearing. The grievance hearing to be convened in 10 days
6.	General Correspondence responses (All Sections i.e., Performance Management, EE & Transformation, Remuneration, Job Evaluation, Benefits & Allowances and Talent Acquisition).	4 days turnaround time from date received
7.	Advertisement of positions (internal & External).	Advertise 7 days after receipt Request to Advertise
8.	Recruitment Process.	100 days

9.	Employee benefits services advice/response time i.e., Pension funds, Medical Aid, Allowances etc.)	4 days turnaround time
10.	Locomotion Allowance Committee approvals.	7 days from receipt of request.
11.	Remuneration advice.	4 days turnaround time (unless it involves research).
12.	Job Evaluation (Grading)	4-day turnaround time from date received.
13.	Employment Equity Advice on Targets to Field Services	1 day turnaround time from date received.
14.	Sign off on recruitment documentation	1 day turnaround time from date received
15.	Performance Management QA processes	14 days from date received.
16.	Capture and implement all input received from line departments within City Core.	30 days from date received.
17.	Salary payment.	27th of each month (January to November) 15 December (Councilors) 20 December (Employees)

**GROUP LEGAL CONTRACTS**

No.	Core Services	Service Level Standard
1.	% Achievement with turn-around times in providing Legal Support.	Complex matters 15 days Less complex cases 8 days Comments 4 days General advice 3 days Minute taking 5 days

**JOHANNESBURG CITY THEATRES**

No.	Core Services	Service Level Standard
1.	Theatres accessible to people with disabilities	100% accessibility.

2.	Production start times	100% of in-house productions commence within 15 minutes as per schedule
3.	Safety of patrons	100% compliance to health and safety legislation.

***JOSHCO***

<b>No.</b>	<b>Core Services</b>	<b>Service Level Standard</b>
1.	% Accelerate Bills of all active customers	98%
2.	% of maintenance requests attended within 14 working days	96%
3.	% implementation of planned routine building maintenance	100%
4.	Days taken to send the outcome of application enquiry	5
5.	Days taken to communicate the outcome of the housing unit application	10
6.	Period taken to acknowledge receipt complaints lodged	24hours
7.	Days taken to resolve lodged complaints/queries.	5

***TRANSPORT***

<b>No.</b>	<b>Core Services</b>	<b>Service Level Standard</b>
1.	Rea Vaya Station waiting time peak (trunk route) on a working day	95% adherence to daily bus schedule
2.	Rea Vaya Station waiting time peak (trunk route) on a working day	10 minutes maximum
3.	Rea Vaya Station waiting time off peak (trunk route) on a working day	30 minutes maximum
4.	Rea Vaya Feeder bus peak waiting time on a working day	15 minutes maximum
5.	Rea Vaya Feeder bus off peak waiting time on a working day	30 minutes maximum



6.	Safety of commuters	100% compliance to safety and security of commuters
7.	Bus seating-standing	Enforcing of bus seating standing in line with applicable regulations
8.	Comments on permit applications / concurrencies	30 days turnaround time
9.	Access Restriction Applications (SAR)	90 days turnaround time from receipt of application

**JOHANNESBURG CITY PARKS & ZOO**

No.	Core Services	Service Level Standard
1.	Maintenance of Flagship Parks	12 maintenance cycles per quarter
2.	Maintenance of Developed Parks	3 maintenance cycles per quarter
3.	Maintenance of Undeveloped Parks	1 maintenance cycle per quarter
4.	Maintenance of Main Arterials	3 maintenance cycles per quarter
5.	Maintenance of Landscaped Islands and Town Entrances	6 maintenance cycles per quarter
6.	Maintenance of Flagship/Active cemeteries	6 maintenance cycles per quarter
7.	Maintenance of passive cemeteries	1 maintenance cycle per quarter
8.	Response to calls logged for removal of emergency fallen trees	80% of emergency calls attended to
9.	Response to calls logged for emergency damaged infrastructure	80% of emergency calls attended to
10.	Compliance to the PAAZA (Pan-African Association of Zoos and Aquaria) standards	100% compliance

**DEVELOPMENT PLANNING**

No.	Core Services	Service Level Standard
1.	Building Inspections	85% within 48 hours of request
2.	Planning Law Enforcement Inspection	85% First Inspection of the complaint conducted within 7 working days from the date of allocation of the matter to the Senior Law Enforcement Officer by Operational Manager 85% Second Inspection of complaint within 7 working days from the date of the expiry of the contravention notice.
3.	e-Property Information Service	95% within 2 working days (16 working hours)
4.	Online mapping website	95% available (Dependency: Hosting infrastructure availability)
5.	Consent use (land use applications)	90% within 2.5 months (excluding post decision legal administration).
6.	Municipal Planning Tribunal (MPT)	90% of decisions made within 30 days from last meeting of MPT
7.	Post-decision legal admin: Subdivisions/Division of land	90% within 2.0 months
8.	Post-decision legal admin: Rezoning	90% within 3.0 months
9.	Post-decision legal Admin: Consent	90% within 1.5 months
10.	Post-decision legal Admin: Township	90% Section 82 Application - 1 month
11.	Site development plan (SDP) applications	Processed 93% within 28 days

## **BUDGET RELATED-POLICIES**

Budgeting is central to the process of prioritizing for service delivery and the management of the functions of Council. The City's budgeting process is guided by relevant legislation and budget related policies.

The following are the key policies that affect or are affected by the annual budget:

### **2.4.1. Budget Management Policy**

The City has developed a Budget Management Policy that provides a framework within which Directors, Managing Directors, Chief Executive Officers, Chief Financial Officers, Finance Directors and Managers can compile, control and review budgets of their respective Departments and Municipal Entities to ensure effective financial management. The policy guides the budget process and ensures sound expenditure management.

This policy incorporates, amongst others, provisions for the shifting of funds within and between votes, adjustment budgets, unforeseen and unavoidable expenditure, budget management and oversight.

The Policy is available on the City's website.

### **2.4.2. Tariff Policy**

The Municipal Systems Act, Act 32 of 2000, requires a municipality to have a tariff determination policy.

The City's Tariff Policy provides a broad framework within which Council can determine fair, transparent and affordable service charges that also promote sustainability of service provision. This Policy is based on principles that address the social, economic and financial imperatives that the process of tariff- setting should take account of. Departments and entities translate these principles into specific contents that relates to their businesses.

The City's tariff policy is on the City's website.

### **2.4.3. Treasury Control Policy**

The City has a Treasury Control Policy in place, which details a strategy and process of debt, cash management and financial risk management that complies with all the relevant legislation, regulations and guidelines.

The policy seeks to ensure the continued financial strength of the organisation by avoiding the occurrence of unnecessary/ uncontrolled events which could weaken the overall profitability and balance sheet structure.

#### **2.4.4. Cash Management and Investment Policy**

Section 13 (2) of the MFMA requires that a municipality have a policy dealing with cash management and investment.

The City's Cash Management and Investment policy is developed within the framework of the MFMA and is contained within its Treasury Policy.

#### **2.4.5. Policy on Borrowing**

Chapter six (6) of the MFMA provides a framework for a policy on borrowing. The City's Policy on Borrowing is contained within its Treasury Policy, and it ascribes to the principles outlined in the Act.

#### **2.4.6. Funding and Reserves Policy**

The City's Treasury Policy contains a policy on funding and reserves. The Funding Policy is aimed at ensuring that the City procures sufficient and cost-effective funding in order to achieve its capital expenditure objectives in an optimum manner. The Policy shall be adhered to in the procurement of funding for the City having due regard to the assets and liability maturity profile of the City.

#### **2.4.7 Credit Control and Debt Collection Policy**

The City's Credit Control and Debt Collection Policy provides the procedures and mechanisms for credit control and for the collection of debts. The primary objective of this policy is to ensure that all monies due and payable to the City in respect of rates, fees for services, surcharges on such fees, charges, tariffs, interest which has accrued on any amounts due and payable in respect of the foregoing and any collection charges are collected efficiently and promptly.

The Policy is available on the City's website.

#### **2.4.8 Supply Chain Management Policy**

Municipalities are required in terms of section 111 of the MFMA to have a Supply Chain Management Policy.

The City approved Supply Chain Management Policy is to strengthen, among other, to improve transparency, in terms of the Municipal Supply Chain Management Regulations, as well as National Treasury guidelines circulated from time to time.

#### **2.4.9 The Rates Policy**

The City revises its Rates Policy annually as per legislative requirements. A consultation process plan and outcomes of such process will be used as an input into the 2024/25 budget process.

#### **2.4.10 The Expanded Social Package Policy**

The City developed an expanded Social Package Policy in 2009 that indicate how municipal service subsidies are administered in the City. The targeting mechanism has been amended from a household- based means testing to an individually tied poverty index. The poverty index takes into account an individual's factors as well as the characteristics of the area he/ she resides in. This is in line with the logic that poverty is not a function of income only.

The Extended Social Package Policy is being reviewed to align it with the priorities of the current administration and the revitalization of the indigent register while increasing its focus to improve effectiveness. A significant amendment to this Policy is the targeting mechanism. There is a shift from targeting individuals to targeting households.

#### **2.4.11 Policies on Infrastructure Investment and Capital Projects**

The Capital Investment Framework (CIF) is the framework through which the City identifies and prioritizes capital projects for implementation in the forthcoming financial year and the relevant medium-term budget. Over the past years, aspects of the framework have been used to develop various modules of the City's infrastructure planning tool, (JSIP).

Capital investment is dealt with within the budgeting process and is driven by the following:

- The Mayoral Priorities;
- Key IDP Interventions;
- Spatial Development Framework;
- The Growth and Development Strategy; and
- Capital Investment Framework

## **2.5 OVERVIEW OF BUDGET ASSUMPTIONS**

Key factors that have been taken into consideration in the compilation of the 2024/25 MTB include:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on City's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration.

### **2.5.1. External factors**

The global economic performance is still subdued. The longer- term economic outlook is still uncertain, mainly due to geo- political tensions and climate change which threaten supply chains, output and prices. The International Monetary Fund has revised its 2024 global economic growth forecast to 3.1 per cent, up from 2.9 per cent in October last year. The moderate improvement is due to better- than- expected growth in the second half of 2023, particularly in the United States and several emerging market economies, as well as fiscal support for disaster relief in China (National Treasury: Budget Review, 2024).

South Africa has experienced a decade of weak economic growth. The gross domestic product (GDP) growth averaged only 0.8 per cent annually since 2012, entrenching high levels of poverty and unemployment (National Treasury: Budget Review, 2024). The National Treasury thus projects growth to average 1.6 per cent from 2024 to 2026 as household consumption and employment and credit extension recover gradually. This subdued domestic growth outlook is pinned on the constraints to output caused by the persistent operational and maintenance failures in electricity, freight rail and ports. Furthermore, a longer than expected period of high sovereign credit risks could increase borrowing costs further, weighing on investment and growth. And domestic interest rates could further erode consumption spending, alongside the risk of continued inflation. Less load- shedding and faster resolution of the rail and port infrastructure are purported to improve the domestic growth outlook.

South Africa needs much higher growth to address unemployment and poverty. This requires continued commitment to a macroeconomic framework that encourages investment, accelerated progress on reforms under way, and improved state capability (NT: MTBPS, 2024).

In this uncertain context, economic recovery becomes very important. For municipalities, growth in economic activity positively impacts on the revenue base, the ability of municipalities to generate and collect revenue to fund the much-needed development programmes intended to improve the lives of residents.

### **2.5.2. General inflation outlook and its impact on the municipal activities**

Inflation, as measured by the Consumer Price Index (CPI), has been on an upward trajectory since the beginning of 2022, recording an annual average of 6.9%. CPI breached the target range of the South African Reserve Bank in May 2022 and has been above it until May 2023. The last time CPI breached the target range was in March 2017 (Statistics South Africa, CPI Publications). From June 2023, however, inflation eased and started a slow return to the target range. CPI averaged 6.0 per cent in 2023. CPI forecasts by the SARB allude to the upside inflationary pressure in the medium term, with risks from both global and domestic sources. Global inflationary risk stem in the main from the geo- political tensions and their impact on oil prices. Domestically, the unpredictable and high food price inflation, electricity and other administered prices, impact of load-shedding, and logistics constraints are noteworthy risks to the upward inflationary trajectory.

Inflation increases the cost of living of households and thereby increases the vulnerability of low- and middle-income groups and negatively affects their ability to pay for municipal services. This negatively impacts the revenue generation and revenue collection rates of municipalities and consequently their ability to fund the planned programmes.

The City is projecting CPI at 4.8% for 2024/25 and 4.5% for both 2025/26 and 2026/27 financial years.

### **2.5.3. Interest rates for borrowing and investment of funds**

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The City engages in a number of financing arrangements to minimise its interest rate costs and risk. There are a set of risk management and liability matching activities undertaken by the City' treasury, and political guidance is required if there is a need for review. The FDP further incorporates the ratios prescribed by the National Treasury through Circular 71 and requirements specific to covenant, and therefore, serves as a regulatory instrument in managing the City's overall capital structure at group level.

Borrowing will be R2.5 billion in the 2024/25 budget year and R3 billion in the outer year. For the 2024/25 MTB interest on loans is projected to be 15.61%, 14.86% and 14.11% for the respective years.

### **2.5.4. Collection rate for revenue services**

The rate of revenue collection is currently expressed as a percentage of annual billings. For the medium-term, collection rates for the various services are assumed as follows:

The overall budgeted collection rate is 86% for 2024/25, 86.4% for 2025/26 and 87% for 2026/27.

### **2.5.5. Wage and Salary increases**

The South African Local Government Bargaining Council's collective bargaining agreements direct wage and salary increases in municipalities. The existing agreement, that of August 2021, comes to an end on 30 June

2024. Following the methodology of determining wage and salary increases in this agreement, salary increases for 2024/25 financial year are based on the projected annual average CPI for 2024 as per the South African Reserve Bank's Monetary Policy Committee Statement of January 2024. Similarly, salaries for 2025/26 will increase by the projected annual average CPI for 2025, and this logic holds for 2026/27 as well.

The City is therefore budgeting for a salary increase of 4.8% for 2024/25 and 4.5% for both 2025/26 and 2026/27 financial years.

#### **2.5.6. Bulk purchases**

Electricity bulk purchases from Eskom and Kelvin Power station are assumed to increase by 12.72 per cent.

The cost of water purchases from Rand Water is expected to increase by 5.9 per cent for the 2024/25 financial year.

#### **2.5.7. Ability of the municipality to spend and deliver on the programmes**

It is estimated that a spending rate of at least 100 per cent is achieved on operating expenditure and 100 percent on the capital programme for the 2024/25 MTB of which performance has been factored into the cash flow budget.



## 2.6 OVERVIEW OF BUDGET FUNDING

### 2.6.1. Medium-term outlook: Operating revenue

The following is a breakdown of the operating revenue over the medium term.

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework			
R thousand	Original Budget	Adjusted Budget	Budget Year 2024/25	% Incr.	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000		R 000	R 000
<b>EXCHANGE REVENUE</b>						
Service charges - Electricity	23 097 508	19 155 633	21 467 342	12.1%	23 993 127	26 818 432
Service charges - Water	9 486 608	9 986 396	10 632 200	6.5%	11 333 925	12 081 963
Service charges - Waste Water Management	6 893 182	6 893 546	7 246 316	5.1%	7 724 572	8 234 394
Service charges - Waste Management	2 571 163	2 918 933	3 094 069	6.0%	3 248 773	3 411 214
Sale of Goods and Rendering of Services	870 667	595 562	1 163 316	95.3%	1 041 494	1 111 667
Agency services	386 492	371 492	389 321	4.8%	406 841	425 142
Interest earned from Receivables	332 416	486 829	491 423	0.9%	497 117	505 269
Interest earned from Current and Non Current Assets	174 350	185 576	194 484	4.8%	203 235	212 379
Rental from Fixed Assets	535 867	588 210	431 636	-26.6%	451 062	471 359
Operational Revenue	1 046 832	886 946	929 604	4.8%	1 034 487	1 081 242
<b>NON-EXCHANGE REVENUE</b>						
Property rates	16 372 765	16 372 765	16 988 687	3.8%	17 753 177	18 552 070
Surcharges and Taxes	302 905	302 905	317 445	4.8%	331 730	346 659
Fines, penalties and forfeits	951 574	161 256	168 996	4.8%	176 601	184 547
Licences or permits	10 870	3 433	3 606	5.0%	3 769	3 937
Transfer and subsidies - Operational	8 281 453	8 334 444	8 593 891	3.1%	9 281 238	10 212 089
Interest	116 245	116 245	121 825	4.8%	127 307	133 036
Fuel Levy	3 838 724	3 838 724	4 127 608	7.5%	4 450 706	4 799 123
Operational Revenue	118 335					
Gains on disposal of Assets	5 914	6 758	7 082	4.8%	7 401	7 734
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>75 393 870</b>	<b>71 205 653</b>	<b>76 368 851</b>	<b>7.3%</b>	<b>82 066 562</b>	<b>88 592 255</b>

The following graph is a breakdown of the operational expenditure per main category for the 2024/25 financial year.

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework			
R thousand	Original Budget	Adjusted Budget	Budget Year 2024/25	% Incr.	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000		R 000	R 000
<b>EXPENDITURE</b>						
Employee related costs	19 007 361	19 063 085	19 994 316	4.9%	21 096 888	22 043 664
Remuneration of councillors	184 542	182 642	191 409	4.8%	200 022	209 023
Bulk purchases - electricity	16 403 226	13 639 856	15 377 574	12.7%	17 336 677	19 545 370
Inventory consumed	6 358 943	5 987 571	6 378 911	6.5%	6 787 646	7 221 449
Debt impairment	7 983 550	7 212 505	8 679 482	20.3%	9 057 269	9 376 842
Depreciation and amortisation	4 784 336	4 867 246	5 179 147	6.4%	5 397 687	5 637 615
Interest	2 171 098	2 396 800	2 511 836	4.8%	2 624 858	2 742 966
Contracted services	7 575 012	7 407 514	7 507 848	1.4%	7 835 370	8 264 192
Transfers and subsidies	138 835	84 424	135 387	60.4%	46 709	48 812
Operational costs	6 772 269	6 614 616	6 761 401	2.2%	6 952 506	7 095 087
Losses on disposal of Assets	302	6 847	7 205	5.2%	7 109	7 449
Other Losses	1 920 044	2 619 512	2 944 240	12.4%	3 149 561	3 357 431
<b>TOTAL DIRECT EXPENDITURE</b>	<b>73 299 518</b>	<b>70 082 618</b>	<b>75 668 756</b>	<b>8.0%</b>	<b>80 492 301</b>	<b>85 549 900</b>

The revenue strategy is a function of key components such as:

- Growth in the city and economic development;
- Revenue management and enhancement;
- Achievement of an 86 percent annual collection rate for consumer revenue;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Moving towards cost- reflective tariffs, i.e. determining tariff escalation rate by establishing/calculating revenue requirements;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA); and
- The ability to extend new services and obtain cost recovery levels.

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The City derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal, property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc.).

The proposed tariff increases for the 2024/25 MTB on the different revenue categories are:

Proposed tariff increases over the medium-term

Revenue category	2024/25 tariff increase %	2024/25 Total Budgeted revenue Rm
Property rates	3.80%	16 988 687
Refuse	5.90%	3 094 069
Water and sanitation	7.70%	17 878 516
Electricity	12.72%	21 467 342
<b>Total</b>		<b>59 428 614</b>

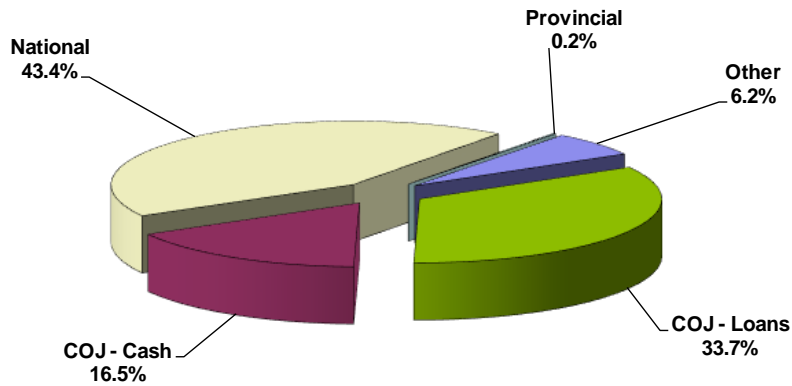
## 2.6.2. Medium-term outlook: Capital expenditure

The following is a breakdown of the funding composition of the 2024/25 medium-term capital programme.

Funding source	Original Budget 2023/24 R 000	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
COJ - Loans	2 500 000	2 500 000	2 500 000	2 500 000	3 000 000
COJ - Cash	2 000 000	1 200 000	1 220 100	1 500 000	1 500 000
National	2 803 834	2 860 462	3 219 284	3 426 888	2 466 936
Provincial		4 500	12 045		
Other	338 372	338 372	463 397	454 033	458 226
<b>Total</b>	<b>7 642 206</b>	<b>6 903 334</b>	<b>7 414 826</b>	<b>7 880 921</b>	<b>7 425 162</b>

The capital budget of the City projects a spending plan of approximately R22.7 billion over the next three-year period. The capital budget for the 2024/25 financial year amounts to approximately R7.4 billion. Approximately R3.7 billion of the capital budget will be funded by the City and R3.7 billion from grants and public contributions.

## Funding Sources for 2024/25



- R2.5 billion of capital will be funded from loans;
- R1.2 billion of capital will be funded through cash surpluses;
- R525.9 million will be funded from grants received from National (PTIS – R500.9 million and NDPG - R25 million);
- R12 million will be funded from grants received from Provincial;
- R2 billion will be funded through the Urban Settlement Development Grant (USDG);
- R739.7 will be funded through the Upgrading of Informal Settlements Program (UISP); and
- R463.4 million will be funded from other sources (public and bulk service contributions).

Table SA15: Investment particulars by type

Investment type	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>					
<b>Parent municipality</b>					
Deposits - Bank	787 795	796 771	10 561	596 998	849 992
Guaranteed Endowment Policies (sinking)	–	–	–	–	–
<b>Consolidated total:</b>	<b>787 795</b>	<b>796 771</b>	<b>10 561</b>	<b>596 998</b>	<b>849 992</b>

Table SA17: Borrowing

Borrowing - Categorized by type	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>			
<b>Parent municipality</b>			
Annuity and Bullet Loans	19 736 851	20 052 854	20 917 824
<b>Total Borrowing</b>	<b>19 736 851</b>	<b>20 052 854</b>	<b>20 917 824</b>

Table SA18: Transfers and grant receipts

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>					
<b>RECEIPTS:</b>					
<b><u>Operating Transfers and Grants</u></b>					
<b>National Government:</b>	<b>8 045 291</b>	<b>8 094 479</b>	<b>8 350 093</b>	<b>9 035 611</b>	<b>9 959 461</b>
Local Government Equitable Share	7 053 154	7 053 154	7 571 601	8 169 095	8 822 758
National : Expanded Public Works Programme	13 978	13 197	4 967	–	–
National : Infrastructure Skills Development Grant	6 000	5 569	6 000	7 000	7 000
National : Local Government Financial Management Grant	1 000	1 000	1 000	1 000	1 200
National : Public Transport Network Operations Grant	803 366	893 766	634 568	811 516	1 076 944
Programme and Project Preparation Support Grant	55 000	35 000	39 234	40 000	43 059
Neighbourhood Development Partnership Grant	112 793	92 793	85 723	–	–
Energy Efficiency and Demand Management	–	–	7 000	7 000	8 500
<b>Provincial Government:</b>	<b>220 565</b>	<b>216 715</b>	<b>230 981</b>	<b>241 399</b>	<b>252 073</b>
Provincial :Primary Health	197 742	197 742	207 233	216 799	226 773
Recap of Comm Library and Libraries Plan	22 823	16 823	23 748	24 600	25 300
Municipal Disaster Response Grant OPEX	–	2 150	–	–	–
Other grant providers:	15 597	23 250	12 817	4 228	555
<b>United Nations Environment Programme</b>	<b>15 000</b>	<b>17 338</b>	<b>12 307</b>	<b>3 696</b>	<b>–</b>
Environmetal Grant	–	450	–	–	–
Donations(ParksZoo)	597	5 462	510	532	555
<b>Total Operating Transfers and Grants</b>	<b>8 281 453</b>	<b>8 334 444</b>	<b>8 593 891</b>	<b>9 281 238</b>	<b>10 212 089</b>
<b><u>Capital Transfers and Grants</u></b>					
<b>National Government:</b>	<b>2 803 834</b>	<b>2 860 462</b>	<b>3 231 329</b>	<b>3 426 888</b>	<b>2 466 936</b>
Public Transport Network Grant: Capex	424 157	506 657	500 903	301 388	–
Urban Settlement Development Grant	1 642 596	1 535 158	1 953 667	2 320 637	1 608 673
Neighbourhood Development Partnership Grant	22 006	22 006	25 000	32 009	50 000
UISP	715 075	737 091	739 714	772 854	808 263
Municipal Disaster Response Grant CAPEX	–	59 550	–	–	–
Intergrated City Development Grant Capex	–	–	–	–	–
<b>Informal Settlement Upgrading Partnership Grant</b>	<b>–</b>	<b>–</b>	<b>12 045</b>	<b>–</b>	<b>–</b>
Provincial Government:	–	4 500	–	–	–
Other grant providers:	345 072	341 372	463 397	454 033	458 226
United Nations Environment Programme	6 700	3 000	11 750	–	–
<b>Other Contributions</b>	<b>338 372</b>	<b>338 372</b>	<b>451 647</b>	<b>454 033</b>	<b>458 226</b>
<b>Total Capital Transfers and Grants</b>	<b>3 148 906</b>	<b>3 206 334</b>	<b>3 694 726</b>	<b>3 880 921</b>	<b>2 925 162</b>

Table SA21: Transfers and grants made by the municipality

Description R thousand	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b><u>Cash Transfers to Organisations</u></b>					
SPCA	9 591	9 591	10 057	10 515	10 994
Marks Park	1 996	1 996	2 092	2 186	2 284
Wits Book Prize (Best Phd Student)	2	2	2	2	2
Joburg Ballet and Orchestra	19 737	19 737	20 684	21 615	22 588
Joburg Tourism support	20 000	–	–	–	–
Wynberg Priority Economic Zone Regeneration	9 758	3 216	–	–	–
Joburg High Court Economic Zone	3 437	3 947	–	–	–
Kew Industrial Area Regeneration	3 598	5 648	–	–	–
Joburg Market pep	6 481	–	–	–	–
Joburg city parks and Zoo	20 000	–	–	–	–
City Power Programme	10 000	–	–	–	–
Ke Kasi Ya Rona	12 109	9 986	–	–	–
Farmer Support Programme	7 810	–	–	–	–
Joshcho Programme	6 492	–	–	–	–
Technical Colleges	–	982	–	–	–
SMME programme	–	2 802	–	–	–
Grow to the Power	–	1 000	–	–	–
SA Trade Promotion	–	1 000	–	–	–
Soweto Tourism	–	1 000	–	–	–
Rivers Warriors	–	7 040	–	–	–
Sisonke Block by Block Project	–	2 320	–	–	–
Rodent Control Project	–	1 221	–	–	–
Sports art ad Culture Project	–	1 008	–	–	–
PPE(Project Implementation Plan)	–	520	–	–	–
EPWP Programs	–	–	4 967	–	–
PEP Initiatives	–	–	85 723	–	–
Other Grants	7 824	11 409	11 862	12 391	12 944
<b>Total Cash Transfers To Organisations</b>	<b>138 835</b>	<b>84 424</b>	<b>135 387</b>	<b>46 709</b>	<b>48 812</b>

Table A7: Consolidated Budgeted Cash Flows

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Property rates	12 050 946	12 249 762	13 450 615	14 889 119	14 889 119	15 378 664	16 125 642	16 927 845
Service charges	26 639 133	28 854 038	31 682 621	36 255 075	33 441 267	35 596 433	39 106 806	43 040 163
Other revenue	1 332 380	1 446 532	1 588 337	7 964 524	6 630 899	7 418 535	7 772 696	8 287 570
Transfers and Subsidies - Operational	9 477 242	12 447 061	7 220 074	8 281 453	8 334 444	8 593 891	9 281 238	10 212 089
Transfers and Subsidies - Capital	2 520 625	–	2 125 792	2 803 834	2 864 962	3 694 726	3 880 921	2 925 162
Interest	767 242	714 648	496 513	566 695	690 661	694 765	715 510	740 012
Dividends	–	–	–	–	–	–	–	–
<b>Payments</b>								
Suppliers and employees	(44 126 677)	(49 030 236)	(48 122 686)	(57 788 937)	(60 241 667)	(60 292 618)	(61 080 141)	(67 206 088)
Interest	(2 612 109)	(2 621 303)	(2 640 776)	(2 171 098)	(2 396 800)	(2 511 836)	(2 624 858)	(2 742 966)
Transfers and Subsidies	–	–	–	(138 835)	(84 424)	(135 387)	(46 709)	(48 812)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>6 048 782</b>	<b>4 060 502</b>	<b>5 800 490</b>	<b>10 661 829</b>	<b>4 128 460</b>	<b>8 437 172</b>	<b>13 131 105</b>	<b>12 134 976</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE	–	–	–	410 055	338 283	(123)	292	285
Decrease (increase) in non-current receivables	–	1 100	–	–	–	–	–	–
Decrease (increase) in non-current investments	574 399	573 299	2 126 573	(648 081)	(438 377)	786 210	(586 436)	(252 994)
<b>Payments</b>								
Capital assets	(6 782 509)	(7 355 724)	(6 122 069)	(7 642 206)	(6 903 334)	(7 414 826)	(7 880 921)	(7 425 162)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(6 208 110)</b>	<b>(6 781 325)</b>	<b>(3 995 496)</b>	<b>(7 880 233)</b>	<b>(7 003 428)</b>	<b>(6 628 739)</b>	<b>(8 467 065)</b>	<b>(7 677 871)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	3 488 369	1 500 000	4 500 000	2 500 000	2 500 000	2 500 000	2 500 000	3 000 000
Increase (decrease) in consumer deposits	–	–	–	213	–	–	–	–
<b>Payments</b>								
Repayment of borrowing	(2 267 563)	(1 574 997)	(6 098 526)	(2 800 606)	(2 802 273)	(1 521 205)	(3 167 002)	(2 183 997)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>1 220 806</b>	<b>(74 997)</b>	<b>(1 598 526)</b>	<b>(300 393)</b>	<b>(302 273)</b>	<b>978 795</b>	<b>(667 002)</b>	<b>816 003</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>1 061 478</b>	<b>(2 795 820)</b>	<b>206 468</b>	<b>2 481 204</b>	<b>(3 177 241)</b>	<b>2 787 229</b>	<b>3 997 037</b>	<b>5 273 107</b>
Cash/cash equivalents at the year begin:	5 583 184	6 644 662	3 848 842	4 449 510	4 055 310	878 069	3 665 298	7 662 335
Cash/cash equivalents at the year end:	6 644 662	3 848 842	4 055 310	6 930 714	878 069	3 665 298	7 662 335	12 935 442

## Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and improves understandability for councilors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from ‘Ratepayers and other’ to be provide for as cash inflow based on actual performance. In other words, the *actual collection rate* of billed revenue; and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long-term borrowing (debt).

## **2.6.3. Funding compliance measurement**

National Treasury requires that a municipality assesses its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. The information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

### *2.6.3.1. Cash/cash equivalent position*

The City's forecasted cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTB would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecasted cash position is negative, for any year of the medium-term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short-term debt at the end of the financial year. Cash and cash equivalents are forecasted at R3.7 billion at the end of 2024/25 and increasing to R12.9 billion in 2026/27.

### *2.6.3.2. Cash plus investments less application of funds*

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table A8. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

### *2.6.3.3. Surplus/deficit excluding depreciation offsets*

The main purpose of this measure is to understand if the revenue levels are enough to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making an enough contribution toward the economic benefits they are consuming over the medium term. For the 2024/25 MTB the outcome is a surplus of R700.1 million before capital transfers and taxation.

### *2.6.3.4. Cash receipts as a percentage of ratepayer and other revenue*

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTB to determine the relevance and credibility of the budget



assumptions contained in the budget. The outcome is at 86% for 2024/25, 86.4% for 2025/26 and 87% for 2026/27. This measure and performance objective will have to be meticulously managed.

*2.6.3.5. Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)*

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. The liquidity of the City has improved and therefore the City has increased the spending of its own funds.

*2.6.3.6. Transfers/grants revenue as a percentage of Government transfers/grants available*

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 percent could indicate that not all grants as contained in the Division of Revenue Act (DORA) have been budgeted for. The City has budgeted for all transfers.

*2.6.3.7. Consumer debtors change (Current and Non-current)*

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are two measures shown for this factor: the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

*2.6.3.8. Repairs and maintenance expenditure level*

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the revenue budget is not being protected.

*2.6.3.9. Asset renewal/rehabilitation expenditure level*

This measure has a similar objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorize each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and asset sustainability. Further details in this regard are contained in Table SA34b.

## 2.7 EXPENDITURE ON GRANTS

Table SA19: Expenditure on transfers and grant programme

Description  R thousand	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>EXPENDITURE:</b>					
<b><u>Operating expenditure of Transfers and Grants</u></b>					
<b>National Government:</b>	<b>8 045 291</b>	<b>8 094 479</b>	<b>8 350 093</b>	<b>9 035 611</b>	<b>9 959 461</b>
Local Government Equitable Share	7 053 154	7 053 154	7 571 601	8 169 095	8 822 758
National : Expanded Public Works Programme	13 978	13 197	4 967	–	–
National : Infrastructure Skills Development Grant	6 000	5 569	6 000	7 000	7 000
National : Local Government Financial Management Grant	1 000	1 000	1 000	1 000	1 200
National : Public Transport Network Operations Grant	803 366	893 766	634 568	811 516	1 076 944
Programme and Project Preparation Support Grant	55 000	35 000	39 234	40 000	43 059
Neighbourhood Development Partnership Grant	112 793	92 793	85 723	–	–
Energy Efficiency and Demand Management	–	–	7 000	7 000	8 500
<b>Provincial Government:</b>	<b>220 565</b>	<b>216 715</b>	<b>230 981</b>	<b>241 399</b>	<b>252 073</b>
Provincial :Primary Health	197 742	197 742	207 233	216 799	226 773
Recap of Comm Library and Libraries Plan	22 823	16 823	23 748	24 600	25 300
Municipal Disaster Response Grant OPEX	–	2 150	–	–	–
<b>Other grant providers:</b>	<b>15 597</b>	<b>23 250</b>	<b>12 817</b>	<b>4 228</b>	<b>555</b>
United Nations Environment Programme	15 000	17 338	12 307	3 696	–
	–	450	–	–	–
	597	5 462	510	532	555
<b>Total operating expenditure of Transfers and Grants:</b>	<b>8 281 453</b>	<b>8 334 444</b>	<b>8 593 891</b>	<b>9 281 238</b>	<b>10 212 089</b>
<b><u>Capital expenditure of Transfers and Grants</u></b>					
<b>National Government:</b>	<b>2 803 834</b>	<b>2 860 462</b>	<b>3 231 329</b>	<b>3 426 888</b>	<b>2 466 936</b>
Public Transport Network Grant: Capex	424 157	506 657	500 903	301 388	–
Urban Settlement Development Grant	1 642 596	1 535 158	1 953 667	2 320 637	1 608 673
Neighbourhood Development Partnership Grant	22 006	22 006	25 000	32 009	50 000
UISP	715 075	737 091	739 714	772 854	808 263
Municipal Disaster Response Grant CAPEX	–	59 550	–	–	–
Informal Settlement Upgrading Partnership Grant	–	–	12 045	–	–
<b>Provincial Government:</b>	<b>–</b>	<b>4 500</b>	<b>–</b>	<b>–</b>	<b>–</b>
Recap of Comm Libraries Cond Grant	–	4 500	–	–	–
<b>Other grant providers:</b>	<b>345 072</b>	<b>341 372</b>	<b>463 397</b>	<b>454 033</b>	<b>458 226</b>
United Nations Environment Programme	6 700	3 000	11 750	–	–
Other Contributions	338 372	338 372	451 647	454 033	458 226
<b>Total capital expenditure of Transfers and Grants</b>	<b>3 148 906</b>	<b>3 206 334</b>	<b>3 694 726</b>	<b>3 880 921</b>	<b>2 925 162</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>11 430 359</b>	<b>11 540 778</b>	<b>12 288 617</b>	<b>13 162 159</b>	<b>13 137 251</b>

## 2.8 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table SA25: Consolidated budgeted monthly revenue and expenditure

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue</b>															
<b>Exchange Revenue</b>															
Service charges - Electricity	1 918 513	2 040 465	1 759 559	1 567 915	1 762 589	1 763 550	1 681 851	1 666 724	1 850 895	1 533 834	1 658 360	2 263 086	21 467 342	23 993 127	26 818 432
Service charges - Water	886 017	886 017	886 017	886 017	886 017	886 017	886 017	886 017	886 017	886 017	886 017	886 013	10 632 200	11 333 925	12 081 963
Service charges - Waste Water Management	603 860	603 860	603 860	603 860	603 860	603 860	603 860	603 860	603 860	603 860	603 860	603 856	7 246 316	7 724 572	8 234 394
Service charges - Waste Management	258 719	258 719	258 719	259 094	258 719	251 915	252 103	258 719	258 719	259 094	258 719	260 830	3 094 069	3 248 773	3 411 214
Sale of Goods and Rendering of Services	96 476	96 476	96 476	96 476	96 476	96 476	96 476	96 476	96 476	96 476	96 476	102 078	1 163 316	1 041 494	1 111 667
Agency services	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 448	389 321	406 841	425 142
Interest earned from Receivables	40 953	40 953	40 953	40 953	40 953	40 953	40 953	40 953	40 953	40 953	40 953	40 945	491 423	497 117	505 269
Interest earned from Current and Non Current Assets	16 002	16 002	16 002	16 002	16 002	16 002	16 002	16 002	16 002	16 002	16 002	18 462	194 484	203 235	212 379
Rental from Fixed Assets	35 971	35 971	35 971	35 971	35 971	35 971	35 971	35 971	35 971	35 971	35 971	35 958	431 636	451 062	471 359
Operational Revenue	77 469	77 469	77 469	77 469	77 469	77 469	77 469	77 469	77 469	77 469	77 469	77 445	929 604	1 034 487	1 081 242
<b>Non-Exchange Revenue</b>															
Property rates	1 415 724	1 415 724	1 415 724	1 415 724	1 415 724	1 415 724	1 415 724	1 415 724	1 415 724	1 415 724	1 415 724	1 415 723	16 988 687	17 753 177	18 552 070
Surcharges and Taxes	26 454	26 454	26 454	26 454	26 454	26 454	26 454	26 454	26 454	26 454	26 454	26 451	317 445	331 730	346 659
Fines, penalties and forfeits	14 083	14 083	14 083	14 083	14 083	14 083	14 083	14 083	14 083	14 083	14 083	14 083	168 996	176 601	184 547
Licences or permits	300	300	300	300	300	300	300	300	300	300	300	306	3 606	3 769	3 937
Transfer and subsidies - Operational	716 159	716 159	716 159	716 159	716 159	716 159	716 159	716 159	716 159	716 159	716 159	716 142	8 593 891	9 281 238	10 212 089
Interest	10 152	10 152	10 152	10 152	10 152	10 152	10 152	10 152	10 152	10 152	10 152	10 153	121 825	127 307	133 036
Fuel Levy	343 967	343 967	343 967	343 967	343 967	343 967	343 967	343 967	343 967	343 967	343 967	343 971	4 127 608	4 450 706	4 799 123
Gains on disposal of Assets	590	590	590	590	590	590	590	590	590	590	590	592	7 082	7 401	7 734
<b>Total Revenue (excluding capital transfers and contri</b>	<b>6 493 852</b>	<b>6 615 804</b>	<b>6 334 898</b>	<b>6 143 629</b>	<b>6 337 928</b>	<b>6 332 084</b>	<b>6 250 574</b>	<b>6 242 063</b>	<b>6 426 234</b>	<b>6 109 548</b>	<b>6 233 698</b>	<b>6 848 541</b>	<b>76 368 851</b>	<b>82 066 562</b>	<b>88 592 255</b>
<b>Expenditure</b>															
Employee related costs	1 657 228	1 658 354	1 662 286	1 665 989	1 668 695	1 659 321	1 670 779	1 664 950	1 661 492	1 666 389	1 671 868	1 686 962	19 994 316	21 096 888	22 043 664
Remuneration of councillors	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 948	191 409	200 022	209 023
Bulk purchases - electricity	2 332 554	2 555 397	1 426 464	1 188 555	1 254 091	988 639	987 428	1 072 271	1 089 115	1 049 769	1 123 036	310 254	15 377 574	17 336 677	19 545 370
Inventory consumed	530 374	531 280	531 780	532 333	531 852	531 857	532 174	532 077	532 194	532 202	532 320	528 468	6 378 911	6 787 646	7 221 449
Debt impairment	698 262	702 636	692 562	685 689	692 671	692 705	689 775	689 233	695 838	684 467	688 933	1 066 712	8 679 482	9 057 269	9 376 842
Depreciation and amortisation	430 879	430 879	430 879	431 595	431 595	431 595	431 595	431 595	431 595	432 307	432 307	432 324	5 179 147	5 397 687	5 637 615
Interest	209 320	209 321	209 321	209 321	209 321	209 321	209 321	209 321	209 321	209 321	209 321	209 306	2 511 836	2 624 858	2 742 966
Contracted services	589 482	605 081	613 337	628 127	626 015	626 425	618 585	621 615	627 049	646 150	650 352	655 626	7 507 848	7 835 370	8 264 192
Transfers and subsidies	9 558	9 558	14 802	9 558	9 558	14 802	9 558	9 558	14 802	9 558	9 558	14 513	135 387	46 709	48 812
Operational costs	560 676	561 317	564 301	577 169	556 018	559 530	564 848	564 792	565 792	565 453	565 132	556 373	6 761 401	6 952 506	7 095 087
Losses on disposal of Assets	598	601	601	601	601	601	601	601	601	601	601	597	7 205	7 109	7 449
Other Losses	245 351	245 351	245 354	245 354	245 354	245 354	245 354	245 354	245 354	245 354	245 354	245 352	2 944 240	3 149 561	3 357 431
<b>Total Expenditure</b>	<b>7 280 235</b>	<b>7 525 727</b>	<b>6 407 639</b>	<b>6 190 244</b>	<b>6 241 723</b>	<b>5 976 103</b>	<b>5 975 970</b>	<b>6 057 319</b>	<b>6 089 104</b>	<b>6 057 523</b>	<b>6 144 734</b>	<b>5 722 435</b>	<b>75 668 756</b>	<b>80 492 301</b>	<b>85 549 900</b>
<b>Surplus/(Deficit)</b>	<b>(786 383)</b>	<b>(909 923)</b>	<b>(72 741)</b>	<b>(46 615)</b>	<b>96 205</b>	<b>355 981</b>	<b>274 604</b>	<b>184 744</b>	<b>337 129</b>	<b>52 025</b>	<b>88 964</b>	<b>1 126 106</b>	<b>700 096</b>	<b>1 574 261</b>	<b>3 042 356</b>
Transfers and subsidies - capital (monetary allocations)	220 429	264 429	254 885	286 429	280 491	304 268	275 849	275 849	315 849	308 319	304 040	603 889	3 694 726	3 880 921	2 925 162
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(565 954)</b>	<b>(645 494)</b>	<b>182 144</b>	<b>239 814</b>	<b>376 696</b>	<b>660 249</b>	<b>550 453</b>	<b>460 593</b>	<b>652 978</b>	<b>360 344</b>	<b>393 004</b>	<b>1 729 995</b>	<b>4 394 822</b>	<b>5 455 182</b>	<b>5 967 518</b>
Income Tax	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	41 160	43 557	45 517
<b>Surplus/(Deficit) for the year</b>	<b>(569 384)</b>	<b>(648 924)</b>	<b>178 714</b>	<b>236 384</b>	<b>373 266</b>	<b>656 819</b>	<b>547 023</b>	<b>457 163</b>	<b>649 548</b>	<b>356 914</b>	<b>389 574</b>	<b>1 726 565</b>	<b>4 353 662</b>	<b>5 411 625</b>	<b>5 922 001</b>

**Table SA26: Consolidated budgeted monthly revenue and expenditure (municipal vote)**

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue by Vote</b>															
Vote 1 - Economic Development	7 558	7 558	7 558	7 558	7 558	7 558	7 558	7 558	7 558	7 558	7 558	7 552	90 690	–	–
Vote 2 - Environment, Infrastructure and Services	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 346	16 042	16 467	18 393
Vote 3 - Transport	112 797	112 797	112 797	112 797	112 797	112 797	112 797	112 797	112 797	112 797	112 797	112 792	1 353 559	1 563 133	1 547 433
Vote 4 - Community Development	6 305	6 305	6 305	6 305	6 305	6 305	6 305	6 305	6 305	6 305	6 305	6 318	75 673	60 054	67 349
Vote 5 - Health	21 079	21 079	21 079	21 079	21 079	21 079	21 079	21 079	21 079	21 079	21 079	21 079	252 948	232 538	230 679
Vote 6 - Social Development	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 118	25 449	413	432
Vote 7 - Group Forensic Investigation Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Office of the Ombudsman	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - City Manager	3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 264	39 234	40 000	43 059
Vote 10 - Speaker: Legislative Arm of Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Group Information and Communication Technology	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Group Finance	2 448 273	2 448 273	2 448 273	2 448 273	2 448 273	2 448 273	2 448 273	2 448 273	2 448 273	2 448 273	2 448 273	2 448 265	29 379 268	31 095 415	32 929 054
Vote 13 - Group Corporate and Shared Services	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 713	32 622	34 820	36 072
Vote 14 - Human Settlements	112 120	112 120	112 120	112 120	112 120	112 120	112 120	112 120	112 120	112 120	112 120	112 108	1 345 428	1 697 569	1 184 405
Vote 15 - Development Planning	9 033	9 033	9 033	9 033	9 033	9 033	9 033	9 033	9 033	9 033	9 033	9 035	108 398	91 832	92 102
Vote 16 - Public Safety	51 352	51 352	51 352	51 352	51 352	51 352	51 352	51 352	51 352	51 352	51 352	51 349	616 221	643 952	672 922
Vote 17 - Municipal Entities Accounts	74 772	74 772	74 772	74 772	74 772	74 772	74 772	74 772	74 772	74 772	74 772	74 760	897 252	567 409	528 831
Vote 18 - City Power	1 930 497	2 087 449	1 809 043	1 632 399	1 817 179	1 830 890	1 729 192	1 714 065	1 938 236	1 601 175	1 709 822	2 459 121	22 259 067	24 879 562	27 632 121
Vote 19 - Johannesburg Water	1 547 670	1 556 670	1 544 626	1 561 170	1 565 126	1 576 152	1 567 733	1 567 733	1 567 733	1 580 203	1 591 802	1 567 587	18 794 205	20 055 310	21 065 951
Vote 20 - Pikitup	262 653	262 653	262 653	263 028	262 653	255 849	256 037	262 653	262 653	263 028	262 653	449 876	3 326 389	3 427 292	3 835 635
Vote 21 - Johannesburg Roads Agency	13 599	13 599	13 599	13 599	13 599	13 599	13 599	13 599	13 599	13 599	13 599	13 604	163 193	197 037	229 009
Vote 22 - Metrobus	7 671	7 671	7 671	7 671	7 671	7 671	7 671	7 671	7 671	7 671	7 671	7 658	92 039	96 181	100 510
Vote 23 - Johannesburg City Parks and Zoo	6 523	6 523	6 523	6 523	6 523	6 523	6 523	6 523	6 523	6 523	6 523	8 985	80 738	84 367	88 157
Vote 24 - Johannesburg Development Agency	5 325	5 325	5 325	5 325	5 325	5 325	5 325	5 325	5 325	5 325	5 325	5 324	63 899	66 929	70 095
Vote 25 - Johannesburg Property Company	3 772	3 772	3 772	3 772	3 772	3 772	3 772	3 772	3 772	3 772	3 772	3 774	45 266	47 304	49 433
Vote 26 - Metropolitan Trading Company	1 099	1 099	1 099	1 099	1 099	1 099	1 099	1 099	1 099	1 099	1 099	1 094	13 183	13 776	14 396
Vote 27 - Joburg Market	58 608	58 608	58 608	58 608	58 608	58 608	58 608	58 608	58 608	58 608	58 608	58 593	703 281	734 928	767 998
Vote 28 - Johannesburg Social Housing Company	20 330	20 330	20 330	20 330	20 330	20 330	20 330	20 330	20 330	20 330	20 330	20 330	243 960	253 792	264 066
Vote 29 - Joburg City Theatres	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 461	41 697	43 352	45 082
Vote 30 - Johannesburg Tourism Company	323	323	323	323	323	323	323	323	323	323	323	324	3 877	4 051	4 233
<b>Total Revenue by Vote</b>	<b>6 714 281</b>	<b>6 880 233</b>	<b>6 589 783</b>	<b>6 430 058</b>	<b>6 618 419</b>	<b>6 636 352</b>	<b>6 526 423</b>	<b>6 517 912</b>	<b>6 742 083</b>	<b>6 417 867</b>	<b>6 537 738</b>	<b>7 452 430</b>	<b>80 063 577</b>	<b>85 947 483</b>	<b>91 517 417</b>

Table SA26: Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2024/25												Medium-Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure by Vote to be appropriated</b>															
Vote 1 - Economic Development	19 707	19 707	19 707	19 707	19 707	19 707	19 707	19 707	19 707	19 707	19 707	19 714	236 491	150 208	155 473
Vote 2 - Environment, Infrastructure and Services	11 697	11 697	11 697	11 697	11 697	11 697	11 697	11 697	11 697	11 697	11 697	11 696	140 363	144 853	150 964
Vote 3 - Transport	182 147	182 147	182 147	182 147	182 147	182 147	182 147	182 147	182 147	182 147	182 147	182 138	2 185 755	2 471 117	2 840 358
Vote 4 - Community Development	113 424	113 424	113 424	113 424	113 424	113 424	113 424	113 424	113 424	113 424	113 424	113 405	1 361 069	1 411 525	1 464 780
Vote 5 - Health	128 500	128 500	128 500	128 500	128 500	128 500	128 500	128 500	128 500	128 500	128 500	128 515	1 542 015	1 606 486	1 674 496
Vote 6 - Social Development	29 528	29 528	29 528	29 528	29 528	29 528	29 528	29 528	29 528	29 528	29 528	29 519	354 327	368 255	382 971
Vote 7 - Group Forensic Investigation Services	9 541	9 541	9 541	9 541	9 541	9 541	9 541	9 541	9 541	9 541	9 541	9 546	114 497	118 875	123 432
Vote 8 - Office of the Ombudsman	3 651	3 651	3 651	3 651	3 651	3 651	3 651	3 651	3 651	3 651	3 651	3 647	43 808	45 520	47 306
Vote 9 - City Manager	138 025	153 676	160 334	165 917	167 518	160 849	157 304	160 717	165 248	159 121	163 189	164 140	1 916 038	1 969 654	2 034 002
Vote 10 - Speaker: Legislative Arm of Council	45 687	45 687	45 687	45 687	45 687	45 687	45 687	45 687	45 687	45 687	45 687	45 686	548 243	565 614	589 201
Vote 11 - Group Information and Communication Technology	88 611	88 611	88 611	88 611	88 611	88 611	88 611	88 611	88 611	88 611	88 611	88 602	1 063 323	1 097 884	1 133 736
Vote 12 - Group Finance	508 113	508 113	508 113	508 113	508 113	508 113	508 113	508 113	508 113	508 113	508 113	508 086	6 097 329	6 296 173	6 483 005
Vote 13 - Group Corporate and Shared Services	78 000	78 000	78 000	78 000	78 000	78 000	78 000	78 000	78 000	78 000	78 000	77 992	935 992	1 199 791	1 213 629
Vote 14 - Human Settlements	91 988	91 988	91 988	91 988	91 988	91 988	91 988	91 988	91 988	91 988	91 988	91 986	1 103 854	1 142 781	1 184 189
Vote 15 - Development Planning	39 650	39 650	39 650	39 650	39 650	39 650	39 650	39 650	39 650	39 650	39 650	39 656	475 806	494 919	515 932
Vote 16 - Public Safety	506 321	506 321	506 321	506 321	506 321	506 321	506 321	506 321	506 321	506 321	506 321	506 326	6 075 857	6 317 472	6 570 373
Vote 17 - Municipal Entities Accounts	168 894	168 894	168 894	168 894	168 894	168 894	168 894	168 894	168 894	168 894	168 894	168 908	2 026 742	2 101 195	2 178 665
Vote 18 - City Power	2 812 409	3 039 625	1 900 618	1 655 837	1 728 354	1 462 937	1 458 795	1 543 096	1 566 544	1 515 828	1 593 561	1 158 558	21 436 162	23 616 034	26 024 851
Vote 19 - Johannesburg Water	1 471 461	1 471 461	1 471 461	1 471 461	1 471 461	1 471 461	1 471 461	1 471 461	1 471 461	1 471 461	1 471 461	1 471 471	17 657 542	18 641 561	19 653 126
Vote 20 - Pikitup	337 185	339 807	348 821	367 278	344 639	345 861	358 659	352 294	350 856	355 834	361 244	350 500	4 212 978	4 362 172	4 508 478
Vote 21 - Johannesburg Roads Agency	128 762	128 762	128 765	128 765	128 765	128 765	128 765	128 765	128 765	128 765	128 765	128 766	1 545 175	1 628 784	1 712 571
Vote 22 - Metrobus	54 895	54 895	54 895	54 895	54 895	54 895	54 895	54 895	54 895	54 895	54 895	54 890	658 735	682 530	707 278
Vote 23 - Johannesburg City Parks and Zoo	90 310	90 310	90 310	98 821	98 821	98 821	98 821	98 821	98 821	98 821	124 349	124 346	1 236 900	1 280 742	1 326 769
Vote 24 - Johannesburg Development Agency	10 394	10 394	10 394	10 394	10 394	10 394	10 394	10 394	10 394	10 394	10 394	10 390	124 724	129 699	134 884
Vote 25 - Johannesburg Property Company	78 096	78 096	78 096	78 096	78 096	78 096	78 096	78 096	78 096	78 096	78 096	78 105	937 161	970 474	1 005 108
Vote 26 - Metropolitan Trading Company	29 161	29 164	29 164	29 164	29 164	29 164	29 164	29 164	29 164	29 164	29 164	29 146	349 947	346 949	358 533
Vote 27 - Joburg Market	50 080	50 080	50 080	50 080	50 080	50 080	50 080	50 080	50 080	50 080	50 080	50 078	600 958	621 258	641 781
Vote 28 - Johannesburg Social Housing Company	29 898	29 898	29 898	29 977	29 977	29 977	29 977	29 977	29 977	29 977	29 977	47 587	377 097	390 406	404 240
Vote 29 - Joburg City Theatres	19 869	19 869	25 113	19 869	19 869	25 113	19 869	19 869	25 113	19 869	19 869	24 818	259 109	267 836	276 897
Vote 30 - Johannesburg Tourism Company	7 661	7 661	7 661	7 661	7 661	7 661	7 661	7 661	7 661	7 661	7 661	7 647	91 918	95 091	98 389
<b>Total Expenditure by Vote</b>	<b>7 283 665</b>	<b>7 529 157</b>	<b>6 411 069</b>	<b>6 193 674</b>	<b>6 245 153</b>	<b>5 979 533</b>	<b>5 979 400</b>	<b>6 060 749</b>	<b>6 092 534</b>	<b>6 060 953</b>	<b>6 148 164</b>	<b>5 725 865</b>	<b>75 709 916</b>	<b>80 535 858</b>	<b>85 595 417</b>
<b>Surplus/(Deficit)</b>	<b>(569 384)</b>	<b>(648 924)</b>	<b>178 714</b>	<b>236 384</b>	<b>373 266</b>	<b>656 819</b>	<b>547 023</b>	<b>457 163</b>	<b>649 548</b>	<b>356 914</b>	<b>389 574</b>	<b>1 726 565</b>	<b>4 353 662</b>	<b>5 411 625</b>	<b>5 922 001</b>

Table SA27: Consolidated budgeted monthly revenue and expenditure (standard classification)

Description R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>															
<b>Governance and administration</b>	2 707 983	2 707 983	2 707 983	2 707 983	2 707 983	2 707 983	2 707 983	2 707 983	2 707 983	2 707 983	2 707 983	2 707 983	32 495 790	34 784 490	35 909 605
Executive and council	107 324	107 324	107 324	107 324	107 324	107 324	107 324	107 324	107 324	107 324	107 324	107 324	1 287 890	1 610 261	1 094 427
Finance and administration	2 600 658	2 600 658	2 600 658	2 600 658	2 600 658	2 600 658	2 600 658	2 600 658	2 600 658	2 600 658	2 600 658	2 600 658	31 207 901	33 174 229	34 815 178
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>	108 176	108 176	108 176	108 176	108 176	108 176	108 176	108 176	108 176	108 176	108 176	108 176	1 298 112	963 479	995 263
Community and social services	10 029	10 029	10 029	10 029	10 029	10 029	10 029	10 029	10 029	10 029	10 029	10 029	120 342	125 279	130 245
Sport and recreation	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	21 281	22 240	23 242
Public safety	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	191 857	200 491	209 512
Housing	74 198	74 198	74 198	74 198	74 198	74 198	74 198	74 198	74 198	74 198	74 198	74 198	890 374	569 839	597 086
Health	6 188	6 188	6 188	6 188	6 188	6 188	6 188	6 188	6 188	6 188	6 188	6 188	74 258	45 630	35 178
<b>Economic and environmental services</b>	187 461	187 461	187 461	187 461	187 461	187 461	187 461	187 461	187 461	187 461	187 461	187 461	2 249 528	2 181 597	2 383 697
Planning and development	53 027	53 027	53 027	53 027	53 027	53 027	53 027	53 027	53 027	53 027	53 027	53 027	636 326	493 694	807 866
Road transport	134 135	134 135	134 135	134 135	134 135	134 135	134 135	134 135	134 135	134 135	134 135	134 135	1 609 625	1 684 164	1 571 925
Environmental protection	298	298	298	298	298	298	298	298	298	298	298	298	3 577	3 739	3 906
<b>Trading services</b>	3 588 234	3 588 234	3 588 234	3 588 234	3 588 234	3 588 234	3 588 234	3 588 234	3 588 234	3 588 234	3 588 234	3 588 234	43 058 805	47 013 315	51 179 050
Energy sources	1 835 020	1 835 020	1 835 020	1 835 020	1 835 020	1 835 020	1 835 020	1 835 020	1 835 020	1 835 020	1 835 020	1 835 020	22 020 237	24 636 448	27 378 066
Water management	887 689	887 689	887 689	887 689	887 689	887 689	887 689	887 689	887 689	887 689	887 689	887 689	10 652 266	11 355 315	12 104 764
Waste water management	603 819	603 819	603 819	603 819	603 819	603 819	603 819	603 819	603 819	603 819	603 819	603 819	7 245 832	7 724 056	8 233 844
Waste management	261 706	261 706	261 706	261 706	261 706	261 706	261 706	261 706	261 706	261 706	261 706	261 706	3 140 470	3 297 496	3 462 376
<b>Other</b>	–	–	–	–	–	–	–	–	–	–	–	961 342	961 342	1 004 602	1 049 802
<b>Total Revenue - Functional</b>	6 591 853	6 591 853	6 591 853	6 591 853	6 591 853	6 591 853	6 591 853	6 591 853	6 591 853	6 591 853	6 591 853	7 553 195	80 063 577	85 947 483	91 517 417
<b>Expenditure - Functional</b>															
<b>Governance and administration</b>	1 894 403	1 894 403	1 894 403	1 894 403	1 894 403	1 894 403	1 894 403	1 894 403	1 894 403	1 894 403	1 894 403	1 894 403	22 732 841	23 711 302	24 443 729
Executive and council	305 643	305 643	305 643	305 643	305 643	305 643	305 643	305 643	305 643	305 643	305 643	305 643	3 667 714	3 746 710	3 837 480
Finance and administration	1 574 349	1 574 349	1 574 349	1 574 349	1 574 349	1 574 349	1 574 349	1 574 349	1 574 349	1 574 349	1 574 349	1 574 349	18 892 191	19 785 626	20 420 519
Internal audit	14 411	14 411	14 411	14 411	14 411	14 411	14 411	14 411	14 411	14 411	14 411	14 411	172 936	178 967	185 730
<b>Community and public safety</b>	647 146	647 146	647 146	647 146	647 146	647 146	647 146	647 146	647 146	647 146	647 146	647 146	7 765 750	8 080 027	8 409 635
Community and social services	130 949	130 949	130 949	130 949	130 949	130 949	130 949	130 949	130 949	130 949	130 949	130 949	1 571 390	1 630 689	1 695 885
Sport and recreation	17 115	17 115	17 115	17 115	17 115	17 115	17 115	17 115	17 115	17 115	17 115	17 115	205 382	212 087	218 958
Public safety	232 274	232 274	232 274	232 274	232 274	232 274	232 274	232 274	232 274	232 274	232 274	232 274	2 787 293	2 912 802	3 043 887
Housing	171 029	171 029	171 029	171 029	171 029	171 029	171 029	171 029	171 029	171 029	171 029	171 029	2 052 349	2 123 667	2 196 436
Health	95 778	95 778	95 778	95 778	95 778	95 778	95 778	95 778	95 778	95 778	95 778	95 778	1 149 336	1 200 782	1 254 469
<b>Economic and environmental services</b>	463 494	463 494	463 494	463 494	463 494	463 494	463 494	463 494	463 494	463 494	463 494	463 494	5 561 929	5 893 190	6 440 757
Planning and development	101 525	101 525	101 525	101 525	101 525	101 525	101 525	101 525	101 525	101 525	101 525	101 525	1 218 299	1 171 278	1 223 103
Road transport	335 005	335 005	335 005	335 005	335 005	335 005	335 005	335 005	335 005	335 005	335 005	335 005	4 020 065	4 383 447	4 866 647
Environmental protection	26 964	26 964	26 964	26 964	26 964	26 964	26 964	26 964	26 964	26 964	26 964	26 964	323 566	338 464	351 007
<b>Trading services</b>	3 252 143	3 252 143	3 252 143	3 252 143	3 252 143	3 252 143	3 252 143	3 252 143	3 252 143	3 252 143	3 252 143	3 252 143	39 025 712	42 204 452	45 629 995
Energy sources	1 606 769	1 606 769	1 606 769	1 606 769	1 606 769	1 606 769	1 606 769	1 606 769	1 606 769	1 606 769	1 606 769	1 606 769	19 281 225	21 424 512	23 796 282
Water management	1 090 033	1 090 033	1 090 033	1 090 033	1 090 033	1 090 033	1 090 033	1 090 033	1 090 033	1 090 033	1 090 033	1 090 033	13 080 395	13 851 062	14 645 876
Waste water management	235 004	235 004	235 004	235 004	235 004	235 004	235 004	235 004	235 004	235 004	235 004	235 004	2 820 051	2 952 233	3 082 219
Waste management	320 337	320 337	320 337	320 337	320 337	320 337	320 337	320 337	320 337	320 337	320 337	320 337	3 844 041	3 976 645	4 105 618
<b>Other</b>	51 974	51 974	51 974	51 974	51 974	51 974	51 974	51 974	51 974	51 974	51 974	51 974	623 684	646 887	671 301
<b>Surplus/(Deficit)</b>	282 693	282 693	282 693	282 693	282 693	282 693	282 693	282 693	282 693	282 693	282 693	1 244 035	4 353 662	5 411 625	5 922 001

Table SA28: Consolidated budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2024/25												Medium-Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Multi-year expenditure to be appropriated</b>															
Vote 1 - Economic Development	72	91	197	397	693	950	950	693	397	197	91	72	4 800	2 010	1 500
Vote 2 - Environment, Infrastructure and Services	398	503	1 090	2 194	3 823	5 242	5 242	3 823	2 194	1 090	503	398	26 500	22 050	11 000
Vote 3 - Transport	8 438	10 672	23 141	46 583	81 160	111 282	111 282	81 160	46 583	23 141	10 672	8 438	562 554	507 960	170 703
Vote 4 - Community Development	975	1 233	2 674	5 384	9 380	12 861	12 861	9 380	5 384	2 674	1 233	975	65 014	42 758	71 560
Vote 5 - Health	869	1 099	2 383	4 797	8 357	11 459	11 459	8 357	4 797	2 383	1 099	869	57 928	53 743	47 688
Vote 6 - Social Development	749	947	2 053	4 133	7 202	9 875	9 875	7 202	4 133	2 053	947	749	49 918	76 305	79 011
Vote 7 - Group Forensic Investigation Services	31	39	84	170	296	406	406	296	170	84	39	31	2 050	2 250	2 450
Vote 8 - Office of the Ombudsman	12	15	33	66	115	158	158	115	66	33	15	12	800	335	300
Vote 9 - City Manager	394	499	1 081	2 176	3 791	5 198	5 198	3 791	2 176	1 081	499	394	26 278	12 268	9 635
Vote 10 - Speaker: Legislative Arm of Council	36	46	99	199	346	475	475	346	199	99	46	36	2 400	1 675	1 500
Vote 11 - Group Information and Communication Technology	9 461	11 966	25 946	52 228	90 996	124 769	124 769	90 996	52 228	25 946	11 966	9 461	630 730	213 002	439 009
Vote 12 - Group Finance	264	334	725	1 459	2 542	3 485	3 485	2 542	1 459	725	334	264	17 618	12 060	7 200
Vote 13 - Group Corporate and Shared Services	3 016	3 815	8 272	16 651	29 011	39 778	39 778	29 011	16 651	8 272	3 815	3 016	201 085	150 959	160 909
Vote 14 - Human Settlements	18 592	23 514	50 987	102 635	178 819	245 187	245 187	178 819	102 635	50 987	23 514	18 592	1 239 469	1 597 721	1 074 668
Vote 15 - Development Planning	1 013	1 281	2 779	5 593	9 745	13 361	13 361	9 745	5 593	2 779	1 281	1 013	67 545	62 570	71 400
Vote 16 - Public Safety	755	955	2 071	4 169	7 263	9 959	9 959	7 263	4 169	2 071	955	755	50 344	47 109	59 950
Vote 17 - Municipal Entities Accounts	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 18 - City Power	19 272	24 374	52 851	106 389	185 359	254 154	254 154	185 359	106 389	52 851	24 374	19 272	1 284 798	1 524 149	1 363 161
Vote 19 - Johannesburg Water	18 316	23 165	50 231	101 113	176 167	241 550	241 550	176 167	101 113	50 231	23 165	18 316	1 221 086	1 508 298	1 766 602
Vote 20 - Pikitup	3 825	4 837	10 489	21 115	36 788	50 442	50 442	36 788	21 115	10 489	4 837	3 825	254 994	337 050	500 000
Vote 21 - Johannesburg Roads Agency	11 930	15 088	32 716	65 857	114 742	157 327	157 327	114 742	65 857	32 716	15 088	11 930	795 320	698 812	719 986
Vote 22 - Metrobus	3 223	4 076	8 838	17 791	30 996	42 501	42 501	30 996	17 791	8 838	4 076	3 223	214 849	181 695	87 420
Vote 23 - Johannesburg City Parks and Zoo	623	787	1 708	3 437	5 989	8 211	8 211	5 989	3 437	1 708	787	623	41 510	48 905	37 400
Vote 24 - Johannesburg Development Agency	1 954	2 472	5 359	10 788	18 796	25 772	25 772	18 796	10 788	5 359	2 472	1 954	130 282	236 784	276 000
Vote 25 - Johannesburg Property Company	1 228	1 553	3 367	6 777	11 807	16 190	16 190	11 807	6 777	3 367	1 553	1 228	81 842	88 034	116 415
Vote 26 - Metropolitan Trading Company	44	55	120	241	420	576	576	420	241	120	55	44	2 914	6 700	6 000
Vote 27 - Joburg Market	1 335	1 688	3 661	7 370	12 840	17 606	17 606	12 840	7 370	3 661	1 688	1 335	89 000	65 834	44 714
Vote 28 - Johannesburg Social Housing Company	4 079	5 159	11 186	22 516	39 230	53 789	53 789	39 230	22 516	11 186	5 159	4 079	271 916	355 572	272 961
Vote 29 - Joburg City Theatres	301	381	826	1 663	2 898	3 974	3 974	2 898	1 663	826	381	301	20 088	23 066	24 718
Vote 30 - Johannesburg Tourism Company	18	23	49	99	172	236	236	172	99	49	23	18	1 193	1 247	1 301
<b>Total Capital Expenditure</b>	<b>111 222</b>	<b>140 667</b>	<b>305 016</b>	<b>613 992</b>	<b>1 069 744</b>	<b>1 466 771</b>	<b>1 466 771</b>	<b>1 069 744</b>	<b>613 992</b>	<b>305 016</b>	<b>140 667</b>	<b>111 222</b>	<b>7 414 826</b>	<b>7 880 921</b>	<b>7 425 162</b>

Table SA29: Consolidated budgeted monthly capital expenditure (standard classification)

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital Expenditure - Functional</b>															
<i>Governance and administration</i>	92 604	92 604	92 604	92 604	92 604	92 604	92 604	92 604	92 604	92 604	92 604	92 604	1 111 247	600 183	791 308
Executive and council	2 390	2 390	2 390	2 390	2 390	2 390	2 390	2 390	2 390	2 390	2 390	2 390	28 678	13 943	11 135
Finance and administration	90 147	90 147	90 147	90 147	90 147	90 147	90 147	90 147	90 147	90 147	90 147	90 147	1 081 769	585 905	779 873
Internal audit	67	67	67	67	67	67	67	67	67	67	67	67	800	335	300
<i>Community and public safety</i>	153 482	153 482	153 482	153 482	153 482	153 482	153 482	153 482	153 482	153 482	153 482	153 482	1 841 782	2 283 598	1 729 353
Community and social services	16 437	16 437	16 437	16 437	16 437	16 437	16 437	16 437	16 437	16 437	16 437	16 437	197 239	219 743	261 766
Sport and recreation	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	18 490	25 440	18 900
Public safety	3 862	3 862	3 862	3 862	3 862	3 862	3 862	3 862	3 862	3 862	3 862	3 862	46 344	27 009	41 950
Housing	126 815	126 815	126 815	126 815	126 815	126 815	126 815	126 815	126 815	126 815	126 815	126 815	1 521 780	1 957 663	1 359 049
Health	4 827	4 827	4 827	4 827	4 827	4 827	4 827	4 827	4 827	4 827	4 827	4 827	57 928	53 743	47 688
<i>Economic and environmental services</i>	134 275	134 275	134 275	134 275	134 275	134 275	134 275	134 275	134 275	134 275	134 275	134 275	1 611 305	1 577 677	1 292 728
Planning and development	15 090	15 090	15 090	15 090	15 090	15 090	15 090	15 090	15 090	15 090	15 090	15 090	181 077	267 315	316 900
Road transport	116 911	116 911	116 911	116 911	116 911	116 911	116 911	116 911	116 911	116 911	116 911	116 911	1 402 928	1 288 312	964 828
Environmental protection	2 275	2 275	2 275	2 275	2 275	2 275	2 275	2 275	2 275	2 275	2 275	2 275	27 300	22 050	11 000
<i>Trading services</i>	231 467	231 467	231 467	231 467	231 467	231 467	231 467	231 467	231 467	231 467	231 467	231 467	2 777 605	3 361 043	3 576 972
Energy sources	108 733	108 733	108 733	108 733	108 733	108 733	108 733	108 733	108 733	108 733	108 733	108 733	1 304 798	1 544 249	1 379 075
Water management	71 644	71 644	71 644	71 644	71 644	71 644	71 644	71 644	71 644	71 644	71 644	71 644	859 726	966 618	914 680
Waste water management	29 841	29 841	29 841	29 841	29 841	29 841	29 841	29 841	29 841	29 841	29 841	29 841	358 086	534 126	789 747
Waste management	21 250	21 250	21 250	21 250	21 250	21 250	21 250	21 250	21 250	21 250	21 250	21 250	254 994	316 050	493 470
<i>Other</i>	6 074	6 074	6 074	6 074	6 074	6 074	6 074	6 074	6 074	6 074	6 074	6 074	72 887	58 420	34 801
<b>Total Capital Expenditure - Functional</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>7 414 826</b>	<b>7 880 921</b>	<b>7 425 162</b>
<b>Funded by:</b>															
National Government	268 274	268 274	268 274	268 274	268 274	268 274	268 274	268 274	268 274	268 274	268 274	268 274	3 219 284	3 426 888	2 466 936
Provincial Government	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	12 045	–	–
<b>Transfers recognised - capital</b>	<b>307 894</b>	<b>307 894</b>	<b>307 894</b>	<b>307 894</b>	<b>307 894</b>	<b>307 894</b>	<b>307 894</b>	<b>307 894</b>	<b>307 894</b>	<b>307 894</b>	<b>307 894</b>	<b>307 894</b>	<b>3 694 726</b>	<b>3 880 921</b>	<b>2 925 162</b>
<b>Borrowing</b>	<b>208 333</b>	<b>208 333</b>	<b>208 333</b>	<b>208 333</b>	<b>208 333</b>	<b>208 333</b>	<b>208 333</b>	<b>208 333</b>	<b>208 333</b>	<b>208 333</b>	<b>208 333</b>	<b>208 333</b>	<b>2 500 000</b>	<b>2 500 000</b>	<b>3 000 000</b>
<b>Internally generated funds</b>	<b>101 675</b>	<b>101 675</b>	<b>101 675</b>	<b>101 675</b>	<b>101 675</b>	<b>101 675</b>	<b>101 675</b>	<b>101 675</b>	<b>101 675</b>	<b>101 675</b>	<b>101 675</b>	<b>101 675</b>	<b>1 220 100</b>	<b>1 500 000</b>	<b>1 500 000</b>
<b>Total Capital Funding</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>617 902</b>	<b>7 414 826</b>	<b>7 880 921</b>	<b>7 425 162</b>



Table SA30: Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Cash Receipts By Source</b>															
Property rates	1 281 555	1 281 555	1 281 555	1 281 555	1 281 555	1 281 555	1 281 555	1 281 555	1 281 555	1 281 555	1 281 555	1 281 554	15 378 664	16 125 642	16 927 845
Service charges - electricity revenue	1 818 015	1 933 579	1 667 387	1 485 782	1 670 259	1 671 169	1 593 750	1 579 415	1 753 939	1 453 487	1 571 489	2 144 537	20 342 807	22 809 157	25 603 223
Service charges - water revenue	644 470	644 470	644 470	644 470	644 470	644 470	644 470	644 470	644 470	644 470	644 470	644 467	7 733 642	8 281 741	8 880 497
Service charges - sanitation revenue	439 235	439 235	439 235	439 235	439 235	439 235	439 235	439 235	439 235	439 235	439 235	439 232	5 270 820	5 644 373	6 052 452
Service charges - refuse revenue	188 070	188 070	188 070	188 343	188 070	183 124	183 261	188 070	188 070	188 343	188 070	189 605	2 249 164	2 371 535	2 503 991
Rental of facilities and equipment	21 438	21 438	21 438	21 438	21 438	21 438	21 438	21 438	21 438	21 438	21 438	21 430	257 246	268 815	280 903
Interest earned - external investments	13 764	13 764	13 764	13 764	13 764	13 764	13 764	13 764	13 764	13 764	13 764	15 880	167 284	175 696	184 749
Interest earned - outstanding debtors	43 957	43 957	43 957	43 957	43 957	43 957	43 957	43 957	43 957	43 957	43 957	43 951	527 481	539 814	555 263
Fines, penalties and forfeits	10 590	10 590	10 590	10 590	10 590	10 590	10 590	10 590	10 590	10 590	10 590	10 590	127 078	132 797	138 772
Licences and permits	300	300	300	300	300	300	300	300	300	300	300	306	3 606	3 769	3 937
Agency services	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 448	389 321	406 841	425 142
Transfers and Subsidies - Operational	716 159	716 159	716 159	716 159	716 159	716 159	716 159	716 159	716 159	716 159	716 159	716 142	8 593 891	9 281 238	10 212 089
Other revenue	553 455	553 455	553 455	553 455	553 455	553 455	553 455	553 455	553 455	553 455	553 455	553 284	6 641 284	6 960 474	7 438 816
<b>Cash Receipts by Source</b>	<b>5 763 451</b>	<b>5 879 015</b>	<b>5 612 824</b>	<b>5 431 491</b>	<b>5 615 695</b>	<b>5 611 659</b>	<b>5 534 377</b>	<b>5 524 852</b>	<b>5 699 375</b>	<b>5 399 196</b>	<b>5 516 925</b>	<b>6 093 427</b>	<b>67 682 287</b>	<b>73 001 892</b>	<b>79 207 679</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	269 277	269 277	269 277	269 277	269 277	269 277	269 277	269 277	269 277	269 277	269 277	269 277	3 231 329	3 426 888	2 466 936
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	38 616	38 616	38 616	38 616	38 616	38 616	38 616	38 616	38 616	38 616	38 616	38 616	463 397	454 033	458 226
Proceeds on Disposal of Fixed and Intangible Assets	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(123)	292	285
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	2 500 000	2 500 000	2 500 000	3 000 000
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	65 517	65 517	65 517	65 517	65 517	65 517	65 517	65 517	65 517	65 517	65 517	65 517	786 210	(586 436)	(252 994)
<b>Total Cash Receipts by Source</b>	<b>6 136 852</b>	<b>6 252 416</b>	<b>5 986 225</b>	<b>5 804 892</b>	<b>5 989 096</b>	<b>5 985 060</b>	<b>5 907 778</b>	<b>5 898 253</b>	<b>6 072 776</b>	<b>5 772 597</b>	<b>5 890 326</b>	<b>8 966 828</b>	<b>74 663 100</b>	<b>78 796 669</b>	<b>84 880 132</b>
<b>Cash Payments by Type</b>															
Employee related costs	1 657 228	1 658 354	1 662 286	1 665 989	1 668 695	1 659 321	1 670 779	1 664 950	1 661 492	1 666 389	1 671 868	1 686 962	19 994 316	21 096 888	22 043 664
Remuneration of councillors	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 948	191 409	200 022	209 023
Interest	209 320	209 321	209 321	209 321	209 321	209 321	209 321	209 321	209 321	209 321	209 321	209 306	2 511 836	2 624 858	2 742 966
Bulk purchases - electricity	2 332 554	2 555 397	1 426 464	1 188 555	1 254 091	988 639	987 428	1 072 271	1 089 115	1 049 769	1 123 036	310 254	15 377 574	17 336 677	19 545 370
Acquisitions - water & other inventory	530 374	531 280	531 780	532 333	531 852	531 857	532 174	532 077	532 194	532 202	532 320	528 468	6 378 911	6 787 646	7 221 449
Contracted services	589 482	605 081	613 337	628 127	626 015	626 425	618 585	621 615	627 049	646 150	650 352	655 626	7 507 848	7 835 370	8 264 192
Transfers and subsidies - other	9 558	9 558	14 802	9 558	9 558	14 802	9 558	9 558	14 802	9 558	9 558	14 513	135 387	46 709	48 812
Other expenditure	72 812	72 895	73 283	74 954	72 207	72 663	73 354	73 347	73 477	73 433	73 391	10 036 744	10 842 560	7 823 539	9 922 390
<b>Cash Payments by Type</b>	<b>5 417 281</b>	<b>5 657 839</b>	<b>4 547 225</b>	<b>4 324 790</b>	<b>4 387 692</b>	<b>4 118 981</b>	<b>4 117 151</b>	<b>4 199 091</b>	<b>4 223 401</b>	<b>4 202 773</b>	<b>4 285 798</b>	<b>13 457 821</b>	<b>62 939 841</b>	<b>63 751 708</b>	<b>69 997 866</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	111 222	140 667	305 016	613 992	1 069 744	1 466 771	1 466 771	1 069 744	613 992	305 016	140 667	111 222	7 414 826	7 880 921	7 425 162
Repayment of borrowing	126 767	126 767	126 767	126 767	126 767	126 767	126 767	126 767	126 767	126 767	126 767	126 767	1 521 205	3 167 002	2 183 997
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>5 655 270</b>	<b>5 925 272</b>	<b>4 979 008</b>	<b>5 065 549</b>	<b>5 584 203</b>	<b>5 712 519</b>	<b>5 710 689</b>	<b>5 395 602</b>	<b>4 964 160</b>	<b>4 634 557</b>	<b>4 553 232</b>	<b>13 695 810</b>	<b>71 875 872</b>	<b>74 799 632</b>	<b>79 607 025</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>481 582</b>	<b>327 144</b>	<b>1 007 217</b>	<b>739 344</b>	<b>404 893</b>	<b>272 541</b>	<b>197 089</b>	<b>502 651</b>	<b>1 108 616</b>	<b>1 138 040</b>	<b>1 337 094</b>	<b>(4 728 982)</b>	<b>2 787 229</b>	<b>3 997 037</b>	<b>5 273 107</b>
Cash/cash equivalents at the month/year begin:	878 069	1 359 652	1 686 795	2 694 012	3 433 356	3 838 249	4 110 790	4 307 879	4 810 529	5 919 145	7 057 186	8 394 280	8 788 069	3 665 298	7 662 335
Cash/cash equivalents at the month/year end:	1 359 652	1 686 795	2 694 012	3 433 356	3 838 249	4 110 790	4 307 879	4 810 529	5 919 145	7 057 186	8 394 280	3 665 298	3 665 298	7 662 335	12 935 442

## **2.9 LEGISLATION COMPLIANCE STATUS**

The promulgation of the Municipal Finance Management Act (The Act) in 2003 has brought in proficiency and control measures to local government in terms of budgeting, monitoring and accounting on public funds. The Act has had a profound effect on local government operations that required transformation in financial discipline and planning processes. The budget preparation for the 2024/25- 2026/27 medium term complies with most of these key requirements.

The Act has created clear reporting standards for local government that conforms to international standards. In addition to providing for improved reporting by local government, the Act stipulates that new accounting and financial standards must be complied with.

Compliance with MFMA implementation requirements has been substantially adhered to through the following activities:

a) In- year reporting

The City's electronic reporting to National Treasury has been complied with and has also improved over time. The monthly and quarterly returns to NT have been submitted on time.

b) MFMA training

The City of Johannesburg, in its strides to comply with the Act, has in its plan of compliance instructed departments to train all finance and non-finance officials on MFMA from 2005. This has resulted in mass training programme for officials in all sectors including the municipal entities. This massive training schedule was also boosted by the online training provided by National Treasury. Compliance on all critical elements of the MFMA is enhanced due the fact that most officials are aware of the Act.

c) Accounting standards

The reform agenda set out through the Municipal Finance Management Act includes new accounting standards, which includes national standards such as Generally Recognised Accounting Practice (GRAP) and Generally Accepted Municipal Accounting Practice (GAMAP). The above-mentioned accounting practices have been adhered to during the development of the budget.

The City's consolidated financial statements were prepared to comply with GRAP. The municipal entities financial statements were also prepared in line with GAAP.

d) Municipal Budget and Reporting Regulations

Budgeting in the CoJ is done in accordance with the MFMA: Municipal Budget and Reporting Regulations promulgated in 2009. Other directives from the National Treasury, for example in the form of budget circulars, are also taken into cognizance.

e) Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

f) Audit Committee

An Audit Committee has been established and is fully functional.

g) Annual Report

Annual report is compiled in terms of the MFMA and NT requirements.

h) SDBIP

The detail SDBIP is directly aligned and informed by the budget and is approved together with the budget.

i) Budget Steering Committee

A Budget Steering Committee has been established in accordance with MBRR and is fully functional.

j) Alignment of Budget with development priorities

There is clear linkage between the budget and the IDP. In turn, the IDP is developed from the GDS and Mayoral priorities. The City is implementing programme budgeting to ensure that the development programmes identified in the IDP are appropriately funded.

k) Public participation

In accordance with the Act, the City's draft budget is made public immediately after tabling in Council to allow for the public to comment on it. The budget has a strong political oversight.

## 2.10 OTHER SUPPORTING DOCUMENTS

Table SA1: Supporting detail to 'Budgeted Financial Performance

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>					
<b>REVENUE ITEMS:</b>					
<b>Non-exchange revenue by source</b>					
<b>Exchange Revenue</b>					
Total Property Rates	18 743 313	18 743 313	19 473 021	20 349 306	21 265 025
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>	2 370 548	2 370 548	2 484 334	2 596 129	2 712 955
<b>Net Property Rates</b>	<b>16 372 765</b>	<b>16 372 765</b>	<b>16 988 687</b>	<b>17 753 177</b>	<b>18 552 070</b>
<b>Exchange revenue service charges</b>					
<b>Service charges - Electricity</b>					
Total Service charges - Electricity	26 761 227	22 819 352	24 346 735	27 002 093	29 827 398
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>	3 663 719	3 663 719	2 879 393	3 008 966	3 008 966
<b>Net Service charges - Electricity</b>	<b>23 097 508</b>	<b>19 155 633</b>	<b>21 467 342</b>	<b>23 993 127</b>	<b>26 818 432</b>
<b>Service charges - Water</b>					
Total Service charges - Water	9 486 608	9 986 396	10 632 200	11 333 925	12 081 963
<b>Net Service charges - Water</b>	<b>9 486 608</b>	<b>9 986 396</b>	<b>10 632 200</b>	<b>11 333 925</b>	<b>12 081 963</b>
<b>Service charges - Waste Water Management</b>					
Total Service charges - Waste Water Management	6 893 182	6 893 546	7 246 316	7 724 572	8 234 394
<b>Net Service charges - Waste Water Management</b>	<b>6 893 182</b>	<b>6 893 546</b>	<b>7 246 316</b>	<b>7 724 572</b>	<b>8 234 394</b>
<b>Service charges - Waste Management</b>					
Total refuse removal revenue	2 651 284	2 975 254	3 145 005	3 302 255	3 467 370
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>	80 121	56 321	50 936	53 482	56 156
<b>Net Service charges - Waste Management</b>	<b>2 571 163</b>	<b>2 918 933</b>	<b>3 094 069</b>	<b>3 248 773</b>	<b>3 411 214</b>
<b>EXPENDITURE ITEMS:</b>					
<b>Employee related costs</b>					
Basic Salaries and Wages	19 007 361	19 063 085	19 994 316	21 096 888	22 043 664
<i>Less: Employees costs capitalised to PPE</i>	–	–	–	–	–
<b>Total Employee related costs</b>	<b>19 007 361</b>	<b>19 063 085</b>	<b>19 994 316</b>	<b>21 096 888</b>	<b>22 043 664</b>
<b>Depreciation and amortisation</b>					
Depreciation of Property, Plant & Equipment	4 784 336	4 867 246	5 179 147	5 397 687	5 637 615
<b>Total Depreciation and amortisation</b>	<b>4 784 336</b>	<b>4 867 246</b>	<b>5 179 147</b>	<b>5 397 687</b>	<b>5 637 615</b>
<b>Bulk purchases - electricity</b>					
Electricity bulk purchases	16 403 226	13 639 856	15 377 574	17 336 677	19 545 370
<b>Total bulk purchases</b>	<b>16 403 226</b>	<b>13 639 856</b>	<b>15 377 574</b>	<b>17 336 677</b>	<b>19 545 370</b>
<b>Transfers and grants</b>					
Cash transfers and grants	138 835	84 424	135 387	46 709	48 812
<b>Total transfers and grants</b>	<b>138 835</b>	<b>84 424</b>	<b>135 387</b>	<b>46 709</b>	<b>48 812</b>
<b>Contracted Services</b>					
<i>Outsourced Services</i>	7 575 012	7 407 514	7 507 848	7 835 370	8 264 192
<b>Total contracted services</b>	<b>7 575 012</b>	<b>7 407 514</b>	<b>7 507 848</b>	<b>7 835 370</b>	<b>8 264 192</b>
<b>Operational Costs</b>					
<i>Other Operational Costs</i>	6 772 269	6 614 616	6 761 401	6 952 506	7 095 087
<b>Total Operational Costs</b>	<b>6 772 269</b>	<b>6 614 616</b>	<b>6 761 401</b>	<b>6 952 506</b>	<b>7 095 087</b>

Table SA3: Supporting detail to Budget Financial Position

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>					
<b>ASSETS</b>					
<b>Trade and other receivables from exchange transactions</b>					
Electricity	10 379 638	10 071 490	11 196 025	12 379 995	13 595 204
Water	30 406 152	30 274 174	35 148 228	40 280 611	45 664 019
Waste	5 688 571	5 766 481	6 611 386	7 488 624	8 395 847
Other trade receivables from exchange transactions	3 915 192	3 595 839	3 779 886	3 972 225	4 173 227
<b>Gross: Trade and other receivables from exchange transactions</b>	<b>50 389 552</b>	<b>49 707 984</b>	<b>56 735 525</b>	<b>64 121 455</b>	<b>71 828 297</b>
<b>Less: Impairment for debt</b>	<b>(39 145 999)</b>	<b>(40 166 843)</b>	<b>(47 194 384)</b>	<b>(54 580 314)</b>	<b>(62 287 156)</b>
Impairment for Electricity	(7 646 753)	(7 738 989)	(8 863 524)	(10 047 494)	(11 262 703)
Impairment for Water	(25 411 903)	(26 093 705)	(30 967 759)	(36 100 142)	(41 483 550)
Impairment for Waste	(4 167 794)	(4 467 880)	(5 312 785)	(6 190 023)	(7 097 246)
Impairment for other trade receivables from exchange transactions	(1 919 548)	(1 866 269)	(2 050 316)	(2 242 655)	(2 443 657)
<b>Total net Trade and other receivables from Exchange Transactions</b>	<b>11 243 553</b>	<b>9 541 141</b>	<b>9 541 141</b>	<b>9 541 141</b>	<b>9 541 141</b>
<b>Receivables from non-exchange transactions</b>					
Property rates	13 905 414	13 631 087	15 241 110	16 868 645	18 492 870
Less: Impairment of Property rates	(12 134 731)	(12 171 355)	(13 781 378)	(15 408 913)	(17 033 138)
<b>Net Property rates</b>	<b>1 770 682</b>	<b>1 459 732</b>	<b>1 459 732</b>	<b>1 459 732</b>	<b>1 459 732</b>
Other receivables from non-exchange transactions	-	141 289	183 207	227 011	272 786
Impairment for other receivables from non-exchange transactions	-	(40 089)	(82 007)	(125 811)	(171 586)
<b>Net other receivables from non-exchange transactions</b>	<b>-</b>	<b>101 200</b>	<b>101 200</b>	<b>101 200</b>	<b>101 200</b>
<b>Total net Receivables from non-exchange transactions</b>	<b>1 770 682</b>	<b>1 560 932</b>	<b>1 560 932</b>	<b>1 560 932</b>	<b>1 560 932</b>
<b>Inventory</b>					
<b>Water</b>					
Opening Balance	184 578	184 578	184 578	184 578	184 578
System Input Volume	-	8 004 106	8 646 527	9 228 201	9 837 263
Bulk Purchases	-	8 004 106	8 646 527	9 228 201	9 837 263
Authorised Consumption	-	(5 384 624)	(5 702 317)	(6 078 670)	(6 479 862)
Billed Authorised Consumption	-	(4 314 740)	(4 569 310)	(4 870 885)	(5 192 363)
Billed Metered Consumption	-	(3 210 773)	(3 400 209)	(3 624 623)	(3 863 848)
Revenue Water	-	(3 210 773)	(3 400 209)	(3 624 623)	(3 863 848)
Billed Unmetered Consumption	-	(1 103 967)	(1 169 101)	(1 246 262)	(1 328 515)
Revenue Water	-	(1 103 967)	(1 169 101)	(1 246 262)	(1 328 515)
UnBilled Authorised Consumption	-	(1 069 884)	(1 133 007)	(1 207 785)	(1 287 499)
Unbilled Unmetered Consumption	-	(1 069 884)	(1 133 007)	(1 207 785)	(1 287 499)
Water Losses	-	(2 619 482)	(2 944 210)	(3 149 531)	(3 357 401)
Apparent losses	-	(534 027)	(600 228)	(642 087)	(684 465)
Unauthorised Consumption	-	(267 013)	(300 114)	(321 043)	(342 232)
Customer Meter Inaccuracies	-	(267 013)	(300 114)	(321 043)	(342 232)
Real losses	-	(2 085 456)	(2 343 982)	(2 507 444)	(2 672 936)
Data Transfer and Management Errors	-	(213 611)	(240 091)	(256 834)	(273 785)
Unavoidable Annual Real Losses	-	(1 871 845)	(2 103 891)	(2 250 610)	(2 399 151)
Non-revenue Water	-	(3 689 366)	(4 077 217)	(4 357 316)	(4 644 900)
Closing Balance Water	184 578	184 578	184 578	184 578	184 578
<b>Materials and Supplies</b>					
Opening Balance	357 155	357 155	357 155	357 155	357 155
Acquisitions	-	-	676 594	708 976	741 587
Issues	-	-	(676 594)	(708 976)	(741 587)
<b>Closing balance - Materials and Supplies</b>	<b>357 155</b>	<b>357 155</b>	<b>357 155</b>	<b>357 155</b>	<b>357 155</b>
Closing Balance - Inventory & Consumables	541 733	541 733	541 733	541 733	541 733
PPE at cost/valuation (excl. finance leases)	127 667 770	125 700 452	132 931 187	140 717 205	147 878 231
<b>Less: Accumulated depreciation</b>	<b>41 930 576</b>	<b>41 300 837</b>	<b>46 479 984</b>	<b>51 877 671</b>	<b>57 515 286</b>
<b>Total Property, plant and equipment (PPE)</b>	<b>85 737 194</b>	<b>84 399 614</b>	<b>86 451 204</b>	<b>88 839 534</b>	<b>90 362 945</b>
<b>LIABILITIES</b>					
<b>Current portion of long-term liabilities</b>	<b>1 543 567</b>	<b>1 315 634</b>	<b>3 167 002</b>	<b>2 183 997</b>	<b>2 135 030</b>
Total Current liabilities - Financial liabilities	1 543 567	1 315 634	3 167 002	2 183 997	2 135 030
Trade and other payables from exchange transactions	12 971 867	12 971 867	7 681 297	8 244 114	8 723 840
Other trade payables from exchange transactions	-	-	4 266 361	4 373 020	4 482 346
Trade payables from Non-exchange transactions: Unspent conditional G	-	147 399	-	-	-
<b>VAT</b>	<b>780 000</b>	<b>780 000</b>	<b>468 813</b>	<b>511 587</b>	<b>561 714</b>
<b>Total Trade and other payables from exchange transactions</b>	<b>13 751 867</b>	<b>13 899 266</b>	<b>12 416 471</b>	<b>13 128 722</b>	<b>13 767 900</b>
Borrowing	20 121 909	20 397 073	19 524 500	19 840 503	20 705 473
<b>Other financial liabilities</b>	<b>-</b>	<b>212 351</b>	<b>212 351</b>	<b>212 351</b>	<b>212 351</b>
Total Non current liabilities - Financial liabilities	20 121 909	20 609 424	19 736 851	20 052 854	20 917 824
Non current liabilities - Long Term portion of trade payables	532 840	451 603	451 603	451 603	451 603
Payables and Accruals - General	532 840	451 603	451 603	451 603	451 603
<b>Provisions</b>					
Retirement benefits	1 967 190	891 210	819 913	754 320	693 974
Refuse landfill site rehabilitation	-	774 835	809 703	846 139	884 216
Other	-	135 401	138 787	142 256	145 813
Total Provisions	1 967 190	1 801 446	1 768 402	1 742 715	1 724 002
<b>Accumulated surplus/(deficit) - opening balance</b>	<b>59 000 943</b>	<b>54 554 447</b>	<b>63 447 439</b>	<b>67 801 100</b>	<b>73 212 725</b>
<b>GRAP adjustments</b>					
Restated balance	59 000 943	54 554 447	63 447 439	67 801 100	73 212 725
Surplus/(Deficit)	5 222 491	4 446 496	4 353 662	5 411 625	5 922 001
<b>Accumulated Surplus/(Deficit)</b>	<b>64 223 434</b>	<b>59 000 943</b>	<b>67 801 100</b>	<b>73 212 725</b>	<b>79 134 726</b>

Table SA23: Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Salary	Contributions	Allowances	Performance Bonuses	Total Package
<b>Rand per annum</b>					
<b><u>Councillors</u></b>					
Speaker	1 080 113	190 608	47 004	–	1 317 725
Chief Whip	952 169	168 030	123 804	–	1 244 003
Executive Mayor	1 573 416	–	47 004	–	1 620 420
Deputy Executive Mayor	–	–	–	–	–
Executive Committee	10 333 059	1 068 763	1 038 212	–	12 440 034
Total for all other councillors	138 444 951	24 261 839	12 080 028	–	174 786 818
<b>Total Councillors</b>	<b>152 383 708</b>	<b>25 689 240</b>	<b>13 336 052</b>	<b>–</b>	<b>191 409 000</b>
<b><u>Senior Managers of the Municipality</u></b>					
City Manager	3 509 896	2 227	–	491 385	4 003 508
Chief Finance Officer	2 148 000	–	–	–	2 148 000
Chief Operation Officer	2 465 882	2 227	–	345 224	2 813 333
Executive Director : Economic Development	2 807 000	–	–	–	2 807 000
Executive Director : Environment, Infrastructure and Services	1 971 005	2 125	84 000	197 101	2 254 231
Executive Director : Transport	1 665 288	–	444 480	–	2 109 768
Executive Director : Community Development	2 004 405	–	144 000	–	2 148 405
Executive Director : Health	2 148 000	–	–	131 000	2 279 000
Executive Director : Social Development	1 778 456	318 592	125 760	–	2 222 808
Executive Director : Development Planning	1 806 339	189 665	152 400	–	2 148 404
Executive Director : Public Safety	1 156 156	270 961	168 624	–	1 595 741
Executive Director : Public Safety	1	–	–	–	1
Group Corporate and Shared Services	1 700 000	446 000	2 000	–	2 148 000
Director : Office of the City Manager	–	–	–	–	–
Group ME Governance and MC Support	1 767 012	63 639	12	–	1 830 663
Group Marketing and Communications	2 477 802	–	–	–	2 477 802
Group Head: Group Legal and Contracts	1 813 657	–	557 203	331 920	2 702 780
Group Audit, Risk and Compliance	1 981 368	65 454	196 768	–	2 243 590
Group Strategy and Monitoring	2 146 279	2 000	–	–	2 148 279
<b>Secretary to Council</b>	<b>2 033 692</b>	<b>213 537</b>	<b>146 790</b>	<b>–</b>	<b>2 394 019</b>
<b>Head: Private Office of the Executive Mayor</b>					
	–	–	–	–	–
Total Senior Managers of the Municipality	44 853 955	1 946 722	2 192 377	1 696 629	50 689 684
	–	–	–	–	–
A Heading for Each Entity	–	–	–	–	–
List each member of board by designation	–	–	–	–	–
Chief Executive Officer : Johannesburg Water	2 604 000	467 000	194 000	199 000	3 464 000
Chief Executive Officer : Pikitup	3 726 150	65 219	37 891	536 097	4 365 357
Chief Executive Officer : Johannesburg Roads Agency	2 780 321	330 644	379 440	–	3 490 405
Chief Operation Officer	2 318 800	–	21 080	–	2 339 880
Chief Operation Officer : Metrobus	2 168 025	304 766	21 816	345 893	2 840 500
Chief Executive Officer : Johannesburg Development Agency	2 640 000	–	–	–	2 640 000
Chief Executive Officer : Johannesburg Property Company	2 904 000	–	325 000	–	3 229 000
Chief Executive Officer : Metropolitan Trading Company	2 638 000	197 000	21 000	–	2 856 000
<b>Chief Executive Officer : Joburg Market</b>	<b>1 917 173</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 917 173</b>
<b>Chief Executive Officer : Joburg Theatres</b>	<b>2 759 689</b>	<b>29 754</b>	<b>33 600</b>	<b>356 119</b>	<b>3 179 162</b>

Table SA24: Summary of personnel numbers

Summary of Personnel Numbers Number	2022/23			Current Year 2023/24			Budget Year 2024/25		
	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>									
Councillors (Political Office Bearers plus Other Councillors)	270	–	270	270	–	270	270	–	270
Board Members of municipal entities	86	15	71	87	13	74	100	15	85
<b>Municipal employees</b>	1 451	1 237	214	1 643	1 362	281	1 996	1 606	390
Municipal Manager and Senior Managers	235	180	55	324	272	52	339	300	39
Other Managers	1 216	1 057	159	1 319	1 090	229	1 657	1 306	351
Professionals	6 524	5 879	645	6 750	5 822	928	7 252	6 599	653
<i>Finance</i>	510	500	10	551	536	15	551	538	13
<i>Spatial/town planning</i>	64	64	–	72	72	–	75	75	–
<i>Information Technology</i>	57	56	1	56	55	1	56	55	1
<i>Roads</i>	1 055	1 054	1	1 055	1 054	1	1 055	1 054	1
<i>Electricity</i>	347	347	–	280	280	–	280	280	–
<i>Water</i>	21	21	–	21	21	–	21	21	–
<i>Sanitation</i>	–	–	–	–	–	–	–	–	–
<i>Refuse</i>	–	–	–	–	–	–	–	–	–
<i>Other</i>	4 470	3 837	633	4 715	3 804	911	5 214	4 576	638
Technicians	7 229	6 905	324	6 963	6 446	517	7 329	7 006	323
<i>Finance</i>	1 856	1 787	69	1 800	1 738	62	1 813	1 751	62
<i>Spatial/town planning</i>	306	304	2	297	295	2	306	304	2
<i>Information Technology</i>	83	83	–	74	74	–	78	78	–
<i>Roads</i>	–	–	–	–	–	–	2	2	–
<i>Electricity</i>	112	112	–	190	190	–	190	190	–
<i>Water</i>	206	206	–	212	212	–	212	212	–
<i>Sanitation</i>	99	99	–	98	98	–	98	98	–
<i>Refuse</i>	–	–	–	–	–	–	30	30	–
<i>Other</i>	4 567	4 314	253	4 292	3 839	453	4 600	4 341	259
Clerks (Clerical and administrative)	3 555	3 423	132	3 720	3 647	73	4 021	3 946	75
Service and sales workers	420	420	–	482	482	–	227	227	–
Skilled agricultural and fishery workers	79	79	–	502	502	–	502	502	–
Craft and related trades	70	70	–	114	114	–	114	114	–
Plant and Machine Operators	1 119	1 119	–	1 444	1 444	–	1 432	1 432	–
Elementary Occupations	9 211	8 131	1 080	9 145	7 971	1 174	9 214	8 141	1 073
<b>TOTAL PERSONNEL NUMBERS</b>	<b>31 465</b>	<b>28 515</b>	<b>2 950</b>	<b>32 763</b>	<b>29 165</b>	<b>3 598</b>	<b>34 453</b>	<b>31 194</b>	<b>3 259</b>

Table SA31: Aggregated entity budget

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 medium-term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R million</b>								
<b>Financial Performance</b>								
Property rates	-	-	-	-	-	-	-	-
Service charges	31 251	34 146	34 296	42 048	38 955	42 440	46 300	50 546
Investment revenue	89	90	127	27	38	40	42	44
Transfer and subsidies - Operational	-	-	-	1	5	1	1	1
Other own revenue	7 102	6 809	8 072	9 127	9 032	9 388	9 747	10 095
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	779	1 068	944	905	1 009	1 458	1 573	1 489
<b>Total Revenue</b>	<b>39 220</b>	<b>42 114</b>	<b>43 439</b>	<b>52 108</b>	<b>49 040</b>	<b>53 326</b>	<b>57 662</b>	<b>62 175</b>
Employee costs	6 769	7 190	7 746	8 211	8 464	8 703	9 097	9 509
Remuneration of Board Members	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 233	1 219	1 358	1 511	1 565	1 675	1 739	1 818
Interest	25	28	25	16	15	16	16	17
Inventory consumed and bulk purchases	18 447	18 925	19 470	22 693	19 555	21 681	24 047	26 687
Transfers and subsidies	23	29	25	22	26	27	28	29
Other expenditure	11 440	15 158	16 383	17 326	17 775	19 230	20 046	20 833
<b>Total Expenditure</b>	<b>37 936</b>	<b>42 549</b>	<b>45 006</b>	<b>49 779</b>	<b>47 401</b>	<b>51 332</b>	<b>54 974</b>	<b>58 894</b>
<b>Surplus/(Deficit)</b>	<b>1 285</b>	<b>(435)</b>	<b>(1 566)</b>	<b>2 329</b>	<b>1 639</b>	<b>1 994</b>	<b>2 688</b>	<b>3 281</b>



Table SA34a: Consolidated capital expenditure on new assets by asset class

Description R thousand	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>					
<b>Infrastructure</b>	<b>2 140 906</b>	<b>2 330 973</b>	<b>2 420 237</b>	<b>2 798 331</b>	<b>1 888 018</b>
Roads Infrastructure	940 657	943 093	941 337	1 346 322	344 059
Roads	722 500	680 036	778 664	1 272 785	315 359
Road Structures	101 500	149 500	141 723	45 862	12 000
Road Furniture	110 157	107 057	15 000	22 020	11 100
Capital Spares	6 500	6 500	5 950	5 655	5 600
Storm water Infrastructure	22 808	24 684	26 746	20 746	15 695
Drainage Collection	10 000	14 000	15 270	10 000	5 000
Storm water Conveyance	10 000	10 000	9 750	9 300	9 400
Attenuation	2 808	684	1 726	1 446	1 295
Electrical Infrastructure	422 000	529 157	466 880	610 788	528 113
HV Substations	286 000	254 630	264 203	396 409	336 888
HV Transmission Conductors	6 000	20 000	5 700	4 650	4 700
MV Substations	25 000	8 000	45 000	25 000	18 800
MV Networks	5 000	8 000	6 000	50 650	25 640
LV Networks	100 000	238 527	145 977	134 079	142 085
Water Supply Infrastructure	401 606	373 366	517 416	409 000	483 000
Dams and Weirs	1 500	–	–	5 000	10 000
Reservoirs	232 500	160 895	290 750	273 000	368 000
Bulk Mains	57 737	16 896	88 516	51 000	80 000
Distribution	101 794	185 200	127 250	80 000	25 000
Capital Spares	8 075	10 375	10 900	–	–
Sanitation Infrastructure	170 000	294 023	165 500	88 755	243 217
Waste Water Treatment Works	125 000	276 425	150 500	88 755	243 217
Outfall Sewers	45 000	17 598	15 000	–	–
Solid Waste Infrastructure	78 550	78 365	184 790	221 050	200 334
Landfill Sites	73 550	59 002	119 790	158 050	100 300
Waste Processing Facilities	–	750	–	12 000	–
Waste Drop-off Points	500	500	5 000	1 000	1 000
Waste Separation Facilities	4 500	18 113	60 000	50 000	99 034
Information and Communication Infrastructure	105 285	88 285	117 569	101 670	73 600
Core Layers	89 285	81 285	71 971	74 400	70 000
Capital Spares	16 000	7 000	45 598	27 270	3 600
<b>Community Assets</b>	<b>473 620</b>	<b>283 526</b>	<b>214 905</b>	<b>224 675</b>	<b>304 014</b>
Community Facilities	437 420	275 826	205 105	210 625	291 914
Halls	91 875	96 961	45 054	53 781	45 784
Centres	120 336	64 174	56 166	66 262	123 580
Clinics/Care Centres	116 209	61 923	38 338	34 522	44 950
Fire/Ambulance Stations	–	3 650	2 400	2 010	20 600
Libraries	10 000	3 000	25 008	–	–
Parks	14 000	32 973	19 300	13 990	13 600
Public Open Space	82 000	13 145	17 338	24 020	15 000
Nature Reserves	–	–	–	–	1 800
Public Ablution Facilities	–	–	–	670	–
Taxi Ranks/Bus Terminals	3 000	–	1 500	15 370	26 600
Sport and Recreation Facilities	36 200	7 700	9 800	14 050	12 100
Outdoor Facilities	36 200	7 700	9 800	14 050	12 100
<b>Other assets</b>	<b>630 321</b>	<b>464 945</b>	<b>388 602</b>	<b>459 424</b>	<b>422 078</b>
Operational Buildings	13 000	1 500	29 000	59 060	65 400
Municipal Offices	10 000	1 500	8 000	22 110	19 500
Yards	–	–	5 000	6 700	6 000
Capital Spares	3 000	–	16 000	30 250	39 900
Housing	617 321	463 445	359 602	400 364	356 678
Social Housing	617 321	463 445	359 602	386 414	351 978
Capital Spares	–	–	–	13 950	4 700
<b>Intangible Assets</b>	<b>–</b>	<b>322 002</b>	<b>234 433</b>	<b>147 500</b>	<b>319 085</b>
Licences and Rights	–	322 002	234 433	147 500	319 085
Computer Software and Applications	–	322 002	234 433	147 500	319 085
<b>Computer Equipment</b>	<b>212 965</b>	<b>192 959</b>	<b>519 965</b>	<b>258 533</b>	<b>86 389</b>
Computer Equipment	212 965	192 959	519 965	258 533	86 389
<b>Furniture and Office Equipment</b>	<b>423 828</b>	<b>21 544</b>	<b>119 833</b>	<b>69 527</b>	<b>92 652</b>
Furniture and Office Equipment	423 828	21 544	119 833	69 527	92 652
<b>Machinery and Equipment</b>	<b>333 015</b>	<b>309 245</b>	<b>309 568</b>	<b>212 680</b>	<b>155 702</b>
Machinery and Equipment	333 015	309 245	309 568	212 680	155 702
<b>Transport Assets</b>	<b>118 000</b>	<b>67 095</b>	<b>300 600</b>	<b>303 095</b>	<b>206 011</b>
Transport Assets	118 000	67 095	300 600	303 095	206 011
<b>Land</b>	<b>1 350</b>	<b>400</b>	<b>1 200</b>	<b>938</b>	<b>27 360</b>
Land	1 350	400	1 200	938	27 360
<b>Zoo's, Marine and Non-biological Animals</b>	<b>2 000</b>	<b>1 500</b>	<b>1 200</b>	<b>1 675</b>	<b>1 200</b>
Zoo's, Marine and Non-biological Animals	2 000	1 500	1 200	1 675	1 200
<b>Total Capital Expenditure on new assets</b>	<b>4 336 005</b>	<b>3 994 188</b>	<b>4 510 541</b>	<b>4 476 378</b>	<b>3 502 509</b>

Table SA34b: Consolidated capital expenditure on existing assets by asset class

Description  R thousand	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>					
<b>Infrastructure</b>	<b>882 929</b>	<b>1 070 060</b>	<b>966 413</b>	<b>906 457</b>	<b>1 100 027</b>
Roads Infrastructure	240 429	336 285	277 906	137 048	327 150
<i>Roads</i>	129 079	139 605	105 026	63 610	128 000
<i>Road Structures</i>	59 000	142 080	143 000	50 900	192 700
<i>Road Furniture</i>	47 600	50 600	28 080	18 350	3 000
<i>Capital Spares</i>	4 750	4 000	1 800	4 188	3 450
Storm water Infrastructure	112 000	66 500	83 053	87 260	34 736
<i>Storm water Conveyance</i>	102 000	58 500	77 581	83 910	31 736
<i>Attenuation</i>	10 000	8 000	5 472	3 350	3 000
Electrical Infrastructure	400 000	540 374	415 750	404 150	406 845
<i>HV Substations</i>	15 000	4 600	14 250	10 000	10 000
<i>MV Substations</i>	15 000	6 244	35 000	57 900	18 142
<i>MV Switching Stations</i>	135 000	171 500	113 750	81 150	59 700
<i>MV Networks</i>	110 000	243 030	174 250	141 598	203 030
<i>LV Networks</i>	115 000	105 000	54 000	83 502	73 703
<i>Capital Spares</i>	10 000	10 000	24 500	30 000	42 270
Water Supply Infrastructure	72 000	35 947	51 500	98 000	151 000
<i>Water Treatment Works</i>	–	–	2 000	5 000	5 000
<i>Bulk Mains</i>	18 000	3 207	15 000	50 000	90 000
<i>Distribution</i>	54 000	32 740	34 500	43 000	56 000
Sanitation Infrastructure	27 000	77 921	73 000	85 000	60 000
<i>Reticulation</i>	27 000	75 185	72 000	53 000	30 000
<i>Waste Water Treatment Works</i>	–	–	–	22 000	20 000
<i>Outfall Sewers</i>	–	2 736	1 000	10 000	10 000
Solid Waste Infrastructure	31 500	13 033	65 204	95 000	120 296
<i>Waste Processing Facilities</i>	16 500	3 033	20 500	85 000	115 000
<i>Waste Separation Facilities</i>	15 000	10 000	44 704	10 000	5 296
<b>Community Assets</b>	<b>54 848</b>	<b>33 259</b>	<b>45 764</b>	<b>29 654</b>	<b>14 930</b>
Community Facilities	54 848	33 139	44 764	29 654	14 930
<i>Centres</i>	1 000	1 000	800	704	630
<i>Clinics/Care Centres</i>	37 148	19 589	24 934	17 200	8 400
<i>Cemeteries/Crematoria</i>	10 000	7 850	5 580	10 050	4 200
<i>Public Open Space</i>	6 700	4 700	13 450	1 700	1 700
Sport and Recreation Facilities	–	120	1 000	–	–
<i>Indoor Facilities</i>	–	–	–	–	–
<i>Outdoor Facilities</i>	–	120	1 000	–	–
<b>Other assets</b>	<b>226 000</b>	<b>119 322</b>	<b>63 618</b>	<b>55 550</b>	<b>100 721</b>
Operational Buildings	28 000	26 600	1 600	–	17 667
<i>Stores</i>	28 000	26 600	1 600	–	–
Housing	198 000	92 722	62 018	55 550	83 054
<i>Social Housing</i>	198 000	92 722	62 018	55 550	83 054
<b>Computer Equipment</b>	<b>12 000</b>	<b>12 000</b>	<b>6 818</b>	<b>8 040</b>	<b>3 600</b>
Computer Equipment	12 000	12 000	6 818	8 040	3 600
<b>Furniture and Office Equipment</b>	<b>1 000</b>	<b>97</b>	<b>800</b>	<b>–</b>	<b>–</b>
Furniture and Office Equipment	1 000	97	800	–	–
<b>Transport Assets</b>	<b>40 000</b>	<b>360</b>	<b>1 000</b>	<b>2 500</b>	<b>5 000</b>
Transport Assets	40 000	360	1 000	2 500	5 000
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1 216 777</b>	<b>1 235 098</b>	<b>1 084 413</b>	<b>1 002 201</b>	<b>1 224 278</b>

Table SA34c: Consolidated repairs and maintenance by asset class

Description R thousand	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>					
<b>Infrastructure</b>	<b>3 585 279</b>	<b>3 902 619</b>	<b>3 844 878</b>	<b>4 006 841</b>	<b>4 164 342</b>
Roads Infrastructure	808 829	753 753	901 090	965 376	1 020 034
Roads	26 218	15 959	21 325	24 928	27 767
Road Structures	673 302	634 800	775 097	831 365	876 107
Road Furniture	109 309	102 995	104 668	109 083	116 160
Electrical Infrastructure	1 504 404	1 542 954	1 375 682	1 437 273	1 503 135
HV Substations	1 498 035	1 537 775	1 370 949	1 432 326	1 497 965
LV Networks	6 369	5 179	4 733	4 947	5 170
Water Supply Infrastructure	875 661	1 155 992	1 119 544	1 136 700	1 153 931
Reservoirs	101 780	144 899	144 899	151 420	158 224
Pump Stations	1 835	6 244	6 244	6 525	6 819
Water Treatment Works	135 612	119 088	119 088	124 447	130 044
Bulk Mains	5 670	10 144	10 144	10 599	11 073
Distribution	630 764	875 617	839 169	843 709	847 771
Sanitation Infrastructure	280 505	322 891	322 891	337 402	352 558
Pump Station	7 314	5 764	5 764	6 023	6 293
Reticulation	265	204	204	213	223
Waste Water Treatment Works	24 863	34 047	34 047	35 576	37 174
Outfall Sewers	174 106	194 181	194 181	202 916	212 038
Toilet Facilities	73 957	88 695	88 695	92 674	96 830
Solid Waste Infrastructure	11 616	17 530	17 530	18 320	19 144
Landfill Sites	10	10	10	10	10
Waste Processing Facilities	8 188	8 033	8 033	8 394	8 772
Waste Drop-off Points	3 418	9 487	9 487	9 916	10 362
Information and Communication Infrastructure	104 264	109 499	108 141	111 770	115 540
Data Centres	25	26	26	27	28
Core Layers	97 431	102 972	101 614	104 950	108 413
Distribution Layers	6 808	6 501	6 501	6 793	7 099
<b>Community Assets</b>	<b>306 132</b>	<b>315 951</b>	<b>314 417</b>	<b>328 362</b>	<b>342 743</b>
Community Facilities	299 890	309 410	309 217	322 928	337 469
Museums	1 338	1 402	1 402	1 465	1 531
Cemeteries/Crematoria	2 192	201	201	210	219
Parks	279 204	291 400	291 207	304 107	317 801
Public Open Space	16 123	15 324	15 324	16 014	16 735
Public Ablution Facilities	1 033	1 083	1 083	1 132	1 183
Sport and Recreation Facilities	6 242	6 541	5 200	5 434	5 274
Outdoor Facilities	6 242	6 541	5 200	5 434	5 274
<b>Heritage assets</b>	<b>148</b>	<b>155</b>	<b>155</b>	<b>162</b>	<b>169</b>
Conservation Areas	148	155	155	162	169
<b>Other assets</b>	<b>1 428 369</b>	<b>1 623 227</b>	<b>1 410 663</b>	<b>1 470 849</b>	<b>1 533 517</b>
Operational Buildings	1 358 347	1 510 387	1 299 817	1 356 831	1 416 221
Municipal Offices	1 251 315	1 228 896	1 038 672	1 084 189	1 131 567
Yards	829	968	968	1 012	1 058
Stores	55 118	57 762	57 484	59 816	62 249
Depots	51 084	222 762	202 693	211 814	221 347
Housing	70 022	112 840	110 846	114 018	117 296
Social Housing	70 022	112 840	110 846	114 018	117 296
<b>Biological or Cultivated Assets</b>	<b>9 187</b>	<b>9 628</b>	<b>9 628</b>	<b>10 061</b>	<b>10 514</b>
Biological or Cultivated Assets	9 187	9 628	9 628	10 061	10 514
<b>Intangible Assets</b>	<b>10 551</b>	<b>11 264</b>	<b>11 264</b>	<b>11 768</b>	<b>12 297</b>
Licences and Rights	10 551	11 264	11 264	11 768	12 297
Computer Software and Applications	10 551	11 264	11 264	11 768	12 297
<b>Computer Equipment</b>	<b>276 827</b>	<b>288 884</b>	<b>278 392</b>	<b>280 271</b>	<b>282 068</b>
Computer Equipment	276 827	288 884	278 392	280 271	282 068
<b>Furniture and Office Equipment</b>	<b>4 355</b>	<b>1 546</b>	<b>1 539</b>	<b>1 602</b>	<b>1 667</b>
Furniture and Office Equipment	4 355	1 546	1 539	1 602	1 667
<b>Machinery and Equipment</b>	<b>99 843</b>	<b>89 275</b>	<b>88 910</b>	<b>92 884</b>	<b>96 983</b>
Machinery and Equipment	99 843	89 275	88 910	92 884	96 983
<b>Transport Assets</b>	<b>176 874</b>	<b>221 943</b>	<b>218 776</b>	<b>226 502</b>	<b>236 685</b>
Transport Assets	176 874	221 943	218 776	226 502	236 685
<b>Total Repairs and Maintenance Expenditure</b>	<b>5 897 565</b>	<b>6 464 493</b>	<b>6 178 621</b>	<b>6 429 302</b>	<b>6 680 985</b>

Table SA34d: Consolidated depreciation by asset class

Description R thousand	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b><u>Depreciation by Asset Class/Sub-class</u></b>					
<b><u>Infrastructure</u></b>	<b>2 742 954</b>	<b>3 754 868</b>	<b>4 012 750</b>	<b>4 182 465</b>	<b>4 371 487</b>
Roads Infrastructure	1 105 388	3 301 771	3 503 817	3 658 306	3 819 741
<i>Roads</i>	900 396	3 301 771	3 503 817	3 658 306	3 819 741
Water Supply Infrastructure	483 531	224 994	274 961	289 457	306 490
<i>Distribution</i>	192 713	224 994	274 961	289 457	306 490
Sanitation Infrastructure	124 739	62 227	65 214	68 149	71 216
<i>Waste Water Treatment Works</i>	86 297	62 227	65 214	68 149	71 216
Solid Waste Infrastructure	156 983	65 251	71 383	79 592	83 168
<i>Landfill Sites</i>	68 557	65 251	71 383	79 592	83 168
Information and Communication Infrastructure	64 191	100 607	97 375	86 961	90 872
<i>Core Layers</i>	50 069	100 607	97 375	86 961	90 872
<b><u>Investment properties</u></b>	<b>–</b>	<b>1 613</b>	<b>1 690</b>	<b>1 766</b>	<b>1 845</b>
Revenue Generating	–	1 613	1 690	1 766	1 845
<i>Improved Property</i>	–	1 613	1 690	1 766	1 845
<b><u>Other assets</u></b>	<b>879 371</b>	<b>36 758</b>	<b>38 496</b>	<b>40 154</b>	<b>41 885</b>
Operational Buildings	81 004	36 406	38 127	39 768	41 481
<i>Municipal Offices</i>	17 750	18 560	19 395	20 192	31 024
<i>Stores</i>	19 076	17 847	18 732	19 576	10 457
Housing	798 366	352	369	386	404
<i>Social Housing</i>	794 444	352	369	386	404
<b><u>Intangible Assets</u></b>	<b>–</b>	<b>46 436</b>	<b>48 652</b>	<b>50 830</b>	<b>53 104</b>
Licences and Rights	–	46 436	48 652	50 830	53 104
<i>Computer Software and Applications</i>	–	46 436	48 652	50 830	53 104
<b><u>Computer Equipment</u></b>	<b>147 283</b>	<b>151 260</b>	<b>158 202</b>	<b>164 911</b>	<b>171 920</b>
Computer Equipment	147 283	151 260	158 202	164 911	171 920
<b><u>Furniture and Office Equipment</u></b>	<b>209 456</b>	<b>42 073</b>	<b>43 904</b>	<b>45 662</b>	<b>47 498</b>
Furniture and Office Equipment	209 456	42 073	43 904	45 662	47 498
<b><u>Machinery and Equipment</u></b>	<b>226 677</b>	<b>676 871</b>	<b>711 832</b>	<b>742 130</b>	<b>773 682</b>
Machinery and Equipment	226 677	676 871	711 832	742 130	773 682
<b><u>Transport Assets</u></b>	<b>198 854</b>	<b>157 367</b>	<b>163 620</b>	<b>169 769</b>	<b>176 194</b>
Transport Assets	198 854	157 367	163 620	169 769	176 194
<b>Total Depreciation</b>	<b>4 784 336</b>	<b>4 867 246</b>	<b>5 179 147</b>	<b>5 397 687</b>	<b>5 637 615</b>

Table SA34e: Consolidated capital expenditure on the upgrading of existing assets by asset class

Description R thousand	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>					
<b>Infrastructure</b>	<b>1 134 967</b>	<b>805 788</b>	<b>964 046</b>	<b>1 517 074</b>	<b>1 711 507</b>
Roads Infrastructure	489 867	290 855	224 010	323 770	351 700
<i>Roads</i>	402 721	229 399	188 082	259 250	281 800
<i>Road Structures</i>	35 500	38 480	10 995	30 950	36 000
<i>Road Furniture</i>	43 500	21 817	23 933	28 920	29 200
<i>Capital Spares</i>	8 146	1 160	1 000	4 650	4 700
Storm water Infrastructure	40 000	41 400	33 850	43 750	29 700
<i>Storm water Conveyance</i>	40 000	41 400	33 850	43 750	29 700
Electrical Infrastructure	170 000	145 970	206 500	299 011	305 719
<i>HV Substations</i>	75 000	80 000	117 750	143 600	132 000
<i>HV Transmission Conductors</i>	–	–	–	31 150	28 900
<i>MV Substations</i>	40 000	30 470	39 000	78 200	72 600
<i>MV Networks</i>	15 000	2 000	25 000	16 061	28 649
<i>LV Networks</i>	40 000	33 500	24 750	30 000	43 570
Water Supply Infrastructure	328 000	246 055	369 600	502 172	413 385
<i>Bulk Mains</i>	19 000	14 250	20 700	33 000	34 000
<i>Distribution</i>	186 000	154 344	235 000	278 372	299 385
<i>Distribution Points</i>	30 000	10 000	6 400	8 000	15 000
<i>Capital Spares</i>	93 000	67 461	107 500	172 800	65 000
Sanitation Infrastructure	86 000	53 607	64 586	181 500	270 000
<i>Reticulation</i>	65 000	49 169	17 750	45 000	75 000
<i>Waste Water Treatment Works</i>	21 000	4 438	46 836	136 500	195 000
Solid Waste Infrastructure	16 100	27 900	55 500	166 871	341 003
<i>Waste Processing Facilities</i>	13 300	25 100	40 500	121 871	301 003
<i>Capital Spares</i>	2 800	2 800	15 000	45 000	40 000
Information and Communication Infrastructure	5 000	–	10 000	–	–
<i>Core Layers</i>	5 000	–	10 000	–	–
<b>Community Assets</b>	<b>169 114</b>	<b>125 952</b>	<b>142 844</b>	<b>168 032</b>	<b>180 899</b>
Community Facilities	169 114	125 952	142 844	168 032	180 899
<i>Centres</i>	11 275	15 103	23 064	49 416	49 903
<i>Clinics/Care Centres</i>	16 412	14 956	6 656	12 520	20 688
<i>Theatres</i>	4 927	5 353	4 681	7 392	7 808
<i>Libraries</i>	–	3 000	3 000	–	–
<i>Cemeteries/Crematoria</i>	7 000	4 900	3 920	6 700	6 000
<i>Parks</i>	6 000	2 620	4 800	2 010	1 800
<i>Public Open Space</i>	25 000	25 560	48 950	62 330	82 700
<i>Nature Reserves</i>	2 000	1 000	800	–	–
<i>Markets</i>	23 500	3 860	10 700	–	–
<i>Stalls</i>	34 000	14 000	16 274	11 700	6 000
<i>Taxi Ranks/Bus Terminals</i>	9 000	4 600	–	–	–
<i>Capital Spares</i>	30 000	31 000	20 000	15 964	6 000
<b>Other assets</b>	<b>563 828</b>	<b>634 598</b>	<b>509 019</b>	<b>532 275</b>	<b>660 419</b>
Operational Buildings	60 753	30 524	37 085	62 404	45 400
<i>Municipal Offices</i>	20 000	1 420	6 586	16 750	15 000
<i>Yards</i>	38 753	28 672	26 900	13 400	12 000
<i>Depots</i>	2 000	432	3 599	9 300	9 400
Housing	503 075	604 074	471 934	469 871	615 019
<i>Social Housing</i>	503 075	604 074	471 934	469 871	615 019
<b>Computer Equipment</b>	<b>4 000</b>	<b>1 500</b>	<b>1 200</b>	<b>2 680</b>	<b>2 400</b>
Computer Equipment	4 000	1 500	1 200	2 680	2 400
<b>Furniture and Office Equipment</b>	<b>1 780</b>	<b>1 415</b>	<b>1 424</b>	<b>7 035</b>	<b>6 300</b>
Furniture and Office Equipment	1 780	1 415	1 424	7 035	6 300
<b>Machinery and Equipment</b>	<b>65 120</b>	<b>44 496</b>	<b>38 890</b>	<b>53 004</b>	<b>62 008</b>
Machinery and Equipment	65 120	44 496	38 890	53 004	62 008
<b>Transport Assets</b>	<b>140 615</b>	<b>55 800</b>	<b>158 849</b>	<b>118 222</b>	<b>71 243</b>
Transport Assets	140 615	55 800	158 849	118 222	71 243
<b>Zoo's, Marine and Non-biological Animals</b>	<b>10 000</b>	<b>4 500</b>	<b>3 600</b>	<b>4 020</b>	<b>3 600</b>
Zoo's, Marine and Non-biological Animals	10 000	4 500	3 600	4 020	3 600
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>2 089 424</b>	<b>1 674 048</b>	<b>1 819 872</b>	<b>2 402 342</b>	<b>2 698 375</b>

## 2.11 MEDIUM TERM BUDGET PER CLUSTER, DEPARTMENT AND MUNICIPAL ENTITY

### 2.11.1 Medium Term Operating Budget

#### Medium Term Expenditure and Revenue per Cluster

For purposes of this report the growth percentage of the various departments within the Core Administration is based on direct revenue or expenditure (excluding internal transfers) and for the MEs it is based on total revenue or expenditure (including taxation) or subsidies received.

#### SUSTAINABLE CLUSTER

Sustainable Cluster	Adjusted Budget	Budget	Estimate	Estimate
Revenue	2023/24	2024/25	2025/26	2026/27
	R 000	R 000	R 000	R 000
Environment And Infrastructure	17 945	16 042	16 467	18 393
Human Settlements	116 247	121 826	127 308	133 037
City Power	19 545 082	21 898 520	24 467 015	27 342 792
Johannesburg Water	17 801 773	18 840 349	20 062 773	21 352 946
Pikitup	4 255 538	4 394 451	4 552 779	4 707 653
Johannesburg Social Housing Company	369 449	379 052	392 478	406 405
<b>Total Revenue</b>	<b>42 106 034</b>	<b>45 650 240</b>	<b>49 618 820</b>	<b>53 961 226</b>

The Sustainable Cluster's revenue budget increases by 8.4% from the 2023/24 financial year.

Sustainable Cluster	Adjusted Budget	Budget	Estimate	Estimate
Expenditure	2023/24	2024/25	2025/26	2026/27
	R 000	R 000	R 000	R 000
Environment And Infrastructure	135 027	140 363	144 853	150 964
Human Settlements	1 064 172	1 103 854	1 142 781	1 184 189
City Power	20 399 091	21 985 888	24 187 282	26 646 529
Johannesburg Water	16 370 094	18 340 273	19 365 243	20 409 379
Pikitup	4 255 538	4 394 451	4 552 779	4 707 653
Johannesburg Social Housing Company	369 449	379 052	392 478	406 405
<b>Total Expenditure</b>	<b>42 593 371</b>	<b>46 343 881</b>	<b>49 785 416</b>	<b>53 505 119</b>

The Sustainable Cluster's expenditure budget increases by 8.8% from the 2023/24 financial year. The increase is mainly due to the provision for debt impairment in line with the projected average collection rate of 86% for rates and services. Below follow details of the expenditure budget per department and municipal entity within the sustainable cluster:

## **Environment and Infrastructure**

The revenue budget decreases by 10.6% to R16 million mainly as a result of a decrease in concession fees from Kelvin Power Station. The expenditure budget increases by 4% to R140.4 million. Below is a highlight of programmes that are within the budget:

- Sustainable service delivery:
  - Air Quality, Climate change and Energy;
  - Water and Biodiversity management;
  - Impact Management and compliance; and
  - Waste management.
- Job opportunity and creation:
  - Environmental Education (EPWP).
- Good governance:
  - Strategic Coordination and support.

## **Human Settlements**

The direct revenue budget increases by 4.8% to R121.8 million. The direct expenditure budget increases by 3.7% R1.1 billion. Below is a highlight of programmes that are within the budget:

- Sustainable service delivery;
  - Upgrading of Informal Settlements;
  - Upgrading of flats, hostels, and old age homes;
    - The Old Age Homes to be upgraded are as follows: Japura, Aalwyn, Market Street, Eeufesoord, Avondrus, Chiswick, Lundean, Anzac, Nancefield, Nirvana, Donovan McDonald, Tornado, Kleinhelderkruijn, Annie Burger, Carrick, Bertha Solomon, Rueven, Moffat View, Park Cottages, Northern Place, Karina Place, and Dewertshof.
    - The flats to be upgraded are the following: Gregory and Edith, Daniel, Outenikwa, Sir Lowry, Hex River, Maxwell Court, Hannah, Heerengracht Court, Cairngorm Court, and Cutis Court.
  - Formalization of informal settlements;
  - Enumeration of new informal settlements;
  - Site and services; and
  - Title deeds.

The expected deficit after taxation (excluding capital grants and contributions) amounts to R87.4 million. Service charges - electricity: The projected electricity revenue of R21.5 billion (excluding new connections fees) is a 12.1% increase from the 2023/24 financial year. The revenue budget increased by 12.1% compared to 2023/24 financial year budget. The increase is based on a proposed average tariff increase for electricity of 12.72% and the strategic drive to reduce total electricity losses to a level of 28.81% for the 2024/25 financial year. The bulk purchase price increase is due to the Eskom tariff increase of 12.72%, Kelvin Power tariff price of R1.63 and total volumes growth estimated at 0.27%.

The expenditure budget increases by 7.8% to R21.9 billion mainly as a result of the bulk purchase price increase due to the Eskom tariff increase of 12.72%, Kelvin Power tariff price of R1.63 and total volumes growth estimated at 0,27% as well as an increase of 12% in debt impairment based on the collection levels of 94.8%. Below is a highlight of programmes that are within the budget:

- Good governance:
  - Risk Governance and Compliance.
- Sustainable service delivery:
  - Improve Quality of Service.
- Infrastructure development and refurbishment:
  - Active and engaged citizenry;
  - Improve Quality of Service; and
  - Sustainable Energy.
- Financial sustainability:
  - Financial Sustainability.
- Energy mix:
  - Sustainable Energy.
- Job opportunity and creation:
  - People Development.
- Safer city:



- Improve Quality of Service; and
- Smart Utility.
  
- Active and engaged citizenry:
  - Improve Quality of Service.
  
- Smart city:
  - Smart Utility.

### **Johannesburg Water**

The expected surplus (excluding capital grants and contributions) amounts to R500.1 million. Service charges - water and sewerage: The projected water and sewerage revenue is estimated at R17.9 billion, approximately 5.9% increase from the 2023/24 financial year. The increase is based on an average tariff increase of 7.7%, based on a proposed Rand Water tariff increase of 5.9% and an additional 1.8% expected population growth.

The expenditure budget increases by 12% to R18.3 billion mainly due to an increase of 5.9% for the water purchase price from Rand Water and an increase of 31.3% in debt impairment based on the collection levels of 73.2% and an estimated 12.4% increase on water losses. Below is a highlight of programmes that are within the budget:

- Good governance:
  - Corporate Governance.
  
- Financial sustainability:
  - Financial Performance and Management; and
  - Revised Tariff Structure (discontinue Free 6kl).
  
- Sustainable service delivery:
  - Water Quality Assurance;
  - Sewer Quality Service; and
  - Water Demand Management systems.
  
- Infrastructure development and refurbishment:
  - Upgrading and Renewal of networks.

- Safer city:
  - Prevention of infrastructure theft and vandalism.
- Active and engaged citizenry:
  - Media Relations and External Communication; and
  - Stakeholder Engagement and Public Participation.
- Smart city:
  - Innovation and Technology programmes.

### **Pikitup**

The revenue budget increases by 3.3% to R4.4 billion. Service charges - refuse: The projected refuse revenue of R3.1 billion is a 6% increase from the 2023/24 financial year. The increase is based on a proposed average tariff increase of 5.9%.

The expenditure budget increases by 3.3% to R4.4 billion mainly to cater for an increase of 6% in debt impairment based on the collection levels of 73.2%. The subsidy allocation to Pikitup decreases by 3.3% to R1.2 billion. Below is a highlight of programmes that are within the budget:

- Sustainable service delivery:
  - Waste Management / Environmental Protection - Waste Management.

### **Johannesburg Social Housing Company (JOSHCO)**

The revenue budget increases by 2.6% to R379.1 million. The expenditure budget increases by 2.6% to R379.14 million in line with the increase in revenue. Below is a highlight of programmes that are within the budget:

- Financial stability:
  - Social housing; and
  - Number of housing units completed.
- Sustainable service delivery;
  - Social Housing;
  - Percentage Employee vacancy rate; and

- % Collection in respect of current debtors.
- Job opportunity and creation;
  - Number of jobs created for the unemployed through EPWP.
- Sustainable Economic growth;
  - Percentage occupancy rate, % achieved of service level standard.
- Smart city;
  - Number of Digitization initiatives completed.
- Good governance;
  - Percentage compliance to laws and regulations; and
  - Number of employee development initiatives.

#### **HUMAN AND SOCIAL DEVELOPMENT CLUSTER**

Human and Social Development Cluster Revenue	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Community Development	49 197	57 673	60 054	62 349
Health	201 155	210 810	220 538	230 679
Social Development	7 477	395	413	432
Public Safety	590 150	616 221	643 952	672 922
Johannesburg City Parks And Zoo	1 233 238	1 265 002	1 310 523	1 357 893
Joburg City Theatres	252 981	259 519	268 270	277 351
<b>Total Revenue</b>	<b>2 334 198</b>	<b>2 409 620</b>	<b>2 503 750</b>	<b>2 601 626</b>

The revenue budget of the Human and Social Development Cluster increases by 3.2% from the 2023/24 financial year.

Human and Social Development Cluster Expenditure	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Community Development	1 318 999	1 361 069	1 411 525	1 464 780
Health	1 500 365	1 542 015	1 606 486	1 674 496
Social Development	336 517	354 327	368 255	382 971
Public Safety	5 914 552	6 075 857	6 317 472	6 570 373
Johannesburg City Parks And Zoo	1 233 238	1 265 002	1 310 523	1 357 893
Joburg City Theatres	252 981	259 519	268 270	277 351
<b>Total Expenditure</b>	<b>10 556 652</b>	<b>10 857 789</b>	<b>11 282 531</b>	<b>11 727 864</b>

The expenditure budget of the Human and Social Development Cluster increases by 2.9% from the 2023/24 financial year. Below follows the budget per department and municipal entity within the human and social development cluster.

### **Community Development**

Community Development's revenue budget increases by 17.2% to R57.7 million. The increase is mainly due to the increase in provincial grant allocations. The expenditure budget increases by 3.2% to R1.4 billion. Below is a highlight of programmes that are within the budget:

- Active and engaged citizenry
  - Service Extension, Reading and Resource Development.
  - Library Services Access.
  - Mass participation and Recreation.
  - Sport Development.
  - Access to Facilities and services.
- Financial sustainability
  - Arts and Culture Heritage Programmes.
  - Service Extension, Reading and Resource Development.
- Infrastructure development and refurbishment
  - Arts and Culture Heritage Programmes.
- Safer city
  - Library Services Access.
- Smart city

- Service Extension, Reading and Resource Development.

## **Health**

The revenue budget increases by 4.8% to R210.8 million. The expenditure budget increases by 2.8% to R1.5 billion. Below is a highlight of programmes that are within the budget:

- Good governance:
  - Management Support / E-Health / Clean Audit.
- Financial sustainability:
  - Management Support / E-Health / Clean Audit.
- Sustainable service delivery:
  - Jozi Ihlomile Program;
  - Maternal Health Care/Children Health Care/HIV and AIDS/ Communicable Disease;
  - Rollout of Mobile Clinics to increase access to primary health care;
  - TB / HIV and AIDS;
  - The expansion of extended hour libraries and clinics within the City; and
  - Initiate and fund localised female dignity packs.
- Job opportunity and creation:
  - Management Support / E-Health / Clean Audit.
- Safer city:
  - Food security that is both improved and safeguarded / Pest Control / Air Pollution.
- Smart city:
  - Management Support / E-Health / Clean Audit.

## **Social Development**

The revenue budget decreases by 94.7% to R395 thousand due to the reduction of the Public Employment Programme (PEP) grant allocation. The expenditure budget increased by 5.3% to R354.3 million. Below is a highlight of programmes that are within the budget:

- Job opportunity and creation:
  - Skills for jobs and apprenticeship programmes for young people to gain skills and experience.
- Safer city:
  - Training and support for early childhood development;
  - Consistent support and uplifting of marginalised communities such as women, youth, people with disabilities and LGBTQIA+ through coordinated programmes across all departments;
  - Programs and support offered to undocumented migrants;
  - Substance Abuse Treatment Centre Programmes;
  - Substance Abuse Crisis Centre;
  - Professional Training - Substance Abuse;
  - Assist the homeless including shelters, skills development, rehabilitation facilities, and work opportunities in collaboration with NGOs; and
  - A food security programme in partnership with NGOs and the private sector – small scale farming, complimentary dry food packs and re-operationalization of bakeries.
- Active and engaged citizenry:
  - Programmes and support services offered to citizens;
  - Programs implemented by qualifying NGOs to the citizens of Johannesburg; and
  - Support for vulnerable residents, including fair rebates on services.
- Sustained economic growth:
  - Urban Agriculture.
- Smart city:
  - Policy Reform Initiatives.

## **Public Safety**

The direct revenue budget increased by 4.4% to R616.2 million. The direct expenditure budget increased by 2.7% to R6.1 billion. Below is a highlight of programmes that are within the budget:

- Safer city;
  - Reduce lawlessness through improved by-law and traffic enforcement. Enhancing the law enforcement capacity in public safety programmes;
  - Security services, VIP and guarding of property;
  - Ensure effective medical emergency and fire response;
  - Providing relief for disaster areas;
  - Ensure effective building inspections and compliance;
  - Collection of revenue for vehicle administration; and
  - Ensure employee training and development.
- Smart city;
  - Monitoring the city and municipalities properties with cameras; and
  - City safety strategic research.
- Good governance;
  - Monitoring functions of financial services in line with the MFMA;
  - Communication and youth empowerment;
  - Administration of fleet repairs and maintenance of facilities and records management;
  - Fraud and corruption;
  - Ensure ethics and discipline;
  - Training and development of Municipal Police Officers; and
  - Administration of citations and fines.
- Infrastructure development and refurbishment;
  - Providing repairs and maintenance of the city's properties and capital projects.
- Active and engaged citizenry;
  - Ensure community education and empowerment.

### **Johannesburg City Parks and Zoo**

The revenue budget increases by 2.6% to R1.3 billion. The expenditure budget increased by 2.6% to R1.3 billion in line with revenue. The subsidy allocation to City Parks and Zoo increases by 3.9% to R1.1 billion. Below is a highlight of programmes that are within the budget:

- Sustainable service delivery:

- Greening programme.
- Job opportunity and creation:
  - Job Creation.
- Safer city:
  - Outsourced security; and
  - Park Rangers.
- Active and engaged citizenry:
  - Environmental Education.

### **Joburg City Theatres**

The revenue budget increases by 2.6% to R259.5 million. The expenditure budget increases by 2.6% to R259.5 million in line with revenue. The subsidy allocation to Joburg City Theatres increases by 2.1% to R205.4 million. Below is a highlight of programmes that are within the budget:

- Active and engaged citizenry.
  - Improve and strengthen financial position.
- Financial sustainability
  - Improve and strengthen financial position.
- Good governance
  - Improve and strengthen financial position.
  -

### **ECONOMIC GROWTH CLUSTER**



Economic Growth Cluster Revenue	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Economic Development	82 281	90 690		
Transport	993 766	852 656	1 261 745	1 547 433
Development Planning	97 817	96 648	91 832	92 102
Joburg Market	698 629	734 146	769 343	803 962
Metropolitan Trading Company	547 220	528 106	535 798	555 880
Johannesburg Property Company	1 013 168	1 041 408	1 080 722	1 108 907
Johannesburg Development Agency	132 364	136 065	141 721	147 446
Johannesburg Roads Agency	1 392 879	1 581 566	1 667 340	1 752 868
Metrobus	695 122	714 805	741 966	769 387
Joburg Tourism	92 820	95 197	98 567	102 021
<b>Total Revenue</b>	<b>5 746 066</b>	<b>5 871 288</b>	<b>6 389 034</b>	<b>6 880 006</b>

The revenue budget of the Economic Growth Cluster increases by 2.2%.

Economic Growth Cluster Expenditure	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Economic Development	177 843	236 491	150 208	155 473
Transport	2 237 785	2 185 755	2 471 117	2 840 358
Development Planning	457 590	475 806	494 919	515 932
Joburg Market	593 784	610 228	631 084	652 049
Metropolitan Trading Company	547 220	528 106	535 798	555 880
Johannesburg Property Company	1 013 168	1 041 408	1 080 722	1 108 907
Johannesburg Development Agency	132 364	136 065	141 721	147 446
Johannesburg Roads Agency	1 445 980	1 581 566	1 667 340	1 752 868
Metrobus	695 122	714 805	741 966	769 387
Joburg Tourism	92 820	95 197	98 567	102 021
<b>Total Expenditure</b>	<b>7 393 676</b>	<b>7 605 428</b>	<b>8 013 442</b>	<b>8 600 321</b>

The expenditure budget of the Economic Growth Cluster increases by 2.9% from the 2023/24 financial year. Below follows the budget per department and municipal entity within the economic development cluster.

### **Economic Development**

The direct revenue budget increases by 10.2% to R90.7 million due to the receipt of the Public Employment Program and EPWP grant allocations. The direct expenditure budget increases by 33% to R236.5 million due to the abovementioned grants. Below is a highlight of programmes that are within the budget:

- Good governance;
  - More skills for jobs and apprenticeship programs for young people to gain valuable skills and work experience.

- Job opportunity and creation;
  - Opportunity Centres to support businesses and encourage entrepreneurs;
  - Implementation of Informal trading plan from policy and bylaws;
  - Operationalization of opportunity centers, trainings and SMME development;
  - Johannesburg Business Forum (JBF);
  - Operationalization of Alexandra Automotive Hub;
  - Fair access to EPWP opportunities and fair allocation of local contracts; and
  - Public Employment Programmes (PEP).
- Sustained economic growth;
  - More skills for jobs and apprenticeship programmes for young people to gain valuable skills and work experience;
  - Targeted Sector Support In line with Regional Economic Development Plans;
  - Investment Attraction and Facilitation Activities;
  - Data Subscriptions: BER, Econometrix, IHS, FDi Markets, Who owns WHOM; and
  - Knowledge Community precinct (Braamfontein/ Auckland Park).

## **Transport Department**

The direct revenue budget decreases by 14.2% to R852.7 million due to the reduced Public Transport Network Grant (PTNG) allocation and the transfer of R140.4 million to the capital budget. The expenditure budget decreases by 2.3% to R2.2 billion due to the reduced PTNG allocation and the transfer of R140.4 million to the capital budget. Below is a highlight of programmes that are within the budget:

- Good governance;
  - Financially sustainable and resilient city.
- Sustainable service delivery;
  - Sustainable human settlements; and
  - Improved eco-mobility.
- Safer city;
  - A safe and secure city.
- Active and engaged citizenry;

- A responsive, accountable, efficient and productive metropolitan government.
- Smart city;
  - A ‘Smart’ City of Johannesburg, that is able to deliver quality services to citizens in an efficient and reliable manner.

## **Development Planning**

Development Planning’s revenue budget decreases by 1.2% to R96.6 million due to the reduction in UN Environment Programme. The expenditure budget increases by 4.0% to R478.8 million mainly due to an increase on operational costs to cater for demolition of Buildings. Below is a highlight of programmes that are within the budget:

- Active and engaged citizenry
  - Completion of integrated spatial data portal, spatial plan management and sharing system.
  - Achievement of regeneration programmes for Kliptown and Ivory Park.
- Good governance
  - Processing of land use development applications.
  - Review of Land Use Scheme.
  - Audit of outdoor advertising.
- Green economy
  - Processing of land use development applications.
- Safer city
  - Built environment court orders executed.
  - Review of Municipal Planning Bylaw.
- Smart city
  - Maintenance of Corporate Geo-informatics spatial information
- Sustainable service delivery.
  - Global environment fund.

### **Joburg Market**

The revenue budget increases by 5.1% to R734.1 million. The increase is mainly as results of the increase in rental facilities income and an increase in other revenue. The expenditure budget increase by 2.8% to R610.2 million before taxation. Below is a highlight of programmes that are within the budget:

- Good governance;
  - Business Continuity.
- Financial stability;
  - Market Repairs and Maintenance;

### **Metropolitan Trading Company**

Revenue of the entity decreases by 3.5% to R528.1 million and the expenditure budget decreases by 3.5% to R528.1 million. The reduction is mainly due to the reduction in depreciation and taxation. Below is a highlight of programmes that are within the budget:

- Through a smart city to bridge digital gap:
  - Improve connectivity throughout the city to support economic growth by providing free Wi-Fi services to citizens;
  - WIFI Access point rollout 150 access points for a period of three years;
  - Deliver on smart-city implementation programme city-wide; and
  - Through the Aggregation Model, consolidate and manage all the City's and entities networks.

### **Johannesburg Property Company (JPC)**

The revenue budget increases by 2.8% to R1 billion. The expenditure budget increases by 2.8% to R1 billion in line with the increase in revenue. Below is a highlight of programmes that are within the budget:

- Good governance;
  - Legislative compliance
- Sustainable service delivery;
  - SMME support

### **Johannesburg Development Agency**

The revenue budget increases by 2.8% to R136.1 million. The expenditure budget increases by 2.8% to R136.1 million in line with revenue. The subsidy allocation to Johannesburg Development Agency increases by 0.8% to R72.2 million. Below is a highlight of programmes that are within the budget:

Good governance

- Good Governance, Management and Administration.

### **Johannesburg Roads Agency**

The revenue budget increased by 13.5% to R1.6 billion. The increase is mainly due to the anticipated R100 million revenues on asphalt sales. The expenditure budget increased by 9.4% to R1.6 billion. Below is a highlight of programmes that are within the budget:

- Good governance
  - Creating a responsive administration focused on the delivery of services to the city's residents;
  - Financial transparency and accountability to the citizens of Johannesburg;
- Infrastructure development and refurbishment
  - Freight Programme;
  - Improved Road Safety and Reduced Congestion; and
  - Infrastructure Repair and Maintenance: Traffic Signal Improvement Plan.

### **Metrobus**

The total revenue budget increased by 2.8% to R714.8 million. The total expenditure budget increased by 2.8% to R714.8 million in line with the increase in the revenue budget. Below is a highlight of programmes that are within the budget:

- Good governance;
  - Financially sustainable and resilient city.
- Sustainable service delivery;
  - Improve customer/community satisfaction;
  - Leasing of additional buses; and
  - Guaranteed customer and citizen care and service.

- Safer city;
  - Procurement of independent security provider to guard assets and protect revenues.
- Active and engaged citizenry;
  - Improve customer/community satisfaction.
- Smart city;
  - Infrastructure improvement strategy: Renovation and maintenance of Metrobus buildings; and
  - Interim AFC, Cashless ticketing system, Digital routes tracking, WiFi on buses.
- Financial Sustainability;
  - Debt restructuring, advertising revenue generation, revenue protection, Interim ticketing system

### **Johannesburg Tourism Company**

The revenue budget increased by 2.6% to R95.2 million. The expenditure budget increased by 2.6% to R95.2 million in line with the increase in revenue. Below is a highlight of programmes that are within the budget:

- Sustained economic growth;
  - Achieve increased visitor numbers into the City of Johannesburg.

### **GOOD GOVERNANCE CLUSTER**

Good Governance Cluster Revenue	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Group Forensic Investigation Services				
Office Of The Ombudsman				
City Manager	47 818	39 234	40 000	43 059
Group Information And Communication Technology				
Group Finance	27 924 428	29 379 268	31 095 415	32 929 054
Group Corporate And Shared Services	30 972	32 622	34 820	36 072
Speaker: Legislative Arm Of Council				
Municipal Entities Accounts	306 703	481 570	142 900	149 331
<b>Total Revenue</b>	<b>28 309 921</b>	<b>29 932 694</b>	<b>31 313 135</b>	<b>33 157 516</b>

The revenue budget of the Good Governance Cluster increases by 5.7%.

Good Governance Cluster Expenditure	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Group Forensic Investigation Services	111 571	114 497	118 875	123 432
Office Of The Ombudsman	42 710	43 808	45 520	47 306
City Manager	1 843 464	1 916 038	1 969 654	2 034 002
Group Information And Communication Technology	1 030 326	1 063 323	1 097 884	1 133 736
Group Finance	5 804 333	6 097 329	6 296 173	6 483 005
Group Corporate And Shared Services	516 772	935 992	1 199 791	1 213 629
Speaker: Legislative Arm Of Council	507 892	548 243	565 614	589 201
Municipal Entities Accounts	1 951 462	2 026 742	2 101 195	2 178 665
<b>Total Expenditure</b>	<b>11 808 530</b>	<b>12 745 972</b>	<b>13 394 706</b>	<b>13 802 976</b>

The expenditure budget of the Good Governance Cluster increases by 7.9%. The increase is mainly due to the provision for debt impairment in line with the projected average collection rate of 86% for rates and services. Below follow the key focus areas for the budget per department within the good governance cluster.

### Group Forensic Investigation Services

Group Forensic Investigation Service's expenditure budget increases by 2.6% to R114.5 million. Below is a highlight of programmes that are within the budget:

- Good Governance that prevents, detects, investigates, and resolves crimes against the City:
  - Prevent all crimes of fraud and corruption, theft of CoJ assets, maladministration, UIFW, illegal connections, breach of security, cybercrime as well as problem/bad/hijacked properties committed against the CoJ. Crime prevention programmes is dependent on residents and stakeholders to report crimes and anti-fraud awareness to reduce occurrence of criminal activities;
  - Detect crimes committed against the CoJ will be implement through various mechanisms to discover the alleged crime, identify suspects and gather relevant information/evidence;
  - Investigate reported and/pr detected crimes will conducted through investigation methodology where potential evidence will be collected for examination and analysis to establish fact and issue reports with findings and recommendations; and
  - Monitor implementation of remedial actions (disciplinary action and recoveries) emanating from finalised investigation report, this includes status of criminal cases reported to SAPS for prosecution.

### Ombudsman

Ombudsman's expenditure increases by 2.6% to R43.8 million. Below is a highlight of programmes that are within the budget:

- Good Governance that is responsive, accountable, efficient and productive:
  - Conducting proactive investigations relating to service delivery failures, human rights violations and maladministration complaints and ensure that they are attended and dealt with in a proper manner;
  - Investigating and resolving complaints and disputes for the citizens of Johannesburg in an amicable manner;
  - Ensure the adherence to the principles of procedural fairness and administrative justice by City Departments and Entities;
  - Acknowledging all complaints received from members of public relating to alleged acts of maladministration by the City's administration and its employees, are investigated properly and dealt with; and
  - By organising community outreach programs that educate residents on their human rights and responsibilities.

### **City Manager**

Revenue of the department decreases by 18% to R39.2 million due to reduction of the Programme and Project Preparation Support Grant and the expenditure budget increases by 3.9% to R1.9 billion. Below is a highlight of programmes that are within the budget:

- Good Governance:
  - Ensure legally sound contracts that protect the interests of the CoJ and promote service delivery;
  - Provide and coordinate support to ME boards, management of the business of the executive and its committees with respect to the service delivery mandate of the MEs;
  - Provide integrated advisory and assurance services on the City's legislated mandate for service delivery, as well as promoting a culture of accountability and responsibility for the management of internal control systems; risk governance and risk management; consistent and effective compliance with regulations, policies, and procedures; and continuous improvement of operational systems; and
  - Cutting wasteful expenditure on non-core functions by monitoring resolution of audit queries raised in the AGSA management letter.
- Active and engaged citizenry:
  - Planning and delivery of streamlined and consistent communications to maximise the reach and impact of the city messages to targeted stakeholders, utilising both traditional as well as innovative communication platforms;
  - To use events and a communication platform to position the City in a positive light and promote Joburg as a brand locally and internationally; and



- Plan and carry out integrated marketing campaigns of the City.
- Safer City:
  - Increasing public safety to create security;
  - Creating a city that is honest and open and fights corruption;
  - Ensure successful prosecutions on by-law related infringements; and
  - Reducing petty crimes and enforcing by-laws.
- Infrastructure development and refurbishment
  - Develop a pipeline of investment ready capital programmes and projects through establishing and institutionalising an effective and efficient system of programme and project preparation.

### **Group Information and Communication Technology:**

The expenditure budget increases by 3.2% to R1.1 billion mainly due to cater for IT related services. Below is a highlight of programmes that are within the budget:

Smart city:

- Subsidised education - staff empowerment;
- Connectivity of the City: Wi-Fi Hotspot t & new MPLS network roll out; and
- Smart City (ease of doing business in the City): Automation.

### **Group Finance**

Group Finance's revenue budget increases by 5.2% to R29.4 billion. The expenditure increases by 5% to R6.1 billion. Below is a highlight of programmes that are within the budget:

- Financial sustainability:
  - Improve governance and attainment of a clean audit;
  - Improvement of profitability and liquidity ratio of the city;
  - Improved customer centricity, customer experience excellence in the new normal;
  - Support for vulnerable residents through fair property rates rebates;
  - Revenue completeness and accuracy, resolution of billing queries as per service level agreement, increasing responsiveness to billing problems; and
  - Maintaining a clean audit outcome, as well as developing and maintaining the city's valuation roll.
- Smart City:

- Improve customer satisfaction and quality of life through E-Joburg Solutions.

### **Group Corporate and Shared Services**

The revenue budget increased by 5.3% to R32.6 million as a result of an increase in training income which will be used to fund additional training expenses. The expenditure budget increases by 81.1% to R936 million mainly to cater for the provision of PFA, filling of strategic positions (R100 million) and implementation of institutional review (R35 million). The department's programmes are day-to-day related.

### **Speaker: Legislative Arm of Council**

Speaker's Office expenditure budget increases by 7.9% to R 548.2 million. The major increase is due to a court ruling of fixed term contracts employees converted to permanent employees, resulting in salary increases. Below is a highlight of programmes that are within the budget:

- Active and engaged citizenry:
  - Increase public participation and stakeholder engagement on IDP and Budget process;
  - Publication of all approved By-laws and public participation on By-laws and policies;
  - Providing support to strengthen Sec 79 Committees and Chairpersons in order to enhance oversight and scrutiny over the executive;
  - Conduct Civic education sessions for the public on IDP and ward committee elections; and
  - Training of Councillors and Ward Committees.

### **Municipal Entities Accounts**

The revenue for the municipal entities' accounts in the 2024/25 financial year increases by 57% to R481.6 million due to the increase in the Sale of Goods and Rendering of Services. The increase relates to the anticipated once-off outdoor advertising revenue of R400 million from the expected conclusion of new leases and the accounting of revenue arrears that the advertising agencies owe the City. The revenue from the Sale of Goods and Rendering of services is expected to be R57.6 million in the 2025/26 financial year. The expenditure for the municipal entities accounts increases by 3.9% to R2 billion.

## 2.11.2 Medium Term Capital Budget per Cluster

The level of capital expenditure and borrowing are based on the principles of affordability, prudential indicators and sustainability (debt to revenue ratio, current ratio, operating surplus and the impact or return of the capital investment on the operating account).

The proposed capital budget projects a spending plan of approximately R22.7 billion over the next three-year period. Below follows a high-level summary of the Capital Budget per Cluster.

### SUSTAINABLE CLUSTER

Sustainable Cluster Capital	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Environment And Infrastructure	9 100	26 500	22 050	11 000
Human Settlements	1 428 856	1 239 469	1 597 721	1 074 668
City Power	1 357 654	1 284 798	1 524 149	1 363 161
Johannesburg Water	1 072 082	1 221 086	1 508 298	1 766 602
Pikitup	92 215	254 994	337 050	500 000
Johannesburg Social Housing Company	337 496	271 916	355 572	272 961
<b>Total Capital</b>	<b>4 297 403</b>	<b>4 298 764</b>	<b>5 344 840</b>	<b>4 988 392</b>

The three-year medium-term capital budget of the Sustainable Cluster amounts to approximately R14.6 billion. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

### HUMAN AND SOCIAL DEVELOPMENT CLUSTER

Human and Social Development Cluster Capital	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Community Development	41 448	65 014	42 758	71 560
Health	98 218	57 928	53 743	47 688
Social Development	101 963	49 918	76 305	79 011
Public Safety	60 230	50 344	47 109	59 950
Johannesburg City Parks And Zoo	51 330	41 510	48 905	37 400
Joburg City Theatres	21 571	20 088	23 066	24 718
<b>Total Capital</b>	<b>374 760</b>	<b>284 801</b>	<b>291 886</b>	<b>320 328</b>

The three-year medium-term capital budget of the Human and Social Development Cluster amounts to approximately R897 million. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

## ECONOMIC GROWTH CLUSTER

Economic Growth Cluster Capital	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Economic Development	697	4 800	2 010	1 500
Transport	526 192	562 554	507 960	170 703
Development Planning	48 350	67 545	62 570	71 400
Joburg Market	121 507	89 000	65 834	44 714
Metropolitan Trading Company	3 643	2 914	6 700	6 000
Johannesburg Property Company	24 991	81 842	88 034	116 415
Johannesburg Development Agency	197 715	130 282	236 784	276 000
Johannesburg Roads Agency	809 234	795 320	698 812	719 986
Metrobus	72 912	214 849	181 695	87 420
Joburg Tourism	5 088	1 193	1 247	1 301
<b>Total Capital</b>	<b>1 810 327</b>	<b>1 950 300</b>	<b>1 851 647</b>	<b>1 495 438</b>

The three-year medium-term capital budget of the Economic Growth Cluster amounts to approximately R5.3 billion. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

## GOOD GOVERNANCE CLUSTER

Good Governance Cluster Capital	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Group Forensic Investigation Services	750	2 050	2 250	2 450
Office Of The Ombudsman	600	800	335	300
City Manager	17 202	26 278	12 268	9 635
Group Information And Communication Technology	336 552	630 730	213 002	439 009
Group Finance	30 000	17 618	12 060	7 200
Group Corporate And Shared Services	32 741	201 085	150 959	160 909
Speaker: Legislative Arm Of Council	3 000	2 400	1 675	1 500
<b>Total Capital</b>	<b>420 845</b>	<b>880 961</b>	<b>392 548</b>	<b>621 004</b>

The three-year medium-term capital budget of the Good Governance Cluster amounts to approximately R1.9 billion. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

The tables that follow present detailed operating and capital budgets of departments and MEs.

## **Operating Core Administration**

**CORE ADMINISTRATION**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management	490	70	17					
Sale of Goods and Rendering of Services	335 182	574 769	297 679	474 444	253 862	704 498	536 556	560 702
Agency services	237 587	279 538	321 519	386 492	371 492	389 321	406 841	425 142
Interest earned from Receivables	986 497	1 045 180	1 542 714	40 636	40 336	42 272	44 174	46 162
Interest earned from Current and Non Current Assets	221 341	163 439	196 217	147 420	147 420	154 496	161 448	168 713
Rental from Fixed Assets	49 880	60 052	62 469	146 267	331 745	162 990	170 325	177 990
Operational Revenue	283 602	378 343	197 805	395 271	196 878	220 622	292 200	305 348
<b>NON-EXCHANGE REVENUE</b>								
Property rates	13 035 284	13 502 107	14 049 865	16 372 765	16 372 765	16 988 687	17 753 177	18 552 070
Surcharges and Taxes	252 541	271 232	286 847	302 905	302 905	317 445	331 730	346 659
Fines, penalties and forfeits		1 158		951 486	161 168	168 904	176 505	184 447
Licences or permits	1 197	1 807	2 225	10 870	3 433	3 606	3 769	3 937
Transfer and subsidies - Operational	305 418	6 015 880	7 337 610	8 280 856	8 328 982	8 593 381	9 280 706	10 211 534
Interest	119 847	115 473	152 151	116 245	116 245	121 825	127 307	133 036
Fuel Levy			3 967 119	3 838 724	3 838 724	4 127 608	4 450 706	4 799 123
Operational Revenue	171	19 045	20 646					
Gains on disposal of Assets				5 000				
Other Gains	1	1	1 000					
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>15 843 505</b>	<b>22 437 297</b>	<b>28 449 981</b>	<b>31 469 382</b>	<b>30 465 956</b>	<b>31 995 655</b>	<b>33 735 444</b>	<b>35 914 863</b>
Interest earned from Receivables - Inter-Company				1 422 178	1 346 508	941 545	984 583	1 042 214
Operational Revenue - Inter-Company	324 260	301 799	325 221	864 384	852 447	899 833	953 771	996 682
Transfer and subsidies - Operational Inter-Company	368 030	391 039	415 984					
Costing - Internal Revenue	158 249	153 246	143 782	896 693	896 827	947 073	1 003 426	1 048 547
<b>Total Internal Transfers</b>	<b>850 539</b>	<b>846 084</b>	<b>884 986</b>	<b>3 183 255</b>	<b>3 095 782</b>	<b>2 788 451</b>	<b>2 941 780</b>	<b>3 087 443</b>
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>16 694 044</b>	<b>23 283 381</b>	<b>29 334 967</b>	<b>34 652 636</b>	<b>33 561 738</b>	<b>34 784 106</b>	<b>36 677 224</b>	<b>39 002 306</b>
<b>EXPENDITURE</b>								
Employee related costs	6 767 410	9 602 739	10 379 297	10 796 461	10 598 681	11 291 488	11 999 928	12 534 882
Remuneration of councillors	168 116	163 542	180 678	184 542	182 642	191 409	200 022	209 023
Bulk purchases - electricity								
Inventory consumed	39 298	27 710	21 571	69 144	72 292	75 244	77 023	79 468
Debt impairment	2 161 209	1 257 955	1 432 849	2 030 298	1 668 461	1 803 709	1 829 937	1 835 734
Depreciation and amortisation	1 714 157	1 792 900	2 714 860	3 273 553	3 301 771	3 503 817	3 658 306	3 819 741
Interest	2 566 570	2 594 404	2 901 363	2 154 959	2 381 961	2 496 285	2 608 607	2 725 984
Contracted services	1 757 499	2 024 994	2 389 911	3 582 684	3 132 426	3 117 425	3 351 579	3 684 227
Transfers and subsidies	5 044 893	5 278 995	5 090 616	116 727	58 816	108 550	18 664	19 504
Operational costs	2 003 934	2 173 500	2 055 607	3 680 209	3 554 329	3 633 582	3 758 256	3 833 949
Losses on disposal of Assets	91	323	7 996					
Other Losses	72	5						
<b>TOTAL DIRECT EXPENDITURE</b>	<b>22 223 248</b>	<b>25 004 793</b>	<b>27 211 130</b>	<b>25 888 578</b>	<b>24 951 380</b>	<b>26 221 509</b>	<b>27 502 322</b>	<b>28 742 512</b>
Interest - Inter-Company				191 269	233 024	247 253	260 759	272 705
Operational costs - Inter-Company	307 972	319 886	414 104	1 168 800	1 227 087	1 234 760	1 308 404	1 369 572
Transfers and subsidies - Inter-Company				5 916 668	5 828 776	6 011 201	6 187 131	6 363 875
Costing - Internal Expenditure	472 870	458 317	658 171	896 693	896 827	947 073	1 003 426	1 048 547
<b>Total Internal Transfers</b>	<b>780 842</b>	<b>778 202</b>	<b>1 072 275</b>	<b>8 173 430</b>	<b>8 185 714</b>	<b>8 440 287</b>	<b>8 759 720</b>	<b>9 054 699</b>
<b>TOTAL EXPENDITURE</b>	<b>23 004 090</b>	<b>25 782 995</b>	<b>28 283 405</b>	<b>34 062 009</b>	<b>33 137 093</b>	<b>34 661 796</b>	<b>36 262 042</b>	<b>37 797 211</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(6 310 046)</b>	<b>(2 499 615)</b>	<b>1 051 561</b>	<b>590 628</b>	<b>424 644</b>	<b>122 310</b>	<b>415 182</b>	<b>1 205 095</b>
Transfers and subsidies - capital (monetary allocations)	(318 879)	(13 916)	(62 663)	2 302 840	2 382 975	2 237 129	2 308 158	1 435 868
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>(6 628 925)</b>	<b>(2 513 530)</b>	<b>988 898</b>	<b>2 893 468</b>	<b>2 807 619</b>	<b>2 359 439</b>	<b>2 723 340</b>	<b>2 640 963</b>
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(6 628 925)</b>	<b>(2 513 530)</b>	<b>988 898</b>	<b>2 893 468</b>	<b>2 807 619</b>	<b>2 359 439</b>	<b>2 723 340</b>	<b>2 640 963</b>

**ECONOMIC DEVELOPMENT**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description  R thousand	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
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 earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	19 803	129 280	108 316	122 271	82 281	90 690		
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>19 803</b>	<b>129 280</b>	<b>108 316</b>	<b>122 271</b>	<b>82 281</b>	<b>90 690</b>		
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
<b>Total Internal Transfers</b>								
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>19 803</b>	<b>129 280</b>	<b>108 316</b>	<b>122 271</b>	<b>82 281</b>	<b>90 690</b>		
<b>EXPENDITURE</b>								
Employee related costs	94 909	99 734	93 941	99 015	103 012	100 069	103 898	108 575
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed			538	555	427	436	445	454
Debt impairment								
Depreciation and amortisation	3 685	3 931	17 565	16 886	16 886	16 886	16 886	16 886
Interest								
Contracted services	140	6 824	8 426	8 700	6 696	6 830	6 967	7 106
Transfers and subsidies	7 384	95 350	96 547	99 685	29 665	90 690		
Operational costs	30 577	39 648	30 308	31 194	21 157	21 580	22 012	22 452
Losses on disposal of Assets								
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	<b>136 695</b>	<b>245 487</b>	<b>247 325</b>	<b>256 035</b>	<b>177 843</b>	<b>236 491</b>	<b>150 208</b>	<b>155 473</b>
Interest - Inter-Company								
Operational costs - Inter-Company				23 949	46 757	2 061	2 185	2 283
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure				4 152	4 152	4 377	4 637	4 845
<b>Total Internal Transfers</b>				<b>28 101</b>	<b>50 909</b>	<b>6 438</b>	<b>6 822</b>	<b>7 128</b>
<b>TOTAL EXPENDITURE</b>	<b>136 695</b>	<b>245 487</b>	<b>247 325</b>	<b>284 136</b>	<b>228 752</b>	<b>242 929</b>	<b>157 030</b>	<b>162 601</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(116 892)</b>	<b>(116 207)</b>	<b>(139 009)</b>	<b>(161 865)</b>	<b>(146 471)</b>	<b>(152 239)</b>	<b>(157 030)</b>	<b>(162 601)</b>
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>(116 892)</b>	<b>(116 207)</b>	<b>(139 009)</b>	<b>(161 865)</b>	<b>(146 471)</b>	<b>(152 239)</b>	<b>(157 030)</b>	<b>(162 601)</b>
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(116 892)</b>	<b>(116 207)</b>	<b>(139 009)</b>	<b>(161 865)</b>	<b>(146 471)</b>	<b>(152 239)</b>	<b>(157 030)</b>	<b>(162 601)</b>

**ENVIRONMENT AND INFRASTRUCTURE**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
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 earned from Receivables	22 767	23 543	10 449					
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	37 001	15 439		450	12 975	9 013	9 437	9 862
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits				8 765	20	29	30	31
Transfer and subsidies - Operational		7 573	8 696	4 500	4 950	7 000	7 000	8 500
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>71 635</b>	<b>51 918</b>	<b>28 481</b>	<b>13 715</b>	<b>17 945</b>	<b>16 042</b>	<b>16 467</b>	<b>18 393</b>
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
<b>Total Internal Transfers</b>								
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>71 635</b>	<b>51 918</b>	<b>28 481</b>	<b>13 715</b>	<b>17 945</b>	<b>16 042</b>	<b>16 467</b>	<b>18 393</b>
<b>EXPENDITURE</b>								
Employee related costs	82 087	79 164	83 834	101 073	103 263	108 058	111 494	116 510
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed			53	105	43	44	45	46
Debt impairment	22 767	23 543	10 449					
Depreciation and amortisation	14 172	12 065	13 751	15 629	15 629	16 347	17 082	17 851
Interest								
Contracted services	11 922	10 068	8 920	12 180	10 758	10 873	11 090	11 312
Transfers and subsidies								
Operational costs	986	1 488	2 018	4 667	5 334	5 041	5 142	5 245
Losses on disposal of Assets			481					
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	<b>131 933</b>	<b>126 328</b>	<b>119 506</b>	<b>133 654</b>	<b>135 027</b>	<b>140 363</b>	<b>144 853</b>	<b>150 964</b>
Interest - Inter-Company								
Operational costs - Inter-Company						7 000	7 000	8 500
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	8 286	9 409	820	3 475	3 475	3 663	3 883	4 059
<b>Total Internal Transfers</b>	<b>8 286</b>	<b>9 409</b>	<b>820</b>	<b>3 475</b>	<b>3 475</b>	<b>10 663</b>	<b>10 883</b>	<b>12 559</b>
<b>TOTAL EXPENDITURE</b>	<b>140 219</b>	<b>135 736</b>	<b>120 326</b>	<b>137 129</b>	<b>138 502</b>	<b>151 026</b>	<b>155 736</b>	<b>163 523</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(68 584)</b>	<b>(83 819)</b>	<b>(91 845)</b>	<b>(123 414)</b>	<b>(120 557)</b>	<b>(134 984)</b>	<b>(139 269)</b>	<b>(145 130)</b>
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>(68 584)</b>	<b>(83 819)</b>	<b>(91 845)</b>	<b>(123 414)</b>	<b>(120 557)</b>	<b>(134 984)</b>	<b>(139 269)</b>	<b>(145 130)</b>
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(68 584)</b>	<b>(83 819)</b>	<b>(91 845)</b>	<b>(123 414)</b>	<b>(120 557)</b>	<b>(134 984)</b>	<b>(139 269)</b>	<b>(145 130)</b>



**TRANSPORT**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	178 661	408 605	135 662	299 463	100 000	198 428	368 051	384 614
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue				74 562		19 660	82 178	85 875
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	90 632	116 673	677 048	803 366	893 766	634 568	811 516	1 076 944
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>269 293</b>	<b>525 278</b>	<b>812 710</b>	<b>1 177 391</b>	<b>993 766</b>	<b>852 656</b>	<b>1 261 745</b>	<b>1 547 433</b>
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
<b>Total Internal Transfers</b>								
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>269 293</b>	<b>525 278</b>	<b>812 710</b>	<b>1 177 391</b>	<b>993 766</b>	<b>852 656</b>	<b>1 261 745</b>	<b>1 547 433</b>
<b>EXPENDITURE</b>								
Employee related costs	197 951	208 958	218 122	239 319	246 259	256 669	267 316	279 345
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed			40	823	823	1 419	856	873
Debt impairment								
Depreciation and amortisation	402 789	503 508	482 990	554 878	587 296	615 487	643 183	672 126
Interest	17	7	6	116	116	116	116	116
Contracted services	613 520	817 268	1 152 044	1 594 436	1 312 457	1 219 413	1 410 688	1 732 126
Transfers and subsidies	39 483	1 478						
Operational costs	38 795	51 039	61 934	87 734	90 834	92 651	148 958	155 772
Losses on disposal of Assets								
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	<b>1 292 555</b>	<b>1 582 258</b>	<b>1 915 136</b>	<b>2 477 306</b>	<b>2 237 785</b>	<b>2 185 755</b>	<b>2 471 117</b>	<b>2 840 358</b>
Interest - Inter-Company								
Operational costs - Inter-Company	100 521	105 773	184 253	160 822	160 822	165 488	175 070	182 949
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	117 050	84 277	102 793	110 564	110 564	116 897	123 909	129 484
<b>Total Internal Transfers</b>	<b>217 571</b>	<b>190 050</b>	<b>287 046</b>	<b>271 386</b>	<b>271 386</b>	<b>282 385</b>	<b>298 979</b>	<b>312 433</b>
<b>TOTAL EXPENDITURE</b>	<b>1 510 126</b>	<b>1 772 308</b>	<b>2 202 182</b>	<b>2 748 692</b>	<b>2 509 171</b>	<b>2 468 140</b>	<b>2 770 096</b>	<b>3 152 791</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(1 240 833)</b>	<b>(1 247 030)</b>	<b>(1 389 472)</b>	<b>(1 571 301)</b>	<b>(1 515 405)</b>	<b>(1 615 484)</b>	<b>(1 508 351)</b>	<b>(1 605 358)</b>
Transfers and subsidies - capital (monetary allocations)	(548 871)	(165 368)	(125 393)	424 157	476 657	500 903	301 388	
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>(1 789 704)</b>	<b>(1 412 398)</b>	<b>(1 514 865)</b>	<b>(1 147 144)</b>	<b>(1 038 748)</b>	<b>(1 114 581)</b>	<b>(1 206 963)</b>	<b>(1 605 358)</b>
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(1 789 704)</b>	<b>(1 412 398)</b>	<b>(1 514 865)</b>	<b>(1 147 144)</b>	<b>(1 038 748)</b>	<b>(1 114 581)</b>	<b>(1 206 963)</b>	<b>(1 605 358)</b>

**COMMUNITY DEVELOPMENT**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	811	1 465	2 628	4 895	2 565	2 688	2 810	2 936
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets	2 609	4 703	2 139	5 558	5 558	5 824	6 087	6 361
Operational Revenue	183	1 113	7 024	22 742	22 618	23 702	24 769	25 884
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits				1 633	1 633	1 711	1 788	1 868
Licences or permits								
Transfer and subsidies - Operational	17 559	42 645	24 135	22 823	16 823	23 748	24 600	25 300
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>21 162</b>	<b>49 926</b>	<b>35 926</b>	<b>57 651</b>	<b>49 197</b>	<b>57 673</b>	<b>60 054</b>	<b>62 349</b>
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue					124	130	136	142
<b>Total Internal Transfers</b>					<b>124</b>	<b>130</b>	<b>136</b>	<b>142</b>
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>21 162</b>	<b>49 926</b>	<b>35 926</b>	<b>57 651</b>	<b>49 321</b>	<b>57 803</b>	<b>60 190</b>	<b>62 491</b>
<b>EXPENDITURE</b>								
Employee related costs	477 747	525 356	559 606	616 685	630 864	650 954	679 517	710 095
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	10 001	12 076	11 999	14 579	14 579	14 871	15 168	15 471
Debt impairment								
Depreciation and amortisation	199 365	196 119	220 908	291 569	291 569	305 564	319 316	333 685
Interest	20	6	100	69	69	69	69	69
Contracted services	48 580	174 203	84 238	133 434	83 109	84 770	86 465	88 195
Transfers and subsidies	6 697	6 690	1 933	1 996	1 996	2 092	2 186	2 284
Operational costs	209 714	231 980	289 851	306 869	296 813	302 749	308 804	314 981
Losses on disposal of Assets								
Other Losses	72	5						
<b>TOTAL DIRECT EXPENDITURE</b>	<b>952 196</b>	<b>1 146 435</b>	<b>1 168 635</b>	<b>1 365 201</b>	<b>1 318 999</b>	<b>1 361 069</b>	<b>1 411 525</b>	<b>1 464 780</b>
Interest - Inter-Company								
Operational costs - Inter-Company	25 268	30 876	40 499	17 632	17 632	18 646	19 578	20 459
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	171 227	137 026	263 352	214 452	214 452	226 698	240 238	251 044
<b>Total Internal Transfers</b>	<b>196 495</b>	<b>167 902</b>	<b>303 851</b>	<b>232 084</b>	<b>232 084</b>	<b>245 344</b>	<b>259 816</b>	<b>271 503</b>
<b>TOTAL EXPENDITURE</b>	<b>1 148 691</b>	<b>1 314 337</b>	<b>1 472 486</b>	<b>1 597 285</b>	<b>1 551 083</b>	<b>1 606 413</b>	<b>1 671 341</b>	<b>1 736 283</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(1 127 529)</b>	<b>(1 264 411)</b>	<b>(1 436 560)</b>	<b>(1 539 634)</b>	<b>(1 501 762)</b>	<b>(1 548 610)</b>	<b>(1 611 151)</b>	<b>(1 673 792)</b>
Transfers and subsidies - capital (monetary allocations)			3 410		30 800	18 000		5 000
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>(1 127 529)</b>	<b>(1 264 411)</b>	<b>(1 433 150)</b>	<b>(1 539 634)</b>	<b>(1 470 962)</b>	<b>(1 530 610)</b>	<b>(1 611 151)</b>	<b>(1 668 792)</b>
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(1 127 529)</b>	<b>(1 264 411)</b>	<b>(1 433 150)</b>	<b>(1 539 634)</b>	<b>(1 470 962)</b>	<b>(1 530 610)</b>	<b>(1 611 151)</b>	<b>(1 668 792)</b>

**HEALTH**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
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 earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits	1 197	1 807	2 225	2 105	3 413	3 577	3 739	3 906
Transfer and subsidies - Operational	163 785	178 586	179 391	197 742	197 742	207 233	216 799	226 773
Interest								
Fuel Levy								
Operational Revenue	96	561	597					
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>165 077</b>	<b>180 954</b>	<b>182 213</b>	<b>199 847</b>	<b>201 155</b>	<b>210 810</b>	<b>220 538</b>	<b>230 679</b>
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue				386	386	403		
<b>Total Internal Transfers</b>				<b>386</b>	<b>386</b>	<b>403</b>		
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>165 077</b>	<b>180 954</b>	<b>182 213</b>	<b>200 233</b>	<b>201 541</b>	<b>211 213</b>	<b>220 538</b>	<b>230 679</b>
<b>EXPENDITURE</b>								
Employee related costs	1 131 652	1 257 676	1 277 196	1 332 375	1 363 944	1 403 632	1 466 119	1 532 094
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	13 890	3 535	3 222	4 071	13 981	14 261	14 546	14 837
Debt impairment								
Depreciation and amortisation	36 454	43 492	61 704	51 941	51 941	51 941	51 941	51 941
Interest								
Contracted services	18 091	9 743	10 966	23 702	11 351	11 578	11 810	12 046
Transfers and subsidies	8 526	8 776	9 360	9 711	9 711	10 177	10 635	11 114
Operational costs	49 873	78 034	85 705	83 353	49 437	50 426	51 435	52 464
Losses on disposal of Assets			1 130					
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	<b>1 258 485</b>	<b>1 401 256</b>	<b>1 449 284</b>	<b>1 505 153</b>	<b>1 500 365</b>	<b>1 542 015</b>	<b>1 606 486</b>	<b>1 674 496</b>
Interest - Inter-Company								
Operational costs - Inter-Company	1 071	1 335	237					
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	53 279	63 129	66 506	66 591	66 591	70 287	74 504	77 849
<b>Total Internal Transfers</b>	<b>54 350</b>	<b>64 464</b>	<b>66 743</b>	<b>66 591</b>	<b>66 591</b>	<b>70 287</b>	<b>74 504</b>	<b>77 849</b>
<b>TOTAL EXPENDITURE</b>	<b>1 312 835</b>	<b>1 465 720</b>	<b>1 516 027</b>	<b>1 571 744</b>	<b>1 566 956</b>	<b>1 612 302</b>	<b>1 680 990</b>	<b>1 752 345</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(1 147 758)</b>	<b>(1 284 766)</b>	<b>(1 333 814)</b>	<b>(1 371 511)</b>	<b>(1 365 415)</b>	<b>(1 401 089)</b>	<b>(1 460 452)</b>	<b>(1 521 666)</b>
Transfers and subsidies - capital (monetary allocations)	32 051	10 000		72 915	57 138	42 138	12 000	
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>(1 115 707)</b>	<b>(1 274 766)</b>	<b>(1 333 814)</b>	<b>(1 298 596)</b>	<b>(1 308 277)</b>	<b>(1 358 951)</b>	<b>(1 448 452)</b>	<b>(1 521 666)</b>
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(1 115 707)</b>	<b>(1 274 766)</b>	<b>(1 333 814)</b>	<b>(1 298 596)</b>	<b>(1 308 277)</b>	<b>(1 358 951)</b>	<b>(1 448 452)</b>	<b>(1 521 666)</b>

**SOCIAL DEVELOPMENT**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>R thousand</b>								
<b>EXCHANGE REVENUE</b>								
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 earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	12	25	92	377	377	395	413	432
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational					7 100			
Interest								
Fuel Levy								
Operational Revenue	15		265					
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>27</b>	<b>25</b>	<b>357</b>	<b>377</b>	<b>7 477</b>	<b>395</b>	<b>413</b>	<b>432</b>
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
<b>Total Internal Transfers</b>								
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>27</b>	<b>25</b>	<b>357</b>	<b>377</b>	<b>7 477</b>	<b>395</b>	<b>413</b>	<b>432</b>
<b>EXPENDITURE</b>								
Employee related costs	183 341	202 093	216 281	232 614	245 767	247 349	258 282	269 905
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	1 451	3 112	198	3 900	2 960	3 019	3 079	3 141
Debt impairment								
Depreciation and amortisation	14 564	15 745	15 684	13 010	13 010	13 635	14 249	14 890
Interest			81	24	24	24	24	24
Contracted services	4 212	6 199	6 986	10 847	5 106	7 208	7 402	7 602
Transfers and subsidies	3 005	4 388	4 277	5 333	5 333	5 589	5 841	6 104
Operational costs	54 905	72 962	66 912	73 769	64 317	77 503	79 378	81 305
Losses on disposal of Assets	8	182	434					
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	<b>261 486</b>	<b>304 681</b>	<b>310 853</b>	<b>339 497</b>	<b>336 517</b>	<b>354 327</b>	<b>368 255</b>	<b>382 971</b>
Interest - Inter-Company								
Operational costs - Inter-Company	307	506	394	4 482	4 482	4 740	5 024	5 250
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	38 482	51 122	58 344	25 521	25 521	26 947	28 441	29 721
<b>Total Internal Transfers</b>	<b>38 789</b>	<b>51 628</b>	<b>58 738</b>	<b>30 003</b>	<b>30 003</b>	<b>31 687</b>	<b>33 465</b>	<b>34 971</b>
<b>TOTAL EXPENDITURE</b>	<b>300 275</b>	<b>356 309</b>	<b>369 591</b>	<b>369 500</b>	<b>366 520</b>	<b>386 014</b>	<b>401 720</b>	<b>417 942</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(300 248)</b>	<b>(356 284)</b>	<b>(369 234)</b>	<b>(369 123)</b>	<b>(359 043)</b>	<b>(385 619)</b>	<b>(401 307)</b>	<b>(417 510)</b>
Transfers and subsidies - capital (monetary allocations)				5 250	5 250	25 054		
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>(300 248)</b>	<b>(356 284)</b>	<b>(369 234)</b>	<b>(363 873)</b>	<b>(353 793)</b>	<b>(360 565)</b>	<b>(401 307)</b>	<b>(417 510)</b>
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(300 248)</b>	<b>(356 284)</b>	<b>(369 234)</b>	<b>(363 873)</b>	<b>(353 793)</b>	<b>(360 565)</b>	<b>(401 307)</b>	<b>(417 510)</b>

**GROUP FORENSIC INVESTIGATION SERVICES**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

R thousand	Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>									
	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 earned from Receivables								
	Interest earned from Current and Non Current Assets								
	Rental from Fixed Assets								
	Operational Revenue								
<b>NON-EXCHANGE REVENUE</b>									
	Property rates								
	Surcharges and Taxes								
	Fines, penalties and forfeits								
	Licences or permits								
	Transfer and subsidies - Operational								
	Interest								
	Fuel Levy								
	Operational Revenue								
	Gains on disposal of Assets								
	Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>									
	Interest earned from Receivables - Inter-Company								
	Operational Revenue - Inter-Company								
	Transfer and subsidies - Operational Inter-Company								
	Costing - Internal Revenue								
	<b>Total Internal Transfers</b>								
<b>TOTAL REVENUE excl. capital grants/contributions.</b>									
<b>EXPENDITURE</b>									
	Employee related costs	63 299	68 907	70 984	70 633	75 215	77 248	80 725	84 357
	Remuneration of councillors								
	Bulk purchases - electricity								
	Inventory consumed	86	123	498	541	541	552	563	574
	Debt impairment								
	Depreciation and amortisation	4 726	5 050	3 376	5 943	5 943	6 228	6 508	6 801
	Interest			32					
	Contracted services	8 254	10 817	5 978	6 378	6 798	6 934	7 073	7 214
	Transfers and subsidies								
	Operational costs	19 500	22 340	22 819	23 494	23 074	23 535	24 006	24 486
	Losses on disposal of Assets			361					
	Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>		<b>95 864</b>	<b>107 237</b>	<b>104 048</b>	<b>106 989</b>	<b>111 571</b>	<b>114 497</b>	<b>118 875</b>	<b>123 432</b>
	Interest - Inter-Company								
	Operational costs - Inter-Company	181	429	434	981	981	1 037	1 099	1 148
	Transfers and subsidies - Inter-Company								
	Costing - Internal Expenditure	337	355	406	838	838	880	932	974
	<b>Total Internal Transfers</b>	<b>518</b>	<b>784</b>	<b>840</b>	<b>1 819</b>	<b>1 819</b>	<b>1 917</b>	<b>2 031</b>	<b>2 122</b>
<b>TOTAL EXPENDITURE</b>		<b>96 382</b>	<b>108 020</b>	<b>104 889</b>	<b>108 808</b>	<b>113 390</b>	<b>116 414</b>	<b>120 906</b>	<b>125 554</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(96 382)</b>	<b>(108 020)</b>	<b>(104 889)</b>	<b>(108 808)</b>	<b>(113 390)</b>	<b>(116 414)</b>	<b>(120 906)</b>	<b>(125 554)</b>
	Transfers and subsidies - capital (monetary allocations)								
	Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>		<b>(96 382)</b>	<b>(108 020)</b>	<b>(104 889)</b>	<b>(108 808)</b>	<b>(113 390)</b>	<b>(116 414)</b>	<b>(120 906)</b>	<b>(125 554)</b>
	Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>(96 382)</b>	<b>(108 020)</b>	<b>(104 889)</b>	<b>(108 808)</b>	<b>(113 390)</b>	<b>(116 414)</b>	<b>(120 906)</b>	<b>(125 554)</b>

**OFFICE OF THE OMBUDSMAN**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
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 earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains	1	1	1 000					
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>1</b>	<b>1</b>	<b>1 000</b>					
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
<b>Total Internal Transfers</b>								
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>1</b>	<b>1</b>	<b>1 000</b>					
<b>EXPENDITURE</b>								
Employee related costs	16 571	23 418	23 492	31 898	31 897	32 759	34 233	35 774
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	190	213	254	205	105	107	109	111
Debt impairment								
Depreciation and amortisation	826	567	337	899	699	733	765	799
Interest								
Contracted services	7 721	7 766	8 037	8 001	7 389	7 537	7 688	7 842
Transfers and subsidies								
Operational costs	1 065	1 058	1 345	2 108	2 620	2 672	2 725	2 780
Losses on disposal of Assets								
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	<b>26 373</b>	<b>33 022</b>	<b>33 465</b>	<b>43 111</b>	<b>42 710</b>	<b>43 808</b>	<b>45 520</b>	<b>47 306</b>
Interest - Inter-Company								
Operational costs - Inter-Company	2 021	2 164	2 090	2 623	2 623	2 774	2 941	3 073
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	140	174	154	233	233	243	257	268
<b>Total Internal Transfers</b>	<b>2 161</b>	<b>2 338</b>	<b>2 244</b>	<b>2 856</b>	<b>2 856</b>	<b>3 017</b>	<b>3 198</b>	<b>3 341</b>
<b>TOTAL EXPENDITURE</b>	<b>28 534</b>	<b>35 360</b>	<b>35 709</b>	<b>45 967</b>	<b>45 566</b>	<b>46 825</b>	<b>48 718</b>	<b>50 647</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(28 533)</b>	<b>(35 359)</b>	<b>(34 709)</b>	<b>(45 967)</b>	<b>(45 566)</b>	<b>(46 825)</b>	<b>(48 718)</b>	<b>(50 647)</b>
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>(28 533)</b>	<b>(35 359)</b>	<b>(34 709)</b>	<b>(45 967)</b>	<b>(45 566)</b>	<b>(46 825)</b>	<b>(48 718)</b>	<b>(50 647)</b>
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(28 533)</b>	<b>(35 359)</b>	<b>(34 709)</b>	<b>(45 967)</b>	<b>(45 566)</b>	<b>(46 825)</b>	<b>(48 718)</b>	<b>(50 647)</b>

**CITY MANAGER**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
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 earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	3	3	3	709	709			
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational		57 316	47 912	55 000	47 109	39 234	40 000	43 059
Interest								
Fuel Levy								
Operational Revenue	60	24	28					
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>63</b>	<b>57 343</b>	<b>47 943</b>	<b>55 709</b>	<b>47 818</b>	<b>39 234</b>	<b>40 000</b>	<b>43 059</b>
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	213 384	188 458	220 458	220 512	220 512	233 186	247 182	258 303
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	81 972	73 214	58 487	233 908	233 908	247 358	262 203	274 002
<b>Total Internal Transfers</b>	<b>295 356</b>	<b>261 672</b>	<b>278 944</b>	<b>454 420</b>	<b>454 420</b>	<b>480 544</b>	<b>509 385</b>	<b>532 305</b>
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>295 419</b>	<b>319 015</b>	<b>326 887</b>	<b>510 129</b>	<b>502 238</b>	<b>519 778</b>	<b>549 385</b>	<b>575 364</b>
<b>EXPENDITURE</b>								
Employee related costs	575 656	687 477	731 427	794 946	889 030	954 619	988 775	1 033 269
Remuneration of councillors	2 114							
Bulk purchases - electricity								
Inventory consumed	516	648	560	1 982	1 269	1 293	1 319	1 345
Debt impairment								
Depreciation and amortisation	5 226	5 497	6 020	12 117	12 117	12 608	13 090	13 590
Interest	2	6	168	10	10	10	10	10
Contracted services	52 622	61 284	301 657	374 352	327 397	333 946	340 626	347 438
Transfers and subsidies			2 370		12 109			
Operational costs	639 746	703 472	472 442	586 937	601 532	613 562	625 834	638 350
Losses on disposal of Assets								
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	<b>1 275 882</b>	<b>1 458 383</b>	<b>1 514 644</b>	<b>1 770 344</b>	<b>1 843 464</b>	<b>1 916 038</b>	<b>1 969 654</b>	<b>2 034 002</b>
Interest - Inter-Company								
Operational costs - Inter-Company	456	627	647	2 648	2 648	2 800	2 956	3 089
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	1 921	7 746	10 231	15 383	15 383	16 181	17 120	17 887
<b>Total Internal Transfers</b>	<b>2 377</b>	<b>8 373</b>	<b>10 878</b>	<b>18 031</b>	<b>18 031</b>	<b>18 981</b>	<b>20 076</b>	<b>20 976</b>
<b>TOTAL EXPENDITURE</b>	<b>1 278 259</b>	<b>1 466 756</b>	<b>1 525 522</b>	<b>1 788 375</b>	<b>1 861 495</b>	<b>1 935 019</b>	<b>1 989 730</b>	<b>2 054 978</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(982 840)</b>	<b>(1 147 741)</b>	<b>(1 198 635)</b>	<b>(1 278 246)</b>	<b>(1 359 257)</b>	<b>(1 415 241)</b>	<b>(1 440 345)</b>	<b>(1 479 614)</b>

**SPEAKER: LEGISLATIVE ARM OF COUNCIL**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
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 earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>								
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
<b>Total Internal Transfers</b>								
<b>TOTAL REVENUE excl. capital grants/contributions.</b>								
<b>EXPENDITURE</b>								
Employee related costs	175 436	148 642	181 123	219 636	225 470	254 272	260 244	271 956
Remuneration of councillors	166 002	163 539	180 667	184 542	182 642	191 409	200 022	209 023
Bulk purchases - electricity								
Inventory consumed	90	80	63	496	496	506	516	526
Debt impairment								
Depreciation and amortisation	22 330	22 931	22 318	28 053	28 053	29 400	30 723	32 105
Interest								
Contracted services	4 740	29 544	16 567	18 294	16 394	16 722	17 056	17 397
Transfers and subsidies								
Operational costs	19 209	33 054	21 363	63 937	54 837	55 934	57 053	58 194
Losses on disposal of Assets								
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	<b>387 807</b>	<b>397 790</b>	<b>422 101</b>	<b>514 958</b>	<b>507 892</b>	<b>548 243</b>	<b>565 614</b>	<b>589 201</b>
Interest - Inter-Company								
Operational costs - Inter-Company		4 156	8 027	8 770	8 770	9 274	9 830	10 272
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	3 666	3 942	4 304	6 596	6 596	6 900	7 314	7 642
<b>Total Internal Transfers</b>	<b>3 666</b>	<b>8 098</b>	<b>12 331</b>	<b>15 366</b>	<b>15 366</b>	<b>16 174</b>	<b>17 144</b>	<b>17 914</b>
<b>TOTAL EXPENDITURE</b>	<b>391 473</b>	<b>405 888</b>	<b>434 432</b>	<b>530 324</b>	<b>523 258</b>	<b>564 417</b>	<b>582 758</b>	<b>607 115</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(391 473)</b>	<b>(405 888)</b>	<b>(434 432)</b>	<b>(530 324)</b>	<b>(523 258)</b>	<b>(564 417)</b>	<b>(582 758)</b>	<b>(607 115)</b>
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>(391 473)</b>	<b>(405 888)</b>	<b>(434 432)</b>	<b>(530 324)</b>	<b>(523 258)</b>	<b>(564 417)</b>	<b>(582 758)</b>	<b>(607 115)</b>
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(391 473)</b>	<b>(405 888)</b>	<b>(434 432)</b>	<b>(530 324)</b>	<b>(523 258)</b>	<b>(564 417)</b>	<b>(582 758)</b>	<b>(607 115)</b>



**GROUP INFORMATION AND COMMUNICATION TECHNOLOGY**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**

**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>R thousand</b>								
<b>EXCHANGE REVENUE</b>								
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 earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue		18 460						
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>		<b>18 460</b>						
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	36 000	37 992	32 404	42 102	42 102	43 996	46 635	48 733
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue				682	682	703	737	762
<b>Total Internal Transfers</b>	<b>36 000</b>	<b>37 992</b>	<b>32 404</b>	<b>42 784</b>	<b>42 784</b>	<b>44 699</b>	<b>47 372</b>	<b>49 495</b>
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>36 000</b>	<b>56 452</b>	<b>32 404</b>	<b>42 784</b>	<b>42 784</b>	<b>44 699</b>	<b>47 372</b>	<b>49 495</b>
<b>EXPENDITURE</b>								
Employee related costs	68 370	70 562	71 238	87 024	89 098	91 507	95 625	99 929
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed				310	310	316	322	328
Debt impairment								
Depreciation and amortisation	356 572	380 662	347 391	420 121	420 121	440 287	460 100	480 805
Interest								
Contracted services	279 348	262 134	448 711	367 200	367 300	374 646	382 139	389 782
Transfers and subsidies								
Operational costs	187 905	136 984	137 016	153 597	153 497	156 567	159 698	162 892
Losses on disposal of Assets								
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	<b>892 195</b>	<b>850 342</b>	<b>1 004 356</b>	<b>1 028 252</b>	<b>1 030 326</b>	<b>1 063 323</b>	<b>1 097 884</b>	<b>1 133 736</b>
Interest - Inter-Company								
Operational costs - Inter-Company	138 700	107 823	78 391	98 563	98 563	104 230	110 484	115 456
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	484	509	534	2 303	2 303	2 422	2 567	2 683
<b>Total Internal Transfers</b>	<b>139 184</b>	<b>108 332</b>	<b>78 925</b>	<b>100 866</b>	<b>100 866</b>	<b>106 652</b>	<b>113 051</b>	<b>118 139</b>
<b>TOTAL EXPENDITURE</b>	<b>1 031 379</b>	<b>958 674</b>	<b>1 083 281</b>	<b>1 129 118</b>	<b>1 131 192</b>	<b>1 169 975</b>	<b>1 210 935</b>	<b>1 251 875</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(995 379)</b>	<b>(902 222)</b>	<b>(1 050 877)</b>	<b>(1 086 334)</b>	<b>(1 088 408)</b>	<b>(1 125 276)</b>	<b>(1 163 563)</b>	<b>(1 202 380)</b>
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>(995 379)</b>	<b>(902 222)</b>	<b>(1 050 877)</b>	<b>(1 086 334)</b>	<b>(1 088 408)</b>	<b>(1 125 276)</b>	<b>(1 163 563)</b>	<b>(1 202 380)</b>
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(995 379)</b>	<b>(902 222)</b>	<b>(1 050 877)</b>	<b>(1 086 334)</b>	<b>(1 088 408)</b>	<b>(1 125 276)</b>	<b>(1 163 563)</b>	<b>(1 202 380)</b>

**GROUP FINANCE**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management	490	70	17					
Sale of Goods and Rendering of Services	11 829	10 660	9 246	19 663	10 305	10 800	11 286	11 794
Agency services								
Interest earned from Receivables	913 868	969 339	1 468 608					
Interest earned from Current and Non Current Assets	221 341	163 439	196 217	147 420	147 420	154 496	161 448	168 713
Rental from Fixed Assets								
Operational Revenue	200 438	293 146	138 166	221 415	85 963	90 054	94 105	98 340
<b>NON-EXCHANGE REVENUE</b>								
Property rates	13 035 284	13 502 107	14 049 865	16 372 765	16 372 765	16 988 687	17 753 177	18 552 070
Surcharges and Taxes	252 541	271 232	286 847	302 905	302 905	317 445	331 730	346 659
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational		5 468 748	6 279 360	7 054 154	7 054 154	7 572 601	8 170 095	8 823 958
Interest	119 847	115 473	152 151	112 192	112 192	117 577	122 868	128 397
Fuel Levy			3 967 119	3 838 724	3 838 724	4 127 608	4 450 706	4 799 123
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>14 755 639</b>	<b>20 794 216</b>	<b>26 547 596</b>	<b>28 069 238</b>	<b>27 924 428</b>	<b>29 379 268</b>	<b>31 095 415</b>	<b>32 929 054</b>
Interest earned from Receivables - Inter-Company				1 422 178	1 346 508	941 545	984 583	1 042 214
Operational Revenue - Inter-Company				434 756	426 732	451 214	478 287	499 810
Transfer and subsidies - Operational Inter-Company	368 030	391 039	415 984					
Costing - Internal Revenue								
<b>Total Internal Transfers</b>	<b>368 030</b>	<b>391 039</b>	<b>415 984</b>	<b>1 856 934</b>	<b>1 773 240</b>	<b>1 392 759</b>	<b>1 462 870</b>	<b>1 542 024</b>
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>15 123 669</b>	<b>21 185 255</b>	<b>26 963 579</b>	<b>29 926 172</b>	<b>29 697 668</b>	<b>30 772 027</b>	<b>32 558 285</b>	<b>34 471 078</b>
<b>EXPENDITURE</b>								
Employee related costs	936 653	973 352	1 037 160	1 097 194	1 127 562	1 162 380	1 213 645	1 268 259
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	2 302	857	833	2 269	1 665	1 698	1 732	1 767
Debt impairment	861 330	1 090 001	1 260 656	1 483 646	1 483 646	1 610 023	1 627 535	1 624 225
Depreciation and amortisation	6 619	13 510	12 993	44 549	44 549	46 690	48 792	50 987
Interest	2 472 683	2 498 639	2 787 884	2 154 717	2 381 719	2 496 042	2 608 363	2 725 739
Contracted services	556 090	522 905	219 436	450 955	461 186	470 410	479 818	489 414
Transfers and subsidies	4 920 454	5 101 306	4 914 741					
Operational costs	423 331	418 135	479 502	323 702	304 006	310 086	316 288	322 614
Losses on disposal of Assets	9	59	112					
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	<b>10 179 470</b>	<b>10 706 489</b>	<b>10 749 698</b>	<b>5 557 033</b>	<b>5 804 333</b>	<b>6 097 329</b>	<b>6 296 173</b>	<b>6 483 005</b>
Interest - Inter-Company				191 269	233 024	247 253	260 759	272 705
Operational costs - Inter-Company				594 642	606 642	646 381	688 716	719 707
Transfers and subsidies - Inter-Company				5 916 668	5 828 776	6 011 201	6 187 131	6 363 875
Costing - Internal Expenditure				58 242	58 242	61 470	65 054	67 977
<b>Total Internal Transfers</b>				<b>6 760 821</b>	<b>6 726 684</b>	<b>6 966 305</b>	<b>7 201 660</b>	<b>7 424 264</b>
<b>TOTAL EXPENDITURE</b>	<b>10 179 470</b>	<b>10 706 489</b>	<b>10 749 698</b>	<b>12 317 855</b>	<b>12 531 017</b>	<b>13 063 634</b>	<b>13 497 833</b>	<b>13 907 269</b>
<b>SURPLUS/(DEFICIT)</b>	<b>4 944 199</b>	<b>10 478 766</b>	<b>16 213 881</b>	<b>17 608 317</b>	<b>17 166 651</b>	<b>17 708 393</b>	<b>19 060 452</b>	<b>20 563 809</b>
Transfers and subsidies - capital (monetary allocations)	55 818	99 955	58 460					
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>5 000 017</b>	<b>10 578 721</b>	<b>16 272 341</b>	<b>17 608 317</b>	<b>17 166 651</b>	<b>17 708 393</b>	<b>19 060 452</b>	<b>20 563 809</b>
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>5 000 017</b>	<b>10 578 721</b>	<b>16 272 341</b>	<b>17 608 317</b>	<b>17 166 651</b>	<b>17 708 393</b>	<b>19 060 452</b>	<b>20 563 809</b>

**GROUP CORPORATE AND SHARED SERVICES**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
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 earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	6 023	6 298	19 756	25 403	25 403	26 622	27 820	29 072
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	6 917	7 500	6 000	6 000	5 569	6 000	7 000	7 000
Interest								
Fuel Levy								
Operational Revenue			19 756					
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>12 940</b>	<b>13 798</b>	<b>45 512</b>	<b>31 403</b>	<b>30 972</b>	<b>32 622</b>	<b>34 820</b>	<b>36 072</b>
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	65 160	61 810	62 358	68 191	68 526	71 611	75 903	79 309
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	72 846	75 431	80 590	102 589	102 589	107 252	113 650	118 741
<b>Total Internal Transfers</b>	<b>138 006</b>	<b>137 241</b>	<b>142 948</b>	<b>170 780</b>	<b>171 115</b>	<b>178 863</b>	<b>189 553</b>	<b>198 050</b>
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>150 946</b>	<b>151 039</b>	<b>188 460</b>	<b>202 183</b>	<b>202 087</b>	<b>211 485</b>	<b>224 373</b>	<b>234 122</b>
<b>EXPENDITURE</b>								
Employee related costs	293 028	262 285	252 200	848 501	365 116	698 923	957 136	1 000 208
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed				99	70	71	72	73
Debt impairment								
Depreciation and amortisation	131 742	25 176	17 390	18 115	14 115	61 777	64 558	67 463
Interest	93 831	95 551	113 086					
Contracted services	14 838	17 780	15 209	46 297	13 794	49 070	49 351	14 638
Transfers and subsidies	59 344	61 005	61 386					
Operational costs	80 159	112 132	103 039	123 007	123 677	126 151	128 674	131 247
Losses on disposal of Assets	74	57	5 401					
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	<b>673 016</b>	<b>573 986</b>	<b>567 711</b>	<b>1 036 019</b>	<b>516 772</b>	<b>935 992</b>	<b>1 199 791</b>	<b>1 213 629</b>
Interest - Inter-Company								
Operational costs - Inter-Company	6 917	19 305	17 387	12 959	12 528	17 775	20 540	22 571
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	6 995	7 259	5 599	10 223	10 357	10 895	11 547	12 062
<b>Total Internal Transfers</b>	<b>13 912</b>	<b>26 564</b>	<b>22 986</b>	<b>23 182</b>	<b>22 885</b>	<b>28 670</b>	<b>32 087</b>	<b>34 633</b>
<b>TOTAL EXPENDITURE</b>	<b>686 928</b>	<b>600 550</b>	<b>590 697</b>	<b>1 059 201</b>	<b>539 657</b>	<b>964 662</b>	<b>1 231 878</b>	<b>1 248 262</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(535 982)</b>	<b>(449 511)</b>	<b>(402 237)</b>	<b>(857 018)</b>	<b>(337 570)</b>	<b>(753 177)</b>	<b>(1 007 505)</b>	<b>(1 014 140)</b>
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>(535 982)</b>	<b>(449 511)</b>	<b>(402 237)</b>	<b>(857 018)</b>	<b>(337 570)</b>	<b>(753 177)</b>	<b>(1 007 505)</b>	<b>(1 014 140)</b>
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(535 982)</b>	<b>(449 511)</b>	<b>(402 237)</b>	<b>(857 018)</b>	<b>(337 570)</b>	<b>(753 177)</b>	<b>(1 007 505)</b>	<b>(1 014 140)</b>

**HUMAN SETTLEMENTS**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
R thousand								
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 earned from Receivables	49 862	52 298	63 489	40 059	40 059	41 982	43 871	45 845
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets	47 271	55 349	53 983	66 999	76 187	79 844	83 437	87 192
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	97 133	107 647	117 472	107 059	116 247	121 826	127 308	133 037
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	2 926	3 559	3 385	12 908	12 908	13 487	14 291	14 931
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	54	549	478	656	656	686	727	760
Total Internal Transfers	2 980	4 108	3 863	13 564	13 564	14 173	15 018	15 691
TOTAL REVENUE excl. capital grants/contributions.	100 113	111 755	121 335	120 623	129 811	135 999	142 326	148 728
EXPENDITURE								
Employee related costs	167 809	177 467	190 028	205 161	212 519	222 104	231 173	241 576
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	96	373	309	914	914	933	952	971
Debt impairment	90 647	101 089	50 111	99 942	91 364	95 750	100 059	104 561
Depreciation and amortisation	408 637	434 715	1 325 143	375 173	375 173	393 182	410 875	429 364
Interest								
Contracted services	123 282	56 758	70 972	235 560	133 256	135 921	138 639	141 412
Transfers and subsidies								
Operational costs	226 634	243 923	257 002	252 145	250 945	255 964	261 083	266 305
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	1 017 105	1 014 325	1 893 565	1 168 896	1 064 172	1 103 854	1 142 781	1 184 189
Interest - Inter-Company								
Operational costs - Inter-Company			41 694	45 018	45 018	47 607	50 463	52 734
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	54 413	49 386	89 352	104 578	104 578	110 568	117 202	122 474
Total Internal Transfers	54 413	49 386	131 046	149 596	149 596	158 175	167 665	175 208
TOTAL EXPENDITURE	1 071 518	1 063 711	2 024 611	1 318 492	1 213 768	1 262 029	1 310 446	1 359 397
SURPLUS/(DEFICIT)	(971 405)	(951 956)	(1 903 276)	(1 197 869)	(1 083 957)	(1 126 030)	(1 168 120)	(1 210 669)
Transfers and subsidies - capital (monetary allocations)				1 436 812	1 424 856	1 223 602	1 570 261	1 051 368
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(971 405)	(951 956)	(1 903 276)	238 943	340 899	97 572	402 141	(159 301)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(971 405)	(951 956)	(1 903 276)	238 943	340 899	97 572	402 141	(159 301)

**DEVELOPMENT PLANNING**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

R thousand	Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>									
	Service charges - Electricity								
	Service charges - Water								
	Service charges - Waste Water Management								
	Service charges - Waste Management								
	Sale of Goods and Rendering of Services	70 646	79 221	69 301	77 956	77 956	81 697	85 374	89 216
	Agency services								
	Interest earned from Receivables			168	577	277	290	303	317
	Interest earned from Current and Non Current Assets								
	Rental from Fixed Assets								
	Operational Revenue			9 316	3 046	2 246	2 354	2 459	2 569
<b>NON-EXCHANGE REVENUE</b>									
	Property rates								
	Surcharges and Taxes								
	Fines, penalties and forfeits		1 158						
	Licences or permits								
	Transfer and subsidies - Operational	6 722	7 559	6 752	15 000	17 338	12 307	3 696	
	Interest								
	Fuel Levy								
	Operational Revenue								
	Gains on disposal of Assets								
	Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>		<b>77 368</b>	<b>87 938</b>	<b>85 537</b>	<b>96 579</b>	<b>97 817</b>	<b>96 648</b>	<b>91 832</b>	<b>92 102</b>
	Interest earned from Receivables - Inter-Company								
	Operational Revenue - Inter-Company	6 790	9 980	6 616	8 148	3 900	4 100	4 300	4 500
	Transfer and subsidies - Operational Inter-Company								
	Costing - Internal Revenue	3 377	4 052	4 227	4 626	4 626	4 839	5 128	5 359
<b>Total Internal Transfers</b>		<b>10 167</b>	<b>14 032</b>	<b>10 843</b>	<b>12 774</b>	<b>8 526</b>	<b>8 939</b>	<b>9 428</b>	<b>9 859</b>
<b>TOTAL REVENUE excl. capital grants/contributions.</b>		<b>87 535</b>	<b>101 970</b>	<b>96 380</b>	<b>109 353</b>	<b>106 343</b>	<b>105 587</b>	<b>101 260</b>	<b>101 961</b>
<b>EXPENDITURE</b>									
	Employee related costs	273 696	271 539	283 416	320 647	318 402	328 211	339 713	351 250
	Remuneration of councillors		3	11					
	Bulk purchases - electricity								
	Inventory consumed	44	90	40	165	179	187	195	203
	Debt impairment	63	114	3	313	313	328	343	358
	Depreciation and amortisation	65 255	83 573	89 696	87 545	87 545	91 743	95 872	100 186
	Interest								
	Contracted services	14 140	19 415	3 318	14 347	22 284	22 574	21 969	23 505
	Transfers and subsidies		2	2	2	2	2	2	2
	Operational costs	21 535	23 894	21 749	34 511	28 865	32 761	36 835	40 428
	Losses on disposal of Assets		25	76					
	Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>		<b>374 733</b>	<b>398 655</b>	<b>398 311</b>	<b>457 530</b>	<b>457 590</b>	<b>475 806</b>	<b>494 919</b>	<b>515 932</b>
	Interest - Inter-Company								
	Operational costs - Inter-Company								
	Transfers and subsidies - Inter-Company								
	Costing - Internal Expenditure	16 590	25 251	36 126	20 464	20 464	21 526	22 815	23 839
<b>Total Internal Transfers</b>		<b>16 590</b>	<b>25 251</b>	<b>36 126</b>	<b>20 464</b>	<b>20 464</b>	<b>21 526</b>	<b>22 815</b>	<b>23 839</b>
<b>TOTAL EXPENDITURE</b>		<b>391 323</b>	<b>423 906</b>	<b>434 437</b>	<b>477 994</b>	<b>478 054</b>	<b>497 332</b>	<b>517 734</b>	<b>539 771</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(303 788)</b>	<b>(321 936)</b>	<b>(338 057)</b>	<b>(368 641)</b>	<b>(371 711)</b>	<b>(391 745)</b>	<b>(416 474)</b>	<b>(437 810)</b>
	Transfers and subsidies - capital (monetary allocations)	142 123	41 497	860	6 700	3 000	11 750		
	Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>		<b>(161 665)</b>	<b>(280 439)</b>	<b>(337 197)</b>	<b>(361 941)</b>	<b>(368 711)</b>	<b>(379 995)</b>	<b>(416 474)</b>	<b>(437 810)</b>
	Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>(161 665)</b>	<b>(280 439)</b>	<b>(337 197)</b>	<b>(361 941)</b>	<b>(368 711)</b>	<b>(379 995)</b>	<b>(416 474)</b>	<b>(437 810)</b>

**PUBLIC SAFETY**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

R thousand	Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>									
	Service charges - Electricity								
	Service charges - Water								
	Service charges - Waste Water Management								
	Service charges - Waste Management								
	Sale of Goods and Rendering of Services	10 305	10 543	16 938	19 817	10 386	10 885	11 375	11 887
	Agency services	237 587	279 538	321 519	386 492	371 492	389 321	406 841	425 142
	Interest earned from Receivables								
	Interest earned from Current and Non Current Assets								
	Rental from Fixed Assets								
	Operational Revenue	8 908	25 391	23 448	46 567	46 587	48 822	51 019	53 314
<b>NON-EXCHANGE REVENUE</b>									
	Property rates								
	Surcharges and Taxes								
	Fines, penalties and forfeits				949 853	159 535	167 193	174 717	182 579
	Licences or permits								
	Transfer and subsidies - Operational					2 150			
	Interest								
	Fuel Levy								
	Operational Revenue								
	Gains on disposal of Assets								
	Other Gains								
	<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>256 800</b>	<b>315 472</b>	<b>361 905</b>	<b>1 402 729</b>	<b>590 150</b>	<b>616 221</b>	<b>643 952</b>	<b>672 922</b>
	Interest earned from Receivables - Inter-Company								
	Operational Revenue - Inter-Company				77 767	77 767	82 239	87 173	91 096
	Transfer and subsidies - Operational Inter-Company								
	Costing - Internal Revenue				553 846	553 856	585 702	620 845	648 781
	<b>Total Internal Transfers</b>				<b>631 613</b>	<b>631 623</b>	<b>667 941</b>	<b>708 018</b>	<b>739 877</b>
	<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>256 800</b>	<b>315 472</b>	<b>361 905</b>	<b>2 034 342</b>	<b>1 221 773</b>	<b>1 284 162</b>	<b>1 351 970</b>	<b>1 412 799</b>
<b>EXPENDITURE</b>									
	Employee related costs	2 029 205	4 546 110	5 089 249	4 499 740	4 571 263	4 702 734	4 912 033	5 131 780
	Remuneration of councillors								
	Bulk purchases - electricity								
	Inventory consumed	10 633	6 604	2 964	33 130	32 930	34 511	36 064	37 687
	Debt impairment	1 186 403	17 392	111 630	378 644	46 629	48 867	51 066	53 364
	Depreciation and amortisation	41 196	46 360	77 594	89 032	89 032	93 305	97 502	101 889
	Interest	17	195	6	23	23	24	25	26
	Contracted services				186 199	255 349	265 355	277 297	289 777
	Transfers and subsidies								
	Operational costs				934 126	919 326	931 061	943 485	955 850
	Losses on disposal of Assets								
	Other Losses								
	<b>TOTAL DIRECT EXPENDITURE</b>	<b>3 267 454</b>	<b>4 616 661</b>	<b>5 281 443</b>	<b>6 120 894</b>	<b>5 914 552</b>	<b>6 075 857</b>	<b>6 317 472</b>	<b>6 570 373</b>
	Interest - Inter-Company								
	Operational costs - Inter-Company				102 684	102 684	118 588	125 553	131 202
	Transfers and subsidies - Inter-Company								
	Costing - Internal Expenditure				163 299	163 299	172 177	182 366	190 570
	<b>Total Internal Transfers</b>				<b>265 983</b>	<b>265 983</b>	<b>290 765</b>	<b>307 919</b>	<b>321 772</b>
	<b>TOTAL EXPENDITURE</b>	<b>3 267 454</b>	<b>4 616 661</b>	<b>5 281 443</b>	<b>6 386 877</b>	<b>6 180 535</b>	<b>6 366 622</b>	<b>6 625 391</b>	<b>6 892 145</b>
	<b>SURPLUS/(DEFICIT)</b>	<b>(3 010 654)</b>	<b>(4 301 189)</b>	<b>(4 919 538)</b>	<b>(4 352 535)</b>	<b>(4 958 762)</b>	<b>(5 082 460)</b>	<b>(5 273 421)</b>	<b>(5 479 346)</b>
	Transfers and subsidies - capital (monetary allocations)								
	Transfers and subsidies - capital (in-kind)								
	<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>(3 010 654)</b>	<b>(4 301 189)</b>	<b>(4 919 538)</b>	<b>(4 352 535)</b>	<b>(4 958 762)</b>	<b>(5 082 460)</b>	<b>(5 273 421)</b>	<b>(5 479 346)</b>
	Income Tax								
	<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(3 010 654)</b>	<b>(4 301 189)</b>	<b>(4 919 538)</b>	<b>(4 352 535)</b>	<b>(4 958 762)</b>	<b>(5 082 460)</b>	<b>(5 273 421)</b>	<b>(5 479 346)</b>

**MUNICIPAL ENTITIES ACCOUNTS**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	62 930	64 275	63 904	52 650	52 650	400 000	57 660	60 255
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets			6 347	73 710	250 000	77 322	80 801	84 437
Operational Revenue	31 034	36 928						
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest				4 053	4 053	4 248	4 439	4 639
Fuel Levy								
Operational Revenue				5 000				
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>96 564</b>	<b>105 041</b>	<b>75 014</b>	<b>135 413</b>	<b>306 703</b>	<b>481 570</b>	<b>142 900</b>	<b>149 331</b>
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
<b>Total Internal Transfers</b>								
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>96 564</b>	<b>105 041</b>	<b>75 014</b>	<b>135 413</b>	<b>306 703</b>	<b>481 570</b>	<b>142 900</b>	<b>149 331</b>
<b>EXPENDITURE</b>								
Employee related costs								
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed				5 000	1 000	1 020	1 040	1 061
Debt impairment		25 816		67 753	46 509	48 741	50 934	53 226
Depreciation and amortisation				1 248 093	1 248 093	1 308 004	1 366 864	1 428 373
Interest								
Contracted services		12 287	28 446	91 802	91 802	93 638	95 511	97 421
Transfers and subsidies								
Operational costs		3 356	2 603	595 058	564 058	575 339	586 846	598 584
Losses on disposal of Assets								
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>		<b>41 459</b>	<b>31 049</b>	<b>2 007 706</b>	<b>1 951 462</b>	<b>2 026 742</b>	<b>2 101 195</b>	<b>2 178 665</b>
Interest - Inter-Company								
Operational costs - Inter-Company	32 529	46 892	40 051	93 027	116 937	86 359	86 965	90 879
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure		18 732	19 650	89 779	89 779	94 942	100 640	105 169
<b>Total Internal Transfers</b>	<b>32 529</b>	<b>65 624</b>	<b>59 701</b>	<b>182 806</b>	<b>206 716</b>	<b>181 301</b>	<b>187 605</b>	<b>196 048</b>
<b>TOTAL EXPENDITURE</b>	<b>32 529</b>	<b>107 083</b>	<b>90 750</b>	<b>2 190 512</b>	<b>2 158 178</b>	<b>2 208 043</b>	<b>2 288 800</b>	<b>2 374 713</b>
<b>SURPLUS/(DEFICIT)</b>	<b>64 035</b>	<b>(2 042)</b>	<b>(15 736)</b>	<b>(2 055 099)</b>	<b>(1 851 475)</b>	<b>(1 726 473)</b>	<b>(2 145 900)</b>	<b>(2 225 382)</b>
Transfers and subsidies - capital (monetary allocations)				357 006	385 274	415 682	424 509	379 500
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>64 035</b>	<b>(2 042)</b>	<b>(15 736)</b>	<b>(1 698 093)</b>	<b>(1 466 201)</b>	<b>(1 310 791)</b>	<b>(1 721 391)</b>	<b>(1 845 882)</b>
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>64 035</b>	<b>(2 042)</b>	<b>(15 736)</b>	<b>(1 698 093)</b>	<b>(1 466 201)</b>	<b>(1 310 791)</b>	<b>(1 721 391)</b>	<b>(1 845 882)</b>

## **Operating Municipal Entity**



**MUNICIPAL ENTITIES**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
Service charges - Electricity	16 098 925	17 520 276	16 723 461	23 097 508	19 155 633	21 467 342	23 993 127	26 818 432
Service charges - Water	7 779 673	8 198 281	8 954 816	9 486 608	9 986 396	10 632 200	11 333 925	12 081 963
Service charges - Waste Water Management	5 172 708	5 978 438	6 155 716	6 893 182	6 893 546	7 246 316	7 724 572	8 234 394
Service charges - Waste Management	2 199 823	2 449 364	2 461 815	2 571 163	2 918 933	3 094 069	3 248 773	3 411 214
Sale of Goods and Rendering of Services	173 034	265 885	267 124	396 223	341 700	458 818	504 938	550 965
Agency services	15 395	31 232	33 889					
Interest earned from Receivables	181 433	184 397	292 373	291 780	446 492	449 151	452 943	459 107
Interest earned from Current and Non Current Assets	88 813	90 004	127 157	26 930	38 156	39 988	41 787	43 666
Rental from Fixed Assets	239 757	255 275	254 628	389 600	256 465	268 646	280 737	293 369
Operational Revenue	916 544	1 247 942	1 393 396	651 561	690 068	708 982	742 287	775 894
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits	78	105	120	88	88	92	96	100
Licences or permits								
Transfer and subsidies - Operational				597	5 462	510	532	555
Interest	656	803	2 517					
Fuel Levy								
Operational Revenue	232 566	257 277	283 867	118 335				
Gains on disposal of Assets	2 666	2 661	2 401	914	6 758	7 082	7 401	7 734
Other Gains			377					
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>33 108 720</b>	<b>36 488 856</b>	<b>36 962 352</b>	<b>43 924 489</b>	<b>40 739 697</b>	<b>44 373 197</b>	<b>48 331 118</b>	<b>52 677 392</b>
Interest earned from Receivables - Inter-Company	164 409	149 298	218 756	191 269	233 024	247 253	260 759	272 705
Operational Revenue - Inter-Company	237 721	296 213	396 385	1 170 479	1 228 766	1 236 536	1 310 287	1 371 539
Transfer and subsidies - Operational Inter-Company	4 930 949	4 111 404	4 917 714	5 916 668	5 828 776	6 011 201	6 187 131	6 363 875
Costing - Internal Revenue								
<b>Total Internal Transfers</b>	<b>5 333 079</b>	<b>4 556 915</b>	<b>5 532 855</b>	<b>7 278 416</b>	<b>7 290 566</b>	<b>7 494 990</b>	<b>7 758 177</b>	<b>8 008 119</b>
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>38 441 799</b>	<b>41 045 771</b>	<b>42 495 207</b>	<b>51 202 905</b>	<b>48 030 263</b>	<b>51 868 186</b>	<b>56 089 296</b>	<b>60 685 511</b>
<b>EXPENDITURE</b>								
Employee related costs	6 768 507	7 190 410	7 746 283	8 210 900	8 464 404	8 702 828	9 096 960	9 508 782
Remuneration of councillors								
Bulk purchases - electricity	12 151 576	13 917 051	14 112 107	16 403 226	13 639 856	15 377 574	17 336 677	19 545 370
Inventory consumed	6 295 328	5 007 851	5 357 664	6 289 798	5 915 279	6 303 667	6 710 623	7 141 981
Debt impairment	3 735 521	4 482 626	4 881 682	5 953 252	5 544 044	6 875 773	7 227 332	7 541 108
Depreciation and amortisation	1 233 166	1 219 148	1 357 630	1 510 783	1 565 475	1 675 330	1 739 381	1 817 874
Interest	24 864	27 819	24 527	16 139	14 839	15 551	16 251	16 982
Contracted services	2 829 723	3 363 730	3 632 555	3 992 328	4 275 088	4 390 423	4 483 791	4 579 965
Transfers and subsidies	22 674	29 166	24 697	22 108	25 608	26 837	28 045	29 308
Operational costs	3 668 974	3 619 533	3 908 429	3 092 060	3 060 287	3 127 819	3 194 250	3 261 138
Losses on disposal of Assets	5 199	3 325	3 306	302	6 847	7 205	7 109	7 449
Other Losses	293	2 105 469	2 479 977	1 920 044	2 619 512	2 944 240	3 149 561	3 357 431
<b>TOTAL DIRECT EXPENDITURE</b>	<b>36 738 401</b>	<b>40 966 128</b>	<b>43 528 856</b>	<b>47 410 940</b>	<b>45 131 239</b>	<b>49 447 247</b>	<b>52 989 979</b>	<b>56 807 388</b>
Interest - Inter-Company	1 157 099	1 247 966	1 563 807	1 422 178	1 346 508	941 545	984 583	1 042 214
Operational costs - Inter-Company	507 566	591 922	616 878	866 063	854 126	901 609	955 654	998 649
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
<b>Total Internal Transfers</b>	<b>1 664 665</b>	<b>1 839 888</b>	<b>2 180 685</b>	<b>2 288 241</b>	<b>2 200 634</b>	<b>1 843 154</b>	<b>1 940 237</b>	<b>2 040 863</b>
<b>TOTAL EXPENDITURE</b>	<b>38 403 066</b>	<b>42 806 015</b>	<b>45 709 541</b>	<b>49 699 181</b>	<b>47 331 873</b>	<b>51 290 401</b>	<b>54 930 216</b>	<b>58 848 251</b>
<b>SURPLUS/(DEFICIT)</b>	<b>38 732</b>	<b>(1 760 244)</b>	<b>(3 214 334)</b>	<b>1 503 724</b>	<b>698 390</b>	<b>577 785</b>	<b>1 159 079</b>	<b>1 837 260</b>
Transfers and subsidies - capital (monetary allocations)	778 630	1 068 246	944 224	905 467	1 009 463	1 457 597	1 572 763	1 489 294
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>817 362</b>	<b>(691 998)</b>	<b>(2 270 110)</b>	<b>2 409 191</b>	<b>1 707 853</b>	<b>2 035 383</b>	<b>2 731 842</b>	<b>3 326 554</b>
Income Tax	(467 145)	(256 638)	(703 905)	80 168	68 977	41 160	43 557	45 517
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>1 284 507</b>	<b>(435 361)</b>	<b>(1 566 205)</b>	<b>2 329 023</b>	<b>1 638 876</b>	<b>1 994 223</b>	<b>2 688 285</b>	<b>3 281 037</b>

**CITY POWER**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
Service charges - Electricity	16 098 925	17 520 276	16 723 461	23 097 508	19 155 633	21 467 342	23 993 127	26 818 432
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services		11 551	6 046	1 015	532	435	454	475
Agency services								
Interest earned from Receivables				44 711	80 695	80 695	82 137	85 833
Interest earned from Current and Non Current Assets	76 825	75 292	98 940					
Rental from Fixed Assets	1 511	1 947	3 259	2 673	2 673	2 673	2 794	2 920
Operational Revenue	38 396	106 745	91 969	30 000	30 000	30 000	31 350	32 761
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>16 215 658</b>	<b>17 715 811</b>	<b>16 923 675</b>	<b>23 175 907</b>	<b>19 269 533</b>	<b>21 581 145</b>	<b>24 109 862</b>	<b>26 940 421</b>
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company		4 473	7 163	6 000	5 569	13 000	14 000	15 500
Transfer and subsidies - Operational Inter-Company				269 980	269 980	304 375	343 153	386 871
Costing - Internal Revenue								
<b>Total Internal Transfers</b>		<b>4 473</b>	<b>7 163</b>	<b>275 980</b>	<b>275 549</b>	<b>317 375</b>	<b>357 153</b>	<b>402 371</b>
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>16 215 658</b>	<b>17 720 284</b>	<b>16 930 838</b>	<b>23 451 887</b>	<b>19 545 082</b>	<b>21 898 520</b>	<b>24 467 015</b>	<b>27 342 792</b>
<b>EXPENDITURE</b>								
Employee related costs	1 313 473	1 499 138	1 719 974	1 765 226	1 818 896	1 868 079	1 952 142	2 039 989
Remuneration of councillors								
Bulk purchases - electricity	12 151 576	13 917 051	14 112 107	16 403 226	13 639 856	15 377 574	17 336 677	19 545 370
Inventory consumed	4 548	2 307	2 517	9 106	9 106	9 288	9 474	9 663
Debt impairment	792 538	719 974	786 461	1 572 563	1 004 083	1 124 535	1 183 970	1 215 209
Depreciation and amortisation	586 937	591 438	631 690	612 419	612 419	643 021	671 958	702 196
Interest								
Contracted services	1 060 289	1 130 154	1 470 487	2 019 514	2 019 083	2 066 465	2 107 654	2 151 167
Transfers and subsidies				542	542	568	594	621
Operational costs	1 135 691	738 974	485 413	339 835	339 835	346 632	353 565	360 636
Losses on disposal of Assets								
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	<b>17 045 051</b>	<b>18 599 035</b>	<b>19 208 649</b>	<b>22 722 431</b>	<b>19 443 819</b>	<b>21 436 162</b>	<b>23 616 034</b>	<b>26 024 851</b>
Interest - Inter-Company	523 890	649 613	882 051	734 777	674 777	253 610	257 379	293 695
Operational costs - Inter-Company	103 618	109 006	114 456	281 531	280 495	296 116	313 869	327 983
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
<b>Total Internal Transfers</b>	<b>627 508</b>	<b>758 619</b>	<b>996 507</b>	<b>1 016 308</b>	<b>955 272</b>	<b>549 726</b>	<b>571 248</b>	<b>621 678</b>
<b>TOTAL EXPENDITURE</b>	<b>17 672 559</b>	<b>19 357 654</b>	<b>20 205 156</b>	<b>23 738 739</b>	<b>20 399 091</b>	<b>21 985 888</b>	<b>24 187 282</b>	<b>26 646 529</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(1 456 902)</b>	<b>(1 637 370)</b>	<b>(3 274 318)</b>	<b>(286 852)</b>	<b>(854 010)</b>	<b>(87 369)</b>	<b>279 733</b>	<b>696 263</b>
Transfers and subsidies - capital (monetary allocations)	455 683	625 879	578 107	531 672	672 005	677 922	769 700	691 700
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>(1 001 219)</b>	<b>(1 011 491)</b>	<b>(2 696 211)</b>	<b>244 820</b>	<b>(182 005)</b>	<b>590 553</b>	<b>1 049 433</b>	<b>1 387 963</b>
Income Tax	(549 049)	(308 905)	(873 184)					
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(452 170)</b>	<b>(702 587)</b>	<b>(1 823 027)</b>	<b>244 820</b>	<b>(182 005)</b>	<b>590 553</b>	<b>1 049 433</b>	<b>1 387 963</b>

**JOHANNESBURG WATER**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
Service charges - Electricity								
Service charges - Water	7 779 673	8 198 281	8 954 816	9 486 608	9 986 396	10 632 200	11 333 925	12 081 963
Service charges - Waste Water Management	5 172 708	5 978 438	6 155 716	6 893 182	6 893 546	7 246 316	7 724 572	8 234 394
Service charges - Waste Management								
Sale of Goods and Rendering of Services					18 183	19 582	20 874	22 251
Agency services								
Interest earned from Receivables	141 677	141 965	226 397	191 198	295 926	295 926	295 926	295 926
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue	229 995	257 277	283 867	118 335				
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>13 324 053</b>	<b>14 575 961</b>	<b>15 620 796</b>	<b>16 689 323</b>	<b>17 194 051</b>	<b>18 194 024</b>	<b>19 375 297</b>	<b>20 634 534</b>
Interest earned from Receivables - Inter-Company	34 340	34 930	77 534	22 824	22 824	22 824	22 824	23 851
Operational Revenue - Inter-Company				584 898	584 898	623 501	664 652	694 561
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
<b>Total Internal Transfers</b>	<b>34 340</b>	<b>34 930</b>	<b>77 534</b>	<b>607 722</b>	<b>607 722</b>	<b>646 325</b>	<b>687 476</b>	<b>718 412</b>
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>13 358 393</b>	<b>14 610 891</b>	<b>15 698 330</b>	<b>17 297 045</b>	<b>17 801 773</b>	<b>18 840 349</b>	<b>20 062 773</b>	<b>21 352 946</b>
<b>EXPENDITURE</b>								
Employee related costs	1 347 423	1 432 032	1 520 769	1 672 811	1 707 334	1 753 500	1 832 408	1 914 866
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	6 066 056	4 601 834	4 985 197	5 830 147	5 434 452	5 754 520	6 133 213	6 536 836
Debt impairment	2 661 104	3 235 547	3 163 964	3 712 078	3 712 078	4 874 054	5 132 383	5 383 408
Depreciation and amortisation	342 200	355 100	475 935	419 613	492 669	555 484	582 605	612 829
Interest	15 015	19 158	17 001	5 000	5 000	5 240	5 476	5 722
Contracted services	758 812	993 290	1 137 902	956 886	1 302 895	1 328 953	1 355 532	1 382 643
Transfers and subsidies								
Operational costs	442 851	329 543	465 736	447 705	432 922	441 581	450 413	459 421
Losses on disposal of Assets								
Other Losses		2 105 263	2 479 977	1 920 014	2 619 482	2 944 210	3 149 531	3 357 401
<b>TOTAL DIRECT EXPENDITURE</b>	<b>11 633 461</b>	<b>13 071 767</b>	<b>14 246 481</b>	<b>14 964 254</b>	<b>15 706 833</b>	<b>17 657 542</b>	<b>18 641 561</b>	<b>19 653 126</b>
Interest - Inter-Company	256 811	233 062	230 167	319 389	319 389	319 389	338 552	353 787
Operational costs - Inter-Company	299 073	330 610	343 553	343 730	343 872	363 342	385 130	402 466
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
<b>Total Internal Transfers</b>	<b>555 884</b>	<b>563 672</b>	<b>573 720</b>	<b>663 119</b>	<b>663 261</b>	<b>682 731</b>	<b>723 682</b>	<b>756 253</b>
<b>TOTAL EXPENDITURE</b>	<b>12 189 345</b>	<b>13 635 439</b>	<b>14 820 201</b>	<b>15 627 373</b>	<b>16 370 094</b>	<b>18 340 273</b>	<b>19 365 243</b>	<b>20 409 379</b>
<b>SURPLUS/(DEFICIT)</b>	<b>1 169 048</b>	<b>975 452</b>	<b>878 129</b>	<b>1 669 672</b>	<b>1 431 679</b>	<b>500 076</b>	<b>697 530</b>	<b>943 567</b>
Transfers and subsidies - capital (monetary allocations)	291 117	344 047	356 166	307 694	254 357	600 181	680 013	431 417
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>1 460 165</b>	<b>1 319 499</b>	<b>1 234 295</b>	<b>1 977 366</b>	<b>1 686 036</b>	<b>1 100 257</b>	<b>1 377 543</b>	<b>1 374 984</b>
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>1 460 165</b>	<b>1 319 499</b>	<b>1 234 295</b>	<b>1 977 366</b>	<b>1 686 036</b>	<b>1 100 257</b>	<b>1 377 543</b>	<b>1 374 984</b>

**PIKITUP**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management	2 199 823	2 449 364	2 461 815	2 571 163	2 918 933	3 094 069	3 248 773	3 411 214
Sale of Goods and Rendering of Services	7 095	29 990	24 457	5 883	5 875	6 237	6 551	6 880
Agency services								
Interest earned from Receivables	29 550	28 066	39 398	29 951	43 951	46 589	48 918	51 364
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	6		34		8			
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>2 236 437</b>	<b>2 507 394</b>	<b>2 524 029</b>	<b>2 606 997</b>	<b>2 968 767</b>	<b>3 146 895</b>	<b>3 304 242</b>	<b>3 469 458</b>
Interest earned from Receivables - Inter-Company	22 425	17 304	28 162	22 905	37 905	40 179	42 188	44 297
Operational Revenue - Inter-Company				17 000				
Transfer and subsidies - Operational Inter-Company	872 786	1 098 988	1 026 268	1 306 074	1 248 866	1 207 377	1 206 349	1 193 898
Costing - Internal Revenue								
<b>Total Internal Transfers</b>	<b>895 211</b>	<b>1 116 292</b>	<b>1 054 430</b>	<b>1 345 979</b>	<b>1 286 771</b>	<b>1 247 556</b>	<b>1 248 537</b>	<b>1 238 195</b>
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>3 131 648</b>	<b>3 623 686</b>	<b>3 578 459</b>	<b>3 952 976</b>	<b>4 255 538</b>	<b>4 394 451</b>	<b>4 552 779</b>	<b>4 707 653</b>
<b>EXPENDITURE</b>								
Employee related costs	1 402 212	1 419 666	1 502 000	1 588 694	1 645 933	1 690 439	1 766 509	1 846 001
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	95 411	122 533	87 768	112 925	115 943	118 262	120 627	123 040
Debt impairment	207 946	415 311	772 353	627 080	797 080	844 905	877 238	907 223
Depreciation and amortisation	66 042	64 420	59 003	70 437	82 681	89 644	98 675	103 109
Interest								
Contracted services	161 101	187 717	85 378	138 181	148 753	151 728	154 763	157 858
Transfers and subsidies								
Operational costs	1 140 605	1 320 924	1 278 830	1 226 998	1 292 157	1 318 000	1 344 360	1 371 247
Losses on disposal of Assets		316	399					
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	<b>3 073 317</b>	<b>3 530 887</b>	<b>3 785 731</b>	<b>3 764 315</b>	<b>4 082 547</b>	<b>4 212 978</b>	<b>4 362 172</b>	<b>4 508 478</b>
Interest - Inter-Company	70 844	81 485	101 626	126 982	111 312	116 653	121 900	127 386
Operational costs - Inter-Company	20 799	36 717	41 095	61 679	61 679	64 820	68 707	71 789
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
<b>Total Internal Transfers</b>	<b>91 643</b>	<b>118 202</b>	<b>142 721</b>	<b>188 661</b>	<b>172 991</b>	<b>181 473</b>	<b>190 607</b>	<b>199 175</b>
<b>TOTAL EXPENDITURE</b>	<b>3 164 960</b>	<b>3 649 089</b>	<b>3 928 452</b>	<b>3 952 976</b>	<b>4 255 538</b>	<b>4 394 451</b>	<b>4 552 779</b>	<b>4 707 653</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(33 312)</b>	<b>(25 403)</b>	<b>(349 993)</b>					
Transfers and subsidies - capital (monetary allocations)						179 494	123 050	366 177
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>(33 312)</b>	<b>(25 403)</b>	<b>(349 993)</b>			<b>179 494</b>	<b>123 050</b>	<b>366 177</b>
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(33 312)</b>	<b>(25 403)</b>	<b>(349 993)</b>			<b>179 494</b>	<b>123 050</b>	<b>366 177</b>

**JOHANNESBURG ROADS AGENCY**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services				32 700	27 512	129 114	160 024	190 127
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets				5 110	5 110	5 355	5 596	5 848
Operational Revenue	108 351	88 682	78 399	38 051	27 677	28 724	31 417	33 035
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>115 036</b>	<b>95 624</b>	<b>88 769</b>	<b>75 861</b>	<b>60 299</b>	<b>163 193</b>	<b>197 037</b>	<b>229 009</b>
Interest earned from Receivables - Inter-Company	35 120	29 029		22 468	22 468	23 772	25 198	26 332
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company	1 293 374	1 393 046	1 258 837	1 323 633	1 310 112	1 394 601	1 445 105	1 497 527
Costing - Internal Revenue								
<b>Total Internal Transfers</b>	<b>1 328 494</b>	<b>1 422 075</b>	<b>1 258 837</b>	<b>1 346 101</b>	<b>1 332 580</b>	<b>1 418 373</b>	<b>1 470 303</b>	<b>1 523 859</b>
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>1 443 530</b>	<b>1 517 699</b>	<b>1 347 606</b>	<b>1 421 962</b>	<b>1 392 879</b>	<b>1 581 566</b>	<b>1 667 340</b>	<b>1 752 868</b>
<b>EXPENDITURE</b>								
Employee related costs	829 752	849 217	919 791	955 186	975 265	1 011 183	1 059 191	1 109 313
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	9 621	45 056		54 872	54 872	114 674	134 248	153 119
Debt impairment			3 719					
Depreciation and amortisation	47 339	44 869	38 526	66 794	66 794	69 381	68 837	68 158
Interest								
Contracted services	262 824	341 830	336 078	216 262	168 388	194 590	204 182	213 404
Transfers and subsidies								
Operational costs	101 234	207 251	330 455	145 293	146 069	155 317	162 297	168 547
Losses on disposal of Assets								
Other Losses				30	30	30	30	30
<b>TOTAL DIRECT EXPENDITURE</b>	<b>1 250 770</b>	<b>1 488 223</b>	<b>1 628 569</b>	<b>1 438 437</b>	<b>1 411 418</b>	<b>1 545 175</b>	<b>1 628 784</b>	<b>1 712 571</b>
Interest - Inter-Company								
Operational costs - Inter-Company	44 661	57 342	31 662	36 626	34 562	36 391	38 556	40 297
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
<b>Total Internal Transfers</b>	<b>44 661</b>	<b>57 342</b>	<b>31 662</b>	<b>36 626</b>	<b>34 562</b>	<b>36 391</b>	<b>38 556</b>	<b>40 297</b>
<b>TOTAL EXPENDITURE</b>	<b>1 295 431</b>	<b>1 545 565</b>	<b>1 660 231</b>	<b>1 475 063</b>	<b>1 445 980</b>	<b>1 581 566</b>	<b>1 667 340</b>	<b>1 752 868</b>
<b>SURPLUS/(DEFICIT)</b>	<b>148 099</b>	<b>(27 866)</b>	<b>(312 625)</b>	<b>(53 101)</b>	<b>(53 101)</b>			
Transfers and subsidies - capital (monetary allocations)	26 367	75 146		53 101	53 101			
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>174 466</b>	<b>47 280</b>	<b>(312 625)</b>					
Income Tax			116 853					
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>174 466</b>	<b>47 280</b>	<b>(429 478)</b>					

**METROBUS**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services				60 174	84 315	88 362	92 338	96 494
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets	1 093	1 232	2 244	1 178	1 178	1 235	1 291	1 349
Rental from Fixed Assets								
Operational Revenue	39 680	50 237	68 336	2 330	2 330	2 442	2 552	2 667
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>40 773</b>	<b>51 470</b>	<b>70 580</b>	<b>63 682</b>	<b>87 823</b>	<b>92 039</b>	<b>96 181</b>	<b>100 510</b>
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company	669 859	517 074	570 927	599 576	607 299	622 766	645 785	668 877
Costing - Internal Revenue								
<b>Total Internal Transfers</b>	<b>669 859</b>	<b>517 074</b>	<b>570 927</b>	<b>599 576</b>	<b>607 299</b>	<b>622 766</b>	<b>645 785</b>	<b>668 877</b>
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>710 632</b>	<b>568 544</b>	<b>641 507</b>	<b>663 258</b>	<b>695 122</b>	<b>714 805</b>	<b>741 966</b>	<b>769 387</b>
<b>EXPENDITURE</b>								
Employee related costs	315 689	327 992	335 834	333 204	340 926	350 144	365 901	382 367
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	68 369	151 867	166 132	102 910	135 075	137 777	140 533	143 344
Debt impairment	30		651					
Depreciation and amortisation	69 694	58 266	47 473	71 206	71 206	74 625	77 984	81 493
Interest								
Contracted services	15 982	19 747	37 242	23 400	23 400	23 868	24 345	24 832
Transfers and subsidies								
Operational costs	94 750	52 256	56 357	70 903	70 903	72 321	73 767	75 242
Losses on disposal of Assets								
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	<b>564 514</b>	<b>610 128</b>	<b>643 689</b>	<b>601 623</b>	<b>641 511</b>	<b>658 735</b>	<b>682 530</b>	<b>707 278</b>
Interest - Inter-Company	49 855	29 164	45 463	47 001	47 001	49 116	52 063	54 406
Operational costs - Inter-Company	18 475	22 192	19 115	14 634	6 610	6 954	7 373	7 703
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
<b>Total Internal Transfers</b>	<b>68 330</b>	<b>51 356</b>	<b>64 578</b>	<b>61 635</b>	<b>53 611</b>	<b>56 070</b>	<b>59 436</b>	<b>62 109</b>
<b>TOTAL EXPENDITURE</b>	<b>632 844</b>	<b>661 484</b>	<b>708 267</b>	<b>663 258</b>	<b>695 122</b>	<b>714 805</b>	<b>741 966</b>	<b>769 387</b>
<b>SURPLUS/(DEFICIT)</b>	<b>77 788</b>	<b>(92 940)</b>	<b>(66 760)</b>					
Transfers and subsidies - capital (monetary allocations)					30 000			
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>77 788</b>	<b>(92 940)</b>	<b>(66 760)</b>		<b>30 000</b>			
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>77 788</b>	<b>(92 940)</b>	<b>(66 760)</b>		<b>30 000</b>			

**JOHANNESBURG CITY PARKS AND ZOO**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	56 259	77 172	59 983	64 449	60 330	63 223	66 065	69 034
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets	1 117	1 270	2 253	3 625	2 360	2 473	2 584	2 700
Rental from Fixed Assets	4 616	5 347	6 218	4 627	5 910	6 193	6 472	6 763
Operational Revenue	940	2 635	2 990	374	13 107	1 257	1 313	1 371
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational				597	5 462	510	532	555
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets	2 666	2 661	2 401	914	6 758	7 082	7 401	7 734
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>65 598</b>	<b>89 085</b>	<b>73 845</b>	<b>74 586</b>	<b>93 927</b>	<b>80 738</b>	<b>84 367</b>	<b>88 157</b>
Interest earned from Receivables - Inter-Company	28 138	31 927	64 473	54 868	81 623	85 541	89 390	93 413
Operational Revenue - Inter-Company	92 105	90 223	118 240					
Transfer and subsidies - Operational Inter-Company	963 865	1 027	978 945	1 142 236	1 057 688	1 098 723	1 136 766	1 176 323
Costing - Internal Revenue								
<b>Total Internal Transfers</b>	<b>1 084 108</b>	<b>123 177</b>	<b>1 161 658</b>	<b>1 197 104</b>	<b>1 139 311</b>	<b>1 184 264</b>	<b>1 226 156</b>	<b>1 269 736</b>
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>1 149 706</b>	<b>212 262</b>	<b>1 235 503</b>	<b>1 271 690</b>	<b>1 233 238</b>	<b>1 265 002</b>	<b>1 310 523</b>	<b>1 357 893</b>
<b>EXPENDITURE</b>								
Employee related costs	639 086	615 445	654 658	719 078	719 078	738 522	771 756	806 485
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	4 552	3 754	4 894	9 726	8 349	8 516	8 686	8 860
Debt impairment	177	336	719	5 166	2 271	2 380	2 487	2 599
Depreciation and amortisation	32 687	22 355	21 017	28 009	25 012	26 213	27 393	28 626
Interest	8 778	7 663	6 554	7 600	6 300	6 602	6 899	7 210
Contracted services	282 535	295 849	303 789	289 508	250 310	255 316	260 422	265 630
Transfers and subsidies								
Operational costs	153 352	172 157	185 805	197 905	188 408	192 176	196 020	199 940
Losses on disposal of Assets	2 792	3 009	1 693	272	6 817	7 175	7 079	7 419
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	<b>1 123 959</b>	<b>1 120 568</b>	<b>1 179 129</b>	<b>1 257 264</b>	<b>1 206 545</b>	<b>1 236 900</b>	<b>1 280 742</b>	<b>1 326 769</b>
Interest - Inter-Company								
Operational costs - Inter-Company	11 922	13 413	12 503	27 426	26 693	28 102	29 781	31 124
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
<b>Total Internal Transfers</b>	<b>11 922</b>	<b>13 413</b>	<b>12 503</b>	<b>27 426</b>	<b>26 693</b>	<b>28 102</b>	<b>29 781</b>	<b>31 124</b>
<b>TOTAL EXPENDITURE</b>	<b>1 135 881</b>	<b>1 133 981</b>	<b>1 191 632</b>	<b>1 284 690</b>	<b>1 233 238</b>	<b>1 265 002</b>	<b>1 310 523</b>	<b>1 357 893</b>
<b>SURPLUS/(DEFICIT)</b>	<b>13 825</b>	<b>(921 719)</b>	<b>43 871</b>	<b>(13 000)</b>				
Transfers and subsidies - capital (monetary allocations)	5 463	23 174	9 951	13 000				
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>19 288</b>	<b>(898 545)</b>	<b>53 822</b>					
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>19 288</b>	<b>(898 545)</b>	<b>53 822</b>					

**JOHANNESBURG DEVELOPMENT AGENCY**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

R thousand	Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>									
	Service charges - Electricity								
	Service charges - Water								
	Service charges - Waste Water Management								
	Service charges - Waste Management								
	Sale of Goods and Rendering of Services	79 292	77 514	72 027	75 926	60 790	63 899	66 929	70 095
	Agency services								
	Interest earned from Receivables								
	Interest earned from Current and Non Current Assets								
	Rental from Fixed Assets								
	Operational Revenue								
<b>NON-EXCHANGE REVENUE</b>									
	Property rates								
	Surcharges and Taxes								
	Fines, penalties and forfeits								
	Licences or permits								
	Transfer and subsidies - Operational								
	Interest								
	Fuel Levy								
	Operational Revenue								
	Gains on disposal of Assets								
	Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>		<b>79 292</b>	<b>77 514</b>	<b>72 027</b>	<b>75 926</b>	<b>60 790</b>	<b>63 899</b>	<b>66 929</b>	<b>70 095</b>
	Interest earned from Receivables - Inter-Company								
	Operational Revenue - Inter-Company								
	Transfer and subsidies - Operational Inter-Company	37 181	40 735	40 286	43 041	71 574	72 166	74 792	77 351
	Costing - Internal Revenue								
<b>Total Internal Transfers</b>		<b>37 181</b>	<b>40 735</b>	<b>40 286</b>	<b>43 041</b>	<b>71 574</b>	<b>72 166</b>	<b>74 792</b>	<b>77 351</b>
<b>TOTAL REVENUE excl. capital grants/contributions.</b>		<b>116 473</b>	<b>118 249</b>	<b>112 313</b>	<b>118 967</b>	<b>132 364</b>	<b>136 065</b>	<b>141 721</b>	<b>147 446</b>
<b>EXPENDITURE</b>									
	Employee related costs	79 500	85 344	82 575	87 034	93 068	95 584	99 886	104 381
	Remuneration of councillors								
	Bulk purchases - electricity								
	Inventory consumed								
	Debt impairment								
	Depreciation and amortisation	2 861	3 165	3 304	3 478	3 478	3 644	3 807	3 977
	Interest								
	Contracted services	5 711	7 594	5 794	5 982	10 449	10 658	10 871	11 088
	Transfers and subsidies								
	Operational costs	14 644	12 283	11 284	11 651	14 547	14 838	15 135	15 438
	Losses on disposal of Assets								
	Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>		<b>102 716</b>	<b>108 386</b>	<b>102 957</b>	<b>108 145</b>	<b>121 542</b>	<b>124 724</b>	<b>129 699</b>	<b>134 884</b>
	Interest - Inter-Company	7 180	6 864	7 207	7 531	7 531	7 870	8 342	8 717
	Operational costs - Inter-Company	6 577	2 999	2 149	3 291	3 291	3 471	3 680	3 845
	Transfers and subsidies - Inter-Company								
	Costing - Internal Expenditure								
<b>Total Internal Transfers</b>		<b>13 757</b>	<b>9 863</b>	<b>9 356</b>	<b>10 822</b>	<b>10 822</b>	<b>11 341</b>	<b>12 022</b>	<b>12 562</b>
<b>TOTAL EXPENDITURE</b>		<b>116 473</b>	<b>118 249</b>	<b>112 313</b>	<b>118 967</b>	<b>132 364</b>	<b>136 065</b>	<b>141 721</b>	<b>147 446</b>
<b>SURPLUS/(DEFICIT)</b>									
	Transfers and subsidies - capital (monetary allocations)								
	Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>									
	Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>									



**JOHANNESBURG PROPERTY COMPANY**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

R thousand	Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>									
	Service charges - Electricity								
	Service charges - Water								
	Service charges - Waste Water Management								
	Service charges - Waste Management								
	Sale of Goods and Rendering of Services			19 751	80 406	42 139	44 162	46 150	48 227
	Agency services								
	Interest earned from Receivables	246							
	Interest earned from Current and Non Current Assets								
	Rental from Fixed Assets								
	Operational Revenue		28 165	1 323	1 053	1 053	1 104	1 154	1 206
<b>NON-EXCHANGE REVENUE</b>									
	Property rates								
	Surcharges and Taxes								
	Fines, penalties and forfeits								
	Licences or permits								
	Transfer and subsidies - Operational								
	Interest								
	Fuel Levy								
	Operational Revenue								
	Gains on disposal of Assets								
	Other Gains								
	<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>246</b>	<b>28 165</b>	<b>21 074</b>	<b>81 459</b>	<b>43 192</b>	<b>45 266</b>	<b>47 304</b>	<b>49 433</b>
	Interest earned from Receivables - Inter-Company			12 923	6 845	6 845	7 159	7 482	7 819
	Operational Revenue - Inter-Company	137 407	192 905	258 179	304 090	340 000	332 586	348 673	365 784
	Transfer and subsidies - Operational Inter-Company	658 636	526 728	500 680	671 270	623 131	656 397	677 263	685 871
	Costing - Internal Revenue								
	<b>Total Internal Transfers</b>	<b>796 043</b>	<b>719 633</b>	<b>771 782</b>	<b>982 205</b>	<b>969 976</b>	<b>996 142</b>	<b>1 033 418</b>	<b>1 059 474</b>
	<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>796 289</b>	<b>747 798</b>	<b>792 856</b>	<b>1 063 664</b>	<b>1 013 168</b>	<b>1 041 408</b>	<b>1 080 722</b>	<b>1 108 907</b>
<b>EXPENDITURE</b>									
	Employee related costs	393 976	465 077	473 285	524 662	542 342	557 007	582 072	608 265
	Remuneration of councillors								
	Bulk purchases - electricity								
	Inventory consumed		2 364	9 204	7 720	7 720	7 874	8 031	8 192
	Debt impairment			(2 786)					
	Depreciation and amortisation	11 342	12 683	10 008	12 600	22 034	23 091	24 131	25 216
	Interest			78	2 580	2 580	2 704	2 826	2 953
	Contracted services	80 795	115 181	30 560	65 305	65 305	66 611	67 943	69 302
	Transfers and subsidies								
	Operational costs	261 031	204 838	203 416	351 774	274 386	279 874	285 471	291 180
	Losses on disposal of Assets								
	Other Losses								
	<b>TOTAL DIRECT EXPENDITURE</b>	<b>747 144</b>	<b>800 143</b>	<b>723 765</b>	<b>964 641</b>	<b>914 367</b>	<b>937 161</b>	<b>970 474</b>	<b>1 005 108</b>
	Interest - Inter-Company	49 237			16 260	16 260	17 008	17 774	7 164
	Operational costs - Inter-Company		8 359	47 997	82 763	82 541	87 239	92 474	96 635
	Transfers and subsidies - Inter-Company								
	Costing - Internal Expenditure								
	<b>Total Internal Transfers</b>	<b>49 237</b>	<b>8 359</b>	<b>47 997</b>	<b>99 023</b>	<b>98 801</b>	<b>104 247</b>	<b>110 248</b>	<b>103 799</b>
	<b>TOTAL EXPENDITURE</b>	<b>796 381</b>	<b>808 502</b>	<b>771 762</b>	<b>1 063 664</b>	<b>1 013 168</b>	<b>1 041 408</b>	<b>1 080 722</b>	<b>1 108 907</b>
	<b>SURPLUS/(DEFICIT)</b>	<b>(92)</b>	<b>(60 704)</b>	<b>21 094</b>					
	Transfers and subsidies - capital (monetary allocations)								
	Transfers and subsidies - capital (in-kind)								
	<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>(92)</b>	<b>(60 704)</b>	<b>21 094</b>					
	Income Tax								
	<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(92)</b>	<b>(60 704)</b>	<b>21 094</b>					

**METROPOLITAN TRADING COMPANY**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

R thousand	Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>									
	Service charges - Electricity								
	Service charges - Water								
	Service charges - Waste Water Management								
	Service charges - Waste Management								
	Sale of Goods and Rendering of Services				15 310	8 024	8 410	8 788	9 184
	Agency services	15 395	31 232	33 889					
	Interest earned from Receivables								
	Interest earned from Current and Non Current Assets								
	Rental from Fixed Assets				44 308	4 554	4 773	4 988	5 212
	Operational Revenue	219 903	403 370	551 035					
<b>NON-EXCHANGE REVENUE</b>									
	Property rates								
	Surcharges and Taxes								
	Fines, penalties and forfeits								
	Licences or permits								
	Transfer and subsidies - Operational								
	Interest								
	Fuel Levy								
	Operational Revenue								
	Gains on disposal of Assets								
	Other Gains								
	<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>235 298</b>	<b>434 602</b>	<b>584 924</b>	<b>59 618</b>	<b>12 578</b>	<b>13 183</b>	<b>13 776</b>	<b>14 396</b>
	Interest earned from Receivables - Inter-Company	25 401	20 303	7 312	33 801	33 801	35 322	37 441	39 126
	Operational Revenue - Inter-Company				241 705	241 705	254 985	269 937	282 083
	Transfer and subsidies - Operational Inter-Company	251 893	268 325	247 979	259 136	259 136	224 616	214 644	220 275
	Costing - Internal Revenue								
	<b>Total Internal Transfers</b>	<b>277 294</b>	<b>288 628</b>	<b>255 291</b>	<b>534 642</b>	<b>534 642</b>	<b>514 923</b>	<b>522 022</b>	<b>541 484</b>
	<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>512 592</b>	<b>723 230</b>	<b>840 215</b>	<b>594 260</b>	<b>547 220</b>	<b>528 106</b>	<b>535 798</b>	<b>555 880</b>
<b>EXPENDITURE</b>									
	Employee related costs	36 842	38 979	42 760	38 736	39 195	40 254	42 066	43 959
	Remuneration of councillors								
	Bulk purchases - electricity								
	Inventory consumed				82 739	82 739	84 394	86 082	87 804
	Debt impairment								
	Depreciation and amortisation	34 348	36 071	35 340	189 513	152 468	151 725	143 756	150 224
	Interest								
	Contracted services	37 372	90 430	60 957	48 471	48 471	49 440	50 429	51 438
	Transfers and subsidies								
	Operational costs	102 013	304 071	496 320	23 631	23 631	24 104	24 586	25 078
	Losses on disposal of Assets				30	30	30	30	30
	Other Losses								
	<b>TOTAL DIRECT EXPENDITURE</b>	<b>210 575</b>	<b>469 551</b>	<b>635 377</b>	<b>383 120</b>	<b>346 534</b>	<b>349 947</b>	<b>346 949</b>	<b>358 533</b>
	Interest - Inter-Company	193 215	212 997	221 814	170 238	170 238	177 899	188 573	197 059
	Operational costs - Inter-Company				249	249	260	276	288
	Transfers and subsidies - Inter-Company								
	Costing - Internal Expenditure								
	<b>Total Internal Transfers</b>	<b>193 215</b>	<b>212 997</b>	<b>221 814</b>	<b>170 487</b>	<b>170 487</b>	<b>178 159</b>	<b>188 849</b>	<b>197 347</b>
	<b>TOTAL EXPENDITURE</b>	<b>403 790</b>	<b>682 548</b>	<b>857 191</b>	<b>553 607</b>	<b>517 021</b>	<b>528 106</b>	<b>535 798</b>	<b>555 880</b>
	<b>SURPLUS/(DEFICIT)</b>	<b>108 802</b>	<b>40 682</b>	<b>(16 976)</b>	<b>40 653</b>	<b>30 199</b>			
	Transfers and subsidies - capital (monetary allocations)								
	Transfers and subsidies - capital (in-kind)								
	<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>108 802</b>	<b>40 682</b>	<b>(16 976)</b>	<b>40 653</b>	<b>30 199</b>			
	Income Tax	41 712	11 555	(5 563)	40 653	30 199			
	<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>67 090</b>	<b>29 127</b>	<b>(11 413)</b>	<b>()</b>				

**JOBURG MARKET**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

R thousand	Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>									
	Service charges - Electricity								
	Service charges - Water								
	Service charges - Waste Water Management								
	Service charges - Waste Management								
	Sale of Goods and Rendering of Services	2			48	48	50	52	54
	Agency services								
	Interest earned from Receivables		54	146	446	446	467	488	510
	Interest earned from Current and Non Current Assets	6 645	8 194	17 944	13 725	26 000	27 248	28 474	29 755
	Rental from Fixed Assets	60 129	61 346	59 833	117 247	93 247	97 723	102 120	106 714
	Operational Revenue	444 129	461 952	544 099	515 102	551 242	577 701	603 698	630 865
<b>NON-EXCHANGE REVENUE</b>									
	Property rates								
	Surcharges and Taxes								
	Fines, penalties and forfeits	78	105	120	88	88	92	96	100
	Licences or permits								
	Transfer and subsidies - Operational								
	Interest	656	803	2 517					
	Fuel Levy								
	Operational Revenue	2 571							
	Gains on disposal of Assets								
	Other Gains			377					
	<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>514 210</b>	<b>532 454</b>	<b>625 036</b>	<b>646 656</b>	<b>671 071</b>	<b>703 281</b>	<b>734 928</b>	<b>767 998</b>
	Interest earned from Receivables - Inter-Company	18 985	15 805	28 352	27 558	27 558	30 865	34 415	35 964
	Operational Revenue - Inter-Company								
	Transfer and subsidies - Operational Inter-Company								
	Costing - Internal Revenue								
	<b>Total Internal Transfers</b>	<b>18 985</b>	<b>15 805</b>	<b>28 352</b>	<b>27 558</b>	<b>27 558</b>	<b>30 865</b>	<b>34 415</b>	<b>35 964</b>
	<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>533 195</b>	<b>548 259</b>	<b>653 388</b>	<b>674 214</b>	<b>698 629</b>	<b>734 146</b>	<b>769 343</b>	<b>803 962</b>
<b>EXPENDITURE</b>									
	Employee related costs	164 675	185 351	198 187	210 829	221 213	227 194	237 418	248 102
	Remuneration of councillors								
	Bulk purchases - electricity								
	Inventory consumed	5 226	5 288	7 717	9 945	9 945	10 144	10 347	10 554
	Debt impairment		3 220	8 411	3 331	3 331	3 491	3 648	3 812
	Depreciation and amortisation	35 107	26 245	29 602	30 522	30 522	31 987	33 427	34 932
	Interest		1						
	Contracted services	89 361	101 270	86 752	144 270	157 270	160 415	163 623	166 895
	Transfers and subsidies	1 162	6 282	2 146	1 829	5 329	5 585	5 836	6 099
	Operational costs	110 619	106 713	120 371	118 350	118 610	120 982	123 402	125 870
	Losses on disposal of Assets	2 407		1 214					
	Other Losses	293	206						
	<b>TOTAL DIRECT EXPENDITURE</b>	<b>411 427</b>	<b>434 576</b>	<b>454 400</b>	<b>519 076</b>	<b>546 220</b>	<b>559 798</b>	<b>577 701</b>	<b>596 264</b>
	Interest - Inter-Company								
	Operational costs - Inter-Company	518	4 955	559	8 786	8 786	9 270	9 826	10 268
	Transfers and subsidies - Inter-Company								
	Costing - Internal Expenditure								
	<b>Total Internal Transfers</b>	<b>518</b>	<b>4 955</b>	<b>559</b>	<b>8 786</b>	<b>8 786</b>	<b>9 270</b>	<b>9 826</b>	<b>10 268</b>
	<b>TOTAL EXPENDITURE</b>	<b>411 945</b>	<b>439 531</b>	<b>454 959</b>	<b>527 862</b>	<b>555 006</b>	<b>569 068</b>	<b>587 527</b>	<b>606 532</b>
	<b>SURPLUS/(DEFICIT)</b>	<b>121 250</b>	<b>108 728</b>	<b>198 429</b>	<b>146 352</b>	<b>143 623</b>	<b>165 078</b>	<b>181 816</b>	<b>197 430</b>
	Transfers and subsidies - capital (monetary allocations)								
	Transfers and subsidies - capital (in-kind)								
	<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>121 250</b>	<b>108 728</b>	<b>198 429</b>	<b>146 352</b>	<b>143 623</b>	<b>165 078</b>	<b>181 816</b>	<b>197 430</b>
	Income Tax	38 868	37 042	57 074	39 515	38 778	41 160	43 557	45 517
	<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>82 382</b>	<b>71 686</b>	<b>141 355</b>	<b>106 837</b>	<b>104 845</b>	<b>123 918</b>	<b>138 259</b>	<b>151 913</b>

**JOHANNESBURG SOCIAL HOUSING COMPANY**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	588	1 016	2 601	2 779	3 800	3 982	4 161	4 348
Agency services								
Interest earned from Receivables	9 960	14 312	26 432	25 474	25 474	25 474	25 474	25 474
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets	171 632	181 990	178 950	210 693	140 029	146 750	153 354	160 255
Operational Revenue	65 139	106 156	55 211	64 651	64 651	67 754	70 803	73 989
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>247 319</b>	<b>303 474</b>	<b>263 194</b>	<b>303 597</b>	<b>233 954</b>	<b>243 960</b>	<b>253 792</b>	<b>264 066</b>
Interest earned from Receivables - Inter-Company						1 591	1 821	1 903
Operational Revenue - Inter-Company				5 000	24 808			
Transfer and subsidies - Operational Inter-Company	19 900	54 329	48 004	48 617	110 687	133 501	136 865	140 436
Costing - Internal Revenue								
<b>Total Internal Transfers</b>	<b>19 900</b>	<b>54 329</b>	<b>48 004</b>	<b>53 617</b>	<b>135 495</b>	<b>135 092</b>	<b>138 686</b>	<b>142 339</b>
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>267 219</b>	<b>357 803</b>	<b>311 198</b>	<b>357 214</b>	<b>369 449</b>	<b>379 052</b>	<b>392 478</b>	<b>406 405</b>
<b>EXPENDITURE</b>								
Employee related costs	150 789	156 217	168 586	170 712	195 914	201 212	210 266	219 728
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	37			22	22	22	22	22
Debt impairment	71 807	108 238	148 190	33 034	25 201	26 408	27 606	28 857
Depreciation and amortisation	2 709	2 296	2 814	1 627	1 627	1 705	1 782	1 862
Interest	1 071	997	894	959	959	1 005	1 050	1 097
Contracted services	73 625	74 965	73 650	71 251	71 251	72 677	74 131	75 614
Transfers and subsidies								
Operational costs	75 852	110 543	211 393	77 750	72 616	74 068	75 549	77 060
Losses on disposal of Assets								
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	<b>375 890</b>	<b>453 256</b>	<b>605 527</b>	<b>355 355</b>	<b>367 590</b>	<b>377 097</b>	<b>390 406</b>	<b>404 240</b>
Interest - Inter-Company	6 067	34 781	75 479					
Operational costs - Inter-Company	1 208	3 422	3 440	1 859	1 859	1 955	2 072	2 165
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
<b>Total Internal Transfers</b>	<b>7 275</b>	<b>38 203</b>	<b>78 919</b>	<b>1 859</b>	<b>1 859</b>	<b>1 955</b>	<b>2 072</b>	<b>2 165</b>
<b>TOTAL EXPENDITURE</b>	<b>383 165</b>	<b>491 459</b>	<b>684 446</b>	<b>357 214</b>	<b>369 449</b>	<b>379 052</b>	<b>392 478</b>	<b>406 405</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(115 946)</b>	<b>(133 656)</b>	<b>(373 248)</b>					
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>(115 946)</b>	<b>(133 656)</b>	<b>(373 248)</b>					
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(115 946)</b>	<b>(133 656)</b>	<b>(373 248)</b>					

**JOBURG CITY THEATRES**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

R thousand	Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>									
	Service charges - Electricity								
	Service charges - Water								
	Service charges - Waste Water Management								
	Service charges - Waste Management								
	Sale of Goods and Rendering of Services	29 798	68 642	82 259	57 533	30 152	31 363	32 552	33 796
	Agency services								
	Interest earned from Receivables								
	Interest earned from Current and Non Current Assets	3 133	4 015	5 776	4 919	4 919	5 155	5 387	5 629
	Rental from Fixed Assets	1 869	4 645	6 368	4 942	4 942	5 179	5 413	5 657
	Operational Revenue								
<b>NON-EXCHANGE REVENUE</b>									
	Property rates								
	Surcharges and Taxes								
	Fines, penalties and forfeits								
	Licences or permits								
	Transfer and subsidies - Operational								
	Interest								
	Fuel Levy								
	Operational Revenue								
	Gains on disposal of Assets								
	Other Gains								
	<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>	<b>34 800</b>	<b>77 302</b>	<b>94 403</b>	<b>67 394</b>	<b>40 013</b>	<b>41 697</b>	<b>43 352</b>	<b>45 082</b>
	Interest earned from Receivables - Inter-Company								
	Operational Revenue - Inter-Company	8 209	8 612	12 803	11 786	11 786	12 464	13 025	13 611
	Transfer and subsidies - Operational Inter-Company	163 454	166 152	179 652	183 984	201 182	205 358	211 893	218 658
	Costing - Internal Revenue								
	<b>Total Internal Transfers</b>	<b>171 663</b>	<b>174 764</b>	<b>192 455</b>	<b>195 770</b>	<b>212 968</b>	<b>217 822</b>	<b>224 918</b>	<b>232 269</b>
	<b>TOTAL REVENUE excl. capital grants/contributions.</b>	<b>206 463</b>	<b>252 066</b>	<b>286 858</b>	<b>263 164</b>	<b>252 981</b>	<b>259 519</b>	<b>268 270</b>	<b>277 351</b>
<b>EXPENDITURE</b>									
	Employee related costs	95 089	104 987	115 575	112 610	115 123	118 236	123 556	129 117
	Remuneration of councillors								
	Bulk purchases - electricity								
	Inventory consumed	41 508	72 848	94 186	69 450	56 899	58 037	59 198	60 382
	Debt impairment	1 919							
	Depreciation and amortisation	1 900	1 504	1 712	2 703	2 703	2 858	2 987	3 121
	Interest								
	Contracted services	1 316	1 703	1 331	1 988	1 843	1 880	1 918	1 956
	Transfers and subsidies	21 512	22 884	22 551	19 737	19 737	20 684	21 615	22 588
	Operational costs	36 332	33 523	47 960	56 288	56 288	57 414	58 562	59 733
	Losses on disposal of Assets								
	Other Losses								
	<b>TOTAL DIRECT EXPENDITURE</b>	<b>199 576</b>	<b>237 449</b>	<b>283 316</b>	<b>262 776</b>	<b>252 593</b>	<b>259 109</b>	<b>267 836</b>	<b>276 897</b>
	Interest - Inter-Company								
	Operational costs - Inter-Company	715	65	349	388	388	410	434	454
	Transfers and subsidies - Inter-Company								
	Costing - Internal Expenditure								
	<b>Total Internal Transfers</b>	<b>715</b>	<b>65</b>	<b>349</b>	<b>388</b>	<b>388</b>	<b>410</b>	<b>434</b>	<b>454</b>
	<b>TOTAL EXPENDITURE</b>	<b>200 291</b>	<b>237 514</b>	<b>283 665</b>	<b>263 164</b>	<b>252 981</b>	<b>259 519</b>	<b>268 270</b>	<b>277 351</b>
	<b>SURPLUS/(DEFICIT)</b>	<b>6 172</b>	<b>14 552</b>	<b>3 193</b>					
	Transfers and subsidies - capital (monetary allocations)								
	Transfers and subsidies - capital (in-kind)								
	<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>	<b>6 172</b>	<b>14 552</b>	<b>3 193</b>					
	Income Tax	1 324	3 670	915					
	<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>4 848</b>	<b>10 882</b>	<b>2 278</b>					

**JOBURG TOURISM**  
**MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27**  
**Financial Performance (revenue and expenditure)**

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
<b>EXCHANGE REVENUE</b>								
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 earned from Receivables								
Interest earned from Current and Non Current Assets				3 483	3 699	3 877	4 051	4 233
Rental from Fixed Assets								
Operational Revenue								
<b>NON-EXCHANGE REVENUE</b>								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
<b>TOTAL DIRECT REVENUE excl. capital grants/contr.</b>				3 483	3 699	3 877	4 051	4 233
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company					20 000			
Transfer and subsidies - Operational Inter-Company	1	45 000	66 136	69 121	69 121	91 320	94 516	97 788
Costing - Internal Revenue								
<b>Total Internal Transfers</b>	1	45 000	66 136	69 121	89 121	91 320	94 516	97 788
<b>TOTAL REVENUE excl. capital grants/contributions.</b>	1	45 000	66 136	72 604	92 820	95 197	98 567	102 021
<b>EXPENDITURE</b>								
Employee related costs	1	10 965	12 289	32 118	50 118	51 474	53 789	56 209
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed			48	236	156	159	162	165
Debt impairment								
Depreciation and amortisation		736	1 206	1 862	1 862	1 951	2 039	2 131
Interest								
Contracted services		4 000	2 634	11 310	7 669	7 822	7 978	8 138
Transfers and subsidies								
Operational costs		26 457	15 089	23 977	29 914	30 512	31 123	31 746
Losses on disposal of Assets								
Other Losses								
<b>TOTAL DIRECT EXPENDITURE</b>	1	42 158	31 266	69 503	89 719	91 918	95 091	98 389
Interest - Inter-Company								
Operational costs - Inter-Company		2 842		3 101	3 101	3 279	3 476	3 632
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
<b>Total Internal Transfers</b>		2 842		3 101	3 101	3 279	3 476	3 632
<b>TOTAL EXPENDITURE</b>	1	45 000	31 266	72 604	92 820	95 197	98 567	102 021
<b>SURPLUS/(DEFICIT)</b>			34 870					
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
<b>SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS</b>			34 870					
Income Tax								
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>			34 870					

**Detail Capital**  
**2024/25 – 2026/27**

**CITY OF JOHANNESBURG**  
**MEDIUM-TERM CAPITAL BUDGET 2024/25 - 2026/27**

DEPARTMENT VOTE	2024/25 BUDGET  R 000	2024/25 - SOURCE OF FINANCE							2025/26 BUDGET  R 000	2026/26 BUDGET  R 000
		COJ Funding (Loans) 350	CRR (Cash) 360	Nat. Grant 374	Prov. Grant 375	USDG 373	UISP 377	Other 376		
		R 000	R 000	R 000	R 000	R 000	R 000	R 000		
<b>CORE ADMINISTRATION:</b>										
Economic Development	4 800		4 800						2 010	1 500
Environment and Infrastructure	26 500	26 500							22 050	11 000
Transport	562 554	56 051	5 600	500 903					507 960	170 703
Community Development	65 014	22 280	24 734			18 000			42 758	71 560
Health	57 928	11 656	4 134			42 138			53 743	47 688
Social Development	49 918	21 544	3 320			25 054			76 305	79 011
Group Forensic Investigation Services	2 050	1 800	250						2 250	2 450
Office of the Ombudsman	800		800						335	300
City Manager	26 278	3 908	22 370						12 268	9 635
Speaker: Legislative Arm of Council	2 400		2 400						1 675	1 500
Group Information and Communication Technology	630 730		630 730						213 002	439 009
Group Finance	17 618		17 618						12 060	7 200
Group Corporate and Shared Services	201 085	200 000	1 085						150 959	160 909
Human Settlements	1 239 469		15 868		12 045	674 368	537 189		1 597 721	1 074 668
Development Planning	67 545	24 524	31 271					11 750	62 570	71 400
Public Safety	50 344	35 000	15 344						47 109	59 950
<b>TOTAL CORE ADMINISTRATION</b>	<b>3 005 033</b>	<b>403 262</b>	<b>780 325</b>	<b>500 903</b>	<b>12 045</b>	<b>759 560</b>	<b>537 189</b>	<b>11 750</b>	<b>2 804 774</b>	<b>2 208 484</b>
<b>MUNICIPAL ENTITIES:</b>										
City Power	1 284 798	606 876				23 750	202 525	451 647	1 524 149	1 363 161
Johannesburg Water	1 221 086	513 018	107 887			600 181			1 508 298	1 766 602
Pikitup	254 994	75 500				179 494			337 050	500 000
Johannesburg Roads Agency	795 320	298 844	210 997			285 479			698 812	719 986
Metrobus	214 849	207 099	7 750						181 695	87 420
Johannesburg City Parks and Zoo	41 510	28 510	13 000						48 905	37 400
Johannesburg Development Agency	130 282	21 926	25 153	25 000		58 203			236 784	276 000
Johannesburg Property Company	81 842	49 066	32 776						88 034	116 415
Metropolitan Trading Company	2 914		2 914						6 700	6 000
Joburg Market	89 000	69 900	19 100						65 834	44 714
Johannesburg Social Housing Company	271 916	205 911	19 005			47 000			355 572	272 961
Joburg City Theatres	20 088	20 088							23 066	24 718
Joburg Tourism	1 193		1 193						1 247	1 301
<b>TOTAL ME's</b>	<b>4 409 793</b>	<b>2 096 738</b>	<b>439 775</b>	<b>25 000</b>		<b>1 194 107</b>	<b>202 525</b>	<b>451 647</b>	<b>5 076 147</b>	<b>5 216 678</b>
<b>TOTAL CITY OF JOHANNESBURG</b>	<b>7 414 826</b>	<b>2 500 000</b>	<b>1 220 100</b>	<b>525 903</b>	<b>12 045</b>	<b>1 953 667</b>	<b>739 714</b>	<b>463 397</b>	<b>7 880 921</b>	<b>7 425 162</b>



Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
<b>Economic Development</b>					
Operational Capital - Economic Development	2486	800	800		
Informal Trade Permit System Data Intelligence Dashboard Service and query resolution & ticketing	22435	7 510	4 000	2 010	1 500
<b>Sub Total</b>			4 800	2 010	1 500
<b>Environment and Infrastructure</b>					
Operational Capital : Office Furniture and Equipment	2495	4 550	1 500	2 050	1 000
Air Quality Analyzers: Asset Management	6366	10 000	10 000		
Waste Management: Waste Sorting Facilities	23792	45 000	15 000	20 000	10 000
<b>Sub Total</b>			26 500	22 050	11 000
<b>Transport</b>					
Large: Public Transport Facility Redevelopment of Kazerne NEWTOWN EXT Region F	2688	15 314	1 000	7 552	6 763
PTF: Small Public Transport Facilities: Tshepisong	3098	11 500		6 700	4 800
PTF: Small Public Transport Facilities: Orange Farm Ext 7 (Region G)	3925	11 270	10 000	670	600
COMPL: Sidewalk Improvements: Tshiawelo Metrorail Station Link: Mhlaba / C Hani New Nodal Transport Facilities CHIAWELO D City Wide	3931	19 050		10 050	9 000
PTF Small Public Transport Facility Design and Construction of Zola Public Transport Facility New Nodal Transport Facilities ZOLA D Regional	4165	3 340	800	1 340	1 200
Complete Streets: (KFW - German Development Bank): Orlando East to UJ Soweto Route	22354	4 810	1 000	2 010	1 800
PTF: Small Public Transport Facility Design and Construction of Kya Sand Superstop New Nodal Transport Facilities KYA SAND	22674	5 670	1 000	2 790	1 880
22783_00_Operational Capital	22783	3 340	800	1 340	1 200
PTF: Upgrading of Sunninghill Public Transport Facilities	22786	2 540		1 340	1 200
PTF: Upgrading of Rosebank Public Transport Facility	22789	7 030	500	4 650	1 880
Complete Streets: Turfontein	22790	4 650		4 650	
2804_14_Signage Demarcation blocks and Corridor Road Markings	23109	40 000	40 000		
2804_16_Rea Vaya BRT Phase 1C New Stations	23129	26 000	13 000	13 000	
2804_18_Selby Bus Depot (Phase 2C – Administration Building)	23132	65 430	47 298	18 132	
2804_15_Rea Vaya BRT Land Acquisition	23142	30 000	15 000	15 000	
2804_20 Rea Vaya BRT Phase 1 A and B Station Rehabilitation	23325	40 000	25 000	15 000	
PTF:Small Public Transport Facility Design and Construction of Lakeside New Nadal Transport Facilities (Stops)	23694	20 600	1 200	13 400	6 000
Roodepoort Public Transport Facility	23695	3 810		2 010	1 800
PTF: Public Transport Stops in Cosmo City	23697	48 303	15 603	18 600	14 100
Complete Streets: NMT links to Railway Stations: Phefeni Station	23699	29 000	1 000	18 600	9 400
Complete Streets: NMT links to Merafe Station (Phase 2)	23700	8 440		1 860	6 580

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Complete Streets: NMT links to public transport facilities in Tshepisoong	23702	46 948	14 248	18 600	14 100
Complete Streets: NMT links to public transport facilities in Orange Farm	23703	4 810	1 000	2 010	1 800
Rea Vaya Auto Fare Collection System (AFCS)	23710	314 256	164 256	150 000	
Sandton to Ivory Park Depots and Terminals	23935	28 000	3 000	25 000	
Public Transport Facility in Murlbarton	23942	1 270		670	600
Sandton to Ivory Park BRT Roadways	23950	18 256	3 000	15 256	
Carr Street Public Transport Facility	23953	33 400	8 000	13 400	12 000
Jack Mincer Public Transport Facility	23954	23 400	4 000	13 400	6 000
Fleet Africa Public Transport Facility	23955	19 050		10 050	9 000
Metro Mall Public Transport facility	23956	25 400		13 400	12 000
BRT phase 1C Roadways	23986	170 349	140 349	30 000	
Depo Rehabilitation Phase 1 A	24033	40 000	20 000	20 000	
Zandspruit Non Motorised Transport Facility	30000	1 270		670	600
Cosmo City Super Stop	30001	1 270		670	600
Helen Joseph Public Transport Facility	30002	2 540		1 340	1 200
Melville Holding Facility	30003	2 540		1 340	1 200
Newclaire Public Transport Holding Facility	30004	2 540		1 340	1 200
Illovo Public Transport Holding Facility	30005	2 540		1 340	1 200
Braamfischer Non Motorised Transport	30006	1 870		670	1 200
Slovoville Non Motorised Transport Facilities	30007	1 270		670	600
Poortjie Non Motorised Transport Facilities	30010	1 270		670	600
Emndeni Public Transport Stops	30011	1 270		670	600
Naledi Public Transport Stops	30012	1 270		670	600
Upgrading of JITI control room	30013	36 830		19 430	17 400
BRT Ph 1 C Traffic Signals upgrades	31095	30 000	30 000		
Lehae Public Transport Facility	31130	13 000		3 000	10 000
Ebareni Public Transport Facility	31131	16 500	1 500	5 000	10 000
<b>Sub Total</b>			562 554	507 960	170 703
<b>Community Dev: Head Office</b>					
<b>Sub Total</b>					
<b>Community Dev: Arts, Culture and Heritage</b>					
Museum Africa and Precinct (Three houses workers museum Mary Fitzgerald Square) Upgrading of fire reticulation mechanical works security system roof and electrical network	4129	13 506	806	6 700	6 000
ACH Operational Capital JOHANNESBURG Purchasing of furnisher computers and equipment	4212	1 522	640	402	480

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
<b>Sub Total</b>			1 446	7 102	6 480
<b>Community Dev: Libraries</b>					
Joburg Library (Centre of Excellence) JOHANNESBURG F	2213	25 008	25 008		
Library integrated system BRAAMFONTEIN WERF F	3431	3 000	3 000		
Libraries Operational Capital JOHANNESBURG F	4214	1 656	640	536	480
<b>Sub Total</b>			28 648	536	480
<b>Community Dev: Sport and Recreation</b>					
Kaalfontein New Community Centre KAALFONTEIN EXT4 A Ward	2233	74 350	17 000	11 350	46 000
Ivory Park new swimming pool EXT2 A Ward	2316	1 000	1 000		
Lehae MPC New Construction LEHAE G	3666	5 000			5 000
Cosmo City New swimming pool New Community Centre COSMO CITY EXT3 C Ward	3704	20 890	1 840	10 050	9 000
Sports and Recreation Operational Capital JOHANNESBURG F	4213	1 910	640	670	600
Matholesville New MPC Community Centre MATHOLESVILLE C Regional	8722	24 490	11 440	10 050	3 000
Drieziek new MPC (ACH and Sports and Recreation)	22675	1 000	1 000		
Upgrading of Old Eldorado Stadium	31146	3 000	1 000	1 500	500
Upgrading of the Eldorado Park Ext 9 swimming pool	31147	3 000	1 000	1 500	500
<b>Sub Total</b>			34 920	35 120	64 600
<b>Health</b>					
Protea Glen / Glen Ridge Clinic Furniture & Medical Equipment -Phase I New Clinic PROTEA GLEN D Ward	2511	1 500		1 000	500
Protea South Clinic Renewal Clinic PROTEA SOUTH EXT1 G Ward	2538	13 000	3 000	5 000	5 000
Zandspruit New Clinic ZANDSPRUIT EXT4 C Ward 114 (Acquisition of land layout and design and construction of buildings etc)	2595	2 400	900	1 000	500
Hikensile Clinic Renewal Clinic IVORY PARK EXT9 A Ward	2647	34 000	22 000	12 000	
Operational Capital Spend for Health Renewal Operational Capex JOHANNESBURG F City Wide	2656	15 634	2 034	5 200	8 400
2660_00_MINOR WORKS at various clinics across the City Renewal Clinic JOHANNESBURG F City Wide	2660	39 864	6 656	12 520	20 688
Naledi clinic New Building NALEDI D	3059	15 038	15 038		
Elias Motsoaledi clinic Renewal Building DUBE EXT2 D	3060	300	300		
Southhills Clinic and Regional Health Offices Renewal Clinic SOUTH HILLS F Ward	3064	300	300		

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Rabie Ridge Clinic Renewal and Community Health Centre New RABIE RIDGE A	3068	300	300		
Freedom Park New Clinic DEVLAND EXT30 G Ward	3075	300	300		
AIRCONDITIONERS: Supply install and renew airconditioners in Health Facilities across the city New Clinic JOHANNESBURG F City Wide	3369	300	100	100	100
3370_00_Electricity Upgrades Solar Generators UPSs and Back-up Electricity for Health Facilities across the city New Clinic JOHANNESBURG F City Wide	3370	21 922	2 000	9 922	10 000
10_22684_WAN & LAN Upgrade	23550	3 000	1 000	1 000	1 000
03_22684_Hardware	23555	3 000	1 000	1 000	1 000
08_22684_Software for Environmental Health System	23570	8 500	3 000	5 000	500
<b>Sub Total</b>			57 928	53 743	47 688
<b>Social Development</b>					
Refurbishment of the Yetta Nethan Community Centre ORLANDO WEST D	2803	25 854	10 000		15 854
Shelters for Displaced People Region G	3700	45 546	15 054	19 692	10 800
Minor Upgrades of all Social Development Facilities in all the Regions	3805	2 134	800	704	630
Operational Capital - Social Development	3837	5 936	2 520	2 216	1 200
Louis Botha - Co - Production zone for social interventions Renewal Corridors of Freedom Intervention ORANGE GROVE E Regional	4030	35 871	1 544	18 600	15 727
Betrams New Multi Purpose Center	23053	73 220	20 000	34 089	19 131
NORTHERN FARM	23180	1 800			1 800
FLEURTHOFF FARM	23183	6 825		1 005	5 820
Thembelihle ECD Training Centre	23729	1 500			1 500
Zuurbekom Agri Business Centre	23926	4 200			4 200
Shelter for Displace People Region F Inner City	23929	2 350			2 350
<b>Sub Total</b>			49 918	76 305	79 011
<b>Group Forensic Investigation Services</b>					
GFIS: Operational Capital	5300	750	250	250	250
Email Analysis Tool Software	31124	6 000	1 800	2 000	2 200
<b>Sub Total</b>			2 050	2 250	2 450
<b>Office of the Ombudsman</b>					
Operational Capital: Computers	23559	1 435	800	335	300
<b>Sub Total</b>			800	335	300
<b>City Manager</b>					
Operational Capital: Furniture and IT infrastructure Furniture (City Manager Office)	2280	527		278	249
Operational Capital: New Operational Capex JOHANNESBURG F City Wide	2487	967	332	335	300
Operational Capital: GRP Comm	23970	681	498	96	86

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Operational Capital: GRP Legal	23971	11 100	4 750	3 350	3 000
Operational Capital: CSPR	23973	238	238		
Operational Capital: CRUM	23974	24 266	11 566	6 700	6 000
Operational Capital: OCM	24010	394	394		
Intergrated audit risk and compliance software	24059	4 500	3 500	1 000	
Data extraction and analytical tool	24060	4 000	4 000		
Operational capex - Laptops	24061	1 008	500	508	
Tools of trade for academy of Chartered Accountants	31140	500	500		
<b>Sub Total</b>			<b>26 278</b>	<b>12 268</b>	<b>9 635</b>
<b>Speaker: Legislative Arm of the Council</b>					
Tools of Trade (New Councillors 270) for staff councillors and governance structures in the legislature for computers printers	6682	5 575	2 400	1 675	1 500
<b>Sub Total</b>			<b>2 400</b>	<b>1 675</b>	<b>1 500</b>
<b>Group Information, Communication Technology</b>					
Operational Capital - GICT & IM New Operational Capex JOHANNESBURG F City Wide	2491	1 326		402	924
Smart City Enablement New Computer Software JOHANNESBURG F City Wide	3815	146 753	53 953	26 800	66 000
ICT: Infrastructure End User Computer Hardware	3847	75 800	9 500	20 100	46 200
Sap software Upgrade/re-implementation to latest SAP version Renewal Computer Software JOHANNESBURG F City Wide	4146	163 993	45 193	47 000	71 800
Non Sap Application (Johannesburg) Modernization & Optimization Johannesburg City Wide	4149	217 800	100 000	45 000	72 800
Micosoft Licences	22240	354 985	100 000	73 700	181 285
E-Procurement Projects	31061	35 287	35 287		
Billing System	31133	286 798	286 798		
<b>Sub Total</b>			<b>630 730</b>	<b>213 002</b>	<b>439 009</b>
<b>Group Finance</b>					
Operational Capital-Look and Feel Project	2489	4 400	4 400		
New Office Equipment and Furniture City Wide	3080	12 420	4 800	4 020	3 600
Capital Enhancement System Renewal Computer Software JOHANNESBURG F City Wide	3825	18 458	6 818	8 040	3 600

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Valuation Roll System	23371	1 600	1 600		
<b>Sub Total</b>			<b>17 618</b>	<b>12 060</b>	<b>7 200</b>
<b>Group Corporate and Shared Services</b>					
3864_02 Procurement of fleet - SHELA: Red fleet (Fire Engines)	22718	398 051	100 000	150 000	148 051
Computers_ 23227	23240	2 254	842	745	667
Furniture_ 23227	23255	258	97	85	76
Office Machines_ 23227	23256	390	146	129	115
Purchase of Lithographic printing and post press equipment	31084	12 000			12 000
Procurement of Specialised Fleet	31087	100 000	100 000		
<b>Sub Total</b>			<b>201 085</b>	<b>150 959</b>	<b>160 909</b>
<b>Human Settlements</b>					
Tshepisong Proper	2274	20 000	5 000	5 000	10 000
Operational capital (HS) New Operational Capex BRAAMFONTEIN WERF F City Wide	2492	6 160	2 350	2 010	1 800
Inner City Upgrading (Transitional/Emergency and Rental Stock) Renewal Rental Flats JOHANNESBURG F Regional	2548	31 568	12 518	10 050	9 000
Braamfischerville Ext 12&13: C Ward	2565	20 500	500	5 000	15 000
Lufhereng Mixed Development (Bulk Link & Internal Infrastructure Roads Storm Water Management Systems Sewer & Water for 24 000 houses)	2566	1 573 883	513 752	963 000	97 131
South Hills Housing Mixed Development	2671	62 848	20 400	7 500	34 948
Fleurhof Mixed Development	2683	55 200	30 700	4 500	20 000
Dube Hostel Renewal Building Alterations DUBE EXT2 D Ward	2751	31 000	9 000	8 000	14 000
Meadowlands Hostel Renewal Building Alterations MEADOWLANDS D Ward	2752	11 000	2 000	4 000	5 000
Site and Services - Formalisation of informal settlements across the City Renewal Bulk Infrastructure JOHANNESBURG F City Wide	2755	20 000		5 000	15 000
Helen Josephs Refurbishment and Upgrading of Women's Hostel Renewal Building Alterations ALEXANDRA EXT52 E Ward	2771	24 000	2 000	8 000	14 000
Goudrand Rental Development	2889	61 074	32 000	9 074	20 000
Diepkloof Hostel Renewal Bulk Infrastructure DIEPKLOOF EXT10 D Ward	2893	14 000	6 000	3 000	5 000
Elias Motsoaledi Ext1 Township Development (Region D - Ward 24)	3184	30 000	7 500	7 500	15 000
Klipspruit/Kliptown New Bulk Infrastructure (Housing project around the Walter Sisulu Square) KLIPSPRUIT D Ward	3185	38 000	13 000	15 000	10 000
Kanana Park Ext 1	3197	27 500	5 000	7 500	15 000
Vlakfontein Ext 3	3202	5 000	5 000		
Finetown Proper -Region G	3203	13 000	4 000	3 000	6 000
Kanana Park Ext 34 & 5	3204	20 000	5 000	5 000	10 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Drieziek Ext3	3207	20 000	5 000	5 000	10 000
Drieziek Ext5	3208	20 000	5 000	5 000	10 000
Ennerdale South	3211	20 000	5 000	5 000	10 000
COSMO CITY PHASE 2 ( MALIBONGWE RIDGE)	3456	18 500	2 500	6 000	10 000
Riverside View ext 28 (Diepsloot ext 12)	3457	29 400	6 400	8 000	15 000
Land Acquisition for Housing Developments City Wide	4255	121 780	20 000	50 890	50 890
Bramfischerville Ext 7 & 8	6571	26 900	7 400	4 500	15 000
Drieziek Ext4	6581	20 000	5 000	5 000	10 000
Kanana Park Ext 2	22115	27 500	5 000	7 500	15 000
Madala Hostel Redevelopment	22183	27 700	5 700	8 000	14 000
Stock Flats and Old-Age Home Upgrading	22758	30 400	5 000	13 400	12 000
Southern Farms Mega Mixed Development	23334	76 016	61 016	5 000	10 000
Formalisation of informal settlements (UISP)	23409	1 310 430	390 234	396 297	523 899
Bram Fischerville Ext 7&8	31085	5 000			5 000
Bram Fischerville Ext 12	31086	2 500			2 500
Lawley Ext 3	31090	18 000	3 000		15 000
Lehae Ext 1- Electrical Projects	31091	20 500	5 500		15 000
Merafe hostel	31120	19 000	1 000	4 000	14 000
Diepsloot Tanganani	31139	30 000	30 000		
Reblocking of informal settlements in Kliptown	31149	3 500	1 000	2 000	500
<b>Sub Total</b>			1 239 469	1 597 721	1 074 668
<b>Development Planning</b>					
Operational Capital: DPUM Renewal Operational Capex BRAAMFONTEIN WERF F City Wide	2555	16 850	13 450	1 700	1 700
New Turfontein Clinic	22195	32 000	12 000	10 000	10 000
Brixton Social Cluster	22245	16 024	11 024	5 000	
Jabulani Precinct Upgrades	22263	20 571	10 571	10 000	
Innecity Core PEU (Including the Southern Parts)	22345	1 500			1 500
Fordsburg PEU	22361	5 000			5 000
Mayfair PEU	22362	13 000	2 000	5 000	6 000
Inner City Partnership Fund	22365	12 000	5 000	2 000	5 000
Soweto Strategic Area Framework & Implementation	22479	24 070	5 000	8 870	10 200
Newtown UDF Implementation	22845	2 000			2 000
Inner City Walkable Network	30045	18 000	3 000	5 000	10 000
Inner City High Court Precinct	30047	12 500	2 500	5 000	5 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Zandspruit precinct implementation	30048	11 500	1 500	5 000	5 000
Kliptown Multipurpose Centre	31062	16 500	1 500	5 000	10 000
<b>Sub Total</b>			<b>67 545</b>	<b>62 570</b>	<b>71 400</b>
<b>Public Safety: Head Office</b>					
Construction of a business desk at Midrand (One Stop shop for corporate clients)	6662	42 100	4 000	20 100	18 000
<b>Sub Total</b>			<b>4 000</b>	<b>20 100</b>	<b>18 000</b>
<b>Public Safety: EMS</b>					
STANDBY GENERATORS for current fire stations and replacement New Plant and Equipment MARTINDALE C City Wide	2222	9 175	1 440	2 345	5 390
New Fire Station - Central Fire Station MARSHALLS TOWN F Ward	2673	2 000	2 000		
Lehae EMS Training building periphery wall LEHAE EXT1 G City Wide	3160	6 210	2 400	2 010	1 800
Procurement of new furniture for all Fire Stations	22162	11 144	2 304	2 680	6 160
Alexandra Fire Station	31068	18 800			18 800
<b>Sub Total</b>			<b>8 144</b>	<b>7 035</b>	<b>32 150</b>
<b>Public Safety: JMPD</b>					
Supply Firearms to the JMPD new recruits Renewal Plant and Equipment CITY AND SUBURBAN EXT6 F City Wide	2684	19 000	15 000	2 000	2 000
Operational Capex: Computers for Regional Commnders New Operational Capex JOHANNESBURG E City Wide	4237	7 010	3 200	2 010	1 800
Implementation of IIOC phase 2	30050	41 964	20 000	15 964	6 000
<b>Sub Total</b>			<b>38 200</b>	<b>19 974</b>	<b>9 800</b>
<b>City Power</b>					
Installation of new service connections New Service Connections ALEXANDRA EXT63 E Regional	2202	18 050	8 700	4 650	4 700
New service connections New Service Connections BEREA F Regional	2203	17 550	8 200	4 650	4 700
RTU installations New SCADA REUVEN F City Wide	2228	30 721	10 721	10 000	10 000



Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Prepare mini subs and load centres for 11 kV conversion Renewal Township Reticulation JEPPESTOWN SOUTH F Regional	2253	20 000		10 000	10 000
Construction of a 88kV transmission lines: Lutz / Peter Rd T-point New Transmission Line HONEY PARK EXT10 C Regional	2258	66 940		46 000	20 940
Installation of new service connections New Service Connections HALFWAY HOUSE EXT74 E Regional	2259	15 050	5 700	4 650	4 700
New service connections New Service Connections FERNDALE EXT25 B Regional	2260	15 350	6 000	4 650	4 700
New service connections New Service Connections ROODEPOORT EXT2 C Regional	2261	19 424	10 074	4 650	4 700
New Service Connections REUVEN F Regional	2263	18 350	9 000	4 650	4 700
New Service Connections HURST HILL B Regional	2264	16 253	6 903	4 650	4 700
Replacement of aged and/or faulting MV cables Renewal Medium Voltage Network NORTH RIDING EXT30 C City Wide	2285	24 150	4 750	5 000	14 400
Integrated security fire detection & suppression systems for major substations Including fibre optic links (+- 50 % of budget) New Security Equipment REUVEN F City Wide	2336	29 400	6 000	7 000	16 400
Refurbishment of LV infrastructure Renewal Low Voltage REUVEN F Regional	2337	34 150	4 750	10 000	19 400
Refurbishment of MV infrastructure(Switchgear and transformers) Renewal Medium Voltage Network REUVEN F Regional	2338	34 150	4 750	10 000	19 400
Replacement of aged and/or faulting MV cables Renewal Medium Voltage Network REUVEN F Regional	2339	24 708	4 750	5 558	14 400
Establish new 88/11 kV substation at Ruimsig A New Bulk Infrastructure RUIMSIG C	2341	32 000	20 000	12 000	
Aquire servitudes and sub station sites New Transmission Line REUVEN F City Wide	2379	21 392	6 678	10 000	4 714
Upgrade John Ware sub station Renewal Bulk Infrastructure FORDSBURG F Regional	2428	60 000			60 000
Allandale Substation: Upgrade 2 X 10 MVA transformers to 40 MVA Renewal Bulk Infrastructure COMMERCIA EXT11 A Regional	2438	50 800	14 250	22 450	14 100
Emergency Work Renewal Medium Voltage Network NORTH RIDING EXT30 C Regional	2448	92 700	30 000	43 600	19 100
Replace open LV conductors with ABC Renewal Low Voltage REUVEN F City Wide	2465	14 300	5 000	9 300	
Emergency work Renewal Medium Voltage Network REUVEN F City Wide	2466	82 700	30 000	28 600	24 100
Normalisation Renewal Medium Voltage Network ALEXANDRA EXT42 E Regional	2540	40 640		21 440	19 200

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Installation of pre paid meters and protective structures Renewal Metering Equipment LENASIA EXT13 G Regional	2543	66 356	30 000	31 052	5 303
Operational Capital: New Operational Capex REUVEN F City Wide	2612	150 000	60 000	25 000	65 000
Replace batteries in sub stations Renewal Bulk Infrastructure REUVEN F City Wide	2748	34 250	14 250	10 000	10 000
Install new IEDs in substations Renewal Protection REUVEN F City Wide	2757	47 250	17 250	15 000	15 000
Transformer capital program to eliminate high risk transformers Renewal Bulk Infrastructure REUVEN F City Wide	2798	96 770	24 500	30 000	42 270
Telecommunications Fibre optic installations and upgrades Renewal SCADA REUVEN F Regional	2906	64 048	40 798	23 250	
Emergency work on the transmission network Renewal Bulk Infrastructure REUVEN F City Wide	2910	165 130	70 000	49 300	45 830
Revenue Generation Efficiency Project Pre-paid system installation of semi automated pre-paid & automated pre paid (smart meters) Renewal Service Connections REUVEN F City Wide	2920	85 400	25 000	13 400	47 000
Upgrading of 88 kV overhead lines Renewal Bulk Infrastructure REUVEN F City Wide	3083	64 170	20 000	20 000	24 170
Preparation of LCs and MSS for 11kV conversion Bryanston	3163	39 400		15 000	24 400
Replace obsolete energy meters with prepaid units Renewal Service Connections REUVEN F City Wide	3272	40 400	15 000	13 400	12 000
Extend Mondeor sub station and construct new Mondeor 88 kV switching station New Bulk Infrastructure MONDEOR F Regional	3280	70 000	30 000	35 000	5 000
Install statistical meters on all distributors New Load Management REUVEN F City Wide	3282	185 914	60 000	88 129	37 785
IT Network upgrade Renewal Computer Hardware REUVEN F City Wide	3368	185 650	61 250	64 400	60 000
Construct 88 kV switchyard adjacent to Pennyville substation New Bulk Infrastructure PENNYVILLE B Regional	3715	98 442	35 000	58 742	4 700
Telecommunications Multiplexer and network management system Renewal Plant and Equipment REUVEN F City Wide	3895	48 200	20 000		28 200
Upgrade MV Networks in CBD Renewal Medium Voltage Network JOHANNESBURG F Regional	4113	31 550	4 750	6 700	20 100
All fencing and security lighting for various substations Renewal Building Alterations REUVEN F City Wide	4114	90 150	4 000	29 750	56 400
Electrification of various Informal Settlements - City Wide	4280	819 666	201 525	295 667	322 474
Rooftop PVC	20689	96 500	48 750	47 750	
Bank City Sws: Satellite	20690	108 400	50 000	13 400	45 000
Brynorth: Substation	20698	58 442	35 000	15 000	8 442
Hopefield: Substation	20756	52 600		42 900	9 700
2756_02_ Installation of new public lighting: Street lights (City Wide)	22839	48 600	15 000	18 600	15 000
2756_01_ Installation of new public lighting: Group luminaire replacement	22840	69 710	25 000	16 061	28 649
Install fire suppression sytems in HV yard	23990	56 750	10 000	23 250	23 500
Dainfern Substation upgrade	23991	45 450	20 000	20 750	4 700
Mobile sub-station	30024	88 800	45 000	25 000	18 800
Refurbish Vasco Switching station	30025	49 700	15 000	20 000	14 700
Upgrade Eikenhof Substation	30026	123 400	40 500	50 000	32 900
Mondeor - Eikenhof HV OHL	30052	60 050		31 150	28 900

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Energy Efficient Programme	30054	126 184	50 000	73 000	3 184
Electrification of informal settlements in Kliptown	31150	26 000	1 000	20 000	5 000
<b>Sub Total</b>			<b>1 284 798</b>	<b>1 524 149</b>	<b>1 363 161</b>
<b>Johannesburg Water: Water</b>					
Midrand: President Park Tower Reservoir 80ML	109	63 672	2 750	20 000	40 922
2197_00_Water Demand Management: New Operate and Maintenance Assets (Orange Farm and Soweto)	2197	673 757	156 000	233 372	284 385
Basic Water Service New Basic Water and Sewer Services	2198	40 000	10 000	20 000	10 000
Operational Capital: Planning and engineering studies	2225	42 500	11 500	15 000	16 000
2226_00_Operational Capital: Operations and Maintenance	2226	345 300	107 500	172 800	65 000
2231_00_Operational Capital: Corporate Requirements of Johannesburg Water	2231	171 500	86 500	70 000	15 000
Sandton/Alexandra: Planned replacement watermains	2245	28 000	28 000		
Roodepoort/Diepsloot: Planned Replacement Watermains	2246	32 000	12 000	10 000	10 000
Johannesburg Central:planned Replacement Watermains	2248	35 000	15 000	10 000	10 000
Sandton/Alexandra: Linbro Park Water Upgrade	2314	21 000	1 000	15 000	5 000
Sandton/ Alexandra : Kensington B Reservoir 22ML	2317	17 052		3 000	14 052
Olifantvlei Works: Digester Heating and Mixing	2446	25 000	5 000	10 000	10 000
Olifantvlei Works: Belt Presses # 1	2447	1 500		1 500	
Soweto: Planned Replacement of the Watermains	2481	50 000	10 000	20 000	20 000
Operational Capital: Provision for Emergency Work	2484	27 000	7 000	10 000	10 000
Midrand: Blue Hills Tower 18ML	2567	11 000	1 000	5 000	5 000
Midrand: Carlswald Reservoir New Reserviors CARLSWALD AH A Regional	3461	75 000	55 000	20 000	
Sandton/ Alexandra: Woodmead Reservoir 22ML	3464	65 000	30 000	25 000	10 000
Roodepoort/ Diepsloot: Robertville Water Upgrade	3467	10 000		10 000	
Bushkoppies Works: Infrastructure renewal plan	3482	179 371	35 500	58 871	85 000
Driefontein Works: Infrastructure Renewal Plan	3497	20 000	10 000	10 000	
Orange Farm/ Deep South: Planned Replacement Watermains	3516	40 000	15 000	20 000	5 000
Midrand: Planned replacement: Watermains Renewal	3540	15 000		5 000	10 000
Roodepoort/Diepsloot: Robertville Tower 225ML	4040	30 000	5 000	15 000	10 000
Midrand: Erand Tower 2 15ML	6494	75 000	55 000	20 000	
Midrand: Pretoriusrand Tower 12ML	6495	750	750		
Midrand: Halfway house Reservoir 20ML	6496	38 000	13 000	15 000	10 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Sandton/ Alexandra: Kengington Booster 42MI	6498	17 500		2 500	15 000
Bushkoppie: New PSTs number 2	6501	2 000		2 000	
Soweto: Doornkop West Reservoir 85MI	6504	7 500		2 500	5 000
Soweto: Dobsonville Reservoir 15MI	6516	7 500		2 500	5 000
Midrand: Planned replacement sewer mains	6517	26 000	12 000	14 000	
Midrand: Pretoriusrand Reservoir 10ML	6618	750	750		
Halfway House Water Upgrade	21770	118 000	78 000	30 000	10 000
Johannesburg Central: Brixton Reservoir 226ML	22083	148 000	108 000	40 000	
Deep South / Orange Farm: Ennerdale Reservoir 50ML	22212	15 000		5 000	10 000
Deep South / Orange Farm: Diepsloot Tower 16ML	22217	13 922		3 000	10 922
Roodepoort/ Diepsloot: Diepsloot Reservoir 40 MI	22512	48 922	3 000	5 000	40 922
Lion Park Bulk Water and Sewer Infrastructure Upgrade	22641	3 000		3 000	
Sandton/Alexandra: Linksfield Reservoir 375MI	22644	21 500	1 500	10 000	10 000
DF: Infrastructure Renewal Plan 2	22645	36 262	1 000	5 000	30 262
Southdale/Langlaagte: Crown Gardens Reservoir 20ML	22660	1 000		1 000	
Peri-urban 781mm diameter bulk main	23679	14 000	1 000	3 000	10 000
Bryanston Tower 15 MI	23681	73 000	3 000	15 000	55 000
Kensington B Tower 05 MI	23683	12 500		2 500	10 000
BK: Expansion of Bushkoppies WWTW	23688	7 000		2 000	5 000
NW: Infrastructure Renewal Plan 2	23691	30 500	500	5 000	25 000
Orange Farm/Deep South: Lenasia Reservoir 675mm dia Bulk	23759	45 000	5 000	20 000	20 000
President Park Tower Reservoir 225MI	23760	10 920			10 920
Linbro Park Towner 15MI	23761	17 500	2 500	10 000	5 000
Bushkoppies works: Cleaning and lining of emergency Dam	23763	15 000		5 000	10 000
Alexander Water Bulk Main Renewal(G7)	23912	750	750		
CosmoCity Reservoir 30 MI	23932	23 500	1 000	2 500	20 000
Lion Park to Lanseria 600mm diameter bulk main	23933	14 000	1 000	3 000	10 000
Crosby Bulk Pipeline	30020	125 000	25 000	40 000	60 000
Turffontein Redevelopment Corridor: Forest Hill Tower	31054	26 500	1 500	15 000	10 000
Cosmo City Sewer Upgrade	31058	4 000	1 000	3 000	
Honeydew Pumpstation	31121	12 500		2 500	10 000
<b>Sub Total</b>			<b>919 000</b>	<b>1 068 543</b>	<b>1 043 385</b>
<b>Johannesburg Water: Sewer</b>					
Northern Works: Belt Presses New #4	2308	205 000	25 000	80 000	100 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Bushkoppies Works: BK Balancing Tank Completed	2450	12 000	5 000	7 000	
Northern works: Unit 5 mod 2	2519	292 672	125 000	65 255	102 417
WWTW: Automation Of WWTW Plant	2520	3 800			3 800
LA: Module 1	3232	30 000	5 000	5 000	20 000
Olifantsvlei: Refurbish Unit 2	3236	21 000	1 000	10 000	10 000
Goudkoppies Works: Infrastructure Renewal Plan	3484	145 000	5 000	60 000	80 000
Northern Works: Infrastructure renewal	3490	68 500	8 500	10 000	50 000
Orange Farm/ Deep south: Planned Replacement Sewer mains	3520	20 000	10 000	10 000	
Sandton/ Alexandra: Planned Replacement Sewer mains	3558	26 000	26 000		
Roodepoort/ Diepsloot: Planned Replacement Sewer mains	3586	5 000	5 000		
Roodepoort/ Diepsloot: Lanseria Outfall Sewer Upgrade	3601	12 000	2 000	5 000	5 000
Johannesburg Central: Planned Replacement Sewer mains	3614	55 000	25 000	20 000	10 000
Soweto: Planned Replacement Sewer mains	3627	50 000	10 000	20 000	20 000
Johannesburg Central: Turfontein Redevelopment Corridor Sewer Renewal	3870	20 750	750	10 000	10 000
Roodepoort/ Diepsloot: Diepsloot sewer Pipelines and Bridge	3918	100 000	10 000	30 000	60 000
Northern Works: Unit 4 liquor treatment	3961	10 000	10 000		
Northern Works: Desludge and line Dam 02	3963	2 000		2 000	
WWTW Upgrade and refurbish	3966	12 500		2 500	10 000
Bushkoppies Works: Upgrade main Blowers and Pipework	6503	40 000		5 000	35 000
Northern Works: Digesters New(incl Pre-Conditioning)	6544	10 000		10 000	
Northern Works: Unit 4: Replacement of Electromechanical	6545	40 000		20 000	20 000
OV: Infrastructure Renewal Plan	21993	105 000	5 000	30 000	70 000
Soweto: Anthea Nancefield Sewer (Klipspruit River) Phase 1	22511	15 000	15 000		
EN: Upgrading of Southern Treatment Capacity	22722	82 836	4 836	28 000	50 000
OV: Infrastructure Renewal Plan 2	23411	12 000	2 000	5 000	5 000
OV: Inlet Screw Pumps Replacement	23931	69 000	2 000	5 000	62 000
<b>Sub Total</b>			<b>302 086</b>	<b>439 755</b>	<b>723 217</b>
<b>Pikitup</b>					
Waste bulk containers	2188	7 000	5 000	1 000	1 000
Marie Louise LAndfill site-improved compliance and alterations	2192	60 000	44 704	10 000	5 296
ICT Hardware and Software	2194	15 000	5 000	5 000	5 000
Facilities renewal upgrades including branding and signage	2667	94 390	50 000	20 000	24 390

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Buyback/Sorting facilities including drop-off centres and associated plant/equipment	2740	63 200	10 000	30 000	23 200
Robinson Deep landfill site improved compliance alterations and cell development	2742	160 850	48 000	73 050	39 800
Goudkoppies Landfill site- improved compliance and alterations	2773	51 790	36 790	10 000	5 000
Kya Sands landfill site-improved compliance and alterations	2783	10 500		10 000	500
Linbro Park landfill site-improved compliance and alterations	3257	57 000	20 000	35 000	2 000
Office equipment	6413	5 500	500	5 000	
Marie Louise Material Recovery Facility	21658	51 444			51 444
Linbro Park IWMF	21664	50 148			50 148
Ennerdale Landfill site-improved compliance alterations and cell development	22424	73 000	10 000	10 000	53 000
Upgrading and Engineering Services at Selby Depot	23296	25 000	5 000	20 000	
Construction upgrading and engineering services of Roodepoort Depot	23297	27 530		21 000	6 530
Construction Upgrading and Engineering services at Zondi Depot	23298	8 499			8 499
Construction Upgrading and Engineering services at Orange Farm Depot	23300	5 000			5 000
New Fleet	23923	100 000	15 000	45 000	40 000
Upgrading and engineering services at Midrand Depot	24039	47 000	5 000	42 000	
Acquisition of land in Rand Leases (Marie Louise)	31071	12 000			12 000
Acquisition of land in Robinson Deep 81-Ir_Opirton	31072	3 700			3 700
Norwood depot renovation additions and alterations	31073	17 667			17 667
Florida Integrated Waste Management Facility	31074	22 700			22 700
Bally clare garden site expansion and upgrading	31075	9 389			9 389
Woodmead garden site upgrading	31077	3 600			3 600
Meredale garden site upgrading	31078	8 476			8 476
Sandpark Integrated Waste Management Facility	31079	40 100			40 100

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Kya Sands Integrated Waste Management Facility	31088	49 192			49 192
Alexandra Integrated waste management facility	31089	12 369			12 369
<b>Sub Total</b>			<b>254 994</b>	<b>337 050</b>	<b>500 000</b>
<b>Johannesburg Roads Agency</b>					
MISCL - Emergency Critical and Urgent Depot Stormwater Improvements Existing Stormwater Management Projects JOHANNESBURG City Wide	2389	116 461	40 946	61 180	14 336
MISCL - Tarring of Gravel Roads: Orange Farm and Surrounding Areas New Roads: Construction and Upgrades ORANGE FARM G Ward	2393	175 000	70 000	70 000	35 000
CATCH 210 - Klein Jukskei Catchment: (CBP) Stormwater Control: Willows Development - Windsor New Stormwater Catchments JUKSKEI PARK B Ward 115	2398	1 270		670	600
23775_03_MISCL - Tarring of Gravel Roads: Diepsloot New Roads: Construction and Upgrades DIEPSLOOT WEST EXT3 A Ward 113	2410	93 100	49 000	30 000	14 100
REHAB - Road Rehabilitation and Reconstruction Programme Renewal Roads: Construction and Upgrades JOHANNESBURG City Wide	2412	12 700		6 700	6 000
CATCH 210 - Klein Jukskei Catchment: Bond Stream Relief System Ferndale New Stormwater Catchments FERNDAL B Ward 104	2415	28 200	9 500	9 300	9 400
MISCL - Investigate and Design Future Schemes New Operational Capex JOHANNESBURG F City Wide	2416	11 925	2 400	5 025	4 500
MISCL - Integrated Roads and Stormwater Masterplanning New Stormwater Management Projects JOHANNESBURG F City Wide	2422	18 377	9 487	4 690	4 200
BRID 11 - Bridge Rehabilitation Renewal Bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide The bridges include Modderfontein Road Dorelan Bridge Drive Bradley View The Avenue (Hilson) The Gardens 12th Avenue Bryanston	2427	140 783	45 183	53 600	42 000
MOB - Intelligent Transport Systems (ITS) Projects New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2472	2 400	2 400		
CATCH 10 - Emergency Stormwater Improvement (Multi year) New Stormwater Catchments PROTEA GLEN D Ward 13	2577	28 200	9 500	9 300	9 400
Operational Capital: CS - Operational Capex Renewal Operational Capex JOHANNESBURG F City Wide	2581	18 295	5 595	6 700	6 000
MOB - Installation of New Warranted Traffic Signals	2767	10 350	4 000	3 350	3 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
RNP022_Richards Drive Upgrading Renewal Roads: Construction and Upgrades HALFWAY HOUSE EXT95 Ward 110	2853	14 100	4 750	4 650	4 700
CS - Capital Equipment New Plant and Equipment JOHANNESBURG F City Wide	2873	37 205	22 325	14 880	
RNP004_James Street Extension New Roads: Construction and Upgrades ENNERDALE G Regional	2881	23 450		23 450	
RNP005_Spencer Road New Link New Roads: Construction and Upgrades FLEURHOF C Regional Ward 70	2882	14 400	2 400	7 500	4 500
RNP085_Bulk stormwater development/Transport hub SANDOWN E Ward 91	2955	18 700		9 300	9 400
MOB - SARTSM: Upgrade Traffic Signals intersections City Wide	2961	25 819	14 319	6 700	4 800
MOB - Alternative Energy: Alternative Power Sources (LED) New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2963	4 140	1 600	1 340	1 200
MOB - Geometric Improvements Renewal Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2970	5 250	1 440	2 010	1 800
MOB - Remote Monitoring: Urban Traffic Control (UTC) New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2978	3 105	1 200	1 005	900
MOB - Alternative Energy: Alternative Power Sources (UPS) New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2992	14 100	4 750	4 650	4 700
MOB - Upgrading Controllers and Phasing Renewal Mobility Intelligent Transport System & Networks Johannesburg F City Wide	3001	9 438	1 800	4 188	3 450
CATCH 240 - Jukskei Catchment - Vorna Valley Stream New Stormwater Catchments VORNA VALLEY EXT13 A Ward 132	3024	5 250	1 440	2 010	1 800
MISCL - Dam Safety Rehabilitation Renewal Stormwater Management Projects JOHANNESBURG F City Wide	3033	11 822	5 472	3 350	3 000
MOB - Upgrading of Traffic Signal Controllers CS Operational Capex Renewal Mobility Intelligent Transport System & Networks Johannesburg F City Wide	3038	23 834	11 134	6 700	6 000
RESUR - Resurfacing of Roads Renewal Roads: Rehabilitation Johannesburg City Wide	3171	225 226	70 526	46 900	107 800
BRID 11 - Bridges: Visual Condition Assessment and Detailed Bridge Design for Bridge Rehabilitation Projects (Bridge Management System) New Bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide	3268	16 700	4 000	6 700	6 000
BRID 20 - Bridges: Replacement of bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide	3269	131 501	44 401	46 900	40 200
MOB - Recabling of Traffic Signals Intelligent Transportation System & Networks JOHANNESBURG F City Wide	3305	34 723	22 023	6 700	6 000



Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Operational Capital: CS - Depot Upgrading and Standarization Renewal Operational Capex JOHANNESBURG F City Wide	3319	26 295	13 595	6 700	6 000
CONV - Conversion of Open Drains to underground storm water system/Covered Drains in Orange Farm Renewal Stormwater Management Projects ORANGE FARM G Ward 3	3788	30 270	15 270	10 000	5 000
23776_05_CONV - Conversion of Open Drains to underground storm water system in Bram Fischerville Renewal Stormwater Management Projects BRAM FISCHERVILLE C Ward 49	3789	26 148	10 148	10 000	6 000
RAMS - GIS Improvement	3801	6 210	2 400	2 010	1 800
RESUR - Resurfacing of M1 Motorway Renewal Roads: Rehabilitation MELROSE E City Wide Ward 67	3816	10 350	4 000	3 350	3 000
RESUR - Resurfacing of M2 Motorway Renewal Roads: Rehabilitation JOHANNESBURG F City Wide Ward 124	3817	12 019	5 669	3 350	3 000
RESUR - Resurfacing of Soweto Highway Renewal Roads: Rehabilitation ORLANDO D City Wide Ward 29	3818	14 718	5 368	4 650	4 700
22776_03_MISCL - Tarring of Gravel Roads: Tshepisoong New Roads: Construction and Upgrades TSHEPISOONG C Ward 128rd	3819	60 000	20 000	20 000	20 000
REHAB - Rehabilitation of Open Channels City Wide Renewal Stormwater Management Projects JOHANNESBURG F City Wide	3984	18 550	12 200	3 350	3 000
MISCL - Tarring of Gravel Roads: Kaalfontein New Roads: Construction and Upgrades KAALFONTEIN EXT2 A Ward 92	4206	45 000	15 000	15 000	15 000
23775_03_MISCL - Tarring of Gravel Roads: Mayibuye New Roads: Construction and Upgrades COMMERCIA A Ward 110	4209	30 000	10 000	10 000	10 000
Rehabilitation of aged and incapacitated stormwater infrastructure in the City	22039	7 480	2 400	2 680	2 400
MISCL - Tarring of Gravel Roads: City Wide	22681	200 000	60 000	70 000	70 000
CATCH - Flooding intervention and alleviation in Far East Bank - Alexandra Ward 105	23269	17 750	11 400	3 350	3 000
CATCH - River rehabilitation and erosion protection measures in Johannesburg City Wide	23529	8 280	3 200	2 680	2 400
23775_Tarring of gravel roads: Wards 77 133 and 80	24020	62 100	17 400	30 000	14 700
23775_Stormwater Conversion: Wards 78 79 and 133	24021	28 450	9 750	9 300	9 400
23775_Upgrade roads Klipfonteinview Ward 32	24022	61 000	14 250	23 250	23 500
MOB - Traffic Management Centre Renewal Mobility: Intelligent Transportation System & Networks	30023	9 430	3 080	3 350	3 000
MOB - CCTV Cameras New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide (Diphetogo)	31051	635		335	300
MOB - Intelligent Transport Systems (ITS) Projects New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	31052	3 810		2 010	1 800
Reconstruction of Lillian Ngoyi F Ward 60 123 and 124	31064	94 099	94 099		
REHAB - Rehabilitation of Sinkholes associated with illegal mining activities - Infrastructure protection Johannesburg City Wide	31096	94 000			94 000
MISC - Land Acquisition for Roads and Stormwater Infrastructure Servitude - Johannesburg City Wide	31097	4 700			4 700
RAMS - Visual Condition Assessments and Design of Integrated Road Traffic Signs - Johannesburg City Wide	31099	5 500	2 500		3 000
RAMS - Visual Condition Assessments and Design of Stormwater - Johannesburg City Wide	31100	1 800			1 800
CATCH - Implementation of CBP Stormwater Masterplanning: Soweto New Stormwater Management Projects ORLANDO WEST D Regional	31101	9 400			9 400

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Disaster Projects Implementation - Disaster Projects Implementation: - Helderkruijn Bridge - Elias Motsoaledi Bridge - Moroka Nancefield Road Bridge 1 - Moroka Nancefield Road Bridge 2 -Phakwe Bridge - Lenasia Bridge	31129	42 300			42 300
Boundary Road (Eldorado) upgrades	31145	8 000	2 000	4 000	2 000
<b>Sub Total</b>			795 320	698 812	719 986
<b>Metrobus</b>					
Furniture and Office Equipment	2201	4 230	500	2 790	940
Purchasing of New Buses	2283	336 535	168 000	120 255	48 280
Plant and Machinery	2286	10 350	1 000	4 650	4 700
Engine and Gear box refurbishment	2553	15 000	5 000	5 000	5 000
IT Equipment New Computers and Hardware Computer Hardware	2662	30 650	7 250	9 300	14 100
Building - Building Alterations/Upgrade	2663	22 299	3 599	9 300	9 400
Bus Refurbishment	22111	8 500	1 000	2 500	5 000
Cashless Ticketing System Bus CCTV on board machine	22114	56 400	28 500	27 900	
<b>Sub Total</b>			214 849	181 695	87 420
<b>Johannesburg City Parks and Zoo</b>					
Lenasia Eco Park Development New Park LENASIA SOUTH	2344	1 600	1 600		
Olifantsvlei Cemetery Renewal Cemetery NATURENA EXT15 D Ward	2575	19 830	5 580	10 050	4 200
City Parks House - New Furniture F City Wide	2582	3 340	800	1 340	1 200
Park development Lehae 1	2592	1 600	1 600		
City Parks House - IT Equipment New Computer Hardware F Ward	2722	6 280	1 200	2 680	2 400
Plant and equipment New Plant and Equipment JOHANNESBURG F Ward	2724	10 540	2 850	4 690	3 000
Road Islands and Town Entrances Greening & Beautification New Park JOHANNESBURG F City Wide	2897	2 400	2 400		
COJ Park upgrades- Various Regions and wards	3108	13 360	3 200	5 360	4 800
JHB Botanical Gardens Infrastructure upgrade in Emmarentia Renewal Park EMMARENTIA B City Wide	3134	5 410	1 600	2 010	1 800
Kliprivier Nature Reserve Upgrade Renewal KLIPRIVIERSBERG F Regional	3219	800	800		
Zoo - Animal Purchases New Operational Capex SAXONWOLD E City Wide	3859	4 075	1 200	1 675	1 200
Zoo Infrastructure Renewal Building Alterations SAXONWOLD F Ward	3884	11 220	3 600	4 020	3 600
Innecity Parks Intervention Development and Upgrading JOHANNESBURG F Regional	3942	6 210	2 400	2 010	1 800

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Eldorado New Park	6586	3 810		2 010	1 800
Tsepisong New Park development	22366	3 210		2 010	1 200
Cemetery Upgrades- Phase 1	22371	16 620	3 920	6 700	6 000
Golden Harvest Park Upgrade	22623	2 400	2 400		
New Park development Lufhereng	22879	7 950	1 600	3 350	3 000
Florida Park Upgrade	22892	1 200	1 200		
Bheki Mlangeni Park	23794	900			900
Braamfischer Parks	23795	2 560	2 560		
Development of a new park in Eldorado Park (The Veld)	31148	2 500	1 000	1 000	500
<b>Sub Total</b>			41 510	48 905	37 400
<b>Johannesburg Development Agency</b>					
Randburg CBD regeneration Renewal Precinct Redevelopment FERNDAL E Regional	2224	28 629	3 229	13 400	12 000
Orlando East Station Precinct New Precinct Redevelopment ORLANDO EAST D Ward	2503	2 200		1 000	1 200
Diepsloot Development Renewal Precinct Redevelopment DIEPSLOOT WES A Regional	3988	18 630	2 200	16 430	
Balfour Park Transit Precinct Development (Louis Botha Corridor) Renewal Precinct Redevelopment SAVOY ESTATE E City Wide	3991	1 425	1 425		
CORR - Louis Botha Transit Oriented Development (TOD) corridor Traffic Impact Assessment (TIA) Stormwater Masterplan and New CONstriction and Upgrading Renewal Corridors of Freedom Intervention ORANGE GROVE E Regional	4015	26 650	4 250	10 400	12 000
Pennyville Precinct Renewal Precinct Redevelopment PENNYVILLE EXT1 B City Wide	4090	36 788	4 788	20 000	12 000
Operational Capex New Operational Capex NEWTOWN F City Wide	4126	20 905	1 900	10 005	9 000
Revitalisation of Pageview and Vrededorp	6380	1 270		670	600
Melville Activity Street_Neighbourhood Development_ CoF_Upgrade	22116	20 412	3 362	8 050	9 000
Roodeport CBD regeneration Renewal Precinct Redevelopment REGION C	22119	13 100	400	6 700	6 000
Watt Street Precinct Wynberg	22255	15 472	6 582	4 690	4 200
Inner City Eastern Gateway_TOD and Movement Corridors	22281	46 771	4 681	21 090	21 000
Klipfontein View Wellness centre	22811	110 549	25 000	35 549	50 000
Braamfischer Ext 12 Roads and stormwater (New line item)	23908	2 800	2 800		
23775_Ivory Park Urban Renewal Programme	24018	45 800	3 000	18 800	24 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
23776_Kliptown Urban Renewal Programme	24029	513	513		
23705_Orange Farm Urban Renewal Programme	24030	240 203	55 203	70 000	115 000
Community Based Projects	30049	10 950	10 950		
<b>Sub Total</b>			130 282	236 784	276 000
<b>Johannesburg Property Company</b>					
City wide revamping of the Informal Trading Stalls and Linear Markets	2284	17 950	5 250	6 700	6 000
Orlando Ekhaya Waterfront Development Renewal Park ORLANDO EKHAYA D Regional	2522	12 000	12 000		
Computer Equipment - New Computer upgrades(Acquisition and Installation of the digital security and ICT WAN	2669	7 960	2 600	5 360	
Erf 43-46 Victoria Ext 3(Paterson Park Node) VICTORIA EXT3 E Regional	4142	4 467	1 726	1 446	1 295
Office Space Optimisation Program New Precinct Redevelopment JOHANNESBURG F City Wide	4184	38 336	6 586	16 750	15 000
Replacement/ Upgrading of lifts in Corporate Buildings within the CoJ	4199	6 580			6 580
Marlboro Station Project Land Preparation	6309	908	400	268	240
Inner City Rejuvenation Programme/Project	22740	71 600	6 000	18 600	47 000
Acquisition of various properties in SOWETO	23543	2 270	800	670	800
Acquisition of Cleaning Equipment	23560	18 833	2 694	11 439	4 700
23776_Walter Sisulu Square Upgrade	24027	51 576	15 000	18 600	17 976
JPC Furniture fittings/office alteration & Equipment	31126	6 914	4 000		2 914
Acquisition/upgrade of tools and Equipment for technical teams	31127	4 490		1 200	3 290
Acquisition of privately owned farms within the southern farms precinct for housing development purposes	31128	10 620			10 620
Temporary Emergency Accommodation	31138	31 787	24 786	7 001	
<b>Sub Total</b>			81 842	88 034	116 415
<b>Metropolitan Trading Company</b>					
Office upgrade (24 Jan 2022)	23938	13 792	1 092	6 700	6 000
WIFI Management and Commercialisation	23940	1 822	1 822		
<b>Sub Total</b>			2 914	6 700	6 000
<b>Joburg Market</b>					
Upgrades to the Main Building (Mandela Market Cold Rooms Offices & Food Courtyard)	2598	6 900	6 900		
Installation of Sprinkler System(Fire suppression system OHSA)	3331	10 900	10 900		
Refurbishments/Construction of ablution facilities	3357	670		670	
Construction of a pack-house for emerging farmers at the Joburg Market	6399	17 700	5 000	6 700	6 000
Upgrading of Banana Ripening and Cold rooms	22489	45 400	20 000	13 400	12 000
Smart Market Project	22541	1 400	1 400		
Alternative Energy Systems	22547	56 014	20 000	20 100	15 914
Installation of Smart Meters - Revenue Protection	23093	11 400	11 400		

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Extension of Trading Halls and other operational buildings at the Joburg Market	23094	31 954		22 954	9 000
Operational Capital - Cleaning in-sourcing	23378	3 810		2 010	1 800
Rocker Bins	24064	1 600	1 600		
Cashless Project	31060	2 400	2 400		
Soweto Market	31063	1 900	1 900		
Operational Capex (Office Equipments)	31134	2 500	2 500		
Road Rehabilitation	31135	5 000	5 000		
<b>Sub Total</b>			<b>89 000</b>	<b>65 834</b>	<b>44 714</b>
<b>JOSHCO</b>					
Lufhereng Social Housing Project Region D	2323	7 000	7 000		
Lombardy East Social Housing Project Region E	2352	93 766	10 066	56 700	27 000
Randburg Selkirk Social Housing Project Region B	2353	95 000	40 000	40 000	15 000
Nancefield Social Housing Project Region D	2359	77 074	55 000		22 074
Inner City Buildings Acquisitions	2419	18 650		13 950	4 700
Marlboro Social Housing Project Region E	3535	69 950	5 000	35 850	29 100
Princess Plots Social Housing Project Region C	3794	25 427			25 427
EXISTING STOCK REDEVELOPMENT UPGRADE AND MAJOR MAINTENANCE Renewal Building Alterations JOHANNESBURG F City Wide	3796	46 030	5 850	34 180	6 000
Devland Golden Highway Social Housing Project Region D	3885	83 250	40 000	28 250	15 000
Casamia Inner City Building Upgrade Region F	4046	26 270		4 650	21 620
Smit Street Inner City Building Conversion Region F	22282	76 000	10 000	48 000	18 000
Booyens Street Inner City Conversion	22468	50 680	30 000		20 680
38 Rissik Street (NBS) Inner City Building Conversion	22470	17 054	7 000		10 054
Malvern Building Conversion	22550	55 950	7 000	36 950	12 000
Tum-Key 1: Region A	23366	43 349	30 000	7 042	6 307
Tum-Key 1: Region B	23367	1 000	1 000		
Tum-Key 3: Region D	23368	90 000		50 000	40 000
Park Chambers	30041	10 000	10 000		
Kelvin	30042	7 000	7 000		
Frank Brown/ Milpark Social Housing Development	30043	6 000	6 000		
Tum-Key : Region F ( Denver Social Housing)	30044	1 000	1 000		

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
<b>Sub Total</b>			<b>271 916</b>	<b>355 572</b>	<b>272 961</b>
<b>Joburg City Theatres</b>					
Promusica Theatre - Upgrading of technical equipment (sound and lighting) Renewal Theatre redevelopment FLORIDA PARK EXT9 C Regional	2281	1 860	579	623	658
Joburg Theatre - Building Renovations and upgrades New Building Alterations JOHANNESBURG F Ward	2806	13 995	2 850	5 420	5 725
Joburg Theatre - Upgrade of stage machinery Renewal Plant and Equipment JOHANNESBURG F Ward	3109	36 415	11 708	12 004	12 703
Soweto Theatre - Upgrading of Technical Equipment Renewal Building Alterations JABULANI D City Wide	3710	3 326	1 035	1 114	1 177
Soweto Theatre - Building Renovations and upgrades JABULANI D	3840	4 425	1 377	1 482	1 566
Promusica Theatre - Building renovations and upgrades Renewal Building Alterations FLORIDA PARK EXT9 C Regional	3841	1 460	454	489	517
Promusica Theatre - Information Technology New Computer Hardware & Software FLORIDA PARK EXT9 C City Wide	3842	3 039	1 043	809	1 186
Joburg Theatre - Technical Equipment New Capex JOHANNESBURG F Regional	4049	3 353	1 043	1 123	1 186
<b>Sub Total</b>			<b>20 088</b>	<b>23 066</b>	<b>24 718</b>
<b>Joburg Tourism Company</b>					
Tourism ICT	23996	329	105	110	114
Movable Assets	24006	329	105	110	114
Mobile VIC'S	24009	3 083	983	1 027	1 073
<b>Sub Total</b>			<b>1 193</b>	<b>1 247</b>	<b>1 301</b>
<b>Grand Total</b>			<b>7 414 826</b>	<b>7 880 921</b>	<b>7 425 162</b>