## 1a. Aggregated budgeted operating revenue per category for functions, 2023/24 - 2026/27

| | *Electricity* | | | | *Water* | | | | *Sewerage/Sanitation* | | | | *Refuse removal* | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **R thousand** | **2023/24** | **2024/25** | **2025/26** | **2026/27** | **2023/24** | **2024/25** | **2025/26** | **2026/27** | **2023/24** | **2024/25** | **2025/26** | **2026/27** | **2023/24** | **2024/25** | **2025/26** | **2026/27** |
| Category A | 111 880 374 | 119 726 408 | 132 177 108 | 147 180 785 | 39 445 635 | 41 867 917 | 45 205 087 | 49 076 941 | 17 608 505 | 20 771 332 | 22 241 974 | 23 798 882 | 9 537 866 | 10 455 399 | 11 087 999 | 11 754 871 |
| Cateogy B | 57 141 931 | 59 772 207 | 66 328 261 | 73 532 602 | 15 388 428 | 16 779 412 | 17 825 601 | 18 703 491 | 6 399 162 | 6 685 375 | 6 976 022 | 7 331 539 | 6 221 470 | 6 724 591 | 7 055 194 | 7 452 938 |
| Category C | 8 457 | 9 437 | 8 816 | 9 214 | 4 631 169 | 4 579 619 | 5 127 014 | 5 072 676 | 864 511 | 860 044 | 896 889 | 946 126 | 94 595 | 61 826 | 78 398 | 80 455 |
| **Total revenue** | **169 030 761** | **179 508 052** | **198 514 185** | **220 722 602** | **59 465 232** | **63 226 949** | **68 157 702** | **72 853 108** | **24 872 178** | **28 316 751** | **30 114 886** | **32 076 548** | **15 853 931** | **17 241 816** | **18 221 592** | **19 288 264** |

*Source: National Treasury Local Government Database*

## 1b. Bulk purchase expenditure per category for functions, 2023/24 - 2026/27

| | *Electricity* | | | | *Water* | | | |
|---|---|---|---|---|---|---|---|---|
| **R thousand** | **2023/24** | **2024/25** | **2025/26** | **2026/27** | **2023/24** | **2024/25** | **2025/26** | **2026/27** |
| Category A | 88 515 446 | 94 977 788 | 106 267 978 | 119 280 307 | 22 376 211 | 23 539 079 | 25 103 058 | 27 243 439 |
| Cateogy B | 45 527 516 | 49 279 651 | 54 473 568 | 60 251 291 | 8 176 843 | 7 950 536 | 9 441 667 | 9 877 728 |
| Category C | 30 255 | 26 365 | 27 563 | 28 788 | 1 935 517 | 1 963 095 | 2 135 778 | 2 258 347 |
| **Total expenditure** | **134 073 217** | **144 283 804** | **160 769 108** | **179 560 385** | **32 488 572** | **33 452 710** | **36 680 504** | **39 379 515** |

*Source: National Treasury Local Government Database*

Table2a: A2 Budgeted Financial Performance by Functional Classification for 4th Quarter ended 30 June 2024 (Figures Finalised as at 2024/07/29)

| Description | Ref | 2020/21 | 2021/22 | 2022/23 | Current year 2023/24 | | | 2024/25 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2024/25 | Budget Year 2025/26 | Budget Year 2026/27 |
| Revenue - Functional | | | | | | | | | | |
| *Municipal governance and administration* | | 191 781 371 | 181 852 258 | 210 622 360 | 202 746 181 | 206 712 512 | 206 712 512 | 215 400 026 | 225 411 725 | 233 967 849 |
| Executive and council | | 12 583 136 | 11 495 495 | 12 133 528 | 13 305 978 | 13 278 105 | 13 278 105 | 13 909 677 | 15 220 405 | 14 273 437 |
| Finance and administration | | 179 040 266 | 170 286 885 | 198 411 946 | 189 335 495 | 193 328 232 | 193 328 232 | 201 377 131 | 210 072 428 | 219 570 321 |
| Internal audit | | 157 968 | 69 878 | 76 886 | 104 708 | 106 175 | 106 175 | 113 218 | 118 892 | 124 091 |
| *Community and public safety* | | 19 498 059 | 16 946 678 | 19 314 010 | 21 599 066 | 21 630 135 | 21 630 135 | 23 107 982 | 22 763 879 | 23 933 624 |
| Community and social services | | 2 569 650 | 2 597 737 | 3 064 541 | 2 998 331 | 3 171 280 | 3 171 280 | 3 410 569 | 3 512 361 | 3 730 665 |
| Sport and recreation | | 554 015 | 1 150 388 | 964 824 | 1 152 028 | 1 151 038 | 1 151 038 | 1 542 104 | 1 488 655 | 1 561 753 |
| Public safety | | 7 378 989 | 6 182 046 | 7 159 926 | 8 057 688 | 7 429 197 | 7 429 197 | 7 893 900 | 8 141 953 | 8 419 559 |
| Housing | | 7 604 135 | 5 675 044 | 6 666 795 | 7 707 476 | 8 422 347 | 8 422 347 | 8 441 172 | 7 970 494 | 8 509 578 |
| Health | | 1 391 271 | 1 341 463 | 1 457 925 | 1 683 543 | 1 456 273 | 1 456 273 | 1 820 237 | 1 650 417 | 1 712 068 |
| *Economic and environmental services* | | 23 322 882 | 20 972 225 | 23 028 468 | 29 812 829 | 31 573 303 | 31 573 303 | 29 724 482 | 29 267 042 | 29 801 567 |
| Planning and development | | 10 229 744 | 9 542 091 | 11 480 894 | 11 667 901 | 12 327 040 | 12 327 040 | 11 495 983 | 10 704 627 | 11 373 558 |
| Road transport | | 12 917 605 | 11 243 931 | 14 243 069 | 17 895 492 | 18 977 152 | 18 977 152 | 17 986 680 | 18 358 258 | 18 189 699 |
| Environmental protection | | 175 534 | 186 203 | (2 695 496) | 249 436 | 269 111 | 269 111 | 241 819 | 204 157 | 238 309 |
| *Trading services* | | 220 951 990 | 217 949 791 | 261 863 597 | 328 154 098 | 326 793 465 | 326 793 465 | 352 600 282 | 381 163 689 | 415 209 478 |
| Energy sources | | 124 935 216 | 121 503 650 | 140 733 332 | 178 781 042 | 174 283 414 | 174 283 414 | 191 079 041 | 210 321 957 | 233 267 335 |
| Water management | | 58 711 990 | 61 581 540 | 77 221 121 | 96 358 925 | 97 885 522 | 97 885 522 | 103 587 723 | 110 076 246 | 117 763 209 |
| Waste water management | | 19 054 252 | 18 201 382 | 23 960 775 | 30 942 003 | 31 792 561 | 31 792 561 | 33 846 990 | 35 377 518 | 37 204 956 |
| Waste management | | 18 250 531 | 16 663 219 | 19 948 368 | 22 072 128 | 22 831 967 | 22 831 967 | 24 086 528 | 25 387 968 | 26 973 978 |
| *Other* | 4 | 2 839 119 | 1 768 615 | 2 137 805 | 2 497 782 | 2 668 427 | 2 668 427 | 2 891 308 | 2 954 648 | 3 098 821 |
| Total Revenue - Functional | 2 | 458 393 420 | 439 489 567 | 516 966 240 | 584 809 956 | 589 377 841 | 589 377 841 | 623 724 080 | 661 560 984 | 706 011 338 |
| Expenditure - Functional | | | | | | | | | | |
| *Municipal governance and administration* | | 132 288 389 | 125 722 485 | 119 088 269 | 110 814 399 | 114 040 184 | 114 040 184 | 120 849 003 | 122 049 755 | 127 246 198 |
| Executive and council | | 22 070 296 | 19 336 691 | 20 052 146 | 21 378 662 | 22 460 652 | 22 460 652 | 22 368 418 | 23 207 666 | 24 054 713 |
| Finance and administration | | 108 819 533 | 105 336 129 | 97 849 629 | 87 928 502 | 90 078 330 | 90 078 330 | 96 872 126 | 97 163 692 | 101 425 261 |
| Internal audit | | 1 398 559 | 1 049 665 | 1 186 494 | 1 507 234 | 1 501 202 | 1 501 202 | 1 608 459 | 1 678 396 | 1 766 224 |
| *Community and public safety* | | 63 063 245 | 59 717 778 | 67 186 947 | 73 513 168 | 74 420 580 | 74 420 580 | 76 370 227 | 80 014 118 | 83 389 636 |
| Community and social services | | 10 546 582 | 11 449 054 | 11 915 699 | 13 454 342 | 13 575 089 | 13 575 089 | 13 756 330 | 14 354 656 | 15 045 842 |
| Sport and recreation | | 10 086 247 | 10 002 811 | 10 681 858 | 12 318 856 | 11 808 532 | 11 808 532 | 12 575 051 | 13 177 449 | 13 804 256 |
| Public safety | | 24 538 366 | 22 578 447 | 26 829 143 | 29 249 702 | 30 316 479 | 30 316 479 | 30 433 550 | 32 088 255 | 33 518 510 |
| Housing | | 10 422 408 | 9 573 617 | 10 467 362 | 10 407 829 | 10 851 656 | 10 851 656 | 11 233 278 | 11 619 775 | 11 860 936 |
| Health | | 7 469 643 | 6 113 848 | 7 292 885 | 8 082 439 | 7 868 824 | 7 868 824 | 8 372 017 | 8 773 983 | 9 160 091 |
| *Economic and environmental services* | | 41 858 125 | 40 488 684 | 45 840 692 | 50 884 146 | 52 266 277 | 52 266 277 | 53 936 300 | 55 367 608 | 58 257 304 |
| Planning and development | | 12 330 965 | 11 758 268 | 13 276 752 | 15 835 889 | 16 056 280 | 16 056 280 | 16 645 047 | 16 523 406 | 17 302 832 |
| Road transport | | 27 697 905 | 26 867 346 | 30 959 412 | 33 059 781 | 34 221 759 | 34 221 759 | 35 182 162 | 36 671 553 | 38 668 584 |
| Environmental protection | | 1 829 256 | 1 863 070 | 1 604 528 | 1 988 476 | 1 988 239 | 1 988 239 | 2 109 090 | 2 172 649 | 2 285 889 |
| *Trading services* | | 237 721 749 | 239 230 679 | 266 934 981 | 297 720 498 | 298 905 813 | 298 905 813 | 318 098 420 | 346 711 355 | 375 651 770 |
| Energy sources | | 129 749 923 | 132 093 269 | 147 940 927 | 171 973 245 | 169 400 271 | 169 400 271 | 182 334 617 | 202 670 925 | 222 920 279 |
| Water management | | 69 122 569 | 69 407 975 | 82 317 522 | 82 977 282 | 84 027 803 | 84 027 803 | 88 118 319 | 94 204 442 | 100 765 342 |
| Waste water management | | 18 896 465 | 18 449 945 | 19 236 329 | 22 151 982 | 23 355 965 | 23 355 965 | 25 109 395 | 26 369 589 | 27 504 935 |
| Waste management | | 19 952 792 | 19 279 489 | 17 440 203 | 20 617 990 | 22 121 776 | 22 121 776 | 22 536 089 | 23 466 399 | 24 461 214 |
| *Other* | 4 | 2 486 285 | 2 693 170 | 3 035 457 | 3 010 300 | 3 092 960 | 3 092 960 | 3 328 628 | 3 423 453 | 3 580 899 |
| Total Expenditure - Functional | 3 | 477 417 793 | 467 852 795 | 502 086 346 | 535 942 511 | 542 725 814 | 542 725 814 | 572 582 578 | 607 566 289 | 648 125 808 |
| Surplus/(Deficit) | | (19 024 373) | (28 363 229) | 14 879 894 | 48 867 445 | 46 652 027 | 46 652 027 | 51 141 502 | 53 994 695 | 57 885 530 |

*References*

*1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes*

*2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)*

*3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)*

*4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.*

*check oprev balance*

**Table 2b: Aggregated budgeted operating revenue for metros for functions, 2023/24 - 2026/27**

| R thousand | *Electricity* | | | | *Water* | | | | *Sewerage/Sanitation* | | | | *Refuse removal* | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **2023/24** | **2024/25** | **2025/26** | **2026/27** | **2023/24** | **2024/25** | **2025/26** | **2026/27** | **2023/24** | **2024/25** | **2025/26** | **2026/27** | **2023/24** | **2024/25** | **2025/26** | **2026/27** |
| Buffalo City | 2 614 161 | 2 835 814 | 3 281 037 | 3 796 159 | 933 423 | 911 568 | 971 184 | 1 034 700 | 493 351 | 603 379 | 631 135 | 660 167 | 406 053 | 535 777 | 560 422 | 586 202 |
| Cape Town | 19 641 146 | 21 283 722 | 23 062 614 | 24 947 926 | 4 434 349 | 4 995 557 | 5 455 398 | 5 963 958 | 2 278 048 | 2 547 558 | 2 786 890 | 3 023 165 | 1 424 214 | 1 516 500 | 1 637 743 | 1 762 599 |
| Ekurhuleni Metro | 22 877 694 | 26 092 265 | 28 855 027 | 32 263 510 | 6 728 439 | 7 219 870 | 7 868 542 | 8 569 289 | 3 276 819 | 5 216 533 | 5 562 613 | 5 931 826 | 1 810 355 | 1 712 004 | 1 814 698 | 1 923 551 |
| eThekwini | 18 257 740 | 19 640 028 | 22 234 074 | 25 276 129 | 7 917 968 | 7 803 002 | 8 661 137 | 9 852 452 | 1 594 452 | 1 756 874 | 1 948 373 | 2 160 746 | 1 019 623 | 1 062 829 | 1 156 024 | 1 257 756 |
| City Of Johannesburg | 23 097 508 | 21 467 342 | 23 993 127 | 26 818 432 | 9 486 608 | 10 632 200 | 11 333 925 | 12 081 963 | 6 893 182 | 7 246 316 | 7 724 572 | 8 234 394 | 2 571 163 | 3 094 069 | 3 248 773 | 3 411 214 |
| Mangaung | 3 584 747 | 4 145 552 | 4 336 247 | 4 531 378 | 1 308 282 | 1 439 110 | 1 585 899 | 1 749 247 | 520 600 | 558 604 | 598 265 | 639 545 | 184 259 | 197 710 | 211 748 | 226 358 |
| Nelson Mandela Bay | 5 159 121 | 5 828 780 | 6 569 035 | 7 403 302 | 2 943 776 | 2 937 779 | 3 128 734 | 3 347 746 | 837 553 | 920 511 | 980 316 | 1 048 968 | 311 829 | 330 539 | 352 024 | 374 905 |
| City Of Tshwane | 16 648 257 | 18 432 906 | 19 845 947 | 22 143 948 | 5 692 789 | 5 928 832 | 6 200 268 | 6 477 586 | 1 714 501 | 1 921 556 | 2 009 810 | 2 100 071 | 1 810 370 | 2 005 971 | 2 106 568 | 2 212 286 |
| **Total revenue** | **111 880 374** | **119 726 408** | **132 177 108** | **147 180 785** | **39 445 635** | **41 867 917** | **45 205 087** | **49 076 941** | **17 608 505** | **20 771 332** | **22 241 974** | **23 798 882** | **9 537 866** | **10 455 399** | **11 087 999** | **11 754 871** |

*Source: National Treasury Local Government Database*

## Table 2c: Bulk purchase expenditure for metros for functions, 2023/24 - 2026/27

| R thousand | *Electricity* | | | | *Water* | | | |
|---|---|---|---|---|---|---|---|---|
| | **2023/24** | **2024/25** | **2025/26** | **2026/27** | **2023/24** | **2024/25** | **2025/26** | **2026/27** |
| Buffalo City | 2 512 494 | 2 832 586 | 3 278 435 | 3 794 461 | 210 555 | 208 302 | 221 925 | 236 439 |
| Cape Town | 14 099 100 | 15 472 230 | 16 391 669 | 17 645 209 | 4 128 223 | 5 012 514 | 5 383 440 | 5 781 814 |
| Ekurhuleni Metro | 18 143 097 | 20 265 459 | 22 843 225 | 25 748 884 | 4 827 759 | 4 934 187 | 5 328 922 | 5 755 235 |
| eThekwini | 15 147 655 | 16 583 698 | 19 183 935 | 22 195 812 | 3 032 283 | 3 239 413 | 3 462 282 | 4 151 463 |
| City Of Johannesburg | 16 403 226 | 15 377 574 | 17 336 677 | 19 545 370 | 5 784 170 | 5 702 400 | 6 078 757 | 6 479 953 |
| Mangaung | 2 199 932 | 2 569 190 | 2 687 373 | 2 808 305 | 527 858 | 513 300 | 463 032 | 423 952 |
| Nelson Mandela Bay | 5 632 329 | 6 338 216 | 7 143 170 | 8 050 352 | 37 994 | - | - | - |
| City Of Tshwane | 14 377 613 | 15 538 834 | 17 403 494 | 19 491 914 | 3 827 369 | 3 928 963 | 4 164 701 | 4 414 583 |
| **Total expenditure** | **88 515 446** | **94 977 788** | **106 267 978** | **119 280 307** | **22 376 211** | **23 539 079** | **25 103 058** | **27 243 439** |

*Source: National Treasury Local Government Database*

Table 2d: A4 Budgeted Financial Performance ( All ) for 4th Quarter ended 30 June 2024 (Figures Finalised as at 2024/07/29)

| Description | Ref | 2020/21 | 2021/22 | 2022/23 | Current year 2023/24 | | | | 2024/25 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2024/25 | Budget Year 2025/26 | Budget Year 2026/27 |
| Revenue | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | |
| Service charges - Electricity | 2 | 119 652 094 | 118 345 400 | 134 836 626 | 169 030 761 | 163 581 028 | 163 581 028 | 147 691 126 | 179 508 052 | 198 514 185 | 220 722 602 |
| Service charges - Water | 2 | 47 067 808 | 43 850 979 | 53 451 740 | 59 465 232 | 59 218 773 | 59 218 773 | 54 821 474 | 63 226 949 | 68 157 702 | 72 853 108 |
| Service charges - Waste Water Management | 2 | 17 755 651 | 18 130 589 | 21 743 952 | 24 872 178 | 26 256 428 | 26 256 428 | 25 517 680 | 28 316 751 | 30 114 886 | 32 076 548 |
| Service charges - Waste Management | 2 | 12 764 311 | 12 109 039 | 14 617 291 | 15 853 931 | 16 400 689 | 16 400 689 | 15 855 184 | 17 241 816 | 18 221 592 | 19 288 264 |
| Sale of Goods and Rendering of Services | | 4 520 060 | 4 607 337 | 5 502 588 | 6 106 383 | 4 856 710 | 4 856 710 | 5 218 407 | 5 402 592 | 5 365 780 | 5 687 546 |
| Agency services | | 1 793 055 | 1 853 769 | 1 940 899 | 2 178 758 | 2 054 935 | 2 054 935 | 1 704 851 | 2 051 899 | 2 144 401 | 2 227 935 |
| Interest | | 43 158 | 55 844 | 30 294 | 25 449 | 40 536 | 40 536 | 51 344 | 42 534 | 44 546 | 46 645 |
| Interest earned from Receivables | | 7 455 754 | 7 401 997 | 11 718 952 | 10 724 587 | 12 004 339 | 12 004 339 | 18 165 108 | 12 810 172 | 12 942 270 | 13 650 747 |
| Interest earned from Current and Non Current Assets | | 3 321 008 | 3 219 217 | 5 678 086 | 4 526 463 | 6 045 300 | 6 045 300 | 6 741 224 | 5 810 151 | 5 545 705 | 5 530 768 |
| Dividends | | 13 935 | 41 541 | 25 749 | 2 514 | 37 582 | 37 582 | 49 779 | 44 636 | 46 765 | 49 032 |
| Rent on Land | | 26 772 | 35 266 | 28 612 | 36 871 | 37 076 | 37 076 | 224 185 | 42 258 | 44 587 | 46 920 |
| Rental from Fixed Assets | | 2 731 834 | 2 719 893 | 3 014 373 | 3 347 219 | 3 432 076 | 3 432 076 | 2 813 311 | 3 440 474 | 3 659 703 | 3 863 396 |
| Licence and permits | | 263 332 | 256 696 | 286 959 | 369 114 | 355 038 | 355 038 | 266 248 | 417 896 | 461 293 | 485 670 |
| Operational Revenue | | 3 170 609 | 3 086 540 | 4 710 338 | 5 350 762 | 5 879 953 | 5 879 953 | 4 491 242 | 5 730 588 | 5 851 376 | 6 067 525 |
| Non-Exchange Revenue | | | | | | | | | | | |
| Property rates | 2 | 74 897 820 | 71 775 213 | 85 580 328 | 92 381 804 | 92 722 181 | 92 722 181 | 93 794 097 | 98 507 278 | 103 771 105 | 109 500 284 |
| Surcharges and Taxes | | 453 201 | 483 185 | 805 709 | 1 481 262 | 1 620 199 | 1 620 199 | 1 314 524 | 1 535 256 | 1 179 506 | 1 189 609 |
| Fines, penalties and forfeits | | 6 266 614 | 4 819 340 | 6 132 488 | 5 983 958 | 5 751 204 | 5 751 204 | 5 065 911 | 5 963 653 | 6 135 773 | 6 297 951 |
| Licences or permits | | 645 415 | 611 707 | 669 172 | 759 591 | 704 948 | 704 948 | 644 168 | 676 264 | 693 632 | 711 113 |
| Transfer and subsidies - Operational | | 102 061 615 | 89 452 157 | 102 903 228 | 107 619 054 | 109 849 519 | 109 849 519 | 104 776 174 | 114 889 067 | 118 498 613 | 123 975 259 |
| Interest | | 1 518 313 | 1 917 930 | 3 434 452 | 2 246 143 | 3 430 971 | 3 430 971 | 3 148 062 | 4 141 244 | 4 271 097 | 4 439 351 |
| Fuel Levy | | 11 731 434 | 10 171 997 | 11 983 834 | 16 919 028 | 16 919 028 | 16 919 028 | 16 398 249 | 17 133 157 | 17 905 331 | 18 712 367 |
| Operational Revenue | | 10 866 | 99 906 | 78 362 | 702 978 | 696 909 | 696 909 | 892 570 | 755 717 | 816 525 | 877 779 |
| Gains on disposal of Assets | | 359 887 | 1 015 350 | 93 819 | 324 675 | 415 260 | 415 260 | 245 611 | 293 392 | 265 627 | 269 794 |
| Other Gains | | 1 026 450 | 7 654 050 | 6 722 099 | 5 673 052 | 6 135 672 | 6 135 672 | 5 227 918 | 7 015 118 | 7 490 984 | 7 964 468 |
| Discontinued Operations | | (1 213) | 1 057 | 1 059 | 25 728 | 87 109 | 87 109 | (25 647) | 41 068 | 33 392 | 30 544 |
| Total Revenue (excluding capital transfers and contributions) | | 419 549 783 | 403 715 999 | 475 991 012 | 536 007 497 | 538 533 462 | 538 533 462 | 515 092 797 | 575 037 984 | 612 176 375 | 656 565 224 |
| Expenditure | | | | | | | | | | | |
| Employee related costs | 2 | 126 411 601 | 116 668 501 | 130 903 937 | 149 429 644 | 148 260 495 | 148 260 495 | 138 696 352 | 157 269 425 | 164 999 453 | 173 211 033 |
| Remuneration of councillors | | 4 282 590 | 4 135 421 | 4 594 616 | 5 061 550 | 5 162 480 | 5 162 480 | 4 790 342 | 5 369 678 | 5 623 327 | 5 876 188 |
| Bulk purchases - electricity | 2 | 95 935 377 | 99 580 573 | 113 423 348 | 134 073 217 | 130 860 756 | 130 860 756 | 123 567 392 | 144 283 804 | 160 769 108 | 179 560 385 |
| Inventory consumed | 8 | 33 542 658 | 35 490 397 | 41 971 605 | 44 152 244 | 44 620 393 | 44 620 393 | 41 857 411 | 46 759 872 | 50 604 907 | 53 839 667 |
| Debt impairment | 3 | 20 308 987 | 19 047 380 | 36 537 949 | 42 882 033 | 42 880 366 | 42 880 366 | 27 507 084 | 47 777 746 | 49 017 384 | 51 229 669 |
| Depreciation and amortisation | | 36 788 602 | 35 441 662 | 38 470 836 | 38 404 208 | 38 705 302 | 38 705 302 | 31 786 847 | 39 639 079 | 41 574 991 | 43 268 134 |
| Interest | | 11 862 397 | 10 370 848 | 15 030 683 | 10 183 936 | 11 227 903 | 11 227 903 | 11 101 716 | 11 770 287 | 12 281 497 | 13 122 839 |
| Contracted services | | 49 417 527 | 50 779 692 | 58 700 729 | 61 399 135 | 66 615 084 | 66 615 084 | 59 096 153 | 66 262 354 | 68 003 403 | 70 616 112 |
| Transfers and subsidies | | 7 659 790 | 4 167 157 | 4 857 839 | 4 320 894 | 4 932 402 | 4 932 402 | 10 760 551 | 4 471 107 | 4 046 030 | 4 177 510 |
| Irrecoverable debts written off | | 24 199 403 | 24 709 395 | 17 634 505 | 3 667 002 | 4 765 189 | 4 765 189 | 9 461 738 | 3 637 507 | 3 676 000 | 4 470 872 |
| Operational costs | | 31 588 982 | 29 383 966 | 34 126 636 | 36 477 774 | 37 901 892 | 37 901 892 | 36 379 431 | 38 128 776 | 39 309 568 | 40 639 143 |
| Losses on disposal of Assets | | 1 430 981 | 1 361 946 | 1 690 947 | 73 512 | 170 766 | 170 766 | 37 253 | 108 951 | 106 000 | 109 917 |
| Other Losses | | 2 585 610 | 4 243 501 | 3 949 782 | 5 742 360 | 6 547 883 | 6 547 883 | 6 646 506 | 6 998 298 | 7 431 589 | 7 862 324 |
| Total Expenditure | | 446 014 505 | 435 380 439 | 501 893 413 | 535 867 506 | 542 650 911 | 542 650 911 | 501 688 775 | 572 476 884 | 607 443 255 | 647 983 793 |
| Surplus/(Deficit) | | (26 464 722) | (31 664 439) | (25 902 402) | 139 990 | (4 117 449) | (4 117 449) | 13 404 022 | 2 561 100 | 4 733 120 | 8 581 432 |
| Transfers and subsidies - capital (monetary allocations) | 6 | 37 115 020 | 34 832 105 | 39 734 774 | 48 653 756 | 50 600 171 | 50 600 171 | 35 317 182 | 48 324 768 | 48 961 416 | 48 779 343 |
| Transfers and subsidies - capital (in-kind) | 6 | 1 728 618 | 941 462 | 1 240 454 | 148 703 | 244 209 | 244 209 | 189 257 | 361 328 | 423 193 | 666 771 |
| | | 12 378 916 | 4 109 128 | 15 072 827 | 48 942 450 | 46 726 931 | 46 726 931 | 48 910 460 | 51 247 196 | 54 117 728 | 58 027 545 |
| Surplus/(Deficit) after capital transfers and contributions | | | | | | | | | | | |
| Income Tax | | (167 584) | 223 505 | 192 932 | 75 004 | 74 903 | 74 903 | 23 815 | 40 702 | 57 076 | 74 944 |
| Surplus/(Deficit) after income tax | | 12 546 500 | 3 885 623 | 14 879 895 | 48 867 445 | 46 652 027 | 46 652 027 | 48 886 645 | 51 206 494 | 54 060 652 | 57 952 601 |
| Share of Surplus/Deficit attributable to Joint Venture | | (12 383) | 3 850 | (86 152) | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | (30 237) | 1 756 | 5 776 | (6 957) | 2 343 | 2 343 | 16 999 | 2 248 | 4 128 | 5 315 |
| Surplus/(Deficit) attributable to municipality | | 12 503 880 | 3 891 229 | 14 799 519 | 48 860 489 | 46 654 370 | 46 654 370 | 48 903 644 | 51 208 742 | 54 064 781 | 57 957 916 |
| Share of Surplus/Deficit attributable to Associate | 7 | 85 401 | 31 634 | 113 323 | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | 2 745 319 | 1 069 814 | 1 269 390 | 539 389 | 626 919 | 626 919 | 1 616 316 | 681 514 | 700 620 | 723 422 |
| Surplus/(Deficit) for the year | | 15 334 600 | 4 992 676 | 16 182 232 | 49 399 878 | 47 281 289 | 47 281 289 | 50 519 960 | 51 890 256 | 54 765 400 | 58 681 339 |

*References*

*1. Classifications are revenue sources and expenditure type*

*2. Detail to be provided in Table SA1*

*3. Debt impairment includes Impairment and Reversal of Impairment Losses*

*4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs*

*5. Repairs & maintenance detailed in Table A9 and Table SA34c*

*6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)*

*7. Equity method ( Includes Joint Ventures)*

*8. All materials consumed including water consumed and materials used in operations.*

**Table 3a: Aggregated budgeted operating revenue for secondary cities per functions, 2023/24 - 2026/27**

| R thousand | *Electricity* | | | | *Water* | | | | *Sewerage/Sanitation* | | | | *Refuse removal* | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **2023/24** | **2024/25** | **2025/26** | **2026/27** | **2023/24** | **2024/25** | **2025/26** | **2026/27** | **2023/24** | **2024/25** | **2025/26** | **2026/27** | **2023/24** | **2024/25** | **2025/26** | **2026/27** |
| Matjhabeng | 1 101 361 | 817 184 | 1 182 657 | 1 224 647 | 627 451 | 581 364 | 759 738 | 716 355 | 208 284 | 236 216 | 234 028 | 240 338 | 139 292 | 153 221 | 156 508 | 160 729 |
| Emfuleni | 3 717 875 | 3 610 723 | 4 106 836 | 4 671 115 | 991 315 | 1 457 193 | 1 518 518 | 1 583 461 | 322 935 | 363 241 | 379 950 | 397 048 | 229 283 | 229 624 | 240 186 | 250 995 |
| Mogale City | 1 454 450 | 1 560 275 | 1 653 891 | 1 753 125 | 454 562 | 504 359 | 528 064 | 551 827 | 281 183 | 335 178 | 350 931 | 366 723 | 127 499 | 142 620 | 149 323 | 156 043 |
| Msunduzi | 3 892 818 | 4 297 825 | 5 115 199 | 6 087 087 | 901 572 | 1 009 760 | 1 056 209 | 1 103 738 | 202 500 | 220 725 | 230 878 | 241 268 | 138 742 | 155 391 | 162 539 | 169 853 |
| Newcastle | 882 022 | 870 387 | 979 185 | 1 111 375 | 219 986 | 237 040 | 251 262 | 266 338 | 133 580 | 142 375 | 150 917 | 159 972 | 110 148 | 114 957 | 121 854 | 129 165 |
| uMhlathuze | 2 150 331 | 2 542 822 | 2 767 000 | 3 013 264 | 588 970 | 643 500 | 676 962 | 712 164 | 119 676 | 132 282 | 138 896 | 145 841 | 114 792 | 120 402 | 126 422 | 132 743 |
| Polokwane | 1 820 601 | 1 984 455 | 2 242 434 | 2 533 950 | 350 836 | 382 411 | 420 652 | 462 718 | 147 319 | 156 158 | 163 966 | 173 804 | 141 640 | 150 139 | 157 646 | 167 104 |
| Govan Mbeki | 882 082 | 994 107 | 1 042 818 | 1 093 916 | 674 301 | 714 085 | 749 075 | 785 780 | 172 527 | 182 706 | 180 981 | 189 849 | 171 626 | 180 036 | 180 036 | 188 857 |
| Emalahleni (Mp) | 1 792 979 | 1 857 884 | 2 149 572 | 2 487 055 | 552 380 | 555 504 | 582 724 | 611 278 | 164 245 | 171 486 | 179 888 | 188 703 | 226 015 | 215 236 | 225 783 | 236 846 |
| Steve Tshwete | 920 000 | 876 349 | 1 022 276 | 1 234 016 | 135 184 | 129 564 | 137 986 | 145 575 | 91 013 | 103 916 | 108 696 | 113 587 | 112 886 | 121 446 | 129 340 | 137 100 |
| City of Mbombela | 1 516 162 | 1 654 533 | 1 914 294 | 2 214 838 | 138 167 | 119 885 | 127 078 | 134 703 | 25 746 | 25 627 | 27 165 | 28 795 | 159 571 | 165 954 | 175 911 | 186 466 |
| Sol Plaatje | 1 034 872 | 1 099 199 | 1 199 792 | 1 309 930 | 327 114 | 343 685 | 364 274 | 387 189 | 89 858 | 95 890 | 101 631 | 107 153 | 65 412 | 72 271 | 76 467 | 80 948 |
| Madibeng | 675 095 | 757 422 | 875 015 | 1 012 227 | 161 956 | 175 088 | 181 992 | 190 181 | 51 710 | 55 120 | 50 590 | 52 867 | 63 442 | 67 229 | 69 736 | 72 874 |
| Rustenburg | 4 278 259 | 3 963 727 | 4 160 136 | 4 360 199 | 595 954 | 653 909 | 682 609 | 711 977 | 432 405 | 480 629 | 501 450 | 522 755 | 173 148 | 190 415 | 198 918 | 207 821 |
| City Of Matlosana | 1 100 940 | 1 109 136 | 1 160 156 | 1 213 523 | 787 552 | 845 005 | 883 876 | 924 534 | 162 319 | 176 453 | 184 570 | 193 060 | 254 856 | 219 500 | 229 597 | 240 158 |
| J B Marks | 1 095 220 | 970 614 | 919 265 | 1 049 729 | 142 940 | 122 725 | 128 010 | 132 521 | 78 682 | 94 284 | 101 847 | 101 725 | 66 282 | 62 899 | 65 792 | 68 819 |
| Drakenstein | 1 510 137 | 1 615 836 | 1 819 968 | 2 049 960 | 215 254 | 246 125 | 264 585 | 285 487 | 151 600 | 166 674 | 179 175 | 193 329 | 165 183 | 185 037 | 198 915 | 214 629 |
| Stellenbosch | 913 669 | 1 029 705 | 1 142 973 | 1 268 700 | 185 622 | 182 522 | 193 474 | 205 082 | 108 647 | 122 772 | 132 593 | 143 201 | 107 654 | 115 082 | 123 022 | 131 511 |
| George | 916 429 | 1 124 438 | 1 259 371 | 1 410 495 | 218 058 | 245 303 | 260 021 | 275 622 | 163 193 | 171 381 | 181 664 | 192 563 | 156 470 | 162 371 | 172 113 | 182 440 |
| **Total revenue** | **31 655 301** | **32 736 621** | **36 712 838** | **41 099 151** | **8 269 174** | **9 149 029** | **9 767 108** | **10 186 528** | **3 107 421** | **3 433 113** | **3 579 816** | **3 752 582** | **2 723 940** | **2 823 829** | **2 960 109** | **3 115 102** |

*Source: National Treasury Local Government Database*

**Table 3b: Bulk purchase expenditure for secondary cities per functions, 2023/24 - 2026/27**

| R thousand | *Electricity* | | | | *Water* | | | |
|---|---|---|---|---|---|---|---|---|
| | **2023/24** | **2024/25** | **2025/26** | **2026/27** | **2023/24** | **2024/25** | **2025/26** | **2026/27** |
| Matjhabeng | 667 847 | 752 663 | 750 393 | 789 544 | 656 722 | – | 877 644 | 750 903 |
| Emfuleni | 2 440 770 | 2 616 461 | 3 024 977 | 3 416 660 | 1 046 294 | 1 349 328 | 1 565 620 | 1 774 328 |
| Mogale City | 1 207 387 | 1 247 227 | 1 322 061 | 1 401 384 | 493 573 | 517 759 | 542 093 | 566 487 |
| Msunduzi | 2 514 000 | 3 145 119 | 3 638 903 | 4 210 210 | 807 481 | 822 651 | 860 493 | 899 215 |
| Newcastle | 660 933 | 700 497 | 716 079 | 823 491 | 155 541 | 128 921 | 177 973 | 185 982 |
| uMhlathuze | 1 492 128 | 1 802 031 | 1 962 412 | 2 137 066 | 306 540 | 325 340 | 351 370 | 374 758 |
| Polokwane | 1 162 130 | 1 303 666 | 1 473 143 | 1 664 651 | 253 732 | 220 442 | 231 685 | 243 269 |
| Govan Mbeki | 757 735 | 853 967 | 962 421 | 1 084 648 | 422 405 | 426 704 | 447 612 | 469 545 |
| Emalahleni (Mp) | 1 650 385 | 1 669 349 | 1 931 437 | 2 304 673 | 144 137 | 134 637 | 143 445 | 149 900 |
| Steve Tshwete | 670 449 | 789 406 | 910 975 | 1 040 333 | 12 615 | 7 076 | 7 515 | 7 965 |
| City of Mbombela | 1 312 621 | 1 460 901 | 1 690 262 | 1 905 264 | 26 638 | 4 229 | 4 423 | 4 627 |
| Sol Plaatje | 785 000 | 897 300 | 988 900 | 1 087 790 | 61 200 | 65 000 | 68 575 | 72 347 |
| Madibeng | 525 638 | 665 720 | 696 343 | 727 678 | 160 000 | 160 000 | 167 360 | 174 891 |
| Rustenburg | 3 116 723 | 2 950 148 | 3 092 822 | 3 238 814 | 567 949 | 613 223 | 641 431 | 670 295 |
| City Of Matlosana | 1 109 287 | 925 000 | 950 000 | 1 025 000 | 332 529 | 250 000 | 280 329 | 422 755 |
| J B Marks | 850 478 | 862 013 | 995 459 | 1 114 914 | 20 000 | 23 412 | 24 513 | 25 665 |
| Drakenstein | 1 104 485 | 1 219 243 | 1 410 664 | 1 617 169 | 33 644 | 41 420 | 43 325 | 45 275 |
| Stellenbosch | 636 393 | 714 397 | 805 126 | 907 377 | 33 257 | 42 054 | 44 577 | 47 251 |
| George | 707 250 | 784 618 | 907 803 | 1 036 711 | 186 896 | 199 978 | 203 978 | 208 057 |
| **Total expenditure** | **23 371 638** | **25 359 727** | **28 230 177** | **31 533 378** | **5 721 153** | **5 332 172** | **6 683 961** | **7 093 516** |

*Source: National Treasury Local Government Database*