

Summary of funded budgets per province, 2025/26

	Municipalities in provinces	2025/26 Funded Budgets	% funded budgets - 2025/26	% funded budgets - 2024/25
Province				
Eastern Cape	39	31	79.5%	76.9%
Free State	23	9	39.1%	34.8%
Gauteng	11	5	45.5%	27.3%
KwaZulu-Natal	54	49	90.7%	88.9%
Limpopo	27	19	70.4%	63.0%
Mpumalanga	20	9	45.0%	45.0%
North West	22	12	54.5%	40.9%
Northern Cape	31	8	25.8%	41.9%
Western Cape	30	27	90.0%	80.0%
Total	257	169	65.8%	62.6%

Source: National Treasury Local Government Database

Table 1: Total Operating and Capital Budgets, 2024/25 - 2027/28

Description	Current year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
R thousands					
<u>Revenue</u>					
Total Revenue (excl. capital transfers and contributions)	575 037 984	583 863 456	627 876 378	664 258 962	706 015 153
Capital Revenue					
Transfers recognised - capital	47 192 937	49 058 916	47 902 947	48 385 588	47 445 745
Total Capital Revenue	47 192 937	49 058 916	47 902 947	48 385 588	47 445 745
Total Revenue	622 230 920	632 922 373	675 779 325	712 644 550	753 460 898
<u>EXPENDITURE:</u>					
Total Operating Expenditure	572 476 884	585 448 542	619 154 177	651 799 566	689 096 875
Capital expenditure	77 410 772	79 948 976	78 879 394	76 506 755	74 849 805
Total Expenditure	649 887 657	665 397 518	698 033 571	728 306 321	763 946 680
Surplus / (deficit)	(27 656 736)	(32 475 146)	(22 254 246)	(15 661 772)	(10 485 782)
<u>FINANCING:</u>					
Borrowing	14 006 271	12 824 743	12 799 650	11 694 470	10 638 919
Internally generated funds	16 035 380	17 753 326	17 989 481	16 268 965	16 544 724
Total financing	30 041 651	30 578 068	30 789 132	27 963 435	27 183 643
Net surplus / (deficit)	2 384 915	(1 897 077)	8 534 886	12 301 664	16 697 861

Source: National Treasury Local Government database

Table 2: Consolidated budget summary for all municipalities, 2024/25 - 2027/28

Description	Current year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
R thousands					
<u>Financial Performance</u>					
Property rates	98 507 278	99 808 572	107 981 789	113 572 327	118 906 621
Service charges	288 293 568	289 333 694	318 435 420	345 257 364	373 425 013
Investment revenue	5 810 151	6 333 601	5 972 079	6 210 218	6 481 081
Transfer and subsidies - Operational	114 889 067	115 813 630	120 091 225	122 544 504	127 501 138
Other own revenue	67 537 919	72 573 959	75 395 866	76 674 549	79 701 300
Total Revenue (excl. capital transfers and contributions)	575 037 984	583 863 456	627 876 378	664 258 962	706 015 153
Employee costs	157 269 425	155 822 940	167 224 575	175 833 678	185 045 663
Remuneration of councillors	5 369 678	5 405 573	5 593 373	5 822 257	6 078 655
Depreciation and amortisation	39 639 079	39 159 215	40 793 207	42 517 063	44 741 881
Finance charges	11 770 287	12 031 933	11 848 284	12 455 838	12 604 094
Inventory consumed and bulk purchases	191 043 676	195 168 085	216 703 811	232 308 829	251 419 216
Transfers and subsidies	4 471 107	5 632 162	4 428 285	4 130 210	4 320 660
Other expenditure	162 913 632	172 228 634	172 562 642	178 731 693	184 886 708
Total Expenditure	572 476 884	585 448 542	619 154 177	651 799 566	689 096 875
Surplus/(Deficit)	2 561 100	(1 585 086)	8 722 201	12 459 395	16 918 278
Transfers and subsidies - capital (monetary allocations)	48 324 768	50 283 234	48 893 203	50 327 008	49 818 136
Transfers and subsidies - capital (in-kind)	361 328	857 505	605 011	658 282	666 010
Surplus/(Deficit) after capital transfers and contributions	51 247 196	49 555 653	58 220 416	63 444 686	67 402 424
Share of surplus/ (deficit) of associate	-	-	-	-	-
Surplus/(Deficit) for the year	51 247 196	49 555 653	58 220 416	63 444 686	67 402 424
<u>Capital expenditure and funds sources</u>					
Capital expenditure	77 410 772	79 948 976	78 879 394	76 506 755	74 849 805
Transfers recognised - capital	47 192 937	49 058 916	47 902 947	48 385 588	47 445 745
Borrowing	14 006 271	12 824 743	12 799 650	11 694 470	10 638 919
Internally generated funds	16 035 380	17 753 326	17 989 481	16 268 965	16 544 724
Total sources of capital funds	77 234 588	79 636 984	78 692 079	76 349 023	74 629 388

Source: National Treasury Local Government database

Table 3: Aggregated Operating and Capital Revenue per Category, 2024/25 - 2027/28

R thousands	2024/25			2025/26			2026/27			2027/28		
	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total
Category A (Metro)	36 836 805	344 769 858	381 606 663	39 186 319	377 403 598	416 589 917	40 661 514	403 863 313	444 524 827	39 042 008	432 469 339	471 511 346
Category B (Local)	29 949 565	198 503 376	228 452 941	29 207 658	216 375 252	245 582 910	25 201 333	225 036 401	250 237 734	24 762 475	236 676 520	261 438 996
Category C (District)	10 448 218	31 764 750	42 212 967	10 298 101	34 097 528	44 395 629	10 486 175	35 359 248	45 845 423	10 824 905	36 869 294	47 694 199
Total Revenue	77 234 588	575 037 984	652 272 572	78 692 079	627 876 378	706 568 457	76 349 023	664 258 962	740 607 985	74 629 388	706 015 153	780 644 541
Less												
Borrowing	14 006 271		14 006 271	12 799 650		12 799 650	11 694 470		11 694 470	10 638 919		10 638 919
Internally generated funds	16 035 380		16 035 380	17 989 481		17 989 481	16 268 965		16 268 965	16 544 724		16 544 724
Recalculated Revenue	47 192 937	575 037 984	622 230 920	47 902 947	627 876 378	675 779 325	48 385 588	664 258 962	712 644 550	47 445 745	706 015 153	753 460 898
% of total revenue												
Category A (Metro)	5.6%	52.9%	58.5%	5.5%	53.4%	59.0%	5.5%	54.5%	60.0%	5.0%	55.4%	60.4%
Category B (Local)	4.6%	30.4%	35.0%	4.1%	30.6%	34.8%	3.4%	30.4%	33.8%	3.2%	30.3%	33.5%
Category C (District)	1.6%	4.9%	6.5%	1.5%	4.8%	6.3%	1.4%	4.8%	6.2%	1.4%	4.7%	6.1%

Operating Revenue excludes capital transfers

Source: National Treasury Local Government Database

Table 4: Aggregated Operating and Capital Expenditure per Category, 2024/25 - 2027/28

R thousands	2024/25			2025/26			2026/27			2027/28		
	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total
Category A (Metro)	36 892 844	342 367 796	379 260 640	39 245 161	371 116 885	410 362 045	40 763 592	394 466 081	435 229 673	39 149 810	420 482 962	459 632 772
Category B (Local)	30 007 413	199 264 315	229 271 728	29 346 802	215 674 383	245 021 185	25 254 392	224 313 327	249 567 719	24 867 797	234 173 181	259 040 978
Category C (District)	10 510 515	30 844 773	41 355 288	10 287 431	32 362 909	42 650 340	10 488 770	33 020 159	43 508 929	10 832 198	34 440 733	45 272 930
Total Expenditure	77 410 772	572 476 884	649 887 657	78 879 394	619 154 177	698 033 571	76 506 755	651 799 566	728 306 321	74 849 805	689 096 875	763 946 680
% of total expenditure												
Category A (Metro)	5.7%	52.7%	58.4%	5.6%	53.2%	58.8%	5.6%	54.2%	59.8%	5.1%	55.0%	60.2%
Category B (Local)	4.6%	30.7%	35.3%	4.2%	30.9%	35.1%	3.5%	30.8%	34.3%	3.3%	30.7%	33.9%
Category C (District)	1.6%	4.7%	6.4%	1.5%	4.6%	6.1%	1.4%	4.5%	6.0%	1.4%	4.5%	5.9%

Source: National Treasury Local Government Database

Table 5a: Budgeted Capital Expenditure and Funding, 2024/25 - 2027/28

Description	Current year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
R thousands					
Capital Expenditure - Functional					
Municipal governance and administration	6 660 445	6 129 588	6 107 525	5 175 354	5 006 789
Executive and council	905 337	369 975	721 078	616 543	707 841
Finance and administration	5 746 383	5 749 398	5 376 324	4 549 249	4 293 588
Internal audit	8 725	10 215	10 123	9 562	5 360
Community and public safety	9 792 728	10 023 307	10 409 352	9 205 390	8 558 306
Community and social services	1 496 727	1 625 851	1 641 063	1 164 054	1 179 298
Sport and recreation	1 668 019	1 907 032	1 769 822	1 464 270	1 506 952
Public safety	910 400	988 477	1 075 857	579 298	633 328
Housing	5 416 685	5 227 484	5 758 942	5 846 882	5 100 178
Health	300 898	274 464	163 667	150 887	138 550
Economic and environmental services	21 130 520	22 254 737	20 931 929	20 006 737	18 609 076
Planning and development	4 550 944	4 697 443	4 220 094	4 146 040	4 454 786
Road transport	16 238 543	17 264 204	16 319 828	15 265 116	13 859 041
Environmental protection	341 033	293 090	392 007	595 581	295 249
Trading services	39 528 770	41 253 907	41 087 287	41 872 156	42 430 404
Energy sources	8 427 827	9 115 390	8 863 238	8 839 664	9 074 630
Water management	18 588 229	19 087 283	19 682 143	19 766 443	19 594 912
Waste water management	10 510 303	11 112 145	10 342 489	11 094 666	11 133 479
Waste management	2 002 412	1 939 089	2 199 416	2 171 382	2 627 382
Other	298 309	287 436	343 302	247 118	245 230
Total Capital Expenditure - Functional	77 410 772	79 948 976	78 879 394	76 506 755	74 849 805
<i>Of which</i>					
Total New Assets	47 065 072	47 837 483	45 663 295	43 184 277	41 542 601
Total Renewal of Existing Assets	13 298 985	14 570 301	14 856 885	14 417 457	14 725 415
Total Upgrading of Existing Assets	17 046 716	17 541 192	18 359 214	18 905 021	18 581 790
Total Capital Expenditure	77 410 772	79 948 976	78 879 394	76 506 755	74 849 805
<i>Percentage of total capital expenditure</i>					
New Assets	60.8%	59.8%	57.9%	56.4%	55.5%
Renewal of Existing Assets	17.2%	18.2%	18.8%	18.8%	19.7%
Upgrading of Existing Assets	22.0%	21.9%	23.3%	24.7%	24.8%
Funded by					
National Government	44 033 092	45 316 787	45 045 979	46 261 663	45 084 046
Provincial Government	2 137 578	2 599 043	1 507 612	1 308 055	1 469 135
District Municipality	110 254	135 837	63 944	63 936	63 588
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	912 013	1 007 250	1 285 412	751 934	828 976
Transfers recognised - capital	47 192 937	49 058 916	47 902 947	48 385 588	47 445 745
Borrowing	14 006 271	12 824 743	12 799 650	11 694 470	10 638 919
Internally generated funds	16 035 380	17 753 326	17 989 481	16 268 965	16 544 724
Total Capital Funding	77 234 588	79 636 984	78 692 079	76 349 023	74 629 388

Source: National Treasury Local Government database

Table 5b: Repairs and Maintenance by Asset Class, 2024/25 - 2027/28

Description	Current year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
R thousands					
Repairs and Maintenance by Asset Class	33 945 759	36 707 839	38 282 668	40 563 356	42 736 010
Roads Infrastructure	4 988 590	5 315 048	5 261 178	5 322 831	5 494 220
Storm water Infrastructure	629 819	667 952	747 996	758 472	787 263
Electrical Infrastructure	7 315 200	8 163 885	8 128 951	8 694 186	9 076 368
Water Supply Infrastructure	5 055 959	5 521 513	5 957 521	6 577 558	7 394 506
Sanitation Infrastructure	3 764 518	3 757 681	4 095 892	4 521 827	4 762 728
Solid Waste Infrastructure	551 299	628 940	753 007	777 250	814 254
Rail Infrastructure	12 879	12 273	11 477	11 356	11 582
Coastal Infrastructure	75 799	256 801	242 431	257 901	263 399
Information and Communication Infrastructure	137 510	162 249	193 658	195 843	203 027
Infrastructure	22 531 572	24 486 341	25 392 110	27 117 223	28 807 337
Community Facilities	1 332 048	1 479 622	1 528 142	1 582 138	1 638 373
Sport and Recreation Facilities	392 674	374 652	438 243	456 667	474 685
Community Assets	1 724 722	1 854 274	1 966 386	2 038 805	2 113 058
Heritage assets	3 989	3 687	3 183	3 309	3 407
Revenue Generating	51 088	49 242	59 970	59 427	61 522
Non-revenue Generating	18 107	29 191	54 923	55 846	58 264
Investment properties	69 195	78 433	114 893	115 274	119 786
Operational Buildings	2 450 368	2 643 747	2 906 948	2 970 313	3 033 655
Housing	291 735	293 762	232 172	241 399	244 476
Other assets	2 742 103	2 937 509	3 139 120	3 211 711	3 278 131
Biological or Cultivated Assets	19 046	17 974	15 970	16 700	17 367
Sanitildes	-	-	-	-	-
Licences and Rights	312 828	471 415	493 613	453 473	525 324
Intangible Assets	312 828	471 415	493 613	453 473	525 324
Computer Equipment	872 094	979 760	941 534	970 878	1 010 497
Furniture and Office Equipment	1 028 128	892 604	975 159	1 074 270	1 051 458
Machinery and Equipment	1 724 740	1 903 135	2 026 712	2 108 024	2 188 420
Transport Assets	2 917 143	3 082 607	3 213 718	3 453 408	3 620 931
Land	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	200	100	270	282	295
Mature	-	-	-	-	-
Immature	-	-	-	-	-
Living resources	-	-	-	-	-

Source: National Treasury Local Government database

Table 5c: Asset Register Summary, 2024/25 - 2027/28

Description	Current year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
R thousands					
ASSET REGISTER SUMMARY - PPE (WDV)	732 302 787	761 030 761	812 720 788	791 134 533	810 932 289
Roads Infrastructure	145 498 773	155 475 794	160 363 332	152 342 500	149 385 262
Storm water Infrastructure	13 786 136	14 917 927	13 793 006	12 793 426	13 505 349
Electrical Infrastructure	75 062 833	82 849 364	79 064 298	78 534 476	76 964 656
Water Supply Infrastructure	116 712 107	130 689 810	163 842 553	156 144 344	159 514 368
Sanitation Infrastructure	59 734 890	64 252 574	62 696 977	64 870 613	69 106 368
Solid Waste Infrastructure	5 659 403	6 779 599	10 869 581	11 568 762	12 189 606
Rail Infrastructure	856 459	859 578	903 672	900 255	896 694
Coastal Infrastructure	827 315	737 949	901 346	5 073 465	8 983 449
Information and Communication Infrastructure	2 082 833	2 353 204	2 315 163	2 225 844	2 301 964
Infrastructure	420 220 749	458 915 799	494 749 928	484 453 685	492 847 716
Community Assets	73 734 702	69 004 643	71 417 507	74 767 109	78 492 858
Heritage assets	2 339 446	2 281 883	5 788 833	5 794 713	5 883 016
Investment properties	32 472 238	34 414 257	37 295 337	38 355 127	38 632 677
Other assets	110 410 899	121 816 610	35 610 761	35 698 760	37 215 468
Biological or Cultivated Assets	386 602	385 658	260 381	264 510	269 154
Intangible Assets	5 375 595	5 659 451	7 309 998	7 993 480	8 356 634
Computer Equipment	7 106 844	8 667 740	7 962 040	8 201 087	9 134 304
Furniture and Office Equipment	5 794 009	6 970 115	7 234 048	6 845 583	6 637 149
Machinery and Equipment	34 292 079	7 453 963	87 334 263	89 551 395	92 107 750
Transport Assets	10 065 390	11 707 495	24 434 156	7 313 000	6 745 831
Land	30 032 508	33 681 682	33 281 057	31 843 154	34 552 877
Zoo's, Marine and Non-biological Animals	33 901	35 262	3 280	3 860	6 468
Living resources	37 822	36 203	48 198	49 069	50 396
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	732 302 787	761 030 761	812 720 788	791 134 533	810 932 289

Source: National Treasury Local Government database

Table 6: Aggregated Operating and Capital Revenue per Province, 2024/25 - 2027/28

R thousands	2024/25			2025/26			2026/27			2027/28		
	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total
Eastern Cape	10 017 978	51 552 660	61 570 638	10 164 898	54 874 201	65 039 099	8 679 911	56 722 408	65 402 319	8 761 977	59 666 578	68 428 555
Free State	3 286 318	27 513 963	30 800 281	3 343 028	30 631 570	33 974 598	3 258 714	31 991 424	35 250 138	3 331 838	33 559 748	36 891 586
Gauteng	14 128 933	207 700 738	221 829 671	16 035 618	229 088 622	245 124 240	16 423 779	245 610 387	262 034 165	16 270 473	261 513 068	277 783 541
Kwazulu-Natal	14 996 675	100 075 631	115 072 306	14 446 751	107 159 566	121 606 316	13 142 518	115 523 220	128 665 737	13 445 536	124 002 412	137 447 948
Limpopo	6 832 646	27 914 239	34 746 885	6 735 524	30 719 893	37 455 417	6 755 181	32 331 989	39 087 171	6 813 631	34 131 834	40 945 465
Mpumalanga	4 255 497	28 775 116	33 030 613	4 008 414	32 050 302	36 058 716	3 937 514	32 331 444	36 268 957	3 847 359	34 090 519	37 937 878
North West	3 896 171	27 166 716	31 062 887	3 551 494	27 358 564	30 910 059	3 533 007	28 283 429	31 816 436	3 508 699	29 236 183	32 744 882
Northern Cape	1 858 881	10 339 137	12 198 018	2 013 454	11 806 812	13 820 267	1 761 114	12 244 033	14 005 146	1 651 144	12 816 093	14 467 237
Western Cape	17 961 490	93 999 783	111 961 274	18 392 897	104 186 848	122 579 746	18 857 286	109 220 628	128 077 914	16 998 732	116 998 719	133 997 450
Total Revenue	77 234 588	575 037 984	652 272 572	78 692 079	627 876 378	706 568 457	76 349 023	664 258 962	740 607 985	74 629 388	706 015 153	780 644 541
Less												
Borrowing	14 006 271		14 006 271	12 799 650		12 799 650	11 694 470		11 694 470	10 638 919		10 638 919
Internally generated funds	16 035 380		16 035 380	17 989 481		17 989 481	16 268 965		16 268 965	16 544 724		16 544 724
Recalculated Revenue	47 192 937	575 037 984	622 230 920	47 902 947	627 876 378	675 779 325	48 385 588	664 258 962	712 644 550	47 445 745	706 015 153	753 460 898
% of total revenue												
Eastern Cape	1.5%	7.9%	9.4%	1.4%	7.8%	9.2%	1.2%	7.7%	8.8%	1.1%	7.6%	8.8%
Free State	0.5%	4.2%	4.7%	0.5%	4.3%	4.8%	0.4%	4.3%	4.8%	0.4%	4.3%	4.7%
Gauteng	2.2%	31.8%	34.0%	2.3%	32.4%	34.7%	2.2%	33.2%	35.4%	2.1%	33.5%	35.6%
Kwazulu-Natal	2.3%	15.3%	17.6%	2.0%	15.2%	17.2%	1.8%	15.6%	17.4%	1.7%	15.9%	17.6%
Limpopo	1.0%	4.3%	5.3%	1.0%	4.3%	5.3%	0.9%	4.4%	5.3%	0.9%	4.4%	5.2%
Mpumalanga	0.7%	4.4%	5.1%	0.6%	4.5%	5.1%	0.5%	4.4%	4.9%	0.5%	4.4%	4.9%
North West	0.6%	4.2%	4.8%	0.5%	3.9%	4.4%	0.5%	3.8%	4.3%	0.4%	3.7%	4.2%
Northern Cape	0.3%	1.6%	1.9%	0.3%	1.7%	2.0%	0.2%	1.7%	1.9%	0.2%	1.6%	1.9%
Western Cape	2.8%	14.4%	17.2%	2.6%	14.7%	17.3%	2.5%	14.7%	17.3%	2.2%	15.0%	17.2%

Operating Revenue excludes capital transfers

Source: National Treasury Local Government Database

Table 7: Aggregated Operating and Capital Expenditure per Province, 2024/25 - 2027/28

R thousands	2024/25			2025/26			2026/27			2027/28				
	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total		
Eastern Cape	10 162 200	51 334 604	61 496 804	10 206 585	55 439 442	65 646 027	8 747 049	57 250 741	65 997 790	8 899 036	59 916 500	68 815 536		
Free State	3 288 714	26 399 237	29 687 952	3 370 643	30 579 854	33 950 497	3 284 944	31 305 591	34 590 535	3 359 005	32 671 318	36 030 322		
Gauteng	14 139 853	206 117 748	220 257 601	16 035 738	222 195 725	238 231 463	16 484 114	235 488 469	251 972 583	16 334 024	250 011 945	266 345 969	7.800384443	
Kwazulu-Natal	15 006 751	98 906 688	113 913 439	14 462 699	105 714 647	120 177 346	13 155 533	113 971 587	127 127 120	13 458 915	122 086 269	135 545 184	6.883214253	-3.625384881
Limpopo	6 833 346	27 022 350	33 855 696	6 735 024	29 087 769	35 822 793	6 755 681	30 277 284	37 032 966	6 813 546	31 697 882	38 511 428		
Mpumalanga	4 259 067	30 519 627	34 778 694	4 013 221	32 002 456	36 015 677	3 940 790	32 825 181	36 765 971	3 850 737	34 245 818	38 096 556		
North West	3 899 665	27 154 554	31 054 219	3 555 619	27 985 393	31 541 012	3 543 852	28 941 970	32 485 822	3 520 034	29 566 786	33 086 820		
Northern Cape	1 859 581	10 453 177	12 312 758	2 060 918	11 604 667	13 665 585	1 737 505	12 232 136	13 969 641	1 615 777	12 856 857	14 472 634		
Western Cape	17 961 595	94 568 898	112 530 493	18 438 947	104 544 225	122 983 172	18 857 286	109 506 607	128 363 893	16 998 732	116 043 500	133 042 232	10.54821123	2.657625555
Total Expenditure	77 410 772	572 476 884	649 887 657	78 879 394	619 154 177	698 033 571	76 506 755	651 799 566	728 306 321	74 849 805	689 096 875	763 946 680		
Per capita spending														
Eastern Cape	1 406	7 100	8 506	1 412	7 668	9 079	1 210	7 918	9 128	1 231	8 287	9 518		
Free State	1 109	8 905	10 015	1 137	10 316	11 453	1 108	10 560	11 669	1 133	11 021	12 154		
Gauteng	936	13 651	14 587	1 062	14 716	15 778	1 092	15 596	16 688	1 082	16 558	17 639		
Kwazulu-Natal	1 208	7 961	9 169	1 164	8 509	9 673	1 059	9 174	10 232	1 083	9 827	10 910		
Limpopo	1 040	4 111	5 151	1 025	4 426	5 450	1 028	4 607	5 634	1 037	4 823	5 859		
Mpumalanga	828	5 934	6 762	780	6 222	7 002	766	6 382	7 148	749	6 658	7 407		
North West	1 025	7 137	8 162	935	7 356	8 290	931	7 607	8 539	925	7 771	8 697		
Northern Cape	1 371	7 709	9 081	1 520	8 558	10 078	1 281	9 021	10 303	1 192	9 482	10 673		
Western Cape	2 416	12 723	15 139	2 481	14 065	16 546	2 537	14 732	17 269	2 287	15 612	17 899		
Total	1 248	9 229	10 477	1 272	9 982	11 254	1 233	10 508	11 742	1 207	11 110	12 316		

Source: National Treasury Local Government Database, StatsSA Community Survey 2022

Table 8: Aggregated Operating and Capital Revenue for Metros, 2024/25 - 2027/28

R thousands	2024/25			2025/26			2026/27			2027/28		
	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total
Buffalo City	1 231 115	10 134 811	11 365 926	1 159 709	10 953 569	12 113 277	1 177 309	11 392 477	12 569 786	1 214 140	11 985 100	13 199 241
Cape Town	12 073 295	64 280 886	76 354 181	12 937 678	71 161 512	84 099 189	14 301 231	74 668 082	88 969 314	12 946 887	80 218 474	93 165 360
City of Ekurhuleni	2 910 313	60 672 980	63 583 293	3 197 115	65 495 405	68 692 520	3 349 546	71 393 901	74 743 447	3 422 063	77 962 196	81 384 259
eThekwini	7 680 538	56 060 883	63 741 421	7 296 796	60 395 849	67 692 645	6 903 742	66 472 389	73 376 131	6 853 476	72 682 166	79 535 642
City of Johannesburg	7 414 826	76 368 851	83 783 677	8 700 420	84 820 301	93 520 722	9 024 994	91 128 434	100 153 428	8 489 511	96 237 443	104 726 954
Mangaung	1 339 880	10 660 125	12 000 006	1 343 987	11 640 587	12 984 574	1 318 567	12 247 632	13 566 199	1 328 045	12 875 117	14 203 162
Nelson Mandela Bay	1 909 285	18 117 063	20 026 348	2 091 286	19 555 749	21 647 035	1 619 785	20 553 854	22 173 639	1 603 605	21 874 222	23 477 827
City of Tshwane	2 277 553	48 474 259	50 751 812	2 459 328	53 380 626	55 839 954	2 966 342	56 006 543	58 972 884	3 184 280	58 634 620	61 818 900
Total Revenue	36 836 805	344 769 858	381 606 663	39 186 319	377 403 598	416 589 917	40 661 514	403 863 313	444 524 827	39 042 008	432 469 339	471 511 346
Less												
Borrowing	11 409 958		11 409 958	10 560 500		10 560 500	10 133 000		10 133 000	9 417 966		9 417 966
Internally generated funds	7 226 370		7 226 370	9 321 016		9 321 016	10 131 623		10 131 623	10 952 278		10 952 278
Recalculated Revenue	18 200 477	344 769 858	362 970 335	19 304 804	377 403 598	396 708 402	20 396 891	403 863 313	424 260 204	18 671 764	432 469 339	451 141 103
% of total revenue												
Buffalo City	0.3%	2.7%	3.0%	0.3%	2.6%	2.9%	0.3%	2.6%	2.8%	0.3%	2.5%	2.8%
Cape Town	3.2%	16.8%	20.0%	3.1%	17.1%	20.2%	3.2%	16.8%	20.0%	2.7%	17.0%	19.8%
City of Ekurhuleni	0.8%	15.9%	16.7%	0.8%	15.7%	16.5%	0.8%	16.1%	16.8%	0.7%	16.5%	17.3%
eThekwini	2.0%	14.7%	16.7%	1.8%	14.5%	16.2%	1.6%	15.0%	16.5%	1.5%	15.4%	16.9%
City of Johannesburg	1.9%	20.0%	22.0%	2.1%	20.4%	22.4%	2.0%	20.5%	22.5%	1.8%	20.4%	22.2%
Mangaung	0.4%	2.8%	3.1%	0.3%	2.8%	3.1%	0.3%	2.8%	3.1%	0.3%	2.7%	3.0%
Nelson Mandela Bay	0.5%	4.7%	5.2%	0.5%	4.7%	5.2%	0.4%	4.6%	5.0%	0.3%	4.6%	5.0%
City of Tshwane	0.6%	12.7%	13.3%	0.6%	12.8%	13.4%	0.7%	12.6%	13.3%	0.7%	12.4%	13.1%

Operating Revenue excludes capital transfers

Source: National Treasury Local Government Database

Table 9: Aggregated Operating and Capital Expenditure for Metros, 2024/25 - 2027/28

R thousands	2024/25			2025/26			2026/27			2027/28		
	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total
Buffalo City	1 231 115	10 129 615	11 360 730	1 159 709	10 951 601	12 111 309	1 177 309	11 390 475	12 567 784	1 214 140	11 982 848	13 196 988
Cape Town	12 073 295	64 668 176	76 741 471	12 937 678	71 663 224	84 600 902	14 301 231	75 246 652	89 547 884	12 946 887	79 716 355	92 663 242
City of Ekurhuleni	2 910 313	60 071 045	62 981 358	3 197 115	64 845 129	68 042 244	3 349 546	70 649 257	73 998 803	3 422 063	77 176 235	80 598 298
eThekwini	7 680 538	55 640 744	63 321 282	7 296 796	60 121 874	67 418 670	6 903 742	66 353 483	73 257 225	6 853 476	72 479 388	79 332 864
City of Johannesburg	7 414 826	75 668 756	83 083 582	8 700 420	80 669 613	89 370 034	9 024 994	83 614 854	92 639 848	8 489 511	87 509 298	95 998 809
Mangaung	1 339 880	9 754 653	11 094 534	1 343 987	11 274 887	12 618 874	1 318 567	11 675 308	12 993 874	1 328 045	12 183 205	13 511 251
Nelson Mandela Bay	1 965 324	18 116 061	20 081 386	2 150 128	19 533 147	21 683 275	1 681 862	20 489 075	22 170 937	1 669 408	21 778 583	23 447 991
City of Tshwane	2 277 553	48 318 745	50 596 298	2 459 328	52 057 409	54 516 737	3 006 342	55 046 977	58 053 318	3 226 280	57 657 050	60 883 330
Total Expenditure	36 892 844	342 367 796	379 260 640	39 245 161	371 116 885	410 362 045	40 763 592	394 466 081	435 229 673	39 149 810	420 482 962	459 632 772
% of total expenditure												
Buffalo City	0.3%	2.7%	3.0%	0.3%	2.7%	3.0%	0.3%	2.6%	2.9%	0.3%	2.6%	2.9%
Cape Town	3.2%	17.1%	20.2%	3.2%	17.5%	20.6%	3.3%	17.3%	20.6%	2.8%	17.3%	20.2%
City of Ekurhuleni	0.8%	15.8%	16.6%	0.8%	15.8%	16.6%	0.8%	16.2%	17.0%	0.7%	16.8%	17.5%
eThekwini	2.0%	14.7%	16.7%	1.8%	14.7%	16.4%	1.6%	15.2%	16.8%	1.5%	15.8%	17.3%
City of Johannesburg	2.0%	20.0%	21.9%	2.1%	19.7%	21.8%	2.1%	19.2%	21.3%	1.8%	19.0%	20.9%
Mangaung	0.4%	2.6%	2.9%	0.3%	2.7%	3.1%	0.3%	2.7%	3.0%	0.3%	2.7%	2.9%
Nelson Mandela Bay	0.5%	4.8%	5.3%	0.5%	4.8%	5.3%	0.4%	4.7%	5.1%	0.4%	4.7%	5.1%
City of Tshwane	0.6%	12.7%	13.3%	0.6%	12.7%	13.3%	0.7%	12.6%	13.3%	0.7%	12.5%	13.2%

Source: National Treasury Local Government Database

0.105748788

Table 10: Budgeted Financial Performance (revenue and expenditure by standard classification)

Description	2021/22	2022/23	2023/24	Current year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
R thousands								
<u>Revenue - Functional</u>								
<i>Trading services</i>	243 434 037	260 908 514	288 990 668	352 600 282	360 609 005	393 257 810	421 668 492	453 439 470
Energy sources	138 314 133	142 446 034	160 580 727	191 079 041	195 192 153	213 359 377	230 061 834	247 877 852
Water management	67 054 424	76 215 347	84 580 010	103 587 723	106 472 672	115 340 624	123 782 890	134 209 938
Waste water management	19 493 774	24 116 123	24 704 255	33 846 990	34 523 749	37 046 475	38 988 971	41 046 959
Waste management	18 571 706	18 131 010	19 125 675	24 086 528	24 420 431	27 511 334	28 834 798	30 304 721
<u>Expenditure - Functional</u>								
<i>Trading services</i>	254 661 533	257 213 090	284 926 147	318 098 420	322 858 042	350 538 098	373 755 204	399 123 502
Energy sources	142 206 044	146 248 181	165 236 024	182 334 617	187 049 132	203 943 484	217 660 287	232 828 895
Water management	72 453 096	75 137 104	81 169 664	88 118 319	87 519 388	96 031 575	102 893 571	110 741 991
Waste water management	19 118 775	19 072 766	21 051 854	25 109 395	23 994 983	25 441 475	26 897 662	27 908 616
Waste management	20 883 618	16 755 039	17 468 606	22 536 089	24 294 540	25 121 564	26 303 684	27 644 000
Surplus/(Deficit) for Trading Services	(11 227 496)	3 695 424	4 064 520	34 501 861	33 504 594	34 924 105	36 711 070	54 315 968

Source: National Treasury Local Government Database

Table 11: Bulk purchases expenditure for metros for functions, 2024/25 - 2027/28

R thousand	<i>Electricity</i>				<i>Water</i>			
	2024/25	2025/26	2026/27	2027/28	2024/25	2025/26	2026/27	2027/28
Buffalo City	2 832 586	3 193 457	3 364 627	3 572 897	208 302	225 402	240 143	255 848
Cape Town	15 472 230	17 755 086	18 363 846	19 062 355	5 012 514	5 680 982	6 154 329	7 303 451
City of Ekurhuleni	20 265 459	22 806 142	25 711 645	28 987 308	4 934 187	5 713 788	6 603 996	7 632 899
eThekweni	16 583 698	18 721 853	21 283 002	24 194 517	3 239 413	3 710 340	4 140 740	4 621 066
City Of Johannesburg	15 377 574	17 582 825	18 349 436	19 476 091	5 702 400	6 418 049	6 777 460	7 221 384
Mangaung	2 569 190	2 974 985	3 134 444	3 328 466	513 300	545 573	570 490	596 000
Nelson Mandela Bay	6 338 216	7 277 226	7 667 285	8 141 890		177 904	187 324	174 833
City Of Tshwane	15 538 834	17 297 830	18 231 913	19 362 292	3 928 963	4 600 050	4 875 318	5 214 286
Total expenditure	94 977 788	107 609 405	116 106 198	126 125 816	23 539 079	27 072 088	29 549 799	33 019 767

Source: National Treasury Local Government Database

Table 12: Aggregated Operating and Capital Revenue for Secondary Cities, 2024/25 - 2027/28

R thousands	2024/25			2025/26			2026/27			2027/28		
	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total
Matjhabeng	200 574	4 171 877	4 372 451	140 263	4 536 590	4 676 853	228 978	4 592 734	4 821 712	242 717	4 868 298	5 111 015
Emfuleni	308 854	8 510 650	8 819 503	379 716	9 498 043	9 877 759	435 790	10 201 479	10 637 269	511 754	10 966 484	11 478 238
Mogale City	412 503	4 212 754	4 625 257	500 649	5 336 131	5 836 780	331 698	5 546 614	5 878 312	340 922	5 771 152	6 112 074
Msunduzi	823 982	8 963 903	9 787 885	653 856	9 535 505	10 189 361	522 437	10 021 473	10 543 911	560 134	10 463 543	11 023 677
Newcastle	173 486	2 480 656	2 654 142	235 558	2 705 642	2 941 200	106 152	3 038 983	3 145 135	103 867	3 099 930	3 203 797
uMhlathuze	610 994	5 599 452	6 210 446	457 359	5 862 917	6 320 275	429 293	6 198 918	6 628 211	439 827	6 603 376	7 043 203
Polokwane	820 142	5 302 511	6 122 653	716 061	5 850 979	6 567 040	924 891	6 259 674	7 184 565	921 173	6 785 621	7 706 794
Govan Mbeki	273 653	3 300 378	3 574 031	216 314	3 359 877	3 576 192	200 302	3 151 599	3 351 901	213 947	3 334 873	3 548 820
Emalahleni (MP)	209 616	4 923 133	5 132 749	241 252	5 692 537	5 933 790	229 259	5 953 264	6 182 523	244 297	6 213 177	6 457 474
Steve Tshwete	211 949	2 514 956	2 726 905	119 790	2 740 944	2 860 734	142 851	2 875 144	3 017 994	157 434	3 071 960	3 229 395
City of Mbombela	656 588	4 464 919	5 121 507	720 934	4 778 061	5 498 995	733 404	4 852 846	5 586 250	684 409	5 172 689	5 857 098
Sol Plaatje	613 729	2 958 278	3 572 007	627 331	3 234 188	3 861 519	612 545	3 458 401	4 070 946	538 372	3 698 283	4 236 655
Madibeng	346 202	2 785 760	3 131 962	373 906	2 873 017	3 246 923	386 000	3 001 191	3 387 191	405 026	3 103 118	3 508 144
Rustenburg	641 611	8 072 586	8 714 197	482 704	6 957 367	7 440 071	501 437	7 329 658	7 831 095	518 242	7 524 979	8 043 221
City of Matlosana	236 250	4 264 861	4 501 111	265 985	4 571 805	4 837 790	232 433	4 659 292	4 891 725	232 429	4 803 032	5 035 461
J B Marks	230 033	2 231 214	2 461 248	234 198	2 330 863	2 565 061	246 623	2 541 077	2 787 700	270 880	2 736 776	3 007 656
Drakenstein	766 225	3 331 201	4 097 426	714 166	3 706 184	4 420 350	553 435	3 869 663	4 423 098	356 477	4 073 651	4 430 127
Stellenbosch	599 345	2 532 153	3 131 499	642 490	2 869 321	3 511 811	647 192	3 145 171	3 792 363	518 728	3 410 817	3 929 545
George	1 224 724	3 554 507	4 779 230	907 018	3 869 689	4 776 707	767 731	4 020 567	4 788 298	638 776	4 332 855	4 971 631
Total Revenue	9 360 461	84 175 749	93 536 210	8 629 551	90 309 661	98 939 212	8 232 449	94 717 751	102 950 200	7 899 410	100 034 614	107 934 024
Less												
Borrowing	1 280 396		1 280 396	1 149 139		1 149 139	978 969		978 969	752 357		752 357
Internally generated funds	2 191 320		2 191 320	2 090 081		2 090 081	1 786 789		1 786 789	1 728 985		1 728 985
Recalculated Revenue	5 888 745	84 175 749	90 064 494	5 390 331	90 309 661	95 699 992	5 466 690	94 717 751	100 184 441	5 418 068	100 034 614	105 452 682
% of total expenditure												
Matjhabeng	0.2%	4.5%	4.7%	0.1%	4.6%	4.7%	0.2%	4.5%	4.7%	0.2%	4.5%	4.7%
Emfuleni	0.3%	9.1%	9.4%	0.4%	9.6%	10.0%	0.4%	9.9%	10.3%	0.5%	10.2%	10.6%
Mogale City	0.4%	4.5%	4.9%	0.5%	5.4%	5.9%	0.3%	5.4%	5.7%	0.3%	5.3%	5.7%
Msunduzi	0.9%	9.6%	10.5%	0.7%	9.6%	10.3%	0.5%	9.7%	10.2%	0.5%	9.7%	10.2%
Newcastle	0.2%	2.7%	2.8%	0.2%	2.7%	3.0%	0.1%	3.0%	3.1%	0.1%	2.9%	3.0%
uMhlathuze	0.7%	6.0%	6.6%	0.5%	5.9%	6.4%	0.4%	6.0%	6.4%	0.4%	6.1%	6.5%
Polokwane	0.9%	5.7%	6.5%	0.7%	5.9%	6.6%	0.9%	6.1%	7.0%	0.9%	6.3%	7.1%
Govan Mbeki	0.3%	3.5%	3.8%	0.2%	3.4%	3.6%	0.2%	3.1%	3.3%	0.2%	3.1%	3.3%
Emalahleni (MP)	0.2%	5.3%	5.5%	0.2%	5.8%	6.0%	0.2%	5.8%	6.0%	0.2%	5.8%	6.0%
Steve Tshwete	0.2%	2.7%	2.9%	0.1%	2.8%	2.9%	0.1%	2.8%	2.9%	0.1%	2.8%	3.0%
City of Mbombela	0.7%	4.8%	5.5%	0.7%	4.8%	5.6%	0.7%	4.7%	5.4%	0.6%	4.8%	5.4%
Sol Plaatje	0.7%	3.2%	3.8%	0.6%	3.3%	3.9%	0.6%	3.4%	4.0%	0.5%	3.4%	3.9%
Madibeng	0.4%	3.0%	3.3%	0.4%	2.9%	3.3%	0.4%	2.9%	3.3%	0.4%	2.9%	3.3%
Rustenburg	0.7%	8.6%	9.3%	0.5%	7.0%	7.5%	0.5%	7.1%	7.6%	0.5%	7.0%	7.5%
City of Matlosana	0.3%	4.6%	4.8%	0.3%	4.6%	4.9%	0.2%	4.5%	4.8%	0.2%	4.4%	4.7%
J B Marks	0.2%	2.4%	2.6%	0.2%	2.4%	2.6%	0.2%	2.5%	2.7%	0.3%	2.5%	2.8%
Drakenstein	0.8%	3.6%	4.4%	0.7%	3.7%	4.5%	0.5%	3.8%	4.3%	0.3%	3.8%	4.1%
Stellenbosch	0.6%	2.7%	3.3%	0.6%	2.9%	3.5%	0.6%	3.1%	3.7%	0.5%	3.2%	3.6%
George	1.3%	3.8%	5.1%	0.9%	3.9%	4.8%	0.7%	3.9%	4.7%	0.6%	4.0%	4.6%

Operating Revenue excludes capital transfers

Source: National Treasury Local Government Database

Table 13: Aggregated Operating and Capital Expenditure for Secondary Cities, 2024/25 - 2027/28

R thousands	2024/25			2025/26			2026/27			2027/28		
	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total
Matjhabeng	200 574	3 423 313	3 623 887	140 263	4 523 421	4 663 684	228 978	4 158 097	4 387 075	242 717	4 407 583	4 650 300
Emfuleni	308 854	8 343 900	8 652 753	379 716	9 114 055	9 493 771	435 790	9 578 307	10 014 097	511 754	10 300 287	10 812 041
Mogale City	412 503	4 103 137	4 515 640	500 649	5 087 451	5 588 100	331 698	5 397 141	5 728 840	340 922	5 563 949	5 904 871
Msunduzi	823 982	8 380 271	9 204 253	653 856	8 463 202	9 117 058	522 437	8 973 883	9 496 321	560 134	9 393 130	9 953 264
Newcastle	173 486	2 617 460	2 790 946	235 558	2 849 756	3 085 314	106 152	3 086 995	3 193 147	103 867	3 153 465	3 257 331
uMhlathuze	610 994	5 589 918	6 200 912	457 359	6 008 928	6 466 287	429 293	6 288 641	6 717 933	439 827	6 623 362	7 063 188
Polokwane	820 142	5 140 213	5 960 355	716 061	5 724 364	6 440 424	924 891	5 938 669	6 863 560	921 173	6 237 847	7 159 019
Govan Mbeki	273 903	3 988 528	4 262 431	216 314	3 788 023	4 004 337	200 302	4 025 436	4 225 737	213 947	4 291 266	4 505 213
Emalahleni (MP)	209 616	5 110 124	5 319 740	241 252	5 663 183	5 904 435	229 259	5 920 237	6 149 495	244 297	6 167 155	6 411 452
Steve Tshwete	211 949	2 625 444	2 837 393	119 790	2 516 131	2 635 921	142 851	2 949 108	3 091 959	157 434	3 098 972	3 256 406
City of Mbombela	656 588	4 248 686	4 905 274	720 934	4 556 981	5 277 915	733 404	4 637 795	5 371 199	684 409	4 903 376	5 587 785
Sol Plaatje	613 729	2 928 505	3 542 234	627 331	3 212 506	3 839 837	612 545	3 414 576	4 027 121	538 372	3 647 039	4 185 411
Madibeng	346 202	2 699 686	3 045 888	373 906	2 818 588	3 192 494	386 000	2 891 169	3 277 169	405 026	2 860 498	3 265 524
Rustenburg	641 611	7 531 866	8 173 477	482 704	6 732 718	7 215 422	501 437	7 037 966	7 539 403	518 242	7 196 678	7 714 920
City of Matlosana	236 250	4 262 641	4 498 891	265 985	5 083 260	5 349 245	232 433	4 886 521	5 118 954	232 429	4 871 062	5 103 491
J B Marks	230 033	2 228 844	2 458 877	234 198	2 481 714	2 715 912	246 623	2 728 678	2 975 300	270 880	2 869 601	3 140 482
Drakenstein	766 225	3 328 779	4 095 004	714 166	3 677 015	4 391 181	553 435	3 855 073	4 408 508	356 477	4 073 623	4 430 099
Stellenbosch	599 345	2 511 734	3 111 079	642 490	2 741 081	3 383 571	647 192	2 971 638	3 618 830	518 728	3 164 816	3 683 544
George	1 224 724	3 501 713	4 726 437	907 018	3 907 341	4 814 359	767 731	4 041 706	4 809 437	638 776	4 339 475	4 978 252
Total Expenditure	9 360 711	82 564 760	91 925 471	8 629 551	88 949 719	97 579 270	8 232 449	92 781 637	101 014 086	7 899 410	97 163 183	105 062 593
% of total expenditure												
Matjhabeng	0.2%	3.7%	3.9%	0.1%	4.6%	4.8%	0.2%	4.1%	4.3%	0.2%	4.2%	4.4%
Emfuleni	0.3%	9.1%	9.4%	0.4%	9.3%	9.7%	0.4%	9.5%	9.9%	0.5%	9.8%	10.3%
Mogale City	0.4%	4.5%	4.9%	0.5%	5.2%	5.7%	0.3%	5.3%	5.7%	0.3%	5.3%	5.6%
Msunduzi	0.9%	9.1%	10.0%	0.7%	8.7%	9.3%	0.5%	8.9%	9.4%	0.5%	8.9%	9.5%
Newcastle	0.2%	2.8%	3.0%	0.2%	2.9%	3.2%	0.1%	3.1%	3.2%	0.1%	3.0%	3.1%
uMhlathuze	0.7%	6.1%	6.7%	0.5%	6.2%	6.6%	0.4%	6.2%	6.7%	0.4%	6.3%	6.7%
Polokwane	0.9%	5.6%	6.5%	0.7%	5.9%	6.6%	0.9%	5.9%	6.8%	0.9%	5.9%	6.8%
Govan Mbeki	0.3%	4.3%	4.6%	0.2%	3.9%	4.1%	0.2%	4.0%	4.2%	0.2%	4.1%	4.3%
Emalahleni (MP)	0.2%	5.6%	5.8%	0.2%	5.8%	6.1%	0.2%	5.9%	6.1%	0.2%	5.9%	6.1%
Steve Tshwete	0.2%	2.9%	3.1%	0.1%	2.6%	2.7%	0.1%	2.9%	3.1%	0.1%	2.9%	3.1%
City of Mbombela	0.7%	4.6%	5.3%	0.7%	4.7%	5.4%	0.7%	4.6%	5.3%	0.7%	4.7%	5.3%
Sol Plaatje	0.7%	3.2%	3.9%	0.6%	3.3%	3.9%	0.6%	3.4%	4.0%	0.5%	3.5%	4.0%
Madibeng	0.4%	2.9%	3.3%	0.4%	2.9%	3.3%	0.4%	2.9%	3.2%	0.4%	2.7%	3.1%
Rustenburg	0.7%	8.2%	8.9%	0.5%	6.9%	7.4%	0.5%	7.0%	7.5%	0.5%	6.8%	7.3%
City of Matlosana	0.3%	4.6%	4.9%	0.3%	5.2%	5.5%	0.2%	4.8%	5.1%	0.2%	4.6%	4.9%
J B Marks	0.3%	2.4%	2.7%	0.2%	2.5%	2.8%	0.2%	2.7%	2.9%	0.3%	2.7%	3.0%
Drakenstein	0.8%	3.6%	4.5%	0.7%	3.8%	4.5%	0.5%	3.8%	4.4%	0.3%	3.9%	4.2%
Stellenbosch	0.7%	2.7%	3.4%	0.7%	2.8%	3.5%	0.6%	2.9%	3.6%	0.5%	3.0%	3.5%
George	1.3%	3.8%	5.1%	0.9%	4.0%	4.9%	0.8%	4.0%	4.8%	0.6%	4.1%	4.7%

Source: National Treasury Local Government Database

Summary

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE

Table14: Growth in municipal budgets compared to S71 Preliminary Outcome for 2024/25

R thousands	2024/25			2025/26	2026/27	2027/28	% Growth rates: Estimated actual (Nominal)	
	Adopted Budget	Revised Budget	Preliminary outcome	Medium term estimates			2024/25- 2025/26	2024/25- 2027/28
Operating Revenue ¹								
Property rates	98 507 278	99 808 572	100 952 891	107 981 789	113 572 327	118 906 621	7.0%	5.6%
Service charges	288 293 568	289 333 694	272 690 605	318 435 420	345 257 364	373 425 013	16.8%	11.0%
Other own revenue	188 237 137	194 721 190	193 075 154	201 459 170	205 429 271	213 683 519	4.3%	3.4%
Total Revenue	575 037 984	583 863 456	566 718 650	627 876 378	664 258 962	706 015 153	10.8%	7.6%
Operating Expenditure								
Employee related costs	157 269 425	155 822 940	147 386 498	167 224 575	175 833 678	185 045 663	13.5%	7.9%
Debt impairment	47 777 746	44 690 379	27 346 732	48 260 552	50 995 763	52 515 151	76.5%	24.3%
Bulk purchases	144 283 804	146 759 537	145 337 143	163 185 760	175 390 613	189 307 547	12.3%	9.2%
Other expenditure	223 186 612	238 230 120	225 042 168	240 534 887	249 635 286	262 291 464	6.9%	5.2%
Total Expenditure	572 517 586	585 502 976	545 112 541	619 205 774	651 855 340	689 159 824	13.6%	8.1%
Operating Surplus/(Deficit)	2 520 397	(1 639 520)	21 606 109	8 670 605	12 403 622	16 855 329	(59.9%)	(7.9%)
Capital Funding								
External loans	14 006 271	12 824 743	10 152 636	12 799 650	11 694 470	10 638 919	26.1%	1.6%
Internal contributions	16 035 380	17 753 326	4 292 659	17 989 481	16 268 965	16 544 724	319.1%	56.8%
Transfers and subsidies	47 192 937	49 058 916	36 154 904	47 902 947	48 385 588	47 445 745	32.5%	9.5%
Other	-	-	-	-	-	-	-	-
Total funding	77 234 588	79 636 984	50 600 199	78 692 079	76 349 023	74 629 388	55.5%	13.8%
Capital Expenditure								
Water supply infrastructure	18 777 377	19 223 896	14 482 140	20 269 760	20 687 921	20 753 773	40.0%	12.7%
Electrical infrastructure	7 992 290	8 173 656	6 854 765	8 031 375	8 000 395	8 156 339	17.2%	6.0%
Housing	2 445 496	2 182 791	1 364 291	2 192 453	1 892 194	1 824 306	60.7%	10.2%
Roads and storm water infrastructure	17 394 986	19 558 063	15 348 984	17 946 380	17 039 933	15 451 919	16.9%	0.2%
Other	30 800 622	30 810 571	14 083 737	30 439 427	28 886 312	28 663 468	116.1%	26.7%
Total expenditure	77 410 772	79 948 976	52 133 917	78 879 394	76 506 755	74 849 805	51.3%	12.8%

¹ Excluding capital transfers and contributions

Source: MSCOA submitted to National Treasury, Adopted Budget, Revised Budget and Adopted Budget Estimates, Preliminary Outcome = Actuals

Summary

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2025/26

Table 15: Changes to baseline for 2025/26 MTREF

R thousands	2025/26			2026/27			2027/28	% change to baseline		% share of total change to baseline	
	2024/25 Medium term estimates	2025/26 Draft Medium term estimates	Changes to baseline	2024/25 Medium term estimates	2025/26 Draft Medium term estimates	Changes to baseline	2025/26 Draft Medium term estimates	2025/26	2026/27	2025/26	2026/27
Operating Revenue ¹											
Property rates	103 771 105	107 981 789	4 210 684	109 500 284	113 572 327	4 072 043	118 906 621	4.1%	3.7%	26.8%	52.9%
Service charges	315 008 365	318 435 420	3 427 055	344 940 522	345 257 364	316 842	373 425 013	1.1%	0.1%	21.8%	4.1%
Other own revenue	193 396 905	201 459 170	8 062 264	202 124 418	205 429 271	3 304 853	213 683 519	4.2%	1.6%	51.4%	43.0%
Total Revenue	612 176 375	627 876 378	15 700 003	656 565 224	664 258 962	7 693 738	706 015 153	2.6%	1.2%	100.0%	100.0%
Operating Expenditure											
Employee related costs	164 999 453	167 224 575	2 225 122	173 211 033	175 833 678	2 622 645	185 045 663	1.3%	1.5%	19.0%	69.1%
Debt impairment	49 017 384	48 260 552	(756 831)	51 229 669	50 995 763	(233 906)	52 515 151	(1.5%)	(0.5%)	(6.5%)	(6.2%)
Bulk purchases	160 769 108	163 185 760	2 416 652	179 560 385	175 390 613	(4 169 772)	189 307 547	1.5%	(2.3%)	20.6%	(109.8%)
Other expenditure	232 714 386	240 534 887	7 820 500	244 057 650	249 635 286	5 577 636	262 291 464	3.4%	2.3%	66.8%	146.9%
Total Expenditure	607 500 331	619 205 774	11 705 443	648 058 737	651 855 340	3 796 603	689 159 824	1.9%	0.6%	100.0%	100.0%
Operating Surplus/(Deficit)	4 676 044	8 670 605	3 994 561	8 506 487	12 403 622	3 897 135	16 855 329				
Capital Funding											
External loans	12 898 009	12 799 650	(98 359)	10 565 352	11 694 470	1 129 118	10 638 919	(0.8%)	10.7%	(2.7%)	27.0%
Internal contributions	15 428 984	17 989 481	2 560 497	15 279 807	16 268 965	989 158	16 544 724	16.6%	6.5%	70.0%	23.7%
Transfers and subsidies	46 705 708	47 902 947	1 197 239	46 327 061	48 385 588	2 058 527	47 445 745	2.6%	4.4%	32.7%	49.3%
			-			-		-	-	-	-
Total funding	75 032 702	78 692 079	3 659 377	72 172 220	76 349 023	4 176 803	74 629 388	4.9%	5.8%	100.0%	100.0%
Capital Expenditure											
Water supply infrastructure	19 101 765	20 269 760	1 167 994	19 463 267	20 687 921	1 224 654	20 753 773	6.1%	6.3%	31.7%	29.2%
Electrical infrastructure	7 577 816	8 031 375	453 559	7 949 159	8 000 395	51 236	8 156 339	6.0%	0.6%	12.3%	1.2%
Housing	2 233 043	2 192 453	(40 591)	2 343 089	1 892 194	(450 895)	1 824 306	(1.8%)	(19.2%)	(1.1%)	(10.7%)
Roads and storm water infrastru	17 602 106	17 946 380	344 274	15 442 879	17 039 933	1 597 054	15 451 919	2.0%	10.3%	9.4%	38.1%
Other	28 684 708	30 439 427	1 754 719	27 113 872	28 886 312	1 772 440	28 663 468	6.1%	6.5%	47.7%	42.3%
Total expenditure	75 199 439	78 879 394	3 679 955	72 312 267	76 506 755	4 194 488	74 849 805	4.9%	5.8%	100.0%	100.0%

¹ Excluding capital transfers and contributions

Source: MSCOA submitted to National Treasury, Adopted Budget, Revised Budget and Adopted Budget Estimates, Preliminary Outcome = Actuals

(1) Adopted budget informed by MSCOA 2024/25, projection for 2025/26

(2) Adopted budget informed by MSCOA 2025/26

(3) Adopted budget informed by MSCOA 2024/25, projection for 2026/27

(4) Adopted budget informed by MSCOA 2025/26, projection for 2026/27

(5) Adopted budget informed by MSCOA 2025/26, projection for 2027/28

Table 16: Aggregated Operating and Capital Expenditure for Eastern Cape, 2024/25 - 2027/28

		2024/25			2025/26			2026/27			2027/28			
R thousands		Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	
Eastern Cape														
A	Buffalo City	BUF	1 231 115	10 129 615	11 360 730	1 159 709	10 951 601	12 111 309	1 177 309	11 390 475	12 567 784	1 214 140	11 982 848	13 196 988
A	Nelson Mandela Bay	NMA	1 965 324	18 116 061	20 081 386	2 150 128	19 533 147	21 683 275	1 681 862	20 489 075	22 170 937	1 669 408	21 778 583	23 447 991
	Total Metros		3 196 439	28 245 677	31 442 116	3 309 836	30 484 748	33 794 584	2 859 171	31 879 550	34 738 721	2 883 548	33 761 431	36 644 979
B	Dr Beyers Naude	EC101	74 152	545 491	619 643	112 867	643 557	756 424	118 059	672 676	790 735	123 490	703 620	827 109
B	Blue Crane Route	EC102	51 354	375 268	426 622	58 792	417 578	476 370	40 564	433 879	474 443	40 169	474 970	515 139
B	Makana	EC104	74 241	801 477	875 718	114 400	823 690	938 089	110 514	830 956	941 470	303 259	857 336	1 160 594
B	Ndlambe	EC105	140 494	689 438	829 932	158 518	794 742	953 261	98 542	743 225	841 767	102 600	777 007	879 608
B	Sundays River Valley	EC106	63 043	235 909	298 951	48 143	280 789	328 932	49 498	291 984	341 482	51 676	313 111	364 787
B	Kouga	EC108	150 362	1 505 474	1 655 835	265 462	1 581 117	1 846 580	86 679	1 669 758	1 756 437	65 482	1 729 315	1 794 797
B	Kou-Kamma	EC109	39 475	244 270	283 745	50 609	249 350	299 959	25 959	256 263	282 222	26 803	264 435	291 238
C	Sarah Baartman	DC10	9 670	248 695	258 365	6 849	385 125	391 975	5 829	149 296	155 125	6 829	152 566	159 395
	Total Sarah Baartman		602 791	4 646 020	5 248 811	815 640	5 175 949	5 991 589	535 644	5 048 038	5 583 681	720 307	5 272 360	5 992 667
B	Mbhashe	EC121	101 617	434 860	536 476	127 592	472 047	599 638	106 730	450 914	557 644	117 651	461 025	578 676
B	Mnquma	EC122	294 848	718 903	1 013 752	252 619	1 001 176	1 253 795	64 476	1 036 866	1 101 342	67 312	1 050 469	1 117 780
B	Great Kei	EC123	56 746	125 680	182 425	45 277	132 968	178 245	16 891	142 672	159 563	17 497	147 723	165 220
B	Amahlathi	EC124	62 148	308 577	370 725	92 122	290 497	382 618	46 429	292 090	338 520	48 250	301 705	349 956
B	Ngqushwa	EC126	43 302	201 283	244 585	49 637	212 532	262 169	25 827	202 663	228 490	26 281	214 418	240 699
B	Raymond Mhlaba	EC129	47 526	569 190	616 717	72 624	503 020	575 644	45 408	522 618	568 026	47 685	545 142	592 828
C	Amathole	DC12	493 748	2 061 592	2 555 340	533 155	2 149 424	2 682 579	651 034	2 199 355	2 850 389	670 747	2 309 597	2 980 344
	Total Amathole		1 099 935	4 420 085	5 520 020	1 173 026	4 761 662	5 934 689	956 795	4 847 178	5 803 973	995 422	5 030 080	6 025 502
B	Inxuba Yethemba	EC131	32 065	439 615	471 680	31 734	492 229	523 963	29 411	514 274	543 685	30 582	576 498	607 080
B	Intsika Yethu	EC135	86 511	273 630	360 141	130 438	303 139	433 577	62 275	315 050	377 326	65 066	327 445	392 511
B	Emalahleni (EC)	EC136	123 368	215 537	338 905	174 617	276 950	451 567	141 356	287 837	429 192	144 306	298 767	443 073
B	Dr. A.B. Xuma	EC137	190 429	262 636	453 065	126 403	269 517	395 921	97 227	273 716	370 943	95 259	286 004	381 264
B	Sakhisizwe	EC138	74 652	145 472	220 123	75 544	164 035	239 579	34 160	171 860	206 021	35 551	182 506	218 057
B	Enoch Mgijima	EC139	208 762	1 063 612	1 272 374	126 040	1 088 723	1 214 763	77 961	1 164 261	1 242 222	81 477	1 197 113	1 278 590
C	Chris Hani	DC13	499 271	1 365 366	1 864 636	367 951	1 425 521	1 793 472	525 488	1 608 199	2 133 687	677 874	1 655 897	2 333 771
	Total Chris Hani		1 215 058	3 765 867	4 980 925	1 032 729	4 020 114	5 052 843	967 878	4 335 198	5 303 076	1 130 114	4 524 230	5 654 344
B	Elundini	EC141	68 017	447 187	515 204	60 339	466 930	527 269	78 698	485 862	564 561	82 202	508 538	590 740
B	Senqu	EC142	142 990	414 124	557 114	135 991	423 745	559 736	92 595	442 369	534 964	51 170	455 523	506 693
B	Walter Sisulu	EC145	38 629	477 639	516 268	39 920	524 943	564 862	33 222	559 677	592 898	34 713	605 019	639 731
C	Joe Gqabi	DC14	256 270	832 398	1 088 668	273 663	915 855	1 189 518	348 783	942 400	1 291 183	381 992	965 188	1 347 179
	Total Joe Gqabi		505 907	2 171 348	2 677 255	509 913	2 331 472	2 841 385	553 298	2 430 309	2 983 607	550 077	2 534 267	3 084 344
B	Ngquza Hills	EC153	143 189	564 001	707 191	137 355	552 377	689 732	108 955	546 850	655 805	113 245	565 978	679 223
B	Port St Johns	EC154	151 530	362 487	514 017	143 710	375 405	519 116	83 346	369 350	452 696	77 697	384 852	462 549
B	Nyandeni	EC155	159 639	580 881	740 520	180 526	552 843	733 369	138 921	543 453	682 374	13 671	421 359	435 030
B	Mhlontlo	EC156	111 549	337 527	449 076	129 825	408 157	537 982	67 675	348 547	416 223	57 081	320 644	377 725
B	King Sabata Dalindyebo	EC157	287 499	1 797 441	2 084 940	199 507	2 043 877	2 243 384	151 836	2 026 177	2 178 013	151 712	2 030 388	2 182 100
C	O R Tambo	DC15	1 441 944	1 660 127	3 102 070	1 369 537	1 820 694	3 190 231	1 375 043	1 894 359	3 269 402	1 235 943	1 985 598	3 221 542
	Total O .R. Tambo		2 295 350	5 302 464	7 597 813	2 160 461	5 753 354	7 913 815	1 925 777	5 728 736	7 654 513	1 649 350	5 708 819	7 358 168
B	Matatiele	EC441	182 983	584 466	767 449	163 365	594 624	757 989	92 124	619 414	711 539	97 063	635 558	732 622
B	Umtzimvubu	EC442	261 013	476 468	737 481	215 003	452 823	667 826	61 915	437 296	499 211	64 710	456 918	521 628
B	Winnie Madikizela-Mandela	EC443	119 463	499 830	619 293	165 872	529 471	695 344	95 249	537 106	632 355	85 655	549 318	634 973
B	Ntabankulu	EC444	77 341	227 341	304 682	68 270	283 378	351 648	42 976	298 186	341 162	44 070	308 148	352 217
C	Alfred Nzo	DC44	605 921	995 038	1 600 959	592 469	1 051 848	1 644 317	656 222	1 089 732	1 745 954	678 719	1 135 372	1 814 091
	Total Alfred Nzo		1 246 721	2 783 144	4 029 864	1 204 980	2 912 143	4 117 123	948 486	2 981 733	3 930 220	970 217	3 085 314	4 055 531
	Total Eastern Cape		10 162 200	51 334 604	61 496 804	10 206 585	55 439 442	65 646 027	8 747 049	57 250 741	65 997 790	8 899 036	59 916 500	68 815 536

Source: National Treasury Local Government Database

Table 17: Aggregated Operating and Capital Expenditure for Free State, 2024/25 - 2027/28

		2024/25			2025/26			2026/27			2027/28			
R thousands		Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	
Free State														
A	Mangaung	MAN	1 339 880	9 754 653	11 094 534	1 343 987	11 274 887	12 618 874	1 318 567	11 675 308	12 993 874	1 328 045	12 183 205	13 511 251
	Total Metros		1 339 880	9 754 653	11 094 534	1 343 987	11 274 887	12 618 874	1 318 567	11 675 308	12 993 874	1 328 045	12 183 205	13 511 251
B	Letsemeng	FS161	43 047	244 146	287 193	40 044	240 412	280 457	40 632	249 390	290 023	41 453	255 891	297 344
B	Kopanong	FS162	37 259	591 510	628 770	50 378	565 555	615 934	55 132	769 086	824 218	53 641	796 367	850 008
B	Mohokare	FS163	60 528	245 218	305 746	48 222	256 003	304 225	46 026	267 740	313 766	48 058	282 549	330 607
C	Xhariep	DC16	200	63 913	64 113	3 914	66 179	70 093	224	65 448	65 672	224	67 867	68 091
	Total Xhariep		141 035	1 144 787	1 285 822	142 558	1 128 150	1 270 708	142 015	1 351 665	1 493 680	143 377	1 402 673	1 546 050
B	Masilonyana	FS181	96 746	410 070	506 816	77 731	449 852	527 582	14 038	445 992	460 031	14 389	456 769	471 159
B	Tokologo	FS182	89 830	252 457	342 286	42 080	337 643	379 723	44 016	383 743	427 758	46 040	393 833	439 873
B	Tswelopele	FS183	51 019	253 791	304 810	41 201	280 734	321 935	49 310	289 540	338 850	56 525	304 245	360 770
B	Matjhabeng	FS184	200 574	3 423 313	3 623 887	140 263	4 523 421	4 663 684	228 978	4 158 097	4 387 075	242 717	4 407 583	4 650 300
B	Nala	FS185	59 617	572 584	632 201	57 484	769 613	827 096	37 437	798 363	835 800	38 992	830 512	869 505
C	Lejweleputswa	DC18	3 800	211 794	215 594	450	190 930	191 380		169 981	169 981		178 013	178 013
	Total Lejweleputswa		501 586	5 124 008	5 625 594	359 208	6 552 192	6 911 400	373 780	6 245 715	6 619 495	398 664	6 570 956	6 969 619
B	Setsoto	FS191	231 766	925 732	1 157 498	287 595	942 674	1 230 269	300 536	985 090	1 285 626	315 563	1 034 340	1 349 903
B	Dihlabeng	FS192	115 910	1 149 168	1 265 078	146 249	1 168 243	1 314 492	128 157	1 215 300	1 343 456	99 324	1 255 609	1 354 933
B	Nketoana	FS193	134 249	637 911	772 160	212 841	699 254	912 095	205 769	713 454	919 223	236 581	733 218	969 799
B	Maluti-a-Phofung	FS194	225 993	1 963 591	2 189 584	316 681	2 638 370	2 955 051	256 080	2 715 054	2 971 134	268 977	2 858 511	3 127 488
B	Phumelela	FS195	47 490	273 873	321 363	44 113	247 146	291 259	51 188	254 876	306 064	54 214	261 273	315 487
B	Mantsopa	FS196	32 449	464 758	497 207	34 811	493 061	527 871	37 062	485 078	522 139	37 661	476 157	513 818
C	Thabo Mofutsanyana	DC19	8 103	169 927	178 030	9 920	181 643	191 563	450	178 847	179 297	400	182 040	182 440
	Total Thabo Mofutsanyana		795 960	5 584 959	6 380 919	1 052 210	6 370 391	7 422 600	979 242	6 547 698	7 526 940	1 012 719	6 801 149	7 813 868
B	Moqhaka	FS201	98 591	1 311 466	1 410 057	95 021	1 386 834	1 481 856	113 000	1 440 828	1 553 829	115 457	1 480 437	1 595 894
B	Ngwathe	FS203	139 254	1 098 745	1 237 999	171 207	1 386 503	1 557 711	209 195	1 460 518	1 669 713	183 020	1 551 798	1 734 818
B	Metsimaholo	FS204	156 492	1 844 406	2 000 898	163 207	1 931 935	2 095 142	110 773	2 005 068	2 115 841	119 879	2 080 422	2 200 301
B	Mafube	FS205	111 716	343 712	455 428	39 244	341 198	380 441	34 194	360 620	394 813	53 560	376 496	430 055
C	Fezile Dabi	DC20	4 200	192 501	196 701	4 000	207 764	211 764	4 180	218 171	222 351	4 285	224 182	228 467
	Total Fezile Dabi		510 253	4 790 830	5 301 083	472 679	5 254 235	5 726 914	471 342	5 485 205	5 956 547	476 200	5 713 335	6 189 535
	Total Free State		3 288 714	26 399 237	29 687 952	3 370 643	30 579 854	33 950 497	3 284 944	31 305 591	34 590 535	3 359 005	32 671 318	36 030 322

Source: National Treasury Local Government Database

Table 18: Aggregated Operating and Capital Expenditure for Gauteng, 2024/25 - 2027/28

		2024/25			2025/26			2026/27			2027/28			
R thousands		Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	
Gauteng														
A	City of Ekurhuleni	EKU	2 910 313	60 071 045	62 981 358	3 197 115	64 845 129	68 042 244	3 349 594	70 649 257	73 998 803	3 422 063	77 176 235	80 598 298
A	City of Johannesburg	JHB	7 414 826	75 668 756	83 083 582	8 700 420	80 669 613	89 370 034	9 024 994	83 614 854	92 639 848	8 489 511	87 509 298	95 998 809
A	City of Tshwane	TSH	2 277 553	48 318 745	50 596 298	2 459 328	52 057 409	54 516 737	3 006 342	55 046 977	58 053 318	3 226 280	57 657 050	60 883 330
	Total Metros		12 602 692	184 058 546	196 661 238	14 356 864	197 572 152	211 929 015	15 380 881	209 311 087	224 691 969	15 137 854	222 342 583	237 480 437
B	Emfuleni	GT421	308 854	8 343 900	8 652 753	379 716	9 114 055	9 493 771	435 790	9 578 307	10 014 097	511 754	10 300 287	10 812 041
B	Midvaal	GT422	266 618	1 873 020	2 139 638	235 715	2 110 703	2 346 418	177 884	2 229 840	2 407 723	179 963	2 356 746	2 536 709
B	Lesedi	GT423	108 734	1 387 109	1 495 843	104 388	1 410 965	1 515 353	98 495	1 478 218	1 576 713	95 859	1 537 270	1 633 129
C	Sedibeng	DC42	6 820	437 388	444 208	8 146	445 108	453 254	7 556	462 058	469 614	2 620	473 707	476 327
	Total Sedibeng		691 026	12 041 417	12 732 442	727 964	13 080 831	13 808 795	719 724	13 748 423	14 468 147	790 195	14 668 010	15 458 205
B	Mogale City	GT481	412 503	4 103 137	4 515 640	500 649	5 087 451	5 588 100	331 698	5 397 141	5 728 840	340 922	5 563 949	5 904 871
B	Merafong City	GT484	187 505	2 598 895	2 786 400	155 111	2 762 021	2 917 132	(171 499)	3 021 063	2 849 563	(181 789)	3 077 016	2 895 227
B	Rand West City	GT485	241 427	2 926 017	3 167 444	291 422	3 363 801	3 655 222	219 237	3 652 618	3 871 855	242 591	3 986 490	4 229 081
C	West Rand	DC48	4 700	389 737	394 437	3 729	329 469	333 198	4 072	358 138	362 210	4 251	373 896	378 147
	Total West Rand		846 135	10 017 786	10 863 921	950 911	11 542 742	12 493 653	383 508	12 428 960	12 812 468	405 975	13 001 352	13 407 327
	Total Gauteng		14 139 853	206 117 748	220 257 601	16 035 738	222 195 725	238 231 463	16 484 114	235 488 469	251 972 583	16 334 024	250 011 945	266 345 969

Table 19: Aggregated Operating and Capital Expenditure for Kwazulu-Natal, 2024/25 - 2027/28

			2024/25			2025/26			2026/27			2027/28		
			Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total
R thousands Kwazulu-Natal														
A	eThekweni	ETH	7 680 538	55 640 744	63 321 282	7 296 796	60 121 874	67 418 670	6 903 742	66 353 483	73 257 225	6 853 476	72 479 388	79 332 864
	Total Metros		7 680 538	55 640 744	63 321 282	7 296 796	60 121 874	67 418 670	6 903 742	66 353 483	73 257 225	6 853 476	72 479 388	79 332 864
B	Umdoni	KZN212	50 041	452 715	502 756	80 919	448 943	529 861	49 716	486 915	536 631	51 848	490 368	542 216
B	Umkumbe	KZN213	63 420	206 492	269 912	52 389	220 253	272 641	61 617	230 242	291 858	64 372	240 233	304 605
B	uMuziwabantu	KZN214	28 555	270 512	299 067	35 108	258 781	293 889	25 140	281 785	306 925	24 869	292 097	316 966
B	Ray Nkonyeni	KZN216	187 558	1 249 698	1 437 257	173 725	1 279 575	1 453 301	180 496	1 338 545	1 519 041	182 231	1 394 512	1 576 743
C	Ugu	DC21	270 733	857 923	1 128 657	373 245	911 672	1 284 916	408 081	954 841	1 362 923	427 984	982 797	1 410 782
	Total Ugu		600 308	3 037 340	3 637 648	715 385	3 119 224	3 834 609	725 051	3 292 327	4 017 378	751 304	3 400 007	4 151 311
B	uMshwathi	KZN221	48 924	289 246	338 171	64 945	279 292	344 237	42 592	281 741	324 333	42 750	289 536	332 286
B	uMngeni	KZN222	79 811	614 180	693 991	117 554	674 420	791 974	67 616	699 918	767 533	69 982	722 121	792 103
B	Mpofana	KZN223	18 099	192 830	210 929	13 983	186 370	200 353	20 821	190 472	211 293	24 986	196 256	221 242
B	Impendle	KZN224	29 840	73 316	103 156	29 910	72 949	102 859	14 233	76 893	91 126	14 687	81 283	95 970
B	Msunduzi	KZN225	823 982	8 380 271	9 204 253	653 856	8 463 202	9 117 058	522 437	8 973 883	9 496 321	560 134	9 393 130	9 953 264
B	Mkhambathini	KZN226	21 859	157 981	179 840	24 034	163 842	187 876	21 223	175 178	196 401	21 970	176 458	198 428
B	Richmond	KZN227	24 090	172 981	197 071	23 780	176 951	200 732	23 176	191 297	214 474	23 432	199 722	223 154
C	uMgungundlovu	DC22	184 264	1 386 036	1 570 300	180 629	1 548 982	1 729 611	186 393	1 608 825	1 795 218	192 718	1 654 794	1 847 512
	Total uMgungundlovu		1 230 869	11 266 842	12 497 710	1 108 691	11 566 007	12 674 699	898 492	12 198 207	13 096 699	950 658	12 713 301	13 663 959
B	Okhahlamba	KZN235	66 997	251 944	318 942	37 981	247 909	285 890	32 202	258 183	290 384	33 570	272 636	306 206
B	Inkosi Langalibalele	KZN237	47 804	846 295	894 099	39 987	861 598	900 584	41 828	916 404	958 233	43 650	947 028	990 678
B	Alfred Duma	KZN238	136 473	1 468 841	1 605 314	151 578	1 575 166	1 726 743	98 175	1 624 861	1 723 036	105 758	1 672 619	1 778 378
C	Uthukela	DC23	308 529	967 232	1 275 761	273 623	1 054 493	1 328 116	296 757	1 070 033	1 366 790	320 225	1 089 529	1 409 754
	Total Uthukela		559 803	3 534 312	4 094 115	502 168	3 739 165	4 241 334	468 961	3 869 481	4 338 443	503 203	3 981 812	4 485 015
B	Endumeni	KZN241	28 655	459 107	487 762	43 779	486 206	529 986	29 835	511 102	540 937	24 186	518 487	542 673
B	Nquthu	KZN242	80 208	322 072	402 280	55 592	333 063	388 655	29 179	275 319	304 499	30 439	284 766	315 205
B	Misinga	KZN244	67 270	297 637	364 907	82 352	335 857	418 209	60 551	341 531	402 082	36 500	354 500	391 000
B	Umvoti	KZN245	60 936	480 371	541 307	64 618	451 362	515 981	34 526	446 751	481 277	35 996	457 663	493 659
C	Umkhanyathi	DC24	281 989	667 458	949 447	244 964	656 222	901 187	282 774	663 940	946 714	296 446	690 576	987 021
	Total Umkhanyathi		519 058	2 226 646	2 745 704	491 306	2 262 711	2 754 017	436 866	2 238 643	2 675 509	423 565	2 305 992	2 729 558
B	Newcastle	KZN252	173 486	2 617 460	2 790 946	235 558	2 849 756	3 085 314	106 152	3 086 995	3 193 147	103 867	3 153 465	3 257 331
B	Emadlangeni	KZN253	29 228	124 022	153 250	26 347	136 172	162 519	19 480	142 436	161 916	15 644	148 703	164 347
B	Dannhauser	KZN254	43 381	172 696	216 077	86 901	155 685	242 585	87 525	158 862	246 387	88 129	161 015	249 144
C	Amajuba	DC25	113 267	256 615	369 882	126 846	304 149	430 995	132 554	318 123	450 677	148 060	332 138	480 198
	Total Amajuba		359 362	3 170 793	3 530 155	475 651	3 445 762	3 921 413	345 710	3 706 417	4 052 127	355 700	3 795 321	4 151 021
B	eDumbe	KZN261	24 581	237 120	261 702	18 143	226 057	244 200	23 823	239 861	263 685	24 727	247 192	271 918
B	uPhongolo	KZN262	56 883	330 181	387 063	55 754	380 390	436 144	56 442	379 531	435 974	69 364	390 240	459 603
B	Abaqulusi	KZN263	54 044	876 649	930 693	78 002	1 166 198	1 244 200	48 406	1 211 228	1 259 634	50 990	1 247 554	1 298 544
B	Nongoma	KZN265	35 857	220 760	256 618	43 191	219 058	262 249	48 894	227 741	276 635	51 019	232 764	283 783
B	Ulundi	KZN266	43 761	506 819	550 580	52 329	580 064	632 393	33 459	601 319	634 778	39 899	616 093	655 992
C	Zululand	DC26	500 595	767 636	1 268 231	742 877	553 766	1 296 644	650 180	552 197	1 202 377	698 768	580 581	1 279 350
	Total Zululand		715 721	2 939 166	3 654 887	990 296	3 125 533	4 115 830	861 204	3 211 877	4 073 082	934 767	3 314 424	4 249 192
B	Umkhambayalingana	KZN271	41 546	290 504	332 049	39 593	304 385	343 978	38 272	288 341	326 613	44 679	307 517	352 195
B	Jozini	KZN272	74 779	330 314	405 093	46 337	326 146	372 483	39 549	335 360	374 909	41 527	351 163	392 691
B	Mtubatuba	KZN275	54 762	308 633	363 395	45 874	330 565	376 439	54 778	376 330	431 108	57 174	393 318	450 492
B	Hlabisa Big Five	KZN276	29 980	236 716	266 695	35 363	231 434	266 797	35 873	229 878	265 751	37 308	232 385	269 692
C	Umkhanyakude	DC27	214 806	729 638	944 445	235 745	810 131	1 045 876	253 301	820 787	1 074 088	281 519	855 669	1 137 188
	Total Umkhanyakude		415 873	1 895 805	2 311 678	402 911	2 002 662	2 405 573	421 773	2 050 695	2 472 468	462 207	2 140 051	2 602 259
B	Mfolozi	KZN281	42 895	245 802	288 697	35 346	261 865	297 212	30 550	260 380	290 930	33 533	269 920	303 453
B	uMhlathuze	KZN282	610 994	5 589 918	6 200 912	457 359	6 008 928	6 466 287	429 293	6 288 641	6 717 933	439 827	6 623 362	7 063 188
B	uMlalazi	KZN284	66 090	540 895	606 985	49 222	571 739	620 962	50 954	590 642	641 596	53 224	615 781	669 005
B	Mthonjaneni	KZN285	30 720	187 370	218 090	34 950	197 636	232 586	33 740	195 429	229 169	31 304	202 877	234 181
B	Nkandla	KZN286	34 164	220 062	254 226	41 159	249 077	290 235	32 741	253 405	286 146	37 587	264 312	301 899
C	King Cetshwayo	DC28	465 008	1 192 769	1 657 777	413 163	1 187 482	1 600 645	378 293	1 260 373	1 638 666	472 094	1 323 802	1 795 896
	Total King Cetshwayo		1 249 871	7 976 817	9 226 688	1 031 199	8 476 727	9 507 926	955 570	8 848 871	9 804 440	1 067 568	9 300 054	10 367 623
B	Mandeni	KZN291	127 600	443 031	570 631	130 596	487 944	618 540	76 156	483 086	559 241	78 791	495 492	574 283
B	KwaDukuza	KZN292	328 573	2 716 137	3 044 710	230 797	3 011 642	3 242 439	125 136	3 253 352	3 378 488	107 060	3 484 237	3 591 297
B	Ndwedwe	KZN293	41 194	261 561	302 755	68 805	250 264	319 069	58 404	255 074	313 479	45 634	265 486	311 120
B	Maphumulo	KZN294	23 810	168 545	192 355	43 417	179 047	222 464	25 927					

Table 20: Aggregated Operating and Capital Expenditure for Limpopo, 2024/25 - 2027/28

		2024/25			2025/26			2026/27			2027/28		
R thousands		Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total
Limpopo													
B Greater Giyani	LIM331	180 505	711 070	891 575	136 281	749 897	886 178	129 292	763 463	892 756	145 008	782 467	927 475
B Greater Letaba	LIM332	123 209	467 528	590 737	105 896	497 385	603 281	93 646	499 466	593 112	97 815	521 701	619 516
B Greater Tzaneen	LIM333	231 309	1 717 646	1 948 955	272 643	1 992 330	2 264 973	278 612	2 145 891	2 424 504	217 586	2 311 503	2 529 089
B Ba-Phalaborwa	LIM334	59 793	814 838	874 631	59 319	795 146	854 464	49 858	842 035	891 892	48 269	869 762	918 031
B Maruleng	LIM335	189 560	323 505	513 065	194 006	387 552	581 558	144 806	402 048	546 854	129 779	417 075	546 854
C Mopani	DC33	513 833	1 678 982	2 192 814	644 467	1 868 269	2 512 736	602 759	1 959 255	2 562 015	712 047	2 062 717	2 774 764
Total Mopani		1 298 208	5 713 569	7 011 777	1 412 611	6 290 579	7 703 190	1 298 974	6 612 159	7 911 133	1 350 505	6 965 225	8 315 730
B Musina	LIM341	101 299	516 070	617 369	132 682	662 253	794 935	147 633	694 785	842 418	154 974	728 298	883 272
B Thulamela	LIM343	219 322	917 384	1 136 706	184 337	957 228	1 141 565	174 488	985 500	1 159 987	186 723	1 024 612	1 211 335
B Makhado	LIM344	319 920	1 188 957	1 508 876	272 155	1 362 362	1 634 517	279 706	1 438 440	1 718 146	304 964	1 524 151	1 829 115
B Collins Chabane	LIM345	205 847	498 124	703 971	223 119	545 600	768 719	214 316	521 525	735 842	205 363	569 558	774 921
C Vhembe	DC34	757 619	2 101 505	2 859 124	786 704	1 988 229	2 774 933	790 880	2 102 946	2 893 826	817 544	2 194 018	3 011 562
Total Vhembe		1 604 006	5 222 040	6 826 046	1 598 996	5 515 673	7 114 670	1 607 024	5 743 196	7 350 220	1 669 568	6 040 637	7 710 205
B Blouberg	LIM351	74 909	432 903	507 811	86 965	400 488	487 453	92 705	404 045	496 750	96 877	418 752	515 629
B Molemole	LIM353	60 339	296 233	356 572	64 397	285 311	349 708	58 808	277 393	336 201	65 741	286 378	352 119
B Polokwane	LIM354	820 142	5 140 213	5 960 355	716 061	5 724 364	6 440 424	924 891	5 938 669	6 863 560	921 173	6 237 847	7 159 019
B Lepelle-Nkumpi	LIM355	269 132	560 142	829 274	246 866	638 715	885 581	243 155	646 862	890 017	278 174	636 994	915 168
C Capricorn	DC35	376 295	1 165 620	1 541 915	393 366	1 208 191	1 601 557	400 093	1 258 642	1 658 735	404 708	1 330 110	1 734 818
Total Capricorn		1 600 816	7 595 111	9 195 927	1 507 654	8 257 069	9 764 723	1 719 651	8 525 612	10 245 263	1 766 673	8 910 081	10 676 753
B Thabazimbi	LIM361	79 523	574 343	653 867	109 480	601 405	710 885	121 829	623 715	745 544	128 074	641 931	770 005
B Lephalale	LIM362	224 094	835 635	1 059 729	157 914	901 405	1 059 319	154 041	942 630	1 096 671	134 334	978 995	1 113 329
B Bela Bela	LIM366	97 284	571 456	668 740	152 011	627 799	779 810	138 130	656 678	794 807	136 940	685 572	822 511
B Mogalakwena	LIM367	348 889	1 522 675	1 871 564	440 756	1 634 881	2 075 637	323 719	1 704 315	2 028 034	295 365	1 779 786	2 075 151
B Modimolle-Mookgopong	LIM368	182 008	930 608	1 112 615	202 997	979 049	1 182 046	176 421	1 023 106	1 199 527	178 734	1 048 683	1 227 417
C Waterberg	DC36	700	196 175	196 875	100	198 879	198 979	150	210 177	210 327	150	219 474	219 624
Total Waterberg		932 498	4 630 893	5 563 391	1 063 258	4 943 417	6 006 675	914 290	5 160 621	6 074 911	873 597	5 354 440	6 228 037
B Ephraim Mogale	LIM471	89 921	426 239	516 161	149 432	456 261	605 693	106 500	468 445	574 945	80 688	478 728	559 416
B Elias Motsoaledi	LIM472	110 495	734 364	844 860	98 829	753 260	852 089	79 817	784 935	864 753	88 478	822 896	911 375
B Makhuduthamaga	LIM473	155 689	439 508	595 197	161 743	459 546	621 289	164 127	438 142	602 269	128 354	459 812	588 166
B Tubatse Fetakgomo	LIM476	352 749	1 011 317	1 364 066	289 401	998 092	1 287 493	280 730	989 858	1 270 588	283 165	1 005 921	1 289 086
C Sekhukhune	DC47	688 963	1 249 309	1 938 272	453 100	1 413 871	1 866 970	584 568	1 554 316	2 138 885	572 517	1 660 143	2 232 660
Total Sekhukhune		1 397 818	3 860 738	5 258 556	1 152 505	4 081 030	5 233 535	1 215 743	4 235 696	5 451 439	1 153 203	4 427 500	5 580 703
Total Limpopo		6 833 346	27 022 350	33 855 696	6 735 024	29 087 769	35 822 793	6 755 681	30 277 284	37 032 966	6 813 546	31 697 882	38 511 428

Source: National Treasury Local Government Database

Table 21: Aggregated Operating and Capital Expenditure for Mpumalanga, 2024/25 - 2027/28

		2024/25			2025/26			2026/27			2027/28			
R thousands		Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	
Mpumalanga														
B	Albert Luthuli	MP301	489 915	759 902	1 249 817	435 804	836 823	1 272 627	334 817	863 657	1 198 474	339 962	897 793	1 237 755
B	Msukaligwa	MP302	199 628	1 293 702	1 493 330	162 093	1 382 469	1 544 562	255 909	1 289 637	1 545 546	277 682	1 260 077	1 537 759
B	Mkhondo	MP303	118 323	876 554	994 877	127 472	926 699	1 054 171	100 752	968 603	1 069 355	105 018	996 881	1 101 898
B	Pixley Ka Seme (MP)	MP304	104 940	507 227	612 167	73 178	540 679	613 857	85 215	570 423	655 638	83 922	606 554	690 476
B	Lekwa	MP305	73 863	1 621 919	1 695 782	50 013	1 680 126	1 730 139	55 939	1 752 101	1 808 041	54 182	1 788 955	1 843 136
B	Dipaleseng	MP306	34 410	374 008	408 418	16 526	396 512	413 038	33 364	413 304	446 668	34 719	431 404	466 123
B	Govan Mbeki	MP307	273 903	3 988 528	4 262 431	216 314	3 788 023	4 004 337	200 302	4 025 436	4 225 737	213 947	4 291 266	4 505 213
C	Gert Sibande	DC30	3 620	647 662	651 282	5 307	678 464	683 771	3 276	687 108	690 384	3 378	750 052	753 430
	Total Gert Sibande		1 298 603	10 069 500	11 368 103	1 086 708	10 229 795	11 316 503	1 069 575	10 570 268	11 639 843	1 112 810	11 022 982	12 135 792
B	Victor Khanye	MP311	65 740	878 574	944 314	65 245	994 017	1 059 262	67 976	937 981	1 005 958	40 039	980 190	1 020 229
B	Emalahleni (MP)	MP312	209 616	5 110 124	5 319 740	241 252	5 663 183	5 904 435	229 259	5 920 237	6 149 495	244 297	6 167 155	6 411 452
B	Steve Tshwete	MP313	211 949	2 625 444	2 837 393	119 790	2 516 131	2 635 921	142 851	2 949 108	3 091 959	157 434	3 098 972	3 256 406
B	Emakhazeni	MP314	58 268	460 436	518 704	59 118	522 753	581 871	93 766	544 043	637 809	94 457	561 301	655 758
B	Thembisile Hani	MP315	238 290	1 212 019	1 450 308	256 200	1 265 588	1 521 788	247 019	1 169 392	1 416 410	263 004	1 187 704	1 450 708
B	Dr J.S. Moroka	MP316	139 916	811 890	951 806	155 276	832 967	988 243	105 000	854 988	959 988	60 000	876 362	936 362
C	Nkangala	DC31	53 120	783 262	836 382	40 658	782 953	823 610	3 858	627 129	630 986	1 450	656 922	658 372
	Total Nkangala		976 898	11 881 749	12 858 647	937 538	12 577 593	13 515 131	889 728	13 002 877	13 892 605	860 681	13 528 606	14 389 288
B	Thaba Chweu	MP321	146 762	1 049 678	1 196 440	123 733	1 114 602	1 238 335	157 432	941 048	1 098 480	163 197	937 665	1 100 862
B	Nkomazi	MP324	444 000	1 322 482	1 766 482	358 493	1 344 289	1 702 782	336 271	1 408 099	1 744 370	368 352	1 483 396	1 851 749
B	Bushbuckridge	MP325	654 598	1 632 757	2 287 355	580 183	1 875 423	2 455 606	603 494	1 951 481	2 554 975	633 669	2 049 056	2 682 724
B	City of Mbombela	MP326	656 588	4 248 686	4 905 274	720 934	4 556 981	5 277 915	733 404	4 637 795	5 371 199	684 409	4 903 376	5 587 785
C	Ehlanzeni	DC32	81 617	314 776	396 393	205 633	303 772	509 405	150 885	313 612	464 497	27 619	320 737	348 356
	Total Ehlanzeni		1 983 565	8 568 378	10 551 943	1 988 975	9 195 068	11 184 043	1 981 486	9 252 036	11 233 523	1 877 246	9 694 230	11 571 476
	Total Mpumalanga		4 259 067	30 519 627	34 778 694	4 013 221	32 002 456	36 015 677	3 940 790	32 825 181	36 765 971	3 850 737	34 245 818	38 096 556

Source: National Treasury Local Government Database

Table 22: Aggregated Operating and Capital Expenditure for Northern Cape, 2024/25 - 2027/28

		2024/25			2025/26			2026/27			2027/28			
R thousands		Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	
Northern Cape														
B	Joe Morolong	NC451	145 035	415 162	560 197	160 221	423 300	583 520	167 206	445 292	612 498	171 408	471 694	643 102
B	Ga-Segonyana	NC452	165 413	686 087	851 500	134 587	724 214	858 801	133 490	745 838	879 329	159 478	774 747	934 225
B	Gamagara	NC453	90 872	829 968	920 840	76 482	808 337	884 819	51 351	843 904	895 255	52 189	881 036	933 225
C	John Taolo Gaetsewe	DC45	680	130 343	131 023	680	126 675	127 355	721	143 086	143 807	756	148 984	149 740
	Total John Taolo Gaetsewe		402 000	2 061 561	2 463 561	371 970	2 082 527	2 454 496	352 768	2 178 121	2 530 890	383 830	2 276 462	2 660 292
B	Richtersveld	NC061	14 064	128 552	142 616	21 727	136 326	158 053	3 822	139 453	143 275	3 895	145 482	149 377
B	Nama Khoi	NC062	28 122	454 758	482 880	77 642	564 107	641 750	40 770	604 278	645 049	47 660	641 799	689 460
B	Kamiesberg	NC064	8 129	110 302	118 431	9 687	108 448	118 135	11 093	109 566	120 659	11 254	117 864	129 117
B	Hantam	NC065	133 826	152 160	285 986	20 392	174 509	194 901	30 105	167 411	197 516	35 684	171 713	207 397
B	Karoo Hoogland	NC066	32 334	81 618	113 952	44 447	88 329	132 776	10 902	91 708	102 610	11 185	94 605	105 790
B	Khai-Ma	NC067	14 127	102 521	116 648	28 196	106 143	134 339	39 212	106 984	146 196	28 346	113 649	141 995
C	Namakwa	DC6	0	80 790	80 790	515	77 274	77 789	0	78 315	78 315	0	81 887	81 887
	Total Namakwa		230 602	1 110 701	1 341 303	202 606	1 255 137	1 457 744	135 904	1 297 715	1 433 620	138 024	1 366 999	1 505 024
B	Ubuntu	NC071	30 872	177 570	208 442	82 779	163 027	245 806	85 459	170 893	256 352	87 596	174 962	262 558
B	Umsobomvu	NC072	21 676	244 035	265 712	40 154	269 047	309 200	15 177	282 454	297 631	30 665	295 851	326 516
B	Ernthanjeni	NC073			-	42 360	391 758	434 118	3 650	340 807	344 457	3 650	353 705	357 355
B	Kareeberg	NC074	13 413	101 940	115 353	14 350	104 364	118 714	11 619	107 653	119 272	9 315	110 714	120 029
B	Renosterberg	NC075	21 871	93 411	115 282	18 492	101 323	119 815	21 690	118 850	140 540	9 915	121 519	131 434
B	Thembelihle	NC076	23 764	117 815	141 580	15 858	133 280	149 138	16 606	139 277	155 883	17 039	142 760	159 798
B	Siyathemba	NC077	20 710	195 790	216 500	36 202	197 675	233 877	30 848	205 918	236 766	15 319	219 743	235 062
B	Siyancuma	NC078	46 620	236 136	282 756	80 196	259 297	339 493	37 608	272 182	309 790	39 951	278 987	318 938
C	Pixley Ka Seme (NC)	DC7	150	67 468	67 618	400	76 442	76 842	420	80 264	80 684	441	84 277	84 718
	Total Pixley ka Seme (NC)		179 077	1 234 164	1 413 241	330 791	1 696 212	2 027 004	223 077	1 718 299	1 941 376	213 890	1 782 519	1 996 410
B	!Kail' Garib	NC082	75 053	381 142	456 196	37 490	430 512	468 002	10 193	448 797	458 990	1 291	470 939	472 230
B	!Kheis	NC084	22 652	75 728	98 380	21 979	82 889	104 868	23 084	84 945	108 029	23 918	89 967	113 885
B	Tsantsabane	NC085	33 458	240 392	273 850	31 890	326 420	358 309	37 862	382 392	420 254	26 836	388 387	415 224
B	Kgatelopele	NC086	39 750	136 916	176 666	28 812	146 541	175 353	43 110	159 632	202 742	44 782	165 628	210 411
B	Dawid Kruiper	NC087	86 374	1 016 098	1 102 473	206 152	1 152 403	1 358 555	201 998	1 281 179	1 483 177	149 580	1 371 784	1 521 364
C	Z F Mgcawu	DC8	3 296	99 882	103 178	1 858	101 420	103 278	633	104 557	105 190	236	108 774	109 010
	Total Z F Mgcawu		260 585	1 950 158	2 210 743	328 181	2 240 184	2 568 365	316 880	2 461 502	2 778 382	246 644	2 595 479	2 842 124
B	Sol Plaatje	NC091	613 729	2 928 505	3 542 234	627 331	3 212 506	3 839 837	612 545	3 414 576	4 027 121	538 372	3 647 039	4 185 411
B	Dikgatlong	NC092	30 602	258 948	289 550	52 387	265 261	317 648	55 112	311 166	366 278	52 086	314 354	366 440
B	Magareng	NC093	42 258	164 908	207 166	36 361	197 039	233 400	37 229	197 826	235 055	39 580	206 500	246 080
B	Phokwane	NC094	90 011	565 449	655 449	106 725	472 413	579 138	1 400	476 736	478 136	0	488 123	488 123
C	Frances Baard	DC9	10 717	178 794	189 511	4 565	183 388	187 953	2 590	176 194	178 784	3 350	179 381	182 731
	Total Frances Baard		787 317	4 096 593	4 883 910	827 369	4 330 607	5 157 976	708 875	4 576 498	5 285 374	633 388	4 835 397	5 468 785
	Total Northern Cape		1 859 581	10 453 177	12 312 758	2 060 918	11 604 667	13 665 585	1 737 505	12 232 136	13 969 641	1 615 777	12 856 857	14 472 634

Source: National Treasury Local Government Database

Table 23: Aggregated Operating and Capital Expenditure for North West, 2024/25 - 2027/28

		2024/25			2025/26			2026/27			2027/28			
	R thousands	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	
North West														
B	Moretele	NW371	243 559	722 495	966 054	196 472	706 266	902 738	189 479	737 306	926 785	200 150	752 723	952 873
B	Madibeng	NW372	346 202	2 699 686	3 045 888	373 906	2 818 588	3 192 494	386 000	2 891 169	3 277 169	405 026	2 860 498	3 265 524
B	Rustenburg	NW373	641 611	7 531 866	8 173 477	482 704	6 732 718	7 215 422	501 437	7 037 966	7 539 403	518 242	7 196 678	7 714 920
B	Kgetlengrivier	NW374	69 622	272 581	342 203	55 009	280 764	335 773	53 822	273 442	327 264	56 192	284 002	340 194
B	Moses Kotane	NW375	252 554	1 346 201	1 598 755	225 068	1 453 744	1 678 812	243 443	1 498 791	1 742 234	255 796	1 567 989	1 823 785
C	Bojanala Platinum	DC37	81 250	430 026	511 276	32 950	494 567	527 517	34 433	516 823	551 256	35 294	529 744	565 037
	Total Bojanala Platinum		1 634 799	13 002 856	14 637 655	1 366 109	12 486 648	13 852 757	1 408 613	12 955 497	14 364 110	1 470 699	13 191 634	14 662 333
B	Ratlou	NW381	50 832	257 525	308 357	38 596	256 997	295 593	35 865	280 620	316 485	30 494	430 777	461 271
B	Tswaing	NW382	43 845	342 754	386 599	35 353	345 449	380 802	38 161	352 259	390 420	5 200	371 438	376 638
B	Mafikeng	NW383	175 973	1 166 285	1 342 258	133 520	1 186 416	1 319 936	101 712	1 239 279	1 340 990	107 741	1 348 080	1 455 821
B	Ditsobotla	NW384	42 450	715 488	757 937	42 460	635 600	678 060	46 111	652 788	698 899	48 392	655 114	703 506
B	Ramotshere Moiloa	NW385	77 713	532 831	610 544	51 355	497 637	548 992	46 961	528 954	575 915	8 500	540 097	548 597
C	Ngaka Modiri Molema	DC38	402 590	1 085 396	1 487 986	316 663	1 284 023	1 600 687	354 913	1 227 244	1 582 158	362 246	1 218 361	1 580 607
	Total Ngaka Modiri Molema		793 403	4 100 279	4 893 682	617 948	4 206 122	4 824 070	623 723	4 281 145	4 904 868	562 573	4 563 868	5 126 441
B	Naledi (NW)	NW392	64 133	794 819	858 952	83 914	864 469	948 383	38 194	884 325	922 518	42 702	925 650	968 352
B	Mamusa	NW393	34 302	235 529	269 831	23 698	272 605	296 303	30 564	302 839	333 403	31 777	320 184	351 961
B	Greater Taung	NW394	72 600	355 797	428 397	81 016	371 044	452 060	80 930	389 683	470 613	83 928	406 513	490 440
B	Lekwa-Teemane	NW396	40 442	340 734	381 176	21 093	403 386	424 478	18 205	437 205	455 410	18 860	479 768	498 627
B	Kagisano-Molopo	NW397	45 930	229 883	275 813	37 954	206 794	244 748	37 476	220 409	257 884	39 083	226 139	265 222
C	Dr Ruth Segomotsi Mompati	DC39	651 979	691 595	1 343 574	708 380	617 765	1 326 145	676 601	641 090	1 317 690	665 199	683 572	1 348 771
	Total Dr Ruth Segomotsi Mompati		909 386	2 648 357	3 557 743	956 056	2 736 063	3 692 119	881 969	2 875 550	3 757 519	881 548	3 041 825	3 923 373
B	City of Matlosana	NW403	236 250	4 262 641	4 498 891	265 985	5 083 260	5 349 245	232 433	4 886 521	5 118 954	232 429	4 871 062	5 103 491
B	Maquassi Hills	NW404	65 844	670 619	736 462	101 472	744 156	845 628	141 841	961 344	1 103 186	97 075	769 434	866 509
B	J B Marks	NW405	230 033	2 228 844	2 458 877	234 198	2 481 714	2 715 912	246 623	2 728 678	2 975 300	270 880	2 869 601	3 140 482
C	Dr Kenneth Kaunda	DC40	29 950	240 959	270 909	13 850	247 430	261 280	8 650	253 235	261 885	4 830	259 361	264 191
	Total Dr Kenneth Kaunda		562 077	7 403 062	7 965 139	615 506	8 556 560	9 172 066	629 547	8 829 778	9 459 325	605 215	8 769 458	9 374 673
	Total North West		3 899 665	27 154 554	31 054 219	3 555 619	27 985 393	31 541 012	3 543 852	28 941 970	32 485 822	3 520 034	29 566 786	33 086 820

Source: National Treasury Local Government Database

Table 24: Aggregated Operating and Capital Expenditure for Western Cape, 2024/25 - 2027/28

		2024/25			2025/26			2026/27			2027/28		
R thousands		Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total
Western Cape													
A Cape Town	CPT	12 073 295	64 668 176	76 741 471	12 937 678	71 663 224	84 600 902	14 301 231	75 246 652	89 547 884	12 946 887	79 716 355	92 663 242
Total Metros		12 073 295	64 668 176	76 741 471	12 937 678	71 663 224	84 600 902	14 301 231	75 246 652	89 547 884	12 946 887	79 716 355	92 663 242
B Matzikama	WC011	49 101	534 568	583 669	93 231	580 111	673 342	58 462	610 537	668 999	55 251	658 516	713 767
B Cederberg	WC012	80 568	451 159	531 727	78 459	514 020	592 479	60 127	549 807	609 933	81 671	638 963	720 634
B Bergrivier	WC013	75 594	591 416	667 011	96 547	663 115	759 662	79 983	695 558	775 541	88 957	760 760	849 718
B Saldanha Bay	WC014	326 853	1 825 844	2 152 697	361 462	1 943 259	2 304 721	529 588	2 065 286	2 594 874	449 562	2 212 290	2 661 852
B Swartland	WC015	376 478	1 189 046	1 565 523	293 799	1 458 809	1 752 608	224 945	1 576 229	1 801 174	310 171	1 618 077	1 928 248
C West Coast	DC1	10 500	542 288	552 788	15 340	609 032	624 372	10 000	628 284	638 284	10 000	642 817	652 817
Total West Coast		919 093	5 134 321	6 053 415	938 838	5 768 346	6 707 183	963 104	6 125 701	7 088 805	995 612	6 531 423	7 527 035
B Witzenberg	WC022	85 365	996 730	1 082 095	80 047	1 019 335	1 099 382	56 891	1 090 772	1 147 663	49 950	1 181 745	1 231 695
B Drakenstein	WC023	766 225	3 328 779	4 095 004	714 166	3 677 015	4 391 181	553 435	3 855 073	4 408 508	356 477	4 073 623	4 430 099
B Stellenbosch	WC024	599 345	2 511 734	3 111 079	642 490	2 741 081	3 383 571	647 192	2 971 638	3 618 830	518 728	3 164 816	3 683 544
B Breede Valley	WC025	187 437	1 617 631	1 805 068	186 345	1 797 137	1 983 482	144 449	1 934 869	2 079 318	138 475	2 071 176	2 209 651
B Langeberg	WC026	118 427	1 109 354	1 227 781	136 176	1 131 330	1 267 506	53 557	1 190 026	1 243 583	84 295	1 286 999	1 371 294
C Cape Winelands DM	DC2	127 179	516 409	643 588	112 650	483 177	595 827	51 295	413 764	465 059	24 939	427 000	451 939
Total Cape Winelands		1 883 978	10 080 638	11 964 616	1 871 874	10 849 075	12 720 949	1 506 818	11 456 142	12 962 960	1 172 864	12 205 359	13 378 222
B Theewaterskloof	WC031	219 175	787 445	1 006 619	88 830	884 103	972 934	151 708	909 665	1 061 373	152 037	931 488	1 083 525
B Overstrand	WC032	184 628	1 944 209	2 128 837	258 346	2 112 340	2 370 686	147 043	2 169 802	2 316 845	132 375	2 272 678	2 405 053
B Cape Agulhas	WC033	72 876	501 231	574 107	41 826	544 816	586 641	68 625	552 450	621 075	65 840	573 350	639 189
B Swellendam	WC034	61 004	522 617	583 620	102 616	564 230	666 846	45 415	571 318	616 733	27 762	546 097	573 859
C Overberg	DC3	11 505	303 307	314 811	14 878	306 767	321 644	20 088	318 864	338 952	20 125	333 590	353 714
Total Overberg		549 187	4 058 808	4 607 995	506 495	4 412 256	4 918 751	432 878	4 522 099	4 954 977	398 138	4 657 202	5 055 340
B Kannaland	WC041	32 938	250 576	283 514	13 721	262 857	276 578	10 645	283 397	294 042	42 919	323 869	366 789
B Hessequa	WC042	194 773	737 167	931 940	187 628	805 898	993 526	153 499	819 273	972 772	145 712	875 616	1 021 328
B Mossel Bay	WC043	437 965	1 723 454	2 161 419	402 929	1 976 793	2 379 722	242 345	2 049 065	2 291 410	198 207	2 173 542	2 371 749
B George	WC044	1 224 724	3 501 713	4 726 437	907 018	3 907 341	4 814 359	767 731	4 041 706	4 809 437	638 776	4 339 475	4 978 252
B Oudtshoorn	WC045	67 627	956 301	1 023 928	81 519	1 083 927	1 165 446	63 229	1 152 680	1 215 910	59 528	1 240 010	1 299 538
B Bitou	WC047	183 160	970 877	1 154 037	181 908	1 072 310	1 254 218	180 363	1 091 308	1 271 671	183 490	1 130 713	1 314 203
B Knysna	WC048	88 819	1 228 729	1 317 547	172 585	1 262 374	1 434 959	153 167	1 289 453	1 442 620	133 903	1 326 068	1 459 971
C Garden Route	DC4	224 926	476 268	701 194	108 921	554 063	662 984	150	569 305	569 455	4 150	609 755	613 905
Total Garden Route		2 454 931	9 845 085	12 300 016	2 056 230	10 925 563	12 981 793	1 571 129	11 296 188	12 867 317	1 406 685	12 019 049	13 425 734
B Laingsburg	WC051	22 782	109 747	132 529	43 260	124 954	168 214	8 567	129 707	138 274	37 296	134 549	171 844
B Prince Albert	WC052	29 989	99 607	129 595	20 497	124 396	144 893	24 569	128 667	153 236	18 994	141 984	160 978
B Beaufort West	WC053	25 575	449 398	474 973	62 018	551 925	613 943	48 990	537 119	586 109	22 256	570 464	592 719
C Central Karoo	DC5	2 765	123 118	125 883	2 057	124 486	126 543	64 331	64 331	64 331	0	67 116	67 116
Total Central Karoo		81 111	781 870	862 981	127 833	925 761	1 053 594	82 126	859 824	941 950	78 545	914 112	992 658
Total Western Cape		17 961 595	94 568 898	112 530 493	18 438 947	104 544 225	122 983 172	18 857 286	109 506 607	128 363 893	16 998 732	116 043 500	133 042 232

Source: National Treasury Local Government Database

Table 25a: Budgeted Capital Expenditure and Revenue for Metros, 2024/25

		Budgeted Expenditure																			Budgeted Revenue/Funding							
		Roads Infrastructure	Storm water Infrastructure	Electrical Infrastructure	Water Supply Infrastructure	Sanitation Infrastructure	Solid Waste Infrastructure	Rail Infrastructure	Coastal Infrastructure	Information and Communication Infrastructure	Community Assets	Heritage assets	Investment properties	Other assets	Biological or Cultivated Assets	Intangible Assets	Computer Equipment	Furniture and Office Equipment	Machinery and Equipment	Transport Assets	Land	Zoo's, Marine and Non-biological Animals	Living resources	Total Capital Expenditure	Transfers recognised - capital	Borrowing	Internally generated funds	Total Capital Funding
R thousands	Code																											
Buffalo City	BUF	279 214	38 460	172 365	256 073	169 554	10 100			3 000	70 139			59 436		13 100	3 515	26 100	26 869	87 800	15 000	400		1 231 115	788 563		442 552	1 231 115
Cape Town	CPT	2 608 761	369 940	1 020 507	1 172 584	3 562 420	32 547		140 824	49 620	693 617			909 462		135 605	252 507	82 135	320 108	611 638	110 101	900		12 073 295	3 552 052	7 279 730	442 552	12 073 295
City of Ekurhuleni	EKU	665 323	800	467 841	435 000	229 750	39 500			148 000	325 549			496 611		118 800	354	3 514	24 234	55 000				2 400 979	2 910 313		609 334	2 910 313
eThekweni	ETH	1 738 283	140 397	580 273	1 354 332	756 947	292 969		4 000	8 800	966 135	1 008	1 580	719 818		196 466	158 037	49 376	224 233	448 584	39 300			7 680 538	3 458 901	1 500 000	2 721 637	7 680 538
City of Johannesburg	JHB	1 443 253	143 649	1 089 130	938 516	303 086	305 494			961 238	403 512			921 238		234 433	527 983	122 057	348 458	460 449	1 200	4 800		7 414 626	3 694 726	2 500 000	1 220 100	7 414 626
Mangaung	MAN	133 520	2 196	222 145	250 482	247 635	51 672			139 415	6 200			6 200		1 783	24 046	11 318	20 207	228 160				1 339 880	1 033 284		366 597	1 339 880
Nelson Mandela Bay	NMA	490 308	61 822	243 498	440 824	260 203	19 543			4 000	119 760			69 702		30 958	24 952	3 600	112 565	62 070	1 500			1 965 324	1 154 574	130 229	624 483	1 969 285
City of Tshwane	TSH	526 339	94 925	566 269	350 895	417 911	7 000			61 500	62 352		13 081	141 050		14 000	28 000	7 222	32 300	40 000	14 200			2 277 553	2 117 398		160 155	2 277 553
Total		7 685 600	852 179	4 362 927	5 196 816	5 947 596	758 826		144 824	402 488	2 789 499	1 008	511 273	2 965 726		628 345	1 029 330	393 322	1 108 974	2 013 701	181 301	5 200	900	38 892 944	16 280 477	11 409 958	7 226 370	36 836 895

Table 25b: Budgeted Capital Expenditure and Revenue for Metros, 2025/26

		Budgeted Expenditure																			Budgeted Revenue/Funding							
		Roads Infrastructure	Storm water Infrastructure	Electrical Infrastructure	Water Supply Infrastructure	Sanitation Infrastructure	Solid Waste Infrastructure	Rail Infrastructure	Coastal Infrastructure	Information and Communication Infrastructure	Community Assets	Heritage assets	Investment properties	Other assets	Biological or Cultivated Assets	Intangible Assets	Computer Equipment	Furniture and Office Equipment	Machinery and Equipment	Transport Assets	Land	Zoo's, Marine and Non-biological Animals	Living resources	Total Capital Expenditure	Transfers recognised - capital	Borrowing	Internally generated funds	Total Capital Funding
R thousands	Code																											
Buffalo City	BUF	171 838	30 378	190 495	250 969	199 705	23 682			1 200	129 444	2 400		55 415		4 850	2 155	28 084	22 320	30 700	15 673	400		1 159 709	808 800		350 908	1 159 709
Cape Town	CPT	2 591 627	361 789	987 495	1 457 655	3 383 401	22 903		215 416	55 572	607 413			896 195		119 458	327 492	127 273	224 698	861 420	116 834	645		12 537 676	3 655 190	5 000 000	4 162 488	12 537 676
City of Ekurhuleni	EKU	478 050	7 000	347 861	587 293	411 854	123 300			52 000	361 821		510 049	80 400		52 401	409	53 277	131 400					2 287 340	909 766		3 197 115	3 197 115
eThekweni	ETH	1 439 492	108 550	738 119	1 118 672	586 857	330 731			19 275	1 100 615			650 776		244 937	196 627	40 997	306 564	381 787	32 797			7 296 796	3 230 406	2 000 000	2 057 390	7 296 796
City of Johannesburg	JHB	1 996 795	178 767	1 201 811	1 484 459	296 719	358 196			140 000	550 120			1 098 731		317 713	83 004	255 082	439 023	8 700 420				8 700 420	4 550 420		650 000	8 700 420
Mangaung	MAN	190 158	197	241 860	251 929	248 888	24 576			7 500	139 423			7 500		1 082	69 946	2 800	18 111	151 517				1 343 987	1 015 269		328 719	1 343 987
Nelson Mandela Bay	NMA	505 245	69 708	200 948	548 787	269 915	25 488			2 000	153 147			62 300		59 022	25 635	7 346	109 698	110 888				2 150 128	1 368 029	60 500	662 757	2 091 285
City of Tshwane	TSH	529 396	109 500	464 000	713 949	213 727	7 000			48 500	62 500			20 169		85 000	39 500	15 987	40 100	50 000				2 459 329	2 180 341		278 987	2 459 329
Total		8 332 892	865 889	4 372 594	6 413 913	5 991 966	915 876		215 416	318 547	3 334 483	2 400	510 049	2 871 486		814 347	875 478	357 892	1 020 049	2 156 735	165 304	400	645	39 245 161	19 384 884	10 560 500	9 321 016	39 186 319

Table 25c: Budgeted Capital Expenditure and Revenue for Metros, 2026/27

		Budgeted Expenditure																			Budgeted Revenue/Funding							
		Roads Infrastructure	Storm water Infrastructure	Electrical Infrastructure	Water Supply Infrastructure	Sanitation Infrastructure	Solid Waste Infrastructure	Rail Infrastructure	Coastal Infrastructure	Information and Communication Infrastructure	Community Assets	Heritage assets	Investment properties	Other assets	Biological or Cultivated Assets	Intangible Assets	Computer Equipment	Furniture and Office Equipment	Machinery and Equipment	Transport Assets	Land	Zoo's, Marine and Non-biological Animals	Living resources	Total Capital Expenditure	Transfers recognised - capital	Borrowing	Internally generated funds	Total Capital Funding
R thousands	Code																											
Buffalo City	BUF	173 857	24 716	179 240	271 107	185 204	19 800			3 500	120 374	2 100		113 064		5 650	2 565	23 800	24 410	21 750	5 822	350		1 177 309	832 735		344 574	1 177 309
Cape Town	CPT	2 544 049	351 485	1 400 380	2 086 504	3 699 476	119 019		122 076	35 973	754 531			891 011		673 373	152 938	45 629	176 866	1 187 931	50 000			14 301 231	4 180 136	5 000 000	4 162 488	14 301 231
City of Ekurhuleni	EKU	508 800	500	399 109	652 993	424 396	174 600			52 000	337 910		537 807	45 000		337 910	430	37 200	42 974	135 827				2 371 852	977 694		3 349 546	3 349 546
eThekweni	ETH	1 570 675	61 478	703 651	774 495	749 176	215 551			26 738	1 085 531			706 150		192 613	155 331	31 948	219 335	370 025	41 045			6 903 742	3 379 130	1 500 000	2 024 612	6 903 742
City of Johannesburg	JHB	2 331 720	98 729	1 297 567	1 470 251	485 429	517 319			128 000	368 814			1 031 315		193 974	252 576	83 778	431 980	314 570	5 974	3 000		9 024 994	5 074 994	3 500 000	450 000	9 024 994
Mangaung	MAN	201 635	6 174	260 587	211 289	303 794	48 672			5 000	93 225			5 000		1 082	69 946	1 752	7 198	137 273				1 318 567	1 027 317		291 249	1 318 567
Nelson Mandela Bay	NMA	551 937	51 933	212 869	193 823	261 625	48 933			1 000	84 201			41 530		38 939	26 450	3 300	76 124	89 199				1 681 862	1 064 642		555 142	1 619 785
City of Tshwane	TSH	566 285	142 563	746 000	747 084	298 910	122 000			55 000	85 000			28 000		85 000	40 243	2 756	47 500	40 000				3 006 342	2 468 085	133 000	367 256	2 966 342
Total		8 448 958	737 577	5 199 403	6 487 546	6 437 979	1 265 893		122 076	302 211	2 929 587	2 100	537 807	2 861 070		1 189 550	652 558	236 143	1 026 376	2 386 576	162 841	3 350		40 763 592	20 396 891	10 133 000	10 131 623	40 861 514

Table 25d: Budgeted Capital Expenditure and Revenue for Metros, 2027/28

		Budgeted Expenditure																			Budgeted Revenue/Funding							
R thousands	Code	Roads Infrastructure	Storm water Infrastructure	Electrical Infrastructure	Water Supply Infrastructure	Sanitation Infrastructure	Solid Waste Infrastructure	Rail Infrastructure	Coastal Infrastructure	Information and Communication Infrastructure	Community Assets	Heritage assets	Investment properties	Other assets	Biological or Cultivated Assets	Intangible Assets	Computer Equipment	Furniture and Office Equipment	Machinery and Equipment	Transport Assets	Land	Zoo's, Marine and Non-biological Animals	Living resources	Total Capital Expenditure	Transfers recognised - capital	Borrowing	Internally generated funds	Total Capital Funding
Buffalo City	BUF	194 751	29 725	186 000	235 093	207 611	23 100			2 500	128 252	2 400		111 970		4 550	3 165	23 450	25 740	27 300	8 123	400		1 214 140	881 454		332 677	1 214 140
Cape Town	CPT	1 684 056	425 054	1 370 639	2 340 675	3 302 282	222 568		1 000	123 560	909 175			950 958		259 563	254 075	40 500	201 982	744 474	104 345	950		12 946 887	2 855 189	5 000 000	5 000 000	12 946 887
City of Ekurhuleni	EKU	541 821	500	384 000	557 625	470 289	165 500			52 000	401 916		547 000	77 400		337 910	449	50 849	38 714	134 000				2 432 063	942 962		982 102	3 422 063
eThekweni	ETH	1 684 433	63 937	679 782	406 529	1 026 798	260 239			47 314	1 193 835			785 379		99 502	80 781	34 842	178 659	271 892	39 554			6 853 476	3 513 385	1 477 016	1 863 075	6 853 476
City of Johannesburg	JHB	1 465 058	144 405	1 525 680	1 361 356	594 095	576 763			172 625	496 472			1 016 809		199 543	37 896	349 903	378 014		11 000	6 000		8 489 511	4 289 511	2 700 000	1 500 000	8 489 511
Mangaung	MAN	208 610	13 674	253 446	223 087	319 937	75 231			5 000	79 432			5 000		8 607	7 750	8 872	12 388					1 329 045	1 089 769		258 246	1 329 045
Nelson Mandela Bay	NMA	531 530	56 074	233 511	202 573	267 370	38 957			1 000	106 457			54 112		39 356	15 350	3 500	35 550	84 069				1 669 408	1 091 071		512 534	1 603 605
City of Tshwane	TSH	655 347	70 200	887 806	911 972	286 500	177 000			65 000	84 500			40 000		95 000	48 400	2 756	77 300	40 000				3 226 280	2 530 383	240 950	412 947	3 184 280
Total		6 944 660	863 375	6 264 789	6 944 660	9 521 065	6 944 660	1 000	1 000	3 521 065	3 319 528	2 400	547 000	3 047 169	3 047 169	1 410 810	919 609	1 919 609	1 894 141	1 894 141	163 022	6 400	950	947 856	9 417 856	10 000 000	9 417 856	10 000 000

Table 27a: Budgeted Capital Expenditure and Revenue for Secondary Cities, 2024/25

											Budgeted Expenditure			
		Roads Infrastructure	Storm water Infrastructure	Electrical Infrastructure	Water Supply Infrastructure	Sanitation Infrastructure	Solid Waste Infrastructure	Rail Infrastructure	Coastal Infrastructure	Information and Communication Infrastructure	Community Assets	Heritage assets	Investment properties	Other assets
R thousands	Code													
Matjhabeng	FS184	103 501	980	26 092		42 632					3 527			
Emfuleni	GT421	32 852		153 500	27 275	42 191	5 843				14 049			
Mogale City	GT481	30 000		54 955	94 000	40 100	5 000				16 571			122 367
Msunduzi	KZN225	115 414		225 418	96 306	97 047	10 000	500			33 733			127 593
Newcastle	KZN252	56 051		22 344	52 191	12 000					23 965	296		
uMhlathuze	KZN282	53 699	13 715	75 858	239 730	43 000	12 305	3 200		4 570	68 896		12 399	13 227
Polokwane	LIM354	174 147	29 183	55 155	239 437	58 657	20 442			2 366	138 216	50	17 539	14 086
Govan Mbeki	MP307	10 000	7 883	37 240	70 126	30 200					24 000			13 000
Emalahleni (MP)	MP312	30 834		26 026	63 746	82 000								
Steve Tshwete	MP313	19 000	3 000	31 300	56 500	18 349					18 000			
City of Mbombela	MP326	320 823		71 765	138 700	66 300	12 500				31 500			3 000
Sol Plaatje	NC091	42 670		6 000	517 500	8 500					11 710	1 500	5 500	5 000
Madibeng	NW372	165 518	4 000	29 684	104 000	40 000	3 000							
Rustenburg	NW373	72 793		72 179	155 652	159 936	1 940				20 839		2 910	31 962
City of Matlosana	NW403	12 802		5 113	35 468	74 012	38 774				20 081			
J B Marks	NW405	6 189		29 011	89 443	57 558	14 500				5 000			
Drakenstein	WC023	56 176	6 990	33 670	14 058	596 229	5 600				16 150			11 890
Stellenbosch	WC024	73 858	4 050	83 793	185 202	68 104	30 100			6 500	54 129			43 950
George	WC044	312 689	17 401	172 520	295 442	200 123	4 465			12 520	57 804		3 980	50 343
Total		1 689 015	87 202	1 211 624	2 474 775	1 736 937	164 469	500	3 200	25 956	558 170	1 846	42 328	436 418

Table 27b: Budgeted Capital Expenditure and Revenue for Secondary Cities, 2025/26

Budgeted Expenditure											Budgeted Expenditure			
R thousands	Code	Roads Infrastructure	Storm water Infrastructure	Electrical Infrastructure	Water Supply Infrastructure	Sanitation Infrastructure	Solid Waste Infrastructure	Rail Infrastructure	Coastal Infrastructure	Information and Communication Infrastructure	Community Assets	Heritage assets	Investment properties	Other assets
Matjhabeng	FS184	19 091		24 246	15 969	33 543					35 414			
Emfuleni	GT421	31 182	800	151 500	68 258	3 300	15 255			2 500	16 549			10 000
Mogale City	GT481	58 245		38 705	60 674	131 989	12 000				22 490			97 114
Msunduzi	KZN225	151 934		196 988	108 900	112 217					24 617			
Newcastle	KZN252	73 194		41 300	65 790	32 722					18 624	80		
uMhlathuze	KZN282	51 708	27 749	48 578	177 462	25 460	4 484		276	4 500	71 460		1 685	17 817
Polokwane	LIM354	77 921	12 643	91 836	249 903	70 940	30 022			5 238	105 223		6 000	4 700
Govan Mbeki	MP307	15 000		50 000	51 236	10 005								18 388
Emalahleni (MP)	MP312	15 000		30 731	80 494	93 977								
Steve Tshwete	MP313	16 900	5 000	24 877	31 596	11 000	3 000				6 900			200
City of Mbombela	MP326	337 284		60 000	209 000	43 000	20 000				26 000			
Sol Plaatje	NC091	10 870		30 000	499 565	42 174					14 300	1 409	4 783	3 536
Madibeng	NW372	89 533	10 000	99 537	72 000	31 000	20 630				36 206			
Rustenburg	NW373	60 870		59 612	143 346	140 682	250				18 364		875	2 700
City of Matlosana	NW403	11 000		33 110	52 518	65 434	22 321				20 850			
J B Marks	NW405	24 000		10 000	94 490	57 849					27 700			5 650
Drakenstein	WC023	45 325	6 000	62 807	24 280	490 667					15 602			15 365
Stellenbosch	WC024	82 464	4 100	120 972	164 994	76 300	18 152			6 500	68 988			44 273
George	WC044	151 240	30 789	123 777	232 750	231 362	6 000			26 955	13 947		8 367	24 795
Total		1 322 760	97 081	1 298 577	2 403 226	1 703 621	152 113		276	45 693	543 233	1 488	21 709	244 537

Table 27c: Budgeted Capital Expenditure and Revenue for Secondary Cities, 2026/27

	Budgeted Expenditure
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		Roads Infrastructure	Storm water Infrastructure	Electrical Infrastructure	Water Supply Infrastructure	Sanitation Infrastructure	Solid Waste Infrastructure	Rail Infrastructure	Coastal Infrastructure	Information and Communication Infrastructure	Community Assets	Heritage assets	Investment properties	Other assets
R thousands	Code													
Matjhabeng	FS184	116 508	1 028	27 371		36 785					29 620			
Emfuleni	GT421	78 564	1 800	196 500	99 926		33 000				12 000			
Mogale City	GT481	45 000		40 562	32 500	107 000	24 716				30 720			20 000
Msunduzi	KZN225	138 132		30 809	127 377	118 950					48 494			
Newcastle	KZN252	45 000		18 500	30 641	9 830						211		
uMhlathuze	KZN282	48 507	17 969	52 179	144 931	68 423	9 972		8 096	4 500	19 587		1 912	15 726
Polokwane	LIM354	113 173	40 198	106 398	309 393	118 486	42 017			8 500	99 048		6 600	5 400
Govan Mbeki	MP307	15 660		27 440	48 491	10 446								22 076
Emalahleni (MP)	MP312	18 394		32 000	77 365	100 000								
Steve Tshwete	MP313	20 119	5 000	16 764	7 000	6 500					17 500			
City of Mbombela	MP326	258 600		61 000	262 000	69 000	18 904				44 000			1 000
Sol Plaatje	NC091	39 382		19 130	504 348	13 913					5 471		6 387	4 348
Madibeng	NW372	97 006		59 500	135 000	33 000					47 994			
Rustenburg	NW373	17 478		64 828	245 794	92 888	546				14 536		975	25 124
City of Matlosana	NW403	16 000		22 632	52 400	80 600	23 000				11 000			
J B Marks	NW405	27 000		29 158	102 815	53 000					23 000			
Drakenstein	WC023	17 381	5 000	44 428	5 805	414 411	4 000				10 077			3 207
Stellenbosch	WC024	74 070	2 300	152 258	178 753	102 900	31 500			5 750	14 200			44 200
George	WC044	136 069	40 832	136 628	135 781	188 028	2 500			8 699	12 234		11 623	34 340
Total		1 322 044	114 127	1 138 085	2 500 319	1 624 160	190 154		8 096	27 449	439 480	211	27 497	175 421

Table 27d: Budgeted Capital Expenditure and Revenue for Secondary Cities, 2027/28

														Budgeted Expenditure
		Roads Infrastructure	Storm water Infrastructure	Electrical Infrastructure	Water Supply Infrastructure	Sanitation Infrastructure	Solid Waste Infrastructure	Rail Infrastructure	Coastal Infrastructure	Information and Communication Infrastructure	Community Assets	Heritage assets	Investment properties	Other assets
R thousands	Code													
Matjhabeng	FS184	123 498	1 089	29 013		38 992					31 397			
Emfuleni	GT421	19 100	29 700	245 633	128 942		42 379				20 000			
Mogale City	GT481	40 000		31 195	29 000	70 076	64 142				42 201			36 294
Msunduzi	KZN225	151 297		32 133	134 220	126 088					55 075			
Newcastle	KZN252	53 000		19 336							30 000	59		
uMhlathuze	KZN282	50 239	18 508	46 589	151 827	70 799	10 419		8 097	4 635	20 144		1 945	15 988
Polokwane	LIM354	131 036	13 400	101 403	317 279	112 204	47 062			13 200	88 667		7 260	10 100
Govan Mbeki	MP307	16 349		28 667	50 844	10 905								23 004
Emalahleni (MP)	MP312	38 594		33 220	70 983	100 000								
Steve Tshwete	MP313	32 721	5 000	19 205	7 225	7 000					5 000			
City of Mbombela	MP326	92 973		58 175	402 161	65 000					39 100			500
Sol Plaatje	NC091	40 435		16 203	427 826	11 739					7 821		5 652	
Madibeng	NW372	99 431		58 572	138 375	36 750					58 186			
Rustenburg	NW373	25 288		60 334	240 758	105 090	274				5 619		1 075	28 776
City of Matlosana	NW403	20 500		14 055	66 789	78 085	22 000				15 000			
J B Marks	NW405	25 000		17 588	142 856	18 880	16 000				34 056			15 000
Drakenstein	WC023	30 993		62 671	1 500	192 225	2 000				10 771			2 577
Stellenbosch	WC024	89 911	2 100	162 858	113 639	64 600	8 700			5 750	17 450			7 650
George	WC044	100 556	57 049	115 236	130 717	146 838	2 000		5 000	13 809	12 041	30	8 159	18 550
Total		1 180 922	126 847	1 152 084	2 554 941	1 255 271	214 976		13 097	37 394	492 528	89	24 091	158 439

Source: National Treasury Local Government Database

										Budgeted Revenue/Funding			
Biological or Cultivated Assets	Intangible Assets	Computer Equipment	Furniture and Office Equipment	Machinery and Equipment	Transport Assets	Land	Zoo's, Marine and Non-biological Animals	Living resources	Total Capital Expenditure	Transfers recognised - capital	Borrowing	Internally generated funds	Total Capital Funding
				7 000	16 842				200 574	183 574		17 000	200 574
	10 634	4 050	1 000	1 000	16 459				308 854	142 104		166 750	308 854
		14 670	2 573	7 287	24 980				412 503	314 253		98 251	412 503
	25 650	15 044	5 205	53 273	18 800				823 982	456 975	234 316	132 691	823 982
	1 000	2 050	1 230	1 560	800				173 486	162 376		11 110	173 486
	24 704	4 765	927	27 100	12 900				610 994	219 003	380 000	11 991	610 994
		2 006	500	16 550	51 807				820 142	615 963		204 178	820 142
		2 250	1 200	31 200	46 804				273 903	114 053		159 600	273 653
			2 010		5 000				209 616	202 606		7 010	209 616
				40 000	25 800				211 949	170 149		41 800	211 949
					12 000				656 588	464 088		192 500	656 588
		6 849	500		8 000				613 729	572 229		41 500	613 729
									346 202	346 202			346 202
	8 129	43 059	4 713	28 063	37 982		1 455		641 611	403 313		238 298	641 611
		3 000	2 000	5 000	40 000				236 250	186 250		50 000	236 250
				16 107	12 225				230 033	192 802		37 231	230 033
		3 769	1 295	6 156	14 244				766 225	664 439		101 786	766 225
250		4 770	1 910	22 730	20 000				599 345	137 551	200 000	261 795	599 345
		5 100	9 897	42 155	40 284				1 224 724	340 814	466 080	417 829	1 224 724
250	70 116	111 382	34 960	305 181	404 928		1 455		9 360 711	5 888 745	1 280 396	2 191 320	9 360 461

										Budgeted Revenue/Funding			
Biological or Cultivated Assets	Intangible Assets	Computer Equipment	Furniture and Office Equipment	Machinery and Equipment	Transport Assets	Land	Zoo's, Marine and Non-biological Animals	Living resources	Total Capital Expenditure	Transfers recognised - capital	Borrowing	Internally generated funds	Total Capital Funding
				5 000	7 000				140 263	111 679		28 584	140 263
	14 997	5 000	1 700	21 600	37 074				379 716	148 165		231 550	379 716
	50	19 268	3 858	32 816	23 440				500 649	288 851		211 798	500 649
	40 000	200	6 000	10 000	3 000				653 856	378 677	177 180	98 000	653 856
		2 000	1 000	848					235 558	232 168		3 390	235 558
	5 522	3 000	872	15 932	854				457 359	227 359	210 000	20 000	457 359
		3 882	2 700	14 900	40 153				716 061	517 891		198 169	716 061
		2 000	1 200	45 800	22 685				216 314	107 426		108 888	216 314
			2 450	2 600	16 000				241 252	221 702		19 550	241 252
3 800		1 170		4 000	11 347				119 790	89 073		30 717	119 790
500	8 500		1 800	3 900			10 950		720 934	466 984		253 950	720 934
		7 652	870		12 174				627 331	594 927		32 404	627 331
	10 000				5 000				373 906	373 906			373 906
	5 841	8 490	4 425	17 000	19 250		1 000		482 704	381 155		101 550	482 704
		3 000	2 000	6 500	49 252				265 985	217 985		48 000	265 985
			5 460	250	8 799				234 198	207 488		26 710	234 198
	300	7 135	1 199	10 300	32 410		2 777		714 166	563 153		151 013	714 166
		7 500	2 365	20 063	25 818				642 490	118 636	198 019	325 835	642 490
		4 820	1 525	10 437	40 255				907 018	143 106	563 940	199 973	907 018
4 300	85 210	75 117	39 424	221 946	354 511	14 727			8 629 551	5 390 331	1 149 139	2 090 081	8 629 551

Budgeted Revenue/Funding

Biological or Cultivated Assets	Intangible Assets	Computer Equipment	Furniture and Office Equipment	Machinery and Equipment	Transport Assets	Land	Zoo's, Marine and Non-biological Animals	Living resources	Total Capital Expenditure	Transfers recognised - capital	Borrowing	Internally generated funds	Total Capital Funding
					17 668				228 978	218 488		10 490	228 978
	4 000	5 500	2 500	2 000					435 790	231 290		204 500	435 790
		500	100	22 600	8 000				331 698	249 646		82 052	331 698
	41 800	200	6 225	10 450					522 437	432 567		89 870	522 437
		1 500	220	250					106 152	104 352		1 800	106 152
	9 356	4 500		22 275	1 360				429 293	225 544	179 117	24 632	429 293
		2 378	3 300	16 600	53 399				924 891	685 417		239 474	924 891
		2 088	1 879	48 539	23 683				200 302	87 393		112 909	200 302
			1 500						229 259	229 259			229 259
		1 245		60 000	8 723				142 851	132 883		9 968	142 851
	7 500		1 700	3 600	1 100	5 000			733 404	497 404		236 000	733 404
	870	3 913	1 739		13 043				612 545	576 158		36 387	612 545
	5 000				8 500				386 000	386 000			386 000
	3 106	3 257	4 340	10 280	17 239	1 045			501 437	409 310		92 127	501 437
					26 801				232 433	232 433			232 433
			1 650		10 000				246 623	244 973		1 650	246 623
		4 004	795	6 488	37 439	400			553 435	330 080	100 000	123 355	553 435
		5 500	1 425	11 586	22 750				647 192	126 193	199 423	321 576	647 192
		4 472	2 505	13 940	40 080				767 731	67 301	500 430	200 000	767 731
	71 632	39 057	29 878	228 607	289 785	6 445			8 232 449	5 466 690	978 969	1 786 789	8 232 449

										Budgeted Revenue/Funding			
Biological or Cultivated Assets	Intangible Assets	Computer Equipment	Furniture and Office Equipment	Machinery and Equipment	Transport Assets	Land	Zoo's, Marine and Non-biological Animals	Living resources	Total Capital Expenditure	Transfers recognised - capital	Borrowing	Internally generated funds	Total Capital Funding
					18 728				242 717	231 598		11 119	242 717
	1 000	6 000	3 000	16 000					511 754	245 754		266 000	511 754
		957	557	22 500	4 000				340 922	273 860		67 062	340 922
	43 681	210	6 510	10 920					560 134	460 220		99 914	560 134
		1 000	250	221					103 867	102 667		1 200	103 867
	9 410	4 635		25 392	1 200				439 827	230 842	178 373	30 612	439 827
		1 681	3 500	14 600	59 781				921 173	668 642		252 531	921 173
		2 180	1 962	55 311	24 725				213 947	95 258		118 689	213 947
			1 500						244 297	244 297			244 297
		1 470		70 000	9 813				157 434	146 151		11 283	157 434
	7 900		800	6 800		11 000			684 409	521 239		163 170	684 409
		3 913	1 739		23 043				538 372	497 502		40 870	538 372
	5 000				8 713				405 026	405 026			405 026
	3 365	3 015	4 445	11 097	28 033	1 071			518 242	424 712		93 530	518 242
					16 000				232 429	232 429			232 429
			1 500						270 880	269 380		1 500	270 880
		4 000	724	7 096	40 920	1 000			356 477	173 877	113 000	69 600	356 477
500		5 500	1 515	21 556	17 000				518 728	128 467	77 999	312 261	518 728
		3 133	3 035	7 655	13 100	1 868			638 776	66 147	382 984	189 645	638 776
500	70 356	37 694	31 037	269 148	265 057	14 939			7 899 410	5 418 068	752 357	1 728 985	7 899 410