ANNEXURE A

CITY OF JOHANNESBURG
ADJUSTMENT BUDGET 2025/26
Financial Performance (revenue and expenditure)

Description	Current Year 2025/26				
R thousand	Approved Budget R 000	Budget Realloc-ations R 000	Adjust-ments R 000	Total Adjust-ments R 000	Adjusted Budget R 000
EXCHANGE REVENUE					
Service charges - Electricity	25 584 204				25 584 204
Service charges - Water	11 889 649				11 889 649
Service charges - Waste Water Management	8 101 381				8 101 381
Service charges - Waste Management	3 337 410		19 231	19 231	3 356 641
Sale of Goods and Rendering of Services	983 502		(8 115)	(8 115)	975 386
Agency services	407 228				407 228
Interest					
Interest earned from Receivables	567 356		(14 701)	(14 701)	552 655
Interest earned from Current and Non Current Assets	199 899		(1 573)	(1 573)	198 326
Rental from Fixed Assets	469 692		1 955	1 955	471 647
Special rating levies					
Operational Revenue	947 578		579	579	948 157
NON-EXCHANGE REVENUE					
Property rates	18 136 267				18 136 267
Surcharges and Taxes	332 047				332 047
Fines, penalties and forfeits	176 770		104	104	176 874
Licences or permits	3 994		(236)	(236)	3 758
Transfer and subsidies - Operational	8 980 278		31 197	31 197	9 011 475
Interest	127 429				127 429
Fuel Levy	4 572 290				4 572 290
Operational Revenue					
Gains on disposal of Assets	3 328		(470)	(470)	2 858
Other Gains					
TOTAL DIRECT REVENUE excl. capital grants/contr.	**84 820 301**		**27 971**	**27 971**	**84 848 273**
Interest earned from Receivables - Inter-Company	2 139 880		79 108	79 108	2 218 988
Operational Revenue - Inter-Company	3 045 620		200 959	200 959	3 246 579
Transfer and subsidies - Operational Inter-Company	6 450 376		414 713	414 713	6 865 089
Costing - Internal Revenue	1 304 369		6 348	6 348	1 310 717
Total Internal Transfers	**12 940 245**		**701 128**	**701 128**	**13 641 373**
TOTAL REVENUE excl. capital grants/contributions.	**97 760 546**		**729 099**	**729 099**	**98 489 645**
EXPENDITURE					
Employee related costs	21 654 002	10 221	1 344 668	1 354 890	23 008 891
Remuneration of councillors	202 021				202 021
Bulk purchases - electricity	17 582 825				17 582 825
Inventory consumed	7 234 991	(9 711)	29 033	19 321	7 254 312
Debt impairment	8 076 200		1 055 996	1 055 996	9 132 196
Depreciation and amortisation	5 643 271		(82 791)	(82 791)	5 560 480
Interest	2 627 256	512	4 514	5 026	2 632 282
Contracted services	7 323 519	7 502	(1 045 771)	(1 038 269)	6 285 251
Transfers and subsidies	113 739	245	(38 320)	(38 075)	75 664
Operational costs	6 829 056	(8 740)	(283 713)	(292 453)	6 536 603
Losses on disposal of Assets	4 140		(1 627)	(1 627)	2 513
Other Losses	3 378 592	(30)	()	(30)	3 378 562
TOTAL DIRECT EXPENDITURE	**80 669 613**	**()**	**981 989**	**981 988**	**81 651 602**
Interest - Inter-Company	2 139 880		79 108	79 108	2 218 988
Operational costs - Inter-Company	3 045 620		200 959	200 959	3 246 579
Transfers and subsidies - Inter-Company	6 450 376		414 713	414 713	6 865 089
Costing - Internal Expenditure	1 304 369		6 348	6 348	1 310 717
Total Internal Transfers	**12 940 245**		**701 128**	**701 128**	**13 641 373**
TOTAL EXPENDITURE	**93 609 858**	**()**	**1 683 117**	**1 683 116**	**95 292 975**
SURPLUS/(DEFICIT)	**4 150 688**		**(954 018)**	**(954 017)**	**3 196 671**
Capital Transfers Recognised					
Transfers and subsidies - capital (monetary allocations)	4 100 420		449 612	449 612	4 550 032
Transfers and subsidies - capital (in-kind)					
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**8 251 108**		**(504 406)**	**(504 406)**	**7 746 703**
Income Tax	44 883				44 883
SURPLUS/(DEFICIT) FOR THE YEAR	**8 206 225**		**(504 406)**	**(504 406)**	**7 701 820**

ANNEXURE B

CORE ADMINISTRATION
ADJUSTMENT BUDGET 2025/26
Financial Performance (revenue and expenditure)

Description	Current Year 2025/26				
R thousand	Approved Budget	Budget Realloc-ations	Adjust-ments	Total Adjust-ments	Adjusted Budget
	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE					
Service charges - Electricity					
Service charges - Water					
Service charges - Waste Water Management					
Service charges - Waste Management					
Sale of Goods and Rendering of Services	439 650		100	100	439 750
Agency services	407 228				407 228
Interest					
Interest earned from Receivables	44 216				44 216
Interest earned from Current and Non Current Assets	161 603				161 603
Rental from Fixed Assets	170 488				170 488
Special rating levies					
Operational Revenue	209 041		1 572	1 572	210 613
NON-EXCHANGE REVENUE					
Property rates	18 136 267				18 136 267
Surcharges and Taxes	332 047				332 047
Fines, penalties and forfeits	176 674				176 674
Licences or permits	3 994		(236)	(236)	3 758
Transfer and subsidies - Operational	8 979 745		31 197	31 197	9 010 942
Interest	127 429				127 429
Fuel Levy	4 572 290				4 572 290
Operational Revenue					
Gains on disposal of Assets					
Other Gains					
TOTAL DIRECT REVENUE excl. capital grants/contr.	**33 760 672**		**32 633**	**32 633**	**33 793 305**
Interest earned from Receivables - Inter-Company	1 861 774				1 861 774
Operational Revenue - Inter-Company	954 432		(16 902)	(16 902)	937 530
Transfer and subsidies - Operational Inter-Company					
Costing - Internal Revenue	1 304 369		6 348	6 348	1 310 717
Total Internal Transfers	**4 120 575**		**(10 554)**	**(10 554)**	**4 110 021**
TOTAL REVENUE excl. capital grants/contributions.	**37 881 247**		**22 079**	**22 079**	**37 903 326**
EXPENDITURE					
Employee related costs	12 080 424	(9 307)	678 554	669 247	12 749 671
Remuneration of councillors	202 021				202 021
Bulk purchases - electricity					
Inventory consumed	68 335	(3 514)	(7 554)	(11 068)	57 267
Debt impairment	1 520 066				1 520 066
Depreciation and amortisation	3 764 538		(132 948)	(132 948)	3 631 590
Interest	2 611 105	512		512	2 611 617
Contracted services	2 823 330	(1 373)	(128 019)	(129 392)	2 693 938
Transfers and subsidies	86 632	245	(38 320)	(38 075)	48 557
Operational costs	3 590 179	13 437	(117 866)	(104 429)	3 485 750
Losses on disposal of Assets					
Other Losses					
TOTAL DIRECT EXPENDITURE	**26 746 630**		**253 847**	**253 847**	**27 000 477**
Interest - Inter-Company	278 106		79 108	79 108	357 214
Operational costs - Inter-Company	2 084 359		244 001	244 001	2 328 360
Transfers and subsidies - Inter-Company	6 450 376		414 713	414 713	6 865 089
Costing - Internal Expenditure	1 304 369		6 348	6 348	1 310 717
Total Internal Transfers	**10 117 210**		**744 170**	**744 170**	**10 861 380**
TOTAL EXPENDITURE	**36 863 840**		**998 017**	**998 017**	**37 861 857**
SURPLUS/(DEFICIT)	**1 017 407**		**(975 938)**	**(975 938)**	**41 469**
Capital Transfers Recognised					
Transfers and subsidies - capital (monetary allocations)	2 457 682		65 274	65 274	2 522 956
Transfers and subsidies - capital (in-kind)					
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**3 475 089**		**(910 664)**	**(910 664)**	**2 564 425**
Income Tax					
SURPLUS/(DEFICIT) FOR THE YEAR	**3 475 089**		**(910 664)**	**(910 664)**	**2 564 425**

ANNEXURE C

MUNICIPAL ENTITIES
ADJUSTMENT BUDGET 2025/26
Financial Performance (revenue and expenditure)

Description	Current Year 2025/26				
R thousand	Approved Budget R 000	Budget Realloc-ations R 000	Adjust-ments R 000	Total Adjust-ments R 000	Adjusted Budget R 000
EXCHANGE REVENUE					
Service charges - Electricity	25 584 204				25 584 204
Service charges - Water	11 889 649				11 889 649
Service charges - Waste Water Management	8 101 381				8 101 381
Service charges - Waste Management	3 337 410		19 231	19 231	3 356 641
Sale of Goods and Rendering of Services	543 852		(8 215)	(8 215)	535 636
Agency services					
Interest					
Interest earned from Receivables	523 140		(14 701)	(14 701)	508 439
Interest earned from Current and Non Current Assets	38 296		(1 573)	(1 573)	36 723
Rental from Fixed Assets	299 204		1 955	1 955	301 159
Special rating levies					
Operational Revenue	738 537		(993)	(993)	737 544
NON-EXCHANGE REVENUE					
Property rates					
Surcharges and Taxes					
Fines, penalties and forfeits	96		104	104	200
Licences or permits					
Transfer and subsidies - Operational	533				533
Interest					
Fuel Levy					
Operational Revenue					
Gains on disposal of Assets	3 328		(470)	(470)	2 858
Other Gains					
TOTAL DIRECT REVENUE excl. capital grants/contr.	**51 059 629**		**(4 662)**	**(4 662)**	**51 054 968**
Interest earned from Receivables - Inter-Company	278 106		79 108	79 108	357 214
Operational Revenue - Inter-Company	2 091 188		217 861	217 861	2 309 049
Transfer and subsidies - Operational Inter-Company	6 450 376		414 713	414 713	6 865 089
Costing - Internal Revenue					
Total Internal Transfers	**8 819 670**		**711 682**	**711 682**	**9 531 352**
TOTAL REVENUE excl. capital grants/contributions.	**59 879 299**		**707 020**	**707 020**	**60 586 319**
EXPENDITURE					
Employee related costs	9 573 578	19 528	666 114	685 643	10 259 220
Remuneration of councillors					
Bulk purchases - electricity	17 582 825				17 582 825
Inventory consumed	7 166 656	(6 197)	36 587	30 389	7 197 045
Debt impairment	6 556 134		1 055 996	1 055 996	7 612 130
Depreciation and amortisation	1 878 733		50 157	50 157	1 928 890
Interest	16 151		4 514	4 514	20 665
Contracted services	4 500 189	8 875	(917 752)	(908 877)	3 591 313
Transfers and subsidies	27 107		()	()	27 107
Operational costs	3 238 877	(22 177)	(165 847)	(188 024)	3 050 853
Losses on disposal of Assets	4 140		(1 627)	(1 627)	2 513
Other Losses	3 378 592	(30)	()	(30)	3 378 562
TOTAL DIRECT EXPENDITURE	**53 922 983**	**()**	**728 142**	**728 141**	**54 651 125**
Interest - Inter-Company	1 861 774				1 861 774
Operational costs - Inter-Company	961 261		(43 042)	(43 042)	918 219
Transfers and subsidies - Inter-Company					
Costing - Internal Expenditure					
Total Internal Transfers	**2 823 035**		**(43 042)**	**(43 042)**	**2 779 993**
TOTAL EXPENDITURE	**56 746 018**	**()**	**685 100**	**685 099**	**57 431 118**
SURPLUS/(DEFICIT)	**3 133 281**		**21 920**	**21 921**	**3 155 202**
Capital Transfers Recognised					
Transfers and subsidies - capital (monetary allocations)	1 642 738		384 338	384 338	2 027 076
Transfers and subsidies - capital (in-kind)					
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**4 776 019**		**406 258**	**406 258**	**5 182 278**
Income Tax	44 883				44 883
SURPLUS/(DEFICIT) FOR THE YEAR	**4 731 137**		**406 258**	**406 258**	**5 137 395**

ANNEXURE D

Adjustments Budget: Revenue and expenditure by municipal vote

Vote Description	Current Year 2025/26		
R thousand	Approved Budget 2025/26	Adjust-ments	Adjusted Budget 2025/26
Revenueby Vote			
Economic Development	63 347	(17 000)	46 347
Environment And Infrastructure	16 679	6 436	23 115
Transport	1 194 407		1 194 407
Community Development	58 979	2 000	60 979
Health	221 058	(516)	220 542
Social Development	413	5 000	5 413
Group Forensic Investigation Services			
Office Of The Ombudsman			
City Manager	56 627	38 813	95 440
Speaker: Legislative Arm Of Council			
Group Information And Communication Technology			
Group Finance	31 571 833		31 571 833
Group Corporate And Shared Services	37 540	(3 600)	33 940
Human Settlements	2 019 798	65 274	2 085 072
Development Planning	143 689		143 689
Public Safety	644 062		644 062
Municipal Entities Accounts	189 922	1 500	191 422
City Power	26 366 421	201	26 366 622
Johannesburg Water	21 262 729	288 487	21 551 216
Pikitup	3 460 685	100 180	3 560 865
Johannesburg Roads Agency	180 931	()	180 931
Metrobus	112 117		112 117
Johannesburg City Parks And Zoo	92 143	(9 296)	82 847
Johannesburg Development Agency	80 953		80 953
Johannesburg Property Company	47 304		47 304
Metropolitan Trading Company	33 791		33 791
Joburg Market	748 428	104	748 532
JOHANNESBURG SOCIAL HOUSING COMPANY	273 513		273 513
Joburg City Theatres	43 352		43 352
Joburg Tourism			
Total Revenue (incl. capital grants and excl. internal transfers)	**88 920 722**	**477 583**	**89 398 304**
Expenditure by Vote			
Economic Development	220 530	(38 496)	182 034
Environment And Infrastructure	154 045	2 950	156 995
Transport	1 850 760	(133 046)	1 717 714
Community Development	1 409 235	38 904	1 448 139
Health	1 669 878	48 115	1 717 993
Social Development	376 580	24 322	400 902
Group Forensic Investigation Services	124 494	(57)	124 437
Office Of The Ombudsman	46 634	1 893	48 527
City Manager	2 071 976	3 949	2 075 925
Speaker: Legislative Arm Of Council	557 175	(4)	557 171
Group Information And Communication Technology	1 189 221	2 625	1 191 846
Group Finance	6 041 811	19 265	6 061 076
Group Corporate And Shared Services	679 131	(45 889)	633 242
Human Settlements	1 146 900	8 644	1 155 544
Development Planning	527 054	13 378	540 432
Public Safety	6 565 786	293 766	6 859 552
Municipal Entities Accounts	2 115 420	13 528	2 128 948
City Power	23 490 028	110 213	23 600 241
Johannesburg Water	19 180 125	56 413	19 236 538
Pikitup	4 462 115	152 436	4 614 551
Johannesburg Roads Agency	1 632 788	79 492	1 712 280
Metrobus	719 878	19 464	739 342
Johannesburg City Parks And Zoo	1 385 713	159 395	1 545 108
Johannesburg Development Agency	137 461	8 070	145 531
Johannesburg Property Company	1 101 897	29 460	1 131 357
Metropolitan Trading Company	360 189	69 842	430 031
Joburg Market	650 175	17 677	667 852
JOHANNESBURG SOCIAL HOUSING COMPANY	413 343	12 441	425 784
Joburg City Theatres	332 157	15 354	347 511
Joburg Tourism	101 996	(2 115)	99 881
Total Expenditure (incl. taxation and excl. internal transfers)	**80 714 496**	**981 988**	**81 696 484**
Surplus / (Deficit) for the year	**8 206 225**	**(504 406)**	**7 701 820**

Note:

Revenue includes capital grants and contributions and expenditure taxation. Internal transfers have been excluded from both revenue and expenditure.