

CITY OF JOHANNESBURG

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

MARCH 2024

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Abbreviations and Acronyms

ALCO	Assets and Liabilities Committee
Budget Lekgotla	A planning forum aimed at identifying key spending priorities for the City for a specific planning cycle.
BSC	Budget Steering Committee
BRT	Bus Rapid Transit, a project initiated to improve public transport within the City.
CAPEX	Capital expenditure, spending on municipal assets such as land, buildings, roads, etc.
CFO	Chief Financial Officer
CIF	Capital Investment Framework
CIMS	Capital Investment Management System, a system used to prioritise capital projects in the City
CM	City Manager
CoJ	City of Johannesburg
CPI	Consumer Price Index.
DED	Department of Economic Development, one of the City’s core departments
DMTN	Domestic Medium-Term Note.
DoRA	Division of Revenue Act
EM	Executive Mayor
ESP	Expanded Social Package
FBE	Free basic electricity
FBS	Free basic services
FBW	Free basic water
GAAP	Generally Accepted Accounting Practice
GAMAP	Generally Accepted Municipal Accounting Practice
GRAP	Generally Recognised Accounting Practice
GDS	Growth and Development Strategy, the City’s long- term strategy for development.
GDP	Gross domestic product
GMS	Growth Management Strategy, the City’s strategy for the management of growth within the City.
HSDG	Human Settlement Development Grant
IBT	Inclining Block Tariff
IDP	Integrated Development Plan, a strategic document detailing the City’s medium- term plan for development.
IGR	Intergovernmental relations
Kl	kiloliter
Km	kilometer
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local economic development
MEs	Municipal entities, companies in which the City is the sole shareholder, established to provide services to residents on behalf of the City.

MBRR	Municipal Budgeting and Reporting Regulations
MFMA	Municipal Finance Management Act, Act 56 of 2003, legislation providing a framework for financial management in local government
MIG	Municipal Infrastructure Grant
MMC	Member of the Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act, Act 32 of 2000
MTB	Medium Term Budget, a three-year financial plan of a municipality
MTEF	Medium- term Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	non-governmental organisations
NT	National Treasury of South Africa
OPEX	Operating expenditure, spending on the day-to-day operational activities such as salaries and wages, repairs and maintenance, general expenses
PBO	Public benefit organisations
PMS	Performance Management System
PPP	Public- Private Partnerships
RSC	Regional Services Council
SA	South Africa
SALGA	South African Local Government Association
SARB	South African Reserve Bank
SDBIP	Service Delivery and Budget Implementation Plan, a detailed plan containing quarterly performance targets and monthly budget estimates
SMME	Small, Micro and Medium Enterprises
VOTE	Segments (Departments/Municipal Entities/Programmes) into which a budget is divided for the appropriation of funds

List of Votes

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

Purpose

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

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

PART 1 – ANNUAL BUDGET

1.1 EXECUTIVE SUMMARY

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

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

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

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

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

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

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

1.2 OPERATING BUDGET FRAMEWORK

The proposed operating revenue budget is approximately R76.2 billion and the operating expenditure budget is totalling R74.6 billion for the 2024/25 financial year. Revenue is increasing by 7% and expenditure by 6.5% over the 2023/24 financial year.

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

	Original Budget 2023/24 R 000	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	%	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Revenue	75 393 870	71 205 653	76 219 482	7.0%	82 095 182	88 590 057
Internal revenue	10 461 671	10 386 348	10 382 308	0.0%	10 785 137	11 163 669
Expenditure	85 855 542	81 592 001	86 601 790	6.1%	92 880 319	99 753 726
Internal expenditure	73 299 518	70 082 618	74 630 164	6.5%	78 770 288	83 777 480
	10 461 671	10 386 348	10 382 308	0.0%	10 785 137	11 163 669
	83 761 189	80 468 966	85 012 471	5.6%	89 555 425	94 941 149
Surplus (Deficit)	2 094 352	1 123 035	1 589 318		3 324 895	4 812 577
Taxation	80 168	68 977	41 160		43 557	45 517
Surplus (Deficit) for the year	2 014 184	1 054 058	1 548 158		3 281 338	4 767 060
Capital grants and contributions	3 208 307	3 392 438	3 542 332		3 880 921	2 925 162
Surplus (Deficit) for the year including capital grants and contributions	5 222 491	4 446 496	5 090 490		7 162 259	7 692 222

The City is budgeting for a surplus (before taxation and capital grants) of R1.6 billion for 2024/25. The surplus will be applied towards the City’s working capital and funding of capital investment.

Revenue Analysis

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

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework			
	Original Budget	Adjusted Budget	Budget Year 2024/25	% Incr.	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000		R 000	R 000
EXCHANGE REVENUE						
Service charges - Electricity	23 097 508	19 155 633	21 467 342	12.1%	23 993 127	26 818 432
Service charges - Water	9 486 608	9 986 396	10 632 200	6.5%	11 333 925	12 081 963
Service charges - Waste Water Management	6 893 182	6 893 546	7 246 316	5.1%	7 724 572	8 234 394
Service charges - Waste Management	2 571 163	2 918 933	3 094 069	6.0%	3 248 773	3 411 214
Sale of Goods and Rendering of Services	870 667	595 562	718 493	20.6%	910 494	951 667
Agency services	386 492	371 492	389 321	4.8%	406 841	425 142
Interest earned from Receivables	332 416	486 829	491 423	0.9%	497 117	505 269
Interest earned from Current and Non Current Assets	174 350	185 576	194 484	4.8%	203 235	212 379
Rental from Fixed Assets	535 867	588 210	431 636	-26.6%	451 062	471 359
Operational Revenue	1 046 832	886 946	930 347	4.9%	1 035 263	1 082 053
NON-EXCHANGE REVENUE						
Property rates	16 372 765	16 372 765	17 158 657	4.8%	17 930 796	18 737 681
Surcharges and Taxes	302 905	302 905	317 445	4.8%	331 730	346 659
Fines, penalties and forfeits	951 574	161 256	168 996	4.8%	176 601	184 547
Licences or permits	10 870	3 433	3 606	5.0%	3 769	3 937
Transfer and subsidies - Operational	8 281 453	8 334 444	8 718 632	4.6%	9 262 463	10 183 469
Interest	116 245	116 245	121 825	4.8%	127 307	133 036
Fuel Levy	3 838 724	3 838 724	4 127 608	7.5%	4 450 706	4 799 123
Operational Revenue	118 335					
Gains on disposal of Assets	5 914	6 758	7 082	4.8%	7 401	7 734
TOTAL DIRECT REVENUE excl. capital grants/contr.	75 393 870	71 205 653	76 219 482	7.0%	82 095 182	88 590 057

The increase of 7% in total revenue is mainly as a result of increases in Service charges – electricity 12.1%, sales of goods of rendering services 20.6% and the fuel levy 7.5%.

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

Service	Base Year 2023/24	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Property rates	2.00%	4.80%	4.50%	4.50%
Electricity	14.97%	10.74%	10.00%	10.00%
Water	9.30%	7.70%	7.70%	7.70%
Sanitation	9.30%	7.70%	7.70%	7.70%
Refuse	7.00%	5.90%	4.50%	4.50%

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

Exchange revenue

- Service charges - electricity: The projected electricity revenue of R21.5 billion (excluding New Connections fees) is a 12.1% increase from the 2023/24 financial year. The revenue budget increase by 12.1% compared to 2023/24 financial year budget. The increase is based on a proposed average tariff increase for electricity of 10.74% and the strategic drive to reduce total electricity losses to a level of 25.5% for the 2024/25 financial. The bulk purchase price increase is due to the Eskom tariff increase of 12.72%, Kelvin Power tariff price of R1.63 and total volumes growth estimated at 0,27%.
- Service charges - water and wastewater management: The projected revenue is estimated at R17.9 billion, approximately 5.9% increase from the 2023/24 financial year. The increase is based on an average tariff increase of 7.7%, based on a proposed Rand Water tariff increase of 5.9% and an additional 1.8% expected population growth.
- Service charges - waste management: The projected revenue of R3.1 billion is a 6% increase from the 2023/24 financial year. The increase is based on a proposed average tariff increase of 6%. The additional revenue was sourced through the revenue enhancement project where revenue was increased for Domestic RCR.
- Sale of goods and rendering of services: Revenue is increasing by 20.6% mainly due to the operationalization of Phase 1C(a).
- Agency services: Revenue is increasing by 4.8%.
- Interest earned from receivables: Interest increased by R4.6 million in line with payment levels of the city.
- Interest earned from current and non-current assets: Interest increased by 4.8% in line with liquidity levels of the city.
- Rental from fixed assets: Rental from fixed assets is decreasing by approximately 26.6%. The decrease in revenue relates to outdoor advertising revenue that was increased in the 2023/24 financial year to R250 million (no contracts were in place with service providers, the revenue was received in advance, and it will be converted to revenue as soon as contracts are finalised). The revenue in the 2024/25 financial year is anticipated to be R77.3 million.
- Operational revenue: Operational revenue reflects an increase of R43.4 million or 4.9%. The tariffs for minor services will increase in line with estimated inflation of 4.8%.

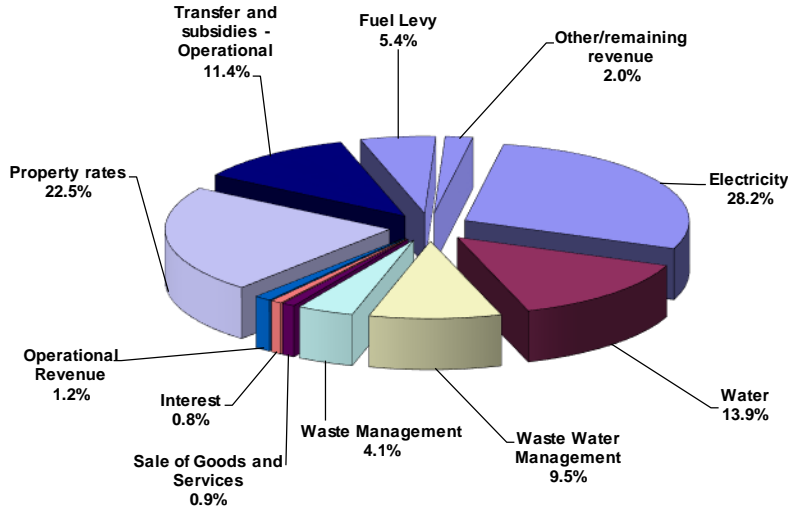
Non-exchange revenue

- Property rates: Property rates: Projected property rates revenue is estimated at R17.2 billion, approximately a 4.8% increase from the 2023/24 financial year. The increase is based on an average property rates tariff increase of 4.8%. The increase includes improvements made to properties, subdivisions, consolidations, and new properties.
- Surcharges and taxes: Revenue is increasing by 4.8%.
- Fines, penalties, and forfeits: Revenue is increasing by 4.8%.
- Licences or permits: Revenue is increasing by 5%.
- Transfer and subsidies - operational: Operating grants are increasing by R384.2 million or 4.6% from the 2023/24 financial year. The table below reflects the budgets of transfers and subsidies - operational:

Transfer and subsidies - Operational	Adjusted Budget	Budget	%	Estimate	Estimate
	2023/24 R 000	2024/25 R 000		2025/26 R 000	2026/27 R 000
Equitable share	7 053 154	7 571 601	7.4%	8 169 095	8 822 758
Finance Management	1 000	1 000		1 000	1 200
Programme and Project Preparation Support Grant	35 000	39 234	12.1%	40 000	43 059
Public Transport Network Grant: Opex	893 766	774 917	-13.3%	811 516	1 076 944
NDPG Opex: Public Employment Programme (PEP)	92 793	85 723	-7.6%		
EPWP	13 197	4 967	-62.4%		
Energy Efficiency and Demand Side Management Grant		7 000		7 000	8 500
Infrastructure Skills Development	5 569	6 000	7.7%	7 000	7 000
Recap of Comm Libraries Cond Grant	12 823	13 948	8.8%	14 750	14 750
Libraries Plan	4 000	3 683	-7.9%	3 674	4 503
Municipal Disaster Response Grant OPEX	2 150		-100.0%		
Primary Health	167 093	167 093		173 000	173 000
HIV AIDS	30 649	30 649		31 200	31 200
Environmetal Grant	450		-100.0%		
UN Environment Programme Opex	17 338	12 307	-29.0%	3 696	
Other	5 462	510		532	555
Total Transfer and subsidies - Operational	8 334 444	8 718 632	4.6%	9 262 463	10 183 469

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

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



The 2024/25 revenue budget for property rates, electricity, water, wastewater waste management amounts to R59.9 billion and it represents approximately 78.6% of the total revenue budget of R76.2 billion.

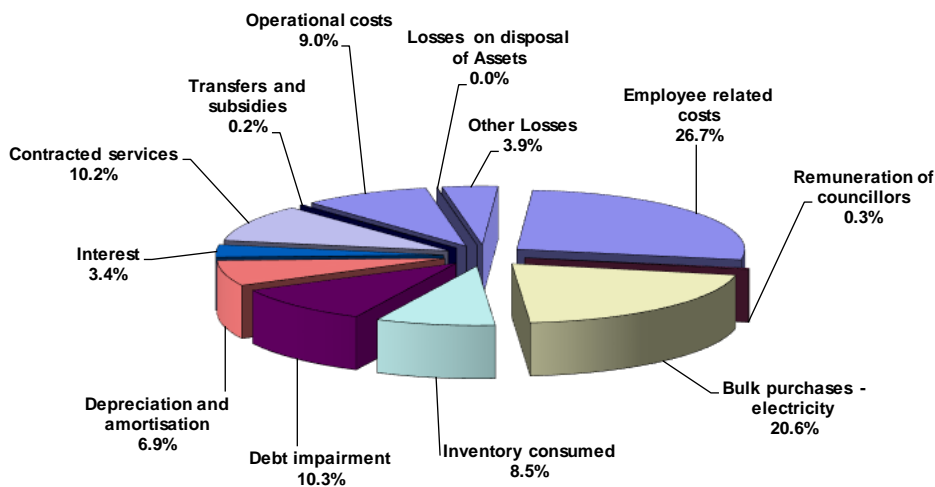
Expenditure Analysis

The expenditure budget in the current financial amounts to R70.1 billion. 2024/25 presents a budget of R74.6 billion, an increase of 6.5% from the 2023/24 adjusted budget.

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework			
	Original Budget	Adjusted Budget	Budget Year 2024/25	% Incr.	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000		R 000	R 000
EXPENDITURE						
Employee related costs	19 007 361	19 063 085	19 957 079	4.7%	20 851 550	21 784 725
Remuneration of councillors	184 542	182 642	191 409	4.8%	200 022	209 023
Bulk purchases - electricity	16 403 226	13 639 856	15 377 574	12.7%	17 336 677	19 545 370
Inventory consumed	6 358 943	5 987 571	6 320 206	5.6%	6 710 486	7 126 560
Debt impairment	7 983 550	7 212 505	7 678 231	6.5%	7 749 789	8 024 241
Depreciation and amortisation	4 784 336	4 867 246	5 176 559	6.4%	5 395 644	5 636 251
Interest	2 171 098	2 396 800	2 511 836	4.8%	2 624 858	2 742 966
Contracted services	7 575 012	7 407 514	7 588 363	2.4%	7 769 289	8 227 299
Transfers and subsidies	138 835	84 424	135 387	60.4%	46 709	48 812
Operational costs	6 772 269	6 614 616	6 742 074	1.9%	6 928 594	7 067 353
Losses on disposal of Assets	302	6 847	7 205	5.2%	7 109	7 449
Other Losses	1 920 044	2 619 512	2 944 240	12.4%	3 149 561	3 357 431
TOTAL DIRECT EXPENDITURE	73 299 518	70 082 618	74 630 164	6.5%	78 770 288	83 777 480

The increase of 6.5% in expenditure is a result of the increase in employee related cost 4.7%, remuneration of councillors 4.8%, bulk electricity purchases 12.7% (Eskom/Kelvin Power Station), inventory consumed 5.6% which includes the water purchases from Rand Water, debt impairment 6.5%, depreciation 6.4%, interest 4.8%, contracted services 2.4%, transfer and subsidies paid increased by 60.4% (mainly due to the receipt of the Public Employment Program and EPWP grant allocations reflected in the budget of Economic Development), operational costs increased by 1.9%, losses on disposal of assets increased by 5.2% and other losses increase by 12.4% (mainly due to water losses). The increases in the expenditure categories are explained later in the report under each cluster per department or entity.

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



Repairs and Maintenance

Repairs and maintenance as a percentage of PPE is averaging 7.2% to 7.4% over the medium-term budget. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services.

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

Description R thousand	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Repairs and Maintenance by Asset Class</u>					
Roads Infrastructure	808 829	753 753	812 135	845 917	872 096
Electrical Infrastructure	1 504 404	1 542 954	1 375 682	1 437 273	1 503 135
Water Supply Infrastructure	875 661	1 155 992	1 129 799	1 147 417	1 165 130
Sanitation Infrastructure	280 505	322 891	312 636	326 685	341 359
Solid Waste Infrastructure	11 616	17 530	17 530	18 320	19 144
Information and Communication Infrastructure	104 264	109 499	108 141	111 770	115 540
Infrastructure	3 585 279	3 902 619	3 755 923	3 887 382	4 016 404
Community Facilities	299 890	309 410	309 217	322 928	337 469
Sport and Recreation Facilities	6 242	6 541	5 200	5 434	5 274
Community Assets	306 132	315 951	314 417	328 362	342 743
Heritage Assets	148	155	155	162	169
Operational Buildings	1 358 347	1 510 387	1 295 574	1 352 028	1 411 559
Housing	70 022	112 840	110 846	114 018	117 296
Other Assets	1 428 369	1 623 227	1 406 420	1 466 046	1 528 855
Biological or Cultivated Assets	9 187	9 628	9 628	10 061	10 514
Licences and Rights	10 551	11 264	11 264	11 768	12 297
Intangible Assets	10 551	11 264	11 264	11 768	12 297
Computer Equipment	276 827	288 884	278 392	280 271	282 068
Furniture and Office Equipment	4 355	1 546	1 539	1 602	1 667
Machinery and Equipment	99 843	89 275	88 910	92 839	96 187
Transport Assets			218 776	226 502	236 685
Total Repairs and Maintenance	5 720 691	6 242 550	6 085 423	6 304 995	6 527 589

Financial Position

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

Financial position	Original Budget 2023/24 R million	Adjusted Budget 2023/24 R million	Budget 2024/25 R million	Estimate 2025/26 R million	Estimate 2026/27 R million
Total current assets	20 494	13 408	18 790	22 907	29 926
Total non current assets	92 318	91 453	92 733	95 805	97 346
Total current liabilities	16 092	13 973	16 085	15 624	15 986
Total non current liabilities	27 521	27 441	26 900	27 387	27 894
Community wealth/equity	69 198	63 447	68 538	75 700	83 392

The projected current ratio over the medium term is projected to be approximately 1.2:2 and above.

Cash Flow

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

Cash flow	Original Budget 2023/24 R million	Adjusted Budget 2023/24 R million	Budget 2024/25 R million	Estimate 2025/26 R million	Estimate 2026/27 R million
Net cash from (used) operating	10 662	4 128	8 687	14 432	13 372
Net cash from (used) investing	(7 880)	(7 003)	(5 993)	(8 013)	(6 720)
Net cash from (used) financing	(300)	(302)	979	(667)	331
Cash/cash equivalents at the year begin:	4 450	4 055	878	4 551	10 303
Cash/cash equivalents at the year end	6 931	878	4 551	10 303	17 286

The cash of the City is projected to be approximately R4.5 billion at the end of the 2024/25 financial year. Cash reserves are applied towards capital infrastructure spending.

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

Key Financial Indicators							
	Audited Outcome 2022/23	Original Budget 2023/24	Adjusted Budget 2023/24	Bench- marks	Budget 2024/25	Estimate 2025/26	Estimate 2026/27
Current ratio	0.8:1	1.3:1	1:1	1.5 - 2:1	1.2:1	1.5:1	1.9:1
Solvency ratio	2.2:1	2.6:1	2.5:1	Above 2:1	2.6:1	2.8:1	2.9:1
Debt to Revenue ratio	40%	33%	35%	Below 45%	34%	30%	28%
Remuneration as % of Total Operating Expenditure ratio	27.1%	26.2%	27.4%	25% - 40%	27.0%	26.7%	26.2%
Repairs and Maintenance as a % of PPE ratio		6.7%	7.4%	8%	7.1%	7.1%	7.3%
Capital cost (interest and redemption) as a % of total operating expenditure	13%	7%	7%	6% - 8%	5%	7%	6%
Net Operating Surplus Margin	-1%	7%	6%	Above 0%	6%	8%	8%
Cash / Cost coverage (days)	22.5	41.2	5.5	30 - 90 days	26.5	56.5	88.8

1.3 CAPITAL EXPENDITURE

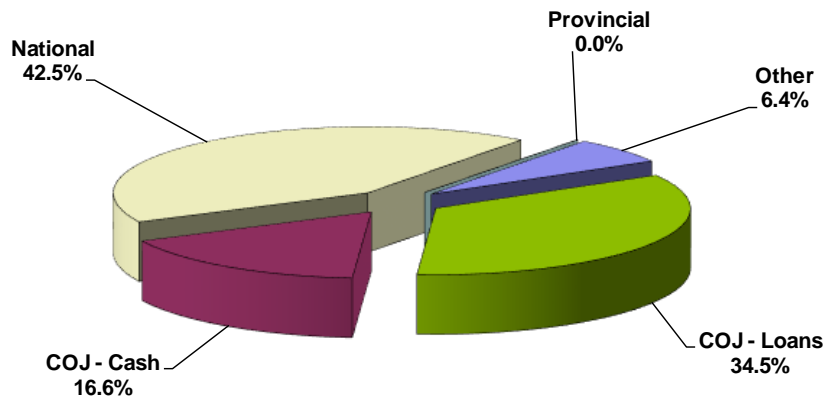
The level of capital expenditure and borrowing are based on the principles of affordability, prudential indicators and sustainability (debt to revenue ratio, current ratio, operating surplus and the impact or return of the capital investment on the operating account).

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

Funding source	Original Budget 2023/24 R 000	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
COJ - Loans	2 500 000	2 500 000	2 500 000	2 500 000	2 500 000
COJ - Cash	2 000 000	1 200 000	1 200 000	1 500 000	1 500 000
National	2 803 834	2 860 462	3 078 935	3 426 888	2 466 936
Provincial		4 500			
Other	338 372	338 372	463 397	454 033	458 226
Total	7 642 206	6 903 334	7 242 332	7 880 921	6 925 162

The capital budget of the City projects a spending plan of approximately R22 billion over the next three-year period. The capital budget for the 2024/25 financial year amounts to approximately R7.2 billion.

Funding Sources for 2024/25



- R2.5 billion of capital will be funded from loans;
- R1.2 billion of capital will be funded through cash surpluses;
- R385.6 million will be funded from grants received from National (PTIS - R360.6 million and NDPG - R25 million);
- R2 billion will be funded through the Urban Settlement Development Grant (USDG);
- R739.7 will be funded through the Upgrading of Informal Settlements Program (UISP); and
- R463.4 million will be funded from other sources (public and bulk service contributions).

ANNUAL BUDGET TABLES

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

Table A1: Consolidated Budget Summary

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands					
Financial Performance					
Property rates	16 372 765	16 372 765	17 158 657	17 930 796	18 737 681
Service charges	42 048 461	38 954 508	42 439 927	46 300 397	50 546 003
Investment revenue	174 350	185 576	194 484	203 235	212 379
Transfer and subsidies - Operational	8 281 453	8 334 444	8 718 632	9 262 463	10 183 469
Other own revenue	8 516 841	7 358 360	7 707 783	8 398 291	8 910 525
Total Revenue (excluding capital transfers and contributions)	75 393 870	71 205 653	76 219 482	82 095 182	88 590 057
Employee costs	19 007 361	19 063 085	19 957 079	20 851 550	21 784 725
Remuneration of councillors	184 542	182 642	191 409	200 022	209 023
Depreciation and amortisation	4 784 336	4 867 246	5 176 559	5 395 644	5 636 251
Finance charges	2 171 098	2 396 800	2 511 836	2 624 858	2 742 966
Inventory consumed and bulk purchases	22 762 169	19 627 427	21 697 780	24 047 163	26 671 930
Transfers and subsidies	138 835	84 424	135 387	46 709	48 812
Other expenditure	24 251 177	23 860 994	24 960 113	25 604 342	26 683 773
Total Expenditure	73 299 518	70 082 618	74 630 164	78 770 288	83 777 480
Surplus/(Deficit)	2 094 352	1 123 035	1 589 318	3 324 895	4 812 577
Transfers and subsidies - capital (monetary allocations)	3 208 307	3 392 438	3 542 332	3 880 921	2 925 162
Surplus/(Deficit) after capital transfers & contributions	5 302 659	4 515 473	5 131 650	7 205 816	7 737 739
Surplus/(Deficit) for the year	5 302 659	4 515 473	5 131 650	7 205 816	7 737 739
Capital expenditure & funds sources					
Capital expenditure	7 642 206	6 903 334	7 242 332	7 880 921	6 925 162
Transfers recognised - capital	3 142 206	3 203 334	3 542 332	3 880 921	2 925 162
Borrowing	2 500 000	2 500 000	2 500 000	2 500 000	2 500 000
Internally generated funds	2 000 000	1 200 000	1 200 000	1 500 000	1 500 000
Total sources of capital funds	7 642 206	6 903 334	7 242 332	7 880 921	6 925 162
Financial position					
Total current assets	20 494 077	13 408 136	18 789 684	22 906 549	29 926 016
Total non current assets	92 317 514	91 453 303	92 732 866	95 804 579	97 346 485
Total current liabilities	16 092 009	13 972 829	16 084 880	15 623 945	15 986 226
Total non current liabilities	27 521 244	27 441 172	26 899 741	27 386 997	27 893 865
Community wealth/Equity	69 198 337	63 447 439	68 537 929	75 700 187	83 392 409
Cash flows					
Net cash from (used) operating	10 661 829	4 128 460	9 150 181	14 886 407	13 830 006
Net cash from (used) investing	(7 880 233)	(7 003 428)	(6 456 245)	(8 467 065)	(7 177 871)
Net cash from (used) financing	(300 393)	(302 273)	978 795	(667 002)	330 513
Cash/cash equivalents at the year end	6 930 714	878 069	4 550 801	10 303 141	17 285 788
Cash backing/surplus reconciliation					
Cash and investments available	9 489 192	3 235 772	6 122 294	12 461 070	19 696 713
Application of cash and investments	6 148 972	3 180 355	3 621 627	4 731 142	5 194 983
Balance - surplus (shortfall)	3 340 220	55 417	2 500 667	7 729 928	14 501 729
Asset management					
Asset register summary (WDV)	87 872 832	29 873 784	89 316 003	91 801 280	93 090 191
Depreciation	4 585 482	4 709 879	5 176 559	5 395 644	5 636 251
Renewal and Upgrading of Existing Assets	3 125 586	2 852 986	2 961 752	3 944 894	3 518 255
Repairs and Maintenance	5 720 691	6 242 550	6 085 423	6 304 995	6 527 589

Explanatory notes to table A1: Budget Summary

1. Table A1 is a budget summary and provides an overview of the City's budget that includes all major financial components (i.e. operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus is positive over the medium term;
 - b. The capital budget is approximately R7.2 billion in 2024/25 and R6.9 billion in 2026/27;
 - c. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget;
 - d. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years; and
 - e. The cash of the City is projected to be approximately R4.5 billion at the end of the 2024/25 financial year. It will be approximately R17.3 billion in the outer year.
3. The City's cash backing / surplus reconciliation over the medium-term budget shows a positive outcome, which is an indication that the City will be able to afford its commitments over the next three years.

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

Functional Classification Description R thousand	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional					
Governance and administration	30 969 971	30 601 290	31 979 368	34 249 718	35 838 407
Executive and council	1 497 062	1 481 590	1 226 955	1 587 276	1 271 819
Finance and administration	29 472 909	29 119 700	30 752 413	32 662 442	34 566 588
Internal audit	–	–	–	–	–
Community and public safety	1 796 564	1 077 957	1 063 151	1 020 873	1 011 238
Community and social services	154 371	125 836	114 225	119 103	124 198
Sport and recreation	21 980	28 159	21 281	22 240	23 242
Public safety	973 359	183 071	191 857	200 491	209 512
Housing	543 290	653 104	585 001	599 839	597 086
Health	103 564	87 787	150 787	79 200	57 200
Economic and environmental services	2 145 059	2 183 733	2 120 067	2 083 297	1 996 005
Planning and development	547 504	462 395	595 426	526 394	570 174
Road transport	1 595 450	1 717 925	1 521 064	1 553 164	1 421 925
Environmental protection	2 105	3 413	3 577	3 739	3 906
Trading services	42 794 411	39 817 798	43 637 887	47 617 613	51 619 767
Energy sources	23 504 153	19 702 611	22 021 137	24 544 748	27 296 366
Water management	9 796 266	10 259 386	11 230 448	12 051 313	12 627 181
Waste water management	6 893 057	6 893 096	7 245 832	7 724 056	8 233 844
Waste management	2 600 935	2 962 705	3 140 470	3 297 496	3 462 376
Other	896 173	917 313	961 342	1 004 602	1 049 802
Total Revenue - Functional	78 602 177	74 598 091	79 761 814	85 976 103	91 515 219
Expenditure - Functional					
Governance and administration	21 480 541	21 532 517	22 417 345	23 231 640	24 055 523
Executive and council	3 339 310	3 477 890	3 626 451	3 718 836	3 808 328
Finance and administration	17 961 766	17 884 555	18 615 490	19 331 258	20 058 769
Internal audit	179 465	170 072	175 403	181 546	188 425
Community and public safety	8 112 695	7 536 699	7 853 475	8 171 895	8 505 638
Community and social services	1 555 326	1 517 311	1 572 544	1 632 091	1 697 350
Sport and recreation	245 713	198 673	205 382	212 087	218 958
Public safety	3 039 323	2 742 250	2 873 864	3 003 268	3 138 425
Housing	2 130 982	1 981 025	2 052 349	2 123 667	2 196 436
Health	1 141 351	1 097 440	1 149 336	1 200 782	1 254 469
Economic and environmental services	5 543 287	5 307 109	5 618 620	5 781 421	6 300 778
Planning and development	1 207 978	1 114 873	1 222 055	1 176 452	1 228 435
Road transport	4 018 872	3 881 771	4 072 999	4 266 504	4 721 335
Environmental protection	316 437	310 465	323 566	338 464	351 007
Trading services	37 632 115	35 175 346	38 158 200	40 981 794	44 289 541
Energy sources	20 788 870	17 433 525	19 330 106	21 256 019	23 598 348
Water management	11 196 091	11 723 224	12 562 973	13 301 140	14 093 442
Waste water management	2 202 760	2 310 230	2 391 411	2 435 114	2 499 584
Waste management	3 444 394	3 708 368	3 873 710	3 989 521	4 098 167
Other	611 048	599 924	623 684	647 095	671 518
Total Expenditure - Functional	73 379 686	70 151 595	74 671 324	78 813 845	83 822 997
Surplus/(Deficit) for the year	5 222 491	4 446 496	5 090 490	7 162 259	7 692 222

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

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The standard classification divides the municipal services into functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enable the National Treasury to compile "whole of government" report.

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

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Electricity								
Revenue (incl. capital grants)	16 671	18 342	17 502	23 708	19 942	22 260	24 788	27 550
Expenditure	16 496	18 290	18 335	22 722	19 444	21 474	23 436	25 815
Surplus/(Deficit) for the year	175	52	-834	985	498	786	1 352	1 735
% Surplus/(Deficit)	1.1%	0.3%	-4.8%	4.2%	2.5%	3.5%	5.5%	6.3%
Water and Wastewater Management								
Revenue (incl. capital grants)	13 615	14 920	15 977	16 997	17 448	18 772	20 071	21 157
Expenditure	11 633	13 072	14 246	14 964	15 707	16 747	17 612	18 557
Surplus/(Deficit) for the year	1 982	1 848	1 730	2 033	1 742	2 025	2 459	2 600
% Surplus/(Deficit)	14.6%	12.4%	10.8%	12.0%	10.0%	10.8%	12.3%	12.3%
Waste management								
Revenue (incl. capital grants)	2 236	2 507	2 524	2 607	2 969	3 286	3 428	3 661
Expenditure	3 073	3 531	3 786	3 764	4 083	4 247	4 380	4 506
Surplus/(Deficit) for the year	-837	-1 023	-1 262	-1 157	-1 114	-961	-952	-845
% Surplus/(Deficit)	-37.4%	-40.8%	-50.0%	-44.4%	-37.5%	-29.2%	-27.8%	-23.1%

1. The electricity trading surplus is R786 million, R1.4 billion and R1.7 billion over the medium.
2. The surplus for the water and wastewater management account increases over the medium-term translating into a surplus of R2 billion, R2.5 billion and R2.6 billion for each of the respective financial years.
3. The deficit on waste management is relatively stable over the medium term from R961 million in 2024/25 to R845 million in 2026/27. The deficit of waste management is cross subsidised by the property rates account.
4. The surpluses on the trading accounts are utilised as an internal funding source for the capital investment (asset renewal, refurbishment, and the development of new asset infrastructure).

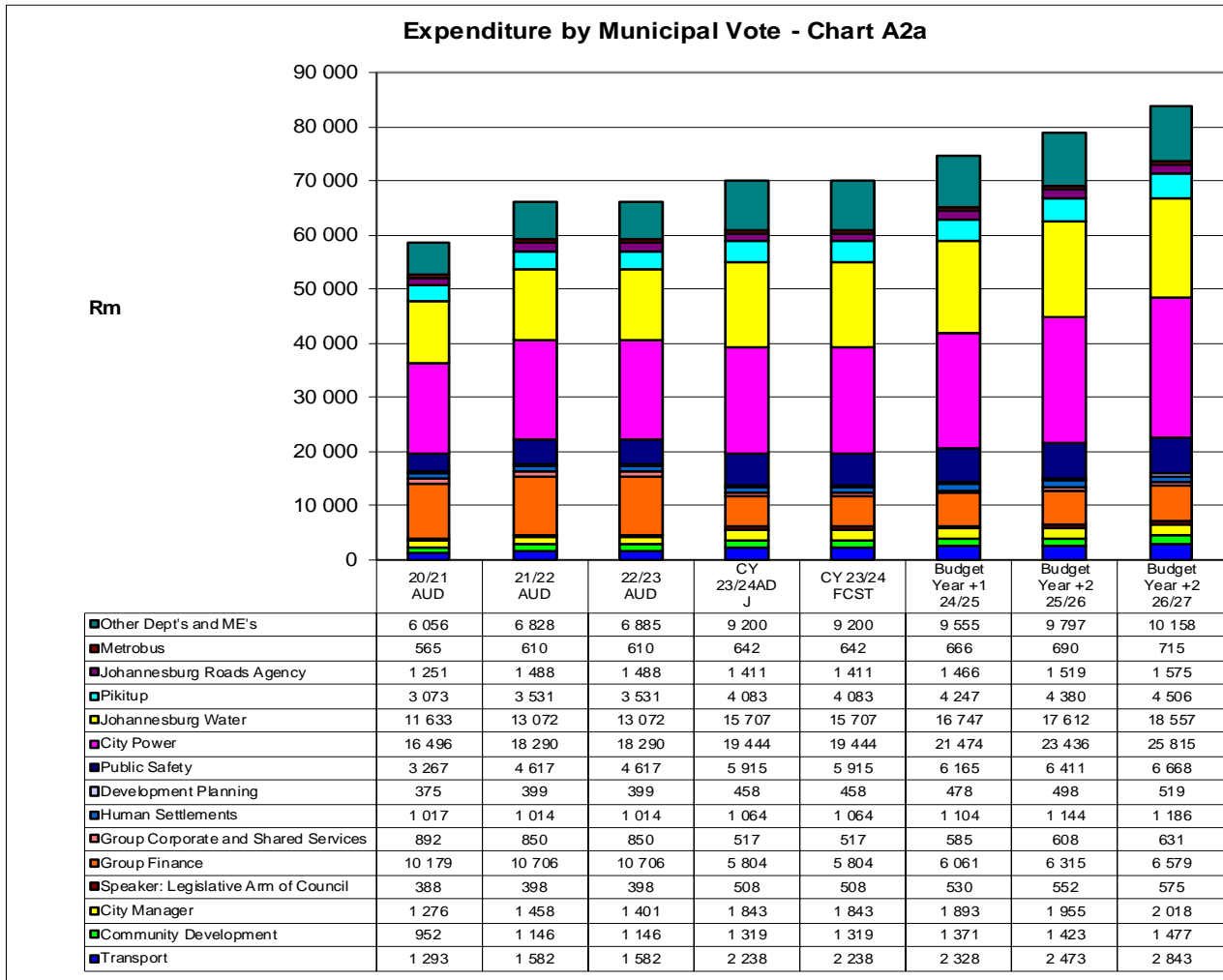
5. Table A3: Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand					
Revenue by Vote					
Vote 1 - Economic Development	122 271	82 281	90 690	–	–
Vote 2 - Environment, Infrastructure and Services	13 715	17 945	16 042	16 467	18 393
Vote 3 - Transport	1 601 548	1 470 423	1 353 559	1 563 133	1 547 433
Vote 4 - Community Development	57 651	79 997	51 556	53 878	76 302
Vote 5 - Health	272 762	258 293	321 457	255 939	234 106
Vote 6 - Social Development	5 627	12 727	25 449	413	432
Vote 7 - Group Forensic Investigation Services	–	–	–	–	–
Vote 8 - Office of the Ombudsman	–	–	–	–	–
Vote 9 - City Manager	55 709	47 818	39 977	40 776	43 870
Vote 10 - Speaker: Legislative Arm of Council	–	–	–	–	–
Vote 11 - Group Information Communication Technology	–	–	–	–	–
Vote 12 - Group Finance	28 069 238	27 924 428	29 549 238	31 273 034	33 114 665
Vote 13 - Group Corporate and Shared Services	31 403	30 972	32 622	34 820	36 072
Vote 14 - Human Settlements	1 543 871	1 541 103	1 284 493	1 674 584	1 361 797
Vote 15 - Development Planning	103 279	100 817	107 498	93 532	93 802
Vote 16 - Public Safety	1 402 729	590 150	616 221	643 952	672 922
Vote 17 - Municipal Entities Accounts	492 419	691 977	603 318	627 409	473 831
Vote 18 - City Power	23 707 579	19 941 538	22 259 966	24 787 862	27 550 421
Vote 19 - Johannesburg Water	16 997 017	17 448 408	18 772 206	20 071 295	21 156 951
Vote 20 - Pikitup	2 606 997	2 968 767	3 286 389	3 428 292	3 661 243
Vote 21 - Johannesburg Roads Agency	128 962	113 400	63 193	66 037	69 009
Vote 22 - Metrobus	63 682	117 823	92 039	96 181	100 510
Vote 23 - Johannesburg City Parks and Zoo	87 586	93 927	80 738	84 367	88 157
Vote 24 - Johannesburg Development Agency	75 926	60 790	63 899	66 929	70 095
Vote 25 - Johannesburg Property Company	81 459	43 192	45 266	47 304	49 433
Vote 26 - Metropolitan Trading Company	59 618	12 578	13 183	13 776	14 396
Vote 27 - Joburg Market	646 656	671 071	703 281	734 928	767 998
Vote 28 - Johannesburg Social Housing Company	303 597	233 954	243 960	253 792	264 066
Vote 29 - Joburg City Theatres	67 394	40 013	41 697	43 352	45 082
Vote 30 - Johannesburg Tourism Company	3 483	3 699	3 877	4 051	4 233
Total Revenue by Vote	78 602 177	74 598 091	79 761 814	85 976 103	91 515 219
Expenditure by Vote to be appropriated					
Vote 1 - Economic Development	256 035	177 843	235 682	150 037	155 293
Vote 2 - Environment, Infrastructure and Services	133 654	135 027	136 525	142 269	148 265
Vote 3 - Transport	2 477 306	2 237 785	2 327 514	2 473 494	2 842 842
Vote 4 - Community Development	1 365 201	1 318 999	1 371 260	1 422 905	1 476 672
Vote 5 - Health	1 505 153	1 500 365	1 567 796	1 634 104	1 703 357
Vote 6 - Social Development	339 497	336 517	343 542	357 182	371 400
Vote 7 - Group Forensic Investigation Services	106 989	111 571	116 074	120 522	125 154
Vote 8 - Office of the Ombudsman	43 111	42 710	44 477	46 219	48 036
Vote 9 - City Manager	1 770 344	1 843 464	1 893 125	1 954 512	2 018 180
Vote 10 - Speaker: Legislative Arm of Council	514 958	507 892	530 264	552 296	575 283
Vote 11 - Group Information Communication Technology	1 028 252	1 030 326	1 065 191	1 099 836	1 135 775
Vote 12 - Group Finance	5 557 033	5 804 333	6 061 472	6 314 684	6 578 898
Vote 13 - Group Corporate and Shared Services	1 036 019	516 772	584 711	607 516	631 276
Vote 14 - Human Settlements	1 168 896	1 064 172	1 104 469	1 144 349	1 185 827
Vote 15 - Development Planning	457 530	457 590	478 113	498 321	519 411
Vote 16 - Public Safety	6 120 894	5 914 552	6 164 635	6 411 247	6 668 342
Vote 17 - Municipal Entities Accounts	2 007 706	1 951 462	2 026 742	2 101 195	2 178 665
Vote 18 - City Power	22 722 431	19 443 819	21 474 286	23 436 298	25 815 168
Vote 19 - Johannesburg Water	14 964 254	15 706 833	16 747 239	17 611 893	18 557 055
Vote 20 - Pikitup	3 764 315	4 082 547	4 247 477	4 380 088	4 506 294
Vote 21 - Johannesburg Roads Agency	1 438 437	1 411 418	1 465 617	1 519 145	1 574 893
Vote 22 - Metrobus	601 623	641 511	665 881	689 997	715 081
Vote 23 - Johannesburg City Parks and Zoo	1 257 264	1 206 545	1 251 972	1 296 492	1 343 228
Vote 24 - Johannesburg Development Agency	108 145	121 542	126 675	131 737	137 014
Vote 25 - Johannesburg Property Company	964 641	914 367	948 528	982 353	1 017 522
Vote 26 - Metropolitan Trading Company	423 773	376 733	350 769	347 807	359 430
Vote 27 - Joburg Market	558 591	584 998	605 595	626 103	646 844
Vote 28 - Johannesburg Social Housing Company	355 355	367 590	381 203	394 697	408 724
Vote 29 - Joburg City Theatres	262 776	252 593	261 522	270 358	279 532
Vote 30 - Johannesburg Tourism Company	69 503	89 719	92 968	96 189	99 536
Total Expenditure by Vote	73 379 686	70 151 595	74 671 324	78 813 845	83 822 997
Surplus/(Deficit) for the year	5 222 491	4 446 496	5 090 490	7 162 259	7 692 222

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

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the City.
2. Note the total revenue on this table includes capital transfers and expenditure includes taxation and excludes internal transfers.
3. The five biggest votes/budgets are City Power (R21.5 billion), Johannesburg Water (R16.8 billion), Public Safety (R6.2 billion), Group Finance (R6.1 billion) and Pikitup (R4.3 billion).

Graph: Expenditure by Municipal Vote



Graph: Expenditure by Municipal Vote (Trend)

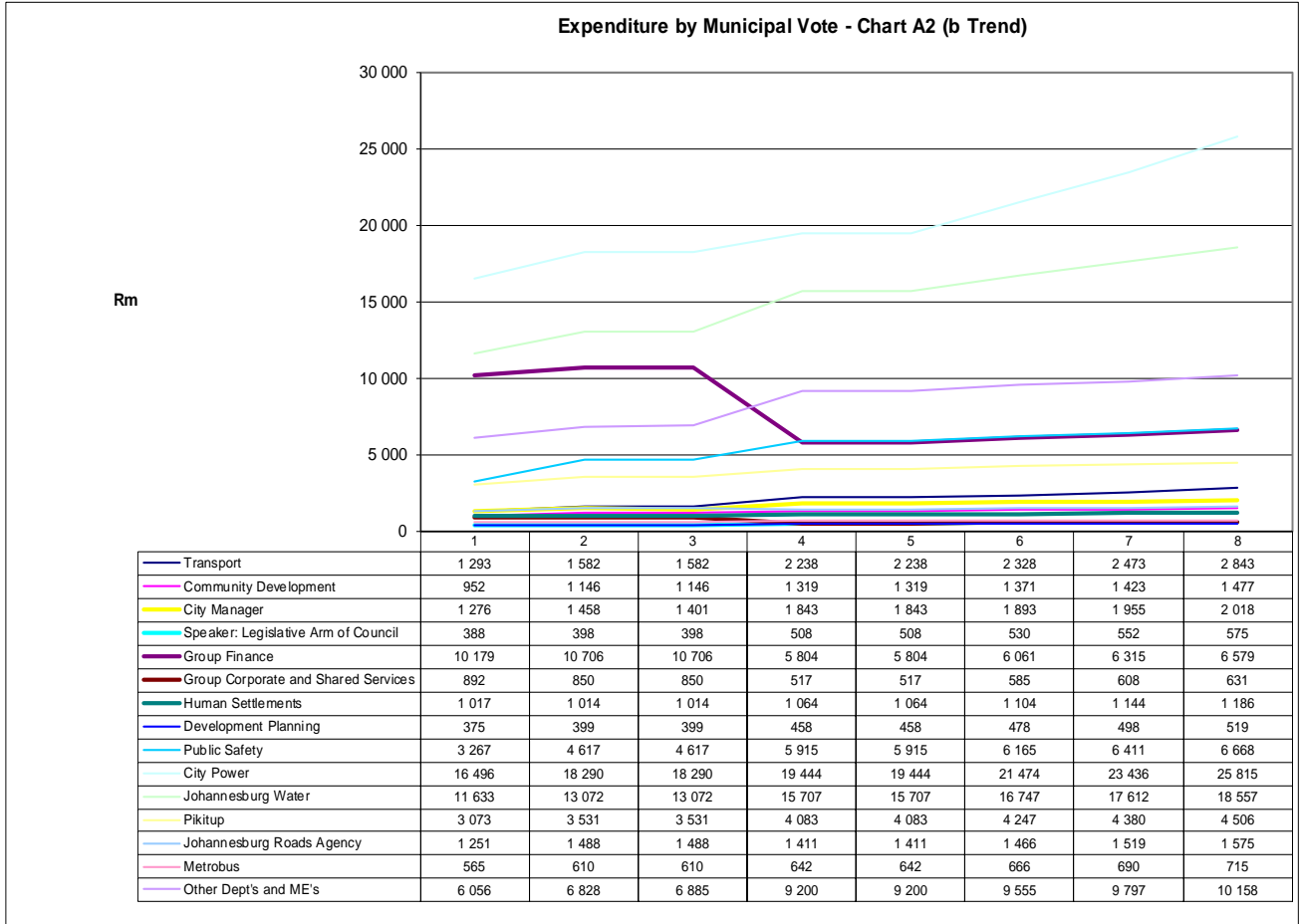


Table A4: Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand								
Revenue								
Exchange Revenue								
Service charges - Electricity	15 568 828	17 094 756	16 242 795	23 097 508	19 155 633	21 467 342	23 993 127	26 818 432
Service charges - Water	7 281 652	7 871 346	8 502 376	9 486 608	9 986 396	10 632 200	11 333 925	12 081 963
Service charges - Waste Water Management	5 139 718	5 723 313	5 925 334	6 893 182	6 893 546	7 246 316	7 724 572	8 234 394
Service charges - Waste Management	1 874 331	2 160 457	2 172 536	2 571 163	2 918 933	3 094 069	3 248 773	3 411 214
Sale of Goods and Rendering of Services	436 192	442 353	433 334	870 667	595 562	718 493	910 494	951 667
Agency services	732 289	739 148	857 847	386 492	371 492	389 321	406 841	425 142
Interest earned from Receivables	366 638	378 036	465 663	332 416	486 829	491 423	497 117	505 269
Interest earned from Current and Non Current Assets	280 304	218 686	284 827	174 350	185 576	194 484	203 235	212 379
Rental from Fixed Assets	353 171	334 599	337 251	535 867	588 210	431 636	451 062	471 359
Operational Revenue	1 246 678	998 415	796 866	1 046 832	886 946	930 347	1 035 263	1 082 053
Non-Exchange Revenue								
Property rates	13 035 792	13 499 729	14 049 882	16 372 765	16 372 765	17 158 657	17 930 796	18 737 681
Surcharges and Taxes	252 541	271 233	286 847	302 905	302 905	317 445	331 730	346 659
Fines, penalties and forfeits	1 547 896	60 971	153 140	951 574	161 256	168 996	176 601	184 547
Licences or permits	16 174	7 169	11 565	10 870	3 433	3 606	3 769	3 937
Transfer and subsidies - Operational	6 399 545	6 191 768	7 267 269	8 281 453	8 334 444	8 718 632	9 262 463	10 183 469
Interest	120 565	116 276	154 767	116 245	116 245	121 825	127 307	133 036
Fuel Levy	3 683 458	3 921 074	3 967 119	3 838 724	3 838 724	4 127 608	4 450 706	4 799 123
Operational Revenue	-	196 847	211 018	118 335	-	-	-	-
Gains on disposal of Assets	-	-	-	5 914	6 758	7 082	7 401	7 734
Other Gains	-	-	197 437	-	-	-	-	-
Total Revenue (excluding capital transfers and contri	58 335 772	60 226 176	62 317 873	75 393 870	71 205 653	76 219 482	82 095 182	88 590 057
Expenditure								
Employee related costs	15 268 496	16 107 350	17 632 897	19 007 361	19 063 085	19 957 079	20 851 550	21 784 725
Remuneration of councillors	168 116	163 542	180 681	184 542	182 642	191 409	200 022	209 023
Bulk purchases - electricity	12 259 781	14 023 202	14 215 610	16 403 226	13 639 856	15 377 574	17 336 677	19 545 370
Inventory consumed	6 391 251	7 174 454	8 131 219	6 358 943	5 987 571	6 320 206	6 710 486	7 126 560
Debt impairment	6 404 714	5 599 726	6 185 745	7 983 550	7 212 505	7 678 231	7 749 789	8 024 241
Depreciation and amortisation	4 121 630	3 949 095	5 879 681	4 784 336	4 867 246	5 176 559	5 395 644	5 636 251
Interest	2 606 924	2 621 303	2 725 126	2 171 098	2 396 800	2 511 836	2 624 858	2 742 966
Contracted services	5 076 796	5 490 840	5 833 952	7 575 012	7 407 514	7 588 363	7 769 289	8 227 299
Transfers and subsidies	38 208	138 090	103 673	138 835	84 424	135 387	46 709	48 812
Operational costs	5 404 171	5 997 537	5 372 024	6 772 269	6 614 616	6 742 074	6 928 594	7 067 353
Losses on disposal of Assets	61 387	69 006	243 625	302	6 847	7 205	7 109	7 449
Other Losses	-	151 947	-	1 920 044	2 619 512	2 944 240	3 149 561	3 357 431
Total Expenditure	57 801 474	61 486 092	66 504 233	73 299 518	70 082 618	74 630 164	78 770 288	83 777 480
Surplus/(Deficit)								
Transfers and subsidies - capital (monetary)	2 822 173	2 380 873	2 606 969	3 208 307	3 392 438	3 542 332	3 880 921	2 925 162
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	3 356 471	1 120 957	(1 579 391)	5 302 659	4 515 473	5 131 650	7 205 816	7 737 739
Income Tax	(379 224)	(136 406)	(688 550)	80 168	68 977	41 160	43 557	45 517
Surplus/(Deficit) for the year	3 735 695	1 257 363	(890 841)	5 222 491	4 446 496	5 090 490	7 162 259	7 692 222

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

1. Table A4 is a view of the budgeted financial performance in relation to the revenue and expenditure per revenue and expenditure category. Total revenue is R76.2 billion, and it represents a revenue growth of 7%, 7.7% and 7.9% respectively over the 3 years. Major contributing items are the projected growth and tariff increases on property rates tax and service charges.

Exchange revenue

2. Service charges - electricity: The projected electricity revenue of R21.5 billion (excluding New Connections fees) is a 12.1% increase from the 2023/24 financial year. The revenue budget increase by 12.1% compared to 2023/24 financial year budget. The increase is based on a proposed average tariff increase for electricity of 10.74% and the strategic drive to reduce total electricity losses to a level of 25.5% for the 2024/25 financial. The bulk purchase price increase is due to the Eskom tariff increase of 12.72%, Kelvin Power tariff price of R1.63 and total volumes growth estimated at 0,27%.
3. Service charges - water and wastewater management: The projected revenue is estimated at R17.9 billion, approximately 5.9% increase from the 2023/24 financial year. The increase is based on an average tariff increase of 7.7%, based on a proposed Rand Water tariff increase of 5.9% and an additional 1.8% expected population growth.
4. Service charges - waste management: The projected revenue of R3.1 billion is a 6% increase from the 2023/24 financial year. The increase is based on a proposed average tariff increase of 5.9%. The additional revenue was sourced through the revenue enhancement project where revenue was increased for Domestic RCR.
5. Sale of goods and rendering of services: Revenue is increasing by 20.6% mainly due to the operationalization of Phase 1C(a).
6. Agency services: Revenue is increasing by 4.8%.
7. Interest earned from receivables: Interest increased by R4.6 million in line with payment levels of the city.
8. Interest earned from current and non-current assets: Interest increased by 4.8% in line with liquidity levels of the city.
9. Rental from fixed assets: Rental from fixed assets is decreasing by approximately 26.6%. The decrease in revenue relates to outdoor advertising revenue that was increased in the 2023/24 financial year to R250 million (no contracts were in place with service providers, the revenue was received in advance, and it will be converted to revenue as soon as contracts are finalised). The revenue in the 2024/25 financial year is anticipated to be R77.3 million.

10. Operational revenue: Operational revenue reflects an increase of R43.4 million or 4.9%. The tariffs for minor services will increase in line with estimated inflation of 4.8%.

Non-exchange revenue

11. Property rates: Property rates: Projected property rates revenue is estimated at R17.2 billion, approximately a 4.8% increase from the 2023/24 financial year. The increase is based on an average property rates tariff increase of 4.8%. The increase includes improvements made to properties, subdivisions, consolidations, and new properties.

12. Surcharges and taxes: Revenue is increasing by 4.8%.

13. Fines, penalties, and forfeits: Revenue is increasing by 4.8%.

14. Licenses or permits: Revenue is increasing by 5%.

15. Transfer and subsidies – operational: Operating grants are increasing by R384.2 million or 4.6% from the 2023/24 financial year. The table below reflects the budgets of transfers and subsidies – operational:

Transfer and subsidies - Operational	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	%	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Equitable share	7 053 154	7 571 601	7.4%	8 169 095	8 822 758
Finance Management	1 000	1 000		1 000	1 200
Programme and Project Preparation Support Grant	35 000	39 234	12.1%	40 000	43 059
Public Transport Network Grant: Opex	893 766	774 917	-13.3%	811 516	1 076 944
NDPG Opex: Public Employment Programme (PEP)	92 793	85 723	-7.6%		
EPWP	13 197	4 967	-62.4%		
Energy Efficiency and Demand Side Management Grant		7 000		7 000	8 500
Infrastructure Skills Development	5 569	6 000	7.7%	7 000	7 000
Recap of Comm Libraries Cond Grant	12 823	13 948	8.8%	14 750	14 750
Libraries Plan	4 000	3 683	-7.9%	3 674	4 503
Municipal Disaster Response Grant OPEX	2 150		-100.0%		
Primary Health	167 093	167 093		173 000	173 000
HIV AIDS	30 649	30 649		31 200	31 200
Environmental Grant	450		-100.0%		
UN Environment Programme Opex	17 338	12 307	-29.0%	3 696	
Other	5 462	510		532	555
Total Transfer and subsidies - Operational	8 334 444	8 718 632	4.6%	9 262 463	10 183 469

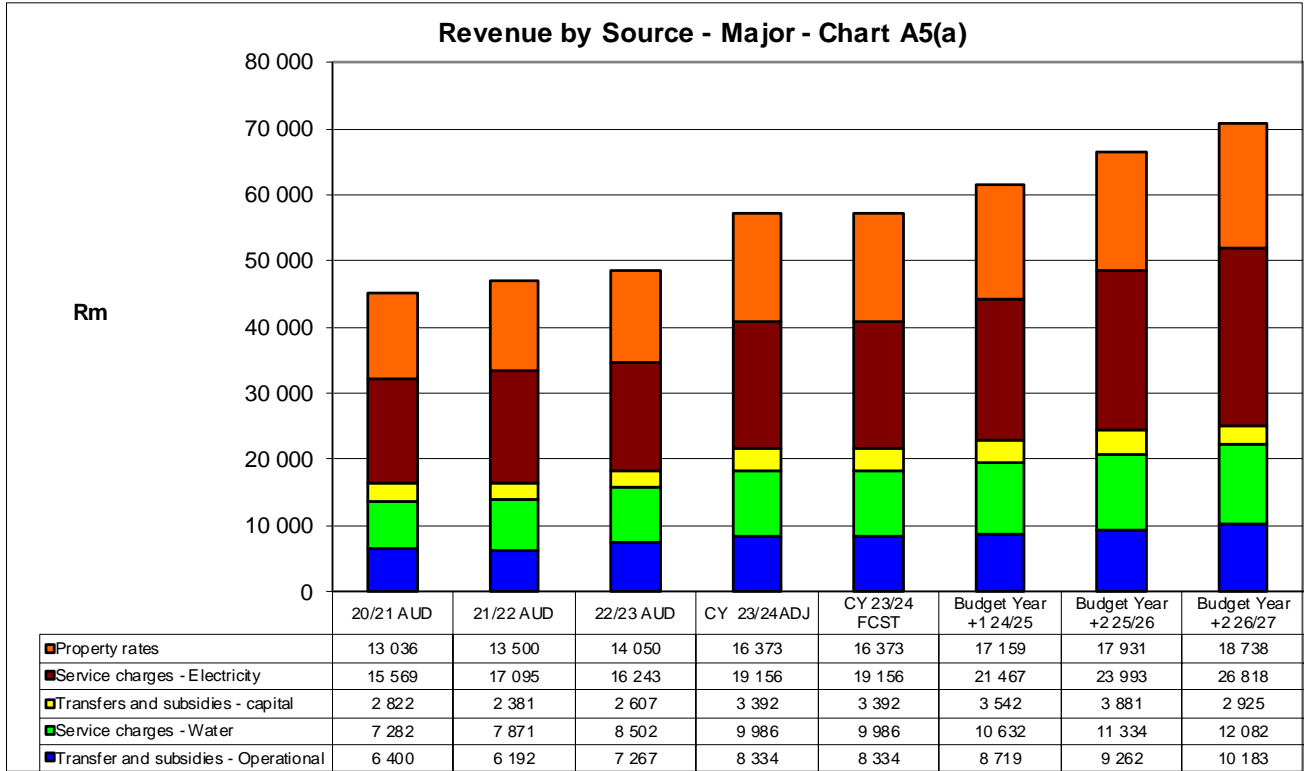
16. Interest: Interest is increasing by 4.8%.

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

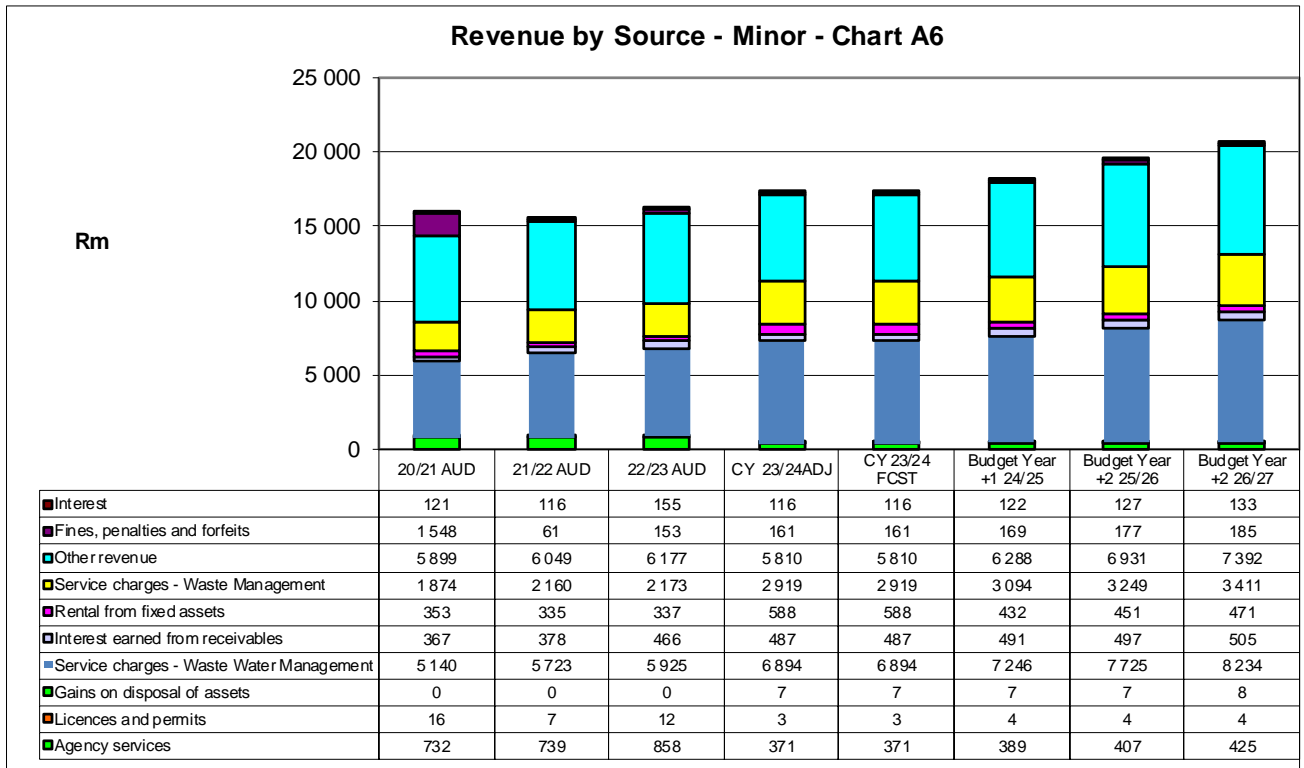
National Treasury.

18. Gains on disposal of Assets reflect an increase of R324 thousand.
19. The City is budgeting for a surplus (before taxation and capital transfers) of approximately R1.6 billion for 2024/25.

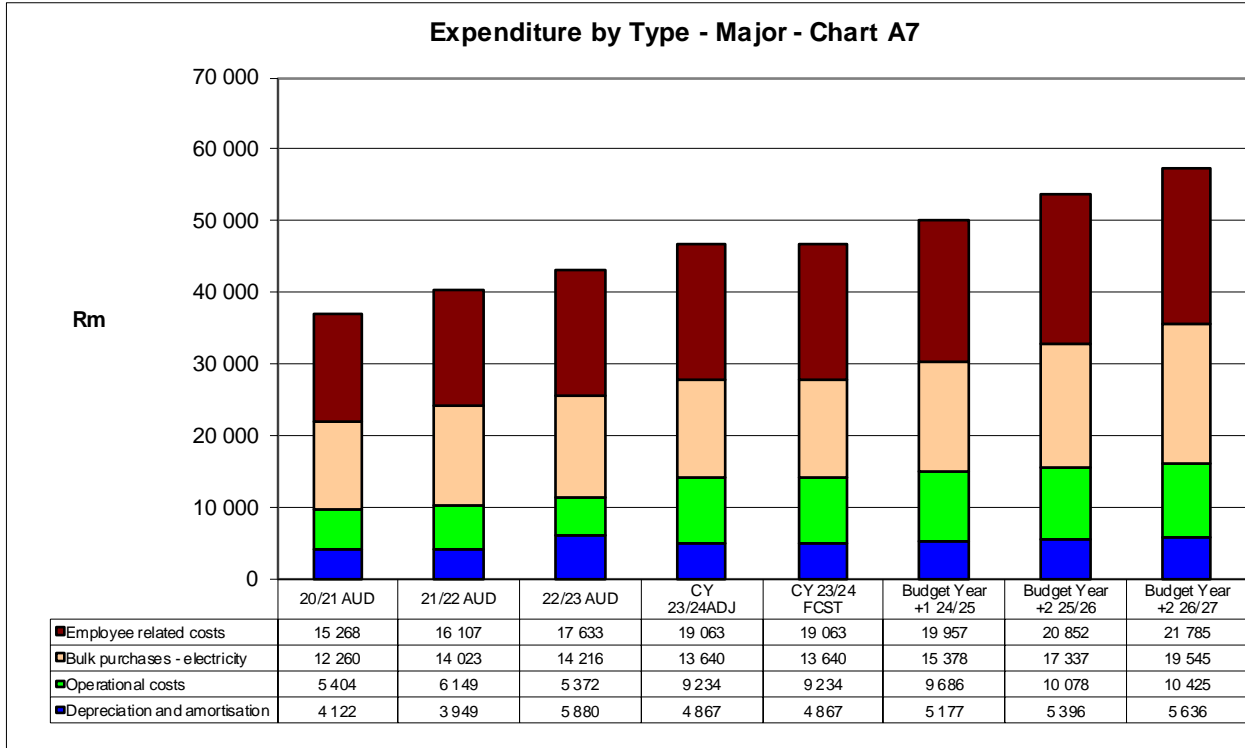
Graph: Revenue by source – Major



Graph: Revenue by source – Minor



Graph: Expenditure by type – Major



Graph: Expenditure by type – Minor

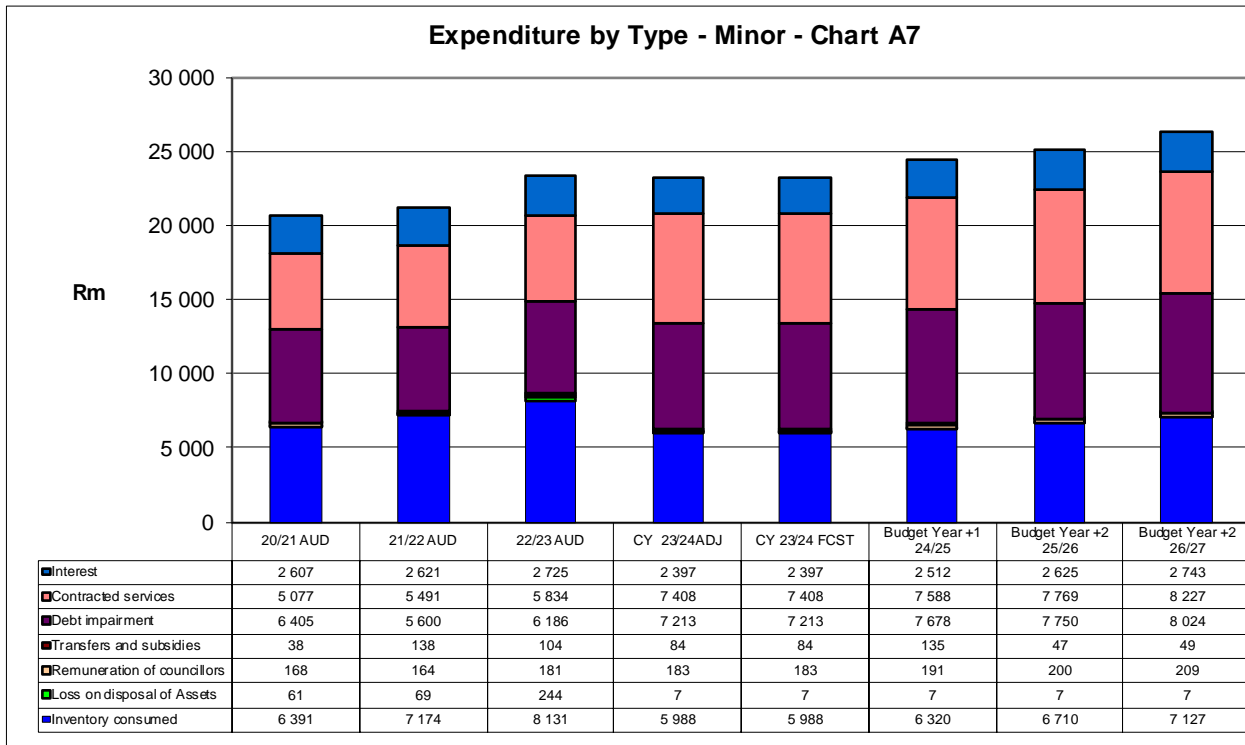


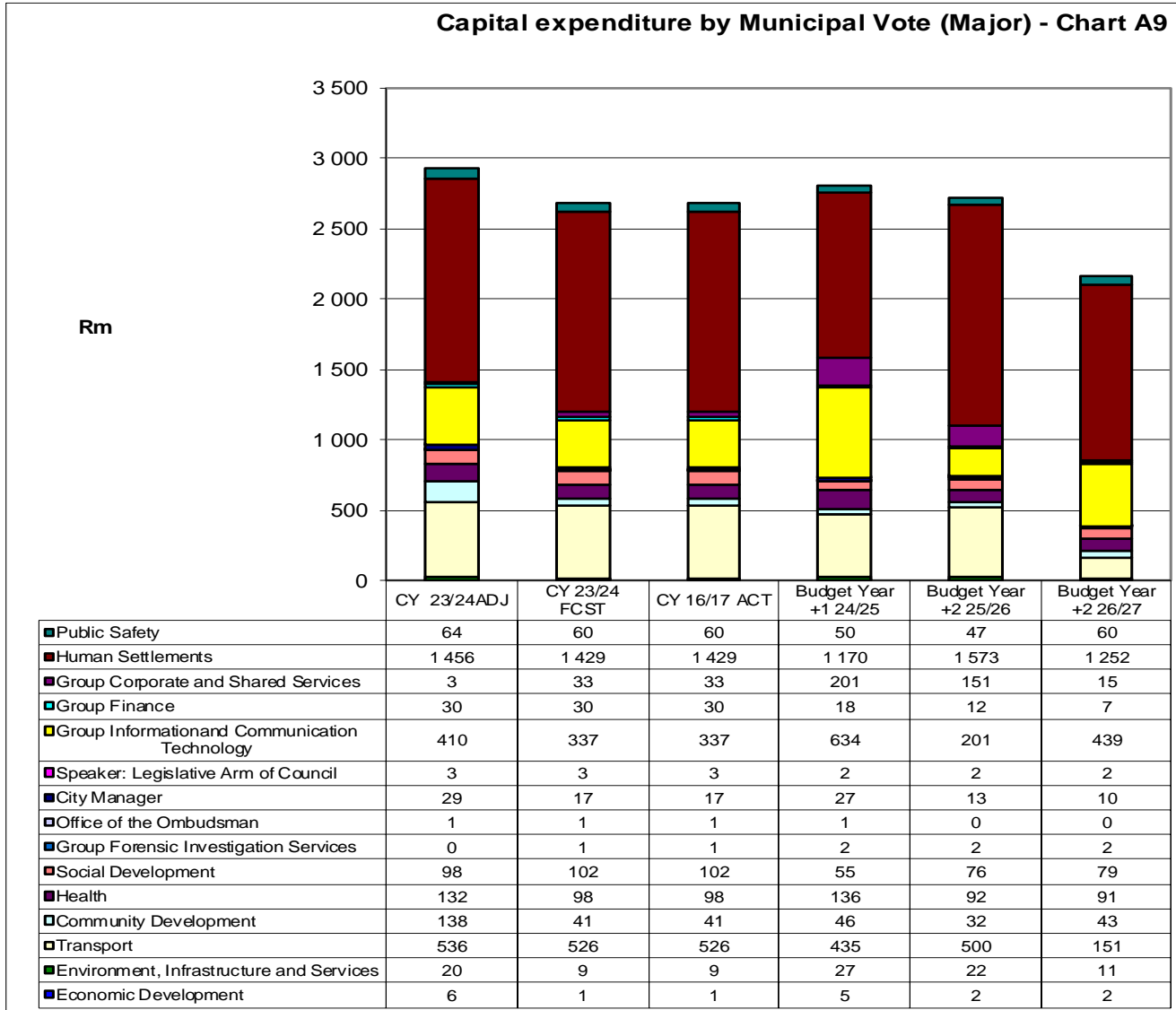
Table A5: Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description R thousand	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote					
Multi-year expenditure to be appropriated					
Vote 1 - Economic Development	6 000	697	4 800	2 010	1 500
Vote 2 - Environment, Infrastructure and Services	20 000	9 100	26 500	22 050	11 000
Vote 3 - Transport	535 772	526 192	434 705	499 960	150 703
Vote 4 - Community Development	138 330	41 448	45 582	31 758	42 560
Vote 5 - Health	132 275	98 218	135 928	91 743	90 688
Vote 6 - Social Development	97 650	101 963	55 133	76 305	79 011
Vote 7 - Group Forensic Investigation Services	250	750	2 050	2 250	2 450
Vote 8 - Office of the Ombudsman	1 000	600	800	335	300
Vote 9 - City Manager	28 771	17 202	26 978	12 603	9 635
Vote 10 - Speaker: Legislative Arm of Council	3 000	3 000	2 400	1 675	1 500
Vote 11 - Group Information Communication Technology	410 000	336 552	633 504	201 402	439 009
Vote 12 - Group Finance	30 000	30 000	17 618	12 060	7 200
Vote 13 - Group Corporate and Shared Services	3 356	32 741	201 085	150 959	14 859
Vote 14 - Human Settlements	1 455 812	1 428 856	1 169 535	1 572 736	1 251 560
Vote 15 - Development Planning	120 694	48 350	69 771	62 570	69 900
Vote 16 - Public Safety	64 000	60 230	50 344	47 109	59 950
Vote 17 - Municipal Entities Accounts	-	-	-	-	-
Vote 18 - City Power	1 207 285	1 357 654	1 334 798	1 434 149	1 363 161
Vote 19 - Johannesburg Water	1 063 794	1 072 082	1 211 086	1 508 298	1 037 217
Vote 20 - Pikitup	99 650	92 215	214 994	315 050	677 493
Vote 21 - Johannesburg Roads Agency	859 650	809 234	793 320	694 812	717 986
Vote 22 - Metrobus	196 146	72 912	221 849	218 550	87 420
Vote 23 - Johannesburg City Parks and Zoo	64 700	51 330	40 510	47 905	36 900
Vote 24 - Johannesburg Development Agency	374 506	197 715	132 646	309 179	307 051
Vote 25 - Johannesburg Property Company	49 658	24 991	55 674	88 034	116 415
Vote 26 - Metropolitan Trading Company	11 025	3 643	2 914	6 700	6 000
Vote 27 - Joburg Market	150 328	121 507	89 460	65 834	44 714
Vote 28 - Johannesburg Social Housing Company	492 321	337 496	247 066	380 572	272 961
Vote 29 - Joburg City Theatres	21 145	21 571	20 088	23 066	24 718
Vote 30 - Johannesburg Tourism Company	5 088	5 088	1 193	1 247	1 301
Total Capital Expenditure - Vote	7 642 206	6 903 334	7 242 332	7 880 921	6 925 162
Capital Expenditure - Functional					
Governance and administration	574 752	424 367	1 075 935	615 205	595 377
Executive and council	31 771	14 202	29 378	14 278	11 135
Finance and administration	541 981	409 565	1 045 757	600 593	583 942
Internal audit	1 000	600	800	335	300
Community and public safety	2 506 239	2 234 968	1 808 712	2 326 613	1 913 025
Community and social services	334 531	245 169	191 072	231 743	233 766
Sport and recreation	21 300	19 000	15 490	21 440	17 400
Public safety	59 000	59 330	46 344	27 009	41 950
Housing	1 959 133	1 813 252	1 419 878	1 954 678	1 529 221
Health	132 275	98 218	135 928	91 743	90 688
Economic and environmental services	2 026 762	1 592 333	1 506 115	1 624 242	1 300 879
Planning and development	451 194	202 856	183 098	311 340	350 851
Road transport	1 553 568	1 379 377	1 295 718	1 290 852	939 028
Environmental protection	22 000	10 100	27 300	22 050	11 000
Trading services	2 411 537	2 562 235	2 796 222	3 256 440	3 081 080
Energy sources	1 247 285	1 397 654	1 372 798	1 454 249	1 379 075
Water management	758 102	616 131	850 344	974 015	698 295
Waste water management	307 000	445 848	358 086	534 126	348 654
Waste management	99 150	102 602	214 994	294 050	655 056
Other	122 916	89 431	55 348	58 420	34 801
Total Capital Expenditure - Functional	7 642 206	6 903 334	7 242 332	7 880 921	6 925 162
Funded by:					
National Government	2 803 834	2 860 462	3 078 935	3 426 888	2 466 936
Provincial Government	-	4 500	-	-	-
Transfers and subsidies - capital (in-kind)	338 372	338 372	463 397	454 033	458 226
Transfers recognised - capital	3 142 206	3 203 334	3 542 332	3 880 921	2 925 162
Borrowing	2 500 000	2 500 000	2 500 000	2 500 000	2 500 000
Internally generated funds	2 000 000	1 200 000	1 200 000	1 500 000	1 500 000
Total Capital Funding	7 642 206	6 903 334	7 242 332	7 880 921	6 925 162

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

1. Table A5 is a breakdown of the capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The City has approved multi-year capital budget appropriations in terms of section 16(3) of the MFMA. R7.2 billion is appropriated for 2024/25, R7.9 billion for 2025/26 and R6.9 billion for 2026/27.
3. Funding sources for 2024/25:
 - R2.5 billion of capital will be funded from loans;
 - R1.2 billion of capital will be funded through cash surpluses;
 - R385.6 million will be funded from grants received from National (PTIS - R360.6 million and NDPG - R25 million);
 - R2 billion will be funded through the Urban Settlement Development Grant (USDG);
 - R739.7 will be funded through the Upgrading of Informal Settlements Program (UISP); and
 - R463.4 million will be funded from other sources (public and bulk service contributions).

Graph: Capital expenditure by Municipal Vote – Core Administration



Graph: Capital expenditure by Municipal Vote – Municipal Entities

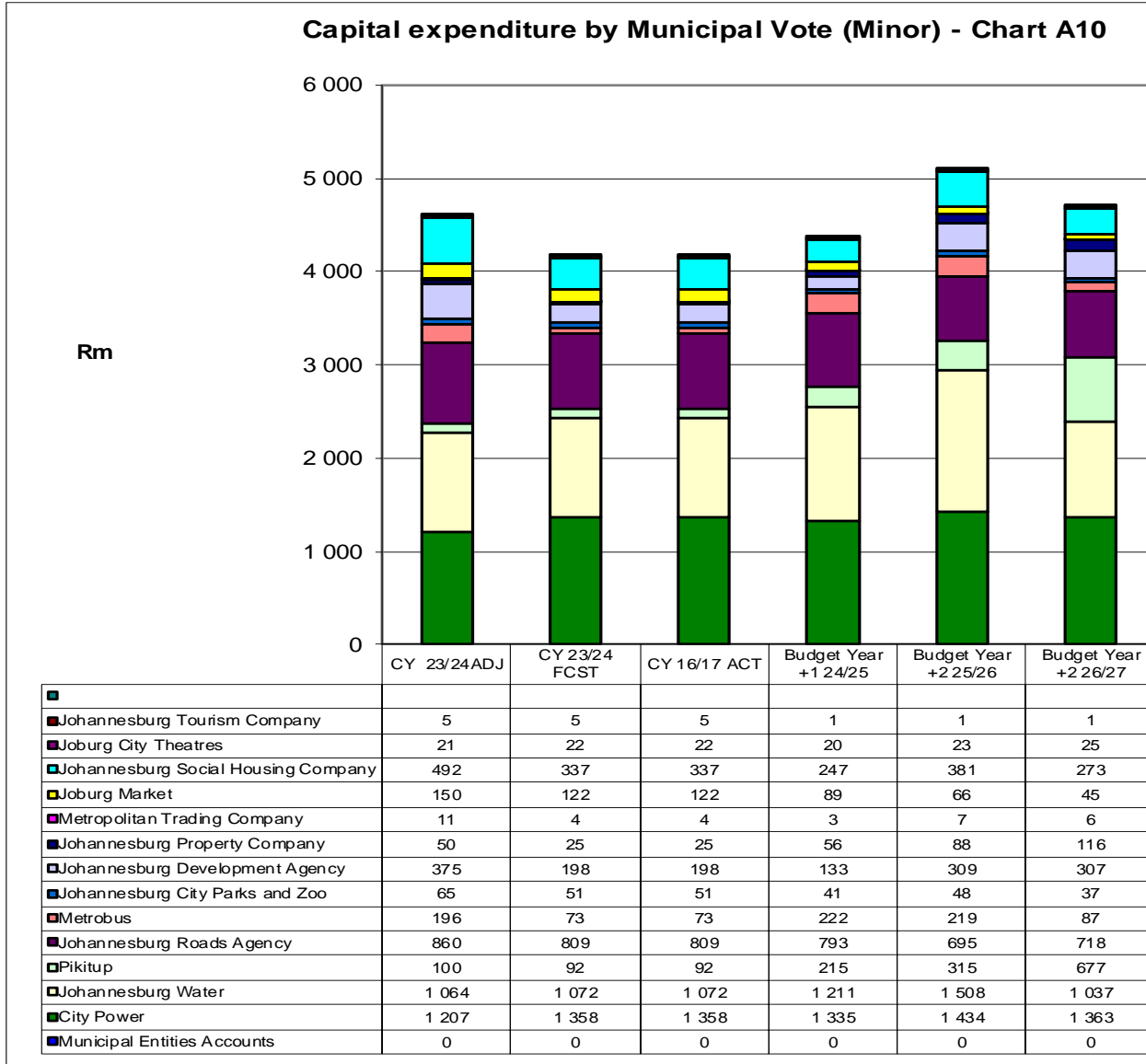


Table A6: Consolidated Budgeted Financial Position

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand								
ASSETS								
Current assets								
Cash and cash equivalents	6 644 662	3 848 842	4 055 310	6 930 714	878 069	4 550 801	10 303 141	17 285 788
Trade and other receivables from exchange transactions	7 109 619	8 909 267	9 541 141	11 243 553	9 541 141	9 541 141	9 541 141	9 541 141
Receivables from non-exchange transactions	1 273 642	1 130 964	1 560 932	1 770 682	1 560 932	1 560 932	1 560 932	1 560 932
Current portion of non-current receivables	-	-	-	-	-	-	-	-
Inventory	382 035	522 667	541 733	549 127	541 733	541 733	541 733	541 733
VAT	438 881	678 805	718 411	-	684 330	703 146	757 672	794 491
Other current assets	1 602 028	2 909 909	1 089 679	-	201 931	1 891 931	201 931	201 931
Total current assets	17 450 867	18 000 454	17 507 206	20 494 077	13 408 136	18 789 684	22 906 549	29 926 016
Non current assets								
Investments	1 386 277	364 336	358 394	787 795	796 771	10 561	596 998	849 992
Investment property	1 038 837	1 036 836	1 034 923	1 036 836	1 033 310	1 031 620	1 029 854	1 028 009
Property, plant and equipment	77 847 655	81 290 809	82 637 479	85 737 194	84 399 614	86 278 523	88 648 897	89 673 672
Biological assets	-	-	-	-	-	-	-	-
Living and non-living resources	27 148	29 398	32 081	29 386	32 081	32 081	32 081	32 081
Heritage assets	624 989	635 214	633 422	633 422	633 422	633 422	633 422	633 422
Intangible assets	1 240 268	1 008 574	876 238	1 069 416	1 151 803	1 340 357	1 457 027	1 723 008
Trade and other receivables from exchange transactions	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	-	-	-	-	-	-	-	-
Other non-current assets	2 639 724	3 023 160	3 406 301	3 023 464	3 406 301	3 406 301	3 406 301	3 406 301
Total non current assets	84 804 898	87 388 327	88 978 838	92 317 514	91 453 303	92 732 866	95 804 579	97 346 485
TOTAL ASSETS	102 255 765	105 388 781	106 486 044	112 811 590	104 861 439	111 522 550	118 711 129	127 272 501
LIABILITIES								
Current liabilities								
Bank overdraft	-	-	-	-	-	-	-	-
Financial liabilities	1 310 884	3 562 040	2 736 493	1 543 567	1 315 634	2 802 816	1 622 871	1 427 803
Consumer deposits	19 079	21 132	23 139	21 556	23 139	23 139	23 139	23 139
Trade and other payables from exchange transactions	12 229 060	13 321 641	16 662 957	12 971 867	11 187 257	11 919 323	12 589 276	13 096 266
Trade and other payables from non-exchange transactions	424 288	771 661	674 537	-	147 399	-	-	-
Provision	588 581	711 567	690 650	775 019	690 650	690 650	690 650	690 650
VAT	194 973	135 147	158 112	780 000	432 951	473 153	522 210	572 570
Other current liabilities	256 541	67 972	175 799	-	175 799	175 799	175 799	175 799
Total current liabilities	15 023 406	18 591 160	21 121 687	16 092 009	13 972 829	16 084 880	15 623 945	15 986 226
Non current liabilities								
Financial liabilities	22 264 784	20 387 571	19 490 838	20 121 909	20 609 424	20 101 037	20 613 980	21 139 561
Provision	2 002 909	1 883 405	1 842 274	1 967 190	1 801 446	1 768 402	1 742 715	1 724 002
Long term portion of trade payables	332 128	374 021	451 603	532 840	451 603	451 603	451 603	451 603
Other non-current liabilities	4 609 433	4 821 762	4 578 699	4 899 306	4 578 699	4 578 699	4 578 699	4 578 699
Total non current liabilities	29 209 254	27 466 759	26 363 414	27 521 244	27 441 172	26 899 741	27 386 997	27 893 865
TOTAL LIABILITIES	44 232 660	46 057 919	47 485 101	43 613 254	41 414 001	42 984 622	43 010 942	43 880 092
NET ASSETS	58 023 105	59 330 862	59 000 943	69 198 337	63 447 439	68 537 929	75 700 187	83 392 409
COMMUNITY WEALTH/EQUITY								
Accumulated surplus/(deficit)	58 023 105	59 330 862	59 000 943	69 198 337	63 447 439	68 537 929	75 700 187	83 392 409
Reserves and funds	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	58 023 105	59 330 862	59 000 943	69 198 337	63 447 439	68 537 929	75 700 187	83 392 409

Explanatory notes to Table A6: Budgeted Financial Position.

1. Table A6 is consistent with international standards of good financial management practice and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The

order of items within each group illustrates items in order of liquidity, i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

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

Table A7: Consolidated Budgeted Cash Flows

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	12 050 946	12 249 762	13 450 615	14 889 119	14 889 119	15 603 796	16 305 966	17 039 734
Service charges	26 639 133	28 854 038	31 682 621	36 255 075	33 441 267	36 542 522	40 411 581	44 466 486
Other revenue	1 332 380	1 446 532	1 588 337	7 964 524	6 630 899	6 960 795	7 625 589	8 111 736
Transfers and Subsidies - Operational	9 477 242	12 447 061	7 220 074	8 281 453	8 334 444	8 718 632	9 262 463	10 183 469
Transfers and Subsidies - Capital	2 520 625	-	2 125 792	2 803 834	2 864 962	3 542 332	3 880 921	2 925 162
Interest	767 242	714 648	496 513	566 695	690 661	708 424	732 393	756 657
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(44 126 677)	(49 030 236)	(48 122 686)	(57 788 937)	(60 241 667)	(60 279 097)	(60 660 939)	(66 861 460)
Finance charges	(2 612 109)	(2 621 303)	(2 640 776)	(2 171 098)	(2 396 800)	(2 511 836)	(2 624 858)	(2 742 966)
Transfers and Subsidies	-	-	-	(138 835)	(84 424)	(135 387)	(46 709)	(48 812)
NET CASH FROM/(USED) OPERATING ACTIVITIES	6 048 782	4 060 502	5 800 490	10 661 829	4 128 460	9 150 181	14 886 407	13 830 006
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	410 055	338 283	(123)	292	285
Decrease (increase) in non-current receivables	-	1 100	-	-	-	-	-	-
Decrease (increase) in non-current investments	574 399	573 299	2 126 573	(648 081)	(438 377)	786 210	(586 436)	(252 994)
Payments								
Capital assets	(6 782 509)	(7 355 724)	(6 122 069)	(7 642 206)	(6 903 334)	(7 242 332)	(7 880 921)	(6 925 162)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6 208 110)	(6 781 325)	(3 995 496)	(7 880 233)	(7 003 428)	(6 456 245)	(8 467 065)	(7 177 871)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 488 369	1 500 000	4 500 000	2 500 000	2 500 000	2 500 000	2 500 000	2 500 000
Increase (decrease) in consumer deposits	-	-	-	213	-	-	-	-
Payments								
Repayment of borrowing	(2 267 563)	(1 574 997)	(6 098 526)	(2 800 606)	(2 802 273)	(1 521 205)	(3 167 002)	(2 169 487)
NET CASH FROM/(USED) FINANCING ACTIVITIES	1 220 806	(74 997)	(1 598 526)	(300 393)	(302 273)	978 795	(667 002)	330 513
NET INCREASE/ (DECREASE) IN CASH HELD	1 061 478	(2 795 820)	206 468	2 481 204	(3 177 241)	3 672 732	5 752 340	6 982 648
Cash/cash equivalents at the year begin:	5 583 184	6 644 662	3 848 842	4 449 510	4 055 310	878 069	4 550 801	10 303 141
Cash/cash equivalents at the year end:	6 644 662	3 848 842	4 055 310	6 930 714	878 069	4 550 801	10 303 141	17 285 788

Explanatory notes to Table A7 - Budgeted Cash Flow Statement.

- The budgeted cash flow statement is the first measurement in determining if the budget is funded.
- It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

3. Cash and cash equivalents total R4.5 billion as at the end of the 2024/25 financial year and R17.3 billion by 2026/27.

Table A8: Consolidated cash backed reserves/accumulated surplus reconciliation

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash and investments available								
Cash/cash equivalents at the year end	6 644 662	3 848 842	4 055 310	6 930 714	878 069	4 550 801	10 303 141	17 285 788
Other current investments > 90 days	1 273 642	1 130 964	1 560 932	1 770 682	1 560 932	1 560 932	1 560 932	1 560 932
Investments - Property, plant and equipment	1 386 277	364 336	358 394	787 795	796 771	10 561	596 998	849 992
Cash and investments available:	9 304 581	5 344 142	5 974 636	9 489 192	3 235 772	6 122 294	12 461 070	19 696 713
Application of cash and investments								
Trade payables from Non-exchange transactions: Unsettled	340 588	709 961	674 537	-	147 399	-	-	-
Unspent borrowing	-	-	-	601 890	265 166	-	-	-
Statutory requirements	-	-	-	1 782 381	418 040	738 206	678 406	433 022
Other working capital requirements	9 501 040	9 789 545	12 525 258	2 201 886	862 329	2 182 210	2 765 089	3 221 319
Other provisions	-	-	-	775 019	690 650	690 650	690 650	690 650
Long term investments committed	1 386 277	364 336	358 394	787 795	796 771	10 561	596 998	849 992
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-
Total Application of cash and investments:	11 227 905	10 863 842	13 558 189	6 148 972	3 180 355	3 621 627	4 731 142	5 194 983
Surplus(shortfall)	(1 923 324)	(5 519 700)	(7 583 553)	3 340 220	55 417	2 500 667	7 729 928	14 501 729

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

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. The table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality’s budget must be “funded”.
4. From the table above the City reflects surplus cash from 2023/24 to 2026/27

Table A9: Consolidated Asset Management

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand					
CAPITAL EXPENDITURE					
Total Capital Expenditure	7 343 591	6 780 079	7 242 332	7 880 921	6 925 162
<i>Roads Infrastructure</i>	1 670 953	1 570 233	1 220 927	1 320 955	1 245 001
<i>Storm water Infrastructure</i>	174 808	132 584	126 270	162 153	86 130
<i>Electrical Infrastructure</i>	992 000	1 215 501	1 109 260	1 184 649	1 286 577
<i>Water Supply Infrastructure</i>	801 606	655 368	901 276	1 067 172	771 000
<i>Sanitation Infrastructure</i>	283 000	425 551	303 086	355 255	226 217
<i>Solid Waste Infrastructure</i>	126 150	119 298	265 494	460 921	758 493
<i>Information and Communication Infrastructure</i>	110 285	88 285	105 819	111 670	13 600
Infrastructure	4 158 802	4 206 821	4 032 131	4 662 775	4 387 019
Community Facilities	661 382	434 916	472 338	444 825	460 763
Sport and Recreation Facilities	36 200	7 820	6 800	11 390	11 100
Community Assets	697 582	442 736	479 138	456 215	471 863
Operational Buildings	101 753	58 624	36 302	130 764	124 900
Housing	1 318 396	1 160 241	969 091	1 361 283	1 032 250
Other Assets	1 420 149	1 218 865	1 005 392	1 492 048	1 157 150
Licences and Rights	-	322 002	237 206	167 500	319 085
Intangible Assets	-	322 002	237 206	167 500	319 085
Computer Equipment	228 965	206 459	553 883	269 298	96 389
Furniture and Office Equipment	426 608	23 055	122 707	45 297	98 952
Machinery and Equipment	398 135	353 741	413 327	320 484	248 761
Transport Assets	-	-	389 948	460 672	136 203
Land	1 350	400	3 800	938	4 940
Zoo's, Marine and Non-biological Animals	12 000	6 000	4 800	5 695	4 800
TOTAL CAPITAL EXPENDITURE - Asset class	7 343 591	6 780 079	7 242 332	7 880 921	6 925 162
ASSET REGISTER SUMMARY - PPE (WDV)					
<i>Roads Infrastructure</i>	18 072 049	206 459	12 566 070	10 228 719	7 653 979
<i>Storm water Infrastructure</i>	1 784 252	23 055	1 661 967	1 824 120	1 910 250
<i>Electrical Infrastructure</i>	12 934 326	353 741	14 600 124	15 784 773	17 071 350
<i>Water Supply Infrastructure</i>	8 910 144	123 255	11 587 669	12 365 384	12 829 894
<i>Sanitation Infrastructure</i>	2 374 802	400	3 924 016	4 211 122	4 366 123
<i>Solid Waste Infrastructure</i>	2 758 663	6 000	3 423 060	3 804 389	4 479 714
<i>Information and Communication Infrastructure</i>	1 186 724	-	1 295 416	1 320 125	1 242 853
Infrastructure	48 020 961	712 910	49 058 322	49 538 631	49 554 163
Community Assets	6 949 691	16 693 530	2 768 353	3 224 567	3 696 430
Heritage Assets	-	1 688 320	633 422	633 422	633 422
Investment properties	1 036 836	5 356 728	1 031 620	1 029 854	1 028 009
Other Assets	16 166 700	-	13 194 521	14 646 415	15 761 681
Biological or Cultivated Assets	29 386	1 023 612	-	-	-
Intangible Assets	1 069 416	-	1 340 357	1 457 027	1 723 008
Computer Equipment	2 698 814	2 731 951	663 266	767 653	692 122
Furniture and Office Equipment	3 939 075	633 422	1 185 816	1 185 451	1 236 905
Machinery and Equipment	4 199 383	-	4 730 983	4 311 380	3 787 823
Transport Assets	3 633 283	-	4 968 895	5 259 797	5 219 806
Land	10 395	1 033 310	9 645 191	9 646 129	9 651 069
Zoo's, Marine and Non-biological Animals	118 892	-	63 178	68 873	73 673
Living Resources	-	-	32 081	32 081	32 081
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	87 872 832	29 873 784	89 316 003	91 801 280	93 090 191
EXPENDITURE OTHER ITEMS	10 306 173	10 952 429	11 261 982	11 700 639	12 163 840
Depreciation	4 585 482	4 709 879	5 176 559	5 395 644	5 636 251
Repairs and Maintenance by Asset Class	5 720 691	6 242 550	6 085 423	6 304 995	6 527 589
<i>Roads Infrastructure</i>	808 829	753 753	812 135	845 917	872 096
<i>Electrical Infrastructure</i>	1 504 404	1 542 954	1 375 682	1 437 273	1 503 135
<i>Water Supply Infrastructure</i>	875 661	1 155 992	1 129 799	1 147 417	1 165 130
<i>Sanitation Infrastructure</i>	280 505	322 891	312 636	326 685	341 359
<i>Solid Waste Infrastructure</i>	11 616	17 530	17 530	18 320	19 144
<i>Information and Communication Infrastructure</i>	104 264	109 499	108 141	111 770	115 540
Infrastructure	3 585 279	3 902 619	3 755 923	3 887 382	4 016 404
Community Facilities	299 890	309 410	309 217	322 928	337 469
Sport and Recreation Facilities	6 242	6 541	5 200	5 434	5 274
Community Assets	306 132	315 951	314 417	328 362	342 743
Heritage Assets	148	155	155	162	169
Operational Buildings	1 358 347	1 510 387	1 295 574	1 352 028	1 411 559
Housing	70 022	112 840	110 846	114 018	117 296
Other Assets	1 428 369	1 623 227	1 406 420	1 466 046	1 528 855
Biological or Cultivated Assets	9 187	9 628	9 628	10 061	10 514
Licences and Rights	10 551	11 264	11 264	11 768	12 297
Intangible Assets	10 551	11 264	11 264	11 768	12 297
Computer Equipment	276 827	288 884	278 392	280 271	282 068
Furniture and Office Equipment	4 355	1 546	1 539	1 602	1 667
Machinery and Equipment	99 843	89 275	88 910	92 839	96 187
Transport Assets	-	-	218 776	226 502	236 685
TOTAL EXPENDITURE OTHER ITEMS	10 306 173	10 952 429	11 261 982	11 700 639	12 163 840
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	42.6%	42.1%	40.9%	50.1%	50.8%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	68.2%	60.6%	57.2%	73.1%	62.4%
<i>R&M as a % of PPE</i>	6.7%	7.4%	7.2%	7.3%	7.4%
<i>Renewal and upgrading and R&M as a % of PPE</i>	10.0%	30.0%	10.0%	11.0%	11.0%

Explanatory notes to Table A9: Asset Management

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

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

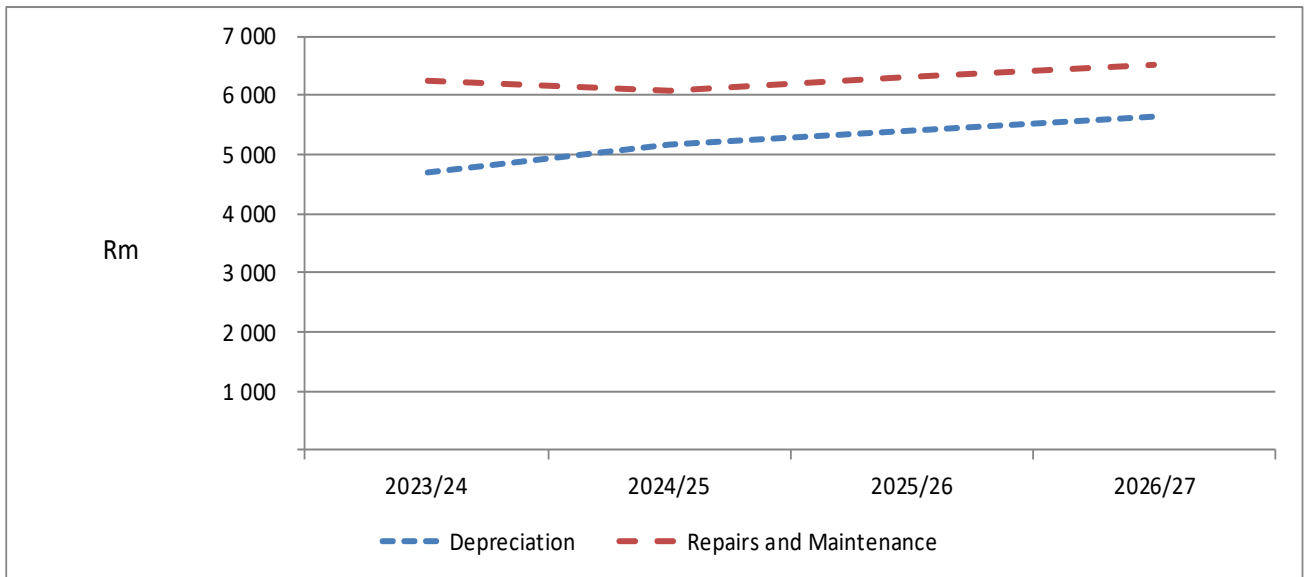


Table A10: Consolidated Basic Service Delivery Measurement

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets					
Water:					
Piped water inside dwelling	1 292 571	1 292 571	1 679 986	1 679 986	1 679 986
Piped water inside yard (but not in dwelling)	60 808	60 808	60 167	61 267	62 267
Using public tap (at least min.service level)	123 087	123 087	125 578	126 678	127 678
Other water supply (at least min.service level)	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	1 476 466	1 476 466	1 865 731	1 867 931	1 869 931
Using public tap (< min.service level)	-	-	-	-	-
Other water supply (< min.service level)	-	-	273 540	271 340	269 340
No water supply	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	273 540	271 340	269 340
Total number of households	1 476 466	1 476 466	2 139 271	2 139 271	2 139 271
Sanitation/sewerage:					
Flush toilet (connected to sewerage)	1 292 571	1 292 571	1 679 986	1 679 986	1 679 986
Flush toilet (with septic tank)	-	-	-	-	-
Chemical toilet	91 773	91 773	372 598	369 548	366 098
Pit toilet (ventilated)	65 852	65 852	65 273	66 798	68 523
Other toilet provisions (> min.service level)	20 687	20 687	21 414	22 939	24 664
<i>Minimum Service Level and Above sub-total</i>	1 470 883	1 470 883	2 139 271	2 139 271	2 139 271
Bucket toilet	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-
No toilet provisions	5 583	5 583	-	-	-
<i>Below Minimum Service Level sub-total</i>	5 583	5 583	-	-	-
Total number of households	1 476 466	1 476 466	2 139 271	2 139 271	2 139 271
Energy:					
Electricity (at least min.service level)	120 214	120 214	120 214	120 214	120 214
Electricity - prepaid (min.service level)	238 376	238 376	238 376	238 376	238 376
<i>Minimum Service Level and Above sub-total</i>	358 590	358 590	358 590	358 590	358 590
Total number of households	358 590	358 590	358 590	358 590	358 590
Refuse:					
Removed at least once a week	1 796 026	1 796 026	1 796 026	1 796 026	1 796 026
<i>Minimum Service Level and Above sub-total</i>	1 796 026	1 796 026	1 796 026	1 796 026	1 796 026
Total number of households	1 796 026	1 796 026	1 796 026	1 796 026	1 796 026
Households receiving Free Basic Service					
Water (6 kilolitres per household per month)	1 478 063	1 478 063	1 679 986	1 679 986	1 679 986
Sanitation (free minimum level service)	1 381 460	1 381 460	1 679 986	1 679 986	1 679 986
Electricity/other energy (50kwh per household per month)	55 563	55 563	55 563	55 563	55 563
Informal Settlements	273	273	275	281	287
Cost of Free Basic Services provided - Formal Settlements (R'000)					
Water (6 kilolitres per indigent household per month)	-	-	-	-	-
Sanitation (free sanitation service to indigent households)	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)	2 879 393	2 879 393	2 879 393	3 008 966	3 008 966
Refuse (removed once a week for indigent households)	80	66	70	73	77
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)					
	144	178	186	194	203
Total cost of FBS provided	2 879 617	2 879 637	2 879 649	3 009 234	3 009 246
Highest level of free service provided per household					
Property rates (R value threshold)	300 000	300 000	300 000	300 000	300 000
Electricity (kwh per household per month)	-	-	-	-	-
Refuse (average litres per week)	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)					
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	2 370 548	2 370 548	2 484 334	2 596 129	2 712 955
Total revenue cost of subsidised services provided	2 370 548	2 370 548	2 484 334	2 596 129	2 712 955

Explanatory notes to Table A10: Basic Service Delivery Measurement

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

1.4 TARIFF SETTING

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

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

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

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

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

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

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

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

Property Rates

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

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

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

- The market values of properties in the General Valuation Roll 2023
- The ratios as previously determined by Council and the Minister for CoGTA
- Budgetary requirements
- Compliance with the tariff policy
- The economy of the country
- Affordability

The Property Market Valuation Base

The 2023 General Valuation Roll consists of a total of 951 171 properties and the tariff modelling is based on this number. Included in the figure of 951 171 are municipal owned properties, public open space and religious properties that do not generate revenue for the City, therefore these are also excluded from the modelling.

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

Category	Nr. Properties	Market Value
Agricultural	52	231,111,000
Business & Commercial	40 684	359,692,721,982
Industrial	12 149	43,354,051,640
Mining	70	344,557,000
Multiple purposes	697	3,608,914,000
Municipal	2 228	10,491,689,000
Public benefit organization (PBO)		
Private open space	824	1,650,314,000
Public open space	2 662	4,927,841,000
Public service infrastructure	12 058	565,430,000
Public service infrastructure - Private	1 507	194,209,900
Public service purposes	1 096	26,377,463,900
Religious	1 907	8,148,340,400
Residential	852 008	1,075,223,456,302
Residential with consent use	300	660,552,000

Category	Nr. Properties	Market Value
Township development	771	12,157,317,820
Vacant land	22 158	33,938,361,154
TOTAL	951 171	1,581,566,331,098

Revenue Projection 2024/2025

Proposals for pensioner rebate

It is proposed that the residential threshold of property values qualifying for pensioner rebates remain at R1.5 million for pensioners between ages 60 and 69, and to R2 million for pensioners aged 70 and above, subject to certain qualifying criteria as outlined in the exemptions/rebates table. The first R1.5 million of the property value (inclusive of the residential threshold value) for pensioners between the ages of 60 – 69 will be exempted from rating, and the first R2 million of the property values (inclusive of the residential threshold value) for pensioners aged 70 and above will be exempted from rating.

All qualifying pensioners will receive the rebate and pay on the balance of values that exceed the above-mentioned thresholds.

It is proposed that the income levels for pensioners aged 60-69 be increased from the lower amount of R11 904 to R12 475 and the higher amount from R20 404 to R21 383. This renders an increase of 4.8%.

The pensioner rebate benefit will be granted for the duration of the prevailing valuation roll. Pensioners will be required to re-apply, at the end of the duration of the prevailing valuation roll that lapse on the 30th of June 2027. Pensioners applying for expanded social package are now required to complete the pensioner’s application form to qualify for the pensioner rebate.

Differential Rating

The concept of differential rating means that the rate in the Rand is not necessarily the same across all categories of property. This is authorised in terms of Section 8 of the Municipal Property Rates Act.

The residential tariff is used as the base rate and the other tariffs determined in relation to the residential tariff, calculated on the proposed ratios between categories.

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

No	Category	Ratio for 2023/2024	Rates tariffs for 2023/2024	Ratio for 2024/2025	Rates tariffs for 2024/2025	% Increase
1	Agricultural	1:0.25	0.002198	1:0.25	0.002304	4.8%
2	Business and commercial	1:2.5	0.021978	1:2.5	0.023033	4.8%
3	Industrial	1:2.5	0.021978	1:2.5	0.023033	4.8%
4	Mining land	1:2.5	0.021978	1:2.5	0.023033	4.8%
5	Multipurpose*1				0.000000	4.8%
6	Municipal property	0	0	0	0.000000	4.8%
7	Private open space	1:0.25	0.002198	1:0.25	0.002304	4.8%
8	Public benefit organisation	1:0.25	0.002198	1:0.25	0.002304	4.8%
9	Public open space	1:0.25	0.002198	1:0.25	0.002304	4.8%
10	Public service infrastructure	0	0	0	0.000000	4.8%
11	Public service infrastructure - private	1:0.25	0.002198	1:0.25	0.002304	4.8%
12	Public service purpose	1:1.5	0.013187	1:1.5	0.013820	4.8%
13	Religious	0	0	0	0.000000	4.8%
14	Residential	1:1	0.008791	1:1	0.009213	4.8%
15	Residential Consent use	1:2	0.017582	1:2	0.018426	4.8%
16	Township Development	1:2.5	0.021978	1:2.5	0.023033	4.8%
17	Vacant land	1:4	0.035165	1:4	0.036853	4.8%

1	Unauthorised use	1:06	0.052747	1:06	0.055279	4.8%
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*1 Multipurpose properties will be rated according to the multiple purposes as defined in the Act. *This can be defined as properties that have multiple categories; however, all the categories will be billed on the same stand and account.* The tariff to be charged will follow the split that will be allocated to a property.

The ratio for unauthorised use (penalty tariff) is determined by Council on a yearly basis. It is proposed that the unauthorised tariff be retained at the ratio of 1:6 and be increased by CPI as determined by Council on a yearly basis.

Rebates on Rates tariffs for 2024/2025

In line with the provision of Municipal Property Rates Act 6 of 2004 Council grants rebates to specific categories of properties. The City of Johannesburg Rates Policy covers extensively the rebates and the process of application. Below is the table containing all the rebates.

Residential Value Exclusion The MPRA section 17(1) allows for R15 000. The City grants an additional R285 000.	First R300 000 of the value of all residential property to be excluded from rating.
Other rebates:	
Pensioners between ages 60 - 69 Pensioners whose gross monthly household income is lower than R12 475 and the property value up to R 1.5 million (inclusive of the residential threshold value) for pensioners from the age of 60.	100% Rates up to market value of R 1.5 million (inclusive of the residential threshold value). Rates will be levied on property market value in excess of R1.5 million.
Pensioners between ages 60 - 69 Pensioners whose gross monthly household income is higher than R12 475 but equal or less than R21 383, and the property value up to R 1.5 million (inclusive of the residential threshold value) for pensioners from the age of 60.	100% Rates up to market value of R 1.5 million (inclusive of the residential threshold value). Rates will be levied on property market value in excess of R1.5 million.
Pensioners of 70 years and above Income levels are not considered.	100% Rates up to market value of R 2 million (inclusive of the residential threshold value). Rates will be levied on property market value in excess of R2 million.
Expanded social package pensioners (from age 60 and above), who live in a property valued not more than R1.5 million	100% Rates rebate up to market value of R 2 million (inclusive of the residential threshold value). Rates will be levied on property market value in excess of R2 million.
People who are on a government grant because of disability whose gross monthly household income is lower than R12 475 with a property value not exceeding R1.5 million for pensioners from 60 years of age.	100% Rates up to market value of R 1.5 million (inclusive of the residential threshold value). Rates will be levied on property market value in excess of R1.5 million.
People who are on Expanded social package (ESP) who are not pensioners, whose property	100% Rates

value does not exceed R500 000	
High density rebate (Residential property)	5% Rates
Heritage Sites	20% Rates
Private Sports Clubs	40% Rates
Protection of Animals	100% Rates
Vacant Land (undevelopable land)	50% Rates
Housing Development Schemes for Retired Persons (life rights)	50% rates rebate
Registered Social Landlords	40% rates rebate
Child Headed Households	100% rates rebate up to market value of R 1.5 million (inclusive of the residential threshold value).
Corridors of Freedom	Determined by Development Planning in line with the approved Strategic Area Framework
Township Industrial Development, including the refurbishment of dilapidated township industrial properties.	Phase 1: 75% rates rebate for two years during construction Phase 2: 50% rates rebate for the first two years of operation

Special Cases

Various instances such as declaration of National disaster arise where the Council is requested to consider relief in respect of the payment of rates. This type of relief can be granted in terms of the rates policy to specified categories of property. Special reports will be submitted to council to request the necessary approval should the special cases arise.

Exemptions, Reductions and Rebates

Section 15 (2)(e) of the Act permits a Council to allow rebates to the owners of residential properties with a market value lower than an amount determined by the municipality. The Act provides that the first R15 000 of the value of all residential property be exempt from rating. The Council granted an additional threshold rebate of R285 000 giving the total threshold of R300 000 of the market value for residential property for the current General Valuation Roll 2023.

Public and Independent Schools

Public schools under the category Public Service Purpose.

The property rates will be phased in over a four-year period.

The rates payable/levied will be:

Year 1 - 25% of the tariff for this category (2023/2024)

Year 2 - 50% of the tariff for this category (2024/2025)

Year 3 - 75% of the tariff for this category (2025/2026)

Year 4 and beyond - 100% of the tariff for this category.

Independent schools under the category Business and Commercial.

The property rates will be phased in over a four-year period.

The rates payable/levied will be:

Year 1 - 25% of the tariff for this category (2023/2024)

Year 2 - 50% of the tariff for this category (2024/2025)

Year 3 - 75% of the tariff for this category (2025/2026)

Year 4 and beyond - 100% of the tariff for this category.

Consideration on residential threshold rebate for 2024/2025 financial year

Threshold rebate for residential properties that are sectionalised but still owned by the same owner should each unit be granted threshold rebate as determined by Council at R300 000 or the threshold rebate limit as determined in Section 15 of MPRA at R15 000.

Individual property owners that own more than one residential property consideration within the City whether should the City continue to grant threshold rebate for all properties as determined by Council or R300 000 or grant the threshold rebate as provided in for Section 15 of MPRA at R15 000.

Rejuvenation of all Central Business districts/Centres

Rebates are proposed for the rejuvenation of all central business centres. These rebates are proposed to attract investors to rebuild and re-invest in all central business districts in the City. The proposed rebate will be applied on the similar principles as the Corridors of freedom and Township industrial development.

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Water, Sewerage and Sanitation Services

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

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

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

- Provisions for deemed areas and prepaid roll-out



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

- The amount individual users pay for services should generally be in proportion to the use of that service and users of municipal services should be treated equitably in the application of tariffs. Deemed consumption charges are currently not uniform across the City. Soweto is billed on deemed consumption of 20kl per connection per month, whereas Alexandra as well as Orange farm is billed on a deemed consumption of 10kl and 5kl per connection per month respectively. The entity continues to pilot prepaid metering projects for the purposes of converting the deemed areas to consumption-based metering.

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

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

- A subsidised water and sanitation rising block tariff.
- A consumption-based tariff for both water and sanitation.
- Incentive based debt write-off policy.

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

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

➤ **Other considerations**

- Removal of flats definition for sanitation purposes

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

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

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

- Industrial effluent

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

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

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

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

Residential Water customers

Proposed Domestic Water Tariff – Conventional Water Meters

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

Prices exclude the demand management levy and VAT.

Proposed Domestic Water Tariff – Prepayment Meters

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

Prices exclude the demand management levy and VAT.

Proposed Domestic Water Restriction Tariff – Conventional Water Meters Areas

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

Proposed Domestic Water Restriction Tariff - Prepayment Meters

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

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

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

Note:

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

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

Proposed Institutional Water Tariffs

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

Prices exclude the demand management levy and VAT.

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

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

Prices exclude the demand management levy and VAT.

Proposed Private Dwelling Domestic Sanitation Tariffs

ERF Size (m²)	2023/24	2024/25	2025/26	2026/27
	Tariff	Tariff	Tariff	Tariff
	(R/erf/month)	(R/erf/month)	(R/erf/month)	(R/erf/month)
Up to and including 300m ²	292.18	314.68	338.91	365.00
Larger than 300m ² to 1000m ²	568.78	612.58	659.74	710.54
Larger than 1000m ² to 2000m ²	860.45	926.70	998.06	1 074.91
Larger than 2000m ²	1 239.77	1 335.23	1 438.05	1 548.77

Prices exclude the demand management levy and VAT.

Proposed Domestic Sanitation Tariffs – Prepayment Meters

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

Prices exclude the demand management levy and VAT.

Proposed Non-residential Sewer Tariffs

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

Prices exclude the demand management levy and VAT.

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

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

Note:

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

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

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

Water Demand management levy

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

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

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

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

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

Note: All the above charges are exclusive of VAT.

Effluent re-use tariff

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

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

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

Integrated Vaal River System (IVRS)

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

Crocodile West Marico

- Driefontein works
- Northern works

Waste Management Services

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

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

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

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

Refuse Charge

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

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

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

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

City Cleaning Levy (CCL)

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

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

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

Landfills Disposal of Refuse

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

Safe Disposal (per ton)

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

Non-Sectional Title Properties

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

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

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

Additional and Lost or Stolen bins

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

The cost would be determined from time to time by the Pikitup finance department and would include the actual cost of the bin from the supplier and delivery cost. This principle would also apply to customers/residents who want additional bins. Residents/Customers need to collect bins at the depot and provide proof of payment. Residents/Customers are to pay the amount into the Pikitup bank account. This principle would also apply to customers/residents who require an additional bin.

Bins required for special events

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

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

Value Added Tax

All the above charges are exclusive of VAT.

ANNEXURE B: LANDFILL DISPOSAL FEES/TARIFF

Table 1: Refuse Charge

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

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

Table 2: City Cleaning Levy (CCL)

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

Property Categories		Proposed Tariff (increased by 5,9%)
From	To	
0	R350 000	Exempt
R350 001	R500 000	R239
R500 001	R1 500 000	R241
R1 500 001	R2 500 000	R346
R2 500 001	R5 000 000	R356
R5 000 001	R7 500 000	R552
R7 500 001	R10 000 000	R576
R10 000 001	R30 000 000	R774
R30 000 000>		R982

Table 3: Non-Sectional Title Properties

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

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

ANNEXURE B: LANDFILL DISPOSAL FEES/TARIFF

Table 1: Disposal fees/tariff

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

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

Table 2: Landfill safe disposal (per ton)

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

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

Electricity Services

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

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

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

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

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

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

Key Findings of the Cost of Supply Study for FY2122

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

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

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

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

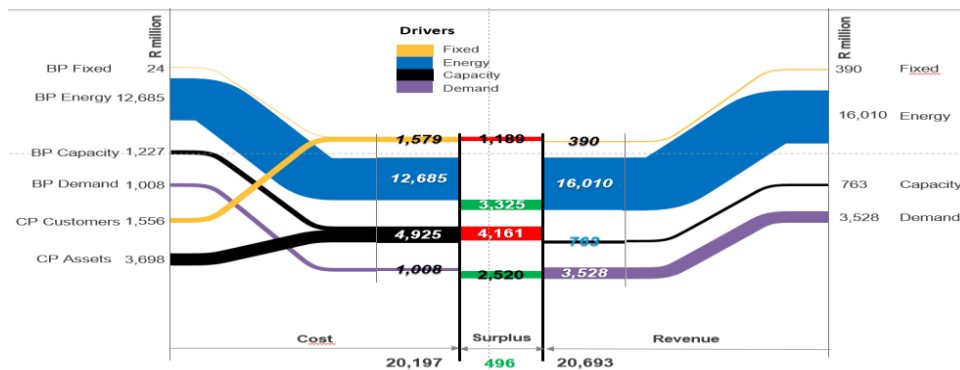


Figure 1: City Power Cost Reflectivity based on FY2122 Financials

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

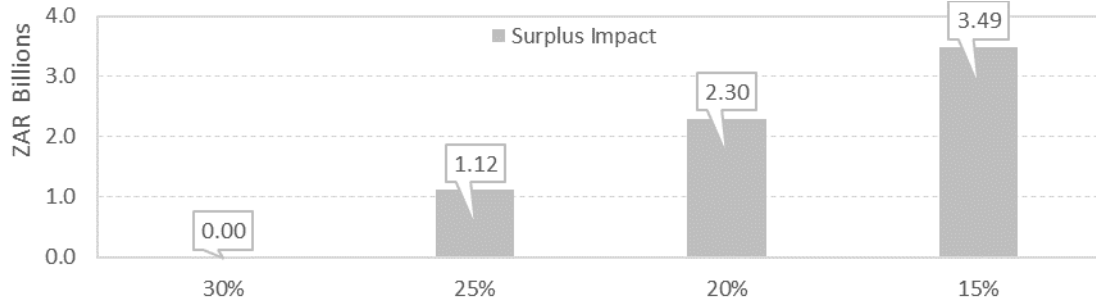


Figure 2: Impact Energy Losses on Current Surplus (FY2122)

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

PROPOSED TARIFF STRUCTURAL CHANGES AND TARIFF INCREASE FOR FY24/25

The following tariff structural changes and tariff increases are proposed:

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

- Restoration of the 10% tariff differential between the business conventional energy tariff and the business reseller energy tariff by limiting the increase to the business reseller energy tariffs to only 90% of the business energy tariffs,
- Limit the increase to energy charges and allow additional increase to service and capacity charges all customer categories to start reducing the volumetric risk across,
- Further limit the increase to large power user (LPU) to start the process of gradual alignment of LPU tariffs to findings of the cost of supply study with respect to inter tariff category cost reflectivity,
- Further alignment of the alternate LPU TOU Demand Tariff which is based on the notified maximum demand (NMD) methodology to the needs of the targeted special customer category,

Subdividing the Residential Prepaid into Two Customer Categories

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

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

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

Migrating all business customers to the same set of tariffs

The FY23/24 tariff differential between business prepaid and business conventional customers as average monthly usage of 3000kWh is approximately 3.80c/kWh (Table 1) only, in favour of the conventional customer. The overall business conventional tariff is in fact lower by about 1.07% when compared to the prepaid tariff. This is because the business conventional tariff increases were limited over the last few years to better align the two customers categories. Both customer categories are on IBT while the business conventional customer pay capacity and service charges that combined amount to R1 199.68 per month. Though business prepaid

customers do not pay any capacity charges their energy charges are so much higher. At usage of 3000kWh/m, the energy charge for prepaid customers is 43,79c/kWh higher than the energy charge only of the business conventional customer. However, the volumetric risk associated with a single part energy tariff only is still too high to leave the tariff structure unchanged.

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

Table 1: FY22/23 Business Prepaid Vs Conventional

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

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

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

Management of Volumetric Risk

In line with the findings of the cost of supply study City Power must gradually align its tariff structure to its cost structure. The study suggests that greater part of the cost structure is fixed while the tariff structure that is bias in favour of an energy-based tariff structure. To mitigate against the volumetric risk associated with the current tariff structure it is proposed to allow an additional increase in the service, network capacity and capacity charge (R/kVA) while limiting the increase to the energy charge to all customer categories as contained in Annexure B (p15-18) of this tariff report.

Limiting the increase to Large Power Users

According to the findings of the cost of supply study large power users (LPU) are supplied electricity at tariff that are higher than the relative cost of supplying them with electricity. The differential is attributable to the fact that they subsidise electricity supply to mainly residential customers. The Electricity Pricing Policy (EPP) and relevant legislation allow reasonable cross subsidy between customer categories. It is up to the regulator (NERSA) to define the level of cross subsidisation it will allow as it makes changes to its price determination methodology. To gradually reduce the level of cross subsidisation to a reasonable level over the next five years it is proposed to limit the increase to LPU energy charges as outlined in Annexure A and Annexure B on pages 13-18 of this tariff report.

To further align the LPU Time of Use (ToU) and the LPU Demand tariff it is proposed to further limit the increase the LPU Demand energy charges. However, to start aligning the tariff structure to the City Power cost structure additional increases are proposed with respect to the service, network capacity and demand charges as outlined in Annexure B (p14) of this tariff report.

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

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

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

The following alternate tariffs are proposed for FY24/25:

1. TOU Demand MV
Network Capacity Charge: R140.67/kVA (Based on NMD)

Network Demand Charge: R171.93/kVA (Based on actual demand for the month)

2. TOU Demand LV

Network Capacity Charge: R142.15/kVA (Based on NMD)

Network Demand Charge: R1774/kVA (Based on actual demand for the month)

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

Generator Use of System Tariff

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

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

SUMMARY OF PROPOSED TARIFF INCREASES PER CUSTOMER CATEGORY

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

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

Customer Segments	Type	FY2324*	FY2425	FY2526	FY2627
Large Power User (MV-TOU)	MV-TOU	22,92%	10,11%	10,00%	10,00%
Large Power User (LV-TOU)	LV_TOU	20,55%	10,29%	10,00%	10,00%
Large Power User (MV-Demand)	MV-Demand	17,50%	9,26%	10,00%	10,00%
Large Power User (LV-Demand)	LV-Demand	16,95%	9,32%	10,00%	10,00%
Business Conventional	50kVA	16,95%	11,12%	10,00%	10,00%
Business Conventional	>50kVA	16,95%	10,94%	10,00%	10,00%
Business Prepaid	Prepaid	16,95%	16,66%	10,00%	10,00%
Agricultural	0,00%	16,95%	10,64%	10,00%	10,00%
Domestic 3 Ø Seasonal	80A	16,95%	11,31%	10,00%	10,00%
Domestic 1 Ø Seasonal	80A	16,95%	13,27%	10,00%	10,00%
Domestic 1 Ø	80A	16,95%	11,30%	10,00%	10,00%
Domestic 1 Ø	60A	16,95%	12,95%	10,00%	10,00%
Domestic 1 Ø	80A	16,95%	11,71%	10,00%	10,00%
Domestic	Prepaid (Low)	16,95%	6,36%	10,00%	10,00%
Domestic	Prepaid (high)	16,95%	18,84%	10,00%	10,00%
Reseller Conven.	Commercial	16,95%	-2,81%	10,00%	10,00%
Reseller Conven.	Residential	16,95%	10,87%	10,00%	10,00%
Overall Average Increase		16,95%	10,74%	10,00%	10,00%

Figure 3: Proposed Tariff Increases per Customer Category

EMBEDDED GENERATION TARIFFS

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

NETWORK SURCHARGE

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

SURCHARGE ON BUSINESS AND LARGE POWER USERS

The Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) as amended: Sections 17(3)(a)(ii), and 22(a)(i) and (ii); the Local Government Municipal Systems Act, 2000 (Act 32 of 2000) as amended: Sections 21(1) and (3), 21A and 75A(3) and (4); it is hereby notified that the City of Johannesburg has, in terms of Sections 11(3)(i) and 75A(1) and (2) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, read with Section 24(2)(c)(ii) of the Local Government: Municipal Financial Management Act, 2003 (Act 56 of 2003), amended its tariff of charges for Electricity Services with effect from 1 July 2023 a 2% surcharge be levied on business and large Power User customers.

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

SEGMENT	Supply Position	Block	Service Charge	Capacity Charge	Maximum Demand		Energy Charge	
			R/month	R/month	Summer R/kVA	Winter R/kVA	Summer c/kWh	Winter c/kWh
Large Customer - TOU	HV	Peak	29 564,49	35 208,54	323,02	323,02	256,33	609,97
		Standard					192,99	232,89
		Off-peak					148,34	159,56
Large Customer - TOU	MV	Peak	2 698,71	7 505,63	347,33	347,33	256,33	609,97
		Standard					192,99	232,89
		Off-peak					148,34	159,56
Large Customer - TOU	LV	Peak	1 962,68	1 754,72	371,64	371,64	256,33	609,97
		Standard					192,99	232,89
		Off-peak					148,34	159,56
Large Customer Demand	MV		1 472,00	7 948,98	347,33	347,33	211,40	250,22
Large Customer Demand	LV		1 226,68	1 873,26	371,59	371,59	226,46	265,27
Large Customer Reactive Energy	c/kVArh						36,98	
Business	400 V	< 50	714,99	685,50				
		0 - 500					302,35	316,53
		501 - 1000					331,87	344,61
		1001 - 2000					348,02	359,99
		2001 - 3000					360,71	372,42
		> 3000					372,41	383,21
		< 100	714,99	979,61				
		0 - 500					302,35	316,53
		501 - 1000					331,87	344,61
		1001 - 2000					348,02	359,99
2001 - 3000					360,71	372,42		
> 3000					372,41	383,21		
Business Prepaid	400 V	<100kVA	714,99	685,50				
		0 - 500					302,35	316,53
		501 - 1000					331,87	344,61
		1001 - 2000					348,02	359,99
		2001 - 3000					360,71	372,42
> 3000					372,41	383,21		
Reseller Business (Conventional)	400 V	0 - 500	630,48	604,49			272,12	284,87
		501 - 1000					298,69	310,15
		1001 - 2000					313,21	323,99
		2001 - 3000					324,64	335,18
		> 3000					335,17	344,89

SEGMENT	Supply Position	Block	Service Charge R/month	Capacity Charge R/month	Maximum Demand		Energy Charge	
					Summer R/kVA	Winter R/kVA	Summer c/kWh	Winter c/kWh
Agricultural	400 V		736,02	989,99			260,68	301,67
Domestic TOU	230 V	80 Peak Standard Off-peak	244,20	985,37			270,49 213,98 168,34	622,31 254,92 179,89
Domestic TOU	230 V	80 Peak Standard Off-peak	244,20	985,37			270,49 213,98 168,34	622,31 254,92 179,89
Domestic 3 Ø Seasonal	230 V	80 0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	244,20	985,37			212,17 245,11 264,01 279,13 293,37	253,13 286,07 304,95 313,91 334,33
Domestic 1 Ø Seasonal	230 V	80 0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	244,20	985,37			212,17 245,11 264,01 279,13 293,37	253,13 286,07 304,95 313,91 334,33
Domestic 3 Ø	230 V	80 0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	244,20	985,37			223,08 256,02 274,91 290,04 304,28	223,08 256,02 274,91 290,04 304,28
Domestic 1 Ø	230 V	60 0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	244,20	719,35			223,08 256,02 274,91 290,04 304,28	223,08 256,02 274,91 290,04 304,28
Domestic 1 Ø	230 V	80 0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	244,20	791,00			223,08 256,02 274,91 290,04 304,28	223,08 256,02 274,91 290,04 304,28
Domestic Prepaid Low	230 V	0 - 350 350 - 500 >500		0,00			219,52 266,34 317,18	219,52 266,34 317,18
Domestic Prepaid (High)	230 V	0 - 500 501 - 1000 1001 - 2000	244,20	237,30			232,19 266,34 303,48	232,19 266,34 303,48
Reseller Domestic (Conventional)	230 V	80 0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	245,35	989,99			197,57 239,70 285,46 00,00 00,00	197,57 239,70 285,46 00,00 00,00
Robot Intersections Streetlights & Billboard per Luminaire							433,95 486,48	433,95 486,48

EMBEDDED GENERATION TARIFF

Residential Embedded Generator Energy Charge (c/kWh)	94,68
Business and Large Power User Embedded Generator Energy Charge (c/kWh)	78,46

EMBEDDED GENERATOR MINIMUM CONDITIONS

- 1.1 In terms of the provision of the Electricity Regulation Act, (Act 4 of 2006) (ERA) generation of electricity is a licensed activity, unless exempted by the Minister of Energy.

- 1.2 This tariff will only apply to customers that are net consumers at City Power and who have invested in embedded generation capacity, are grid-tied (and comply with all the regulations regarding grid connection).

- 1.3 That the embedded generator is required to register with City Power and the equipment used must comply with the technical standards required by City Power.

- 1.4 All Large Power Users and Business Customers who would be willing to invest in embedded generation with the purpose of supplementing their electricity supply from City Power will have to be on a conventional tariff structure. If they are currently on a prepaid structure, they will be required to migrate to a conventional tariff structure.

- 1.5 All residential customers who would be willing to invest in embedded generation with the purpose of supplementing their electricity supply from City Power, will have to be on a time-of-use conventional tariff structure. If they are currently on a prepaid structure, they will be required to migrate to the time-of-use conventional tariff structure.

- 1.6 Embedded generators that are at any time capable of feeding energy back into the grid will require meters with bidirectional metering capability.

- 1.7 All parties that would invest in generating electricity capacity and who would elect to only feed into the grid (and never draw from the grid) will be treated as an additional supplier under a negotiated power purchase agreement.

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

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

SEGMENT	Supply	Units	Block	Service	Capacity	Maximum Demand		Energy Charge	
	Position			Charge	Charge	Summer	Winter	Summer	Winter
				R/month	R/month	R/kVA	R/kVA	c/kWh	c/kWh
Large Customer - TOU	HV	kVA							
		kWh	Peak	16,74%	16,74%	16,74%	16,74%	7,24%	7,24%
		kWh	Standard						7,24%
		kWh	Off-peak					7,24%	7,24%
Large Customer - TOU	MV	kVA							
		kWh	Peak	16,74%	16,74%	16,74%	16,74%	7,24%	7,24%
		kWh	Standard						7,24%
		kWh	Off-peak					7,24%	7,24%
Large Customer - TOU	LV	kVA							
		kWh	Peak	16,74%	16,74%	16,74%	16,74%	7,24%	7,24%
		kWh	Standard						7,24%
		kWh	Off-peak					7,24%	7,24%
Large Customer	MV	kVA							
		kWh		16,74%	16,74%	16,74%	16,74%	6,29%	6,29%
Large Customer	LV	kVA							
		kWh		16,74%	16,74%	16,74%	16,74%	6,29%	6,29%
Large Customer Reactive Energy		c/kVArh						10,74%	
Business	400 V	kVA	< =50	16,74%	16,74%				
		kWh	0 - 500					10,64%	10,64%
		kWh	501 - 1000					10,64%	10,64%
		kWh	1001 - 2000					10,64%	10,64%
		kWh	2001 - 3000					10,64%	10,64%
		kWh	> 3000					10,64%	10,64%
		kVA	< =100	16,74%	16,74%				
		kWh	0 - 500					10,64%	10,64%
		kWh	501 - 1000					10,64%	10,64%
		kWh	1001 - 2000					10,64%	10,64%
		kWh	2001 - 3000					10,64%	10,64%
		kWh	> 3000					10,64%	10,64%
Business Prepaid	400 V	kVA		New	New				
		kWh	0 - 500					-4,24%	0,25%
		kWh	501 - 1000					-3,90%	-0,21%
		kWh	1001 - 2000					-3,80%	-0,49%
		kWh	2001 - 3000					-3,72%	-0,60%
		kWh	> 3000					-3,68%	-0,89%
Reseller Business (Conventional)	400 V	kVA		16,74%	16,74%				
		kWh	0 - 500					-2,36%	-2,95%
		kWh	501 - 1000					-2,62%	-3,11%
		kWh	1001 - 2000					-2,74%	-3,18%
		kWh	2001 - 3000					-2,84%	-3,15%
		kWh	> 3000					-2,91%	-3,29%

SEGMENT	Supply	Units	Block	Service	Capacity	Maximum Demand		Energy Charge	
	Position			Charge	Charge	Summer	Winter	Summer	Winter
				R/month	R/month	R/kVA	R/kVA	c/kWh	c/kWh
Agricultural	400 V	kVA						10,64%	10,64%
				16,74%	16,74%				
Domestic TOU	230 V	A	<=80						
		kWh	Peak	16,74%	16,74%			10,64%	10,64%
		kWh	Standard					10,64%	10,64%
		kWh	Off-peak					10,64%	10,64%
Domestic 3 Ø Seasonal	230 V	A	80						
		kWh	0 - 500	16,74%	16,74%			10,64%	10,64%
		kWh	501 - 1000					10,64%	10,64%
		kWh	1001 - 2000					10,64%	10,64%
		kWh	2001 - 3000					10,64%	10,64%
		kWh	> 3000					10,64%	10,64%
Domestic 1 Ø Seasonal	230 V	A	80						
		kWh	0 - 500	16,74%	45,43%			10,64%	10,64%
		kWh	501 - 1000					10,64%	10,64%
		kWh	1001 - 2000					10,64%	10,64%
		kWh	2001 - 3000					10,64%	10,64%
		kWh	> 3000					10,64%	10,64%
Domestic 3 Ø	230 V	A	80						
		kWh	0 - 500	16,74%	16,74%			10,64%	10,64%
		kWh	501 - 1000					10,64%	10,64%
		kWh	1001 - 2000					10,64%	10,64%
		kWh	2001 - 3000					10,64%	10,64%
		kWh	> 3000					10,64%	10,64%
Domestic 1 Ø	230 V	A	60						
		kWh	0 - 500	16,74%	16,74%			10,64%	10,64%
		kWh	501 - 1000					10,64%	10,64%
		kWh	1001 - 2000					10,64%	10,64%
		kWh	2001 - 3000					10,64%	10,64%
		kWh	> 3000					10,64%	10,64%
Domestic 1 Ø	230 V	A	80						
		kWh	0 - 500	16,74%	16,74%			10,64%	10,64%
		kWh	501 - 1000					10,64%	10,64%
		kWh	1001 - 2000					10,64%	10,64%
		kWh	2001 - 3000					10,64%	10,64%
		kWh	> 3000					10,64%	10,64%
Domestic Prepaid (Low)	230 V	kWh	0 - 350					4,70%	4,70%
		kWh	351-500					10,74%	10,74%
		kWh	>500					15,74%	15,74%
Domestic Prepaid (High)	230 V	A	80						
		kWh	0 - 350	New	New			10,74%	10,74%
		kWh	351-500					10,74%	10,74%
		kWh	>500					10,74%	10,74%
Reseller Domestic (Conventional)	230 V	A	80						
		kWh	0 - 350	16,74%	16,74%			9,16%	9,16%
		kWh	351-500					14,71%	14,71%
		kWh	>500					26,90%	26,90%
Robot Intersections								10,74%	10,74%
Streetlights & Billboard per Luminaire								10,74%	10,74%

Embedded Generator

Residential Embedded Generator Energy Charge (c/kWh)	10,74%
Business and Large Power User Embedded Generator (c/kWh)	10,74%

ANNEXURE D: GENERAL MISCELLANEOUS SERVICES FEES

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

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

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

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

New point of entry for a small power user service connection						
Up to 56 kVA @ 230V or 400V AC						
<p>4 New Point of entry, where the applicant has installed a new meter box on the stand/Erf boundary as well as all the internal low voltage equipment.</p> <p>City power will relocate the existing meter/s or replace them with a similar meter/s in the New meter box on the stand/Erf boundary via the existing or new service cable</p>						
Item	Size	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT	
4a	1 Phase <=80 Amp (New meter box on boundary via the existing cable))	R 4 125,00	R 0,00	R 3 850,00	R 4 427,50	
4b	3 Phase <=80 Amp (New meter box to be provided on the boundary via the existing cable)	R 10 450,00	R 0,00	R 9 750,00	R 11 212,50	
Low voltage large power user service connections (LV LPU)						
From 70 kVA to 1 000 kVA @ 400V AC						
<p>5 These Service Connection Fees Are For Proclaimed Townships Only.</p> <p>LV LPU Service Connections between 70 kVA and 1000 kVA @ 400V AC - On application to City Power's Service Connection Department</p>						
<p>Note:#1a_ The maximum network capacity fee or the lesser of the difference between the applied capacity less the entitled (Zoned) capacity at the low voltage network rate is payable to cover the capital cost of the additional spare capacity that has been applied for</p> <p>Note:#1b_ The minimum network capacity fee for Res 1 developments will be limited to a summated ADMD of 5kVA/1000 and a notified demand of a maximum of 17.5kVA per connection, unless a to the registration of a "Servitude of Restraint" limiting the capacity of the proposed individual portions of the development</p>						
Item	Size	Non refundable Design fee	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT
5a	70 kVA	R 30,000.00	R 246 000,00	R 282 450,00	R 528 450,00	R 607 717,50
	105kVA	R 30,000.00	R 310 000,00	R 423 675,00	R 733 675,00	R 843 726,25
	140kVA	R 30,000.00	R 360 000,00	R 564 900,00	R 924 900,00	R 1 063 635,00
	175kVA	R 30,000.00	R 410 000,00	R 706 125,00	R 1 116 125,00	R 1 283 543,75
	210kVA	R 30,000.00	R 515 000,00	R 847 350,00	R 1 362 350,00	R 1 566 702,50
5b	315kVA	R 30,000.00	R 747 500,00	R 1 271 025,00	R 2 018 525,00	R 2 321 303,75
	400 kVA	R 30 000,00	R 887 500,00	R 1 614 000,00	R 2 501 500,00	R 2 876 725,00
	500kVA	R 30,000.00	R 950 000,00	R 2 017 500,00	R 2 967 500,00	R 3 412 625,00
	630kVA	R 30,000.00	R 1 04 500,00	R 2 542 050,00	R 2 646 550,00	R 3 043 532,50
	1000kVA	R 30,000.00	R 1 470 000,00	R 4 035 000,00	R 5 505 000,00	R 6 330 750,00
All new large power user- low voltage supplies. > 56kVA in proclaimed townships where the developer has provided the miniature substations as part of the township reticulation infrastructure to the designed capacity						
Item	Size	Non refundable Design fee	Connection fee	Note:#1_ Network capacity fee	Total Service Connection fee	
5c	LV LPU 70 kVA - 1000 kVA @ 400 V AC	R 16 500,00	On application -Actual Fee (min fee as per detail design fee)	On application -	On application -Actual Fee(min fee as per detail design fee)	

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

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

All Connections In Areas Zoned Agricultural Holdings, additional service connections to Erven e.g. Mobile cellular towers and connections in the road reserve

Note:#3. The Maximum Network capacity fee or the lesser of the difference of the Applied capacity less the entitled (Zoned) capacity at is payable to cover the Capital cost of the additional Spare capacity Applied for

Item	Description	Enquiry fees	Connection fee	Maximum network capacity fee	Total connection fee
7a	≤ 56 kVA - All connections in areas zoned agricultural holdings, or service connections in the road reserve.	No Charge	On application -(Greater of costs as per item 2 or actual cost)	On application	On application -(Greater of costs as per item 2 or actual cost)
7b	≥ 56 kVA All connections in area zoned agricultural holdings with additional consent uses	R 30,000. 00	On application -(Greater of costs as per item 5 or actual cost)	On application	On application -(Greater of costs as per item 5 or actual cost)

Engineering Study Fees

8 For engineering studies for small scale embedded generation and / wheeling, based on the capacity of generation plant to be installed (per investigation)				
Item	Voltage At Point Of Connection	Capacity Of Generation Plant	Study fee	Inc. VAT
8a	230 / 400V	0 - 350 kVA - No Study Required	No Charge	No Charge
	400 V	0 - 350 kVA @ 400 V AC	R 4 750,00	R 5 462,50
	400 V	351 kVA - 1000 kVA	R 4 750,00	R 5 462,50
	6 600 / 11 000 / 33 000 V	351 kVA - 1000 kVA	R 20 000,00	R 23 000,00
	6 600 / 11000 / 33 000 V	1000 kVA-5000 kVA	R 26 500,00	R 28 750,00
	6 600 / 11 000/ 33 000 V	> 5000 kVA	R 51 275,00	R 58 966,25

Contribution towards the Shared Electrical Engineering Services

In terms of the Spatial Planning And Land Use Management Act (Act 16 of 2013) and any other relevant town planning and land use management legislation. The applicant will be required to contribute towards the capital costs for the establishment of the "Shared" external electrical services up to the point of common coupling, that will required to service the affected land parcel, as a result of a rezoning amendment scheme applications, the establishment of new townships or any other relevant town planning application.

The contribution will be dependent on the required capacity and the point of common coupling to the Shared services as outlined in the table below

Contribution towards the Shared External Electrical Engineering Services

Point of Common Coupling to the Shared Electrical Engineering Services	Supply capacity at the Point of Common Coupling	Rate of contribution R/kVA (Inc VAT)
In feed Point	>150MVA @88kV	R 816,50
HV 132 / 88kV Transmission Line	>18,0MVA	R 1 999,85
HV 132 / 88 kV Primary Substation	6,000 MVA < x < 18,000MVA	R 1 999,85
MV 6.6 / 11kV Satellite Substation	2,500 MVA < x < 6,000 MVA	R 3 335,00
MV 6.6 / 11kV Distributer Ring	56 kVA < x < 2,500 kVA	R 4 640,25
Low Voltage SDB/CMK	0 kVA < x < 56 kVA	R 5 824,75

Overall impact of tariff increases on households

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

Table SA14: Household bills

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25 % incr.	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Rand/cent										
Monthly Account for Household - 'Middle Income Range'	1									
Rates and services charges:										
Property rates		235.05	239.75	251.39	293.03	293.03	4.8%	307.10	320.92	335.36
Electricity: Basic levy		583.03	668.01	717.92	825.38	825.38	25.4%	1 035.20	1 138.72	1 252.59
Electricity: Consumption		1 529.45	1 752.35	1 883.25	2 165.15	2 165.15	10.6%	2 395.50	2 635.05	2 898.55
Water: DSM levy				31.08	33.97	33.97	7.7%	36.59	39.41	42.44
Water: Consumption		698.01	745.47	849.22	928.24	928.24	7.7%	999.74	1 076.69	1 159.55
Sanitation		443.96	474.15	520.38	568.78	568.78	7.7%	612.58	659.74	710.54
Refuse removal		186.00	194.00	204.00	218.00	218.00	6.0%	231.00	241.40	252.26
Other						-				
sub-total		3 675.50	4 073.73	4 457.24	5 032.55	5 032.55	11.6%	5 617.71	6 111.93	6 651.29
VAT on Services		516.07	575.10	630.88	710.93	710.93	12.0%	796.59	868.65	947.39
Total large household bill:		4 191.57	4 648.83	5 088.12	5 743.48	5 743.48	11.7%	6 414.30	6 980.58	7 598.68
% increase/-decrease		-	10.9%	9.4%	12.9%	12.9%	11.7%	11.7%	8.8%	8.9%
Monthly Account for Household - 'Affordable Range'	2									
Rates and services charges:										
Property rates		100.74	102.75	107.74	146.52	146.52	4.8%	153.55	160.46	167.68
Electricity: Basic levy		583.03	668.01	717.92	825.38	825.38	25.4%	1 035.20	1 138.72	1 252.59
Electricity: Consumption		712.15	815.95	876.90	1 008.15	1 008.15	10.6%	1 115.40	1 226.95	1 349.65
Water: DSM levy				31.08	33.97	33.97	7.7%	36.59	39.41	42.44
Water: Consumption		506.01	540.42	593.09	648.27	648.27	7.7%	698.20	751.93	809.81
Sanitation		228.06	243.57	267.32	292.18	292.18	7.7%	314.68	338.91	365.00
Refuse removal		141.00	147.00	154.00	165.00	165.00	6.1%	175.00	182.88	191.11
Other						-				
sub-total		2 270.99	2 517.70	2 748.05	3 119.47	3 119.47	13.1%	3 528.62	3 839.26	4 178.28
VAT on Services		325.54	362.24	396.05	445.94	445.94	13.5%	506.26	551.82	601.59
Total small household bill:		2 596.53	2 879.94	3 144.10	3 565.41	3 565.41	13.2%	4 034.88	4 391.08	4 779.87
% increase/-decrease		-	10.9%	9.2%	13.4%	13.4%	13.2%	13.2%	8.8%	8.9%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3									
Rates and services charges:										
Property rates						-				
Electricity: Basic levy						-				
Electricity: Consumption		356.08	407.98	438.45	504.08	504.08	10.6%	557.70	613.48	674.83
Water: DSM levy					33.97	33.97	7.7%	36.59	39.41	42.44
Water: Consumption		314.01	335.37	368.04	402.27	402.27	7.7%	433.25	466.58	502.51
Sanitation						-				
Refuse removal						-				
Other						-				
sub-total		670.09	743.35	806.49	940.32	940.32	9.3%	1 027.54	1 119.47	1 219.78
VAT on Services		100.51	111.50	120.97	141.05	141.05	9.3%	154.13	167.92	182.97
Total small household bill:		770.60	854.85	927.46	1 081.37	1 081.37	9.3%	1 181.67	1 287.39	1 402.75
% increase/-decrease		-	10.9%	8.5%	16.6%	16.6%	9.3%	9.3%	8.9%	9.0%

References

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

Free Basic Services: Basic Social Services Package

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

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

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

COUNCIL RESOLUTIONS

OPERATING BUDGET

IT IS RECOMMENDED

1. That the draft consolidated operating revenue of R76.2 billion, operating expenditure of R74.6 billion, taxation of R41.2 million and capital grants and contributions of R3.5 billion for the City of Johannesburg for the financial year 2024/25, and the indicatives for the projected medium-term period 2025/26 to 2026/27 be noted as set out in the following attachments:
 - 1.1 The consolidated operating budget for the City, Core Administration and Municipal Entities as reflected in Annexure A, B and C.
 - 1.2 The operating revenue and expenditure budget by vote for the City as reflected in Annexure D.

2. That the subsidies payable by Core Administration to the following Municipal Entities be noted: –

Municipal Entity	Original Budget 2023/24	Adjusted Budget 2023/24	Budget 2024/25	Estimate 2025/26	Estimate 2026/27
Pikitup	R 000 1 306 074	R 000 1 248 866	R 000 1 241 876	R 000 1 224 265	R 000 1 191 714
Johannesburg Roads Agency	1 323 633	1 310 112	1 415 043	1 466 466	1 519 849
Metrobus	599 576	607 299	629 912	653 252	676 680
Johannesburg City Parks and Zoo	1 142 236	1 057 688	1 113 795	1 152 516	1 192 782
Johannesburg Development Agency	43 041	71 574	74 117	76 830	79 481
Johannesburg Property Company	671 270	623 131	682 267	705 424	716 721
Metropolitan Trading Company	259 136	259 136	225 438	215 502	221 172
Johannesburg Social and Housing Company	48 617	110 687	137 607	141 156	144 920
Joburg City Theatres	183 984	201 182	207 771	214 415	221 293
Joburg Tourism	69 121	69 121	92 370	95 614	98 935
City Power	269 980	269 980	304 375	343 153	386 871
Total subsidies to ME's	5 916 668	5 828 776	6 124 571	6 288 593	6 450 418

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

4. That the Accounting Officer:
 - 2.1 In accordance with chapter 4 of the Systems Act:

- (a) Make public the annual consolidated operating budget and other documents referred to in section 17(3) of the MFMA; and
- (b) Invite the local community to submit representations in connection with the annual consolidated operating budget.

2.2 Submit the annual consolidated operating budget:

- (a) In both printed and electronic formats to the National and Provincial Treasury; and
- (b) In either format to any prescribed national or provincial organs of state and to such other municipalities as may be affected by the budget.

CAPITAL BUDGET

IT IS RECOMMENDED

1. That the draft capital budget of R7 242 332 000 for the year 2024/25, R7 880 921 000 for the year 2025/26 and R6 925 162 000 for the year 2026/27 of the City of Johannesburg be noted in terms of Section 16 (3) of the MFMA as set out in the following schedules:

- 1.1 Capital budget by vote for each of the Municipal Entities and Core Administration as reflected in Annexure A.
- 1.2 Capital budget by project for each of the Municipal Entities and Core Administration as reflected in Annexure B.

2. That the Accounting Officer:

2.1 In accordance with chapter 4 of the Systems Act:

- (a) Make public the annual consolidated capital budget and other documents referred to in section 17(3) of the MFMA; and
- (b) Invite the local community to submit representations in connection with the annual consolidated capital budget.

2.2 Submit the annual consolidated capital budget:

- (a) In both printed and electronic formats to the National and Provincial Treasury; and
- (b) In either format to any prescribed national or provincial organs of state and to such other municipalities as may be affected by the budget.

3. That the annual consolidated capital budget, together with such representations received as a result of the processes followed in terms of paragraph 2 above, be presented to Council for consideration and approval in terms of Sections 23(1) and 24(1) of the MFMA.

TARIFFS

IT IS RECOMMENDED

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

PART 2 – SUPPORTING DOCUMENTATION

2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS

2.1.1 Budget Process Overview

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

Key dates applicable to the process were:

Budget and tariff process 2024/25	Timeframe	Status
Budget Steering Committee meetings	17, 22 – 24 January 2024	✓
Mayoral Committee considers tabled draft IDP, Budget, Tariffs, SDBIPs and Business Plans	13 March 2024	✓
Tabling of the draft IDP, Budget, Tariffs, SDBIPs and Business Plans at Council	19 - 20 March 2024	✓
IDP, Budget and Tariffs outreach process	April 2024	
Approval of IDP, Budget, Tariffs, SDBIPs and Business Plans by Mayoral Committee	22 May 2024	
Council approval of final IDP, Budget, Tariffs, SDBIPs and Business Plans	30 May 2024	

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

The Minister of Finance’s budget speech was held on 21 February 2024 and the budget does take into account the latest national allocations as reflected in the Gazette. The provincial allocation will be available later and will be included in the final budget that will be submitted to Council during the month of May 2024.

2.1.2. IDP and Service Delivery and Budget Implementation Plan

The City's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, and management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget

Implementation Plan. There will be areas revised in line with the new strategic priorities, and to create focus in resource allocation.

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

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

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

2.1.3. Review of the Financial Development Plan

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

2.1.4 Community Consultation

As per legislative requirements, once the draft budget is tabled in Council, it must be made available for the public to comment on. The public participation process will be undertaken in line with the prescripts of the MFMA, Municipal Systems Act, and other applicable legislation. The program is managed in conjunction with the Office of the Speaker. The tabling of the draft budget in March 2024 will mark the commencement of community participation, encourage discussion with all stakeholders and provide an opportunity for feedback. The public participation process will take place throughout the month of April 2024 with the support of the City's regional structures. The outcome of the public participation process will be considered to determine the final budget and tariffs.

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

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

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

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

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

KEY PRIORITY	PROGRAMME	Medium-Term Budget 2024/25 - 2026/27		
		Budget Year 2024/25	Budget Yr +1 2025/26	Budget Yr +2 2026/27
		R 000	R 000	R 000
Financial sustainability	A responsive, accountable, efficient and productive metropolitan government	63	66	69
Financial sustainability	Financially sustainable and resilient city	41 114 691	44 963 717	48 841 326
Financial sustainability	Sustainable human settlements	239 978	249 631	259 718
Good governance	A responsive, accountable, efficient and productive metropolitan government	1 288	1 346	1 407
Good governance	A safe and secure city	746	780	815
Good governance	Financially sustainable and resilient city	1 342 991	1 490 456	1 471 487
Infrastructure development and refurbishment	Job-intensive economic growth	39 234	40 000	43 059
Infrastructure development and refurbishment	Sustainable and integrated delivery of energy	353 975	354 840	368 460
Job opportunity and creation	Job-intensive economic growth	12 255	7 301	8 815
Job opportunity and creation	Promotion and support to informal and micro businesses	85 723		
Safer city	A safe and secure city	329 776	343 905	359 378
Safer city	Financially sustainable and resilient city	345 000	360 525	376 742
Smart city	A 'Smart' City of Johannesburg, that is able to deliver quality services to citizens in an efficient	18 787	19 633	20 517
Smart city	A responsive, accountable, efficient and productive metropolitan government	57 838	60 441	63 161
Sustainable service delivery	A society characterised by healthy living for all	317 880	252 200	230 200
Sustainable service delivery	Climate change resilience and environmental protection	29	30	31
Sustainable service delivery	Financially sustainable and resilient city	4 016	4 197	4 386
Sustainable service delivery	Partnerships, intergovernmental & international relations	23 157	5 396	1 700
Sustainable service delivery	Sustainable and integrated delivery of energy	35 323	34 094	33 220
Sustainable service delivery	Sustainable and integrated delivery of waste	3 295 402	3 437 729	3 671 105
Sustainable service delivery	Sustainable human settlements	1 274 864	1 664 522	1 351 282
Sustained economic growth	A responsive, accountable, efficient and productive metropolitan government	7 571 601	8 169 095	8 822 758
Sustained economic growth	Financially sustainable and resilient city	73 557	76 867	80 325
Day-to-day programme	Day-to-day programme	19 681 308	20 558 411	22 580 096
TOTAL		76 219 482	82 095 182	88 590 057

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

KEY PRIORITY	PROGRAMME	Medium-Term Budget 2024/25 - 2026/27		
		Budget Year 2024/25 R 000	Budget Yr +1 2025/26 R 000	Budget Yr +2 2026/27 R 000
Active and engaged citizenry	A city characterised by social inclusivity and enhanced social cohesion	3 158	3 300	3 339
Active and engaged citizenry	A responsive, accountable, efficient and productive metropolitan government	10 405	13 183	13 777
Active and engaged citizenry	A safe and secure city	497	519	542
Active and engaged citizenry	A society characterised by healthy living for all	2 447	2 489	2 601
Active and engaged citizenry	Access to knowledge and lifelong learning	230 476	239 895	249 451
Active and engaged citizenry	Guaranteed customer and citizen care and service	15 008	15 682	16 386
Active and engaged citizenry	Meaningful citizen participation and empowerment	1 132 880	1 179 217	1 228 327
Active and engaged citizenry	Partnerships, intergovernmental & international relations	1 626	1 568	1 505
Active and engaged citizenry	Sustainable human settlements	2 152	3 686	1 193
Energy mix	Sustainable and integrated delivery of energy	80 594	83 907	88 862
Financial sustainability	A city characterised by social inclusivity and enhanced social cohesion	339	354	370
Financial sustainability	A responsive, accountable, efficient and productive metropolitan government	354 618	363 107	371 747
Financial sustainability	Financially sustainable and resilient city	26 484 347	28 680 967	31 345 708
Financial sustainability	Guaranteed customer and citizen care and service	35	37	39
Financial sustainability	Sustainable human settlements	173 841	179 819	186 019
Good governance	A responsive, accountable, efficient and productive metropolitan government	491 235	460 286	427 264
Good governance	A safe and secure city	975 327	993 291	1 011 543
Good governance	A society characterised by healthy living for all	20 162	20 620	21 099
Good governance	Financially sustainable and resilient city	694 152	721 127	739 481
Good governance	Job-intensive economic growth	20 797	21 025	21 211
Good governance	Meaningful citizen participation and empowerment	109 507	111 745	116 773
Green economy	Climate change resilience and environmental protection	1 489	1 556	1 626
Green economy	Financially sustainable and resilient city	1 412	1 476	1 542
Infrastructure development and refurbishment	A 'Smart' City of Johannesburg, that is able to deliver quality services to citizens in an efficient	1 725	1 757	1 790
Infrastructure development and refurbishment	A safe and secure city	79 304	80 943	82 618
Infrastructure development and refurbishment	Job-intensive economic growth	39 234	40 000	43 059
Infrastructure development and refurbishment	Sustainable and integrated delivery of energy	350 968	366 759	383 255
Infrastructure development and refurbishment	Sustainable and integrated delivery of water	185 044	193 374	202 073
Infrastructure development and refurbishment	Sustainable human settlements	65 159	68 091	71 155
Job opportunity and creation	A responsive, accountable, efficient and productive metropolitan government	49 099	51 309	53 618
Job opportunity and creation	Job-intensive economic growth	226 292	236 241	246 611
Job opportunity and creation	Promotion and support to informal and micro businesses	218 761	132 143	136 166
Safer city	A 'Smart' City of Johannesburg, that is able to deliver quality services to citizens in an efficient	7 278	7 605	7 945
Safer city	A city characterised by social inclusivity and enhanced social cohesion	31 650	33 072	34 557
Safer city	A responsive, accountable, efficient and productive metropolitan government	44 477	46 219	48 036
Safer city	A safe and secure city	5 825 915	6 092 346	6 364 833
Safer city	A society characterised by healthy living for all	34 172	35 708	37 315
Safer city	Access to knowledge and lifelong learning	916	957	1 000
Safer city	Financially sustainable and resilient city	135 699	141 804	148 182
Safer city	Food security that is both improved and safeguarded	58 797	59 839	60 895
Safer city	Guaranteed customer and citizen care and service	1 862	1 946	2 034
Safer city	Meaningful citizen participation and empowerment	17	18	19
Smart city	A 'Smart' City of Johannesburg, that is able to deliver quality services to citizens in an efficient	1 618 801	1 661 354	1 709 650
Smart city	A responsive, accountable, efficient and productive metropolitan government	881 155	918 353	953 038
Smart city	A safe and secure city	12 171	12 719	13 291
Smart city	Access to knowledge and lifelong learning	440 311	460 125	480 831
Smart city	Financially sustainable and resilient city	196 112	201 362	206 637
Smart city	Guaranteed customer and citizen care and service	111 771	113 455	115 148
Smart city	Job-intensive economic growth	1 220	1 275	1 330
Smart city	Reduce poverty and increase productivity	93 375	97 577	101 968
Sustainable service delivery	A 'Smart' City of Johannesburg, that is able to deliver quality services to citizens in an efficient	968 365	1 010 368	1 304 200
Sustainable service delivery	A city characterised by social inclusivity and enhanced social cohesion	123 680	129 246	135 062
Sustainable service delivery	A responsive, accountable, efficient and productive metropolitan government	1 906	1 992	2 082
Sustainable service delivery	A safe and secure city	195 244	204 030	213 226
Sustainable service delivery	A society characterised by healthy living for all	1 216 181	1 268 278	1 322 709
Sustainable service delivery	Climate change resilience and environmental protection	55 879	57 551	59 890
Sustainable service delivery	Financially sustainable and resilient city	156 621	162 574	168 772
Sustainable service delivery	Guaranteed customer and citizen care and service	155 219	160 389	165 764
Sustainable service delivery	Partnerships, intergovernmental & international relations	12 307	3 696	
Sustainable service delivery	Sustainable and integrated delivery of energy	2 144 061	2 240 564	2 341 358
Sustainable service delivery	Sustainable and integrated delivery of sanitation	878 514	873 833	868 030
Sustainable service delivery	Sustainable and integrated delivery of waste	4 263 794	4 397 736	4 524 734
Sustainable service delivery	Sustainable and integrated delivery of water	10 092 868	10 739 589	11 416 636
Sustainable service delivery	Sustainable human settlements	1 171 369	1 197 425	1 242 750
Sustained economic growth	A responsive, accountable, efficient and productive metropolitan government	6 090	6 363	6 650
Sustained economic growth	Financially sustainable and resilient city	100 505	109 979	119 147
Sustained economic growth	Guaranteed customer and citizen care and service	578	604	631
Sustained economic growth	Increased competitiveness of the economy	142 651	145 767	148 957
Sustained economic growth	Job-intensive economic growth	87 106	90 254	93 581
Sustained economic growth	Promotion and support to informal and micro businesses	2 417	2 458	2 499
Sustained economic growth	Sustainable human settlements	21 609	20 604	21 836
Day-to-day programme	Day-to-day programme	11 315 411	11 791 781	12 261 507
TOTAL		74 630 164	78 770 288	83 777 480

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

Strategic Objective	Goal	2024/25 Medium Term Revenue & Expenditure Framework		
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand				
Active and engaged citizenry	Active and engaged citizenry	18 396	12 156	10 886
Energy mix	Energy mix	215 370	179 681	136 363
Financial sustainability	Financial sustainability	778 204	761 311	649 634
Good governance	Good governance	36 763	33 369	35 182
Green economy	Green economy	201 836	263 193	177 140
Infrastructure development and refurbishment	Infrastructure development and refurbishment	3 753 690	4 341 629	3 861 025
Job opportunity and creation	Job opportunity and creation	15 896	30 003	35 688
Safer city	Safer city	122 704	164 060	30 600
Smart city	Smart city	382 143	346 688	613 120
Sustainable service delivery	Sustainable service delivery	1 705 531	1 747 223	1 374 084
Sustained economic growth	Sustained economic growth	11 800	1 608	1 440
Total Capital Expenditure		7 242 332	7 880 921	6 925 162

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

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

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

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

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

Table SA8: Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Borrowing Management</u>									
Credit Rating									
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	8.4%	6.8%	13.3%	6.8%	7.4%	5.4%	7.4%	5.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	8.4%	7.0%	14.2%	6.6%	7.3%	5.3%	7.1%	5.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions				55.6%	67.6%	67.6%	62.5%	62.5%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities	1.2	1.0	0.8	1.3	1.0	1.2	1.5	1.9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.2	1.0	0.8	1.3	1.0	1.2	1.5	1.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.9	0.7	0.6	1.1	0.7	0.9	1.3	1.7
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		127.7%	123.5%	135.6%	119.2%	122.2%	120.8%	120.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		127.7%	123.5%	135.6%	119.2%	122.2%	120.8%	120.1%	119.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.4%	5.6%	6.2%	4.5%	5.4%	5.0%	4.7%	4.4%
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.2%	26.7%	28.3%	25.2%	26.8%	26.2%	25.4%	24.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				7.6%	8.8%	8.0%	7.7%	7.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.5%	10.9%	13.8%	9.2%	10.2%	10.1%	9.8%	9.5%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	25.5	9.1	18.5	21.6	21.6	19.5	28.1	30.3
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	6.7%	6.9%	8.3%	5.4%	7.0%	6.4%	6.0%	5.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.8	1.0	1.1	1.5	0.2	1.0	2.1	3.2

2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long-term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. The CoJ's borrowing strategy is premised on the limits and success of interventions identified in the financial development plan. It is estimated that the debt to revenue will be between 34% - 28% over the medium-term.

Capital charges to operating expenditure are a measure of the cost of borrowing in relation to the operating expenditure. This is expected to increase in line with the City's funding increase that can be attributed to bonds repayments. It is estimated that the cost of borrowing and principal paid as a percentage of the operating expenditure will be 5.4% for 2024/25, 7.4% in 2025/26 and thereafter reaching 5.9%. Borrowing is considered a prudent financial instrument in financing capital infrastructure development, and this indicator will have to be carefully monitored going forward.

2.3.1.2. Liquidity

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

2.3.1.3. Revenue Management

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

2.3.1.4. Creditors Management

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

2.3.2 Indigence and the Extended Social Package

For the 2024/25 financial year the City will continue a process to revitalise its indigent register and make it a central instrument in contributing to revenue enhancement, poverty reduction and food security. This includes aligning the register to various sector policies and preserving fairness in application implementation and

monitoring. At this stage it is understood that the Department of Social Development is reviewing the ESP in a manner that focusses it in achieving the priorities.

2.3.3 Providing clean water and managing wastewater

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

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

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

2.3.4. Service Standards

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

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

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

CITY POWER		
No.	Core Service	Service Level Standard
1	Average time taken to repair logged streetlight queries (Motorways)	2 days
2	Average time taken to repair logged streetlight queries (Secondary Roads, Main Arterials and Area lighting)	6 days
3	Percentage resolution of logged queries within 30 days.	95%
4	Percentage of Large Power Users (LPU) meters read as per the download file.	98%
5	Percentage of Domestic meters read as per the download file.	95%
6	Average time take to communicate Planned Power interruption.	7 days
7	Average time take to communicate unplanned interruption post logging.	2 hours

JOBURG WATER		
No.	Core Service	Service Level Standard
1	Percentage of water supply interruptions concluded within 12 hours of notification.	95%
2	Percentage of fire hydrants repaired within 48 hours of notification.	85%
3	Percentage of stolen meters replaced within 24 hours of notification.	95%
4	Percentage of defective meters repaired within 3 days of notification.	90%
5	Percentage of leaking valves repaired within 48 hours of	95%

	notification.	
6	Percentage of missing manhole covers replaced within 24 hours of notification.	95%
7	Percentage repair of water pipe burst within 48 hours of notification.	93%
8	Percentage sewer blockages cleared within 24 hours of notification.	92%
9	Percentage of new water connections completed within 15 days of receiving request from customer.	95%
10	Percentage of actual water meter readings submitted to bill	95%
11	Percentage of planned service interruption communiqués send within 7 days.	95%
12	Percentage unplanned interruption communiqués send immediately.	95%
13	Percentage coverage of households with access to basic water in informal settlements	99.74%
14	Percentage coverage of households with access to basic sanitation in informal settlements	44.94% ¹
15	Percentage coverage of households with access to water city-wide	99.84% ²
16	Percentage coverage of households with access to sanitation city-wide	93.14%
17	Ratio of households per chemical toilet	10:1

PIKITUP			
No.	Core Service	Turn around time	Service Level Standard
1	Resolution of complaints	7 days	85%
2	Cleaning of illegal dumping spots	10 days	85%
3	Removal of animal carcasses	48hours	100%
4	Delivery of new or replacement wheelie bins	7 days	85%

¹ The total adjusted number of households in the planned settlements is 44.94% (2710 HH) of 93.14 % City-wide. Basic sanitation services in informal settlements will be provided to 2 252 households by end of 2023/24 financial year. The level of service to be provided will at least minimum service level 1 in the form of ablution facilities or Ventilated Improved Latrines (VIP), which will depend on the type of services agreed on the type of service by the communities under the social compact agreement.

² Since the inception of Johannesburg Water (JW) in 2001, basic water services in informal settlements have been provided to 178 822 households of the 183 895 households classified under informal settlements by housing. For the period commencing from the 2016/17 FY, JW had planned to provide 36 894 household with basic water services in informal settlements. To date, 29 274 households have been provided with basic water. The cumulative coverage for basic water is currently at 97.24% against the planned coverage of 97.89% for the 2021/22 financial year. The remaining households which make up the backlog are currently being provided with water at the nominal services level through water tankers. A cumulative total of 2 125 households were provided with access to basic water against an annual target of 3 325 households. It is estimated that at the end of the 2021/22 FY, there will be a backlog of 3 875 households. This backlog will be addressed in the outer years and will result in the coverage increasing to 183 895 households or 100% in informal settlement. The bulk of the backlog is however, in areas that are private land or areas that have other challenges making provision of services fruitless expenditure. Engagement with CoJ Housing is ongoing in terms of relocations or finding suitable land for the affected households whilst prioritizing other projects for implementation under the Upgrading of Informal Settlements Program (UISP).

	(240ℓ) ordered by customer		
5	Collection of refuse bags on the kerbside	Daily	90%
6	Households in informal settlements provided with waste management services	Daily	90%

JOHANNESBURG ROADS AGENCY		
No.	Core Service	Service Level Standard
1	% of damaged / missing road barriers or guardrails repaired from when a valid call is logged	40% within 14 days. 60% within 20 days. 80% within 30 days.
2	% of blocked stormwater kerb inlets (KI's) repaired from when a valid call is logged	40% within 14 days. 60% within 20 days. 80% within 30 days.
3	% of missing JRA manhole covers made safe and replaced after a valid call is logged	40% within 14 days. 60% within 20 days. 80% within 30 days.
4	% of reported damaged / missing regulatory road traffic signs replaced or repaired from the time when a valid call is logged	40% within 14 days. 60% within 20 days. 80% within 30 days.
5	% of reported potholes repaired from time of recording of a genuine pothole by the JRA from all sources.	40% within 14 days. 60% within 20 days. 80% within 30 days.
6	% of reported faulty traffic signals repaired from the time of genuine fault recorded by JRA from all sources.	40% within 14 days. 60% within 20 days. 80% within 30 days.
7	% of reported damaged traffic signal poles repaired/ from when a valid call is logged.	40% within 14 days. 60% within 20 days. 80% within 30 days.

METROBUS		
No.	Core Service	Service Level Standard
1	% of scheduled public bus trip arriving on time	90%
2	Bus timetable	90-95% adherence to daily bus schedule (<5 min headway)
3	Safety of passengers	100% compliance to health and safety legislation 1) Zero security incidents on buses 2) Zero fatalities Enforcing of bus seating-standing in line with applicable

		regulations
4	Response time for walk in enquiries	All walk-in queries acknowledged within 1 hour

JOBURG MARKET		
No.	Core Service	Service Level Standard
1	Opening a new buyer account	20 minutes
2	Electronic Sales Processing System disruptions	Mirror/back-up 12w system to go live: within 55 minutes
3	Time to resolve cashiering queries when clients are depositing money.	Resolution of depositing queries within 30 minutes.
4	Repairs of infrastructure facilities	Commencement with repairs process on reported infrastructure breakdown within 24 hours
5	Repairs to ripening facilities	90% Availability
6	Cold Room facilities	Average temperature variance not greater than 2°c of agreed customer requirements

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

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

PUBLIC SAFETY		
No.	Core Service	Service Level Standard
1	Vehicle registration.	Process complete in under 1 hour from point of

		service
2	Driver License renewal	Process complete in under 50 min from point of service
3	Bulk Vehicle registration	Process complete in under 24 hour from point of service
4	Fire and rescue calls response time: Fire and rescue calls dispatched in 3 minutes	Fire and rescue calls dispatched in 3 minutes
5	Fire and rescue calls response time	Fire and rescue calls responded to in 15 minutes (be at the scene within this time)
6	By-law enforcement	Response to infringement within 24 hours
7	Accident reports	Available within 48 hours of accident log
8	Traffic control	90% response to all logged calls for traffic control within 30 minutes

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

³ The 3 working days turnaround time will not be applicable/ exclude cases where the Senior Law Enforcement Officer could not conclusively confirm the contravention. However, a follow up inspection to be conducted within 7 working days from the date of the first inspection.

⁴ Counting will only start after the receipt of the matter/ complaint by the Senior Law Enforcement Officer.

COMMUNITY DEVELOPMENT		
No.	Core Service	Service Level Standard
1	100% implementation of programmes	100% implementation of all programmes in all sports and recreational facilities
2	100% implementation of programmes	100% implementation of all programmes in all arts and culture facilities
3	Public pool lifeguard	Minimum 1 lifeguard per 50 bathers in accordance with applicable norms and standards
4	Cleanliness of all facilities 100% of all facilities cleaned daily	100% of all facilities cleaned daily
5	Access to library information services	100% of all libraries be open according to individual operating hours (excluding planned closures with a two week notice period and emergency closure on a as and when basis)

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

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

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

JOHANNESBURG PROPERTY COMPANY

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

METRO TRADING COMPANY

No.	Core Service	Service Level Standard
1.	Response in acknowledgement of requests, enquiries and complaints on network and ICT related services	Within 24 hours of logged call.

2.	Provision of answers and/or results related to the receipt of the requests and enquiries regarding network services.	Within 72 hours of logged call.
GROUP CORPORATE AND SHARED SERVICES		
No.	Core Service	Service Level Standard
1	Respond to requests for LR advice	4 days turnaround time from date received.
2	General Correspondence responses	4 days turnaround time from date received.
3	Consultation with clients prior to the sitting of the dispute.	7 days prior to the sitting.
4	Provide in house Labour Relations training in response to the requests by departments.	10 Workdays for approved requests (two weeks) from date received.
5	Prosecution of disciplinary cases. <ul style="list-style-type: none"> • Timelines for steps charge sheets, hearing etc. • Grievances Step 3 	<ul style="list-style-type: none"> • 5 days to serve charge sheet. • 15 days to convene disciplinary hearing. • Disciplinary outcome/sanction 10 days after the last day of the disciplinary hearing. The grievance hearing to be convened in 10 days
6	General Correspondence responses (All Sections i.e., Performance Management, EE & Transformation, Remuneration, Job Evaluation, Benefits & Allowances and Talent Acquisition).	4 days turnaround time from date received
7	Advertisement of positions (internal & External).	Advertise 7 days after receipt Request to Advertise
8	Recruitment Process.	< 100 days
9	Employee benefits services advice/response time i.e., Pension funds, Medical Aid, Allowances etc.)	4 days turnaround time
10	Locomotion Allowance Committee approvals.	7 days from receipt of request.
11	Remuneration advice.	4 days turnaround time (unless it involves research).
12	Job Evaluation (Grading)	4-day turnaround time from date received.
13	Employment Equity Advice on Targets to Field Services	1 day turnaround time from date received.
14	Sign off on recruitment documentation	1 day turnaround time from date

		received.
15	Performance Management QA processes	14 days from date received.
16	Capture and implement all input received from line departments within City Core.	30 days from date received.
17	Salary payment.	27 th of each month (January to November) 15 December (Councillors) 20 December (Employees)

GROUP LEGAL CONTRACTS

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

JOHANNESBURG CITY PARKS & ZOO

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

JOSHCO

No.	Core Service	Service Level Standard
1.	% Accelerate Bills of all active customers	98%
2.	% of maintenance requests attended within 14 working days	96%
3.	% implementation of planned routine building maintenance	100%
4.	Days taken to send the outcome of application enquiry	5

5.	Days taken to communicate the outcome of the housing unit application	10
6.	Period taken to acknowledge receipt complaints lodged	24 hours
7.	Days taken to resolve lodged complaints/queries.	5
TRANSPORT		
No.	Core Service	Service Level Standard
1.	Rea Vaya Station waiting time peak (trunk route) on a working day	95% adherence to daily bus schedule
2.	Rea Vaya Station waiting time peak (trunk route) on a working day	10 minutes maximum
3.	Rea Vaya Station waiting time off peak (trunk route) on a working day	30 minutes maximum
4.	Rea Vaya Feeder bus peak waiting time on a working day	15 minutes maximum
5.	Rea Vaya Feeder bus off peak waiting time on a working day	30 minutes maximum
6.	Safety of commuters	100% compliance to safety and security of commuters
7.	Bus seating-standing	Enforcing of bus seating-standing in line with applicable regulations
8.	Comments on permit applications / concurrencies	30 days turnaround time
9.	Access Restriction Applications (SAR)	90 days turnaround time from receipt of application
JOHANNESBURG CITY THEATRES		
No.	Core Service	Service Level Standard
1.	Theatres accessible to people with disabilities	100% accessibility.
2.	Production start times	100% of in-house productions commence within 15 minutes as per schedule
3.	Safety of patrons	100% compliance to health and safety legislation.

BUDGET RELATED-POLICIES

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

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

2.4.1. Budget Management Policy

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

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

The Policy is available on the City's website.

2.4.2. Tariff Policy

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

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

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

2.4.3. Treasury Control Policy

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

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

2.4.4. Cash Management and Investment Policy

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

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

2.4.5. Policy on Borrowing

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

2.4.6. Funding and Reserves Policy

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

2.4.7 Credit Control and Debt Collection Policy

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

The Policy is available on the City's website.

2.4.8 Supply Chain Management Policy

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

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

2.4.9 The Rates Policy

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

2.4.10 The Expanded Social Package Policy

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

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

2.4.11 Policies on Infrastructure Investment and Capital Projects

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

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

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

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

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

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

2.5.1. External factors

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

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

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

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

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

Inflation, as measured by the Consumer Price Index (CPI), has been on an upward trajectory since the beginning of 2022, recording an annual average of 6.9%. CPI breached the target range of the South African

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

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

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

2.5.3. Interest rates for borrowing and investment of funds

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

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

2.5.4. Collection rate for revenue services

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

The overall budgeted collection rate is 87.7% for 2024/25, 88.5% for 2025/26 and 88.9 for 2026/27.

2.5.5. Wage and Salary increases

The South African Local Government Bargaining Council's collective bargaining agreements direct wage and salary increases in municipalities. The existing agreement, that of August 2021, comes to an end on 30 June 2024. Following the methodology of determining wage and salary increases in this agreement, salary increases for 2024/25 financial year are based on the projected annual average CPI for 2024 as per the South African Reserve Bank's Monetary Policy Committee Statement of January 2024. Similarly, salaries for 2025/26 will increase by the projected annual average CPI for 2025, and this logic holds for 2026/27 as well.

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

2.5.6. Bulk purchases

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

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

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

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

2.6 OVERVIEW OF BUDGET FUNDING

2.6.1. Medium-term outlook: Operating revenue

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

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework			
	Original Budget	Adjusted Budget	Budget Year 2024/25	% Incr.	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000		R 000	R 000
EXCHANGE REVENUE						
Service charges - Electricity	23 097 508	19 155 633	21 467 342	12.1%	23 993 127	26 818 432
Service charges - Water	9 486 608	9 986 396	10 632 200	6.5%	11 333 925	12 081 963
Service charges - Waste Water Management	6 893 182	6 893 546	7 246 316	5.1%	7 724 572	8 234 394
Service charges - Waste Management	2 571 163	2 918 933	3 094 069	6.0%	3 248 773	3 411 214
Sale of Goods and Rendering of Services	870 667	595 562	718 493	20.6%	910 494	951 667
Agency services	386 492	371 492	389 321	4.8%	406 841	425 142
Interest earned from Receivables	332 416	486 829	491 423	0.9%	497 117	505 269
Interest earned from Current and Non Current Assets	174 350	185 576	194 484	4.8%	203 235	212 379
Rental from Fixed Assets	535 867	588 210	431 636	-26.6%	451 062	471 359
Operational Revenue	1 046 832	886 946	930 347	4.9%	1 035 263	1 082 053
NON-EXCHANGE REVENUE						
Property rates	16 372 765	16 372 765	17 158 657	4.8%	17 930 796	18 737 681
Surcharges and Taxes	302 905	302 905	317 445	4.8%	331 730	346 659
Fines, penalties and forfeits	951 574	161 256	168 996	4.8%	176 601	184 547
Licences or permits	10 870	3 433	3 606	5.0%	3 769	3 937
Transfer and subsidies - Operational	8 281 453	8 334 444	8 718 632	4.6%	9 262 463	10 183 469
Interest	116 245	116 245	121 825	4.8%	127 307	133 036
Fuel Levy	3 838 724	3 838 724	4 127 608	7.5%	4 450 706	4 799 123
Operational Revenue	118 335					
Gains on disposal of Assets	5 914	6 758	7 082	4.8%	7 401	7 734
TOTAL DIRECT REVENUE excl. capital grants/contr.	75 393 870	71 205 653	76 219 482	7.0%	82 095 182	88 590 057

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

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework			
	Original Budget	Adjusted Budget	Budget Year 2024/25	% Incr.	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000		R 000	R 000
EXPENDITURE						
Employee related costs	19 007 361	19 063 085	19 957 079	4.7%	20 851 550	21 784 725
Remuneration of councillors	184 542	182 642	191 409	4.8%	200 022	209 023
Bulk purchases - electricity	16 403 226	13 639 856	15 377 574	12.7%	17 336 677	19 545 370
Inventory consumed	6 358 943	5 987 571	6 320 206	5.6%	6 710 486	7 126 560
Debt impairment	7 983 550	7 212 505	7 678 231	6.5%	7 749 789	8 024 241
Depreciation and amortisation	4 784 336	4 867 246	5 176 559	6.4%	5 395 644	5 636 251
Interest	2 171 098	2 396 800	2 511 836	4.8%	2 624 858	2 742 966
Contracted services	7 575 012	7 407 514	7 588 363	2.4%	7 769 289	8 227 299
Transfers and subsidies	138 835	84 424	135 387	60.4%	46 709	48 812
Operational costs	6 772 269	6 614 616	6 742 074	1.9%	6 928 594	7 067 353
Losses on disposal of Assets	302	6 847	7 205	5.2%	7 109	7 449
Other Losses	1 920 044	2 619 512	2 944 240	12.4%	3 149 561	3 357 431
TOTAL DIRECT EXPENDITURE	73 299 518	70 082 618	74 630 164	6.5%	78 770 288	83 777 480

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

- Growth in the city and economic development;
- Revenue management and enhancement;
- Achievement of an 87.7 percent annual collection rate for consumer revenue;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Moving towards cost- reflective tariffs, i.e. determining tariff escalation rate by establishing/calculating revenue requirements;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA); and
- The ability to extend new services and obtain cost recovery levels.

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

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

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

Proposed tariff increases over the medium-term

Revenue category	2024/25 tariff increase %	2024/25 Total Budgeted revenue Rm
Property rates	4.80%	17 158 657
Refuse	5.90%	3 094 069
Water and sanitation	7.70%	17 878 516
Electricity	10.74%	21 467 342
Total		59 598 584

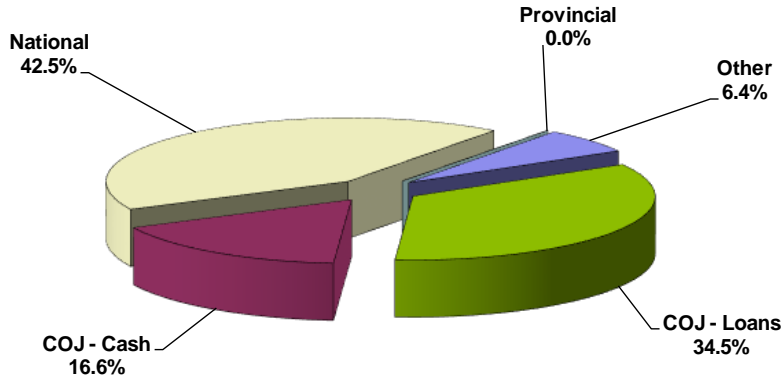
2.6.2. Medium-term outlook: Capital expenditure

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

Funding source	Original Budget 2023/24 R 000	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
COJ - Loans	2 500 000	2 500 000	2 500 000	2 500 000	2 500 000
COJ - Cash	2 000 000	1 200 000	1 200 000	1 500 000	1 500 000
National	2 803 834	2 860 462	3 078 935	3 426 888	2 466 936
Provincial		4 500			
Other	338 372	338 372	463 397	454 033	458 226
Total	7 642 206	6 903 334	7 242 332	7 880 921	6 925 162

The capital budget of the City projects a spending plan of approximately R22 billion over the next three-year period. The capital budget for the 2024/25 financial year amounts to approximately R7.2 billion. Approximately R3.7 billion of the capital budget will be funded by the City and R3.5 billion from grants and public contributions.

Funding Sources for 2024/25



- R2.5 billion of capital will be funded from loans;
- R1.2 billion of capital will be funded through cash surpluses;
- R385.6 million will be funded from grants received from National (PTIS - R360.6 million and NDPG - R25 million);
- R2 billion will be funded through the Urban Settlement Development Grant (USDG);
- R739.7 will be funded through the Upgrading of Informal Settlements Program (UISP); and
- R463.4 million will be funded from other sources (public and bulk service contributions).

Table SA15: Investment particulars by type

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

Table SA17: Borrowing

Borrowing - Categorized by type	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand			
Parent municipality			
Annuity and Bullet Loans	20 101 037	20 613 980	21 139 561
Total Borrowing	20 101 037	20 613 980	21 139 561

Table SA18: Transfers and grant receipts

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand					
RECEIPTS:					
Operating Transfers and Grants					
National Government:	8 045 291	8 094 479	8 490 442	9 035 611	9 959 461
Local Government Equitable Share	7 053 154	7 053 154	7 571 601	8 169 095	8 822 758
National : Expanded Public Works Programme	13 978	13 197	4 967	–	–
National : Infrastructure Skills Development Grant	6 000	5 569	6 000	7 000	7 000
National : Local Government Financial Management Grant	1 000	1 000	1 000	1 000	1 200
National : Public Transport Network Operations Grant	803 366	893 766	774 917	811 516	1 076 944
Programme and Project Preparation Support Grant	55 000	35 000	39 234	40 000	43 059
Neighbourhood Development Partnership Grant	112 793	92 793	85 723	–	–
Energy Efficiency and Demand Management	–	–	7 000	7 000	8 500
Provincial Government:	220 565	216 715	215 373	222 624	223 453
Provincial :Primary Health	197 742	197 742	197 742	204 200	204 200
Recap of Comm Library and Libraries Plan	22 823	16 823	17 631	18 424	19 253
Municipal Disaster Response Grant OPEX	–	2 150	–	–	–
Other grant providers:	15 597	23 250	12 817	4 228	555
United Nations Environment Programme	15 000	17 338	12 307	3 696	–
Environmental Grant	–	450	–	–	–
Donations(ParksZoo)	597	5 462	510	532	555
Total Operating Transfers and Grants	8 281 453	8 334 444	8 718 632	9 262 463	10 183 469
Capital Transfers and Grants					
National Government:	2 803 834	2 860 462	3 078 935	3 426 888	2 466 936
Public Transport Network Grant: Capex	424 157	506 657	360 554	301 388	–
Urban Settlement Development Grant	1 642 596	1 535 158	1 953 667	2 320 637	1 608 673
Neighbourhood Development Partnership Grant	22 006	22 006	25 000	32 009	50 000
Informal Settlement Upgrading Grant	715 075	737 091	739 714	772 854	808 263
Municipal Disaster Response Grant CAPEX	–	59 550	–	–	–
Intergrated City Development Grant Capex	–	–	–	–	–
Provincial Government:	–	4 500	–	–	–
Recap of Comm Libraries Cond Grant	–	4 500	–	–	–
Other grant providers:	6 700	3 000	–	–	–
United Nations Environment Programme	6 700	3 000	–	–	–
Total Capital Transfers and Grants	2 810 534	2 867 962	3 078 935	3 426 888	2 466 936
TOTAL RECEIPTS OF TRANSFERS & GRANTS	11 091 987	11 202 406	11 797 567	12 689 351	12 650 405

Table SA21: Transfers and grants made by the municipality

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand					
Cash Transfers to Organisations					
SPCA	9 591	9 591	10 057	10 515	10 994
Marks Park	1 996	1 996	2 092	2 186	2 284
Wits Book Prize (Best Phd Student)	2	2	2	2	2
Joburg Ballet and Orchestra	19 737	19 737	20 684	21 615	22 588
Joburg Tourism support	20 000	-	-	-	-
Wynberg Priority Economic Zone Regeneration	9 758	3 216	-	-	-
Joburg High Court Economic Zone	3 437	3 947	-	-	-
Kew Industrial Area Regeneration	3 598	5 648	-	-	-
Joburg Market pep	6 481	-	-	-	-
Joburg city parks and Zoo	20 000	-	-	-	-
City Power Programme	10 000	-	-	-	-
Ke Kasi Ya Rona	12 109	9 986	-	-	-
Farmer Support Programme	7 810	-	-	-	-
Joshcho Programme	6 492	-	-	-	-
Technical Colleges	-	982	-	-	-
SMME programme	-	2 802	-	-	-
Grow to the Power	-	1 000	-	-	-
SA Trade Promotion	-	1 000	-	-	-
Soweto Tourism	-	1 000	-	-	-
Rivers Warriors	-	7 040	-	-	-
Sisonke Block by Block Project	-	2 320	-	-	-
Rodent Control Project	-	1 221	-	-	-
Sports art ad Culture Project	-	1 008	-	-	-
PPE(Project Implementation Plan)	-	520	-	-	-
Other Grants	7 824	11 409	102 552	12 391	12 944
TOTAL TRANSFERS AND GRANTS	138 835	84 424	135 387	46 709	48 812

Table A7: Consolidated Budgeted Cash Flows

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	12 050 946	12 249 762	13 450 615	14 889 119	14 889 119	15 603 796	16 305 966	17 039 734
Service charges	26 639 133	28 854 038	31 682 621	36 255 075	33 441 267	36 542 522	40 411 581	44 466 486
Other revenue	1 332 380	1 446 532	1 588 337	7 964 524	6 630 899	6 960 795	7 625 589	8 111 736
Transfers and Subsidies - Operational	9 477 242	12 447 061	7 220 074	8 281 453	8 334 444	8 718 632	9 262 463	10 183 469
Transfers and Subsidies - Capital	2 520 625	–	2 125 792	2 803 834	2 864 962	3 542 332	3 880 921	2 925 162
Interest	767 242	714 648	496 513	566 695	690 661	708 424	732 393	756 657
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(44 126 677)	(49 030 236)	(48 122 686)	(57 788 937)	(60 241 667)	(60 279 097)	(60 660 939)	(66 861 460)
Finance charges	(2 612 109)	(2 621 303)	(2 640 776)	(2 171 098)	(2 396 800)	(2 511 836)	(2 624 858)	(2 742 966)
Transfers and Subsidies	–	–	–	(138 835)	(84 424)	(135 387)	(46 709)	(48 812)
NET CASH FROM/(USED) OPERATING ACTIVITIES	6 048 782	4 060 502	5 800 490	10 661 829	4 128 460	9 150 181	14 886 407	13 830 006
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	–	410 055	338 283	(123)	292	285
Decrease (increase) in non-current receivables	–	1 100	–	–	–	–	–	–
Decrease (increase) in non-current investments	574 399	573 299	2 126 573	(648 081)	(438 377)	786 210	(586 436)	(252 994)
Payments								
Capital assets	(6 782 509)	(7 355 724)	(6 122 069)	(7 642 206)	(6 903 334)	(7 242 332)	(7 880 921)	(6 925 162)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6 208 110)	(6 781 325)	(3 995 496)	(7 880 233)	(7 003 428)	(6 456 245)	(8 467 065)	(7 177 871)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	3 488 369	1 500 000	4 500 000	2 500 000	2 500 000	2 500 000	2 500 000	2 500 000
Increase (decrease) in consumer deposits	–	–	–	213	–	–	–	–
Payments								
Repayment of borrowing	(2 267 563)	(1 574 997)	(6 098 526)	(2 800 606)	(2 802 273)	(1 521 205)	(3 167 002)	(2 169 487)
NET CASH FROM/(USED) FINANCING ACTIVITIES	1 220 806	(74 997)	(1 598 526)	(300 393)	(302 273)	978 795	(667 002)	330 513
NET INCREASE/ (DECREASE) IN CASH HELD	1 061 478	(2 795 820)	206 468	2 481 204	(3 177 241)	3 672 732	5 752 340	6 982 648
Cash/cash equivalents at the year begin:	5 583 184	6 644 662	3 848 842	4 449 510	4 055 310	878 069	4 550 801	10 303 141
Cash/cash equivalents at the year end:	6 644 662	3 848 842	4 055 310	6 930 714	878 069	4 550 801	10 303 141	17 285 788

Cash Flow Management

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

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

2.6.3. Funding compliance measurement

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

2.6.3.1. Cash/cash equivalent position

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

If the municipality's forecasted cash position is negative, for any year of the medium-term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short-term debt at the end of the financial year. Cash and cash equivalents are forecasted at R4.5 billion at the end of 2024/25 and increasing to R17.3 billion in 2026/27.

2.6.3.2. Cash plus investments less application of funds

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

2.6.3.3. Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are enough to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making an enough contribution toward the economic benefits they are consuming over the medium term. For the 2024/25 MTB the outcome is a surplus of R1.6 billion before capital transfers and taxation.

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

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTB to determine the relevance and credibility of the budget assumptions contained in the budget. The outcome is at 87.7% for 2024/25, 88.5% for 2025/26 and 88.9% for 2026/27. This measure and performance objective will have to be meticulously managed.

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

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

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

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

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

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

2.6.3.8. Repairs and maintenance expenditure level

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

2.6.3.9. Asset renewal/rehabilitation expenditure level

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

2.7 EXPENDITURE ON GRANTS

Table SA19: Expenditure on transfers and grant programme

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand					
EXPENDITURE:					
<u>Operating expenditure of Transfers and Grants</u>					
National Government:	8 045 291	8 094 479	8 490 442	9 035 611	9 959 461
Local Government Equitable Share	7 053 154	7 053 154	7 571 601	8 169 095	8 822 758
National : Expanded Public Works Programme	13 978	13 197	4 967	–	–
National : Infrastructure Skills Development Grant	6 000	5 569	6 000	7 000	7 000
National : Local Government Financial Management Grant	1 000	1 000	1 000	1 000	1 200
National : Public Transport Network Operations Grant	803 366	893 766	774 917	811 516	1 076 944
Programme and Project Preparation Support Grant	55 000	35 000	39 234	40 000	43 059
Neighbourhood Development Partnership Grant	112 793	92 793	85 723	–	–
Energy Efficiency and Demand Management	–	–	7 000	7 000	8 500
Provincial Government:	220 565	216 715	215 373	222 624	223 453
Provincial :Primary Health	197 742	197 742	197 742	204 200	204 200
Recap of Comm Library and Libraries Plan	22 823	16 823	17 631	18 424	19 253
Municipal Disaster Response Grant OPEX	–	2 150	–	–	–
Other grant providers:	15 597	23 250	12 817	4 228	555
United Nations Environment Programme	15 000	17 338	12 307	3 696	–
Environmental Grant	–	450	–	–	–
Donations(ParksZoo)	597	5 462	510	532	555
Total operating expenditure of Transfers and Grants:	8 281 453	8 334 444	8 718 632	9 262 463	10 183 469
<u>Capital expenditure of Transfers and Grants</u>					
National Government:	2 803 834	2 860 462	3 078 935	3 426 888	2 466 936
Public Transport Network Grant: Capex	424 157	506 657	360 554	301 388	–
Urban Settlement Development Grant	1 642 596	1 535 158	1 953 667	2 320 637	1 608 673
Neighbourhood Development Partnership Grant	22 006	22 006	25 000	32 009	50 000
Informal Settlement Upgrading Grant	715 075	737 091	739 714	772 854	808 263
Municipal Disaster Response Grant CAPEX	–	59 550	–	–	–
Provincial Government:	–	4 500	–	–	–
Recap of Comm Libraries Cond Grant	–	4 500	–	–	–
Other grant providers:	6 700	3 000	–	–	–
United Nations Environment Programme	6 700	3 000	–	–	–
Total capital expenditure of Transfers and Grants	2 810 534	2 867 962	3 078 935	3 426 888	2 466 936
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	11 091 987	11 202 406	11 797 567	12 689 351	12 650 405

2.8 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table SA25: Consolidated budgeted monthly revenue and expenditure

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand															
Exchange Revenue															
Service charges - Electricity	2 010 660	2 138 479	1 844 058	1 643 193	1 847 233	1 848 240	1 762 611	1 746 756	1 939 788	1 607 473	1 737 989	1 340 862	21 467 342	23 993 127	26 818 432
Service charges - Water	886 017	886 017	886 017	886 017	886 017	886 017	886 017	886 017	886 017	886 017	886 017	886 013	10 632 200	11 333 925	12 081 963
Service charges - Waste Water Management	603 860	603 860	603 860	603 860	603 860	603 860	603 860	603 860	603 860	603 860	603 860	603 856	7 246 316	7 724 572	8 234 394
Service charges - Waste Management	258 720	258 720	258 720	259 095	258 720	251 910	252 097	258 720	258 720	259 095	258 720	260 832	3 094 069	3 248 773	3 411 214
Sale of Goods and Rendering of Services	59 408	59 408	59 408	59 408	59 408	59 408	59 408	59 408	59 408	59 408	59 408	65 005	718 493	910 494	951 667
Agency services	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 448	389 321	406 841	425 142	
Interest earned from Receivables	40 953	40 953	40 953	40 953	40 953	40 953	40 953	40 953	40 953	40 953	40 953	40 940	491 423	497 117	505 269
Interest earned from Current and Non Current Assets	16 208	16 208	16 208	16 208	16 208	16 208	16 208	16 208	16 208	16 208	16 208	16 196	194 484	203 235	212 379
Rental from Fixed Assets	35 971	35 971	35 971	35 971	35 971	35 971	35 971	35 971	35 971	35 971	35 971	35 955	431 636	451 062	471 359
Operational Revenue	77 531	77 531	77 531	77 531	77 531	77 531	77 531	77 531	77 531	77 531	77 531	77 506	930 347	1 035 263	1 082 053
Non-Exchange Revenue															
Property rates	1 429 888	1 429 888	1 429 888	1 429 888	1 429 888	1 429 888	1 429 888	1 429 888	1 429 888	1 429 888	1 429 888	1 429 889	17 158 657	17 930 796	18 737 681
Surcharges and Taxes	26 454	26 454	26 454	26 454	26 454	26 454	26 454	26 454	26 454	26 454	26 454	26 451	317 445	331 730	346 659
Fines, penalties and forfeits	14 083	14 083	14 083	14 083	14 083	14 083	14 083	14 083	14 083	14 083	14 083	14 083	168 996	176 601	184 547
Licences or permits	300	300	300	300	300	300	300	300	300	300	300	300	3 606	3 769	3 937
Transfer and subsidies - Operational	726 554	726 554	726 554	726 554	726 554	726 554	726 554	726 554	726 554	726 554	726 554	726 538	8 718 632	9 262 463	10 183 469
Interest	10 152	10 152	10 152	10 152	10 152	10 152	10 152	10 152	10 152	10 152	10 152	10 153	121 825	127 307	133 036
Fuel Levy	343 967	343 967	343 967	343 967	343 967	343 967	343 967	343 967	343 967	343 967	343 967	343 971	4 127 608	4 450 706	4 799 123
Gains on disposal of Assets	590	590	590	590	590	590	590	590	590	590	590	592	7 082	7 401	7 734
Total Revenue (excluding capital transfers and contri	6 573 759	6 701 578	6 407 157	6 206 667	6 410 332	6 404 529	6 319 087	6 309 855	6 502 887	6 170 947	6 301 088	5 911 596	76 219 482	82 095 182	88 590 057
Expenditure															
Employee related costs	1 653 627	1 654 661	1 658 814	1 662 550	1 664 987	1 655 659	1 667 789	1 661 491	1 657 816	1 662 948	1 668 677	1 688 060	19 957 079	20 851 550	21 784 725
Remuneration of councillors	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 948	191 409	200 022	209 023
Bulk purchases - electricity	2 332 554	2 555 397	1 426 464	1 188 555	1 254 091	988 639	987 428	1 072 271	1 089 115	1 049 769	1 123 036	310 254	15 377 574	17 336 677	19 545 370
Inventory consumed	525 482	526 388	526 888	527 441	526 960	526 965	527 282	527 185	527 302	527 310	527 428	523 575	6 320 206	6 710 486	7 126 560
Debt impairment	614 824	619 198	609 124	602 251	609 233	609 267	606 337	605 795	612 400	601 029	605 495	983 279	7 678 231	7 749 789	8 024 241
Depreciation and amortisation	430 663	430 663	430 663	431 379	431 379	431 379	431 379	431 379	431 379	432 091	432 091	432 114	5 176 559	5 395 644	5 636 251
Interest	209 320	209 321	209 321	209 321	209 321	209 321	209 321	209 321	209 321	209 321	209 321	209 306	2 511 836	2 624 858	2 742 966
Contracted services	608 957	624 556	632 812	639 091	636 979	637 389	629 549	632 579	638 013	631 586	635 788	641 064	7 588 363	7 769 289	8 227 299
Transfers and subsidies	9 558	9 558	14 802	9 558	9 558	14 802	9 558	9 558	14 802	9 558	9 558	14 517	135 387	46 709	48 812
Operational costs	559 065	559 706	562 690	575 558	554 407	557 919	563 237	563 181	564 181	563 842	563 521	554 767	6 742 074	6 928 594	7 067 353
Losses on disposal of Assets	598	601	601	601	601	601	601	601	601	601	601	597	7 205	7 109	7 449
Other Losses	245 354	245 354	245 354	245 354	245 354	245 354	245 354	245 354	245 354	245 354	245 354	245 346	2 944 240	3 149 561	3 357 431
Total Expenditure	7 205 954	7 451 354	6 333 484	6 107 611	6 158 821	5 893 247	5 893 786	5 974 666	6 006 234	5 949 360	6 036 821	5 618 827	74 630 164	78 770 288	83 777 480
Surplus/(Deficit)	(632 195)	(749 776)	73 673	99 056	251 511	511 283	425 301	335 189	496 653	221 587	264 267	292 770	1 589 318	3 324 895	4 812 577
Transfers and subsidies - capital (monetary allocations)	241 127	276 127	278 627	293 627	283 733	296 484	276 484	276 484	316 484	296 484	280 606	426 065	3 542 332	3 880 921	2 925 162
Surplus/(Deficit) after capital transfers & contributions	(391 068)	(473 649)	352 300	392 683	535 244	807 767	701 785	611 673	813 137	518 071	544 873	718 834	5 131 650	7 205 816	7 737 739
Income Tax	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430	41 160	43 557	45 517
Surplus/(Deficit) for the year	(394 498)	(477 079)	348 870	389 253	531 814	804 337	698 355	608 243	809 707	514 641	541 443	715 404	5 090 490	7 162 259	7 692 222

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

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote															
Vote 1 - Economic Development	7 558	7 558	7 558	7 558	7 558	7 558	7 558	7 558	7 558	7 558	7 552	7 552	90 690	-	-
Vote 2 - Environment, Infrastructure and Services	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 346	1 346	16 042	16 467	18 393
Vote 3 - Transport	112 796	112 796	112 796	112 796	112 796	112 796	112 796	112 796	112 796	112 796	112 803	112 803	1 353 559	1 563 133	1 547 433
Vote 4 - Community Development	4 295	4 295	4 295	4 295	4 295	4 295	4 295	4 295	4 295	4 295	4 311	4 311	51 556	53 878	76 302
Vote 5 - Health	26 789	26 789	26 789	26 789	26 789	26 789	26 789	26 789	26 789	26 789	26 778	26 778	321 457	255 939	234 106
Vote 6 - Social Development	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 118	2 118	25 449	413	432
Vote 7 - Group Forensic Investigation Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Office of the Ombudsman	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - City Manager	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 325	3 325	39 977	40 776	43 870
Vote 10 - Speaker: Legislative Arm of Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Group Information Communication Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Group Finance	2 462 437	2 462 437	2 462 437	2 462 437	2 462 437	2 462 437	2 462 437	2 462 437	2 462 437	2 462 437	2 462 431	2 462 431	29 549 238	31 273 034	33 114 665
Vote 13 - Group Corporate and Shared Services	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 713	2 713	32 622	34 820	36 072
Vote 14 - Human Settlements	107 042	107 042	107 042	107 042	107 042	107 042	107 042	107 042	107 042	107 042	107 031	107 031	1 284 493	1 674 584	1 361 797
Vote 15 - Development Planning	8 958	8 958	8 958	8 958	8 958	8 958	8 958	8 958	8 958	8 958	8 960	8 960	107 498	93 532	93 802
Vote 16 - Public Safety	51 352	51 352	51 352	51 352	51 352	51 352	51 352	51 352	51 352	51 352	51 349	51 349	616 221	643 952	672 922
Vote 17 - Municipal Entities Accounts	50 277	50 277	50 277	50 277	50 277	50 277	50 277	50 277	50 277	50 277	50 271	50 271	603 318	627 409	473 831
Vote 18 - City Power	2 022 644	2 185 463	1 893 542	1 707 677	1 901 823	1 915 581	1 809 952	1 794 097	2 027 129	1 674 814	1 789 452	1 537 792	22 259 966	24 787 862	27 550 421
Vote 19 - Johannesburg Water	1 564 352	1 564 352	1 564 352	1 564 352	1 564 352	1 564 352	1 564 352	1 564 352	1 564 352	1 564 352	1 564 334	1 564 334	18 772 206	20 071 295	21 156 951
Vote 20 - Pikitup	274 279	274 279	274 279	274 654	274 279	267 469	267 656	274 279	274 279	274 654	274 279	282 003	3 286 389	3 428 292	3 661 243
Vote 21 - Johannesburg Roads Agency	5 266	5 266	5 266	5 266	5 266	5 266	5 266	5 266	5 266	5 266	5 266	5 266	63 193	66 037	69 009
Vote 22 - Metrobus	7 671	7 671	7 671	7 671	7 671	7 671	7 671	7 671	7 671	7 671	7 671	7 658	92 039	96 181	100 510
Vote 23 - Johannesburg City Parks and Zoo	6 729	6 729	6 729	6 729	6 729	6 729	6 729	6 729	6 729	6 729	6 719	6 719	80 738	84 367	88 157
Vote 24 - Johannesburg Development Agency	5 325	5 325	5 325	5 325	5 325	5 325	5 325	5 325	5 325	5 325	5 324	5 324	63 899	66 929	70 095
Vote 25 - Johannesburg Property Company	3 772	3 772	3 772	3 772	3 772	3 772	3 772	3 772	3 772	3 772	3 774	3 774	45 266	47 304	49 433
Vote 26 - Metropolitan Trading Company	1 099	1 099	1 099	1 099	1 099	1 099	1 099	1 099	1 099	1 099	1 094	1 094	13 183	13 776	14 396
Vote 27 - Joburg Market	58 608	58 608	58 608	58 608	58 608	58 608	58 608	58 608	58 608	58 608	58 593	58 593	703 281	734 928	767 998
Vote 28 - Johannesburg Social Housing Company	20 330	20 330	20 330	20 330	20 330	20 330	20 330	20 330	20 330	20 330	20 330	20 330	243 960	253 792	264 066
Vote 29 - Joburg City Theatres	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 461	3 461	41 697	43 352	45 082
Vote 30 - Johannesburg Tourism Company	323	323	323	323	323	323	323	323	323	323	324	324	3 877	4 051	4 233
Total Revenue by Vote	6 814 886	6 977 705	6 685 784	6 500 294	6 694 065	6 701 013	6 595 571	6 586 339	6 819 371	6 467 431	6 581 694	6 337 661	79 761 814	85 976 103	91 515 219

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

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure by Vote to be appropriated															
Vote 1 - Economic Development	19 640	19 640	19 640	19 640	19 640	19 640	19 640	19 640	19 640	19 640	19 640	19 642	235 682	150 037	155 293
Vote 2 - Environment, Infrastructure and Services	11 377	11 377	11 377	11 377	11 377	11 377	11 377	11 377	11 377	11 377	11 377	11 378	136 525	142 269	148 265
Vote 3 - Transport	193 961	193 961	193 961	193 961	193 961	193 961	193 961	193 961	193 961	193 961	193 961	193 943	2 327 514	2 473 494	2 842 842
Vote 4 - Community Development	114 273	114 273	114 273	114 273	114 273	114 273	114 273	114 273	114 273	114 273	114 273	114 257	1 371 260	1 422 905	1 476 672
Vote 5 - Health	130 649	130 649	130 649	130 649	130 649	130 649	130 649	130 649	130 649	130 649	130 649	130 657	1 567 796	1 634 104	1 703 357
Vote 6 - Social Development	28 629	28 629	28 629	28 629	28 629	28 629	28 629	28 629	28 629	28 629	28 629	28 623	343 542	357 182	371 400
Vote 7 - Group Forensic Investigation Services	9 673	9 673	9 673	9 673	9 673	9 673	9 673	9 673	9 673	9 673	9 673	9 671	116 074	120 522	125 154
Vote 8 - Office of the Ombudsman	3 707	3 707	3 707	3 707	3 707	3 707	3 707	3 707	3 707	3 707	3 707	3 700	44 477	46 219	48 036
Vote 9 - City Manager	136 083	151 734	158 392	163 975	165 576	158 907	155 362	158 775	163 306	157 179	161 247	162 589	1 893 125	1 954 512	2 018 180
Vote 10 - Speaker: Legislative Arm of Council	44 189	44 189	44 189	44 189	44 189	44 189	44 189	44 189	44 189	44 189	44 189	44 185	530 264	552 296	575 283
Vote 11 - Group Information Communication Technology	88 766	88 766	88 766	88 766	88 766	88 766	88 766	88 766	88 766	88 766	88 766	88 765	1 065 191	1 099 836	1 135 775
Vote 12 - Group Finance	505 125	505 125	505 125	505 125	505 125	505 125	505 125	505 125	505 125	505 125	505 125	505 097	6 061 472	6 314 684	6 578 898
Vote 13 - Group Corporate and Shared Services	48 727	48 727	48 727	48 727	48 727	48 727	48 727	48 727	48 727	48 727	48 727	48 714	584 711	607 516	631 276
Vote 14 - Human Settlements	92 039	92 039	92 039	92 039	92 039	92 039	92 039	92 039	92 039	92 039	92 039	92 040	1 104 469	1 144 349	1 185 827
Vote 15 - Development Planning	39 842	39 842	39 842	39 842	39 842	39 842	39 842	39 842	39 842	39 842	39 842	39 851	478 113	498 321	519 411
Vote 16 - Public Safety	513 720	513 720	513 720	513 720	513 720	513 720	513 720	513 720	513 720	513 720	513 720	513 715	6 164 635	6 411 247	6 668 342
Vote 17 - Municipal Entities Accounts	168 894	168 894	168 894	168 894	168 894	168 894	168 894	168 894	168 894	168 894	168 894	168 908	2 026 742	2 101 195	2 178 665
Vote 18 - City Power	2 815 585	3 042 801	1 903 794	1 659 013	1 731 530	1 466 113	1 461 971	1 546 272	1 569 720	1 519 004	1 596 737	1 161 747	21 474 286	23 436 298	25 815 168
Vote 19 - Johannesburg Water	1 395 602	1 395 602	1 395 602	1 395 602	1 395 602	1 395 602	1 395 602	1 395 602	1 395 602	1 395 602	1 395 602	1 395 617	16 747 239	17 611 893	18 557 055
Vote 20 - Pikitup	339 935	342 465	351 700	370 190	347 282	348 550	362 020	355 186	353 531	358 744	364 404	353 470	4 247 477	4 380 088	4 506 294
Vote 21 - Johannesburg Roads Agency	122 135	122 135	122 135	122 135	122 135	122 135	122 135	122 135	122 135	122 135	122 135	122 132	1 465 617	1 519 145	1 574 893
Vote 22 - Metrobus	55 490	55 490	55 490	55 490	55 490	55 490	55 490	55 490	55 490	55 490	55 490	55 491	665 881	689 997	715 081
Vote 23 - Johannesburg City Parks and Zoo	104 331	104 331	104 331	104 331	104 331	104 331	104 331	104 331	104 331	104 331	104 331	104 331	1 251 972	1 296 492	1 343 228
Vote 24 - Johannesburg Development Agency	10 557	10 557	10 557	10 557	10 557	10 557	10 557	10 557	10 557	10 557	10 557	10 548	126 675	131 737	137 014
Vote 25 - Johannesburg Property Company	79 044	79 044	79 044	79 044	79 044	79 044	79 044	79 044	79 044	79 044	79 044	79 044	948 528	982 353	1 017 522
Vote 26 - Metropolitan Trading Company	29 229	29 232	29 232	29 232	29 232	29 232	29 232	29 232	29 232	29 232	29 232	29 220	350 769	347 807	359 430
Vote 27 - Joburg Market	50 466	50 466	50 466	50 466	50 466	50 466	50 466	50 466	50 466	50 466	50 466	50 469	605 595	626 103	646 844
Vote 28 - Johannesburg Social Housing Company	29 898	29 898	29 898	29 977	29 977	29 977	29 977	29 977	29 977	29 977	29 977	51 693	381 203	394 697	408 724
Vote 29 - Joburg City Theatres	20 070	20 070	25 314	20 070	20 070	25 314	20 070	20 070	25 314	20 070	20 070	25 020	261 522	270 358	279 532
Vote 30 - Johannesburg Tourism Company	7 748	7 748	7 748	7 748	7 748	7 748	7 748	7 748	7 748	7 748	7 748	7 740	92 968	96 189	99 536
Total Expenditure by Vote	7 209 384	7 454 784	6 336 914	6 111 041	6 162 251	5 896 677	5 897 216	5 978 096	6 009 664	5 952 790	6 040 251	5 622 257	74 671 324	78 813 845	83 822 997
Surplus/(Deficit)	(394 498)	(477 079)	348 870	389 253	531 814	804 337	698 355	608 243	809 707	514 641	541 443	715 404	5 090 490	7 162 259	7 692 222

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

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional															
Governance and administration	2 664 947	2 664 947	2 664 947	2 664 947	2 664 947	2 664 947	2 664 947	2 664 947	2 664 947	2 664 947	2 664 947	2 664 947	31 979 368	34 249 718	35 838 407
Executive and council	102 246	102 246	102 246	102 246	102 246	102 246	102 246	102 246	102 246	102 246	102 246	102 246	1 226 955	1 587 276	1 271 819
Finance and administration	2 562 701	2 562 701	2 562 701	2 562 701	2 562 701	2 562 701	2 562 701	2 562 701	2 562 701	2 562 701	2 562 701	2 562 701	30 752 413	32 662 442	34 566 588
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	88 596	88 596	88 596	88 596	88 596	88 596	88 596	88 596	88 596	88 596	88 596	88 596	1 063 151	1 020 873	1 011 238
Community and social services	9 519	9 519	9 519	9 519	9 519	9 519	9 519	9 519	9 519	9 519	9 519	9 519	114 225	119 103	124 198
Sport and recreation	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	21 281	22 240	23 242
Public safety	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	15 988	191 857	200 491	209 512
Housing	48 750	48 750	48 750	48 750	48 750	48 750	48 750	48 750	48 750	48 750	48 750	48 750	585 001	599 839	597 086
Health	12 566	12 566	12 566	12 566	12 566	12 566	12 566	12 566	12 566	12 566	12 566	12 566	150 787	79 200	57 200
Economic and environmental services	176 672	176 672	176 672	176 672	176 672	176 672	176 672	176 672	176 672	176 672	176 672	176 672	2 120 067	2 083 297	1 996 005
Planning and development	49 619	49 619	49 619	49 619	49 619	49 619	49 619	49 619	49 619	49 619	49 619	49 619	595 426	526 394	570 174
Road transport	126 755	126 755	126 755	126 755	126 755	126 755	126 755	126 755	126 755	126 755	126 755	126 755	1 521 064	1 553 164	1 421 925
Environmental protection	298	298	298	298	298	298	298	298	298	298	298	298	3 577	3 739	3 906
Trading services	3 636 491	3 636 491	3 636 491	3 636 491	3 636 491	3 636 491	3 636 491	3 636 491	3 636 491	3 636 491	3 636 491	3 636 491	43 637 887	47 617 613	51 619 767
Energy sources	1 835 095	1 835 095	1 835 095	1 835 095	1 835 095	1 835 095	1 835 095	1 835 095	1 835 095	1 835 095	1 835 095	1 835 095	22 021 137	24 544 748	27 296 366
Water management	935 871	935 871	935 871	935 871	935 871	935 871	935 871	935 871	935 871	935 871	935 871	935 871	11 230 448	12 051 313	12 627 181
Waste water management	603 819	603 819	603 819	603 819	603 819	603 819	603 819	603 819	603 819	603 819	603 819	603 819	7 245 832	7 724 056	8 233 844
Waste management	261 706	261 706	261 706	261 706	261 706	261 706	261 706	261 706	261 706	261 706	261 706	261 706	3 140 470	3 297 496	3 462 376
Other	80 112	80 112	80 112	80 112	80 112	80 112	80 112	80 112	80 112	80 112	80 112	80 112	961 342	1 004 602	1 049 802
Total Revenue - Functional	6 646 818	6 646 818	6 646 818	6 646 818	6 646 818	6 646 818	6 646 818	6 646 818	6 646 818	6 646 818	6 646 818	6 646 818	79 761 814	85 976 103	91 515 219
Expenditure - Functional															
Governance and administration	1 868 112	1 868 112	1 868 112	1 868 112	1 868 112	1 868 112	1 868 112	1 868 112	1 868 112	1 868 112	1 868 112	1 868 112	22 417 345	23 231 640	24 055 523
Executive and council	302 204	302 204	302 204	302 204	302 204	302 204	302 204	302 204	302 204	302 204	302 204	302 204	3 626 451	3 718 836	3 808 328
Finance and administration	1 551 291	1 551 291	1 551 291	1 551 291	1 551 291	1 551 291	1 551 291	1 551 291	1 551 291	1 551 291	1 551 291	1 551 291	18 615 490	19 331 258	20 058 769
Internal audit	14 617	14 617	14 617	14 617	14 617	14 617	14 617	14 617	14 617	14 617	14 617	14 617	175 403	181 546	188 425
Community and public safety	654 456	654 456	654 456	654 456	654 456	654 456	654 456	654 456	654 456	654 456	654 456	654 456	7 853 475	8 171 895	8 505 638
Community and social services	131 045	131 045	131 045	131 045	131 045	131 045	131 045	131 045	131 045	131 045	131 045	131 045	1 572 544	1 632 091	1 697 350
Sport and recreation	17 115	17 115	17 115	17 115	17 115	17 115	17 115	17 115	17 115	17 115	17 115	17 115	205 382	212 087	218 958
Public safety	239 489	239 489	239 489	239 489	239 489	239 489	239 489	239 489	239 489	239 489	239 489	239 489	2 873 864	3 003 268	3 138 425
Housing	171 029	171 029	171 029	171 029	171 029	171 029	171 029	171 029	171 029	171 029	171 029	171 029	2 052 349	2 123 667	2 196 436
Health	95 778	95 778	95 778	95 778	95 778	95 778	95 778	95 778	95 778	95 778	95 778	95 778	1 149 336	1 200 782	1 254 469
Economic and environmental services	468 218	468 218	468 218	468 218	468 218	468 218	468 218	468 218	468 218	468 218	468 218	468 218	5 618 620	5 781 421	6 300 778
Planning and development	101 838	101 838	101 838	101 838	101 838	101 838	101 838	101 838	101 838	101 838	101 838	101 838	1 222 055	1 176 452	1 228 435
Road transport	339 417	339 417	339 417	339 417	339 417	339 417	339 417	339 417	339 417	339 417	339 417	339 417	4 072 999	4 266 504	4 721 335
Environmental protection	26 964	26 964	26 964	26 964	26 964	26 964	26 964	26 964	26 964	26 964	26 964	26 964	323 566	338 464	351 007
Trading services	3 179 850	3 179 850	3 179 850	3 179 850	3 179 850	3 179 850	3 179 850	3 179 850	3 179 850	3 179 850	3 179 850	3 179 850	38 158 200	40 981 794	44 289 541
Energy sources	1 610 842	1 610 842	1 610 842	1 610 842	1 610 842	1 610 842	1 610 842	1 610 842	1 610 842	1 610 842	1 610 842	1 610 842	19 330 106	21 256 019	23 598 348
Water management	1 046 914	1 046 914	1 046 914	1 046 914	1 046 914	1 046 914	1 046 914	1 046 914	1 046 914	1 046 914	1 046 914	1 046 914	12 562 973	13 301 140	14 093 442
Waste water management	199 284	199 284	199 284	199 284	199 284	199 284	199 284	199 284	199 284	199 284	199 284	199 284	2 391 411	2 435 114	2 499 584
Waste management	322 809	322 809	322 809	322 809	322 809	322 809	322 809	322 809	322 809	322 809	322 809	322 809	3 873 710	3 989 521	4 098 167
Other	51 974	51 974	51 974	51 974	51 974	51 974	51 974	51 974	51 974	51 974	51 974	51 974	623 684	647 095	671 518
Total Expenditure - Functional	6 222 610	6 222 610	6 222 610	6 222 610	6 222 610	6 222 610	6 222 610	6 222 610	6 222 610	6 222 610	6 222 610	6 222 610	74 671 324	78 813 845	83 822 997
Surplus/(Deficit)	424 208	424 208	424 208	424 208	424 208	424 208	424 208	424 208	424 208	424 208	424 208	424 208	5 090 490	7 162 259	7 692 222

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

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Multi-year expenditure to be appropriated																
Vote 1 - Economic Development	72	91	197	398	691	950	950	691	398	197	91	72	4 800	2 010	1 500	
Vote 2 - Environment, Infrastructure and Services	398	504	1 087	2 200	3 816	5 247	5 247	3 816	2 200	1 087	504	398	26 500	22 050	11 000	
Vote 3 - Transport	6 521	8 259	17 823	36 081	62 598	86 072	86 072	62 598	36 081	17 823	8 259	6 521	434 705	499 960	150 703	
Vote 4 - Community Development	684	866	1 869	3 783	6 564	9 025	9 025	6 564	3 783	1 869	866	684	45 582	31 758	42 560	
Vote 5 - Health	2 039	2 583	5 573	11 282	19 574	26 914	26 914	19 574	11 282	5 573	2 583	2 039	135 928	91 743	90 688	
Vote 6 - Social Development	827	1 048	2 260	4 576	7 939	10 916	10 916	7 939	4 576	2 260	1 048	827	55 133	76 305	79 011	
Vote 7 - Group Forensic Investigation Services	31	39	84	170	295	406	406	295	170	84	39	31	2 050	2 250	2 450	
Vote 8 - Office of the Ombudsman	12	15	33	66	115	158	158	115	66	33	15	12	800	335	300	
Vote 9 - City Manager	405	513	1 106	2 239	3 885	5 342	5 342	3 885	2 239	1 106	513	405	26 978	12 603	9 635	
Vote 10 - Speaker: Legislative Arm of Council	36	46	98	199	346	475	475	346	199	98	46	36	2 400	1 675	1 500	
Vote 11 - Group Information Communication Technology	9 503	12 037	25 974	52 581	91 225	125 434	125 434	91 225	52 581	25 974	12 037	9 503	633 504	201 402	439 009	
Vote 12 - Group Finance	264	335	722	1 462	2 537	3 488	3 488	2 537	1 462	722	335	264	17 618	12 060	7 200	
Vote 13 - Group Corporate and Shared Services	3 016	3 821	8 244	16 690	28 956	39 815	39 815	28 956	16 690	8 244	3 821	3 016	201 085	150 959	14 859	
Vote 14 - Human Settlements	17 543	22 221	47 951	97 071	168 413	231 568	231 568	168 413	97 071	47 951	22 221	17 543	1 169 535	1 572 736	1 251 560	
Vote 15 - Development Planning	1 047	1 326	2 861	5 791	10 047	13 815	13 815	10 047	5 791	2 861	1 326	1 047	69 771	62 570	69 900	
Vote 16 - Public Safety	755	957	2 064	4 179	7 250	9 968	9 968	7 250	4 179	2 064	957	755	50 344	47 109	59 950	
Vote 17 - Municipal Entities Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 18 - City Power	20 022	25 361	54 727	110 788	192 211	264 290	264 290	192 211	110 788	54 727	25 361	20 022	1 334 798	1 434 149	1 363 161	
Vote 19 - Johannesburg Water	18 166	23 011	49 655	100 520	174 396	239 795	239 795	174 396	100 520	49 655	23 011	18 166	1 211 086	1 508 298	1 037 217	
Vote 20 - Pikitup	3 225	4 085	8 815	17 845	30 959	42 569	42 569	30 959	17 845	8 815	4 085	3 225	214 994	315 050	677 493	
Vote 21 - Johannesburg Roads Agency	11 900	15 073	32 526	65 846	114 238	157 077	157 077	114 238	65 846	32 526	15 073	11 900	793 320	694 812	717 986	
Vote 22 - Metrobus	3 328	4 215	9 096	18 413	31 946	43 926	43 926	31 946	18 413	9 096	4 215	3 328	221 849	218 550	87 420	
Vote 23 - Johannesburg City Parks and Zoo	608	770	1 661	3 362	5 833	8 021	8 021	5 833	3 362	1 661	770	608	40 510	47 905	36 900	
Vote 24 - Johannesburg Development Agency	1 990	2 520	5 438	11 010	19 101	26 264	26 264	19 101	11 010	5 438	2 520	1 990	132 646	309 179	307 051	
Vote 25 - Johannesburg Property Company	835	1 058	2 283	4 621	8 017	11 023	11 023	8 017	4 621	2 283	1 058	835	55 674	88 034	116 415	
Vote 26 - Metropolitan Trading Company	44	55	119	242	420	577	577	420	242	119	55	44	2 914	6 700	6 000	
Vote 27 - Joburg Market	1 342	1 700	3 668	7 425	12 882	17 713	17 713	12 882	7 425	3 668	1 700	1 342	89 460	65 834	44 714	
Vote 28 - Johannesburg Social Housing Company	3 706	4 694	10 130	20 506	35 578	48 919	48 919	35 578	20 506	10 130	4 694	3 706	247 066	380 572	272 961	
Vote 29 - Joburg City Theatres	301	382	824	1 667	2 893	3 977	3 977	2 893	1 667	824	382	301	20 088	23 066	24 718	
Vote 30 - Johannesburg Tourism Company	18	23	49	99	172	236	236	172	99	49	23	18	1 193	1 247	1 301	
Total Capital Expenditure	108 635	137 604	296 936	601 114	1 042 896	1 433 982	1 433 982	1 042 896	601 114	296 936	137 604	108 635	7 242 332	7 880 921	6 925 162	

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

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional															
<i>Governance and administration</i>	89 661	89 661	89 661	89 661	89 661	89 661	89 661	89 661	89 661	89 661	89 661	89 661	1 075 935	615 205	595 377
Executive and council	2 448	2 448	2 448	2 448	2 448	2 448	2 448	2 448	2 448	2 448	2 448	2 448	29 378	14 278	11 135
Finance and administration	87 146	87 146	87 146	87 146	87 146	87 146	87 146	87 146	87 146	87 146	87 146	87 146	1 045 757	600 593	583 942
Internal audit	67	67	67	67	67	67	67	67	67	67	67	67	800	335	300
<i>Community and public safety</i>	150 726	150 726	150 726	150 726	150 726	150 726	150 726	150 726	150 726	150 726	150 726	150 726	1 808 712	2 326 613	1 913 025
Community and social services	15 923	15 923	15 923	15 923	15 923	15 923	15 923	15 923	15 923	15 923	15 923	15 923	191 072	231 743	233 766
Sport and recreation	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	15 490	21 440	17 400
Public safety	3 862	3 862	3 862	3 862	3 862	3 862	3 862	3 862	3 862	3 862	3 862	3 862	46 344	27 009	41 950
Housing	118 323	118 323	118 323	118 323	118 323	118 323	118 323	118 323	118 323	118 323	118 323	118 323	1 419 878	1 954 678	1 529 221
Health	11 327	11 327	11 327	11 327	11 327	11 327	11 327	11 327	11 327	11 327	11 327	11 327	135 928	91 743	90 688
<i>Economic and environmental services</i>	125 510	125 510	125 510	125 510	125 510	125 510	125 510	125 510	125 510	125 510	125 510	125 510	1 506 115	1 624 242	1 300 879
Planning and development	15 258	15 258	15 258	15 258	15 258	15 258	15 258	15 258	15 258	15 258	15 258	15 258	183 098	311 340	350 851
Road transport	107 976	107 976	107 976	107 976	107 976	107 976	107 976	107 976	107 976	107 976	107 976	107 976	1 295 718	1 290 852	939 028
Environmental protection	2 275	2 275	2 275	2 275	2 275	2 275	2 275	2 275	2 275	2 275	2 275	2 275	27 300	22 050	11 000
<i>Trading services</i>	233 019	233 019	233 019	233 019	233 019	233 019	233 019	233 019	233 019	233 019	233 019	233 019	2 796 222	3 256 440	3 081 080
Energy sources	114 400	114 400	114 400	114 400	114 400	114 400	114 400	114 400	114 400	114 400	114 400	114 400	1 372 798	1 454 249	1 379 075
Water management	70 862	70 862	70 862	70 862	70 862	70 862	70 862	70 862	70 862	70 862	70 862	70 862	850 344	974 015	698 295
Waste water management	29 841	29 841	29 841	29 841	29 841	29 841	29 841	29 841	29 841	29 841	29 841	29 841	358 086	534 126	348 654
Waste management	17 916	17 916	17 916	17 916	17 916	17 916	17 916	17 916	17 916	17 916	17 916	17 916	214 994	294 050	655 056
Other	4 612	4 612	4 612	4 612	4 612	4 612	4 612	4 612	4 612	4 612	4 612	4 612	55 348	58 420	34 801
Total Capital Expenditure - Functional	603 528	603 528	603 528	603 528	603 528	603 528	603 528	603 528	603 528	603 528	603 528	603 528	7 242 332	7 880 921	6 925 162
Funded by:															
National Government	256 578	256 578	256 578	256 578	256 578	256 578	256 578	256 578	256 578	256 578	256 578	256 578	3 078 935	3 426 888	2 466 936
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	38 616	38 616	38 616	38 616	38 616	38 616	38 616	38 616	38 616	38 616	38 616	38 616	463 397	454 033	458 226
Transfers recognised - capital	295 194	295 194	295 194	295 194	295 194	295 194	295 194	295 194	295 194	295 194	295 194	295 194	3 542 332	3 880 921	2 925 162
Borrowing	208 333	208 333	208 333	208 333	208 333	208 333	208 333	208 333	208 333	208 333	208 333	208 333	2 500 000	2 500 000	2 500 000
Internally generated funds	100 000	100 000	100 000	100 000	100 000	100 000	100 000	100 000	100 000	100 000	100 000	100 000	1 200 000	1 500 000	1 500 000
Total Capital Funding	603 528	603 528	603 528	603 528	603 528	603 528	603 528	603 528	603 528	603 528	603 528	603 528	7 242 332	7 880 921	6 925 162

Table SA30: Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source																
Property rates	1 300 316	1 300 316	1 300 316	1 300 316	1 300 316	1 300 316	1 300 316	1 300 316	1 300 316	1 300 316	1 300 316	1 300 317	15 603 796	16 305 966	17 039 734	
Service charges - electricity revenue	1 905 334	2 026 458	1 747 459	1 557 117	1 750 469	1 751 423	1 670 279	1 655 255	1 838 175	1 523 267	1 646 947	1 270 623	20 342 807	23 028 733	25 854 538	
Service charges - water revenue	691 356	691 356	691 356	691 356	691 356	691 356	691 356	691 356	691 356	691 356	691 356	691 353	8 296 273	8 916 315	9 555 560	
Service charges - sanitation revenue	471 190	471 190	471 190	471 190	471 190	471 190	471 190	471 190	471 190	471 190	471 190	471 187	5 654 278	6 076 863	6 512 539	
Service charges - refuse revenue	188 071	188 071	188 071	188 343	188 071	183 120	183 256	188 071	188 071	188 343	188 071	189 606	2 249 164	2 389 670	2 543 849	
Rental of facilities and equipment	21 438	21 438	21 438	21 438	21 438	21 438	21 438	21 438	21 438	21 438	21 438	21 428	257 246	268 815	280 903	
Interest earned - external investments	14 215	14 215	14 215	14 215	14 215	14 215	14 215	14 215	14 215	14 215	14 215	14 205	170 573	179 842	188 904	
Interest earned - outstanding debtors	44 822	44 822	44 822	44 822	44 822	44 822	44 822	44 822	44 822	44 822	44 822	44 811	537 851	552 551	567 752	
Fines, penalties and forfeits	10 590	10 590	10 590	10 590	10 590	10 590	10 590	10 590	10 590	10 590	10 590	10 590	127 078	132 797	138 772	
Licences and permits	300	300	300	300	300	300	300	300	300	300	300	306	3 606	3 769	3 937	
Agency services	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 443	32 448	389 321	406 841	425 142	
Transfers and Subsidies - Operational	726 554	726 554	726 554	726 554	726 554	726 554	726 554	726 554	726 554	726 554	726 554	726 538	8 718 632	9 262 463	10 183 469	
Other revenue	515 309	515 309	515 309	515 309	515 309	515 309	515 309	515 309	515 309	515 309	515 309	515 144	6 183 544	6 813 367	7 262 982	
Cash Receipts by Source	5 921 939	6 043 063	5 764 064	5 573 994	5 767 073	5 763 077	5 682 069	5 671 859	5 854 780	5 540 144	5 663 552	5 288 556	68 534 169	74 337 992	80 558 082	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial)	256 578	256 578	256 578	256 578	256 578	256 578	256 578	256 578	256 578	256 578	256 578	256 578	3 078 935	3 426 888	2 466 936	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm.)	38 616	38 616	38 616	38 616	38 616	38 616	38 616	38 616	38 616	38 616	38 616	38 616	463 397	454 033	458 226	
Decrease (increase) in non-current investments	65 517	65 517	65 517	65 517	65 517	65 517	65 517	65 517	65 517	65 517	65 517	65 517	786 210	(586 436)	(252 994)	
Total Cash Receipts by Source	6 282 640	6 403 764	6 124 765	5 934 695	6 127 775	6 123 778	6 042 770	6 032 561	6 215 481	5 900 846	6 024 253	8 149 258	75 362 588	80 132 769	85 730 535	
Cash Payments by Type																
Employee related costs	1 653 627	1 654 661	1 658 814	1 662 550	1 664 987	1 655 659	1 667 789	1 661 491	1 657 816	1 662 948	1 668 677	1 688 060	19 957 079	20 851 550	21 784 725	
Remuneration of councillors	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 951	15 948	191 409	200 022	209 023	
Finance charges	209 320	209 321	209 321	209 321	209 321	209 321	209 321	209 321	209 321	209 321	209 321	209 306	2 511 836	2 624 858	2 742 966	
Bulk purchases - electricity	2 332 554	2 555 397	1 426 464	1 188 555	1 254 091	988 639	987 428	1 072 271	1 089 115	1 049 769	1 123 036	310 254	15 377 574	17 336 677	19 545 370	
Acquisitions - water & other inventory	525 482	526 388	526 888	527 441	526 960	526 965	527 282	527 185	527 302	527 310	527 428	523 575	6 320 206	6 710 486	7 126 560	
Contracted services	608 957	624 556	632 812	639 091	636 979	637 389	629 549	632 579	638 013	631 586	635 788	641 064	7 588 363	7 769 289	8 227 299	
Transfers and subsidies - other	9 558	9 558	14 802	9 558	9 558	14 802	9 558	9 558	14 802	9 558	9 558	14 517	135 387	46 709	48 812	
Other expenditure	72 811	72 895	73 283	74 959	72 204	72 662	73 354	73 347	73 477	73 433	73 391	10 038 647	10 844 465	7 792 915	9 968 482	
Cash Payments by Type	5 428 261	5 666 727	4 558 335	4 327 427	4 390 052	4 121 388	4 120 232	4 201 703	4 225 797	4 179 876	4 263 151	13 441 371	62 926 320	63 332 506	69 653 238	
Other Cash Flows/Payments by Type																
Capital assets	108 635	137 604	296 936	601 114	1 042 896	1 433 982	1 433 982	1 042 896	601 114	296 936	137 604	108 635	7 242 332	7 880 921	6 925 162	
Repayment of borrowing	126 767	126 767	126 767	126 767	126 767	126 767	126 767	126 767	126 767	126 767	126 767	126 767	1 521 205	3 167 002	2 169 487	
Total Cash Payments by Type	5 663 663	5 933 098	4 982 038	5 055 307	5 559 715	5 682 137	5 680 981	5 371 366	4 953 678	4 603 579	4 527 522	13 676 773	71 689 856	74 380 429	78 747 887	
NET INCREASE/(DECREASE) IN CASH HELD	618 978	470 666	1 142 728	879 388	568 060	441 641	361 790	661 195	1 261 804	1 297 267	1 496 731	(5 527 516)	3 672 732	5 752 340	6 982 648	
Cash/cash equivalents at the month/year begin:	878 069	1 497 047	1 967 713	3 110 441	3 989 829	4 557 889	4 999 530	5 361 320	6 022 515	7 284 318	8 581 586	10 078 317	878 069	4 550 801	10 303 141	
Cash/cash equivalents at the month/year end:	1 497 047	1 967 713	3 110 441	3 989 829	4 557 889	4 999 530	5 361 320	6 022 515	7 284 318	8 581 586	10 078 317	4 550 801	4 550 801	10 303 141	17 285 788	

2.9 LEGISLATION COMPLIANCE STATUS

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

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

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

a) In- year reporting

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

b) MFMA training

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

c) Accounting standards

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

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

d) Municipal Budget and Reporting Regulations

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

e) Budget and Treasury Office

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

- f) Audit Committee
An Audit Committee has been established and is fully functional.
- g) Annual Report
Annual report is compiled in terms of the MFMA and NT requirements.
- h) SDBIP
The detail SDBIP is directly aligned and informed by the budget and is approved together with the budget.
- i) Budget Steering Committee
A Budget Steering Committee has been established in accordance with MBRR and is fully functional.
- j) Alignment of Budget with development priorities
There is clear linkage between the budget and the IDP. In turn, the IDP is developed from the GDS and Mayoral priorities. The City is implementing programme budgeting to ensure that the development programmes identified in the IDP are appropriately funded.
- k) Public participation
In accordance with the Act, the City's draft budget is made public immediately after tabling in Council to allow for the public to comment on it. The budget has a strong political oversight.

2.10 OTHER SUPPORTING DOCUMENTS

Table SA1: Supporting detail to 'Budgeted Financial Performance

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand					
REVENUE ITEMS:					
Non-exchange revenue by source					
Exchange Revenue					
Total Property Rates	18 743 313	18 743 313	19 642 991	20 526 925	21 450 636
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>	2 370 548	2 370 548	2 484 334	2 596 129	2 712 955
Net Property Rates	16 372 765	16 372 765	17 158 657	17 930 796	18 737 681
Exchange revenue service charges					
Service charges - Electricity					
Total Service charges - Electricity	25 976 901	22 035 026	24 346 735	27 002 093	29 827 398
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>	2 879 393	2 879 393	2 879 393	3 008 966	3 008 966
Net Service charges - Electricity	23 097 508	19 155 633	21 467 342	23 993 127	26 818 432
Service charges - Water					
Total Service charges - Water	9 486 608	9 986 396	10 632 200	11 333 925	12 081 963
Net Service charges - Water	9 486 608	9 986 396	10 632 200	11 333 925	12 081 963
Service charges - Waste Water Management					
Total Service charges - Waste Water Management	6 893 182	6 893 546	7 246 316	7 724 572	8 234 394
Net Service charges - Waste Water Management	6 893 182	6 893 546	7 246 316	7 724 572	8 234 394
Service charges - Waste Management					
Total refuse removal revenue	2 571 243	2 918 999	3 094 139	3 248 846	3 411 291
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>	80	66	70	73	77
Net Service charges - Waste Management	2 571 163	2 918 933	3 094 069	3 248 773	3 411 214
EXPENDITURE ITEMS:					
Employee related costs					
Basic Salaries and Wages	12 804 168	19 063 085	19 957 079	20 851 550	21 784 725
<i>Less: Employees costs capitalised to PPE</i>	-	-	-	-	-
Total Employee related costs	19 007 361	19 063 085	19 957 079	20 851 550	21 784 725
Depreciation and amortisation					
Depreciation of Property, Plant & Equipment	4 784 336	4 867 246	5 176 559	5 395 644	5 636 251
Total Depreciation and amortisation	4 784 336	4 867 246	5 176 559	5 395 644	5 636 251
Bulk purchases - electricity					
Electricity bulk purchases	16 403 226	13 639 856	15 377 574	17 336 677	19 545 370
Total bulk purchases	16 403 226	13 639 856	15 377 574	17 336 677	19 545 370
Transfers and grants					
Cash transfers and grants	138 835	84 424	135 387	46 709	48 812
Total transfers and grants	138 835	84 424	135 387	46 709	48 812
Contracted Services					
<i>Outsourced Services</i>	7 575 012	7 407 514	7 588 363	7 769 289	8 227 299
Total contracted services	7 575 012	7 407 514	7 588 363	7 769 289	8 227 299
Operational Costs					
<i>Other Operational Costs</i>	6 772 269	6 614 616	6 742 074	6 928 594	7 067 353
Total Operational Costs	6 772 269	6 614 616	6 742 074	6 928 594	7 067 353

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

Disclosure of Salaries, Allowances & Benefits 1.	Salary	Contributions	Allowances	Performance Bonuses	Total Package
Rand per annum					
<u>Councillors</u>					
Speaker	1 080 113	190 608	47 004	–	1 317 725
Chief Whip	952 169	168 030	123 804	–	1 244 003
Executive Mayor	1 573 416	–	47 004	–	1 620 420
Deputy Executive Mayor	–	–	–	–	–
Executive Committee	10 333 059	1 068 763	1 038 212	–	12 440 034
Total for all other councillors	138 444 951	24 261 839	12 080 028	–	174 786 818
Total Councillors	152 383 708	25 689 240	13 336 052	–	191 409 000
<u>Senior Managers of the Municipality</u>					
City Manager	3 509 896	2 227	–	491 385	4 003 508
Chief Operation Officer	2 465 882	2 227	–	345 224	2 813 333
Group CFO	2 148 000	–	–	–	2 148 000
Executive Director : Economic Development	2 807 000	–	–	–	2 807 000
Executive Director : Environment, Infrastructure and Services	1 971 005	2 125	84 000	197 101	2 254 231
	–	–	–	–	–
Executive Director : Community Development	2 004 000	–	144	–	2 004 144
<i>Executive Director : Health</i>	2 148 000	–	–	131	2 148 131
Executive Director : Social Development	1 778 456	318 592	125 760	–	2 222 808
Group Head: Group Forensic and Investigation Service	2 029 000	12 000	5 000	–	2 046 000
Ombudsman	2 300 000	2 124	24 000	200 000	2 526 124
Head: Private Office of the Executive Mayor	1 149 833	204 980	–	–	1 354 813
Director : Office of the City Manager	–	–	–	–	–
Group ME Governance and MC Support	1 767 012	63 639	12	–	1 830 663
Group Marketing and Communications	2 477 802	–	–	–	2 477 802
Group Head: Group Legal and Contracts	1 813 657	–	557 203	331 920	2 702 780
Group Audit, Risk and Compliance	1 981 368	65 454	196 768	–	2 243 590
Group Strategy and Monitoring	2 146 279	2 000	–	–	2 148 279
Group Citizen Relations and Urban Management	1 924 669	97 736	126 000	–	2 148 405
Secretary to Council	2 033 692	213 537	146 790	–	2 394 019
Executive Director : Development Planning	1 806 339	189 665	152 400	–	2 148 404
Executive Director : Public Safety	1 156 156	270 961	168 624	–	1 595 741
Total Senior Managers of the Municipality	41 418 046	1 447 268	1 586 701	1 565 760	46 017 776
<u>A Heading for Each Entity</u>					
Chief Executive Officer : City Power	2 932 949	128 293	58 983	–	3 120 225
Chief Executive Officer : Johannesburg Water	2 607 000	644 000	191 000	199 000	3 641 000
Chief Executive Officer : Pikitup	2 984 390	60 698	53 520	433 805	3 532 413
Chief Executive Officer : Johannesburg Roads Agency	2 780 321	330 644	379 440	–	3 490 405
Chief Operation Officer	2 318 800	–	21 080	–	2 339 880
Chief Executive Officer : Johannesburg Parks and Zoo	2 589 258	276 276	–	–	2 865 534
Chief Executive Officer : Johannesburg Development Agency	2 640 000	–	–	–	2 640 000
Chief Executive Officer : Johannesburg Property Company	2 904 000	–	325 000	–	3 229 000
Chief Executive Officer : Metropolitan Trading Company	2 638 000	197 000	21 000	–	2 856 000
Chief Executive Officer : Joburg Market	1 917 173	–	–	–	1 917 173
Chief Executive Officer : Joburg Theatres	3 510 907	27 996	186 933	306 887	4 032 723
Total for municipal entities	29 822 798	1 664 907	1 236 956	939 692	33 664 353
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUN	223 624 552	28 801 415	16 159 709	2 505 452	271 091 129

Table SA24: Summary of personnel numbers

Summary of Personnel Numbers Number	2022/23			Current Year 2023/24			Budget Year 2024/25		
	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	12	–	12	292	21	271	270	–	270
Board Members of municipal entities	14	–	14	14	–	14	75	2	73
Municipal employees	–	–	–	–	–	–	3 824	1 175	2 649
Municipal Manager and Senior Managers	162	123	39	162	123	39	233	180	53
Other Managers	561	536	25	561	536	25	3 591	995	2 596
Professionals	9 472	8 600	872	22 171	21 145	1 026	20 364	19 650	714
Finance	198	195	3	198	195	3	9 066	9 053	13
Spatial/town planning	95	95	–	95	95	–	66	66	–
Information Technology	38	37	1	38	37	1	58	57	1
Roads	465	429	36	1 075	1 054	21	1 055	1 054	1
Electricity	2 135	1 902	233	2 249	1 902	347	508	447	61
Water	1 882	1 874	8	1 883	1 874	8	21	21	–
Sanitation	1 255	1 250	5	1 255	1 250	6	–	–	–
Refuse	–	–	–	4 245	4 245	–	4 245	4 245	–
Other	3 404	2 818	586	11 133	10 493	640	5 345	4 707	638
Technicians	12 424	10 255	2 168	10 969	8 719	2 250	4 214	4 946	268
Finance	39	39	–	1 841	1 764	77	244	240	4
Spatial/town planning	–	–	–	309	307	2	315	313	2
Information Technology	19	19	–	21	21	–	68	68	–
Roads	991	991	–	–	–	–	–	–	–
Electricity	1	–	–	115	112	3	115	112	3
Water	1	1	–	212	212	–	212	212	–
Sanitation	–	–	–	98	98	–	98	98	–
Refuse	5 415	5 415	–	2 415	2 415	–	–	–	–
Other	5 958	3 790	2 168	5 958	3 790	2 168	3 162	3 903	259
Clerks (Clerical and administrative)	5 774	5 773	1	1 774	1 773	1	3 774	3 773	1
Service and sales workers	1 592	1 592	–	390	390	–	394	394	–
Skilled agricultural and fishery workers	116	116	–	79	79	–	79	79	–
Craft and related trades	344	344	–	70	70	–	70	70	–
Plant and Machine Operators	3 090	2 272	818	2 636	2 626	10	1 136	1 133	3
Elementary Occupations	5 650	5 650	–	2 650	2 650	–	5 560	4 920	640
TOTAL PERSONNEL NUMBERS	39 211	35 261	3 949	41 768	38 132	3 636	43 584	37 317	7 267

Table SA31: Aggregated entity budget

Description	Current Year 2023/24		2024/25 medium term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R million					
Financial Performance					
Property rates	–	–	–	–	–
Service charges	42 048 461	38 954 508	42 439 927	46 300 397	50 546 003
Investment revenue	26 930	38 156	39 988	41 787	43 666
Transfer and subsidies - Operational	597	5 462	510	532	555
Other own revenue	1 848 501	1 741 572	1 792 772	1 857 402	1 927 168
Total Revenue (excluding capital transfers and contributions)	43 924 489	40 739 697	44 273 196	48 200 118	52 517 392
Employee costs	8 210 900	8 464 404	8 870 696	9 269 876	9 687 021
Remuneration of councillors	–	–	–	–	–
Depreciation and amortisation	1 510 783	1 565 475	1 672 742	1 737 338	1 816 510
Finance charges	16 139	14 839	15 551	16 251	16 982
Inventory consumed and bulk purchases	22 693 025	19 555 135	21 622 536	23 970 140	26 592 462
Transfers and subsidies	22 108	25 608	26 837	28 045	29 308
Other expenditure	14 957 986	15 505 778	16 370 210	16 717 950	17 272 521
Total Expenditure	47 410 940	45 131 239	48 578 572	51 739 600	55 414 804
Surplus/(Deficit)	(3 486 451)	(4 391 541)	(4 305 376)	(3 539 481)	(2 897 412)
Transfers and subsidies - capital (monetary allocations)	905 467	1 009 463	1 396 498	1 498 048	1 324 202
Surplus/(Deficit) after capital transfers & contributions	(2 580 984)	(3 382 078)	(2 908 878)	(2 041 433)	(1 573 210)
Surplus/(Deficit) for the year	(2 580 984)	(3 382 078)	(2 908 878)	(2 041 433)	(1 573 210)
Capital expenditure & funds sources					
Capital expenditure	4 595 296	4 061 457	4 365 599	5 093 397	4 693 337
Transfers recognised - capital	864 700	853 923	1 410 522	1 530 224	1 192 176
Transfers and subsidies - capital (in-kind)	331 672	338 372	452 547	452 333	456 526
Borrowing	2 289 057	2 302 335	2 086 289	2 148 435	2 320 582
Internally generated funds	1 109 867	566 827	416 241	962 405	724 053
Total sources of capital funds	4 595 296	4 061 457	4 365 599	5 093 397	4 693 337

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

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand					
Capital expenditure on new assets by Asset Class/Sub-class					
Infrastructure	2 140 906	2 330 973	2 045 691	2 130 431	1 932 236
Roads Infrastructure	940 657	943 093	617 295	812 467	553 151
Roads	722 500	680 036	516 511	733 880	519 351
Road Structures	101 500	149 500	71 723	45 862	12 000
Road Furniture	110 157	107 057	23 112	27 070	16 200
Capital Spares	6 500	6 500	5 950	5 655	5 600
Storm water Infrastructure	22 808	24 684	12 364	28 143	21 695
Drainage Collection	10 000	14 000	5 270	10 000	5 000
Storm water Conveyance	10 000	10 000	4 750	9 300	9 400
Attenuation	2 808	684	2 344	8 843	7 295
Electrical Infrastructure	422 000	529 157	562 247	454 346	602 813
HV Substations	286 000	254 630	277 875	264 967	371 588
HV Transmission Conductors	6 000	20 000	5 700	4 650	4 700
MV Substations	25 000	8 000	25 000	–	18 800
MV Networks	5 000	8 000	12 750	50 650	25 640
LV Networks	100 000	238 527	240 922	134 079	182 085
Water Supply Infrastructure	401 606	373 366	447 676	428 000	320 000
Dams and Weirs	1 500	–	–	5 000	10 000
Reservoirs	232 500	160 895	290 750	273 000	235 000
Bulk Mains	57 737	16 896	50 716	70 000	50 000
Distribution	101 794	185 200	99 750	80 000	25 000
Capital Spares	8 075	10 375	6 460	–	–
Sanitation Infrastructure	170 000	294 023	165 500	88 755	66 217
Waste Water Treatment Works	125 000	276 425	150 500	88 755	66 217
Outfall Sewers	45 000	17 598	15 000	–	–
Solid Waste Infrastructure	78 550	78 365	144 790	207 050	354 760
Landfill Sites	73 550	59 002	119 790	154 050	193 813
Waste Processing Facilities	–	750	–	12 000	–
Waste Drop-off Points	500	500	5 000	1 000	1 000
Waste Separation Facilities	4 500	18 113	20 000	40 000	159 947
Information and Communication Infrastructure	105 285	88 285	95 819	111 670	13 600
Core Layers	89 285	81 285	81 971	84 400	10 000
Capital Spares	16 000	7 000	13 848	27 270	3 600
Community Assets	473 620	283 526	260 659	245 290	287 514
Community Facilities	437 420	275 826	253 859	233 900	276 414
Halls	91 875	96 961	50 269	53 781	45 784
Centres	120 336	64 174	63 334	79 937	95 080
Clinics/Care Centres	116 209	61 923	84 948	52 022	77 950
Fire/Ambulance Stations	–	3 650	2 400	2 010	20 600
Libraries	10 000	3 000	5 408	–	–
Parks	14 000	32 973	35 050	13 990	13 600
Public Open Space	82 000	13 145	10 050	24 120	15 000
Nature Reserves	–	–	–	–	1 800
Public Ablution Facilities	–	–	–	670	–
Taxi Ranks/Bus Terminals	3 000	–	2 400	7 370	6 600
Sport and Recreation Facilities	36 200	7 700	6 800	11 390	11 100
Outdoor Facilities	36 200	7 700	6 800	11 390	11 100
Other assets	630 321	464 945	390 952	493 222	432 178
Operational Buildings	13 000	1 500	10 000	68 360	79 500
Municipal Offices	10 000	1 500	8 000	22 110	19 500
Yards	–	–	1 000	6 700	6 000
Capital Spares	3 000	–	1 000	39 550	54 000
Housing	617 321	463 445	380 952	424 862	352 678
Social Housing	617 321	463 445	380 952	410 912	347 978
Capital Spares	–	–	–	13 950	4 700
Intangible Assets	–	322 002	237 206	167 500	319 085
Licences and Rights	–	322 002	237 206	167 500	319 085
Computer Software and Applications	–	322 002	237 206	167 500	319 085
Computer Equipment	212 965	192 959	545 865	258 578	90 389
Computer Equipment	212 965	192 959	545 865	258 578	90 389
Furniture and Office Equipment	423 828	21 544	120 483	38 262	92 652
Furniture and Office Equipment	423 828	21 544	120 483	38 262	92 652
Machinery and Equipment	333 015	309 245	378 437	262 680	186 752
Machinery and Equipment	333 015	309 245	378 437	262 680	186 752
Transport Assets	–	–	296 288	337 450	59 960
Transport Assets	–	–	296 288	337 450	59 960
Land	1 350	400	3 800	938	4 940
Land	1 350	400	3 800	938	4 940
Zoo's, Marine and Non-biological Animals	2 000	1 500	1 200	1 675	1 200
Zoo's, Marine and Non-biological Animals	2 000	1 500	1 200	1 675	1 200
Total Capital Expenditure on new assets	4 218 005	3 927 093	4 280 580	3 936 027	3 406 907

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

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand					
Capital expenditure on renewal of existing assets by Asset Class/Sub-class					
Infrastructure	882 929	1 070 060	909 424	965 399	906 027
Roads Infrastructure	240 429	336 285	260 004	133 048	325 150
<i>Roads</i>	129 079	139 605	86 624	63 610	128 000
<i>Road Structures</i>	59 000	142 080	138 500	46 900	190 700
<i>Road Furniture</i>	47 600	50 600	31 080	18 350	3 000
<i>Capital Spares</i>	4 750	4 000	3 800	4 188	3 450
Storm water Infrastructure	112 000	66 500	83 056	87 260	34 736
<i>Storm water Conveyance</i>	102 000	58 500	77 584	83 910	31 736
<i>Attenuation</i>	10 000	8 000	5 472	3 350	3 000
Electrical Infrastructure	400 000	540 374	376 660	462 092	338 845
<i>HV Substations</i>	15 000	4 600	14 250	28 600	10 000
<i>MV Substations</i>	15 000	6 244	5 932	66 642	32 242
<i>MV Switching Stations</i>	135 000	171 500	131 500	83 150	49 700
<i>MV Networks</i>	110 000	243 030	123 478	141 598	173 200
<i>LV Networks</i>	115 000	105 000	92 000	123 502	73 703
<i>Capital Spares</i>	10 000	10 000	9 500	18 600	–
Water Supply Infrastructure	72 000	35 947	51 500	98 000	91 000
<i>Water Treatment Works</i>	–	–	2 000	5 000	5 000
<i>Bulk Mains</i>	18 000	3 207	15 000	50 000	40 000
<i>Distribution</i>	54 000	32 740	34 500	43 000	46 000
Sanitation Infrastructure	27 000	77 921	73 000	85 000	50 000
<i>Reticulation</i>	27 000	75 185	72 000	53 000	30 000
<i>Waste Water Treatment Works</i>	–	–	–	22 000	10 000
<i>Outfall Sewers</i>	–	2 736	1 000	10 000	10 000
Solid Waste Infrastructure	31 500	13 033	65 204	100 000	66 296
<i>Waste Processing Facilities</i>	16 500	3 033	20 500	85 000	55 000
<i>Waste Separation Facilities</i>	15 000	10 000	44 704	15 000	11 296
Community Assets	54 848	33 259	86 864	47 654	14 930
Community Facilities	54 848	33 139	86 864	47 654	14 930
<i>Centres</i>	1 000	1 000	800	704	630
<i>Clinics/Care Centres</i>	37 148	19 589	67 934	35 200	8 400
<i>Cemeteries/Crematoria</i>	10 000	7 850	5 580	10 050	4 200
<i>Public Open Space</i>	6 700	4 700	12 550	1 700	1 700
Sport and Recreation Facilities	–	120	–	–	–
<i>Indoor Facilities</i>	–	–	–	–	–
<i>Outdoor Facilities</i>	–	120	–	–	–
Other assets	226 000	119 322	116 899	71 050	70 054
Operational Buildings	28 000	26 600	1 600	–	–
<i>Stores</i>	28 000	26 600	1 600	–	–
Housing	198 000	92 722	115 299	71 050	70 054
<i>Social Housing</i>	198 000	92 722	115 299	71 050	70 054
Computer Equipment	12 000	12 000	6 818	8 040	3 600
Computer Equipment	12 000	12 000	6 818	8 040	3 600
Furniture and Office Equipment	1 000	97	800	–	–
Furniture and Office Equipment	1 000	97	800	–	–
Transport Assets	–	–	5 000	5 000	5 000
Transport Assets	–	–	5 000	5 000	5 000
Total Capital Expenditure on renewal of existing assets	1 176 777	1 234 738	1 125 806	1 097 143	999 611

Table SA34c: Consolidated repairs and maintenance by asset class

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand					
Repairs and maintenance expenditure by Asset Class/Sub-class					
Infrastructure	3 585 279	3 902 619	3 755 923	3 887 382	4 016 404
Roads Infrastructure	808 829	753 753	812 135	845 917	872 096
<i>Roads</i>	26 218	15 959	21 325	24 926	27 765
<i>Road Structures</i>	673 302	634 800	684 375	710 063	726 242
<i>Road Furniture</i>	109 309	102 995	106 435	110 929	118 089
Electrical Infrastructure	1 504 404	1 542 954	1 375 682	1 437 273	1 503 135
<i>HV Substations</i>	1 498 035	1 537 775	1 370 949	1 432 326	1 497 965
<i>LV Networks</i>	6 369	5 179	4 733	4 947	5 170
Water Supply Infrastructure	875 661	1 155 992	1 129 799	1 147 417	1 165 130
<i>Reservoirs</i>	101 780	144 899	144 899	151 420	158 224
<i>Pump Stations</i>	1 835	6 244	6 244	6 525	6 819
<i>Water Treatment Works</i>	135 612	119 088	119 088	124 447	130 044
<i>Bulk Mains</i>	5 670	10 144	10 144	10 599	11 073
<i>Distribution</i>	630 764	875 617	849 424	854 426	858 970
Sanitation Infrastructure	280 505	322 891	312 636	326 685	341 359
<i>Pump Station</i>	7 314	5 764	5 764	6 023	6 293
<i>Reticulation</i>	265	204	204	213	223
<i>Waste Water Treatment Works</i>	24 863	34 047	31 235	32 637	34 103
<i>Outfall Sewers</i>	174 106	194 181	186 738	195 138	203 910
<i>Toilet Facilities</i>	73 957	88 695	88 695	92 674	96 830
Solid Waste Infrastructure	11 616	17 530	17 530	18 320	19 144
<i>Landfill Sites</i>	10	10	10	10	10
<i>Waste Processing Facilities</i>	8 188	8 033	8 033	8 394	8 772
<i>Waste Drop-off Points</i>	3 418	9 487	9 487	9 916	10 362
Information and Communication Infrastructure	104 264	109 499	108 141	111 770	115 540
<i>Data Centres</i>	25	26	26	27	28
<i>Core Layers</i>	97 431	102 972	101 614	104 950	108 413
<i>Distribution Layers</i>	6 808	6 501	6 501	6 793	7 099
Community Assets	306 132	315 951	314 417	328 362	342 743
Community Facilities	299 890	309 410	309 217	322 928	337 469
<i>Museums</i>	1 338	1 402	1 402	1 465	1 531
<i>Cemeteries/Crematoria</i>	2 192	201	201	210	219
<i>Parks</i>	279 204	291 400	291 207	304 107	317 801
<i>Public Open Space</i>	16 123	15 324	15 324	16 014	16 735
<i>Public Ablution Facilities</i>	1 033	1 083	1 083	1 132	1 183
Sport and Recreation Facilities	6 242	6 541	5 200	5 434	5 274
<i>Outdoor Facilities</i>	6 242	6 541	5 200	5 434	5 274
Heritage assets	148	155	155	162	169
Conservation Areas	148	155	155	162	169
Other assets	1 428 369	1 623 227	1 406 420	1 466 046	1 528 855
Operational Buildings	1 358 347	1 510 387	1 295 574	1 352 028	1 411 559
<i>Municipal Offices</i>	1 251 315	1 228 896	1 033 553	1 078 472	1 125 950
<i>Yards</i>	829	968	968	1 012	1 058
<i>Stores</i>	55 118	57 762	57 484	59 816	62 249
<i>Depots</i>	51 084	222 762	203 568	212 728	222 302
Housing	70 022	112 840	110 846	114 018	117 296
<i>Social Housing</i>	70 022	112 840	110 846	114 018	117 296
Biological or Cultivated Assets	9 187	9 628	9 628	10 061	10 514
Biological or Cultivated Assets	9 187	9 628	9 628	10 061	10 514
Intangible Assets	10 551	11 264	11 264	11 768	12 297
Licences and Rights	10 551	11 264	11 264	11 768	12 297
<i>Computer Software and Applications</i>	10 551	11 264	11 264	11 768	12 297
Computer Equipment	276 827	288 884	278 392	280 271	282 068
Computer Equipment	276 827	288 884	278 392	280 271	282 068
Furniture and Office Equipment	4 355	1 546	1 539	1 602	1 667
Furniture and Office Equipment	4 355	1 546	1 539	1 602	1 667
Machinery and Equipment	99 843	89 275	88 910	92 839	96 187
Machinery and Equipment	99 843	89 275	88 910	92 839	96 187
Transport Assets	-	-	218 776	226 502	236 685
Transport Assets	-	-	218 776	226 502	236 685
Total Repairs and Maintenance Expenditure	5 720 691	6 242 550	6 085 423	6 304 995	6 527 589

Table SA34d: Consolidated depreciation by asset class

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand					
Depreciation by Asset Class/Sub-class					
Infrastructure	2 742 954	3 754 868	4 012 750	4 182 465	4 371 487
Roads Infrastructure	1 105 388	3 301 771	3 503 817	3 658 306	3 819 741
<i>Roads</i>	900 396	3 301 771	3 503 817	3 658 306	3 819 741
Water Supply Infrastructure	483 531	224 994	274 961	289 457	306 490
<i>Distribution</i>	192 713	224 994	274 961	289 457	306 490
Sanitation Infrastructure	124 739	62 227	65 214	68 149	71 216
<i>Waste Water Treatment Works</i>	86 297	62 227	65 214	68 149	71 216
Solid Waste Infrastructure	156 983	65 251	71 383	79 592	83 168
<i>Landfill Sites</i>	68 557	65 251	71 383	79 592	83 168
Information and Communication Infrastructure	64 191	100 607	97 375	86 961	90 872
<i>Core Layers</i>	50 069	100 607	97 375	86 961	90 872
Investment properties	–	1 613	1 690	1 766	1 845
Revenue Generating	–	1 613	1 690	1 766	1 845
<i>Improved Property</i>	–	1 613	1 690	1 766	1 845
Other assets	879 371	36 758	38 496	40 154	41 885
Operational Buildings	81 004	36 406	38 127	39 768	41 481
<i>Municipal Offices</i>	17 750	18 560	19 395	20 192	31 024
<i>Stores</i>	19 076	17 847	18 732	19 576	10 457
Housing	798 366	352	369	386	404
<i>Social Housing</i>	794 444	352	369	386	404
Intangible Assets	–	46 436	48 652	50 830	53 104
Licences and Rights	–	46 436	48 652	50 830	53 104
<i>Computer Software and Applications</i>	–	46 436	48 652	50 830	53 104
Computer Equipment	147 283	151 260	158 202	164 911	171 920
Computer Equipment	147 283	151 260	158 202	164 911	171 920
Furniture and Office Equipment	209 456	42 073	43 904	45 662	47 498
Furniture and Office Equipment	209 456	42 073	43 904	45 662	47 498
Machinery and Equipment	226 677	676 871	709 245	740 087	772 318
Machinery and Equipment	226 677	676 871	709 245	740 087	772 318
Transport Assets	–	–	163 620	169 769	176 194
Transport Assets	–	–	163 620	169 769	176 194
Total Depreciation	4 585 482	4 709 879	5 176 559	5 395 644	5 636 251

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

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand					
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class					
Infrastructure	1 134 967	805 788	1 077 016	1 566 944	1 548 756
Roads Infrastructure	489 867	290 855	343 627	375 440	366 700
<i>Roads</i>	402 721	229 399	295 627	294 250	281 800
<i>Road Structures</i>	35 500	38 480	19 648	38 450	36 000
<i>Road Furniture</i>	43 500	21 817	20 614	38 090	44 200
<i>Capital Spares</i>	8 146	1 160	7 739	4 650	4 700
Storm water Infrastructure	40 000	41 400	30 850	46 750	29 700
<i>Storm water Conveyance</i>	40 000	41 400	30 850	46 750	29 700
Electrical Infrastructure	170 000	145 970	170 353	268 211	344 919
<i>HV Substations</i>	75 000	80 000	63 394	106 850	186 000
<i>HV Transmission Conductors</i>	–	–	–	51 150	14 100
<i>MV Substations</i>	40 000	30 470	49 500	57 450	72 600
<i>MV Networks</i>	15 000	2 000	19 208	36 061	28 649
<i>LV Networks</i>	40 000	33 500	38 250	16 700	43 570
Water Supply Infrastructure	328 000	246 055	402 100	541 172	360 000
<i>Bulk Mains</i>	19 000	14 250	14 700	50 000	30 000
<i>Distribution</i>	186 000	154 344	235 000	278 372	250 000
<i>Distribution Points</i>	30 000	10 000	12 400	30 000	15 000
<i>Capital Spares</i>	93 000	67 461	140 000	172 800	65 000
Sanitation Infrastructure	86 000	53 607	64 586	181 500	110 000
<i>Reticulation</i>	65 000	49 169	17 750	45 000	25 000
<i>Waste Water Treatment Works</i>	21 000	4 438	46 836	136 500	85 000
Solid Waste Infrastructure	16 100	27 900	55 500	153 871	337 437
<i>Waste Processing Facilities</i>	13 300	25 100	40 500	108 871	137 437
<i>Capital Spares</i>	2 800	2 800	15 000	45 000	200 000
Information and Communication Infrastructure	5 000	–	10 000	–	–
<i>Core Layers</i>	5 000	–	10 000	–	–
Community Assets	169 114	125 952	131 615	163 271	169 419
Community Facilities	169 114	125 952	131 615	163 271	169 419
<i>Centres</i>	11 275	15 103	20 264	46 116	40 903
<i>Clinics/Care Centres</i>	16 412	14 956	6 656	19 220	26 688
<i>Theatres</i>	4 927	5 353	4 681	7 392	7 808
<i>Libraries</i>	–	3 000	–	–	–
<i>Cemeteries/Crematoria</i>	7 000	4 900	3 920	6 700	6 000
<i>Parks</i>	6 000	2 620	4 800	2 010	1 800
<i>Public Open Space</i>	25 000	25 560	40 950	59 169	74 220
<i>Nature Reserves</i>	2 000	1 000	800	–	–
<i>Markets</i>	23 500	3 860	10 795	–	–
<i>Stalls</i>	34 000	14 000	12 700	6 700	6 000
<i>Taxi Ranks/Bus Terminals</i>	9 000	4 600	6 050	–	–
<i>Capital Spares</i>	30 000	31 000	20 000	15 964	6 000
Other assets	563 828	634 598	497 541	927 775	654 919
Operational Buildings	60 753	30 524	24 702	62 404	45 400
<i>Municipal Offices</i>	20 000	1 420	6 586	16 750	15 000
<i>Yards</i>	38 753	28 672	17 705	13 400	12 000
<i>Depots</i>	2 000	432	410	9 300	9 400
Housing	503 075	604 074	472 839	865 371	609 519
<i>Social Housing</i>	503 075	604 074	472 839	865 371	609 519
Computer Equipment	4 000	1 500	1 200	2 680	2 400
Computer Equipment	4 000	1 500	1 200	2 680	2 400
Furniture and Office Equipment	1 780	1 415	1 424	7 035	6 300
Furniture and Office Equipment	1 780	1 415	1 424	7 035	6 300
Machinery and Equipment	65 120	44 496	34 890	57 804	62 008
Machinery and Equipment	65 120	44 496	34 890	57 804	62 008
Transport Assets	–	–	88 660	118 222	71 243
Transport Assets	–	–	88 660	118 222	71 243
Zoo's, Marine and Non-biological Animals	10 000	4 500	3 600	4 020	3 600
Zoo's, Marine and Non-biological Animals	10 000	4 500	3 600	4 020	3 600
Total Capital Expenditure on upgrading of existing assets	1 948 809	1 618 248	1 835 946	2 847 751	2 518 644

2.11 MEDIUM TERM BUDGET PER CLUSTER, DEPARTMENT AND MUNICIPAL ENTITY

2.11.1 Medium Term Operating Budget

Medium Term Expenditure and Revenue per Cluster

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

SUSTAINABLE CLUSTER

Sustainable Cluster	Adjusted Budget	Budget	Estimate	Estimate
Revenue	2023/24	2024/25	2025/26	2026/27
	R 000	R 000	R 000	R 000
Environment And Infrastructure	17 945	16 042	16 467	18 393
Human Settlements	116 247	121 826	127 308	133 037
City Power	19 545 082	21 898 519	24 467 015	27 342 792
Johannesburg Water	17 801 773	18 840 349	20 062 773	21 352 946
Pikitup	4 255 538	4 428 950	4 570 695	4 705 469
Johannesburg Social Housing Company	369 449	383 158	396 769	410 889
Total Revenue	42 106 034	45 688 844	49 641 027	53 963 526

The Sustainable Cluster’s revenue budget increases by 8.5% from the 2023/24 financial year.

Sustainable Cluster	Adjusted Budget	Budget	Estimate	Estimate
Expenditure	2023/24	2024/25	2025/26	2026/27
	R 000	R 000	R 000	R 000
Environment And Infrastructure	135 027	136 525	142 269	148 265
Human Settlements	1 064 172	1 104 469	1 144 349	1 185 827
City Power	20 399 091	22 024 012	24 007 546	26 436 846
Johannesburg Water	16 370 094	17 429 970	18 335 575	19 313 308
Pikitup	4 255 538	4 428 950	4 570 695	4 705 469
Johannesburg Social Housing Company	369 449	383 158	396 769	410 889
Total Expenditure	42 593 371	45 507 084	48 597 203	52 200 604

The Sustainable Cluster’s expenditure budget increases by 6.8% from the 2023/24 financial year. Below follow details of the expenditure budget per department and municipal entity within the sustainable cluster:

Environment and Infrastructure

The revenue budget decreases by 10.6% to R16 million mainly as a result of a decrease in concession fees from Kelvin Power Station. The expenditure budget increases by 1.1% to R136.5 million. Below is a highlight of programmes that are within the budget:

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

Human Settlements

The direct revenue budget increases by 4.8% to R121.8 million. The direct expenditure budget increases by 3.8% R1.1 billion. Below is a highlight of programmes that are within the budget:

- Sustainable service delivery;
 - Upgrading of Informal Settlements;
 - Upgrading of flats, hostels, and old age homes;
 - Formalization of informal settlements;
 - Enumeration of new informal settlements;
 - Site and services; and
 - Title deeds.

City Power

The expected deficit after taxation (excluding capital grants and contributions) amounts to R125.5 million. Service charges - electricity: The projected electricity revenue of R21.5 billion (excluding New Connections fees) is a 12.1% increase from the 2023/24 financial year. The revenue budget increase by 12.1% compared to 2023/24 financial year budget. The increase is based on a proposed average tariff increase for electricity of 10.74% and the strategic drive to reduce total electricity losses to a level of 25.5% for the 2024/25 financial.

The bulk purchase price increase is due to the Eskom tariff increase of 12.72%, Kelvin Power tariff price of R1.63 and total volumes growth estimated at 0,27%.

The expenditure budget increases by 8% to R22 billion mainly as a result of the bulk purchase price increase due to the Eskom tariff increase of 12.72%, Kelvin Power tariff price of R1.63 and total volumes growth estimated at 0,27% as well as an increase of 12% in debt impairment based on the collection levels of 94.8%. Below is a highlight of programmes that are within the budget:

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

- Smart city:
 - Smart Utility.

Johannesburg Water

The expected surplus (excluding capital grants and contributions) amounts to R1.4 billion. Service charges - water and sewerage: The projected water and sewerage revenue is estimated at R17.9 billion, approximately 5.9% increase from the 2023/24 financial year. The increase is based on an average tariff increase of 7.7%, based on a proposed Rand Water tariff increase of 5.9% and an additional 1.8% expected population growth.

The expenditure budget increases by 6.5% to R17.4 billion mainly due to an increase of 5.9% for the water purchase price from Rand Water and an increase of 5.8% in debt impairment based on the collection levels of 78.4%. Below is a highlight of programmes that are within the budget:

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

- Media Relations and External Communication; and
- Stakeholder Engagement and Public Participation.

- Smart city:
 - Innovation and Technology programmes.

Pikitup

The revenue budget increases by 4.1% to R4.4 billion. Service charges - refuse: The projected refuse revenue of R3.1 billion is a 6% increase from the 2023/24 financial year. The increase is based on a proposed average tariff increase of 5.9%. The additional revenue was sourced through the revenue enhancement project where revenue was increased for Domestic RCR.

The expenditure budget increases by 4.1% to R4.4 billion mainly to cater for an increase of 6% in debt impairment based on the collection levels of 73.2%. The subsidy allocation to Pikitup decreases by 0.6% to R1.2 billion. Below is a highlight of programmes that are within the budget:

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

Johannesburg Social Housing Company (JOSHCO)

The revenue budget increases by 3.7% to R383.2 million. The expenditure budget increases by 3.7% to R383.2 million in line with the increase in revenue. Below is a highlight of programmes that are within the budget:

- Financial stability:
 - Social housing; and
 - Number of housing units completed.

- Sustainable service delivery;
 - Social Housing;
 - Percentage Employee vacancy rate; and
 - % Collection in respect of current debtors.

- Job opportunity and creation;
 - Number of jobs created for the unemployed through EPWP.

- Sustainable Economic growth;
 - Percentage occupancy rate, % achieved of service level standard.

- Smart city;
 - Number of Digitization initiatives completed.

- Good governance;
 - Percentage compliance to laws and regulations; and
 - Number of employee development initiatives.

HUMAN AND SOCIAL DEVELOPMENT CLUSTER

Human and Social Development Cluster Revenue	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Community Development	49 197	51 556	53 878	56 302
Health	201 155	201 319	207 939	208 106
Social Development	7 477	395	413	432
Public Safety	590 150	616 221	643 952	672 922
Johannesburg City Parks And Zoo	1 233 238	1 280 074	1 326 273	1 374 352
Joburg City Theatres	252 981	261 932	270 792	279 986
Total Revenue	2 334 198	2 411 497	2 503 247	2 592 100

The revenue budget of the Human and Social Development Cluster increases by 3.3% from the 2023/24 financial year. The increase is mainly due the implementation of the speed law enforcement contract.

Human and Social Development Cluster Expenditure	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Community Development	1 318 999	1 371 260	1 422 905	1 476 672
Health	1 500 365	1 567 796	1 634 104	1 703 357
Social Development	336 517	343 542	357 182	371 400
Public Safety	5 914 552	6 164 635	6 411 247	6 668 342
Johannesburg City Parks And Zoo	1 233 238	1 280 074	1 326 273	1 374 352
Joburg City Theatres	252 981	261 932	270 792	279 986
Total Expenditure	10 556 652	10 989 239	11 422 503	11 874 109

The expenditure budget of the Human and Social Development Cluster increase by 4.1% from the 2023/24 financial year. Below follows the budget per department and municipal entity within the human and social development cluster.

Community Development

Community Development’s revenue budget increases by 4.8% to R51.6 million. The expenditure budget increases by 4% to R1.4 billion. Below is a highlight of programmes that are within the budget:

- Active and engaged citizenry
 - Service Extension, Reading and Resource Development.
 - Library Services Access.
 - Mass participation and Recreation.
 - Sport Development.
 - Access to Facilities and services.

- Financial sustainability
 - Arts and Culture Heritage Programmes.
 - Service Extension, Reading and Resource Development.

- Infrastructure development and refurbishment
 - Arts and Culture Heritage Programmes.

- Safer city
 - Library Services Access .

- Smart city
 - Service Extension, Reading and Resource Development.

Health

The revenue budget increases by 0.1% to R201.3 million mainly due to an increase in licenses and permits. The expenditure budget increases by 4.5% to R1.6 billion. Below is a highlight of programmes that are within the budget:

- Good governance:
 - Management Support / E-Health / Clean Audit.

- Financial sustainability:

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

Social Development

The revenue budget decreases by 94.7% to R395 thousand due to the reduction of the Public Employment Programme (PEP) grant allocation. The expenditure budget increases by 2.1% to R343.5 million. Below is a highlight of programmes that are within the budget:

- Job opportunity and creation:
 - Skills for jobs and apprenticeship programmes for young people to gain skills and experience.
- Safer city:
 - Training and support for early childhood development;
 - Consistent support and uplifting of marginalised communities such as women, youth, people with disabilities and LGBTQIA+ through coordinated programmes across all departments;
 - Programs and support offered to undocumented migrants;
 - Substance Abuse Treatment Centre Programmes;

- Substance Abuse Crisis Centre;
- Professional Training - Substance Abuse;
- Assist the homeless including shelters, skills development, rehabilitation facilities, and work opportunities in collaboration with NGOs; and
- A food security programme in partnership with NGOs and the private sector – small scale farming.

- Active and engaged citizenry:
 - Programmes and support services offered to citizens;
 - Programs implemented by qualifying NGOs to the citizens of Johannesburg; and
 - Support for vulnerable residents, including fair rebates on services.

- Sustained economic growth:
 - Urban Agriculture.

- Smart city:
 - Policy Reform Initiatives.

Public Safety

The direct revenue budget increased by 4.4% to R616.2 million. The direct expenditure budget increased by 4.2% to R6.2 billion. Below is a highlight of programmes that are within the budget:

- Safer city;
 - Reduce lawlessness through improved by-law and traffic enforcement;
 - Security services and guarding of property;
 - Ensure effective medical emergency and fire response;
 - Providing relief for disaster areas;
 - Ensure effective building inspections and compliance;
 - Collection of revenue for vehicle administration; and
 - Ensure employee training and development.

- Smart city;
 - Monitoring the city and municipalities properties with cameras; and
 - City safety strategic research.

- Good governance;

- Monitoring functions of financial services in line with the MFMA;
 - Communication and youth empowerment;
 - Administration of fleet repairs and maintenance of facilities and records management;
 - Fraud and corruption;
 - Ensure ethics and discipline;
 - Training and development of Municipal Police Officers; and
 - Administration of citations and fines.
- Infrastructure development and refurbishment;
 - Providing repairs and maintenance of the city’s properties and capital projects.
 - Active and engaged citizenry;
 - Ensure community education and empowerment.

Johannesburg City Parks and Zoo

The revenue budget increases by 3.8% to R1.3 billion. The expenditure budget increased by 3.8% to R1.3 billion in line with the consumer price index. The subsidy allocation to City Parks and Zoo increases by 5.3% to R1.1 billion. Below is a highlight of programmes that are within the budget:

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

Joburg City Theatres

The revenue of Joburg City Theatres increases by 3.5% to R261.9 million. The Joburg City Theatres subsidy increases by 3.3% to R207.8 million.

The expenditure budget increases by 3.5% to R261.9 million mainly due to increases on inventory consumed to cater increase in cost of sales hiring. Below is a highlight of programmes that are within the budget:

- Active and engaged citizenry.
 - Improve and strengthen financial position.

- Financial sustainability
 - Improve and strengthen financial position.

- Good governance
 - Improve and strengthen financial position.

ECONOMIC GROWTH CLUSTER

Economic Growth Cluster	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Economic Development	82 281	90 690		
Transport	993 766	993 005	1 261 745	1 547 433
Development Planning	97 817	96 648	91 832	92 102
Joburg Market	698 629	734 146	769 343	803 962
Metropolitan Trading Company	547 220	528 928	536 656	556 777
Johannesburg Property Company	1 013 168	1 052 775	1 092 601	1 121 321
Johannesburg Development Agency	132 364	138 016	143 759	149 576
Johannesburg Roads Agency	1 392 879	1 502 008	1 557 701	1 615 190
Metrobus	695 122	721 951	749 433	777 190
Joburg Tourism	92 820	96 247	99 665	103 168
Total Revenue	5 746 066	5 954 414	6 302 735	6 766 719

The revenue budget of the Economic Growth Cluster increases by 3.6%.

Economic Growth Cluster Expenditure	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Economic Development	177 843	235 682	150 037	155 293
Transport	2 237 785	2 327 514	2 473 494	2 842 842
Development Planning	457 590	478 113	498 321	519 411
Joburg Market	593 784	614 865	635 929	657 112
Metropolitan Trading Company	547 220	528 928	536 656	556 777
Johannesburg Property Company	1 013 168	1 052 775	1 092 601	1 121 321
Johannesburg Development Agency	132 364	138 016	143 759	149 576
Johannesburg Roads Agency	1 445 980	1 502 008	1 557 701	1 615 190
Metrobus	695 122	721 951	749 433	777 190
Joburg Tourism	92 820	96 247	99 665	103 168
Total Expenditure	7 393 676	7 696 099	7 937 596	8 497 880

The expenditure budget of the Economic Growth Cluster increases by 4.1% from the 2023/24 financial year. Below follows the budget per department and municipal entity within the economic development cluster.

Economic Development

The direct revenue budget increases by 10.2% to R90.7 million due to the receipt of the Public Employment Program and EPWP grant allocations. The direct expenditure budget increases by 32.5% to R235.7 million. Below is a highlight of programmes that are within the budget:

- Good governance;
 - More skills for jobs and apprenticeship programs for young people to gain valuable skills and work experience.
- Job opportunity and creation;
 -
 - Opportunity Centres to support businesses and encourage entrepreneurs;
 - Implementation of Informal trading plan from policy and bylaws;
 - Operationalization of opportunity centers, trainings and SMME development;
 - Johannesburg Business Forum (JBF);
 - Operationalization of Alexandra Automotive Hub;
 - Fair access to EPWP opportunities and fair allocation of local contracts; and
 - Public Employment Programmes (PEP).
- Sustained economic growth;
 - More skills for jobs and apprenticeship programmes for young people to gain valuable skills and work experience;

- Targeted Sector Support In line with Regional Economic Development Plans;
- Investment Attraction and Facilitation Activities;
- Data Subscriptions: BER, Econometrix, IHS, FDi Markets, Who owns WHOM; and
- Knowledge Community precinct (Braamfontein/ Auckland Park).

Transport Department

The direct revenue budget decreases by 0.1% to R993 million due to the reduced Public Transport Network Grant (PTNG) allocation. The direct expenditure budget increases by 4% to R2.3 billion. Below is a highlight of programmes that are within the budget:

- Good governance;
 - Financially sustainable and resilient city.
- Sustainable service delivery;
 - Sustainable human settlements; and
 - Improved eco-mobility.
- Safer city;
 - A safe and secure city.
- Active and engaged citizenry;
 - A responsive, accountable, efficient and productive metropolitan government.
- Smart city;
 - A ‘Smart’ City of Johannesburg, that is able to deliver quality services to citizens in an efficient and reliable manner.

Development Planning

Development Planning’s revenue budget decreases by 1.2% to R96.6 million due to the reduction in UN Environment Programme. The expenditure budget increases by 4.5% to R478.1 million mainly due to an increase on operational costs to cater for demolition of Buildings. Below is a highlight of programmes that are within the budget:

- Active and engaged citizenry

- Completion of integrated spatial data portal, spatial plan management and sharing system.
- Achievement of regeneration programmes for Kliptown and Ivory Park.

- Good governance
 - Processing of land use development applications.
 - Review of Land Use Scheme.
 - Audit of outdoor advertising.

- Green economy
 - Processing of land use development applications.

- Safer city
 - Built environment court orders executed.
 - Review of Municipal Planning Bylaw.

- Smart city
 - Maintenance of Corporate Geo-informatics spatial information

- Sustainable service delivery.
 - Global environment fund.

Joburg Market

The revenue budget increases by 5.1% to R734.1 million. The increase is mainly as results of the increase in rental facilities income and an increase in other revenue. The expenditure budget increase by 3.6% to R614.9 million before taxation. Below is a highlight of programmes that are within the budget:

- Good governance;
 - Business Continuity.

- Financial stability;
 - Market Repairs and Maintenance;

Metropolitan Trading Company

Revenue of the entity decreases by 3.3% to R528.9 million and the expenditure budget decreases by 3.3% to R528.9 million. The reduction is mainly due to the reduction in depreciation and taxation. Below is a highlight of programmes that are within the budget:

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

Johannesburg Property Company (JPC)

The revenue budget increases by 3.9% to R1.1 billion in line with the budget parameters. The expenditure budget increases by 3.9% to R1.1 billion in line with the increase in revenue. Below is a highlight of programmes that are within the budget:

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

Johannesburg Development Agency

The revenue of Johannesburg Development Agency increases by 4.3% to R138 million. Expenditure increases in line with revenue by 4.3% to R138 million. The subsidy increases by 3.6% to R74.1 million. Below is a highlight of programmes that are within the budget:

Good governance

- Good Governance, Management and Administration.

Johannesburg Roads Agency

The revenue budget increased by 7.8% to R1.5 billion. The expenditure budget increased by 3.9% to R1.5 billion. Below is a highlight of programmes that are within the budget:

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

Metrobus

The total revenue budget increased by 3.9% to R721.9 million in line with the budget parameters. The total expenditure budget increased by 3.9% to R721.9 million in line with the increase in the revenue budget. Below is a highlight of programmes that are within the budget:

- Good governance;
 - Financially sustainable and resilient city.
- Sustainable service delivery;
 - Improve customer/community satisfaction;
 - Leasing of additional buses; and
 - Guaranteed customer and citizen care and service.
- Safer city;
 - Procurement of independent security provider to guard assets and protect revenues.
- Active and engaged citizenry;
 - Improve customer/community satisfaction.
- Smart city;
 - Infrastructure improvement strategy: Renovation and maintenance of Metrobus buildings; and
 - Interim AFC, Cashless ticketing system, Digital routes tracking, WiFi on buses.
- Financial Sustainability;

- Debt restructuring, advertising revenue generation, revenue protection, Interim ticketing system

Johannesburg Tourism Company

The revenue budget increased by 3.7% to R96.2 million. The increase is mainly due to the increase in the CoJ subsidy. The expenditure budget also increased by 3.7% to R96.2 million in line with the increase in revenue. Below is a highlight of programmes that are within the budget:

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

GOOD GOVERNANCE CLUSTER

Good Governance Cluster Revenue	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Group Forensic Investigation Services				
Office Of The Ombudsman				
City Manager	47 818	39 977	40 776	43 870
Group Information And Communication Technology				
Group Finance	27 924 428	29 549 238	31 273 034	33 114 665
Group Corporate And Shared Services	30 972	32 622	34 820	36 072
Speaker: Legislative Arm Of Council				
Municipal Entities Accounts	306 703	136 747	142 900	149 331
Total Revenue	28 309 921	29 758 584	31 491 530	33 343 938

The revenue budget of the Good Governance Cluster increases by 5.1%.

Good Governance Cluster Expenditure	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Group Forensic Investigation Services	111 571	116 074	120 522	125 154
Office Of The Ombudsman	42 710	44 477	46 219	48 036
City Manager	1 843 464	1 893 125	1 954 512	2 018 180
Group Information And Communication Technology	1 030 326	1 065 191	1 099 836	1 135 775
Group Finance	5 804 333	6 061 472	6 314 684	6 578 898
Group Corporate And Shared Services	516 772	584 711	607 516	631 276
Speaker: Legislative Arm Of Council	507 892	530 264	552 296	575 283
Municipal Entities Accounts	1 951 462	2 026 742	2 101 195	2 178 665
Total Expenditure	11 808 530	12 322 056	12 796 780	13 291 267

The expenditure budget of the Good Governance Cluster increases by 4.3%. Below follow the key focus areas for the budget per department within the good governance cluster.

Group Forensic Investigation Services

Group Forensic Investigation Service's expenditure budget increases by 4% to R116.1 million. Below is a highlight of programmes that are within the budget:

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

Ombudsman

Ombudsman's expenditure increases by 4.1% to R44.5 million. Below is a highlight of programmes that are within the budget:

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

City Manager

Revenue of the department decreases by 16.4% to R39.9 million due to reduction of Programme and Project Preparation Support Grant and the expenditure budget increases by 2.7% to R1.9 billion. Below is a highlight of programmes that are within the budget:

- Good Governance:
 - Ensure legally sound contracts that protect the interests of the CoJ and promote service delivery;
 - Provide and coordinate support to ME boards, management of the business of the executive and its committees with respect to the service delivery mandate of the MEs;
 - Provide integrated advisory and assurance services on the City's legislated mandate for service delivery, as well as promoting a culture of accountability and responsibility for the management of internal control systems; risk governance and risk management; consistent and effective compliance with regulations, policies, and procedures; and continuous improvement of operational systems; and
 - Cutting wasteful expenditure on non-core functions by monitoring resolution of audit queries raised in the AGSA management letter.

- Active and engaged citizenry:
 - Planning and delivery of streamlined and consistent communications to maximise the reach and impact of the city messages to targeted stakeholders, utilising both traditional as well as innovative communication platforms;
 - To use events and a communication platform to position the City in a positive light and promote Joburg as a brand locally and internationally; and
 - Plan and carry out integrated marketing campaigns of the City.

- Safer City:
 - Increasing public safety to create security;
 - Creating a city that is honest and open and fights corruption;
 - Ensure successful prosecutions on by-law related infringements; and
 - Reducing petty crimes and enforcing by-laws.

- Infrastructure development and refurbishment
 - Develop a pipeline of investment ready capital programmes and projects through establishing and institutionalising an effective and efficient system of programme and project preparation.

Group Information and Communication Technology:

Group Information Communication Technology's expenditure budget increases by 3.4% to R1.1 billion mainly due to an allocation for IT related services. Below is a highlight of programmes that are within the budget:

Smart city:

- Smart City (ease of doing business in the City): Automation.

Group Finance

Group Finance's revenue budget increases by 5.8% to R29.5 billion. The expenditure increases by 4.4% to R6.1 billion. Below is a highlight of programmes that are within the budget:

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

Group Corporate and Shared Services

Group Corporate Shared Service's revenue budget increased by 5.3% to R32.6 million as a result of an increase in training income which will be used to fund additional training expenses. The expenditure budget increases by 13.1% to R584.7 mainly to cater for additional depreciation. The departments programmes that are day-to-day.

Speaker: Legislative Arm of Council

Speaker's Office expenditure budget increases by 4.4% to R 530.3 million. Below is a highlight of programmes that are within the budget:

- Active and engaged citizenry:

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

Municipal Entities Accounts

The revenue for the municipal entities accounts decreases by 55% to R136.7 million. The expenditure for the municipal entities accounts increases by 3.9% to R2 billion. The decrease in revenue relates to outdoor advertising revenue that was increased in the 2023/24 financial year to R250 million (no contracts were in place with the service providers, the revenue was received in advance, and it will be converted to revenue as soon as contracts are finalised). The revenue in the 2024/25 financial year is anticipated to be R77.3 million.

2.11.2 Medium Term Capital Budget per Cluster

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

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

SUSTAINABLE CLUSTER

Sustainable Cluster Capital	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Environment And Infrastructure	9 100	26 500	22 050	11 000
Human Settlements	1 428 856	1 169 535	1 572 736	1 251 560
City Power	1 357 654	1 334 798	1 434 149	1 363 161
Johannesburg Water	1 072 082	1 211 086	1 508 298	1 037 217
Pikitup	92 215	214 994	315 050	677 493
Johannesburg Social Housing Company	337 496	247 066	380 572	272 961
Total Capital	4 297 403	4 203 979	5 232 855	4 613 392

The three-year medium-term capital budget of the Sustainable Cluster amounts to approximately R14.1 billion. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

HUMAN AND SOCIAL DEVELOPMENT CLUSTER

Human and Social Development Cluster Capital	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Community Development	41 448	45 582	31 758	42 560
Health	98 218	135 928	91 743	90 688
Social Development	101 963	55 133	76 305	79 011
Public Safety	60 230	50 344	47 109	59 950
Johannesburg City Parks And Zoo	51 330	40 510	47 905	36 900
Joburg City Theatres	21 571	20 088	23 066	24 718
Total Capital	374 760	347 584	317 886	333 828

The three-year medium-term capital budget of the Human and Social Development Cluster amounts to approximately R999.3 million. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

ECONOMIC GROWTH CLUSTER

Economic Growth Cluster Capital	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Economic Development	697	4 800	2 010	1 500
Transport	526 192	434 705	499 960	150 703
Development Planning	48 350	69 771	62 570	69 900
Joburg Market	121 507	89 460	65 834	44 714
Metropolitan Trading Company	3 643	2 914	6 700	6 000
Johannesburg Property Company	24 991	55 674	88 034	116 415
Johannesburg Development Agency	197 715	132 646	309 179	307 051
Johannesburg Roads Agency	809 234	793 320	694 812	717 986
Metrobus	72 912	221 849	218 550	87 420
Joburg Tourism	5 088	1 193	1 247	1 301
Total Capital	1 810 327	1 806 334	1 948 897	1 502 989

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

GOOD GOVERNANCE CLUSTER

Good Governance Cluster Capital	Adjusted Budget 2023/24 R 000	Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000
Group Forensic Investigation Services	750	2 050	2 250	2 450
Office Of The Ombudsman	600	800	335	300
City Manager	17 202	26 978	12 603	9 635
Group Information And Communication Technology	336 552	633 504	201 402	439 009
Group Finance	30 000	17 618	12 060	7 200
Group Corporate And Shared Services	32 741	201 085	150 959	14 859
Speaker: Legislative Arm Of Council	3 000	2 400	1 675	1 500
Total Capital	420 845	884 435	381 283	474 953

The three-year medium-term capital budget of the Good Governance Cluster amounts to approximately R1.7 billion. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

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

**Operating
Core Administration**

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management	490	70	17					
Sale of Goods and Rendering of Services	335 182	574 769	297 679	474 444	253 862	359 675	536 556	560 702
Agency services	237 587	279 538	321 519	386 492	371 492	389 321	406 841	425 142
Interest earned from Receivables	986 497	1 045 180	1 542 714	40 636	40 336	42 272	44 174	46 162
Interest earned from Current and Non Current Assets	221 341	163 439	196 217	147 420	147 420	154 496	161 448	168 713
Rental from Fixed Assets	49 880	60 052	62 469	146 267	331 745	162 990	170 325	177 990
Operational Revenue	283 602	378 343	197 805	395 271	196 878	221 365	292 976	306 159
NON-EXCHANGE REVENUE								
Property rates	13 035 284	13 502 107	14 049 865	16 372 765	16 372 765	17 158 657	17 930 796	18 737 681
Surcharges and Taxes	252 541	271 232	286 847	302 905	302 905	317 445	331 730	346 659
Fines, penalties and forfeits		1 158		951 486	161 168	168 904	176 505	184 447
Licences or permits	1 197	1 807	2 225	10 870	3 433	3 606	3 769	3 937
Transfer and subsidies - Operational	305 418	6 015 880	7 337 610	8 280 856	8 328 982	8 718 122	9 261 931	10 182 914
Interest	119 847	115 473	152 151	116 245	116 245	121 825	127 307	133 036
Fuel Levy			3 967 119	3 838 724	3 838 724	4 127 608	4 450 706	4 799 123
Operational Revenue	171	19 045	20 646					
Gains on disposal of Assets				5 000				
Other Gains	1	1	1 000					
TOTAL DIRECT REVENUE excl. capital grants/contr.	15 843 505	22 437 297	28 449 981	31 469 382	30 465 956	31 946 286	33 895 064	36 072 665
Interest earned from Receivables - Inter-Company				1 422 178	1 346 508	941 545	984 583	1 042 214
Operational Revenue - Inter-Company	324 260	301 799	325 221	864 384	852 447	899 833	953 771	996 682
Transfer and subsidies - Operational Inter-Company	368 030	391 039	415 984					
Costing - Internal Revenue	158 249	153 246	143 782	896 693	896 827	947 073	1 003 426	1 048 547
Total Internal Transfers	850 539	846 084	884 986	3 183 255	3 095 782	2 788 451	2 941 780	3 087 443
TOTAL REVENUE excl. capital grants/contributions.	16 694 044	23 283 381	29 334 967	34 652 636	33 561 738	34 734 737	36 836 844	39 160 108
EXPENDITURE								
Employee related costs	6 767 410	9 602 739	10 379 297	10 796 461	10 598 681	11 086 384	11 581 674	12 097 704
Remuneration of councillors	168 116	163 542	180 678	184 542	182 642	191 409	200 022	209 023
Bulk purchases - electricity								
Inventory consumed	39 298	27 710	21 571	69 144	72 292	75 244	77 023	79 468
Debt impairment	2 161 209	1 257 955	1 432 849	2 030 298	1 668 461	1 748 547	1 827 232	1 909 456
Depreciation and amortisation	1 714 157	1 792 900	2 714 860	3 273 553	3 301 771	3 503 817	3 658 306	3 819 741
Interest	2 566 570	2 594 404	2 901 363	2 154 959	2 381 961	2 496 285	2 608 607	2 725 984
Contracted services	1 757 499	2 024 994	2 389 911	3 582 684	3 132 426	3 220 774	3 314 489	3 682 043
Transfers and subsidies	5 044 893	5 278 995	5 090 616	116 727	58 816	108 550	18 664	19 504
Operational costs	2 003 934	2 173 500	2 055 607	3 680 209	3 554 329	3 620 582	3 744 671	3 819 753
Losses on disposal of Assets	91	323	7 996					
Other Losses	72	5						
TOTAL DIRECT EXPENDITURE	22 223 248	25 004 793	27 211 130	25 888 578	24 951 380	26 051 592	27 030 688	28 362 676
Interest - Inter-Company				191 269	233 024	247 253	260 759	272 705
Operational costs - Inter-Company	307 972	319 886	414 104	1 168 800	1 227 087	1 220 257	1 292 122	1 351 136
Transfers and subsidies - Inter-Company				5 916 668	5 828 776	6 124 571	6 288 593	6 450 418
Costing - Internal Expenditure	472 870	458 317	658 171	896 693	896 827	947 073	1 003 426	1 048 547
Total Internal Transfers	780 842	778 202	1 072 275	8 173 430	8 185 714	8 539 154	8 844 900	9 122 806
TOTAL EXPENDITURE	23 004 090	25 782 995	28 283 405	34 062 009	33 137 093	34 590 746	35 875 588	37 485 482
SURPLUS/(DEFICIT)	(6 310 046)	(2 499 615)	1 051 561	590 628	424 644	143 991	961 256	1 674 626
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	(318 879)	(13 916)	(62 663)	2 302 840	2 382 975	2 145 834	2 382 873	1 600 960
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(6 628 925)	(2 513 530)	988 898	2 893 468	2 807 619	2 289 825	3 344 129	3 275 586
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(6 628 925)	(2 513 530)	988 898	2 893 468	2 807 619	2 289 825	3 344 129	3 275 586

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	19 803	129 280	108 316	122 271	82 281	90 690		
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	19 803	129 280	108 316	122 271	82 281	90 690		
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excl. capital grants/contributions.	19 803	129 280	108 316	122 271	82 281	90 690		
EXPENDITURE								
Employee related costs	94 909	99 734	93 941	99 015	103 012	99 260	103 727	108 395
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed			538	555	427	436	445	454
Debt impairment								
Depreciation and amortisation	3 685	3 931	17 565	16 886	16 886	16 886	16 886	16 886
Interest								
Contracted services	140	6 824	8 426	8 700	6 696	6 830	6 967	7 106
Transfers and subsidies	7 384	95 350	96 547	99 685	29 665	90 690		
Operational costs	30 577	39 648	30 308	31 194	21 157	21 580	22 012	22 452
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	136 695	245 487	247 325	256 035	177 843	235 682	150 037	155 293
Interest - Inter-Company								
Operational costs - Inter-Company				23 949	46 757	2 061	2 185	2 283
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure				4 152	4 152	4 377	4 637	4 845
Total Internal Transfers				28 101	50 909	6 438	6 822	7 128
TOTAL EXPENDITURE	136 695	245 487	247 325	284 136	228 752	242 120	156 859	162 421
SURPLUS/(DEFICIT)	(116 892)	(116 207)	(139 009)	(161 865)	(146 471)	(151 430)	(156 859)	(162 421)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(116 892)	(116 207)	(139 009)	(161 865)	(146 471)	(151 430)	(156 859)	(162 421)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(116 892)	(116 207)	(139 009)	(161 865)	(146 471)	(151 430)	(156 859)	(162 421)

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest earned from Receivables	22 767	23 543	10 449					
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	37 001	15 439		450	12 975	9 013	9 437	9 862
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits				8 765	20	29	30	31
Transfer and subsidies - Operational		7 573	8 696	4 500	4 950	7 000	7 000	8 500
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	71 635	51 918	28 481	13 715	17 945	16 042	16 467	18 393
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excl. capital grants/contributions.	71 635	51 918	28 481	13 715	17 945	16 042	16 467	18 393
EXPENDITURE								
Employee related costs	82 087	79 164	83 834	101 073	103 263	104 220	108 910	113 811
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed			53	105	43	44	45	46
Debt impairment	22 767	23 543	10 449					
Depreciation and amortisation	14 172	12 065	13 751	15 629	15 629	16 347	17 082	17 851
Interest								
Contracted services	11 922	10 068	8 920	12 180	10 758	10 873	11 090	11 312
Transfers and subsidies								
Operational costs	986	1 488	2 018	4 667	5 334	5 041	5 142	5 245
Losses on disposal of Assets			481					
Other Losses								
TOTAL DIRECT EXPENDITURE	131 933	126 328	119 506	133 654	135 027	136 525	142 269	148 265
Interest - Inter-Company								
Operational costs - Inter-Company						7 000	7 000	8 500
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	8 286	9 409	820	3 475	3 475	3 663	3 883	4 059
Total Internal Transfers	8 286	9 409	820	3 475	3 475	10 663	10 883	12 559
TOTAL EXPENDITURE	140 219	135 736	120 326	137 129	138 502	147 188	153 152	160 824
SURPLUS/(DEFICIT)	(68 584)	(83 819)	(91 845)	(123 414)	(120 557)	(131 146)	(136 685)	(142 431)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(68 584)	(83 819)	(91 845)	(123 414)	(120 557)	(131 146)	(136 685)	(142 431)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(68 584)	(83 819)	(91 845)	(123 414)	(120 557)	(131 146)	(136 685)	(142 431)

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	178 661	408 605	135 662	299 463	100 000	198 428	368 051	384 614
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue				74 562		19 660	82 178	85 875
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	90 632	116 673	677 048	803 366	893 766	774 917	811 516	1 076 944
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	269 293	525 278	812 710	1 177 391	993 766	993 005	1 261 745	1 547 433
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excl. capital grants/contributions.	269 293	525 278	812 710	1 177 391	993 766	993 005	1 261 745	1 547 433
EXPENDITURE								
Employee related costs	197 951	208 958	218 122	239 319	246 259	258 079	269 693	281 829
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed			40	823	823	1 419	856	873
Debt impairment								
Depreciation and amortisation	402 789	503 508	482 990	554 878	587 296	615 487	643 183	672 126
Interest	17	7	6	116	116	116	116	116
Contracted services	613 520	817 268	1 152 044	1 594 436	1 312 457	1 359 762	1 410 688	1 732 126
Transfers and subsidies	39 483	1 478						
Operational costs	38 795	51 039	61 934	87 734	90 834	92 651	148 958	155 772
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	1 292 555	1 582 258	1 915 136	2 477 306	2 237 785	2 327 514	2 473 494	2 842 842
Interest - Inter-Company								
Operational costs - Inter-Company	100 521	105 773	184 253	160 822	160 822	165 488	175 070	182 949
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	117 050	84 277	102 793	110 564	110 564	116 897	123 909	129 484
Total Internal Transfers	217 571	190 050	287 046	271 386	271 386	282 385	298 979	312 433
TOTAL EXPENDITURE	1 510 126	1 772 308	2 202 182	2 748 692	2 509 171	2 609 899	2 772 473	3 155 275
SURPLUS/(DEFICIT)	(1 240 833)	(1 247 030)	(1 389 472)	(1 571 301)	(1 515 405)	(1 616 894)	(1 510 728)	(1 607 842)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	(548 871)	(165 368)	(125 393)	424 157	476 657	360 554	301 388	
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(1 789 704)	(1 412 398)	(1 514 865)	(1 147 144)	(1 038 748)	(1 256 340)	(1 209 340)	(1 607 842)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(1 789 704)	(1 412 398)	(1 514 865)	(1 147 144)	(1 038 748)	(1 256 340)	(1 209 340)	(1 607 842)

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	811	1 465	2 628	4 895	2 565	2 688	2 810	2 936
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets	2 609	4 703	2 139	5 558	5 558	5 824	6 087	6 361
Operational Revenue	183	1 113	7 024	22 742	22 618	23 702	24 769	25 884
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits				1 633	1 633	1 711	1 788	1 868
Licences or permits								
Transfer and subsidies - Operational	17 559	42 645	24 135	22 823	16 823	17 631	18 424	19 253
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	21 162	49 926	35 926	57 651	49 197	51 556	53 878	56 302
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue					124	130	136	142
Total Internal Transfers					124	130	136	142
TOTAL REVENUE excl. capital grants/contributions.	21 162	49 926	35 926	57 651	49 321	51 686	54 014	56 444
EXPENDITURE								
Employee related costs	477 747	525 356	559 606	616 685	630 864	661 145	690 897	721 987
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	10 001	12 076	11 999	14 579	14 579	14 871	15 168	15 471
Debt impairment								
Depreciation and amortisation	199 365	196 119	220 908	291 569	291 569	305 564	319 316	333 685
Interest	20	6	100	69	69	69	69	69
Contracted services	48 580	174 203	84 238	133 434	83 109	84 770	86 465	88 195
Transfers and subsidies	6 697	6 690	1 933	1 996	1 996	2 092	2 186	2 284
Operational costs	209 714	231 980	289 851	306 869	296 813	302 749	308 804	314 981
Losses on disposal of Assets								
Other Losses	72	5						
TOTAL DIRECT EXPENDITURE	952 196	1 146 435	1 168 635	1 365 201	1 318 999	1 371 260	1 422 905	1 476 672
Interest - Inter-Company								
Operational costs - Inter-Company	25 268	30 876	40 499	17 632	17 632	18 646	19 578	20 459
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	171 227	137 026	263 352	214 452	214 452	226 698	240 238	251 044
Total Internal Transfers	196 495	167 902	303 851	232 084	232 084	245 344	259 816	271 503
TOTAL EXPENDITURE	1 148 691	1 314 337	1 472 486	1 597 285	1 551 083	1 616 604	1 682 721	1 748 175
SURPLUS/(DEFICIT)	(1 127 529)	(1 264 411)	(1 436 560)	(1 539 634)	(1 501 762)	(1 564 918)	(1 628 707)	(1 691 731)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)			3 410		30 800			20 000
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(1 127 529)	(1 264 411)	(1 433 150)	(1 539 634)	(1 470 962)	(1 564 918)	(1 628 707)	(1 671 731)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(1 127 529)	(1 264 411)	(1 433 150)	(1 539 634)	(1 470 962)	(1 564 918)	(1 628 707)	(1 671 731)

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits	1 197	1 807	2 225	2 105	3 413	3 577	3 739	3 906
Transfer and subsidies - Operational	163 785	178 586	179 391	197 742	197 742	197 742	204 200	204 200
Interest								
Fuel Levy								
Operational Revenue	96	561	597					
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	165 077	180 954	182 213	199 847	201 155	201 319	207 939	208 106
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue				386	386	403		
Total Internal Transfers				386	386	403		
TOTAL REVENUE excl. capital grants/contributions.	165 077	180 954	182 213	200 233	201 541	201 722	207 939	208 106
EXPENDITURE								
Employee related costs	1 131 652	1 257 676	1 277 196	1 332 375	1 363 944	1 429 413	1 493 737	1 560 955
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	13 890	3 535	3 222	4 071	13 981	14 261	14 546	14 837
Debt impairment								
Depreciation and amortisation	36 454	43 492	61 704	51 941	51 941	51 941	51 941	51 941
Interest								
Contracted services	18 091	9 743	10 966	23 702	11 351	11 578	11 810	12 046
Transfers and subsidies	8 526	8 776	9 360	9 711	9 711	10 177	10 635	11 114
Operational costs	49 873	78 034	85 705	83 353	49 437	50 426	51 435	52 464
Losses on disposal of Assets			1 130					
Other Losses								
TOTAL DIRECT EXPENDITURE	1 258 485	1 401 256	1 449 284	1 505 153	1 500 365	1 567 796	1 634 104	1 703 357
Interest - Inter-Company								
Operational costs - Inter-Company	1 071	1 335	237					
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	53 279	63 129	66 506	66 591	66 591	70 287	74 504	77 849
Total Internal Transfers	54 350	64 464	66 743	66 591	66 591	70 287	74 504	77 849
TOTAL EXPENDITURE	1 312 835	1 465 720	1 516 027	1 571 744	1 566 956	1 638 083	1 708 608	1 781 206
SURPLUS/(DEFICIT)	(1 147 758)	(1 284 766)	(1 333 814)	(1 371 511)	(1 365 415)	(1 436 361)	(1 500 669)	(1 573 100)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	32 051	10 000		72 915	57 138	120 138	48 000	26 000
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(1 115 707)	(1 274 766)	(1 333 814)	(1 298 596)	(1 308 277)	(1 316 223)	(1 452 669)	(1 547 100)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(1 115 707)	(1 274 766)	(1 333 814)	(1 298 596)	(1 308 277)	(1 316 223)	(1 452 669)	(1 547 100)

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	12	25	92	377	377	395	413	432
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational					7 100			
Interest								
Fuel Levy								
Operational Revenue	15		265					
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	27	25	357	377	7 477	395	413	432
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excl. capital grants/contributions.	27	25	357	377	7 477	395	413	432
EXPENDITURE								
Employee related costs	183 341	202 093	216 281	232 614	245 767	251 564	262 884	274 714
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	1 451	3 112	198	3 900	2 960	3 019	3 079	3 141
Debt impairment								
Depreciation and amortisation	14 564	15 745	15 684	13 010	13 010	13 635	14 249	14 890
Interest			81	24	24	24	24	24
Contracted services	4 212	6 199	6 986	10 847	5 106	5 208	5 312	5 418
Transfers and subsidies	3 005	4 388	4 277	5 333	5 333	5 589	5 841	6 104
Operational costs	54 905	72 962	66 912	73 769	64 317	64 503	65 793	67 109
Losses on disposal of Assets	8	182	434					
Other Losses								
TOTAL DIRECT EXPENDITURE	261 486	304 681	310 853	339 497	336 517	343 542	357 182	371 400
Interest - Inter-Company								
Operational costs - Inter-Company	307	506	394	4 482	4 482	4 740	5 024	5 250
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	38 482	51 122	58 344	25 521	25 521	26 947	28 441	29 721
Total Internal Transfers	38 789	51 628	58 738	30 003	30 003	31 687	33 465	34 971
TOTAL EXPENDITURE	300 275	356 309	369 591	369 500	366 520	375 229	390 647	406 371
SURPLUS/(DEFICIT)	(300 248)	(356 284)	(369 234)	(369 123)	(359 043)	(374 834)	(390 234)	(405 939)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)				5 250	5 250	25 054		
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(300 248)	(356 284)	(369 234)	(363 873)	(353 793)	(349 780)	(390 234)	(405 939)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(300 248)	(356 284)	(369 234)	(363 873)	(353 793)	(349 780)	(390 234)	(405 939)

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.								
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excl. capital grants/contributions.								
EXPENDITURE								
Employee related costs	63 299	68 907	70 984	70 633	75 215	78 825	82 372	86 079
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	86	123	498	541	541	552	563	574
Debt impairment								
Depreciation and amortisation	4 726	5 050	3 376	5 943	5 943	6 228	6 508	6 801
Interest			32					
Contracted services	8 254	10 817	5 978	6 378	6 798	6 934	7 073	7 214
Transfers and subsidies								
Operational costs	19 500	22 340	22 819	23 494	23 074	23 535	24 006	24 486
Losses on disposal of Assets			361					
Other Losses								
TOTAL DIRECT EXPENDITURE	95 864	107 237	104 048	106 989	111 571	116 074	120 522	125 154
Interest - Inter-Company								
Operational costs - Inter-Company	181	429	434	981	981	1 037	1 099	1 148
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	337	355	406	838	838	880	932	974
Total Internal Transfers	518	784	840	1 819	1 819	1 917	2 031	2 122
TOTAL EXPENDITURE	96 382	108 020	104 889	108 808	113 390	117 991	122 553	127 276
SURPLUS/(DEFICIT)	(96 382)	(108 020)	(104 889)	(108 808)	(113 390)	(117 991)	(122 553)	(127 276)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(96 382)	(108 020)	(104 889)	(108 808)	(113 390)	(117 991)	(122 553)	(127 276)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(96 382)	(108 020)	(104 889)	(108 808)	(113 390)	(117 991)	(122 553)	(127 276)

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains	1	1	1 000					
TOTAL DIRECT REVENUE excl. capital grants/contr.	1	1	1 000					
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excl. capital grants/contributions.	1	1	1 000					
EXPENDITURE								
Employee related costs	16 571	23 418	23 492	31 898	31 897	33 428	34 932	36 504
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	190	213	254	205	105	107	109	111
Debt impairment								
Depreciation and amortisation	826	567	337	899	699	733	765	799
Interest								
Contracted services	7 721	7 766	8 037	8 001	7 389	7 537	7 688	7 842
Transfers and subsidies								
Operational costs	1 065	1 058	1 345	2 108	2 620	2 672	2 725	2 780
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	26 373	33 022	33 465	43 111	42 710	44 477	46 219	48 036
Interest - Inter-Company								
Operational costs - Inter-Company	2 021	2 164	2 090	2 623	2 623	2 774	2 941	3 073
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	140	174	154	233	233	243	257	268
Total Internal Transfers	2 161	2 338	2 244	2 856	2 856	3 017	3 198	3 341
TOTAL EXPENDITURE	28 534	35 360	35 709	45 967	45 566	47 494	49 417	51 377
SURPLUS/(DEFICIT)	(28 533)	(35 359)	(34 709)	(45 967)	(45 566)	(47 494)	(49 417)	(51 377)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(28 533)	(35 359)	(34 709)	(45 967)	(45 566)	(47 494)	(49 417)	(51 377)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(28 533)	(35 359)	(34 709)	(45 967)	(45 566)	(47 494)	(49 417)	(51 377)

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	3	3	3	709	709	743	776	811
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational		57 316	47 912	55 000	47 109	39 234	40 000	43 059
Interest								
Fuel Levy								
Operational Revenue	60	24	28					
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	63	57 343	47 943	55 709	47 818	39 977	40 776	43 870
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	213 384	188 458	220 458	220 512	220 512	233 186	247 182	258 303
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	81 972	73 214	58 487	233 908	233 908	247 358	262 203	274 002
Total Internal Transfers	295 356	261 672	278 944	454 420	454 420	480 544	509 385	532 305
TOTAL REVENUE excl. capital grants/contributions.	295 419	319 015	326 887	510 129	502 238	520 521	550 161	576 175
EXPENDITURE								
Employee related costs	575 656	687 477	731 427	794 946	889 030	931 706	973 633	1 017 447
Remuneration of councillors	2 114							
Bulk purchases - electricity								
Inventory consumed	516	648	560	1 982	1 269	1 293	1 319	1 345
Debt impairment								
Depreciation and amortisation	5 226	5 497	6 020	12 117	12 117	12 608	13 090	13 590
Interest	2	6	168	10	10	10	10	10
Contracted services	52 622	61 284	301 657	374 352	327 397	333 946	340 626	347 438
Transfers and subsidies			2 370		12 109			
Operational costs	639 746	703 472	472 442	586 937	601 532	613 562	625 834	638 350
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	1 275 882	1 458 383	1 514 644	1 770 344	1 843 464	1 893 125	1 954 512	2 018 180
Interest - Inter-Company								
Operational costs - Inter-Company	456	627	647	2 648	2 648	2 800	2 956	3 089
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	1 921	7 746	10 231	15 383	15 383	16 181	17 120	17 887
Total Internal Transfers	2 377	8 373	10 878	18 031	18 031	18 981	20 076	20 976
TOTAL EXPENDITURE	1 278 259	1 466 756	1 525 522	1 788 375	1 861 495	1 912 106	1 974 588	2 039 156
SURPLUS/(DEFICIT)	(982 840)	(1 147 741)	(1 198 635)	(1 278 246)	(1 359 257)	(1 391 585)	(1 424 427)	(1 462 981)
Capital Transfers Recognised								

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.								
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excl. capital grants/contributions.								
EXPENDITURE								
Employee related costs	175 436	148 642	181 123	219 636	225 470	236 293	246 926	258 038
Remuneration of councillors	166 002	163 539	180 667	184 542	182 642	191 409	200 022	209 023
Bulk purchases - electricity								
Inventory consumed	90	80	63	496	496	506	516	526
Debt impairment								
Depreciation and amortisation	22 330	22 931	22 318	28 053	28 053	29 400	30 723	32 105
Interest								
Contracted services	4 740	29 544	16 567	18 294	16 394	16 722	17 056	17 397
Transfers and subsidies								
Operational costs	19 209	33 054	21 363	63 937	54 837	55 934	57 053	58 194
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	387 807	397 790	422 101	514 958	507 892	530 264	552 296	575 283
Interest - Inter-Company								
Operational costs - Inter-Company		4 156	8 027	8 770	8 770	9 274	9 830	10 272
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	3 666	3 942	4 304	6 596	6 596	6 900	7 314	7 642
Total Internal Transfers	3 666	8 098	12 331	15 366	15 366	16 174	17 144	17 914
TOTAL EXPENDITURE	391 473	405 888	434 432	530 324	523 258	546 438	569 440	593 197
SURPLUS/(DEFICIT)	(391 473)	(405 888)	(434 432)	(530 324)	(523 258)	(546 438)	(569 440)	(593 197)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(391 473)	(405 888)	(434 432)	(530 324)	(523 258)	(546 438)	(569 440)	(593 197)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(391 473)	(405 888)	(434 432)	(530 324)	(523 258)	(546 438)	(569 440)	(593 197)

GROUP INFORMATION AND COMMUNICATION TECHNOLOGY
DRAFT MEDIUM TERM OPERATING BUDGET 2024/25 - 2026/27
Financial Performance (revenue and expenditure)

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue		18 460						
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.		18 460						
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	36 000	37 992	32 404	42 102	42 102	43 996	46 635	48 733
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue				682	682	703	737	762
Total Internal Transfers	36 000	37 992	32 404	42 784	42 784	44 699	47 372	49 495
TOTAL REVENUE excl. capital grants/contributions.	36 000	56 452	32 404	42 784	42 784	44 699	47 372	49 495
EXPENDITURE								
Employee related costs	68 370	70 562	71 238	87 024	89 098	93 375	97 577	101 968
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed				310	310	316	322	328
Debt impairment								
Depreciation and amortisation	356 572	380 662	347 391	420 121	420 121	440 287	460 100	480 805
Interest								
Contracted services	279 348	262 134	448 711	367 200	367 300	374 646	382 139	389 782
Transfers and subsidies								
Operational costs	187 905	136 984	137 016	153 597	153 497	156 567	159 698	162 892
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	892 195	850 342	1 004 356	1 028 252	1 030 326	1 065 191	1 099 836	1 135 775
Interest - Inter-Company								
Operational costs - Inter-Company	138 700	107 823	78 391	98 563	98 563	104 230	110 484	115 456
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	484	509	534	2 303	2 303	2 422	2 567	2 683
Total Internal Transfers	139 184	108 332	78 925	100 866	100 866	106 652	113 051	118 139
TOTAL EXPENDITURE	1 031 379	958 674	1 083 281	1 129 118	1 131 192	1 171 843	1 212 887	1 253 914
SURPLUS/(DEFICIT)	(995 379)	(902 222)	(1 050 877)	(1 086 334)	(1 088 408)	(1 127 144)	(1 165 515)	(1 204 419)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(995 379)	(902 222)	(1 050 877)	(1 086 334)	(1 088 408)	(1 127 144)	(1 165 515)	(1 204 419)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(995 379)	(902 222)	(1 050 877)	(1 086 334)	(1 088 408)	(1 127 144)	(1 165 515)	(1 204 419)

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management	490	70	17					
Sale of Goods and Rendering of Services	11 829	10 660	9 246	19 663	10 305	10 800	11 286	11 794
Agency services								
Interest earned from Receivables	913 868	969 339	1 468 608					
Interest earned from Current and Non Current Assets	221 341	163 439	196 217	147 420	147 420	154 496	161 448	168 713
Rental from Fixed Assets								
Operational Revenue	200 438	293 146	138 166	221 415	85 963	90 054	94 105	98 340
NON-EXCHANGE REVENUE								
Property rates	13 035 284	13 502 107	14 049 865	16 372 765	16 372 765	17 158 657	17 930 796	18 737 681
Surcharges and Taxes	252 541	271 232	286 847	302 905	302 905	317 445	331 730	346 659
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational		5 468 748	6 279 360	7 054 154	7 054 154	7 572 601	8 170 095	8 823 958
Interest	119 847	115 473	152 151	112 192	112 192	117 577	122 868	128 397
Fuel Levy			3 967 119	3 838 724	3 838 724	4 127 608	4 450 706	4 799 123
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	14 755 639	20 794 216	26 547 596	28 069 238	27 924 428	29 549 238	31 273 034	33 114 665
Interest earned from Receivables - Inter-Company				1 422 178	1 346 508	941 545	984 583	1 042 214
Operational Revenue - Inter-Company				434 756	426 732	451 214	478 287	499 810
Transfer and subsidies - Operational Inter-Company	368 030	391 039	415 984					
Costing - Internal Revenue								
Total Internal Transfers	368 030	391 039	415 984	1 856 934	1 773 240	1 392 759	1 462 870	1 542 024
TOTAL REVENUE excl. capital grants/contributions.	15 123 669	21 185 255	26 963 579	29 926 172	29 697 668	30 941 997	32 735 904	34 656 689
EXPENDITURE								
Employee related costs	936 653	973 352	1 037 160	1 097 194	1 127 562	1 181 685	1 234 861	1 290 430
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	2 302	857	833	2 269	1 665	1 698	1 732	1 767
Debt impairment	861 330	1 090 001	1 260 656	1 483 646	1 483 646	1 554 861	1 624 830	1 697 947
Depreciation and amortisation	6 619	13 510	12 993	44 549	44 549	46 890	48 792	50 987
Interest	2 472 683	2 498 639	2 787 884	2 154 717	2 381 719	2 496 042	2 608 363	2 725 739
Contracted services	556 090	522 905	219 436	450 955	461 186	470 410	479 818	489 414
Transfers and subsidies	4 920 454	5 101 306	4 914 741					
Operational costs	423 331	418 135	479 502	323 702	304 006	310 086	316 288	322 614
Losses on disposal of Assets	9	59	112					
Other Losses								
TOTAL DIRECT EXPENDITURE	10 179 470	10 706 489	10 749 698	5 557 033	5 804 333	6 061 472	6 314 684	6 578 898
Interest - Inter-Company				191 269	233 024	247 253	260 759	272 705
Operational costs - Inter-Company				594 642	606 642	646 381	688 716	719 707
Transfers and subsidies - Inter-Company				5 916 668	5 828 776	6 124 571	6 288 593	6 450 418
Costing - Internal Expenditure				58 242	58 242	61 470	65 054	67 977
Total Internal Transfers				6 760 821	6 726 684	7 079 675	7 303 122	7 510 807
TOTAL EXPENDITURE	10 179 470	10 706 489	10 749 698	12 317 855	12 531 017	13 141 147	13 617 806	14 089 705
SURPLUS/(DEFICIT)	4 944 199	10 478 766	16 213 881	17 608 317	17 166 651	17 800 850	19 118 098	20 566 984
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	55 818	99 955	58 460					
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	5 000 017	10 578 721	16 272 341	17 608 317	17 166 651	17 800 850	19 118 098	20 566 984
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	5 000 017	10 578 721	16 272 341	17 608 317	17 166 651	17 800 850	19 118 098	20 566 984

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	6 023	6 298	19 756	25 403	25 403	26 622	27 820	29 072
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	6 917	7 500	6 000	6 000	5 569	6 000	7 000	7 000
Interest								
Fuel Levy								
Operational Revenue			19 756					
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	12 940	13 798	45 512	31 403	30 972	32 622	34 820	36 072
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	65 160	61 810	62 358	68 191	68 526	71 611	75 903	79 309
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	72 846	75 431	80 590	102 589	102 589	107 252	113 650	118 741
Total Internal Transfers	138 006	137 241	142 948	170 780	171 115	178 863	189 553	198 050
TOTAL REVENUE excl. capital grants/contributions.	150 946	151 039	188 460	202 183	202 087	211 485	224 373	234 122
EXPENDITURE								
Employee related costs	293 028	262 285	252 200	848 501	365 116	382 642	399 861	417 855
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed				99	70	71	72	73
Debt impairment								
Depreciation and amortisation	131 742	25 176	17 390	18 115	14 115	61 777	64 558	67 463
Interest	93 831	95 551	113 086					
Contracted services	14 838	17 780	15 209	46 297	13 794	14 070	14 351	14 638
Transfers and subsidies	59 344	61 005	61 386					
Operational costs	80 159	112 132	103 039	123 007	123 677	126 151	128 674	131 247
Losses on disposal of Assets	74	57	5 401					
Other Losses								
TOTAL DIRECT EXPENDITURE	673 016	573 986	567 711	1 036 019	516 772	584 711	607 516	631 276
Interest - Inter-Company								
Operational costs - Inter-Company	6 917	19 305	17 387	12 959	12 528	13 272	14 708	15 055
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	6 995	7 259	5 599	10 223	10 357	10 895	11 547	12 062
Total Internal Transfers	13 912	26 564	22 986	23 182	22 885	24 167	26 255	27 117
TOTAL EXPENDITURE	686 928	600 550	590 697	1 059 201	539 657	608 878	633 771	658 393
SURPLUS/(DEFICIT)	(535 982)	(449 511)	(402 237)	(857 018)	(337 570)	(397 393)	(409 398)	(424 271)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(535 982)	(449 511)	(402 237)	(857 018)	(337 570)	(397 393)	(409 398)	(424 271)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(535 982)	(449 511)	(402 237)	(857 018)	(337 570)	(397 393)	(409 398)	(424 271)

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest earned from Receivables	49 862	52 298	63 489	40 059	40 059	41 982	43 871	45 845
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets	47 271	55 349	53 983	66 999	76 187	79 844	83 437	87 192
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	97 133	107 647	117 472	107 059	116 247	121 826	127 308	133 037
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	2 926	3 559	3 385	12 908	12 908	13 487	14 291	14 931
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	54	549	478	656	656	686	727	760
Total Internal Transfers	2 980	4 108	3 863	13 564	13 564	14 173	15 018	15 691
TOTAL REVENUE excl. capital grants/contributions.	100 113	111 755	121 335	120 623	129 811	135 999	142 326	148 728
EXPENDITURE								
Employee related costs	167 809	177 467	190 028	205 161	212 519	222 719	232 741	243 214
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	96	373	309	914	914	933	952	971
Debt impairment	90 647	101 089	50 111	99 942	91 364	95 750	100 059	104 561
Depreciation and amortisation	408 637	434 715	1 325 143	375 173	375 173	393 182	410 875	429 364
Interest								
Contracted services	123 282	56 758	70 972	235 560	133 256	135 921	138 639	141 412
Transfers and subsidies								
Operational costs	226 634	243 923	257 002	252 145	250 945	255 964	261 083	266 305
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	1 017 105	1 014 325	1 893 565	1 168 896	1 064 172	1 104 469	1 144 349	1 185 827
Interest - Inter-Company								
Operational costs - Inter-Company			41 694	45 018	45 018	47 607	50 463	52 734
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	54 413	49 386	89 352	104 578	104 578	110 568	117 202	122 474
Total Internal Transfers	54 413	49 386	131 046	149 596	149 596	158 175	167 665	175 208
TOTAL EXPENDITURE	1 071 518	1 063 711	2 024 611	1 318 492	1 213 768	1 262 644	1 312 014	1 361 035
SURPLUS/(DEFICIT)	(971 405)	(951 956)	(1 903 276)	(1 197 869)	(1 083 957)	(1 126 645)	(1 169 688)	(1 212 307)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)				1 436 812	1 424 856	1 162 667	1 547 276	1 228 760
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(971 405)	(951 956)	(1 903 276)	238 943	340 899	36 022	377 588	16 453
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(971 405)	(951 956)	(1 903 276)	238 943	340 899	36 022	377 588	16 453

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	70 646	79 221	69 301	77 956	77 956	81 697	85 374	89 216
Agency services								
Interest earned from Receivables			168	577	277	290	303	317
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue			9 316	3 046	2 246	2 354	2 459	2 569
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits		1 158						
Licences or permits								
Transfer and subsidies - Operational	6 722	7 559	6 752	15 000	17 338	12 307	3 696	
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	77 368	87 938	85 537	96 579	97 817	96 648	91 832	92 102
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	6 790	9 980	6 616	8 148	3 900	4 100	4 300	4 500
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	3 377	4 052	4 227	4 626	4 626	4 839	5 128	5 359
Total Internal Transfers	10 167	14 032	10 843	12 774	8 526	8 939	9 428	9 859
TOTAL REVENUE excl. capital grants/contributions.	87 535	101 970	96 380	109 353	106 343	105 587	101 260	101 961
EXPENDITURE								
Employee related costs	273 696	271 539	283 416	320 647	318 402	330 518	343 115	354 729
Remuneration of councillors		3	11					
Bulk purchases - electricity								
Inventory consumed	44	90	40	165	179	187	195	203
Debt impairment	63	114	3	313	313	328	343	358
Depreciation and amortisation	65 255	83 573	89 696	87 545	87 545	91 743	95 872	100 186
Interest								
Contracted services	14 140	19 415	3 318	14 347	22 284	22 574	21 959	23 505
Transfers and subsidies		2	2	2	2	2	2	2
Operational costs	21 535	23 894	21 749	34 511	28 865	32 761	36 835	40 428
Losses on disposal of Assets		25	76					
Other Losses								
TOTAL DIRECT EXPENDITURE	374 733	398 655	398 311	457 530	457 590	478 113	498 321	519 411
Interest - Inter-Company								
Operational costs - Inter-Company								
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	16 590	25 251	36 126	20 464	20 464	21 526	22 815	23 839
Total Internal Transfers	16 590	25 251	36 126	20 464	20 464	21 526	22 815	23 839
TOTAL EXPENDITURE	391 323	423 906	434 437	477 994	478 054	499 639	521 136	543 250
SURPLUS/(DEFICIT)	(303 788)	(321 936)	(338 057)	(368 641)	(371 711)	(394 052)	(419 876)	(441 289)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	142 123	41 497	860	6 700	3 000	10 850	1 700	1 700
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(161 665)	(280 439)	(337 197)	(361 941)	(368 711)	(383 202)	(418 176)	(439 589)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(161 665)	(280 439)	(337 197)	(361 941)	(368 711)	(383 202)	(418 176)	(439 589)

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	10 305	10 543	16 938	19 817	10 386	10 885	11 375	11 887
Agency services	237 587	279 538	321 519	386 492	371 492	389 321	406 841	425 142
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	8 908	25 391	23 448	46 567	46 587	48 822	51 019	53 314
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits				949 853	159 535	167 193	174 717	182 579
Licences or permits								
Transfer and subsidies - Operational					2 150			
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	256 800	315 472	361 905	1 402 729	590 150	616 221	643 952	672 922
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company				77 767	77 767	82 239	87 173	91 096
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue				553 846	553 856	585 702	620 845	648 781
Total Internal Transfers				631 613	631 623	667 941	708 018	739 877
TOTAL REVENUE excl. capital grants/contributions.	256 800	315 472	361 905	2 034 342	1 221 773	1 284 162	1 351 970	1 412 799
EXPENDITURE								
Employee related costs	2 029 205	4 546 110	5 089 249	4 499 740	4 571 263	4 791 512	5 005 808	5 229 749
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	10 633	6 604	2 964	33 130	32 930	34 511	36 064	37 687
Debt impairment	1 186 403	17 392	111 630	378 644	46 629	48 867	51 066	53 364
Depreciation and amortisation	41 196	46 360	77 594	89 032	89 032	93 305	97 502	101 889
Interest	17	195	6	23	23	24	25	26
Contracted services				186 199	255 349	265 355	277 297	289 777
Transfers and subsidies								
Operational costs				934 126	919 326	931 061	943 485	955 850
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	3 267 454	4 616 661	5 281 443	6 120 894	5 914 552	6 164 635	6 411 247	6 668 342
Interest - Inter-Company								
Operational costs - Inter-Company				102 684	102 684	108 588	115 103	120 282
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure				163 299	163 299	172 177	182 366	190 570
Total Internal Transfers				265 983	265 983	280 765	297 469	310 852
TOTAL EXPENDITURE	3 267 454	4 616 661	5 281 443	6 386 877	6 180 535	6 445 400	6 708 716	6 979 194
SURPLUS/(DEFICIT)	(3 010 654)	(4 301 189)	(4 919 538)	(4 352 535)	(4 958 762)	(5 161 238)	(5 356 746)	(5 566 395)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(3 010 654)	(4 301 189)	(4 919 538)	(4 352 535)	(4 958 762)	(5 161 238)	(5 356 746)	(5 566 395)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(3 010 654)	(4 301 189)	(4 919 538)	(4 352 535)	(4 958 762)	(5 161 238)	(5 356 746)	(5 566 395)

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	62 930	64 275	63 904	52 650	52 650	55 177	57 660	60 255
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets			6 347	73 710	250 000	77 322	80 801	84 437
Operational Revenue	31 034	36 928						
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest				4 053	4 053	4 248	4 439	4 639
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets				5 000				
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	96 564	105 041	75 014	135 413	306 703	136 747	142 900	149 331
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excl. capital grants/contributions.	96 564	105 041	75 014	135 413	306 703	136 747	142 900	149 331
EXPENDITURE								
Employee related costs								
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed				5 000	1 000	1 020	1 040	1 061
Debt impairment		25 816		67 753	46 509	48 741	50 934	53 226
Depreciation and amortisation				1 248 093	1 248 093	1 308 004	1 366 864	1 428 373
Interest								
Contracted services		12 287	28 446	91 802	91 802	93 638	95 511	97 421
Transfers and subsidies								
Operational costs		3 356	2 603	595 058	564 058	575 339	586 846	598 584
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE		41 459	31 049	2 007 706	1 951 462	2 026 742	2 101 195	2 178 665
Interest - Inter-Company								
Operational costs - Inter-Company	32 529	46 892	40 051	93 027	116 937	86 359	86 965	90 879
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure		18 732	19 650	89 779	89 779	94 942	100 640	105 169
Total Internal Transfers	32 529	65 624	59 701	182 806	206 716	181 301	187 605	196 048
TOTAL EXPENDITURE	32 529	107 083	90 750	2 190 512	2 158 178	2 208 043	2 288 800	2 374 713
SURPLUS/(DEFICIT)	64 035	(2 042)	(15 736)	(2 055 099)	(1 851 475)	(2 071 296)	(2 145 900)	(2 225 382)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)				357 006	385 274	466 571	484 509	324 500
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	64 035	(2 042)	(15 736)	(1 698 093)	(1 466 201)	(1 604 726)	(1 661 391)	(1 900 882)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	64 035	(2 042)	(15 736)	(1 698 093)	(1 466 201)	(1 604 726)	(1 661 391)	(1 900 882)

**Operating
Municipal Entity**

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity	16 098 925	17 520 276	16 723 461	23 097 508	19 155 633	21 467 342	23 993 127	26 818 432
Service charges - Water	7 779 673	8 198 281	8 954 816	9 486 608	9 986 396	10 632 200	11 333 925	12 081 963
Service charges - Waste Water Management	5 172 708	5 978 438	6 155 716	6 893 182	6 893 546	7 246 316	7 724 572	8 234 394
Service charges - Waste Management	2 199 823	2 449 364	2 461 815	2 571 163	2 918 933	3 094 069	3 248 773	3 411 214
Sale of Goods and Rendering of Services	173 034	265 885	264 523	396 223	341 700	358 818	373 938	390 965
Agency services	15 395	31 232	33 889					
Interest earned from Receivables	181 433	184 397	265 941	291 780	446 492	449 151	452 943	459 107
Interest earned from Current and Non Current Assets	88 813	90 004	127 157	26 930	38 156	39 988	41 787	43 666
Rental from Fixed Assets	239 757	255 275	75 678	389 600	256 465	268 646	280 737	293 369
Operational Revenue	916 544	1 247 942	1 338 185	651 561	690 068	708 982	742 287	775 894
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits	78	105	120	88	88	92	96	100
Licences or permits								
Transfer and subsidies - Operational				597	5 462	510	532	555
Interest	656	803	2 517					
Fuel Levy								
Operational Revenue	232 566	257 277	283 867	118 335				
Gains on disposal of Assets	2 666	2 661	2 401	914	6 758	7 082	7 401	7 734
Other Gains			377					
TOTAL DIRECT REVENUE excl. capital grants/contr.	33 108 720	36 488 856	36 699 158	43 924 489	40 739 697	44 273 196	48 200 118	52 517 392
Interest earned from Receivables - Inter-Company	164 409	149 298	218 756	191 269	233 024	247 253	260 759	272 705
Operational Revenue - Inter-Company	237 721	296 213	396 385	1 170 479	1 228 766	1 222 033	1 294 005	1 353 103
Transfer and subsidies - Operational Inter-Company	4 930 949	4 111 404	4 869 710	5 916 668	5 828 776	6 124 571	6 288 593	6 450 418
Costing - Internal Revenue								
Total Internal Transfers	5 333 079	4 556 915	5 484 851	7 278 416	7 290 566	7 593 857	7 843 357	8 076 226
TOTAL REVENUE excl. capital grants/contributions.	38 441 799	41 045 771	42 184 009	51 202 905	48 030 263	51 867 053	56 043 475	60 593 618
EXPENDITURE								
Employee related costs	6 768 507	7 190 410	7 577 697	8 210 900	8 464 404	8 870 696	9 269 876	9 687 021
Remuneration of councillors								
Bulk purchases - electricity	12 151 576	13 917 051	14 112 107	16 403 226	13 639 856	15 377 574	17 336 677	19 545 370
Inventory consumed	6 295 328	5 007 851	5 357 664	6 289 798	5 915 279	6 244 962	6 633 463	7 047 092
Debt impairment	3 735 521	4 482 626	4 733 492	5 953 252	5 544 044	5 929 684	5 922 557	6 114 785
Depreciation and amortisation	1 233 166	1 219 148	1 354 816	1 510 783	1 565 475	1 672 742	1 737 338	1 816 510
Interest	24 864	27 819	23 633	16 139	14 839	15 551	16 251	16 982
Contracted services	2 829 723	3 363 730	3 558 905	3 992 328	4 275 088	4 367 589	4 454 800	4 545 256
Transfers and subsidies	22 674	29 166	24 697	22 108	25 608	26 837	28 045	29 308
Operational costs	3 668 974	3 619 533	3 697 036	3 092 060	3 060 287	3 121 492	3 183 923	3 247 600
Losses on disposal of Assets	5 199	3 325	3 306	302	6 847	7 205	7 109	7 449
Other Losses	293	2 105 469	2 479 977	1 920 044	2 619 512	2 944 240	3 149 561	3 357 431
TOTAL DIRECT EXPENDITURE	36 738 401	40 966 128	42 923 329	47 410 940	45 131 239	48 578 572	51 739 600	55 414 804
Interest - Inter-Company	1 157 099	1 247 096	1 488 328	1 422 178	1 346 508	941 545	984 583	1 042 214
Operational costs - Inter-Company	462 905	534 580	581 776	866 063	854 126	901 609	955 654	998 649
Transfers and subsidies - Inter-Company	44 661	57 342	31 662					
Costing - Internal Expenditure								
Total Internal Transfers	1 664 665	1 839 888	2 101 766	2 288 241	2 200 634	1 843 154	1 940 237	2 040 863
TOTAL EXPENDITURE	38 403 066	42 806 015	45 025 095	49 699 181	47 331 873	50 421 726	53 679 837	57 455 667
SURPLUS/(DEFICIT)	38 732	(1 760 244)	(2 841 086)	1 503 724	698 390	1 445 327	2 363 639	3 137 950
Transfers and subsidies - capital (monetary allocations)	778 630	1 068 246	944 224	905 467	1 009 463	1 396 498	1 498 048	1 324 202
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	817 362	(691 998)	(1 896 862)	2 409 191	1 707 853	2 841 825	3 861 687	4 462 152
Income Tax	(467 145)	(256 638)	(703 905)	80 168	68 977	41 160	43 557	45 517
SURPLUS/(DEFICIT) FOR THE YEAR	1 284 507	(435 361)	(1 192 957)	2 329 023	1 638 876	2 800 665	3 818 130	4 416 635

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity	16 098 925	17 520 276	16 723 461	23 097 508	19 155 633	21 467 342	23 993 127	26 818 432
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services		11 551	6 046	1 015	532	435	454	475
Agency services								
Interest earned from Receivables				44 711	80 695	80 695	82 137	85 833
Interest earned from Current and Non Current Assets	76 825	75 292	98 940					
Rental from Fixed Assets	1 511	1 947	3 259	2 673	2 673	2 673	2 794	2 920
Operational Revenue	38 396	106 745	91 969	30 000	30 000	30 000	31 350	32 761
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	16 215 658	17 715 811	16 923 675	23 175 907	19 269 533	21 581 144	24 109 862	26 940 421
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company		4 473	7 163	6 000	5 569	13 000	14 000	15 500
Transfer and subsidies - Operational Inter-Company				269 980	269 980	304 375	343 153	386 871
Costing - Internal Revenue								
Total Internal Transfers		4 473	7 163	275 980	275 549	317 375	357 153	402 371
TOTAL REVENUE excl. capital grants/contributions.	16 215 658	17 720 284	16 930 838	23 451 887	19 545 082	21 898 519	24 467 015	27 342 792
EXPENDITURE								
Employee related costs	1 313 473	1 499 138	1 719 974	1 765 226	1 818 896	1 906 203	1 991 982	2 081 621
Remuneration of councillors								
Bulk purchases - electricity	12 151 576	13 917 051	14 112 107	16 403 226	13 639 856	15 377 574	17 336 677	19 545 370
Inventory consumed	4 548	2 307	2 517	9 106	9 106	9 288	9 474	9 663
Debt impairment	792 538	719 974	786 461	1 572 563	1 004 083	1 124 535	964 394	963 894
Depreciation and amortisation	586 937	591 438	631 690	612 419	612 419	643 021	671 958	702 196
Interest								
Contracted services	1 060 289	1 130 154	1 470 487	2 019 514	2 019 083	2 066 465	2 107 654	2 151 167
Transfers and subsidies				542	542	568	594	621
Operational costs	1 135 691	738 974	485 413	339 835	339 835	346 632	353 565	360 636
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	17 045 051	18 599 035	19 208 649	22 722 431	19 443 819	21 474 286	23 436 298	25 815 168
Interest - Inter-Company	523 890	649 613	882 051	734 777	674 777	253 610	257 379	293 695
Operational costs - Inter-Company	103 618	109 006	114 456	281 531	280 495	296 116	313 869	327 983
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	627 508	758 619	996 507	1 016 308	955 272	549 726	571 248	621 678
TOTAL EXPENDITURE	17 672 559	19 357 654	20 205 156	23 738 739	20 399 091	22 024 012	24 007 546	26 436 846
SURPLUS/(DEFICIT)	(1 456 902)	(1 637 370)	(3 274 318)	(286 852)	(854 010)	(125 493)	459 469	905 946
Transfers and subsidies - capital (monetary allocations)	455 683	625 879	578 107	531 672	672 005	678 822	678 000	610 000
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(1 001 219)	(1 011 491)	(2 696 211)	244 820	(182 005)	553 329	1 137 469	1 515 946
Income Tax	(549 049)	(308 905)	(873 184)					
SURPLUS/(DEFICIT) FOR THE YEAR	(452 170)	(702 587)	(1 823 027)	244 820	(182 005)	553 329	1 137 469	1 515 946

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water	7 779 673	8 198 281	8 954 816	9 486 608	9 986 396	10 632 200	11 333 925	12 081 963
Service charges - Waste Water Management	5 172 708	5 978 438	6 155 716	6 893 182	6 893 546	7 246 316	7 724 572	8 234 394
Service charges - Waste Management								
Sale of Goods and Rendering of Services					18 183	19 582	20 874	22 251
Agency services								
Interest earned from Receivables	141 677	141 965	226 397	191 198	295 926	295 926	295 926	295 926
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue	229 995	257 277	283 867	118 335				
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	13 324 053	14 575 961	15 620 796	16 689 323	17 194 051	18 194 024	19 375 297	20 634 534
Interest earned from Receivables - Inter-Company	34 340	34 930	77 534	22 824	22 824	22 824	22 824	23 851
Operational Revenue - Inter-Company				584 898	584 898	623 501	664 652	694 561
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers	34 340	34 930	77 534	607 722	607 722	646 325	687 476	718 412
TOTAL REVENUE excl. capital grants/contributions.	13 358 393	14 610 891	15 698 330	17 297 045	17 801 773	18 840 349	20 062 773	21 352 946
EXPENDITURE								
Employee related costs	1 347 423	1 432 032	1 520 769	1 672 811	1 707 334	1 789 286	1 869 804	1 953 945
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	6 066 056	4 601 834	4 985 197	5 830 147	5 434 452	5 754 520	6 133 213	6 536 836
Debt impairment	2 661 104	3 235 547	3 163 964	3 712 078	3 712 078	3 927 965	4 065 319	4 248 258
Depreciation and amortisation	342 200	355 100	475 935	419 613	492 669	555 484	582 605	612 829
Interest	15 015	19 158	17 001	5 000	5 000	5 240	5 476	5 722
Contracted services	758 812	993 290	1 137 902	956 886	1 302 895	1 328 953	1 355 532	1 382 643
Transfers and subsidies								
Operational costs	442 851	329 543	465 736	447 705	432 922	441 581	450 413	459 421
Losses on disposal of Assets								
Other Losses		2 105 263	2 479 977	1 920 014	2 619 482	2 944 210	3 149 531	3 357 401
TOTAL DIRECT EXPENDITURE	11 633 461	13 071 767	14 246 481	14 964 254	15 706 833	16 747 239	17 611 893	18 557 055
Interest - Inter-Company	256 811	233 062	230 167	319 389	319 389	319 389	338 552	353 787
Operational costs - Inter-Company	299 073	330 610	343 553	343 730	343 872	363 342	385 130	402 466
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	555 884	563 672	573 720	663 119	663 261	682 731	723 682	756 253
TOTAL EXPENDITURE	12 189 345	13 635 439	14 820 201	15 627 373	16 370 094	17 429 970	18 335 575	19 313 308
SURPLUS/(DEFICIT)	1 169 048	975 452	878 129	1 669 672	1 431 679	1 410 379	1 727 198	2 039 638
Transfers and subsidies - capital (monetary allocations)	291 117	344 047	356 166	307 694	254 357	578 182	695 998	522 417
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	1 460 165	1 319 499	1 234 295	1 977 366	1 686 036	1 988 561	2 423 196	2 562 055
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	1 460 165	1 319 499	1 234 295	1 977 366	1 686 036	1 988 561	2 423 196	2 562 055

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management	2 199 823	2 449 364	2 461 815	2 571 163	2 918 933	3 094 069	3 248 773	3 411 214
Sale of Goods and Rendering of Services	7 095	29 990	24 457	5 883	5 875	6 237	6 551	6 880
Agency services								
Interest earned from Receivables	29 550	28 066	39 398	29 951	43 951	46 589	48 918	51 364
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	6		34		8			
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	2 236 437	2 507 394	2 524 029	2 606 997	2 968 767	3 146 895	3 304 242	3 469 458
Interest earned from Receivables - Inter-Company	22 425	17 304	28 162	22 905	37 905	40 179	42 188	44 297
Operational Revenue - Inter-Company				17 000				
Transfer and subsidies - Operational Inter-Company	872 786	1 098 988	1 026 268	1 306 074	1 248 866	1 241 876	1 224 265	1 191 714
Costing - Internal Revenue								
Total Internal Transfers	895 211	1 116 292	1 054 430	1 345 979	1 286 771	1 282 055	1 266 453	1 236 011
TOTAL REVENUE excl. capital grants/contributions.	3 131 648	3 623 686	3 578 459	3 952 976	4 255 538	4 428 950	4 570 695	4 705 469
EXPENDITURE								
Employee related costs	1 402 212	1 419 666	1 502 000	1 588 694	1 645 933	1 724 938	1 802 560	1 883 675
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	95 411	122 533	87 768	112 925	115 943	118 262	120 627	123 040
Debt impairment	207 946	415 311	772 353	627 080	797 080	844 905	859 103	867 365
Depreciation and amortisation	66 042	64 420	59 003	70 437	82 681	89 644	98 675	103 109
Interest								
Contracted services	161 101	187 717	85 378	138 181	148 753	151 728	154 763	157 858
Transfers and subsidies								
Operational costs	1 140 605	1 320 924	1 278 830	1 226 998	1 292 157	1 318 000	1 344 360	1 371 247
Losses on disposal of Assets		316	399					
Other Losses								
TOTAL DIRECT EXPENDITURE	3 073 317	3 530 887	3 785 731	3 764 315	4 082 547	4 247 477	4 380 088	4 506 294
Interest - Inter-Company	70 844	81 485	101 626	126 982	111 312	116 653	121 900	127 386
Operational costs - Inter-Company	20 799	36 717	41 095	61 679	61 679	64 820	68 707	71 789
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	91 643	118 202	142 721	188 661	172 991	181 473	190 607	199 175
TOTAL EXPENDITURE	3 164 960	3 649 089	3 928 452	3 952 976	4 255 538	4 428 950	4 570 695	4 705 469
SURPLUS/(DEFICIT)	(33 312)	(25 403)	(349 993)					
Transfers and subsidies - capital (monetary allocations)						139 494	124 050	191 785
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(33 312)	(25 403)	(349 993)			139 494	124 050	191 785
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(33 312)	(25 403)	(349 993)			139 494	124 050	191 785

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services				32 700	27 512	29 114	29 024	30 127
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets				5 110	5 110	5 355	5 596	5 848
Operational Revenue	108 351	88 682	78 399	38 051	27 677	28 724	31 417	33 035
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	115 036	95 624	88 769	75 861	60 299	63 193	66 037	69 009
Interest earned from Receivables - Inter-Company	35 120	29 029		22 468	22 468	23 772	25 198	26 332
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company	1 293 374	1 393 046	1 258 837	1 323 633	1 310 112	1 415 043	1 466 466	1 519 849
Costing - Internal Revenue								
Total Internal Transfers	1 328 494	1 422 075	1 258 837	1 346 101	1 332 580	1 438 815	1 491 664	1 546 181
TOTAL REVENUE excl. capital grants/contributions.	1 443 530	1 517 699	1 347 606	1 421 962	1 392 879	1 502 008	1 557 701	1 615 190
EXPENDITURE								
Employee related costs	829 752	849 217	919 791	955 186	975 265	1 022 078	1 068 072	1 116 135
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	9 621	45 056		54 872	54 872	55 969	57 088	58 230
Debt impairment			3 719					
Depreciation and amortisation	47 339	44 869	38 526	66 794	66 794	66 794	66 794	66 794
Interest								
Contracted services	262 824	341 830	336 078	216 262	168 388	171 756	175 191	178 695
Transfers and subsidies								
Operational costs	101 234	207 251	330 455	145 293	146 069	148 990	151 970	155 009
Losses on disposal of Assets								
Other Losses				30	30	30	30	30
TOTAL DIRECT EXPENDITURE	1 250 770	1 488 223	1 628 569	1 438 437	1 411 418	1 465 617	1 519 145	1 574 893
Interest - Inter-Company								
Operational costs - Inter-Company				36 626	34 562	36 391	38 556	40 297
Transfers and subsidies - Inter-Company	44 661	57 342	31 662					
Costing - Internal Expenditure								
Total Internal Transfers	44 661	57 342	31 662	36 626	34 562	36 391	38 556	40 297
TOTAL EXPENDITURE	1 295 431	1 545 565	1 660 231	1 475 063	1 445 980	1 502 008	1 557 701	1 615 190
SURPLUS/(DEFICIT)	148 099	(27 866)	(312 625)	(53 101)	(53 101)			(0)
Transfers and subsidies - capital (monetary allocations)	26 367	75 146		53 101	53 101			
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	174 466	47 280	(312 625)					(0)
Income Tax			116 853					
SURPLUS/(DEFICIT) FOR THE YEAR	174 466	47 280	(429 478)					(0)

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services				60 174	84 315	88 362	92 338	96 494
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets	1 093	1 232	2 244	1 178	1 178	1 235	1 291	1 349
Rental from Fixed Assets								
Operational Revenue	39 680	50 237	68 336	2 330	2 330	2 442	2 552	2 667
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	40 773	51 470	70 580	63 682	87 823	92 039	96 181	100 510
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company	669 859	517 074	570 927	599 576	607 299	629 912	653 252	676 680
Costing - Internal Revenue								
Total Internal Transfers	669 859	517 074	570 927	599 576	607 299	629 912	653 252	676 680
TOTAL REVENUE excl. capital grants/contributions.	710 632	568 544	641 507	663 258	695 122	721 951	749 433	777 190
EXPENDITURE								
Employee related costs	315 689	327 992	335 834	333 204	340 926	357 290	373 368	390 170
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	68 369	151 867	166 132	102 910	135 075	137 777	140 533	143 344
Debt impairment	30		651					
Depreciation and amortisation	69 694	58 266	47 473	71 206	71 206	74 625	77 984	81 493
Interest								
Contracted services	15 982	19 747	37 242	23 400	23 400	23 868	24 345	24 832
Transfers and subsidies								
Operational costs	94 750	52 256	56 357	70 903	70 903	72 321	73 767	75 242
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	564 514	610 128	643 689	601 623	641 511	665 881	689 997	715 081
Interest - Inter-Company	49 855	29 164	45 463	47 001	47 001	49 116	52 063	54 406
Operational costs - Inter-Company	18 475	22 192	19 115	14 634	6 610	6 954	7 373	7 703
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	68 330	51 356	64 578	61 635	53 611	56 070	59 436	62 109
TOTAL EXPENDITURE	632 844	661 484	708 267	663 258	695 122	721 951	749 433	777 190
SURPLUS/(DEFICIT)	77 788	(92 940)	(66 760)					
Transfers and subsidies - capital (monetary allocations)					30 000			
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	77 788	(92 940)	(66 760)		30 000			
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	77 788	(92 940)	(66 760)		30 000			

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	56 259	77 172	59 983	64 449	60 330	63 223	66 065	69 034
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets	1 117	1 270	2 253	3 625	2 360	2 473	2 584	2 700
Rental from Fixed Assets	4 616	5 347	6 218	4 627	5 910	6 193	6 472	6 763
Operational Revenue	940	2 635	2 990	374	13 107	1 257	1 313	1 371
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational				597	5 462	510	532	555
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets	2 666	2 661	2 401	914	6 758	7 082	7 401	7 734
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	65 598	89 085	73 845	74 586	93 927	80 738	84 367	88 157
Interest earned from Receivables - Inter-Company	28 138	31 927	64 473	54 868	81 623	85 541	89 390	93 413
Operational Revenue - Inter-Company	92 105	90 223	118 240					
Transfer and subsidies - Operational Inter-Company	963 865	1 027	978 945	1 142 236	1 057 688	1 113 795	1 152 516	1 192 782
Costing - Internal Revenue								
Total Internal Transfers	1 084 108	123 177	1 161 658	1 197 104	1 139 311	1 199 336	1 241 906	1 286 195
TOTAL REVENUE excl. capital grants/contributions.	1 149 706	212 262	1 235 503	1 271 690	1 233 238	1 280 074	1 326 273	1 374 352
EXPENDITURE								
Employee related costs	639 086	615 445	654 658	719 078	719 078	753 594	787 506	822 944
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	4 552	3 754	4 894	9 726	8 349	8 516	8 686	8 860
Debt impairment	177	336	719	5 166	2 271	2 380	2 487	2 599
Depreciation and amortisation	32 687	22 355	21 017	28 009	25 012	26 213	27 393	28 626
Interest	8 778	7 663	6 554	7 600	6 300	6 602	6 899	7 210
Contracted services	282 535	295 849	303 789	289 508	250 310	255 316	260 422	265 630
Transfers and subsidies								
Operational costs	153 352	172 157	185 805	197 905	188 408	192 176	196 020	199 940
Losses on disposal of Assets	2 792	3 009	1 693	272	6 817	7 175	7 079	7 419
Other Losses								
TOTAL DIRECT EXPENDITURE	1 123 959	1 120 588	1 179 129	1 257 264	1 206 545	1 251 972	1 296 492	1 343 228
Interest - Inter-Company								
Operational costs - Inter-Company	11 922	13 413	12 503	27 426	26 693	28 102	29 781	31 124
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	11 922	13 413	12 503	27 426	26 693	28 102	29 781	31 124
TOTAL EXPENDITURE	1 135 881	1 133 981	1 191 632	1 284 690	1 233 238	1 280 074	1 326 273	1 374 352
SURPLUS/(DEFICIT)	13 825	(921 719)	43 871	(13 000)				
Transfers and subsidies - capital (monetary allocations)	5 463	23 174	9 951	13 000				
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	19 288	(898 545)	53 822					
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	19 288	(898 545)	53 822					

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

R thousand	Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE									
	Service charges - Electricity								
	Service charges - Water								
	Service charges - Waste Water Management								
	Service charges - Waste Management								
	Sale of Goods and Rendering of Services	79 292	77 514	72 027	75 926	60 790	63 899	66 929	70 095
	Agency services								
	Interest earned from Receivables								
	Interest earned from Current and Non Current Assets								
	Rental from Fixed Assets								
	Operational Revenue								
NON-EXCHANGE REVENUE									
	Property rates								
	Surcharges and Taxes								
	Fines, penalties and forfeits								
	Licences or permits								
	Transfer and subsidies - Operational								
	Interest								
	Fuel Levy								
	Operational Revenue								
	Gains on disposal of Assets								
	Other Gains								
	TOTAL DIRECT REVENUE excl. capital grants/contr.	79 292	77 514	72 027	75 926	60 790	63 899	66 929	70 095
	Interest earned from Receivables - Inter-Company								
	Operational Revenue - Inter-Company								
	Transfer and subsidies - Operational Inter-Company	37 181	40 735	40 286	43 041	71 574	74 117	76 830	79 481
	Costing - Internal Revenue								
	Total Internal Transfers	37 181	40 735	40 286	43 041	71 574	74 117	76 830	79 481
	TOTAL REVENUE excl. capital grants/contributions.	116 473	118 249	112 313	118 967	132 364	138 016	143 759	149 576
EXPENDITURE									
	Employee related costs	79 500	85 344	82 575	87 034	93 068	97 535	101 924	106 511
	Remuneration of councillors								
	Bulk purchases - electricity								
	Inventory consumed								
	Debt impairment								
	Depreciation and amortisation	2 861	3 165	3 304	3 478	3 478	3 644	3 807	3 977
	Interest								
	Contracted services	5 711	7 594	5 794	5 982	10 449	10 658	10 871	11 088
	Transfers and subsidies								
	Operational costs	14 644	12 283	11 284	11 651	14 547	14 838	15 135	15 438
	Losses on disposal of Assets								
	Other Losses								
	TOTAL DIRECT EXPENDITURE	102 716	108 386	102 957	108 145	121 542	126 675	131 737	137 014
	Interest - Inter-Company	7 180	6 864	7 207	7 531	7 531	7 870	8 342	8 717
	Operational costs - Inter-Company	6 577	2 999	2 149	3 291	3 291	3 471	3 680	3 845
	Transfers and subsidies - Inter-Company								
	Costing - Internal Expenditure								
	Total Internal Transfers	13 757	9 863	9 356	10 822	10 822	11 341	12 022	12 562
	TOTAL EXPENDITURE	116 473	118 249	112 313	118 967	132 364	138 016	143 759	149 576
SURPLUS/(DEFICIT)									
	Transfers and subsidies - capital (monetary allocations)								
	Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS									
	Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR									

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services			19 751	80 406	42 139	44 162	46 150	48 227
Agency services								
Interest earned from Receivables	246							
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue		28 165	1 323	1 053	1 053	1 104	1 154	1 206
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	246	28 165	21 074	81 459	43 192	45 266	47 304	49 433
Interest earned from Receivables - Inter-Company			12 923	6 845	6 845	7 159	7 482	7 819
Operational Revenue - Inter-Company	137 407	192 905	258 179	304 090	340 000	318 083	332 391	347 348
Transfer and subsidies - Operational Inter-Company	658 636	526 728	500 680	671 270	623 131	682 267	705 424	716 721
Costing - Internal Revenue								
Total Internal Transfers	796 043	719 633	771 782	982 205	969 976	1 007 509	1 045 297	1 071 888
TOTAL REVENUE excl. capital grants/contributions.	796 289	747 798	792 856	1 063 664	1 013 168	1 052 775	1 092 601	1 121 321
EXPENDITURE								
Employee related costs	393 976	465 077	473 285	524 662	542 342	568 374	593 951	620 679
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed		2 364	9 204	7 720	7 720	7 874	8 031	8 192
Debt impairment			(2 786)					
Depreciation and amortisation	11 342	12 683	10 008	12 600	22 034	23 091	24 131	25 216
Interest			78	2 580	2 580	2 704	2 826	2 953
Contracted services	80 795	115 181	30 560	65 305	65 305	66 611	67 943	69 302
Transfers and subsidies								
Operational costs	261 031	204 838	203 416	351 774	274 386	279 874	285 471	291 180
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	747 144	800 143	723 765	964 641	914 367	948 528	982 353	1 017 522
Interest - Inter-Company	49 237			16 260	16 260	17 008	17 774	7 164
Operational costs - Inter-Company		8 359	47 997	82 763	82 541	87 239	92 474	96 635
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	49 237	8 359	47 997	99 023	98 801	104 247	110 248	103 799
TOTAL EXPENDITURE	796 381	808 502	771 762	1 063 664	1 013 168	1 052 775	1 092 601	1 121 321
SURPLUS/(DEFICIT)	(92)	(60 704)	21 094					
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(92)	(60 704)	21 094					
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(92)	(60 704)	21 094					

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

R thousand	Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE									
	Service charges - Electricity								
	Service charges - Water								
	Service charges - Waste Water Management								
	Service charges - Waste Management								
	Sale of Goods and Rendering of Services				15 310	8 024	8 410	8 788	9 184
	Agency services	15 395	31 232	33 889					
	Interest earned from Receivables								
	Interest earned from Current and Non Current Assets								
	Rental from Fixed Assets				44 308	4 554	4 773	4 988	5 212
	Operational Revenue	219 903	403 370	551 035					
NON-EXCHANGE REVENUE									
	Property rates								
	Surcharges and Taxes								
	Fines, penalties and forfeits								
	Licences or permits								
	Transfer and subsidies - Operational								
	Interest								
	Fuel Levy								
	Operational Revenue								
	Gains on disposal of Assets								
	Other Gains								
	TOTAL DIRECT REVENUE excl. capital grants/contr.	235 298	434 602	584 924	59 618	12 578	13 183	13 776	14 396
	Interest earned from Receivables - Inter-Company	25 401	20 303	7 312	33 801	33 801	35 322	37 441	39 126
	Operational Revenue - Inter-Company				241 705	241 705	254 985	269 937	282 083
	Transfer and subsidies - Operational Inter-Company	251 893	268 325	247 979	259 136	259 136	225 438	215 502	221 172
	Costing - Internal Revenue								
	Total Internal Transfers	277 294	288 628	255 291	534 642	534 642	515 745	522 880	542 381
	TOTAL REVENUE excl. capital grants/contributions.	512 592	723 230	840 215	594 260	547 220	528 928	536 656	556 777
EXPENDITURE									
	Employee related costs	36 842	38 979	42 760	38 736	39 195	41 076	42 924	44 856
	Remuneration of councillors								
	Bulk purchases - electricity								
	Inventory consumed				82 739	82 739	84 394	86 082	87 804
	Debt impairment								
	Depreciation and amortisation	34 348	36 071	35 340	189 513	152 468	151 725	143 756	150 224
	Interest								
	Contracted services	37 372	90 430	60 957	48 471	48 471	49 440	50 429	51 438
	Transfers and subsidies								
	Operational costs	102 013	304 071	496 320	23 631	23 631	24 104	24 586	25 078
	Losses on disposal of Assets				30	30	30	30	30
	Other Losses								
	TOTAL DIRECT EXPENDITURE	210 575	469 551	635 377	383 120	346 534	350 769	347 807	359 430
	Interest - Inter-Company	193 215	212 997	221 814	170 238	170 238	177 899	188 573	197 059
	Operational costs - Inter-Company				249	249	260	276	288
	Transfers and subsidies - Inter-Company								
	Costing - Internal Expenditure								
	Total Internal Transfers	193 215	212 997	221 814	170 487	170 487	178 159	188 849	197 347
	TOTAL EXPENDITURE	403 790	682 548	857 191	553 607	517 021	528 928	536 656	556 777
	SURPLUS/(DEFICIT)	108 802	40 682	(16 976)	40 653	30 199			
	Transfers and subsidies - capital (monetary allocations)								
	Transfers and subsidies - capital (in-kind)								
	SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	108 802	40 682	(16 976)	40 653	30 199			
	Income Tax	41 712	11 555	(5 563)	40 653	30 199			
	SURPLUS/(DEFICIT) FOR THE YEAR	67 090	29 127	(11 413)	0				

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	2			48	48	50	52	54
Agency services								
Interest earned from Receivables		54	146	446	446	467	488	510
Interest earned from Current and Non Current Assets	6 645	8 194	17 944	13 725	26 000	27 248	28 474	29 755
Rental from Fixed Assets	60 129	61 346	59 833	117 247	93 247	97 723	102 120	106 714
Operational Revenue	444 129	461 952	544 099	515 102	551 242	577 701	603 698	630 865
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits	78	105	120	88	88	92	96	100
Licences or permits								
Transfer and subsidies - Operational								
Interest	656	803	2 517					
Fuel Levy								
Operational Revenue	2 571							
Gains on disposal of Assets								
Other Gains			377					
TOTAL DIRECT REVENUE excl. capital grants/contr.	514 210	532 454	625 036	646 656	671 071	703 281	734 928	767 998
Interest earned from Receivables - Inter-Company	18 985	15 805	28 352	27 558	27 558	30 865	34 415	35 964
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers	18 985	15 805	28 352	27 558	27 558	30 865	34 415	35 964
TOTAL REVENUE excl. capital grants/contributions.	533 195	548 259	653 388	674 214	698 629	734 146	769 343	803 962
EXPENDITURE								
Employee related costs	164 675	185 351	198 187	210 829	221 213	231 831	242 263	253 165
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	5 226	5 288	7 717	9 945	9 945	10 144	10 347	10 554
Debt impairment		3 220	8 411	3 331	3 331	3 491	3 648	3 812
Depreciation and amortisation	35 107	26 245	29 602	30 522	30 522	31 987	33 427	34 932
Interest		1						
Contracted services	89 361	101 270	86 752	144 270	157 270	160 415	163 623	166 895
Transfers and subsidies	1 162	6 282	2 146	1 829	5 329	5 585	5 836	6 099
Operational costs	110 619	106 713	120 371	118 350	118 610	120 982	123 402	125 870
Losses on disposal of Assets	2 407		1 214					
Other Losses	293	206						
TOTAL DIRECT EXPENDITURE	411 427	434 576	454 400	519 076	546 220	564 435	582 546	601 327
Interest - Inter-Company								
Operational costs - Inter-Company	518	4 955	559	8 786	8 786	9 270	9 826	10 268
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	518	4 955	559	8 786	8 786	9 270	9 826	10 268
TOTAL EXPENDITURE	411 945	439 531	454 959	527 862	555 006	573 705	592 372	611 595
SURPLUS/(DEFICIT)	121 250	108 728	198 429	146 352	143 623	160 441	176 971	192 367
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	121 250	108 728	198 429	146 352	143 623	160 441	176 971	192 367
Income Tax	38 868	37 042	57 074	39 515	38 778	41 160	43 557	45 517
SURPLUS/(DEFICIT) FOR THE YEAR	82 382	71 686	141 355	106 837	104 845	119 281	133 414	146 850

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	588	1 016		2 779	3 800	3 982	4 161	4 348
Agency services								
Interest earned from Receivables	9 960	14 312		25 474	25 474	25 474	25 474	25 474
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets	171 632	181 990		210 693	140 029	146 750	153 354	160 255
Operational Revenue	65 139	106 156		64 651	64 651	67 754	70 803	73 989
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	247 319	303 474		303 597	233 954	243 960	253 792	264 066
Interest earned from Receivables - Inter-Company						1 591	1 821	1 903
Operational Revenue - Inter-Company				5 000	24 808			
Transfer and subsidies - Operational Inter-Company	19 900	54 329		48 617	110 687	137 607	141 156	144 920
Costing - Internal Revenue								
Total Internal Transfers	19 900	54 329		53 617	135 495	139 198	142 977	146 823
TOTAL REVENUE excl. capital grants/contributions.	267 219	357 803		357 214	369 449	383 158	396 769	410 889
EXPENDITURE								
Employee related costs	150 789	156 217		170 712	195 914	205 318	214 557	224 212
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	37			22	22	22	22	22
Debt impairment	71 807	108 238		33 034	25 201	26 408	27 606	28 857
Depreciation and amortisation	2 709	2 296		1 627	1 627	1 705	1 782	1 862
Interest	1 071	997		959	959	1 005	1 050	1 097
Contracted services	73 625	74 965		71 251	71 251	72 677	74 131	75 614
Transfers and subsidies								
Operational costs	75 852	110 543		77 750	72 616	74 068	75 549	77 060
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	375 890	453 256		355 355	367 590	381 203	394 697	408 724
Interest - Inter-Company	6 067	34 781						
Operational costs - Inter-Company	1 208	3 422		1 859	1 859	1 955	2 072	2 165
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	7 275	38 203		1 859	1 859	1 955	2 072	2 165
TOTAL EXPENDITURE	383 165	491 459		357 214	369 449	383 158	396 769	410 889
SURPLUS/(DEFICIT)	(115 946)	(133 656)						
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(115 946)	(133 656)						
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(115 946)	(133 656)						

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	29 798	68 642	82 259	57 533	30 152	31 363	32 552	33 796
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets	3 133	4 015	5 776	4 919	4 919	5 155	5 387	5 629
Rental from Fixed Assets	1 869	4 645	6 368	4 942	4 942	5 179	5 413	5 657
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	34 800	77 302	94 403	67 394	40 013	41 697	43 352	45 082
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	8 209	8 612	12 803	11 786	11 786	12 464	13 025	13 611
Transfer and subsidies - Operational Inter-Company	163 454	166 152	179 652	183 984	201 182	207 771	214 415	221 293
Costing - Internal Revenue								
Total Internal Transfers	171 663	174 764	192 455	195 770	212 968	220 235	227 440	234 904
TOTAL REVENUE excl. capital grants/contributions.	206 463	252 066	286 858	263 164	252 981	261 932	270 792	279 986
EXPENDITURE								
Employee related costs	95 089	104 987	115 575	112 610	115 123	120 649	126 078	131 752
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	41 508	72 848	94 186	69 450	56 899	58 037	59 198	60 382
Debt impairment	1 919							
Depreciation and amortisation	1 900	1 504	1 712	2 703	2 703	2 858	2 987	3 121
Interest								
Contracted services	1 316	1 703	1 331	1 988	1 843	1 880	1 918	1 956
Transfers and subsidies	21 512	22 884	22 551	19 737	19 737	20 684	21 615	22 588
Operational costs	36 332	33 523	47 960	56 288	56 288	57 414	58 562	59 733
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	199 576	237 449	283 316	262 776	252 593	261 522	270 358	279 532
Interest - Inter-Company								
Operational costs - Inter-Company	715	65	349	388	388	410	434	454
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	715	65	349	388	388	410	434	454
TOTAL EXPENDITURE	200 291	237 514	283 665	263 164	252 981	261 932	270 792	279 986
SURPLUS/(DEFICIT)	6 172	14 552	3 193					
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	6 172	14 552	3 193					
Income Tax	1 324	3 670	915					
SURPLUS/(DEFICIT) FOR THE YEAR	4 848	10 882	2 278					

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets				3 483	3 699	3 877	4 051	4 233
Rental from Fixed Assets								
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.				3 483	3 699	3 877	4 051	4 233
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company					20 000			
Transfer and subsidies - Operational Inter-Company	1	45 000	66 136	69 121	69 121	92 370	95 614	98 935
Costing - Internal Revenue								
Total Internal Transfers	1	45 000	66 136	69 121	89 121	92 370	95 614	98 935
TOTAL REVENUE excl. capital grants/contributions.	1	45 000	66 136	72 604	92 820	96 247	99 665	103 168
EXPENDITURE								
Employee related costs	1	10 965	12 289	32 118	50 118	52 524	54 887	57 356
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed			48	236	156	159	162	165
Debt impairment								
Depreciation and amortisation		736	1 206	1 862	1 862	1 951	2 039	2 131
Interest								
Contracted services		4 000	2 634	11 310	7 669	7 822	7 978	8 138
Transfers and subsidies								
Operational costs		26 457	15 089	23 977	29 914	30 512	31 123	31 746
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	1	42 158	31 266	69 503	89 719	92 968	96 189	99 536
Interest - Inter-Company								
Operational costs - Inter-Company		2 842		3 101	3 101	3 279	3 476	3 632
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers		2 842		3 101	3 101	3 279	3 476	3 632
TOTAL EXPENDITURE	1	45 000	31 266	72 604	92 820	96 247	99 665	103 168
SURPLUS/(DEFICIT)			34 870					
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS			34 870					
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR			34 870					

Detail Capital
2024/25 – 2026/27

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

DEPARTMENT VOTE	2024/25 BUDGET R 000	2024/25 - SOURCE OF FINANCE						2025/26 BUDGET R 000	2026/26 BUDGET R 000
		COJ Funding (Loans) 350 R 000	CRR (Cash) 360 R 000	Nat. Grant 374 R 000	USDG 373 R 000	UISP 377 R 000	Other 376 R 000		
		CORE ADMINISTRATION:							
Economic Development	4 800		4 800					2 010	1 500
Environment and Infrastructure	26 500	26 500						22 050	11 000
Transport	434 705	68 351	5 800	360 554				499 960	150 703
Community Development	45 582		45 582					31 758	42 560
Health	135 928	8 056	7 734		120 138			91 743	90 688
Social Development	55 133	26 759	3 320		25 054			76 305	79 011
Group Forensic Investigation Services	2 050	1 800	250					2 250	2 450
Office of the Ombudsman	800		800					335	300
City Manager	26 978	21 446	5 532					12 603	9 635
Speaker: Legislative Arm of Council	2 400		2 400					1 675	1 500
Group Information and Communication Technology	633 504		633 504					201 402	439 009
Group Finance	17 618		17 618					12 060	7 200
Group Corporate and Shared Services	201 085	200 000	1 085					150 959	14 859
Human Settlements	1 169 535	2 850	4 018		625 478	537 189		1 572 736	1 251 560
Development Planning	69 771	22 950	35 971				10 850	62 570	69 900
Public Safety	50 344	35 000	15 344					47 109	59 950
TOTAL CORE ADMINISTRATION	2 876 733	413 711	783 759	360 554	770 670	537 189	10 850	2 787 524	2 231 825
MUNICIPAL ENTITIES:									
City Power	1 334 798	655 176	800		23 750	202 525	452 547	1 434 149	1 363 161
Johannesburg Water	1 211 086	546 613	86 291		578 182			1 508 298	1 037 217
Pikitup	214 994	75 500			139 494			315 050	677 493
Johannesburg Roads Agency	793 320	301 655	194 747		296 918			694 812	717 986
Metrobus	221 849	221 849						218 550	87 420
Johannesburg City Parks and Zoo	40 510	8 050	32 460					47 905	36 900
Johannesburg Development Agency	132 646	18 538	30 905	25 000	58 203			309 179	307 051
Johannesburg Property Company	55 674	35 812	19 862					88 034	116 415
Metropolitan Trading Company	2 914		2 914					6 700	6 000
Joburg Market	89 460	69 592	19 868					65 834	44 714
Johannesburg Social Housing Company	247 066	133 415	27 201		86 450			380 572	272 961
Joburg City Theatres	20 088	20 088						23 066	24 718
Joburg Tourism	1 193		1 193					1 247	1 301
TOTAL ME's	4 365 599	2 086 289	416 241	25 000	1 182 997	202 525	452 547	5 093 397	4 693 337
TOTAL CITY OF JOHANNESBURG	7 242 332	2 500 000	1 200 000	385 554	1 953 667	739 714	463 397	7 880 921	6 925 162

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Economic Development					
Operational Capital - Economic Development	2486	800	800		
Informal Trade Permit System Data Intelligence Dashboard Service and query resolution & ticketing	22435	7 510	4 000	2 010	1 500
Sub Total			4 800	2 010	1 500
Environment and Infrastructure					
Operational Capital : Office Furniture and Equipment	2495	3 050		2 050	1 000
Air Quality Analyzers: Asset Management	6366	10 000	10 000		
Braamfonteinspruit Upper Catchment (Alberts Farm and Botanical Gardens Upper Dams)	6411	1 500	1 500		
Waste Management: Waste Sorting Facilities	23792	45 000	15 000	20 000	10 000
Sub Total			26 500	22 050	11 000
Transport					
Large: Public Transport Facility Redevelopment of Kazerne NEWTOWN EXT Region F	2688	16 714	2 400	7 552	6 763
PTF: Small Public Transport Facilities: Tshepisong	3098	13 900	2 400	6 700	4 800
PTF: Small Public Transport Facilities: Orange Farm Ext 7 (Region G)	3925	8 858	7 588	670	600
COMPL: Sidewalk Improvements: Tshiawelo Metrorail Station Link: Mhlaba / C Hani New Nodal Transport Facilities CHIAWELO D City Wide	3931	24 303	5 253	10 050	9 000
PTF Small Public Transport Facility Design and Construction of Zola Public Transport Facility New Nodal Transport Facilities ZOLA D Regional	4165	3 340	800	1 340	1 200
Small: Public Transport Facility in Zakariya Park Region G	4168	2 800	2 800		
Complete Streets: (KFW - German Development Bank): Orlando East to UJ Soweto Route	22354	7 810	4 000	2 010	1 800
PTF: Small Public Transport Facility Design and Construction of Kya Sand Superstop New Nodal Transport Facilites KYA SAND	22674	6 570	1 900	2 790	1 880
22783_00_Operational Capital	22783	3 340	800	1 340	1 200
PTF: Upgrading of Sunninghill Public Transport Facilities	22786	3 380	840	1 340	1 200
PTF: Upgrading of Rosebank Public Transport Facility	22789	18 880	12 350	4 650	1 880
Complete Streets: Turfontein	22790	5 980	1 330	4 650	
Complete Streets: Deep South	22791	1 235	1 235		
2804_16_Rea Vaya BRT Phase 1C New Stations	23129	26 000	13 000	13 000	
2804_18_Selby Bus Depot (Phase 2C – Administration Building)	23132	65 430	47 298	18 132	
2804_15_Rea Vaya BRT Land Acquisition	23142	30 000	15 000	15 000	
2804_20 Rea Vaya BRT Phase 1 A and B Station Rehabilitation	23325	40 000	25 000	15 000	
PTF:Small Public Transport Facility Design and Construction of Lakeside New Nadal Transport Facilities (Stops)	23694	21 800	2 400	13 400	6 000
Roodepoort Public Transport Facility	23695	4 610	800	2 010	1 800
PTF: Public Transport Stops in Cosmo City	23697	35 550	2 850	18 600	14 100

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Complete Streets: NMT links to Railway Stations: Phefeni Station	23699	29 425	1 425	18 600	9 400
Complete Streets: NMT links to Merafe Station (Phase 2)	23700	8 440		1 860	6 580
Complete Streets: NMT links to public transport facilities in Tshepisoong	23702	34 410	1 710	18 600	14 100
Complete Streets: NMT links to public transport facilities in Orange Farm	23703	5 410	1 600	2 010	1 800
Rea Vaya Auto Fare Collection System (AFCS)	23710	300 000	150 000	150 000	
Sandton to Ivory Park Depots and Terminals	23935	50 000	25 000	25 000	
Public Transport Facility in Murlbarton	23942	1 270		670	600
Sandton to Ivory Park BRT Roadways	23950	30 512	15 256	15 256	
Carr Street Public Transport Facility	23953	37 070	11 670	13 400	12 000
Jack Mincer Public Transport Facility	23954	20 360	960	13 400	6 000
Fleet Africa Public Transport Facility	23955	20 490	1 440	10 050	9 000
Metro Mall Public Transport facility	23956	27 800	2 400	13 400	12 000
BRT phase 1C Roadways	23986	80 000	50 000	30 000	
Depo Rehabilitation Phase 1 A	24033	40 000	20 000	20 000	
Zandspruit Non Motorised Transport Facility	30000	1 270		670	600
Cosmo City Super Stop	30001	1 270		670	600
Helen Joseph Public Transport Facility	30002	4 140	1 600	1 340	1 200
Melville Holding Facility	30003	2 540		1 340	1 200
Newclare Public Transport Holding Facility	30004	2 540		1 340	1 200
Illovo Public Transport Holding Facility	30005	2 540		1 340	1 200
Braamfischer Non Motorised Transport	30006	1 870		670	1 200
Slovoville Non Motorised Transport Facilities	30007	1 270		670	600
Poortjie Non Motorised Transport Facilities	30010	1 270		670	600
Emndeni Public Transport Stops	30011	1 270		670	600
Naledi Public Transport Stops	30012	1 270		670	600
Upgrading of JITI control room	30013	38 430	1 600	19 430	17 400
Sub Total			434 705	499 960	150 703
Community Dev: Head Office					
Sub Total					
Community Dev: Arts, Culture and Heritage					
Museum Africa and Precinct (Three houses workers museum Mary Fitzgerald Square) Upgrading of fire reticulation mechanical works security system roof and electrical network	4129	13 506	806	6 700	6 000
ACH Operational Capital JOHANNESBURG Purchasing of furnisher computers and equipment	4212	1 522	640	402	480
Sub Total			1 446	7 102	6 480

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Community Dev: Libraries					
Joburg Library (Centre of Excellence) JOHANNESBURG F	2213	5 408	5 408		
Libraries Operational Capital JOHANNESBURG F	4214	1 656	640	536	480
Sub Total			6 048	536	480
Community Dev: Sport and Recreation					
Kaalfontein New Community Centre KAALFONTEIN EXT4 A Ward	2233	24 518	18 168	3 350	3 000
Lehae MPC New Construction LEHAE G	3666	20 000			20 000
Cosmo City New swimming pool New Community Centre COSMO CITY EXT3 C Ward	3704	20 890	1 840	10 050	9 000
Sports and Recreation Operational Capital JOHANNESBURG F	4213	1 910	640	670	600
Matholesville New MPC Community Centre MATHOLESVILLE C Regional	8722	30 490	17 440	10 050	3 000
Sub Total			38 088	24 120	35 600
Health					
Protea Glen / Glen Ridge Clinic Furniture & Medical Equipment -Phase I New Clinic PROTEA GLEN D Ward	2511	1 500		1 000	500
Protea South Clinic Renewal Clinic PROTEA SOUTH EXT1 G Ward	2538	111 000	38 000	25 000	48 000
Zandspruit New Clinic ZANDSPRUIT EXT4 C Ward 114 (Acquisition of land layout and design and construction of buildings etc)	2595	2 400	900	1 000	500
Hikensile Clinic Renewal Clinic IVORY PARK EXT9 A Ward	2647	95 000	65 000	30 000	
Operational Capital Spend for Health Renewal Operational Capex JOHANNESBURG F City Wide	2656	15 634	2 034	5 200	8 400
2660_00_MINOR WORKS at various clinics across the City Renewal Clinic JOHANNESBURG F City Wide	2660	39 864	6 656	12 520	20 688
Naledi clinic New Building NALEDI D	3059	15 038	15 038		
Elias Motsoaledi clinic Renewal Building DUBE EXT2 D	3060	300	300		
Southhills Clinic and Regional Health Offices Renewal Clinic SOUTH HILLS F Ward	3064	300	300		
Rabie Ridge Clinic Renewal and Community Health Centre New RABIE RIDGE A	3068	300	300		
Freedom Park New Clinic DEVLAND EXT30 G Ward	3075	300	300		
AIRCONDITIONERS: Supply install and renew airconditioners in Health Facilities across the city New Clinic JOHANNESBURG F City Wide	3369	300	100	100	100
3370_00_Electricity Upgrades Solar Generators UPS's and Back-up Electricity for Health Facilities across the city New Clinic JOHANNESBURG F City Wide	3370	21 922	2 000	9 922	10 000
10_22684_WAN & LAN Upgrade	23550	3 000	1 000	1 000	1 000
03_22684_Hardware	23555	3 000	1 000	1 000	1 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
08_22684_Software for Environmental Health System	23570	8 500	3 000	5 000	500
Sub Total			135 928	91 743	90 688
Social Development					
Refurbishment of the Yetta Nethan Community Centre ORLANDO WEST D	2803	15 854			15 854
Shelters for Displaced People Region G	3700	55 546	25 054	19 692	10 800
Minor Upgrades of all Social Development Facilities in all the Regions	3805	2 134	800	704	630
Operational Capital - Social Development	3837	5 936	2 520	2 216	1 200
Louis Botha - Co - Production zone for social interventions Renewal Corridors of Freedom Intervention ORANGE GROVE E Regional	4030	35 871	1 544	18 600	15 727
Betrams New Multi Purpose Center	23053	78 435	25 215	34 089	19 131
NORTHERN FARM	23180	1 800			1 800
FLEURTHOFF FARM	23183	6 825		1 005	5 820
Thembehle ECD Training Centre	23729	1 500			1 500
Zuurbekom Agri Business Centre	23926	4 200			4 200
Shelter for Displace People Region F Inner City	23929	2 350			2 350
Sub Total			55 133	76 305	79 011
Group Forensic Investigation Services					
GFIS: Operational Capital	5300	750	250	250	250
Email Analysis Tool Software	31124	6 000	1 800	2 000	2 200
Sub Total			2 050	2 250	2 450
Office of the Ombudsman					
Operational Capital: Computers	23559	1 435	800	335	300
Sub Total			800	335	300
City Manager					
Operational Capital: Furniture and IT infrastructure Furniture (City Manager Office)	2280	527		278	249
Operational Capital: New Operational Capex JOHANNESBURG F City Wide	2487	967	332	335	300
Operational Capital: GRP Comm	23970	681	498	96	86
Operational Capital: GRP Legal	23971	11 100	4 750	3 350	3 000
Operational Capital: CSPR	23973	238	238		
Operational Capital: CRUM	23974	24 266	11 566	6 700	6 000
Operational Capital: OCM	24010	394	394		
Intergrated audit risk and compliance software	24059	4 500	3 500	1 000	
Data extraction and analytical tool	24060	4 000	4 000		

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Operational capex - Laptops	24061	1 008	500	508	
Automated timesheets for each employee	24062	1 535	1 200	335	
Sub Total			26 978	12 603	9 635
Speaker: Legislative Arm of the Council					
Tools of Trade (New Councillors 270) for staff councillors and governance structures in the legislature for computers printers	6682	5 575	2 400	1 675	1 500
Sub Total			2 400	1 675	1 500
Group Information, Communication Technology					
Operational Capital - GICT & IM New Operational Capex JOHANNESBURG F City Wide	2491	1 326		402	924
Smart City Enablement New Computer Software JOHANNESBURG F City Wide	3815	149 526	56 726	26 800	66 000
ICT: Infrastructure End User Computer Hardware	3847	75 800	9 500	20 100	46 200
Sap software Upgrade/re-implementation to latest SAP version Renewal Computer Software JOHANNESBURG F City Wide	4146	183 993	45 193	67 000	71 800
Non Sap Application (Johannesburg) Modernization & Optimization Johannesburg City Wide	4149	186 200	100 000	13 400	72 800
Micosoft Licences	22240	354 985	100 000	73 700	181 285
E-Procurement Projects	31061	35 287	35 287		
Billing System	31133	286 798	286 798		
Sub Total			633 504	201 402	439 009
Group Finance					
Operational Capital-Look and Feel Project	2489	4 400	4 400		
New Office Equipment and Furniture City Wide	3080	12 420	4 800	4 020	3 600
Capital Enhancement System Renewal Computer Software JOHANNESBURG F City Wide	3825	18 458	6 818	8 040	3 600
Valuation Roll System	23371	1 600	1 600		
Sub Total			17 618	12 060	7 200
Group Corporate and Shared Services					
3864_02_Procurement of fleet - SHELA: Red fleet (Fire Engines)	22718	252 000	100 000	150 000	2 000
Computers_ 23227	23240	2 254	842	745	667

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Furniture_ 23227	23255	258	97	85	76
Office Machines_ 23227	23256	390	146	129	115
Purchase of Lithographic printing and post press equipment	31084	12 000			12 000
Procurement of Specialised Fleet	31087	100 000	100 000		
Sub Total			201 085	150 959	14 859
Human Settlements					
Tshepisoong Proper	2274	35 845	15 845	10 000	10 000
Operational capital (HS) New Operational Capex BRAAMFONTEIN WERF F City Wide	2492	6 660	2 850	2 010	1 800
Inner City Upgrading (Transitional/Emergency and Rental Stock) Renewal Rental Flats JOHANNESBURG F Regional	2548	23 068	4 018	10 050	9 000
Braamfischerville Ext 12&13: C Ward	2565	38 300	13 300	10 000	15 000
Lufhereng Mixed Development (Bulk Link & Internal Infrastructure Roads Storm Water Management Systems Sewer & Water for 24 000 houses)	2566	936 038	275 500	360 015	300 523
South Hills Housing Mixed Development	2671	105 348	10 400	60 000	34 948
Fleurhof Mixed Development	2683	120 700	30 700	70 000	20 000
Dube Hostel Renewal Building Alterations DUBE EXT2 D Ward	2751	38 400	18 400	10 000	10 000
Site and Services - Formalisation of informal settlements across the City Renewal Bulk Infrastructure JOHANNESBURG F City Wide	2755	35 000		20 000	15 000
Helen Josephs Refurbishment and Upgrading of Women's Hostel Renewal Building Alterations ALEXANDRA EXT52 E Ward	2771	20 000		10 000	10 000
Goudrand Rental Development	2889	94 074	30 000	44 074	20 000
Elias Motsoaledi Ext1 Township Development (Region D - Ward 24)	3184	59 900	29 900	15 000	15 000
Klipspruit/Kliptown New Bulk Infrastructure (Housing project around the Walter Sisulu Square) KLIPSPRUIT D Ward	3185	52 900	22 900	20 000	10 000
Kanana Park Ext 1	3197	38 400	8 400	15 000	15 000
Finetown Proper -Region G	3203	23 118	11 118	6 000	6 000
Kanana Park Ext 34 & 5	3204	28 400	8 400	10 000	10 000
Drieziek Ext3	3207	35 400	15 400	10 000	10 000
Drieziek Ext5	3208	35 400	15 400	10 000	10 000
Ennerdale South	3211	35 400	15 400	10 000	10 000
COSMO CITY PHASE 2 (MALIBONGWE RIDGE)	3456	47 316	17 316	20 000	10 000
Riverside View ext 28 (Diepsloot ext 12)	3457	57 400	12 400	30 000	15 000
Land Acquisition for Housing Developments City Wide	4255	251 780	150 000	50 890	50 890
Bramfischerville Ext 7 & 8	6571	45 400	15 400	15 000	15 000
Drieziek Ext4	6581	35 400	15 400	10 000	10 000
Kanana Park Ext 2	22115	38 400	8 400	15 000	15 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Madala Hostel Redevelopment	22183	34 700	14 700	10 000	10 000
Stock Flats and Old-Age Home Upgrading	22758	37 800	12 400	13 400	12 000
Southern Farms Mega Mixed Development	23334	28 400	8 400	10 000	10 000
Formalisation of informal settlements (UISP)	23409	1 607 385	387 189	696 297	523 899
Bram Fischerville Ext 7&8	31085	5 000			5 000
Bram Fischerville Ext 12	31086	2 500			2 500
Lawley Ext 3	31090	15 000			15 000
Lehae Ext 1- Electrical Projects	31091	15 000			15 000
Merafe hostel	31120	10 000			10 000
Sub Total			1 169 535	1 572 736	1 251 560
Development Planning					
Operational Capital: DPUM Renewal Operational Capex BRAAMFONTEIN WERF F City Wide	2555	15 950	12 550	1 700	1 700
New Turfontein Clinic	22195	20 210	20 210		
Brixton Social Cluster	22245	9 500	9 500		
Jabulani Precinct Upgrades	22263	6 400	6 400		
Innercity Core PEU (Including the Southern Parts)	22345	19 342	9 392	3 350	6 600
Fordsburg PEU	22361	3 340	800	1 340	1 200
Mayfair PEU	22362	13 420	720	6 700	6 000
Inner City Partnership Fund	22365	16 700	4 000	6 700	6 000
Soweto Strategic Area Framework & Implementation	22479	53 000	5 000	20 000	28 000
Newtown UDF Implementation	22845	3 175		1 675	1 500
Inner City Walkable Network	30045	12 700		6 700	6 000
Inner City Health Precinct	30046	12 700		6 700	6 000
Inner City High Court Precinct	30047	12 700		6 700	6 000
Zandspruit precinct implementation	30048	1 905		1 005	900
Kliptown Multipurpose Centre	31062	1 200	1 200		
Sub Total			69 771	62 570	69 900
Public Safety: Head Office					
Construction of a business desk at Midrand (One Stop shop for corporate clients)	6662	42 100	4 000	20 100	18 000
Sub Total			4 000	20 100	18 000
Public Safety: EMS					
STANDBY GENERATORS for current fire stations and replacement New Plant and Equipment MARTINDALE C City Wide	2222	9 175	1 440	2 345	5 390

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
New Fire Station - Central Fire Station MARSHALLS TOWN F Ward	2673	2 000	2 000		
Lehae EMS Training building periphery wall LEHAE EXT1 G City Wide	3160	6 210	2 400	2 010	1 800
Procurement of new furniture for all Fire Stations	22162	11 144	2 304	2 680	6 160
Alexandra Fire Station	31068	18 800			18 800
Sub Total			8 144	7 035	32 150
Public Safety: JMPD					
Supply Firearms to the JMPD new recruits Renewal Plant and Equipment CITY AND SUBURBAN EXT6 F City Wide	2684	19 000	15 000	2 000	2 000
Operational Capex: Computers for Regional Commnders New Operational Capex JOHANNESBURG E City Wide	4237	7 010	3 200	2 010	1 800
Implementation of IIOC phase 2	30050	41 964	20 000	15 964	6 000
Sub Total			38 200	19 974	9 800
City Power					
Installation of new service connections New Service Connections ALEXANDRA EXT63 E Regional	2202	18 050	8 700	4 650	4 700
New service connections New Service Connections BEREA F Regional	2203	33 300	23 950	4 650	4 700
RTU installations New SCADA REUVEN F City Wide	2228	30 721	10 721	10 000	10 000
Prepare mini subs and load centres for 11 kV conversion Renewal Township Reticulation JEPPESTOWN SOUTH F Regional	2253	30 500	10 500	10 000	10 000
Construction of a 88kV transmission lines: Lutz / Peter Rd T-point New Transmission Line HONEY PARK EXT10 C Regional	2258	66 940		46 000	20 940
Installation of new service connections New Service Connections HALFWAY HOUSE EXT74 E Regional	2259	15 050	5 700	4 650	4 700
New service connections New Service Connections FERNDALE EXT25 B Regional	2260	22 100	12 750	4 650	4 700
New service connections New Service Connections ROODEPOORT EXT2 C Regional	2261	29 174	19 824	4 650	4 700
New Service Connections REUVEN F Regional	2263	35 100	25 750	4 650	4 700
New Service Connections HURST HILL B Regional	2264	54 003	44 653	4 650	4 700
Replacement of aged and/or faulting MV cables Renewal Medium Voltage Network NORTH RIDING EXT30 C City Wide	2285	24 150	4 750	5 000	14 400
Integrated security fire detection & suppression systems for major substations Including fibre optic links (+- 50 % of budget) New Security Equipment REUVEN F City Wide	2336	24 400	1 000	7 000	16 400
Refurbishment of LV infrastructure Renewal Low Voltage REUVEN F Regional	2337	34 150	4 750	10 000	19 400

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Refurbishment of MV infrastructure(Switchgear and transformers) Renewal Medium Voltage Network REUVEN F Regional	2338	34 150	4 750	10 000	19 400
Replacement of aged and/or faulting MV cables Renewal Medium Voltage Network REUVEN F Regional	2339	24 708	4 750	5 558	14 400
Establish new 88/11 kV substation at Ruimsig A New Bulk Infrastructure RUIMSIG C	2341	20 000	20 000		
Aquire servitudes and sub station sites New Transmission Line REUVEN F City Wide	2379	20 564	5 850	10 000	4 714
Upgrade John Ware sub station Renewal Bulk Infrastructure FORDSBURG F Regional	2428	137 250		33 250	104 000
Allandale Substation: Upgrade 2 X 10 MVA transformers to 40 MVA Renewal Bulk Infrastructure COMMERCIA EXT11 A Regional	2438	50 800	14 250	22 450	14 100
Emergency Work Renewal Medium Voltage Network NORTH RIDING EXT30 C Regional	2448	85 844	23 144	43 600	19 100
Replace open LV conductors with ABC Renewal Low Voltage REUVEN F City Wide	2465	14 300	5 000	9 300	
Emergency work Renewal Medium Voltage Network REUVEN F City Wide	2466	67 144	14 444	28 600	24 100
Normalisation Renewal Medium Voltage Network ALEXANDRA EXT42 E Regional	2540	50 140	9 500	21 440	19 200
Installation of pre paid meters and protective structures Renewal Metering Equipment LENASIA EXT13 G Regional	2543	103 856	67 500	31 052	5 303
Operational Capital: New Operational Capex REUVEN F City Wide	2612	108 534	18 534	25 000	65 000
Replace batteries in sub stations Renewal Bulk Infrastructure REUVEN F City Wide	2748	34 250	14 250	10 000	10 000
Install new IEDs in substations Renewal Protection REUVEN F City Wide	2757	47 250	17 250	15 000	15 000
Lutz: Establish new 88/11 kV cabling New Bulk Infrastructure HONEYDEW MANOR EXT11 C Ward	2791	90 000	40 000	20 000	30 000
Transformer capital program to eliminate high risk transformers Renewal Bulk Infrastructure REUVEN F City Wide	2798	28 100	9 500	18 600	
Telecommunications Fibre optic installations and upgrades Renewal SCADA REUVEN F Regional	2906	32 298	9 048	23 250	
Emergency work on the transmission network Renewal Bulk Infrastructure REUVEN F City Wide	2910	132 050	66 750	49 300	16 000
Revenue Generation Efficiency Project Pre-paid system installation of semi automated pre-paid & automated pre paid (smart meters) Renewal Service Connections REUVEN F City Wide	2920	114 150	33 750	13 400	67 000
Upgrading of 88 kV overhead lines Renewal Bulk Infrastructure REUVEN F City Wide	3083	64 370	33 500	6 700	24 170

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Preparation of LCs and MSS for 11kV conversion Bryanston	3163	39 400		15 000	24 400
Replace obsolete energy meters with prepaid units Renewal Service Connections REUVEN F City Wide	3272	44 900	19 500	13 400	12 000
Extend Mondeor sub station and construct new Mondeor 88 kV switching station New Bulk Infrastructure MONDEOR F Regional	3280	43 500	13 500	15 000	15 000
Install statistical meters on all distributors New Load Management REUVEN F City Wide	3282	255 959	110 045	88 129	57 785
IT Network upgrade Renewal Computer Hardware REUVEN F City Wide	3368	145 650	71 250	74 400	
Construct 88 kV switchyard adjacent to Pennyville substation New Bulk Infrastructure PENNYVILLE B Regional	3715	14 200	9 500		4 700
Upgrade Eldorado Substation Renewal Bulk Infrastructure ELDORADO PARK G Regional	3891	5 000	5 000		
Telecommunications Multiplexer and network management system Renewal Plant and Equipment REUVEN F City Wide	3895	28 200			28 200
Upgrade MV Networks in CBD Renewal Medium Voltage Network JOHANNESBURG F Regional	4113	31 550	4 750	6 700	20 100
All fencing and security lighting for various substations Renewal Building Alterations REUVEN F City Wide	4114	126 150		69 750	56 400
Electrification of various Informal Settlements - City Wide	4280	755 666	202 525	225 667	327 474
Rooftop PVC	20689	118 500	48 750	69 750	
Bank City Sws: Satellite	20690	126 150	67 750	13 400	45 000
Brynorth: Substation	20698	38 116	5 932	23 742	8 442
Hopefield: Substation	20756	52 600		42 900	9 700
Lotus_11kV	20941	9 300		9 300	
Lunar_11kV	20942	9 300		9 300	
2756_02_Installation of new public lighting: Street lights (City Wide)	22839	40 500	6 900	18 600	15 000
2756_01_Installation of new public lighting: Group luminaire replacement	22840	83 918	19 208	36 061	28 649
Install fire suppression systems in HV yard	23990	46 750		23 250	23 500
Dainfern Substation upgrade	23991	19 700	15 000		4 700
Design and install fire walls and oil embankments	23997	23 400		9 300	14 100
Mobile sub-station	30024	43 800	25 000		18 800
Refurbish Vasco Switching station	30025	19 700	15 000		4 700
Upgrade Eikenhof Substation	30026	42 400	9 500		32 900
Replacement of high risk and obsolete MV feeder boards - Primary substations	30051	14 100			14 100
Mondeor - Eikenhof HV OHL	30052	65 250		51 150	14 100
Construction of Mondeor - High Voltage Switch Station & Yard	30053	14 000		9 300	4 700
Energy Efficient Programme	30054	197 054	100 870	93 000	3 184
Sub Total			1 334 798	1 434 149	1 363 161

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Johannesburg Water: Water					
Midrand: President Park Tower Reservoir 80MI	109	52 750	2 750	20 000	30 000
2197_00_Water Demand Management: New Operate and Maintenance Assets (Orange Farm and Soweto)	2197	624 372	156 000	233 372	235 000
Basic Water Service New Basic Water and Sewer Services	2198	40 000	10 000	20 000	10 000
Operational Capital: Planning and engineering studies	2225	42 500	11 500	15 000	16 000
2226_00_Operational Capital: Operations and Maintenance	2226	377 800	140 000	172 800	65 000
2231_00_Operational Capital: Corporate Requirements of Johannesburg Water	2231	144 000	59 000	70 000	15 000
Sandton/Alexandra: Planned replacement watermains	2245	28 000	28 000		
Roodepoort/Diepsloot: Planned Replacement Watermains	2246	32 000	12 000	10 000	10 000
Johannesburg Central:planned Replacement Watermains	2248	35 000	15 000	10 000	10 000
Sandton/Alexandra: Linbro Park Water Upgrade	2314	21 000	1 000	15 000	5 000
Sandton/ Alexandra : Kensington B Reservoir 22ML	2317	3 000		3 000	
Olifantsvlei Works: Digester Heating and Mixing	2446	25 000	5 000	10 000	10 000
Olifantsvlei Works: Belt Presses # 1	2447	1 500		1 500	
Soweto: Planned Replacement of the Watermains	2481	50 000	10 000	20 000	20 000
Operational Capital: Provision for Emergency Work	2484	17 000	7 000	10 000	
Midrand: Blue Hills Tower 18ML	2567	11 000	1 000	5 000	5 000
Midrand: Carlswald Reservoir New Reservoirs CARLSWALD AH A Regional	3461	75 000	55 000	20 000	
Sandton/ Alexandra: Woodmead Reservoir 22ML	3464	65 000	30 000	25 000	10 000
Roodepoort/ Diepsloot: Robertville Water Upgrade	3467	10 000		10 000	
Bushkoppies Works: Infrastructure renewal plan	3482	129 371	35 500	58 871	35 000
Driefontein Works: Infrastructure Renewal Plan	3497	20 000	10 000	10 000	
Orange Farm/ Deep South: Planned Replacement Watermains	3516	25 000		20 000	5 000
Midrand: Planned replacement: Watermains Renewal	3540	15 000		5 000	10 000
Roodepoort/Diepsloot: Robertville Tower 225ML	4040	30 000	5 000	15 000	10 000
Midrand: Erand Tower 2 15ML	6494	75 000	55 000	20 000	
Midrand: Pretoriusrand Tower 12ML	6495	750	750		
Midrand: Halfway house Reservoir 20ML	6496	38 000	13 000	15 000	10 000
Sandton/ Alexandra: Kengington Booster 42MI	6498	2 500		2 500	
Bushkoppie: New PSTs number 2	6501	2 000		2 000	
Soweto: Doornkop West Reservoir 85MI	6504	7 500		2 500	5 000
Soweto: Dobsonville Reservoir 15MI	6516	7 500		2 500	5 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Midrand: Planned replacement sewer mains	6517	26 000	12 000	14 000	
Midrand: Pretoriusrand Reservoir 10ML	6618	750	750		
Halfway House Water Upgrade	21770	118 000	78 000	30 000	10 000
Johannesburg Central: Brixton Reservoir 226ML	22083	148 000	108 000	40 000	
Deep South / Orange Farm: Ennerdale Reservoir 50ML	22212	15 000		5 000	10 000
Deep South / Orange Farm: Diepsloot Tower 16ML	22217	3 000		3 000	
Roodepoort/ Diepsloot: Diepsloot Reservoir 40 MI	22512	38 000	3 000	5 000	30 000
Lion Park Bulk Water and Sewer Infrastructure Upgrade	22641	3 000		3 000	
Sandton/Alexandra: Linksfield Reservoir 375MI	22644	21 500	1 500	10 000	10 000
DF: Infrastructure Renewal Plan 2	22645	21 000	1 000	5 000	15 000
Southdale/Langlaagte: Crown Gardens Reservoir 20ML	22660	1 000		1 000	
Peri-urban 781mm diameter bulk main	23679	14 000	1 000	3 000	10 000
Bryanston Tower 15 MI	23681	53 000	3 000	15 000	35 000
Kensington B Tower 05 MI	23683	7 500		2 500	5 000
BK: Expansion of Bushkoppies WWTW	23688	7 000		2 000	5 000
NW: Infrastructure Renewal Plan 2	23691	20 500	500	5 000	15 000
Orange Farm/Deep South: Lenasia Reservoir 675mm dia Bulk	23759	45 000	5 000	20 000	20 000
Linbro Park Towner 15MI	23761	17 500	2 500	10 000	5 000
Bushkoppies works: Cleaning and lining of emergency Dam	23763	15 000		5 000	10 000
Alexander Water Bulk Main Renewal(G7)	23912	750	750		
CosmoCity Reservoir 30 MI	23932	8 500	1 000	2 500	5 000
Lion Park to Lanseria 600mm diameter bulk main	23933	14 000	1 000	3 000	10 000
Crosby Bulk Pipeline	30020	95 000	25 000	40 000	30 000
Turffontein Redevelopment Corridor: Forest Hill Tower	31054	26 500	1 500	15 000	10 000
Cosmo City Sewer Upgrade	31058	4 000	1 000	3 000	
Honeydew Pumpstation	31121	7 500		2 500	5 000
Sub Total			909 000	1 068 543	761 000
Johannesburg Water: Sewer					
Northern Works: Belt Presses New #4	2308	125 000	25 000	80 000	20 000
Bushkoppies Works: BK Balancing Tank Completed	2450	12 000	5 000	7 000	
Northern works: Unit 5 mod 2	2519	202 672	125 000	65 255	12 417
WWTW: Automation Of WWTW Plant	2520	3 800			3 800
LA: Module 1	3232	30 000	5 000	5 000	20 000
Olifantsvlei: Refurbish Unit 2	3236	21 000	1 000	10 000	10 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Goudkoppies Works: Infrastructure Renewal Plan	3484	95 000	5 000	60 000	30 000
Northern Works: Infrastructure renewal	3490	38 500	8 500	10 000	20 000
Orange Farm/ Deep south: Planned Replacement Sewer mains	3520	20 000	10 000	10 000	
Sandton/ Alexandra: Planned Replacement Sewer mains	3558	26 000	26 000		
Roodepoort/ Diepsloot: Planned Replacement Sewer mains	3586	5 000	5 000		
Roodepoort/ Diepsloot: Lanseria Outfall Sewer Upgrade	3601	12 000	2 000	5 000	5 000
Johannesburg Central: Planned Replacement Sewer mains	3614	55 000	25 000	20 000	10 000
Soweto: Planned Replacement Sewer mains	3627	50 000	10 000	20 000	20 000
Johannesburg Central: Turfontein Redevelopment Corridor Sewer Renewal	3870	20 750	750	10 000	10 000
Roodepoort/ Diepsloot: Diepsloot sewer Pipelines and Bridge	3918	50 000	10 000	30 000	10 000
Northern Works: Unit 4 liquor treatment	3961	10 000	10 000		
Northern Works: Desludge and line Dam 02	3963	2 000		2 000	
WWTW Upgrade and refurbish	3966	12 500		2 500	10 000
Bushkoppies Works: Upgrade main Blowers and Pipework	6503	10 000		5 000	5 000
Northern Works: Digesters New(incl Pre-Conditioning)	6544	10 000		10 000	
Northern Works: Unit 4: Replacement of Electromechanical	6545	30 000		20 000	10 000
OV: Infrastructure Renewal Plan	21993	55 000	5 000	30 000	20 000
Soweto: Anthea Nancefield Sewer (Klipspruit River) Phase 1	22511	15 000	15 000		
EN: Upgrading of Southern Treatment Capacity	22722	82 836	4 836	28 000	50 000
OV: Infrastructure Renewal Plan 2	23411	12 000	2 000	5 000	5 000
OV: Inlet Screw Pumps Replacement	23931	12 000	2 000	5 000	5 000
Sub Total			302 086	439 755	276 217
Pikitup					
Waste bulk containers	2188	7 000	5 000	1 000	1 000
Marie Louise LAndfill site-improved compliance and alterations	2192	71 000	44 704	15 000	11 296
ICT Hardware and Software	2194	19 000	5 000	5 000	9 000
Facilities renewal upgrades including branding and signage	2667	84 297	10 000	10 000	64 297
Buyback/Sorting facilities including drop-off centres and associated plant/equipment	2740	119 200	10 000	30 000	79 200
Robinson Deep landfill site improved compliancealterations and cell development	2742	230 363	48 000	79 050	103 313
Goudkoppies Landfill site- improved compliance and alterations	2773	56 790	36 790	15 000	5 000
Kya Sands landfill site-improved compliance and alterations	2783	10 500		10 000	500
Linbro Park landfill site-improved compliance and alterations	3257	80 000	20 000	35 000	25 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Office equipment	6413	5 500	500	5 000	
Marie Louise Material Recovery Facility	21658	16 450			16 450
Ennerdale Landfill site-improved compliance alterations and cell development	22424	85 000	10 000	15 000	60 000
Upgrading and Engineering Services at Selby Depot	23296	5 000	5 000		
Construction upgrading and engineering services of Roodepoort Depot	23297	43 437		21 000	22 437
New Fleet	23923	260 000	15 000	45 000	200 000
Upgrading and engineering services at Midrand Depot	24039	114 000	5 000	29 000	80 000
Sub Total			214 994	315 050	677 493
Johannesburg Roads Agency					
MISCL - Emergency Critical and Urgent Depot Stormwater Improvements Existing Stormwater Management Projects JOHANNESBURG City Wide	2389	126 464	50 949	61 180	14 336
MISCL - Tarring of Gravel Roads: Orange Farm and Surrounding Areas New Roads: Construction and Upgrades ORANGE FARM G Ward	2393	175 000	70 000	70 000	35 000
CATCH 210 - Klein Jukskei Catchment: (CBP) Stormwater Control: Willows Development - Windsor New Stormwater Catchments JUKSKEI PARK B Ward 115	2398	2 070	800	670	600
23775_03_MISCL - Tarring of Gravel Roads: Diepsloot New Roads: Construction and Upgrades DIEPSLOOT WEST EXT3 A Ward 113	2410	93 100	49 000	30 000	14 100
REHAB - Road Rehabilitation and Reconstruction Programme Renewal Roads: Construction and Upgrades JOHANNESBURG City Wide	2412	18 300	5 600	6 700	6 000
CATCH 210 - Klein Jukskei Catchment: Bond Stream Relief System Ferndale New Stormwater Catchments FERNDALE B Ward 104	2415	28 200	9 500	9 300	9 400
MISCL - Investigate and Design Future Schemes New Operational Capex JOHANNESBURG F City Wide	2416	11 925	2 400	5 025	4 500
MISCL - Integrated Roads and Stormwater Masterplanning New Stormwater Management Projects JOHANNESBURG F City Wide	2422	18 377	9 487	4 690	4 200
BRID 11 - Bridge Rehabilitation Renewal Bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide The bridges include Modderfontein Road Dorelan Bridge Drive Bradley View The Avenue (Hilson) The Gardens 12th Avenue Bryanston	2427	140 783	45 183	53 600	42 000
MOB - Intelligent Transport Systems (ITS) Projects New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2472	2 400	2 400		
CATCH 10 - Emergency Stormwater Improvement (Multi year) New Stormwater Catchments PROTEA GLEN D Ward 13	2577	28 200	9 500	9 300	9 400
Operational Capital: CS - Operational Capex Renewal Operational Capex JOHANNESBURG F City Wide	2581	18 295	5 595	6 700	6 000
MOB - Installation of New Warranted Traffic Signals	2767	10 350	4 000	3 350	3 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
RNP022_Richards Drive Upgrading Renewal Roads: Construction and Upgrades HALFWAY HOUSE EXT95 Ward 110	2853	14 100	4 750	4 650	4 700
CS - Capital Equipment New Plant and Equipment JOHANNESBURG F City Wide	2873	37 205	22 325	14 880	
RNP004_James Street Extension New Roads: Construction and Upgrades ENNERDALE G Regional	2881	23 450		23 450	
RNP005_Spencer Road New Link New Roads: Construction and Upgrades FLEURHOF C Regional Ward 70	2882	14 400	2 400	7 500	4 500
RNP085_Bulk stormwater development/Transport hub SANDOWN E Ward 91	2955	28 200	9 500	9 300	9 400
MOB - SARTSM: Upgrade Traffic Signals intersections City Wide	2961	25 819	14 319	6 700	4 800
MOB - Alternative Energy: Alternative Power Sources (LED) New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2963	4 140	1 600	1 340	1 200
MOB - Geometric Improvements Renewal Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2970	5 250	1 440	2 010	1 800
MOB - Remote Monitoring: Urban Traffic Control (UTC) New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2978	3 105	1 200	1 005	900
MOB - Alternative Energy: Alternative Power Sources (UPS) New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2992	14 100	4 750	4 650	4 700
MOB - Upgrading Controllers and Phasing Renewal Mobility Intelligent Transport System & Networks Johannesburg F City Wide	3001	11 438	3 800	4 188	3 450
CATCH 240 - Jukskei Catchment - Vorna Valley Stream New Stormwater Catchments VORNA VALLEY EXT13 A Ward 132	3024	5 250	1 440	2 010	1 800
MISCL - Dam Safety Rehabilitation Renewal Stormwater Management Projects JOHANNESBURG F City Wide	3033	11 822	5 472	3 350	3 000
MOB - Upgrading of Traffic Signal Controllers CS Operational Capex Renewal Mobility Intelligent Transport System & Networks Johannesburg F City Wide	3038	23 834	11 134	6 700	6 000
RESUR - Resurfacing of Roads Renewal Roads: Rehabilitation Johannesburg City Wide	3171	211 825	57 125	46 900	107 800
BRID 11 - Bridges: Visual Condition Assessment and Detailed Bridge Design for Bridge Rehabilitation Projects (Bridge Management System) New Bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide	3268	16 700	4 000	6 700	6 000
BRID 20 - Bridges: Replacement of bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide	3269	131 501	44 401	46 900	40 200
MOB - Recabling of Traffic Signals Intelligent Transportation System & Networks JOHANNESBURG F City Wide	3305	29 723	17 023	6 700	6 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Operational Capital: CS - Depot Upgrading and Standarization Renewal Operational Capex JOHANNESBURG F City Wide	3319	26 295	13 595	6 700	6 000
CONV - Conversion of Open Drains to underground storm water system/Covered Drains in Orange Farm Renewal Stormwater Management Projects ORANGE FARM G Ward 3	3788	20 270	5 270	10 000	5 000
23776_05_CONV - Conversion of Open Drains to underground storm water system in Bram Fischerville Renewal Stormwater Management Projects BRAM FISCHERVILLE C Ward 49	3789	21 148	5 148	10 000	6 000
RAMS - GIS Improvement	3801	6 210	2 400	2 010	1 800
RESUR - Resurfacing of M1 Motorway Renewal Roads: Rehabilitation MELROSE E City Wide Ward 67	3816	10 350	4 000	3 350	3 000
RESUR - Resurfacing of M2 Motorway Renewal Roads: Rehabilitation JOHANNESBURG F City Wide Ward 124	3817	12 019	5 669	3 350	3 000
RESUR - Resurfacing of Soweto Highway Renewal Roads: Rehabilitation ORLANDO D City Wide Ward 29	3818	14 718	5 368	4 650	4 700
22776_03_MISCL - Tarring of Gravel Roads: Tshepisong New Roads: Construction and Upgrades TSHEPISONG C Ward 128rd	3819	60 000	20 000	20 000	20 000
REHAB - Rehabilitation of Open Channels City Wide Renewal Stormwater Management Projects JOHANNESBURG F City Wide	3984	13 550	7 200	3 350	3 000
MISCL - Tarring of Gravel Roads: Kaalfontein New Roads: Construction and Upgrades KAALFONTEIN EXT2 A Ward 92	4206	45 000	15 000	15 000	15 000
23775_03_MISCL - Tarring of Gravel Roads: Mayibuye New Roads: Construction and Upgrades COMMERCIA A Ward 110	4209	30 000	10 000	10 000	10 000
Rehabilitation of aged and incapacitated stormwater infrastructure in the City	22039	7 480	2 400	2 680	2 400
MISCL - Tarring of Gravel Roads: City Wide	22681	200 000	60 000	70 000	70 000
CATCH - Flooding intervention and alleviation in Far East Bank - Alexandra Ward 105	23269	12 750	6 400	3 350	3 000
CATCH - River rehabilitation and erosion protection measures in Johannesburg City Wide	23529	8 280	3 200	2 680	2 400
23775_Tarring of gravel roads: Wards 77 133 and 80	24020	62 100	17 400	30 000	14 700
23775_Stormwater Conversion: Wards 78 79 and 133	24021	23 450	4 750	9 300	9 400
23775_Upgrade roads Klipfonteinview Ward 32	24022	61 000	14 250	23 250	23 500

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
23775_Khosa Street- - gravel roads and stormwater Ward 47	24023	20 000	20 000		
MOB - Traffic Management Centre Renewal Mobility: Intelligent Transportation System & Networks	30023	12 430	6 080	3 350	3 000
MOB - CCTV Cameras New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide (Diphetogo)	31051	635		335	300
MOB - Intelligent Transport Systems (ITS) Projects New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	31052	3 810		2 010	1 800
Reconstruction of Lillian Ngoyi F Ward 60 123 and 124	31064	94 099	94 099		
REHAB - Rehabilitation of Sinkholes associated with illegal mining activities - Infrastructure protection Johannesburg City Wide	31096	94 000			94 000
MISC - Land Acquisition for Roads and Stormwater Infrastructure Servitude - Johannesburg City Wide	31097	4 700			4 700
RAMS - Visual Condition Assessments and Design of Integrated Road Traffic Signs - Johannesburg City Wide	31099	3 000			3 000
RAMS - Visual Condition Assessments and Design of Stormwater - Johannesburg City Wide	31100	1 800			1 800
CATCH - Implementation of CBP Stormwater Masterplanning: Soweto New Stormwater Management Projects ORLANDO WEST D Regional	31101	9 400			9 400
Disaster Projects Implementation - Disaster Projects Implementation: - Helderkruijn Bridge - Elias Motsoaledi Bridge - Moroka Nancefield Road Bridge 1 - Moroka Nancefield Road Bridge 2 -Phakwe Bridge - Lenasia Bridge	31129	42 300			42 300
Sub Total			793 320	694 812	717 986
Metrobus					
Furniture and Office Equipment	2201	4 680	950	2 790	940
Purchasing of New Buses	2283	362 890	160 000	154 610	48 280
Plant and Machinery	2286	17 089	7 739	4 650	4 700
Engine and Gear box refurbishment	2553	15 000	5 000	5 000	5 000
IT Equipment New Computers and Hardware Computer Hardware	2662	37 650	14 250	9 300	14 100
Building - Building Alterations/Upgrade	2663	19 110	410	9 300	9 400
Bus Refurbishment	22111	15 000	5 000	5 000	5 000
Cashless Ticketing System Bus CCTV on board machine	22114	56 400	28 500	27 900	
Sub Total			221 849	218 550	87 420
Johannesburg City Parks and Zoo					
Lenasia Eco Park Development New Park LENASIA SOUTH	2344	1 600	1 600		
Olifantsvlei Cemetery Renewal Cemetery NATURENA EXT15 D Ward	2575	19 830	5 580	10 050	4 200

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
City Parks House - New Furniture F City Wide	2582	3 340	800	1 340	1 200
Park development Lehae 1	2592	1 600	1 600		
City Parks House - IT Equipment New Computer Hardware F Ward	2722	6 280	1 200	2 680	2 400
Plant and equipment New Plant and Equipment JOHANNESBURG F Ward	2724	10 540	2 850	4 690	3 000
Road Islands and Town Entrances Greening & Beautification New Park JOHANNESBURG F City Wide	2897	2 400	2 400		
COJ Park upgrades- Various Regions and wards	3108	13 360	3 200	5 360	4 800
JHB Botanical Gardens Infrastructure upgrade in Emmarentia Renewal Park EMMARENTIA B City Wide	3134	5 410	1 600	2 010	1 800
Kliprivier Nature Reserve Upgrade Renewal KLIPRIVIERSBERG F Regional	3219	800	800		
Zoo - Animal Purchases New Operational Capex SAXONWOLD E City Wide	3859	4 075	1 200	1 675	1 200
Zoo Infrastructure Renewal Building Alterations SAXONWOLD F Ward	3884	11 220	3 600	4 020	3 600
Innecity Parks Intervention Development and Upgrading JOHANNESBURG F Regional	3942	6 210	2 400	2 010	1 800
Eldorado New Park	6586	3 810		2 010	1 800
Tsepisong New Park development	22366	3 210		2 010	1 200
Cemetery Upgrades- Phase 1	22371	16 620	3 920	6 700	6 000
Golden Harvest Park Upgrade	22623	2 400	2 400		
New Park development Lufhereng	22879	7 950	1 600	3 350	3 000
Florida Park Upgrade	22892	1 200	1 200		
Bheki Mlangeni Park	23794	900			900
Braamfischer Parks	23795	2 560	2 560		
Sub Total			40 510	47 905	36 900
Johannesburg Development Agency					
Randburg CBD regeneration Renewal Precinct Redevelopment FERNDALE B Regional	2224	30 629	5 229	13 400	12 000
Orlando East Station Precinct New Precinct Redevelopment ORLANDO EAST D Ward	2503	2 540		1 340	1 200
Diepsloot Development Renewal Precinct Redevelopment DIEPSLOOT WES A Regional	3988	30 140	2 800	27 340	
Balfour Park Transit Precinct Development (Louis Botha Corridor) Renewal Precinct Redevelopment SAVOY ESTATE E City Wide	3991	1 425	1 425		
CORR - Louis Botha Transit Oriented Development (TOD) corridor Traffic Impact Assessment (TIA) Stormwater Masterplan and New COstruction and Upgrading Renewal Corridors of Freedom Intervention ORANGE GROVE E Regional	4015	31 650	6 250	13 400	12 000
Pennyville Precinct Renewal Precinct Redevelopment PENNYVILLE EXT1 B City Wide	4090	39 600	7 500	20 100	12 000
Operational Capex New Operational Capex NEWTOWN F City Wide	4126	20 950	1 900	10 050	9 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Revitalisation of Pageview and Vrededorp	6380	1 270		670	600
Melville Activity Street_Neighbourhood Development_ CoF_Upgrade	22116	23 464	4 414	10 050	9 000
Roodeport CBD regeneration Renewal Precinct Redevelopment REGION C	22119	13 100	400	6 700	6 000
Watt Street Precinct Wynberg	22255	17 472	8 582	4 690	4 200
Inner City Eastern Gateway_TOD and Movement Corridors	22281	47 771	5 681	21 090	21 000
Klipfontein View Wellness centre	22811	130 549	25 000	55 549	50 000
Braamfischer Ext 12 Roads and stormwater (New line item)	23908	3 800	3 800		
23775_Ivory Park Urban Renewal Programme	24018	51 800	3 000	24 800	24 000
23776_Kliptown Urban Renewal Programme	24029	513	513		
23705_Orange Farm Urban Renewal Programme	24030	301 254	55 203	100 000	146 051
Community Based Projects	30049	950	950		
Sub Total			132 646	309 179	307 051
Johannesburg Property Company					
City wide revamping of the Informal Trading Stalls and Linear Markets	2284	15 900	3 200	6 700	6 000
Orlando Ekhaya Waterfront Development Renewal Park ORLANDO EKHAYA D Regional	2522	8 000	8 000		
Computer Equipment - New Computer upgrades(Acquisition and Installation of the digital security and ICT WAN	2669	7 360	2 000	5 360	
Neighbourhood Development for Bertrams Priority Block New Building Alterations BERTRAMS F Regional	3943	254		134	120
Site Development Projects New Land Preparation JOHANNESBURG F City Wide	3944	13 318	618	6 700	6 000
Erf 43-46 Victoria Ext 3(Paterson Park Node) VICTORIA EXT3 E Regional	4142	4 467	1 726	1 446	1 295
Mooki Street Development Infrastructure Orlando East New Precinct Redevelopment ORLANDO EAST D Regional	4179	1 270		670	600
Office Space Optimisation Program New Precinct Redevelopment JOHANNESBURG F City Wide	4184	38 336	6 586	16 750	15 000
Replacement/ Upgrading of lifts in Corporate Buildings within the CoJ	4199	6 580			6 580
Marlboro Station Project Land Preparation	6309	3 508	3 000	268	240
Metromall Taxi Rank Shop Revitalisation and Waste Management Area Redesign	6358	6 050	6 050		
Soweto Empowerment Zone	22727	698		698	
Inner City Rejuvenation Programme/Project	22740	71 600	6 000	18 600	47 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Acquisition of various properties in SOWETO	23543	1 470	800	670	
Acquisition of Cleaning Equipment	23560	18 833	2 694	11 439	4 700
23776_Walter Sisulu Square Upgrade	24027	51 576	15 000	18 600	17 976
JPC Furniture fittings/office alteration & Equipment	31126	2 914			2 914
Acquisition/upgrade of tools and Equipment for technical teams	31127	3 290			3 290
Acquisition of privately owned farms within the southern farms precinct for housing development purposes	31128	4 700			4 700
Sub Total			55 674	88 034	116 415
Metropolitan Trading Company					
Office upgrade (24 Jan 2022)	23938	13 792	1 092	6 700	6 000
WIFI Management and Commercialisation	23940	1 822	1 822		
Sub Total			2 914	6 700	6 000
Joburg Market					
Upgrades to the Main Building (Mandela Market Cold Rooms Offices & Food Courtyard)	2598	6 937	6 937		
Installation of Sprinkler System(Fire suppression system OHSA)	3331	6 460	6 460		
Refurbishments/Construction of ablution facilities	3357	670		670	
Construction of a pack-house for emerging farmers at the Joburg Market	6399	13 700	1 000	6 700	6 000
Upgrading of Banana Ripening and Cold rooms	22489	36 168	10 768	13 400	12 000
Smart Market Project	22541	1 425	1 425		
Alternative Energy Systems	22547	74 014	38 000	20 100	15 914
Installation of Smart Meters - Revenue Protection	23093	11 400	11 400		
Extension of Trading Halls and other operational buildings at the Joburg Market	23094	31 954		22 954	9 000
Operational Capital - Cleaning in-sourcing	23378	3 810		2 010	1 800
Rocker Bins	24064	1 600	1 600		
Cashless Project	31060	2 470	2 470		
Soweto Market	31063	1 900	1 900		
Operational Capex (Office Equipments)	31134	2 500	2 500		
Road Rehabilitation	31135	5 000	5 000		
Sub Total			89 460	65 834	44 714
JOSHCO					
Luthereng Social Housing Project Region D	2323	86 450	86 450		
Lombardy East Social Housing Project Region E	2352	85 140	1 440	56 700	27 000
Randburg Selkirk Social Housing Project Region B	2353	63 439	8 439	40 000	15 000
Nancefield Social Housing Project Region D	2359	30 924	8 850		22 074
Inner City Buildings Acquisitions	2419	18 650		13 950	4 700

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Dobsonville Social Housing Project Region D	2675	2 750	2 750		
Marlboro Social Housing Project Region E	3535	67 700	2 750	35 850	29 100
Princess Plots Social Housing Project Region C	3794	36 077	10 650		25 427
EXISTING STOCK REDEVELOPMENT UPGRADE AND MAJOR MAINTENANCE Renewal Building Alterations JOHANNESBURG F City Wide	3796	48 580	8 400	34 180	6 000
Nederburg Social Housing Project Region A	3797	8 875	8 875		
Devland Golden Highway Social Housing Project Region D	3885	75 550	7 300	53 250	15 000
City Deep Social Housing Upgrade Region F	3947	2 750	2 750		
Casamia Inner City Building Upgrade Region F	4046	37 220	10 950	4 650	21 620
Smit Street Inner City Building Conversion Region F	22282	74 640	8 640	48 000	18 000
106 Claim Street Inner City Building Conversion Region F	22292	3 650	3 650		
Abel Road Inner City Building Conversion Region F	22297	12 750	12 750		
Booyens Street Inner City Conversion	22468	28 730	8 050		20 680
38 Rissik Street (NBS) Inner City Building Conversion	22470	22 618	12 564		10 054
Malvern Building Conversion	22550	50 550	1 600	36 950	12 000
Tum-Key 1: Region A	23366	33 900	20 551	7 042	6 307
Tum-Key 1: Region B	23367	4 500	4 500		
Tum-Key 3: Region D	23368	90 000		50 000	40 000
Park Chambers	30041	1 600	1 600		
Kelvin	30042	1 600	1 600		
Frank Brown/ Milpark Social Housing Development	30043	1 603	1 603		
Tum-Key : Region F (Denver Social Housing)	30044	10 354	10 354		
Sub Total			247 066	380 572	272 961
Joburg City Theatres					
Promusica Theatre - Upgrading of technical equipment (sound and lighting) Renewal Theatre redevelopment FLORIDA PARK EXT9 C Regional	2281	1 860	579	623	658
Joburg Theatre - Building Renovations and upgrades New Building Alterations JOHANNESBURG F Ward	2806	13 995	2 850	5 420	5 725
Joburg Theatre - Upgrade of stage machinery Renewal Plant and Equipment JOHANNESBURG F Ward	3109	36 415	11 708	12 004	12 703
Soweto Theatre - Upgrading of Technical Equipment Renewal Building Alterations JABULANI D City Wide	3710	3 326	1 035	1 114	1 177
Soweto Theatre - Building Renovations and upgrades JABULANI D	3840	4 425	1 377	1 482	1 566
Promusica Theatre - Building renovations and upgrades Renewal Building Alterations FLORIDA PARK EXT9 C Regional	3841	1 460	454	489	517
Promusica Theatre - Information Technology New Computer Hardware & Software FLORIDA PARK EXT9 C City Wide	3842	3 039	1 043	809	1 186
Joburg Theatre - Technical Equipment New Capex JOHANNESBURG F Regional	4049	3 353	1 043	1 123	1 186

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2024/25 R 000	Estimate 2025/26 R 000	Estimate 2026/27 R 000
Sub Total			20 088	23 066	24 718
Joburg Tourism Company					
Tourism ICT	23996	329	105	110	114
Movable Assets	24006	329	105	110	114
Mobile VIC'S	24009	3 083	983	1 027	1 073
Sub Total			1 193	1 247	1 301
Grand Total			7 242 332	7 880 921	6 925 162