

JHB City Of Johannesburg - Table A1 Consoli

Description	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands							
Financial Performance							
Property rates	16,988,687	17,338,687	17,338,687	17,338,687	18,136,267	18,970,534	19,824,208
Service charges	42,439,927	43,755,758	43,755,758	43,755,758	48,912,644	53,427,290	56,696,939
Investment revenue	194,484	191,113	191,113	191,113	199,899	209,088	218,498
Transfer and subsidies - Operational	8,593,891	8,437,969	8,437,969	8,437,969	8,980,278	9,360,467	9,779,639
Other own revenue	8,151,863	7,851,980	7,851,980	7,851,980	8,591,214	9,161,055	9,718,160
Total Revenue (excluding capital transfers and contributions)	76,368,851	77,575,507	77,575,507	77,575,507	84,820,301	91,128,434	96,237,443
Employee costs	19,994,316	20,565,521	20,565,521	20,565,521	21,654,002	22,821,649	23,840,398
Remuneration of councillors	191,409	191,762	191,762	191,762	202,021	212,829	222,406
Depreciation and amortisation	5,179,147	5,298,690	5,298,690	5,298,690	5,643,271	5,898,967	6,164,388
Interest	2,511,836	2,511,959	2,511,959	2,511,959	2,627,256	2,748,095	2,871,759
Inventory consumed and bulk purchases	21,756,485	22,338,398	22,338,398	22,338,398	24,817,816	25,954,215	27,560,634
Transfers and subsidies	135,387	99,747	99,747	99,747	113,739	56,330	47,671
Other expenditure	25,900,176	24,404,912	24,404,912	24,404,912	25,611,508	25,922,769	26,802,041
Total Expenditure	75,668,756	75,410,990	75,410,990	75,410,990	80,669,613	83,614,854	87,509,298
Surplus/(Deficit)	700,096	2,164,517	2,164,517	2,164,517	4,150,688	7,513,580	8,728,146
Transfers and subsidies - capital (monetary allocations)	3,694,726	3,813,317	3,813,317	3,813,317	4,100,420	5,123,472	4,475,636
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4,394,822	5,977,835	5,977,835	5,977,835	8,251,108	12,637,052	13,203,782
Income Tax	41,160	42,130	42,130	42,130	44,883	47,523	49,661
Surplus/(Deficit) for the year	4,353,662	5,935,705	5,935,705	5,935,705	8,206,225	12,589,529	13,154,120
Capital expenditure & funds sources							
Capital expenditure	7,414,826	7,733,417	7,733,417	7,733,417	8,700,420	9,024,994	8,489,511
Transfers recognised - capital	3,694,726	3,813,317	3,813,317	3,813,317	4,550,420	5,074,994	4,289,511
Borrowing	2,500,000	2,700,000	2,700,000	2,700,000	3,500,000	3,500,000	2,700,000
Internally generated funds	1,220,100	1,220,100	1,220,100	1,220,100	650,000	450,000	1,500,000
Total sources of capital funds	7,414,826	7,733,417	7,733,417	7,733,417	8,700,420	9,024,994	8,489,511
Financial position							
Total current assets	17,906,944	3,813,317	3,813,317	3,813,317	4,550,420	29,025,728	40,426,025
Total non current assets	92,902,773	95,496,323	95,496,323	95,496,323	99,147,322	102,537,497	105,146,426
Total current liabilities	16,473,061	21,502,979	21,502,979	21,502,979	16,864,150	17,332,889	18,092,613
Total non current liabilities	26,535,555	28,698,949	28,698,949	28,698,949	29,918,974	31,122,564	31,217,945
Community wealth/Equity	67,801,100	62,312,017	62,312,017	62,312,017	70,518,243	83,107,771	96,261,892
Cash flows							
Net cash from (used) operating	8,437,172	3,554,912	3,554,912	3,554,912	10,476,180	18,876,336	19,736,732
Net cash from (used) investing	(6,628,739)	(6,808,638)	(6,808,638)	(6,808,638)	(9,295,082)	(9,289,954)	(8,774,129)
Net cash from (used) financing	978,795	3,818,760	3,818,760	3,818,760	316,193	1,262,147	411,575
Cash/cash equivalents at the year end	3,665,298	2,730,891	2,730,891	2,730,891	4,228,182	15,076,712	26,450,890
Cash backing/surplus reconciliation							
Cash and investments available	5,236,791	3,882,066	3,882,066	3,882,066	5,973,207	17,085,885	28,743,868
Application of cash and investments	3,832,525	8,332,017	8,332,017	8,332,017	4,442,722	5,496,914	6,163,861
Balance - surplus (shortfall)	1,404,266	(4,449,951)	(4,449,951)	(4,449,951)	1,530,485	11,588,971	22,580,007
Asset management							
Asset register summary (WDV)	89,485,910	90,773,912	90,773,912	90,773,912	93,831,061	96,957,088	99,282,211
Depreciation	5,179,147	5,298,690	5,298,690	5,298,690	5,643,271	5,898,967	6,164,388
Renewal and Upgrading of Existing Assets	2,904,285	2,931,738	2,931,738	2,931,738	4,208,926	4,254,786	4,663,424
Repairs and Maintenance	6,178,621	6,314,263	6,314,263	6,314,263	6,345,531	6,524,202	6,817,117
Free services							
Cost of Free Basic Services provided	3,100,088	3,145,406	3,145,406	3,145,406	3,274,563	3,274,563	3,274,563
Revenue cost of free services provided	2,466,872	2,466,872	2,466,872	2,466,872	2,577,881	2,693,886	2,820,501
Households below minimum service level							
Water:	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-

JHB City Of Johannesburg - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand						
Revenue - Functional						
<i>Governance and administration</i>	32,495,790	33,043,187	33,043,187	35,914,772	38,232,482	38,785,597
Executive and council	1,287,890	1,328,056	1,328,056	1,948,995	2,147,180	1,114,813
Finance and administration	31,207,901	31,715,131	31,715,131	33,965,778	36,085,302	37,670,784
Internal audit	-	-	-	-	-	-
<i>Community and public safety</i>	1,298,112	1,022,875	1,022,875	973,694	1,042,642	1,091,743
Community and social services	120,342	141,158	141,158	129,908	136,217	142,564
Sport and recreation	21,281	21,281	21,281	22,258	23,283	24,329
Public safety	191,857	191,857	191,857	200,682	209,913	219,358
Housing	890,374	584,989	584,989	586,700	638,051	668,743
Health	74,258	83,590	83,590	34,146	35,178	36,749
<i>Economic and environmental services</i>	2,249,528	1,981,034	1,981,034	1,498,476	1,829,656	1,985,144
Planning and development	636,326	612,805	612,805	401,858	693,959	734,235
Road transport	1,609,625	1,358,358	1,358,358	1,092,875	1,131,780	1,246,818
Environmental protection	3,577	9,872	9,872	3,743	3,917	4,091
<i>Trading services</i>	43,058,805	44,380,386	44,380,386	49,528,218	54,095,313	57,751,451
Energy sources	22,020,237	23,279,538	23,279,538	26,108,202	29,137,057	31,157,360
Water management	10,652,266	10,652,266	10,652,266	11,912,083	12,697,842	13,535,420
Waste water management	7,245,832	7,245,832	7,245,832	8,100,840	8,635,497	9,205,440
Waste management	3,140,470	3,202,750	3,202,750	3,407,093	3,624,917	3,853,231
<i>Other</i>	961,342	961,342	961,342	1,005,562	1,051,813	1,099,144
Total Revenue - Functional	80,063,577	81,388,824	81,388,824	88,920,722	96,251,906	100,713,079
Expenditure - Functional						
<i>Governance and administration</i>	22,732,841	27,720,850	27,720,850	29,338,335	30,146,990	31,234,849
Executive and council	3,667,714	3,993,929	3,993,929	4,083,187	4,169,436	4,306,498
Finance and administration	18,892,191	23,553,352	23,553,352	25,077,353	25,793,770	26,737,130
Internal audit	172,936	173,569	173,569	177,795	183,784	191,221
<i>Community and public safety</i>	7,765,750	7,944,598	7,944,598	8,204,085	8,579,865	8,973,509
Community and social services	1,571,390	1,713,357	1,713,357	1,705,261	1,784,965	1,870,754
Sport and recreation	205,382	205,483	205,483	212,120	218,628	227,313
Public safety	2,787,293	2,784,318	2,784,318	2,901,516	3,042,577	3,171,402
Housing	2,052,349	2,081,081	2,081,081	2,157,834	2,242,492	2,339,845
Health	1,149,336	1,160,359	1,160,359	1,227,354	1,291,203	1,364,195
<i>Economic and environmental services</i>	5,561,929	5,213,916	5,213,916	5,375,613	5,500,897	5,746,433
Planning and development	1,218,299	1,177,232	1,177,232	1,246,261	1,226,916	1,284,453
Road transport	4,020,065	3,698,743	3,698,743	3,790,422	3,917,705	4,085,731
Environmental protection	323,566	337,942	337,942	338,929	356,276	376,249
<i>Trading services</i>	39,025,712	33,922,503	33,922,503	37,114,898	38,718,304	40,849,783
Energy sources	19,281,225	19,139,720	19,139,720	20,981,338	21,794,515	22,944,076
Water management	13,080,395	10,032,865	10,032,865	11,145,920	11,762,892	12,515,397
Waste water management	2,820,051	905,315	905,315	908,488	941,306	987,667
Waste management	3,844,041	3,844,603	3,844,603	4,079,152	4,219,591	4,402,643
<i>Other</i>	623,684	651,252	651,252	681,566	716,321	754,385
Total Expenditure - Functional	75,709,916	75,453,119	75,453,119	80,714,496	83,662,377	87,558,959
Surplus/(Deficit) for the year	4,353,662	5,935,705	5,935,705	8,206,225	12,589,529	13,154,120

JHB City Of Johannesburg - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand						
Revenue - Functional						
<i>Municipal governance and administration</i>	32,495,790	33,043,187	33,043,187	35,914,772	38,232,482	38,785,597
Executive and council	1,287,890	1,328,056	1,328,056	1,948,995	2,147,180	1,114,813
<i>Mayor and Council</i>		12,000	12,000			
<i>Municipal Manager, Town Secretary and Chief Executive</i>	1,287,890	1,316,056	1,316,056	1,948,995	2,147,180	1,114,813
Finance and administration	31,207,901	31,715,131	31,715,131	33,965,778	36,085,302	37,670,784
<i>Administrative and Corporate Support</i>	703,225	749,279	749,279	877,336	987,875	1,166,806
<i>Asset Management</i>						
<i>Finance</i>	30,357,022	30,692,134	30,692,134	32,896,443	34,917,553	36,316,007
<i>Fleet Management</i>						
<i>Human Resources</i>	2,730	116,561	116,561	1,891	1,978	2,068
<i>Information Technology</i>	13,190	13,190	13,190	33,798	14,433	15,082
<i>Legal Services</i>						
<i>Marketing, Customer Relations, Publicity and Media Co-</i>	114	114	114	5,870	6,139	6,416
<i>Property Services</i>	129,894	142,128	142,128	148,635	155,439	162,433
<i>Risk Management</i>						
<i>Security Services</i>	92	92	92	96	100	105
<i>Supply Chain Management</i>	1,599	1,599	1,599	1,672	1,748	1,826
<i>Valuation Service</i>	34	34	34	36	38	40
Internal audit						
<i>Governance Function</i>						
Community and public safety	1,238,112	1,022,875	1,022,875	973,694	1,042,642	1,091,743
Community and social services	120,342	141,158	141,158	129,908	136,217	142,564
<i>Aged Care</i>						
<i>Agricultural</i>						
<i>Animal Care and Diseases</i>						
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	30,651	35,151	35,151	39,867	41,697	43,570
<i>Child Care Facilities</i>						
<i>Community Halls and Facilities</i>	35,150	40,966	40,966	702	734	767
<i>Consumer Protection</i>						
<i>Cultural Matters</i>						
<i>Disaster Management</i>						
<i>Education</i>						
<i>Indigenous and Customary Law</i>						
<i>Industrial Promotion</i>						
<i>Language Policy</i>						
<i>Libraries and Archives</i>	27,092	31,592	31,592	26,994	28,958	30,622
<i>Literacy Programmes</i>						
<i>Media Services</i>						
<i>Museums and Art Galleries</i>						
<i>Population Development</i>	395	6,395	6,395	413	432	451
<i>Provincial Cultural Matters</i>						
<i>Theatres</i>	22,689	22,689	22,689	23,489	24,325	25,420
<i>Zoo's</i>	4,365	4,365	4,365	38,443	40,071	41,734
Sport and recreation	21,281	21,281	21,281	22,258	23,283	24,329
<i>Beaches and Jetties</i>						
<i>Casinos, Racing, Gambling, Wagering</i>						
<i>Community Parks (including Nurseries)</i>						
<i>Recreational Facilities</i>	21,281	21,281	21,281	22,258	23,283	24,329
<i>Sports Grounds and Stadiums</i>						
Public safety	191,857	191,857	191,857	200,682	209,913	219,358
<i>Civil Defence</i>	191,826	191,826	191,826	200,650	209,880	219,324
<i>Cleansing</i>						
<i>Control of Public Nuisances</i>						
<i>Fencing and Fences</i>						
<i>Fire Fighting and Protection</i>	31	31	31	32	33	34
<i>Licensing and Control of Animals</i>						
<i>Police Forces, Traffic and Street Parking Control</i>						
<i>Pounds</i>						
Housing	890,374	584,989	584,989	586,700	638,051	668,743
<i>Housing</i>	890,374	584,989	584,989	586,700	638,051	668,743
<i>Informal Settlements</i>						
Health	74,258	83,590	83,590	34,146	35,178	36,749
<i>Ambulance</i>						
<i>Health Services</i>	74,258	83,590	83,590	34,146	35,178	36,749
<i>Laboratory Services</i>						
<i>Food Control</i>						
<i>Health Surveillance and Prevention of Communicable</i>						
<i>Vector Control</i>						
<i>Chemical Safety</i>						

Economic and environmental services	2,249,528	1,981,034	1,981,034	1,498,476	1,829,656	1,985,144
Planning and development	636,326	612,805	612,805	401,858	693,959	734,235
Billboards	12,306	12,306	12,306	12,860	13,439	14,044
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-
Central City Improvement District	-	-	-	-	-	-
Development Facilitation	84,345	84,345	84,345	1,194	157,649	200,502
Economic Development/Planning	90,690	65,690	65,690	63,347	-	-
Regional Planning and Development	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and	83,197	84,997	84,997	88,907	92,997	97,326
Project Management Unit	365,788	365,466	365,466	235,550	429,874	422,363
Provincial Planning	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-
Road transport	1,609,625	1,358,358	1,358,358	1,092,875	1,131,780	1,246,818
Public Transport	1,199,602	964,505	964,505	951,012	960,356	1,014,436
Road and Traffic Regulation	-	-	-	-	-	-
Roads	410,023	393,853	393,853	141,863	171,424	232,382
Taxi Ranks	-	-	-	-	-	-
Environmental protection	3,577	9,872	9,872	3,743	3,917	4,091
Biodiversity and Landscape	-	4,295	4,295	-	-	-
Coastal Protection	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-
Pollution Control	3,577	5,577	5,577	3,743	3,917	4,091
Soil Conservation	-	-	-	-	-	-
Trading services	43,058,805	44,380,386	44,380,386	49,528,218	54,095,313	57,751,451
Energy sources	22,020,237	23,279,538	23,279,538	26,108,202	29,137,057	31,157,360
Electricity	22,020,237	23,279,538	23,279,538	26,108,202	29,137,057	31,157,360
Street Lighting and Signal Systems	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-
Water management	10,652,266	10,652,266	10,652,266	11,912,083	12,697,842	13,535,420
Water Treatment	-	-	-	-	-	-
Water Distribution	10,652,266	10,652,266	10,652,266	11,912,083	12,697,842	13,535,420
Water Storage	-	-	-	-	-	-
Waste water management	7,245,832	7,245,832	7,245,832	8,100,840	8,635,497	9,205,440
Public Toilets	-	-	-	-	-	-
Sewerage	7,245,832	7,245,832	7,245,832	8,100,840	8,635,497	9,205,440
Storm Water Management	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-
Waste management	3,140,470	3,202,750	3,202,750	3,407,093	3,624,917	3,853,231
Recycling	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	83,270	85,770	85,770	104,880	109,704	114,643
Solid Waste Removal	2,809,482	2,866,042	2,866,042	3,038,732	3,234,341	3,439,459
Street Cleaning	247,718	250,938	250,938	263,481	280,872	299,129
Other	961,342	961,342	961,342	1,005,562	1,051,813	1,099,144
Abattoirs	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-
Forestry	-	-	-	-	-	-
Licensing and Regulation	390,704	390,704	390,704	408,675	427,470	446,705
Markets	570,638	570,638	570,638	596,887	624,343	652,439
Tourism	-	-	-	-	-	-
Total Revenue - Functional	80,063,577	81,388,824	81,388,824	88,920,722	96,251,906	100,713,079

Expenditure - Functional						
Municipal governance and administration	22,732,841	27,720,850	27,720,850	29,338,335	30,146,990	31,234,849
Executive and council	3,667,714	3,993,929	3,993,929	4,083,187	4,169,436	4,306,498
Mayor and Council	229,624	238,421	238,421	236,454	246,013	258,586
Municipal Manager, Town Secretary and Chief Executive	3,438,090	3,755,508	3,755,508	3,846,733	3,923,423	4,047,912
Finance and administration	18,892,191	23,553,352	23,553,352	25,077,353	25,793,770	26,737,130
Administrative and Corporate Support	4,936,289	4,819,123	4,819,123	5,046,118	5,153,442	5,360,109
Asset Management	409,026	488,740	488,740	575,069	592,616	612,322
Finance	7,382,253	11,873,423	11,873,423	12,764,645	13,203,279	13,668,000
Fleet Management	1,160,185	1,094,639	1,094,639	1,175,881	1,175,465	1,204,782
Human Resources	852,521	859,299	859,299	923,075	967,009	1,017,263
Information Technology	834,692	928,520	928,520	1,008,344	1,029,874	1,078,487
Legal Services	213,566	224,334	224,334	218,196	216,875	222,172
Marketing, Customer Relations, Publicity and Media Co-	872,880	962,619	962,619	985,892	1,008,908	1,057,434
Property Services	928,171	1,040,614	1,040,614	1,008,847	1,037,814	1,074,642
Risk Management	352,454	357,162	357,162	368,014	368,783	378,937
Security Services	558,813	503,357	503,357	594,808	620,603	624,651
Supply Chain Management	268,405	278,455	278,455	283,879	290,048	304,282
Valuation Service	122,937	123,066	123,066	124,586	129,055	134,048
Internal audit	172,936	173,569	173,569	177,795	183,784	191,221
Governance Function	172,936	173,569	173,569	177,795	183,784	191,221
Community and public safety	7,765,750	7,944,598	7,944,598	8,204,085	8,579,865	8,973,509
Community and social services	1,571,390	1,713,357	1,713,357	1,705,261	1,784,965	1,870,754
Aged Care	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	50,874	50,874	50,874	43,785	46,058	48,585
Child Care Facilities	340	340	340	358	374	390
Community Halls and Facilities	380,263	399,663	399,663	368,658	383,799	403,846
Consumer Protection	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-
Disaster Management	82,183	79,097	79,097	83,066	87,266	91,859
Education	441	434	434	1,953	1,059	1,158
Indigenous and Customary Law	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-
Libraries and Archives	326,819	352,290	352,290	367,010	394,979	411,992
Literacy Programmes	-	-	-	-	-	-
Media Services	-	-	-	-	-	-
Museums and Art Galleries	1,536	1,536	1,536	1,607	1,680	1,755
Population Development	355,894	394,872	394,872	407,447	423,919	444,663
Provincial Cultural Matters	-	-	-	-	-	-
Theatres	269,231	333,665	333,665	342,859	352,974	368,855
Zoo's	103,809	100,586	100,586	88,518	92,857	97,651
Sport and recreation	205,382	205,483	205,483	212,120	218,628	227,313
Beaches and Jetties	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-
Community Parks (including Nurseries)	-	-	-	-	-	-
Recreational Facilities	205,382	205,483	205,483	212,120	218,628	227,313
Sports Grounds and Stadiums	-	-	-	-	-	-
Public safety	2,787,293	2,784,318	2,784,318	2,901,516	3,042,577	3,171,402
Civil Defence	2,011,463	1,996,799	1,996,799	2,071,911	2,168,744	2,247,478
Cleansing	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-
Fire Fighting and Protection	702,646	713,972	713,972	752,129	792,321	837,779
Licensing and Control of Animals	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	73,184	73,547	73,547	77,476	81,512	86,145
Pounds	-	-	-	-	-	-
Housing	2,052,349	2,081,081	2,081,081	2,157,834	2,242,492	2,339,845
Housing	2,052,349	2,081,081	2,081,081	2,157,834	2,242,492	2,339,845
Informal Settlements	-	-	-	-	-	-
Health	1,149,336	1,160,359	1,160,359	1,227,354	1,291,203	1,364,195
Ambulance	149	149	149	156	163	170
Health Services	1,123,151	1,133,857	1,133,857	1,199,440	1,261,801	1,333,111
Laboratory Services	-	-	-	-	-	-
Food Control	1,237	1,248	1,248	1,314	1,384	1,463
Health Surveillance and Prevention of Communicable	16,348	16,540	16,540	17,424	18,350	19,397
Vector Control	8,451	8,565	8,565	9,020	9,505	10,054
Chemical Safety	-	-	-	-	-	-

Economic and environmental services	5,561,929	5,213,916	5,213,916	5,375,613	5,500,897	5,746,433
Planning and development	1,218,299	1,177,232	1,177,232	1,246,261	1,226,916	1,284,453
Billboards	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	46,713	48,128	48,128	39,357	41,239	43,593
Central City Improvement District	-	-	-	-	-	-
Development Facilitation	263,318	247,816	247,816	260,245	272,139	285,942
Economic Development/Planning	290,730	225,898	225,898	275,374	225,428	234,892
Regional Planning and Development	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and Project Management Unit	351,698	363,703	363,703	391,477	412,711	430,005
Provincial Planning	265,839	291,687	291,687	279,809	275,399	290,021
Support to Local Municipalities	-	-	-	-	-	-
Road transport	4,020,065	3,698,743	3,698,743	3,790,422	3,917,705	4,085,731
Public Transport	2,648,404	2,328,902	2,328,902	2,314,132	2,354,370	2,457,435
Road and Traffic Regulation	-	-	-	-	-	-
Roads	1,371,661	1,369,840	1,369,840	1,476,290	1,563,335	1,628,296
Taxi Ranks	-	-	-	-	-	-
Environmental protection	323,566	337,942	337,942	338,929	356,276	376,249
Biodiversity and Landscape	102,992	109,966	109,966	97,940	102,977	108,548
Coastal Protection	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-
Pollution Control	220,574	227,976	227,976	240,989	253,299	267,701
Soil Conservation	-	-	-	-	-	-
Trading services	39,025,712	33,922,503	33,922,503	37,114,898	38,718,304	40,849,783
Energy sources	19,281,225	19,139,720	19,139,720	20,981,338	21,794,515	22,944,076
Electricity	18,958,375	18,804,102	18,804,102	20,643,559	21,447,860	22,580,343
Street Lighting and Signal Systems	322,850	335,618	335,618	337,778	346,655	363,733
Nonelectric Energy	-	-	-	-	-	-
Water management	13,080,395	10,032,865	10,032,865	11,145,920	11,762,892	12,515,397
Water Treatment	222,129	212,443	212,443	164,007	172,326	181,452
Water Distribution	12,701,633	9,684,212	9,684,212	10,828,997	11,430,086	12,165,300
Water Storage	156,633	136,210	136,210	152,916	160,480	168,645
Waste water management	2,820,051	905,315	905,315	908,488	941,306	987,667
Public Toilets	-	-	-	-	-	-
Sewerage	2,235,614	344,980	344,980	303,834	319,030	335,523
Storm Water Management	-	-	-	-	-	-
Waste Water Treatment	584,437	560,335	560,335	604,654	622,276	652,144
Waste management	3,844,041	3,844,603	3,844,603	4,079,152	4,219,591	4,402,643
Recycling	55,987	76,982	76,982	78,464	81,189	84,566
Solid Waste Disposal (Landfill Sites)	260,714	269,855	269,855	290,201	303,417	317,605
Solid Waste Removal	2,600,471	2,670,407	2,670,407	2,825,716	2,919,953	3,043,453
Street Cleaning	926,869	827,359	827,359	884,771	915,032	957,019
Other	623,684	651,252	651,252	681,566	716,321	754,385
Abattoirs	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-
Forestry	-	-	-	-	-	-
Licensing and Regulation	524,791	540,556	540,556	566,294	596,303	628,964
Markets	82,931	94,734	94,734	98,542	102,519	107,132
Tourism	15,962	15,962	15,962	16,730	17,499	18,289
Total Expenditure - Functional	75,709,916	75,453,119	75,453,119	80,714,496	83,662,377	87,558,959
Surplus(Deficit) for the year	4,353,662	5,935,705	5,935,705	8,206,225	12,589,529	13,154,120

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

JHB City Of Johannesburg - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand						
Revenue by Vote						
Vote 1 - Economic Development	90,690	66,690	66,690	63,347	-	-
Vote 2 - Environment, Infrastructure and Services	16,042	25,699	25,699	16,679	207,795	19,581
Vote 3 - Transport	1,353,559	1,090,546	1,090,546	1,194,407	1,235,518	1,308,948
Vote 4 - Community Development	75,673	80,173	80,173	58,979	62,416	66,583
Vote 5 - Health	252,948	262,280	262,280	221,058	230,690	232,435
Vote 6 - Social Development	25,449	43,221	43,221	413	432	451
Vote 7 - Group Forensic Investigation Services	-	-	-	-	-	-
Vote 8 - Office of the Ombudsman	-	-	-	-	-	-
Vote 9 - City Manager	39,234	51,628	51,628	56,627	-	-
Vote 10 - Speaker: Legislative Arm of Council	-	-	-	-	-	-
Vote 11 - Group Information and Communication Tech	-	-	-	-	-	-
Vote 12 - Group Finance	29,379,268	29,729,268	29,729,268	31,571,833	33,280,889	34,914,569
Vote 13 - Group Corporate and Shared Services	32,622	32,710	32,710	37,540	39,225	40,540
Vote 14 - Human Settlements	1,345,428	1,360,428	1,360,428	2,019,798	2,280,471	1,254,102
Vote 15 - Development Planning	108,398	110,198	110,198	143,689	160,118	164,360
Vote 16 - Public Safety	616,221	615,740	615,740	644,062	673,684	703,997
Vote 17 - Municipal Entities Accounts	897,252	568,936	568,936	189,922	375,058	480,181
Vote 18 - City Power	22,259,067	23,670,263	23,670,263	26,366,421	29,465,402	31,649,126
Vote 19 - Johannesburg Water	18,794,205	18,789,022	18,789,022	21,262,729	22,702,551	24,060,428
Vote 20 - Pikitup	3,326,389	3,385,333	3,385,333	3,460,685	3,845,150	4,046,384
Vote 21 - Johannesburg Roads Agency	163,193	163,193	163,193	180,931	212,079	221,623
Vote 22 - Metrobus	92,039	107,186	107,186	112,117	117,274	122,550
Vote 23 - Johannesburg City Parks and Zoo	80,738	92,535	92,535	92,143	96,223	100,398
Vote 24 - Johannesburg Development Agency	63,899	77,393	77,393	80,953	84,677	88,488
Vote 25 - Johannesburg Property Company	45,266	45,266	45,266	47,304	49,433	51,657
Vote 26 - Metropolitan Trading Company	13,183	13,183	13,183	33,791	14,426	15,075
Vote 27 - Joburg Market	703,281	715,515	715,515	748,428	782,854	818,083
Vote 28 - Johannesburg Social Housing Company	243,960	250,721	250,721	273,513	290,459	306,409
Vote 29 - Joburg City Theatres	41,697	41,697	41,697	43,352	45,082	47,111
Vote 30 - Johannesburg Tourism Company	3,877	-	-	-	-	-
Total Revenue by Vote	80,063,577	81,388,824	81,388,824	88,920,722	96,251,906	100,713,079
Expenditure by Vote to be appropriated						
Vote 1 - Economic Development	236,491	185,464	185,464	220,530	168,143	175,190
Vote 2 - Environment, Infrastructure and Services	140,363	147,185	147,185	154,045	161,269	168,184
Vote 3 - Transport	2,185,755	1,860,786	1,860,786	1,850,760	1,861,609	1,930,409
Vote 4 - Community Development	1,361,069	1,359,520	1,359,520	1,409,235	1,474,019	1,533,227
Vote 5 - Health	1,542,015	1,589,318	1,589,318	1,669,878	1,753,640	1,822,417
Vote 6 - Social Development	354,327	365,031	365,031	376,580	391,719	407,634
Vote 7 - Group Forensic Investigation Services	114,497	119,792	119,792	124,494	129,446	134,649
Vote 8 - Office of the Ombudsman	43,808	44,808	44,808	46,634	48,552	50,524
Vote 9 - City Manager	1,916,038	1,997,851	1,997,851	2,071,976	2,035,524	2,109,911
Vote 10 - Speaker: Legislative Arm of Council	548,243	531,993	531,993	557,175	583,694	608,816
Vote 11 - Group Information and Communication Tech	1,063,323	1,160,287	1,160,287	1,189,221	1,219,523	1,263,470
Vote 12 - Group Finance	6,097,329	5,801,710	5,801,710	6,041,811	6,195,656	6,356,802
Vote 13 - Group Corporate and Shared Services	935,992	623,466	623,466	679,131	705,613	733,863
Vote 14 - Human Settlements	1,103,854	1,112,083	1,112,083	1,146,900	1,183,412	1,228,811
Vote 15 - Development Planning	475,806	490,088	490,088	527,054	536,764	559,877
Vote 16 - Public Safety	6,075,857	6,295,590	6,295,590	6,565,786	6,850,388	7,134,150
Vote 17 - Municipal Entities Accounts	2,026,742	2,026,742	2,026,742	2,115,420	2,208,175	2,305,563
Vote 18 - City Power	21,436,162	21,474,438	21,474,438	23,490,028	24,353,331	25,600,944
Vote 19 - Johannesburg Water	17,657,542	17,354,016	17,354,016	19,180,125	20,101,390	21,211,387
Vote 20 - Pikitup	4,212,978	4,281,061	4,281,061	4,462,115	4,619,554	4,823,713
Vote 21 - Johannesburg Roads Agency	1,545,175	1,587,749	1,587,749	1,632,788	1,695,825	1,772,137
Vote 22 - Metrobus	658,735	710,297	710,297	719,878	746,044	779,617
Vote 23 - Johannesburg City Parks and Zoo	1,236,900	1,336,271	1,336,271	1,385,713	1,437,568	1,502,074
Vote 24 - Johannesburg Development Agency	124,724	131,729	131,729	137,461	143,486	149,944
Vote 25 - Johannesburg Property Company	937,161	1,065,269	1,065,269	1,101,897	1,140,271	1,191,585
Vote 26 - Metropolitan Trading Company	349,947	349,497	349,497	360,189	371,332	388,039
Vote 27 - Joburg Market	600,958	630,516	630,516	650,175	670,722	700,903
Vote 28 - Johannesburg Social Housing Company	377,097	398,629	398,629	413,343	428,787	448,087
Vote 29 - Joburg City Theatres	259,109	323,543	323,543	332,157	341,143	356,494
Vote 30 - Johannesburg Tourism Company	91,918	98,390	98,390	101,996	105,778	110,538
Total Expenditure by Vote	75,709,916	75,453,119	75,453,119	80,714,496	83,662,377	87,558,959
Surplus/(Deficit) for the year	4,353,662	5,935,705	5,935,705	8,206,226	12,589,529	13,154,120

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

JHB City Of Johannesburg - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vot

Vote Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote						
Vote 1 - Economic Development	90,690	66,690	66,690	63,347	-	-
Vote 2 - Environment, Infrastructure and Services	16,042	25,699	25,699	16,679	207,795	19,581
Vote 3 - Transport	1,353,559	1,090,546	1,090,546	1,194,407	1,235,518	1,308,948
Vote 4 - Community Development	75,673	80,173	80,173	58,979	62,416	66,583
Vote 5 - Health	252,948	262,280	262,280	221,058	230,690	232,435
Vote 6 - Social Development	25,449	43,221	43,221	413	432	451
Vote 7 - Group Forensic Investigation Services	-	-	-	-	-	-
Vote 8 - Office of the Ombudsman	-	-	-	-	-	-
Vote 9 - City Manager	39,234	51,628	51,628	56,627	-	-
Vote 10 - Speaker: Legislative Arm of Council	-	-	-	-	-	-
Vote 11 - Group Information and Communication Techno	-	-	-	-	-	-
Vote 12 - Group Finance	29,379,268	29,729,268	29,729,268	31,571,833	33,280,889	34,914,569
Vote 13 - Group Corporate and Shared Services	32,622	32,710	32,710	37,540	39,225	40,540
Vote 14 - Human Settlements	1,345,428	1,360,428	1,360,428	2,019,798	2,280,471	1,254,102
Vote 15 - Development Planning	108,398	110,198	110,198	143,689	160,118	164,360
Vote 16 - Public Safety	616,221	615,740	615,740	644,062	673,684	703,997
Vote 17 - Municipal Entities Accounts	897,252	568,936	568,936	189,922	375,058	480,181
Vote 18 - City Power	22,259,067	23,670,263	23,670,263	26,366,421	29,465,402	31,649,126
Vote 19 - Johannesburg Water	18,794,205	18,789,022	18,789,022	21,262,729	22,702,551	24,060,428
Vote 20 - Pikitup	3,326,389	3,385,333	3,385,333	3,460,685	3,845,150	4,046,384
Vote 21 - Johannesburg Roads Agency	163,193	163,193	163,193	180,931	212,079	221,623
Vote 22 - Metrobus	92,039	107,186	107,186	112,117	117,274	122,550
Vote 23 - Johannesburg City Parks and Zoo	80,738	92,535	92,535	92,143	96,223	100,398
Vote 24 - Johannesburg Development Agency	63,899	77,393	77,393	80,953	84,677	88,488
Vote 25 - Johannesburg Property Company	45,266	45,266	45,266	47,304	49,433	51,657
Vote 26 - Metropolitan Trading Company	13,183	13,183	13,183	33,791	14,426	15,075
Vote 27 - Joburg Market	703,281	715,515	715,515	748,428	782,854	818,083
Vote 28 - Johannesburg Social Housing Company	243,960	250,721	250,721	273,513	290,459	306,409
Vote 29 - Joburg City Theatres	41,697	41,697	41,697	43,352	45,082	47,111
Vote 30 - Johannesburg Tourism Company	3,877	-	-	-	-	-
Total Revenue by Vote	80,063,577	81,388,824	81,388,824	88,920,722	96,251,906	100,713,079
Expenditure by Vote						
Vote 1 - Economic Development	236,491	185,464	185,464	220,530	168,143	175,190
Vote 2 - Environment, Infrastructure and Services	140,363	147,185	147,185	154,045	161,269	168,184
Vote 3 - Transport	2,185,755	1,860,786	1,860,786	1,850,760	1,861,609	1,930,409
Vote 4 - Community Development	1,361,069	1,359,520	1,359,520	1,409,235	1,474,019	1,533,227
Vote 5 - Health	1,542,015	1,589,318	1,589,318	1,669,878	1,753,640	1,822,417
Vote 6 - Social Development	354,327	365,031	365,031	376,580	391,719	407,634
Vote 7 - Group Forensic Investigation Services	114,497	119,792	119,792	124,494	129,446	134,649
Vote 8 - Office of the Ombudsman	43,808	44,808	44,808	46,634	48,552	50,524
Vote 9 - City Manager	1,916,038	1,997,851	1,997,851	2,071,976	2,035,524	2,109,911
Vote 10 - Speaker: Legislative Arm of Council	548,243	531,993	531,993	557,175	583,694	608,816
Vote 11 - Group Information and Communication Techno	1,063,323	1,160,287	1,160,287	1,189,221	1,219,523	1,263,470
Vote 12 - Group Finance	6,097,329	5,801,710	5,801,710	6,041,811	6,195,656	6,356,802
Vote 13 - Group Corporate and Shared Services	935,992	623,466	623,466	679,131	705,613	733,863
Vote 14 - Human Settlements	1,103,854	1,112,083	1,112,083	1,146,900	1,183,412	1,228,811
Vote 15 - Development Planning	475,806	490,088	490,088	527,054	536,764	559,877
Vote 16 - Public Safety	6,075,857	6,295,590	6,295,590	6,565,786	6,850,388	7,134,150
Vote 17 - Municipal Entities Accounts	2,026,742	2,026,742	2,026,742	2,115,420	2,208,175	2,305,563
Vote 18 - City Power	21,436,162	21,474,438	21,474,438	23,490,028	24,353,331	25,600,944
Vote 19 - Johannesburg Water	17,657,542	17,354,016	17,354,016	19,180,125	20,101,390	21,211,387
Vote 20 - Pikitup	4,212,978	4,281,061	4,281,061	4,462,115	4,619,554	4,823,713
Vote 21 - Johannesburg Roads Agency	1,545,175	1,587,749	1,587,749	1,632,788	1,695,825	1,772,137
Vote 22 - Metrobus	658,735	710,297	710,297	719,878	746,044	779,617
Vote 23 - Johannesburg City Parks and Zoo	1,236,900	1,336,271	1,336,271	1,385,713	1,437,568	1,502,074
Vote 24 - Johannesburg Development Agency	124,724	131,729	131,729	137,461	143,486	149,944
Vote 25 - Johannesburg Property Company	937,161	1,065,269	1,065,269	1,101,897	1,140,271	1,191,585
Vote 26 - Metropolitan Trading Company	349,947	349,497	349,497	360,189	371,332	388,039
Vote 27 - Joburg Market	600,958	630,516	630,516	650,175	670,722	700,903
Vote 28 - Johannesburg Social Housing Company	377,097	398,629	398,629	413,343	428,787	448,087
Vote 29 - Joburg City Theatres	259,109	323,543	323,543	332,157	341,143	356,494
Vote 30 - Johannesburg Tourism Company	91,918	98,390	98,390	101,996	105,778	110,538
Total Expenditure by Vote	75,709,916	75,453,119	75,453,119	80,714,496	83,662,377	87,558,959
Surplus/(Deficit) for the year	4,353,662	5,935,705	5,935,705	8,206,225	12,589,529	13,154,120

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

JHB City Of Johannesburg - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue										
Exchange Revenue										
Service charges - Electricity	17,094,756	15,774,042	18,535,422	21,467,342	22,740,893	22,740,893	22,740,893	25,584,204	28,565,800	30,205,076
Service charges - Water	7,871,346	8,530,048	9,545,231	10,632,200	10,632,200	10,632,200	10,632,200	11,889,649	12,674,365	13,510,874
Service charges - Waste Water Management	5,723,313	5,930,881	6,636,484	7,246,316	7,246,316	7,246,316	7,246,316	8,101,381	8,636,074	9,206,055
Service charges - Waste Management	2,160,457	2,000,430	2,780,738	3,094,069	3,136,349	3,136,349	3,136,349	3,337,410	3,551,051	3,774,934
Sale of Goods and Rendering of Services	442,353	438,536	438,580	1,163,316	808,619	808,619	808,619	983,502	1,071,818	1,127,081
Agency services	739,148	854,029	969,999	389,321	389,321	389,321	389,321	407,228	425,956	445,123
Interest earned from Receivables	378,036	465,451	578,965	491,423	549,201	549,201	549,201	567,356	594,438	622,305
Interest earned from Current and Non Current Assets	218,686	284,827	370,158	194,484	191,113	191,113	191,113	199,899	209,088	218,498
Rental from Fixed Assets	334,599	338,902	307,430	431,636	438,397	438,397	438,397	469,692	495,650	520,833
Operational Revenue	998,415	787,453	1,314,776	929,604	923,423	923,423	923,423	947,578	991,254	1,035,856
Non-Exchange Revenue										
Property rates	13,499,729	14,049,882	16,798,945	16,988,687	17,338,687	17,338,687	17,338,687	18,136,267	18,970,534	19,824,208
Surcharges and Taxes	271,233	286,847	312,262	317,445	317,445	317,445	317,445	332,047	347,321	362,950
Fines, penalties and forfeits	60,971	148,341	175,592	168,996	168,996	168,996	168,996	176,770	184,901	193,221
Licences or permits	7,169	-	-	3,606	3,817	3,817	3,817	3,994	4,180	4,366
Transfer and subsidies - Operational	6,191,768	7,244,125	7,858,084	8,593,891	8,437,969	8,437,969	8,437,969	8,980,278	9,360,467	9,779,639
Interest	116,276	154,767	211,826	121,825	121,825	121,825	121,825	127,429	133,290	138,288
Fuel Levy	3,921,074	3,967,119	3,838,724	4,127,608	4,127,608	4,127,608	4,127,608	4,572,290	4,908,920	5,263,808
Operational Revenue	196,847	222,583	259,385	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	7,082	3,328	3,328	3,328	3,328	3,328	3,328
Other Gains	-	197,437	247,597	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)	60,226,176	61,675,700	71,180,198	76,368,851	77,575,507	77,575,507	77,575,507	84,820,301	91,128,434	96,237,443
Expenditure										
Employee related costs	16,107,350	17,613,858	19,363,760	19,994,316	20,565,521	20,565,521	20,565,521	21,654,002	22,821,649	23,840,398
Remuneration of councillors	163,542	180,681	187,819	191,409	191,762	191,762	191,762	202,021	212,829	222,406
Bulk purchases - electricity	14,023,202	14,215,610	16,736,572	15,377,574	15,877,574	15,877,574	15,877,574	17,582,825	18,349,436	19,476,091
Inventory consumed	7,174,454	8,178,693	8,966,432	6,378,911	6,460,825	6,460,825	6,460,825	7,234,991	7,604,779	8,084,543
Debt impairment	5,599,726	6,180,985	8,739,261	8,679,482	7,344,548	7,344,548	7,344,548	8,076,200	8,234,359	8,343,545
Depreciation and amortisation	3,949,095	5,207,465	4,715,478	5,179,147	5,298,690	5,298,690	5,298,690	5,643,271	5,898,967	6,164,388
Interest	2,621,303	2,729,174	2,954,333	2,511,836	2,511,959	2,511,959	2,511,959	2,627,256	2,748,095	2,871,759
Contracted services	5,490,840	5,904,467	6,759,584	7,507,848	7,362,729	7,362,729	7,362,729	7,323,519	7,327,567	7,604,345
Transfers and subsidies	138,090	103,673	63,704	135,387	99,747	99,747	99,747	113,739	56,330	47,671
Operational costs	5,997,537	5,618,573	6,319,810	6,761,401	6,711,504	6,711,504	6,711,504	6,829,056	6,788,913	7,048,531
Losses on disposal of Assets	69,006	232,495	63,746	7,205	4,140	4,140	4,140	4,140	4,140	4,140
Other Losses	151,947	-	-	2,944,240	2,981,991	2,981,991	2,981,991	3,378,592	3,567,791	3,801,480
Total Expenditure	61,486,092	66,165,674	74,870,499	75,668,756	75,410,990	75,410,990	75,410,990	80,669,613	83,614,854	87,509,298
Surplus/(Deficit)	(1,259,916)	(4,489,974)	(3,690,301)	700,096	2,164,517	2,164,517	2,164,517	4,150,688	7,513,580	8,728,146
Transfers and subsidies - capital (monetary allocations)	2,380,873	2,632,097	2,818,580	3,694,726	3,813,317	3,813,317	3,813,317	4,100,420	5,123,472	4,475,636
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1,120,957	(1,857,877)	(871,721)	4,394,822	5,977,835	5,977,835	5,977,835	8,251,108	12,637,052	13,203,782
Income Tax	(136,406)	(706,983)	(594,060)	41,160	42,130	42,130	42,130	44,883	47,523	49,661
Surplus/(Deficit) attributable to municipality	1,257,363	(1,150,894)	(277,661)	4,353,662	5,935,705	5,935,705	5,935,705	8,206,225	12,589,529	13,154,120
Share of Surplus/Deficit attributable to Associate	695	-	(70)	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1,258,058	(1,150,894)	(277,731)	4,353,662	5,935,705	5,935,705	5,935,705	8,206,225	12,589,529	13,154,120

Vote Description	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand							
Capital expenditure - Vote							
Multi-year expenditure to be appropriated							
Vote 1 - Economic Development	4,800	2,800	2,800	2,800	5,904	7,928	6,476
Vote 2 - Environment, Infrastructure and Services	26,500	26,500	26,500	26,500	200,587	253,900	72,400
Vote 3 - Transport	562,554	562,554	562,554	562,554	573,065	561,572	688,224
Vote 4 - Community Development	65,014	128,284	128,284	128,284	98,586	36,000	36,000
Vote 5 - Health	57,928	59,328	59,328	59,328	37,859	31,360	39,110
Vote 6 - Social Development	49,918	77,391	77,391	77,391	41,908	21,888	23,269
Vote 7 - Group Forensic Investigation Services	2,050	2,050	2,050	2,050	1,890	1,540	2,650
Vote 8 - Office of the Ombudsman	800	350	350	350	1,500	1,000	2,000
Vote 9 - City Manager	26,278	30,233	30,233	30,233	10,813	11,990	28,696
Vote 10 - Speaker: Legislative Arm of Council	2,400	2,400	2,400	2,400	1,374	1,374	1,374
Vote 11 - Group Information and Communication Technology	630,730	630,730	630,730	630,730	420,000	271,268	159,505
Vote 12 - Group Finance	17,618	16,018	16,018	16,018	8,040	3,600	3,600
Vote 13 - Group Corporate and Shared Services	201,085	129,708	129,708	129,708	260,763	192,036	202,904
Vote 14 - Human Settlements	1,239,469	1,270,256	1,270,256	1,270,256	1,974,368	2,149,994	1,114,813
Vote 15 - Development Planning	67,545	92,110	92,110	92,110	79,739	98,070	77,570
Vote 16 - Public Safety	50,344	41,924	41,924	41,924	40,688	46,933	41,873
Vote 17 - Municipal Entities Accounts	-	-	-	-	-	-	-
Vote 18 - City Power	1,284,798	1,532,612	1,532,612	1,532,612	1,360,773	1,477,062	1,796,991
Vote 19 - Johannesburg Water	1,221,086	1,291,086	1,291,086	1,291,086	1,703,880	1,960,125	1,984,507
Vote 20 - Pikitup	254,994	245,694	245,694	245,694	309,645	414,597	489,920
Vote 21 - Johannesburg Roads Agency	795,320	807,220	807,220	807,220	915,809	918,328	1,027,010
Vote 22 - Metrobus	214,849	97,944	97,944	97,944	157,017	83,894	100,000
Vote 23 - Johannesburg City Parks and Zoo	41,510	43,510	43,510	43,510	31,118	34,520	53,900
Vote 24 - Johannesburg Development Agency	130,282	168,439	168,439	168,439	104,722	162,196	199,340
Vote 25 - Johannesburg Property Company	81,842	64,068	64,068	64,068	39,750	62,742	100,500
Vote 26 - Metropolitan Trading Company	2,914	2,914	2,914	2,914	26,700	5,900	6,275
Vote 27 - Joburg Market	89,000	89,000	89,000	89,000	66,979	43,260	30,600
Vote 28 - Johannesburg Social Housing Company	271,916	279,771	279,771	279,771	206,637	151,945	177,910
Vote 29 - Joburg City Theatres	20,088	36,688	36,688	36,688	19,060	17,303	19,441
Vote 30 - Johannesburg Tourism Company	1,193	1,835	1,835	1,835	1,247	2,670	2,653
Capital multi-year expenditure sub-total	7,414,826	7,733,417	7,733,417	7,733,417	8,700,420	9,024,994	8,489,511
Total Capital Expenditure - Vote	7,414,826	7,733,417	7,733,417	7,733,417	8,700,420	9,024,994	8,489,511
Capital Expenditure - Functional							
Governance and administration	1,111,247	902,077	902,077	902,077	874,832	563,285	439,503
Executive and council	28,678	32,633	32,633	32,633	12,186	13,364	30,070
Finance and administration	1,081,769	869,095	869,095	869,095	862,645	549,922	409,434
Internal audit	800	350	350	350	-	-	-
Community and public safety	1,841,782	1,977,746	1,977,746	1,977,746	2,464,066	2,539,616	1,602,556
Community and social services	197,239	288,729	288,729	288,729	202,955	133,011	180,450
Sport and recreation	18,490	25,343	25,343	25,343	16,860	21,700	27,100
Public safety	46,344	39,924	39,924	39,924	40,688	46,933	41,873
Housing	1,521,780	1,564,422	1,564,422	1,564,422	2,165,705	2,306,612	1,314,023
Health	57,928	59,328	59,328	59,328	37,859	31,360	39,110
Economic and environmental services	1,611,305	1,694,727	1,694,727	1,694,727	1,746,998	2,049,379	2,172,780
Planning and development	181,077	238,799	238,799	238,799	195,375	240,992	271,446
Road transport	1,402,928	1,428,628	1,428,628	1,428,628	1,551,036	1,554,487	1,825,934
Environmental protection	27,300	27,300	27,300	27,300	587	253,900	75,400
Trading services	2,777,605	3,076,119	3,076,119	3,076,119	3,546,298	3,826,783	4,241,419
Energy sources	1,304,798	1,542,612	1,542,612	1,542,612	1,360,773	1,477,062	1,796,991
Water management	859,726	912,954	912,954	912,954	1,328,870	1,318,062	1,241,167
Waste water management	358,086	372,786	372,786	372,786	368,010	620,593	716,870
Waste management	254,994	247,766	247,766	247,766	488,645	411,067	486,390
Other	72,887	82,748	82,748	82,748	68,226	45,930	33,253
Total Capital Expenditure - Functional	7,414,826	7,733,417	7,733,417	7,733,417	8,700,420	9,024,994	8,489,511
Funded by:							
National Government	3,219,284	3,220,684	3,220,684	3,220,684	3,636,672	4,616,768	3,810,665
Provincial Government	12,045	15,450	15,450	15,450	10,700	-	-
District Municipality	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	463,397	577,183	577,183	577,183	903,048	458,226	478,846
Transfers recognised - capital	3,694,726	3,813,317	3,813,317	3,813,317	4,550,420	5,074,994	4,289,511
Borrowing	2,500,000	2,700,000	2,700,000	2,700,000	3,500,000	3,500,000	2,700,000
Internally generated funds	1,220,100	1,220,100	1,220,100	1,220,100	650,000	450,000	1,500,000
Total Capital Funding	7,414,826	7,733,417	7,733,417	7,733,417	8,700,420	9,024,994	8,489,511

JHB City Of Johannesburg - Table A5 Consolidated Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand							
Capital expenditure - Municipal Vote							
Multi-year expenditure appropriation							
Vote 1 - Economic Development	4,800	2,800	2,800	2,800	5,904	7,928	6,476
Vote 2 - Environment, Infrastructure and Services	26,500	26,500	26,500	26,500	200,587	253,900	72,400
Vote 3 - Transport	562,554	562,554	562,554	562,554	573,065	561,572	688,224
Vote 4 - Community Development	65,014	128,284	128,284	128,284	98,586	36,000	36,000
Vote 5 - Health	57,928	59,328	59,328	59,328	37,859	31,360	39,110
Vote 6 - Social Development	49,918	77,391	77,391	77,391	41,908	21,888	23,269
Vote 7 - Group Forensic Investigation Services	2,050	2,050	2,050	2,050	1,890	1,540	2,650
Vote 8 - Office of the Ombudsman	800	350	350	350	1,500	1,000	2,000
Vote 9 - City Manager	26,278	30,233	30,233	30,233	10,813	11,990	28,696
Vote 10 - Speaker: Legislative Arm of Council	2,400	2,400	2,400	2,400	1,374	1,374	1,374
Vote 11 - Group Information and Communication Technology	630,730	630,730	630,730	630,730	420,000	271,268	159,505
Vote 12 - Group Finance	17,618	16,018	16,018	16,018	8,040	3,600	3,600
Vote 13 - Group Corporate and Shared Services	201,085	129,708	129,708	129,708	260,763	192,036	202,904
Vote 14 - Human Settlements	1,239,469	1,270,256	1,270,256	1,270,256	1,974,368	2,149,994	1,114,813
Vote 15 - Development Planning	67,545	92,110	92,110	92,110	79,739	98,070	77,570
Vote 16 - Public Safety	50,344	41,924	41,924	41,924	40,688	46,933	41,873
Vote 17 - Municipal Entities Accounts	-	-	-	-	-	-	-
Vote 18 - City Power	1,284,798	1,532,612	1,532,612	1,532,612	1,360,773	1,477,062	1,796,991
Vote 19 - Johannesburg Water	1,221,086	1,291,086	1,291,086	1,291,086	1,703,880	1,960,125	1,984,507
Vote 20 - Pikitup	254,994	245,694	245,694	245,694	309,645	414,597	489,920
Vote 21 - Johannesburg Roads Agency	795,320	807,220	807,220	807,220	915,809	918,328	1,027,010
Vote 22 - Metrobus	214,849	97,944	97,944	97,944	157,017	83,894	100,000
Vote 23 - Johannesburg City Parks and Zoo	41,510	43,510	43,510	43,510	31,118	34,520	53,900
Vote 24 - Johannesburg Development Agency	130,282	168,439	168,439	168,439	104,722	162,196	199,340
Vote 25 - Johannesburg Property Company	81,842	64,068	64,068	64,068	39,750	62,742	100,500
Vote 26 - Metropolitan Trading Company	2,914	2,914	2,914	2,914	26,700	5,900	6,275
Vote 27 - Joburg Market	89,000	89,000	89,000	89,000	66,979	43,260	30,600
Vote 28 - Johannesburg Social Housing Company	271,916	279,771	279,771	279,771	206,637	151,945	177,910
Vote 29 - Joburg City Theatres	20,088	36,688	36,688	36,688	19,060	17,303	19,441
Vote 30 - Johannesburg Tourism Company	1,193	1,835	1,835	1,835	1,247	2,670	2,653
Total Capital Expenditure	7,414,826	7,733,417	7,733,417	7,733,417	8,700,420	9,024,994	8,489,511

Multi-year appropriation for Budget Year 2025/26 in the 2024/25 Annual Budget				Multi-year appropriation for 2026/27 in the 2024/25 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
			-				-	5,904	7,928	6,476
			-				-	200,587	253,900	72,400
			-				-	573,065	561,572	688,224
			-				-	98,586	36,000	36,000
			-				-	37,859	31,360	39,110
			-				-	41,908	21,888	23,269
			-				-	1,890	1,540	2,650
			-				-	1,500	1,000	2,000
			-				-	10,813	11,990	28,696
			-				-	1,374	1,374	1,374
			-				-	420,000	271,268	159,505
			-				-	8,040	3,600	3,600
			-				-	260,763	192,036	202,904
			-				-	1,974,368	2,149,994	1,114,813
			-				-	79,739	98,070	77,570
			-				-	40,688	46,933	41,873
			-				-	-	-	-
			-				-	1,360,773	1,477,062	1,796,991
			-				-	1,703,880	1,960,125	1,984,507
			-				-	309,645	414,597	489,920
			-				-	915,809	918,328	1,027,010
			-				-	157,017	83,894	100,000
			-				-	31,118	34,520	53,900
			-				-	104,722	162,196	199,340
			-				-	39,750	62,742	100,500
			-				-	26,700	5,900	6,275
			-				-	66,979	43,260	30,600
			-				-	206,637	151,945	177,910
			-				-	19,060	17,303	19,441
			-				-	1,247	2,670	2,653

JHB City Of Johannesburg - Table A6 Consolidated Budgeted Financial Position

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
ASSETS										
Current assets										
Cash and cash equivalents	3,848,842	4,055,310	2,165,857	3,665,298	2,730,891	2,730,891	2,730,891	4,228,182	15,076,712	26,450,890
Trade and other receivables from exchange transactions	8,909,267	8,698,041	10,024,581	9,541,141	10,024,581	10,024,581	10,024,581	10,024,581	10,024,581	10,024,581
Receivables from non-exchange transactions	1,130,964	1,560,932	1,141,152	1,560,932	1,141,152	1,141,152	1,141,152	1,141,152	1,141,152	1,141,152
Current portion of non-current receivables	-	-	-	-	-	-	-	-	-	-
Inventory	522,667	541,733	574,591	541,733	574,591	574,591	574,591	574,591	574,591	574,591
VAT	678,805	789,839	1,696,515	705,909	717,373	717,373	717,373	774,651	797,805	823,924
Other current assets	2,909,909	1,086,015	557,179	1,891,931	1,829,033	1,829,033	1,829,033	1,410,887	1,410,887	1,410,887
Total current assets	18,000,454	16,731,870	16,159,875	17,906,944	17,017,622	17,017,622	17,017,622	18,154,044	29,025,728	40,426,025
Non current assets										
Investments	364,336	358,394	358,431	10,561	10,023	10,023	10,023	603,873	868,020	1,151,827
Investment property	1,036,836	1,034,922	1,033,457	1,031,620	1,031,767	1,031,767	1,031,767	1,029,999	1,028,150	1,026,218
Property, plant and equipment	81,290,809	81,337,731	84,934,414	86,451,204	87,198,393	87,198,393	87,198,393	90,020,983	93,021,474	95,308,572
Biological assets	-	-	-	-	-	-	-	-	-	-
Living and non-living resources	29,398	32,231	31,037	32,081	31,037	31,037	31,037	31,037	31,037	31,037
Heritage assets	635,214	619,545	619,545	633,422	619,545	619,545	619,545	619,545	619,545	619,545
Intangible assets	1,008,574	855,974	1,720,732	1,337,584	1,893,171	1,893,171	1,893,171	2,129,497	2,256,882	2,296,839
Trade and other receivables from exchange transactions	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-
Other non-current assets	3,023,160	3,408,640	4,712,388	3,406,301	4,712,388	4,712,388	4,712,388	4,712,388	4,712,388	4,712,388
Total non current assets	87,388,327	87,647,437	93,410,004	92,902,773	95,496,323	95,496,323	95,496,323	99,147,322	102,537,497	105,146,426
TOTAL ASSETS	105,388,781	104,379,307	109,569,879	110,809,716	112,513,945	112,513,945	112,513,945	117,301,366	131,563,225	145,572,450
LIABILITIES										
Current liabilities										
Bank overdraft	-	-	-	-	-	-	-	-	-	-
Financial liabilities	3,562,040	2,736,493	1,317,776	3,167,002	3,156,398	3,156,398	3,156,398	2,237,853	2,288,425	2,603,061
Consumer deposits	21,132	17,918	21,186	23,139	21,186	21,186	21,186	21,186	21,186	21,186
Trade and other payables from exchange transactions	13,321,641	17,045,521	23,604,501	11,947,658	16,773,174	16,773,174	16,773,174	12,994,188	13,357,044	13,761,776
Trade and other payables from non-exchange transactions	771,661	674,715	432,541	-	-	-	-	-	-	-
Provision	711,567	690,651	725,374	690,650	725,374	725,374	725,374	725,374	725,374	725,374
VAT	135,147	168,402	18,130	468,813	493,305	493,305	493,305	552,006	607,317	647,673
Other current liabilities	67,972	243,182	333,543	175,799	333,543	333,543	333,543	333,543	333,543	333,543
Total current liabilities	18,591,160	21,576,882	26,453,051	16,473,061	21,502,979	21,502,979	21,502,979	16,864,150	17,332,889	18,092,613
Non current liabilities										
Financial liabilities	20,387,571	19,490,838	18,161,240	19,736,851	20,141,379	20,141,379	20,141,379	21,376,116	22,587,691	22,684,630
Provision	1,883,405	1,842,274	1,897,850	1,768,402	1,876,144	1,876,144	1,876,144	1,861,431	1,853,447	1,851,889
Long term portion of trade payables	374,021	451,603	486,971	451,603	486,971	486,971	486,971	486,971	486,971	486,971
Other non-current liabilities	4,821,762	4,397,862	6,194,455	4,578,699	6,194,455	6,194,455	6,194,455	6,194,455	6,194,455	6,194,455
Total non current liabilities	27,466,759	26,182,577	26,740,516	26,535,555	28,698,949	28,698,949	28,698,949	29,918,974	31,122,564	31,217,945
TOTAL LIABILITIES	46,057,919	47,759,459	53,193,567	43,008,616	50,201,928	50,201,928	50,201,928	46,783,123	48,455,453	49,310,558
NET ASSETS	59,330,862	56,619,848	56,376,312	67,801,100	62,312,017	62,312,017	62,312,017	70,518,243	83,107,771	96,261,892
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	59,330,862	56,619,848	56,376,312	67,801,100	62,312,017	62,312,017	62,312,017	70,518,243	83,107,771	96,261,892
Reserves and funds	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	59,330,862	56,619,848	56,376,312	67,801,100	62,312,017	62,312,017	62,312,017	70,518,243	83,107,771	96,261,892

JHB City Of Johannesburg - Table A7 Consolidated Budgeted Cash Flows

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	12,249,762	13,370,772	14,020,444	15,378,664	16,079,155	16,079,155	16,079,155	16,818,796	17,690,244	18,588,490
Service charges	28,854,038	27,600,753	31,395,553	35,596,433	37,901,107	37,901,107	37,901,107	42,394,867	46,725,264	49,852,503
Other revenue	1,446,532	5,932,374	6,033,919	7,418,535	7,045,925	7,045,925	7,045,925	7,754,994	8,279,611	8,791,718
Transfers and Subsidies - Operational	9,814,964	6,718,009	7,393,783	8,593,891	8,437,969	8,437,969	8,437,969	8,980,278	9,360,467	9,779,639
Transfers and Subsidies - Capital	2,632,097	2,632,097	2,818,580	3,694,726	3,236,134	3,236,134	3,236,134	4,550,420	5,074,994	4,289,511
Interest	714,648	496,513	348,931	694,765	763,475	763,475	763,475	791,839	835,161	878,221
Dividends	-	-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees	(49,030,236)	(47,724,094)	(50,620,666)	(60,292,618)	(67,297,147)	(67,297,147)	(67,297,147)	(68,074,018)	(66,284,980)	(69,523,920)
Interest	(2,621,303)	(2,640,776)	(2,922,257)	(2,511,836)	(2,511,959)	(2,511,959)	(2,511,959)	(2,627,256)	(2,748,095)	(2,871,759)
Transfers and Subsidies	-	-	-	(135,387)	(99,747)	(99,747)	(99,747)	(113,739)	(56,330)	(47,671)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4,060,502	6,385,648	8,468,287	8,437,172	3,554,912	3,554,912	3,554,912	10,476,180	18,876,336	19,736,732
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	-	-	-	(123)	576,371	576,371	576,371	(812)	(812)	(812)
Decrease (increase) in non-current receivables	1,100	75,634	6,894	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	573,299	2,105,500	(698,000)	786,210	348,408	348,408	348,408	(593,850)	(264,148)	(283,806)
Payments										
Capital assets	(7,355,724)	(6,545,157)	(7,648,451)	(7,414,826)	(7,733,417)	(7,733,417)	(7,733,417)	(8,700,420)	(9,024,994)	(8,489,511)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,781,325)	(4,364,023)	(8,339,557)	(6,628,739)	(6,808,638)	(6,808,638)	(6,808,638)	(9,295,082)	(9,289,954)	(8,774,129)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1,500,000	4,500,000	3,670,000	2,500,000	5,200,000	5,200,000	5,200,000	3,500,000	3,500,000	2,700,000
Increase (decrease) in consumer deposits	-	-	(195)	-	-	-	-	-	-	-
Payments										
Repayment of borrowing	(1,574,997)	(6,315,157)	(5,687,988)	(1,521,205)	(1,381,240)	(1,381,240)	(1,381,240)	(3,183,807)	(2,237,853)	(2,288,425)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(74,997)	(1,815,157)	(2,018,183)	978,795	3,818,760	3,818,760	3,818,760	316,193	1,262,147	411,575
NET INCREASE/ (DECREASE) IN CASH HELD	(2,795,820)	206,468	(1,889,453)	2,787,229	565,034	565,034	565,034	1,497,291	10,848,530	11,374,177
Cash/cash equivalents at the year begin:	6,644,662	3,848,842	4,055,310	878,069	2,165,857	2,165,857	2,165,857	2,730,891	4,228,182	15,076,712
Cash/cash equivalents at the year end:	3,848,842	4,055,310	2,165,857	3,665,298	2,730,891	2,730,891	2,730,891	4,228,182	15,076,712	26,450,890

JHB City Of Johannesburg - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand							
Cash and investments available							
Cash/cash equivalents at the year end	3,665,298	2,730,891	2,730,891	2,730,891	4,228,182	15,076,712	26,450,890
Other current investments > 90 days	1,560,932	1,141,152	1,141,152	1,141,152	1,141,152	1,141,152	1,141,152
Non current Investments	10,561	10,023	10,023	10,023	603,873	868,020	1,151,827
Cash and investments available:	5,236,791	3,882,066	3,882,066	3,882,066	5,973,207	17,085,885	28,743,868
Application of cash and investments							
Unspent conditional transfers	-	-	-	-	-	-	-
Unspent borrowing	-	-	-	-	-	-	-
Statutory requirements	733,024	711,361	711,361	711,361	1,501	500,604	530,060
Other working capital requirements	2,398,289	6,885,260	6,885,260	6,885,260	3,111,975	3,402,915	3,756,600
Other provisions	690,650	725,374	725,374	725,374	725,374	725,374	725,374
Long term investments committed	10,561	10,023	10,023	10,023	603,873	868,020	1,151,827
Reserves to be backed by cash/investments	-	-	-	-	-	-	-
Total Application of cash and investments:	3,832,525	8,332,017	8,332,017	8,332,017	4,442,722	5,496,914	6,163,861
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	1,404,266	(4,449,951)	(4,449,951)	(4,449,951)	1,530,485	11,588,971	22,580,007
Creditors transferred to Debt Relief - Non-Current portion	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	1,404,266	(4,449,951)	(4,449,951)	(4,449,951)	1,530,485	11,588,971	22,580,007

JHB City Of Johannesburg - Table A9 Consolidated Asset Management

Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand						
CAPITAL EXPENDITURE						
Total New Assets	4,510,541	4,801,679	4,801,679	4,491,494	4,770,208	3,826,087
Roads Infrastructure	941,337	1,078,403	1,078,403	1,289,310	1,521,814	680,361
Storm water Infrastructure	26,746	21,476	21,476	50,000	20,000	13,225
Electrical Infrastructure	466,880	399,880	399,880	358,989	447,459	295,116
Water Supply Infrastructure	517,416	594,624	594,624	651,970	762,441	763,240
Sanitation Infrastructure	165,500	200,588	200,588	56,000	98,800	170,340
Solid Waste Infrastructure	184,790	181,054	181,054	173,448	168,090	161,038
Rail Infrastructure	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-
Information and Communication Infrastructure	117,569	172,509	172,509	140,000	128,000	172,625
Infrastructure	2,420,237	2,648,534	2,648,534	2,719,716	3,146,604	2,255,944
Community Facilities	205,105	260,379	260,379	139,980	132,580	195,651
Sport and Recreation Facilities	9,800	20,233	20,233	8,137	2,740	1,900
Community Assets	214,905	280,612	280,612	148,118	135,320	197,551
Heritage Assets	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
Operational Buildings	29,000	18,125	18,125	18,079	39,300	39,353
Housing	359,602	425,399	425,399	379,637	362,220	359,000
Other Assets	388,602	443,524	443,524	397,716	401,520	398,353
Biological or Cultivated Assets	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-
Licences and Rights	234,433	234,433	234,433	300,000	193,974	109,543
Intangible Assets	234,433	234,433	234,433	300,000	193,974	109,543
Computer Equipment	519,965	566,935	566,935	300,173	242,976	303,213
Furniture and Office Equipment	119,833	117,285	117,285	75,804	82,978	37,086
Machinery and Equipment	309,568	376,062	376,062	234,594	399,197	314,734
Transport Assets	300,600	131,895	131,895	315,373	161,665	198,665
Land	1,200	1,200	1,200	-	5,974	11,000
Zoo's, Marine and Non-biological Animals	1,200	1,200	1,200	-	-	-
Mature	-	-	-	-	-	-
Immature	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-
Total Renewal of Existing Assets	1,084,413	1,349,241	1,349,241	1,619,003	1,522,176	1,772,731
Roads Infrastructure	277,906	266,864	266,864	455,818	474,845	451,219
Storm water Infrastructure	83,053	114,907	114,907	98,767	53,729	89,255
Electrical Infrastructure	415,750	633,250	633,250	602,223	549,066	839,002
Water Supply Infrastructure	51,500	39,007	39,007	149,800	130,000	148,000
Sanitation Infrastructure	73,000	140,243	140,243	95,714	115,000	80,000
Solid Waste Infrastructure	65,204	51,966	51,966	45,764	89,500	99,000
Rail Infrastructure	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-
Infrastructure	966,413	1,246,237	1,246,237	1,448,086	1,412,140	1,706,476
Community Facilities	44,764	49,481	49,481	85,327	31,000	11,310
Sport and Recreation Facilities	1,000	1,000	1,000	-	-	-
Community Assets	45,764	50,481	50,481	85,327	31,000	11,310
Heritage Assets	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
Operational Buildings	1,600	800	800	-	17,667	24,667
Housing	62,018	34,304	34,304	74,000	49,629	12,178
Other Assets	63,618	35,104	35,104	74,000	67,296	36,845
Biological or Cultivated Assets	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-
Computer Equipment	6,818	6,818	6,818	9,540	4,600	4,600
Furniture and Office Equipment	800	1,800	1,800	-	-	-
Machinery and Equipment	-	-	-	-	-	-
Transport Assets	1,000	8,800	8,800	2,050	7,140	13,500
Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
Mature	-	-	-	-	-	-
Immature	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-

Total Upgrading of Existing Assets	1,819,872	1,582,498	1,582,498	2,589,923	2,732,610	2,890,692
<i>Roads Infrastructure</i>	224,010	237,321	237,321	251,668	335,061	334,478
<i>Storm water Infrastructure</i>	33,850	27,150	27,150	30,000	25,000	41,925
<i>Electrical Infrastructure</i>	206,500	166,750	166,750	240,600	301,042	391,563
<i>Water Supply Infrastructure</i>	369,600	354,267	354,267	682,689	577,809	470,116
<i>Sanitation Infrastructure</i>	64,586	18,265	18,265	145,005	281,629	343,755
<i>Solid Waste Infrastructure</i>	55,500	22,936	22,936	138,984	259,729	316,716
<i>Rail Infrastructure</i>	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	10,000	10,000	10,000	-	-	-
Infrastructure	964,046	836,689	836,689	1,488,945	1,780,269	1,898,552
Community Facilities	142,844	176,345	176,345	316,487	202,305	197,423
Sport and Recreation Facilities	-	-	-	189	189	189
Community Assets	142,844	176,345	176,345	316,676	202,494	197,612
Heritage Assets	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
Operational Buildings	37,085	59,935	59,935	29,626	45,761	39,600
Housing	471,934	386,102	386,102	597,389	516,738	542,111
Other Assets	509,019	446,037	446,037	627,015	562,499	581,711
Biological or Cultivated Assets	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-
Computer Equipment	1,200	3,200	3,200	8,000	5,000	5,000
Furniture and Office Equipment	1,424	832	832	7,200	800	800
Machinery and Equipment	38,890	36,109	36,109	20,487	32,783	35,169
Transport Assets	158,849	79,686	79,686	121,600	145,765	165,849
Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	3,600	3,600	3,600	-	3,000	6,000
Mature	-	-	-	-	-	-
Immature	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-
Total Capital Expenditure	7,414,826	7,733,417	7,733,417	8,700,420	9,024,994	8,489,511
<i>Roads Infrastructure</i>	1,443,253	1,582,588	1,582,588	1,996,795	2,331,720	1,466,058
<i>Storm water Infrastructure</i>	143,649	163,533	163,533	178,767	98,729	144,405
<i>Electrical Infrastructure</i>	1,089,130	1,199,879	1,199,879	1,201,811	1,297,567	1,525,680
<i>Water Supply Infrastructure</i>	938,516	987,898	987,898	1,484,459	1,470,251	1,381,356
<i>Sanitation Infrastructure</i>	303,086	359,096	359,096	296,719	495,429	594,095
<i>Solid Waste Infrastructure</i>	305,494	255,956	255,956	358,196	517,319	576,753
<i>Rail Infrastructure</i>	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	127,569	182,509	182,509	140,000	128,000	172,625
Infrastructure	4,350,696	4,731,460	4,731,460	5,656,747	6,339,014	5,860,972
Community Facilities	392,712	486,205	486,205	541,795	365,885	404,384
Sport and Recreation Facilities	10,800	21,233	21,233	8,326	2,929	2,089
Community Assets	403,512	507,438	507,438	550,120	368,814	406,472
Heritage Assets	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
Operational Buildings	67,685	78,860	78,860	47,705	102,728	103,620
Housing	893,553	845,805	845,805	1,051,026	928,587	913,289
Other Assets	961,238	924,665	924,665	1,098,731	1,031,315	1,016,909
Biological or Cultivated Assets	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-
Licences and Rights	234,433	234,433	234,433	300,000	193,974	109,543
Intangible Assets	234,433	234,433	234,433	300,000	193,974	109,543
Computer Equipment	527,983	576,953	576,953	317,713	252,576	312,813
Furniture and Office Equipment	122,057	119,917	119,917	83,004	83,778	37,886
Machinery and Equipment	348,458	412,171	412,171	255,082	431,980	349,903
Transport Assets	460,449	220,381	220,381	439,023	314,570	378,014
Land	1,200	1,200	1,200	-	5,974	11,000
Zoo's, Marine and Non-biological Animals	4,800	4,800	4,800	-	3,000	6,000
Mature	-	-	-	-	-	-
Immature	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	7,414,826	7,733,417	7,733,417	8,700,420	9,024,994	8,489,511

ASSET REGISTER SUMMARY - PPE (WDV)	89,485,910	90,773,912	90,773,912	93,831,061	96,957,088	99,282,211
<i>Roads Infrastructure</i>	14,689,876	16,038,682	16,038,682	18,038,680	16,432,715	13,783,924
<i>Storm water Infrastructure</i>	1,810,849	2,024,789	2,024,789	1,951,976	2,050,705	2,195,110
<i>Electrical Infrastructure</i>	13,729,606	14,856,305	14,856,305	13,122,704	14,420,271	15,945,951
<i>Water Supply Infrastructure</i>	11,556,004	11,956,698	11,956,698	15,921,351	17,090,763	18,157,741
<i>Sanitation Infrastructure</i>	3,755,499	4,380,933	4,380,933	3,171,689	3,595,765	4,115,297
<i>Solid Waste Infrastructure</i>	3,779,685	3,101,155	3,101,155	3,821,637	4,245,296	4,724,179
<i>Rail Infrastructure</i>	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	1,510,761	2,163,050	2,163,050	1,427,543	1,449,759	1,511,839
Infrastructure	50,832,280	54,521,612	54,521,612	57,455,579	59,285,273	60,434,040
Community Assets	2,692,727	2,796,653	2,796,653	2,839,335	3,208,149	3,614,622
Heritage Assets	633,422	619,545	619,545	619,545	619,545	619,545
Investment properties	1,031,620	1,031,767	1,031,767	1,029,999	1,028,150	1,026,218
Other Assets	12,078,909	11,401,956	11,401,956	11,949,017	12,930,063	13,894,441
Biological or Cultivated Assets	-	-	-	-	-	-
Intangible Assets	1,337,584	1,893,171	1,893,171	2,129,497	2,256,882	2,296,839
Computer Equipment	637,366	669,114	669,114	406,966	473,451	591,798
Furniture and Office Equipment	1,185,166	1,202,587	1,202,587	1,164,940	1,222,709	1,233,415
Machinery and Equipment	3,680,839	4,323,644	4,323,644	1,906,465	1,421,093	812,363
Transport Assets	5,640,816	2,580,804	2,580,804	4,657,289	4,830,371	5,060,529
Land	9,642,591	9,642,591	9,642,591	9,641,391	9,647,365	9,658,365
Zoo's, Marine and Non-biological Animals	60,509	59,431	59,431	-	3,000	9,000
Living Resources	32,081	31,037	31,037	31,037	31,037	31,037
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	89,485,910	90,773,912	90,773,912	93,831,061	96,957,088	99,282,211
EXPENDITURE OTHER ITEMS	11,357,768	11,612,953	11,612,953	11,988,802	12,423,169	12,981,505
Depreciation	5,179,147	5,298,690	5,298,690	5,643,271	5,898,967	6,164,388
Repairs and Maintenance by Asset Class	6,178,621	6,314,263	6,314,263	6,345,531	6,524,202	6,817,117
<i>Roads Infrastructure</i>	901,090	936,101	936,101	1,002,487	1,042,865	1,084,250
<i>Storm water Infrastructure</i>	-	-	-	-	-	-
<i>Electrical Infrastructure</i>	1,375,682	1,550,910	1,550,910	1,561,227	1,569,173	1,639,947
<i>Water Supply Infrastructure</i>	1,119,544	900,923	900,923	891,732	936,667	985,711
<i>Sanitation Infrastructure</i>	322,891	448,627	448,627	373,169	391,621	411,508
<i>Solid Waste Infrastructure</i>	17,530	12,846	12,846	12,637	13,218	13,809
<i>Rail Infrastructure</i>	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	108,141	111,331	111,331	138,396	143,202	150,067
Infrastructure	3,844,878	3,960,738	3,960,738	3,979,647	4,096,746	4,285,292
Community Facilities	309,217	322,217	322,217	287,408	295,103	311,084
Sport and Recreation Facilities	5,200	5,200	5,200	9,495	9,931	10,378
Community Assets	314,417	327,417	327,417	296,903	305,034	321,462
Heritage Assets	155	155	155	318	333	348
<i>Revenue Generating</i>	-	-	-	-	-	-
<i>Non-revenue Generating</i>	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
<i>Operational Buildings</i>	1,299,817	1,118,373	1,118,373	1,149,876	1,171,009	1,219,774
<i>Housing</i>	110,846	123,064	123,064	116,364	122,158	128,430
Other Assets	1,410,663	1,241,437	1,241,437	1,266,240	1,293,167	1,348,204
Biological or Cultivated Assets	9,628	13,043	13,043	10,539	11,024	11,520
<i>Servitudes</i>	-	-	-	-	-	-
<i>Licences and Rights</i>	11,264	14,144	14,144	14,795	15,475	16,172
Intangible Assets	11,264	14,144	14,144	14,795	15,475	16,172
Computer Equipment	278,392	292,109	292,109	284,554	286,091	293,455
Furniture and Office Equipment	1,539	2,361	2,361	2,172	2,265	2,361
Machinery and Equipment	88,910	226,728	226,728	249,979	262,022	273,859
Transport Assets	218,776	236,131	236,131	240,384	252,046	264,445
Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
<i>Mature</i>	-	-	-	-	-	-
<i>Immature</i>	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	11,357,768	11,612,953	11,612,953	11,988,802	12,423,169	12,981,505
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	39.2%	37.9%	37.9%	48.4%	47.1%	54.9%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	56.1%	55.3%	55.3%	74.6%	72.1%	75.7%
<i>R&M as a % of PPE & Investment Property</i>	7.0%	7.1%	7.1%	6.9%	6.9%	7.0%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>	10.4%	10.4%	10.4%	11.6%	11.4%	11.9%

JHB City Of Johannesburg - Table A10 Consolidated basic service delivery measurement

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets									
Water:									
Piped water inside dwelling	1,292,571	1,292,571	1,292,571	1,342,345	1,342,345	1,342,345	1,400,066	1,460,269	1,523,060
Piped water inside yard (but not in dwelling)	58,472	58,917	58,917	847,152	847,152	847,152	848,252	849,252	850,252
Using public tap (at least min.service level)	122,348	123,356	124,283	109,279	109,279	109,279	110,379	111,379	112,379
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	1,473,391	1,474,844	1,475,771	2,298,776	2,298,776	2,298,776	2,358,697	2,420,900	2,485,691
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	3,075	1,622	695	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	3,075	1,622	695	-	-	-	-	-	-
Total number of households	1,476,466	1,476,466	1,476,466	2,298,776	2,298,776	2,298,776	2,358,697	2,420,900	2,485,691
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	1,292,571	1,292,571	1,292,571	2,121,715	2,121,715	2,121,715	2,212,949	2,308,106	2,407,355
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
Chemical toilet	95,200	92,851	92,851	91,151	91,151	91,151	88,101	84,601	81,101
Pit toilet (ventilated)	62,925	65,022	65,022	66,022	66,022	66,022	67,547	69,272	71,022
Other toilet provisions (> min.service level)	19,012	19,264	19,264	19,964	19,964	19,964	21,489	23,214	24,964
<i>Minimum Service Level and Above sub-total</i>	1,469,708	1,469,708	1,469,708	2,298,852	2,298,852	2,298,852	2,390,086	2,485,193	2,584,442
Bucket toilet	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
No toilet provisions	6,758	6,758	6,758	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	6,758	6,758	6,758	-	-	-	-	-	-
Total number of households	1,476,466	1,476,466	1,476,466	2,298,852	2,298,852	2,298,852	2,390,086	2,485,193	2,584,442
Energy:									
Electricity (at least min.service level)	118,010	114,518	106,482	120,214	120,214	120,214	120,214	120,214	120,214
Electricity - prepaid (min.service level)	259,749	268,509	286,073	238,376	238,376	238,376	238,376	238,376	238,376
<i>Minimum Service Level and Above sub-total</i>	377,759	383,027	392,555	358,590	358,590	358,590	358,590	358,590	358,590
Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	377,759	383,027	392,555	358,590	358,590	358,590	358,590	358,590	358,590
Refuse:									
Removed at least once a week	1,449,824	1,796,026	908,208	908,208	926,372	926,372	958,795	993,311	1,030,064
<i>Minimum Service Level and Above sub-total</i>	1,449,824	1,796,026	908,208	908,208	926,372	926,372	958,795	993,311	1,030,064
Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	1,449,824	1,796,026	908,208	908,208	926,372	926,372	958,795	993,311	1,030,064
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	1,292,571	1,292,571	1,292,571	1,342,345	1,342,345	1,342,345	1,400,066	1,460,269	1,523,060
Sanitation (free minimum level service)	1,292,571	1,292,571	1,292,571	2,121,715	2,121,715	2,121,715	2,212,949	2,308,106	2,407,355
Electricity/other energy (50kwh per household per month)	109,507	97,744	8,058	55,563	55,563	55,563	55,563	55,563	55,563
Refuse (removed at least once a week)	29,069	29,069	28,698	28,698	28,698	28,698	28,698	28,698	28,497
<i>Informal Settlements</i>	263,069	269,123	267,687	1,042,618	1,042,618	1,042,618	1,050,918	1,056,768	1,062,117
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)	3,175,222,000	2,425,715	3,250,003	2,879,393	2,879,393	2,879,393	3,008,966	3,008,966	3,008,966
Refuse (removed once a week for indigent households)	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	144,563,000	166,710	214,015	220,695	266,013	266,013	265,597	265,597	265,597
Total cost of FBS provided	3,319,785,000	2,592,425	3,464,018	3,100,088	3,145,406	3,145,406	3,274,563	3,274,563	3,274,563
Highest level of free service provided per household									
Property rates (R value threshold)	350,000	350,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Water (kilolitres per household per month)	-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)	-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)	-	-	-	-	-	-	-	-	-
Refuse (average litres per week)	240	240	240	240	240	240	240	240	240
Revenue cost of subsidised services provided (R'000)									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	102,954,000	109,215	113,260	116,586	116,586	116,586	121,949	127,559	133,299
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA	2,292,483,000	2,321,229	2,235,794	2,350,286	2,350,286	2,350,286	2,455,932	2,566,327	2,687,202
Water (in excess of 6 kilolitres per indigent household per month)	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	2,395,437,000	2,430,444	2,349,054	2,466,872	2,466,872	2,466,872	2,577,881	2,693,886	2,820,501

JHB City Of Johannesburg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
REVENUE ITEMS:										
Non-exchange revenue by source										
Exchange Revenue										
Total Property Rates	15,792,212	16,371,111	19,034,739	19,338,973	19,688,973	19,688,973	19,688,973	20,592,199	21,536,861	22,511,410
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	2,292,483	2,321,229	2,235,794	2,350,286	2,350,286	2,350,286	2,350,286	2,455,932	2,566,327	2,687,202
Net Property Rates	13,499,729	14,049,882	16,798,945	16,988,687	17,338,687	17,338,687	17,338,687	18,136,267	18,970,534	19,824,208
Exchange revenue service charges										
Service charges - Electricity										
Total Service charges - Electricity	20,269,978	18,199,757	21,785,425	24,346,735	25,620,286	25,620,286	25,620,286	28,593,170	31,574,766	33,214,042
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)	3,175,222	2,425,715	3,250,003	2,879,393	2,879,393	2,879,393	2,879,393	3,008,966	3,008,966	3,008,966
Less Cost of Free Basis Services (50 kwh per indigent household per month)	17,094,756	15,774,042	18,535,422	21,467,342	22,740,893	22,740,893	22,740,893	25,584,204	28,565,800	30,205,076
Net Service charges - Electricity	7,871,346	8,530,048	9,545,231	10,632,200	10,632,200	10,632,200	10,632,200	11,889,649	12,674,365	13,510,874
Service charges - Water										
Total Service charges - Water	7,871,346	8,530,048	9,545,231	10,632,200	10,632,200	10,632,200	10,632,200	11,889,649	12,674,365	13,510,874
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)	-	-	-	-	-	-	-	-	-	-
Net Service charges - Water	7,871,346	8,530,048	9,545,231	10,632,200	10,632,200	10,632,200	10,632,200	11,889,649	12,674,365	13,510,874
Service charges - Waste Water Management										
Total Service charges - Waste Water Management	5,723,313	5,930,881	6,636,484	7,246,316	7,246,316	7,246,316	7,246,316	8,101,381	8,636,074	9,206,055
Less Revenue Foregone (in excess of free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management	5,723,313	5,930,881	6,636,484	7,246,316	7,246,316	7,246,316	7,246,316	8,101,381	8,636,074	9,206,055
Service charges - Waste Management										
Total refuse removal revenue	2,160,457	2,000,430	2,780,738	3,094,069	3,136,349	3,136,349	3,136,349	3,337,410	3,551,051	3,774,934
Total landfill revenue	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)	-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management	2,160,457	2,000,430	2,780,738	3,094,069	3,136,349	3,136,349	3,136,349	3,337,410	3,551,051	3,774,934
EXPENDITURE ITEMS:										
Employee related costs										
Basic Salaries and Wages	16,107,350	17,613,858	19,363,760	19,994,316	20,565,521	20,565,521	20,565,521	21,654,002	22,821,649	23,840,398
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-	-
Cellphone Allowance	-	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-	-
sub-total	16,107,350	17,613,858	19,363,760	19,994,316	20,565,521	20,565,521	20,565,521	21,654,002	22,821,649	23,840,398
Less: Employees costs capitalised to PPE	-	-	-	-	-	-	-	-	-	-
Total Employee related costs	16,107,350	17,613,858	19,363,760	19,994,316	20,565,521	20,565,521	20,565,521	21,654,002	22,821,649	23,840,398

Depreciation and amortisation											
Depreciation of Property, Plant & Equipment	3,949,095	5,207,465	4,715,478	5,179,147	5,298,690	5,298,690	5,298,690	5,643,271	5,898,967	6,164,388	
Lease amortisation											
Capital asset impairment											
Total Depreciation and amortisation	3,949,095	5,207,465	4,715,478	5,179,147	5,298,690	5,298,690	5,298,690	5,643,271	5,898,967	6,164,388	
Bulk purchases - electricity											
Electricity bulk purchases	14,023,202	14,215,610	16,736,572	15,377,574	15,877,574	15,877,574	15,877,574	17,582,825	18,349,436	19,476,091	
Total bulk purchases	14,023,202	14,215,610	16,736,572	15,377,574	15,877,574	15,877,574	15,877,574	17,582,825	18,349,436	19,476,091	
Transfers and grants											
Cash transfers and grants	138,090	103,673	63,704	135,387	99,747	99,747	99,747	113,739	56,330	47,671	
Non-cash transfers and grants											
Total transfers and grants	138,090	103,673	63,704	135,387	99,747	99,747	99,747	113,739	56,330	47,671	
Contracted Services											
Outsourced Services	5,490,840	5,904,467	6,759,584	7,507,848	7,362,729	7,362,729	7,362,729	7,323,519	7,327,567	7,604,345	
Consultants and Professional Services											
Contractors											
Total contracted services	5,490,840	5,904,467	6,759,584	7,507,848	7,362,729	7,362,729	7,362,729	7,323,519	7,327,567	7,604,345	
Operational Costs											
Collection costs											
Contributions to 'other' provisions											
Audit fees											
Other Operational Costs	5,997,537	5,618,573	6,319,810	6,761,401	6,711,504	6,711,504	6,711,504	6,829,056	6,788,913	7,048,531	
Total Operational Costs	5,997,537	5,618,573	6,319,810	6,761,401	6,711,504	6,711,504	6,711,504	6,829,056	6,788,913	7,048,531	
Repairs and Maintenance by Expenditure Item											
Employee related costs											
Inventory related costs (Project Maintenance)											
Contracted Services											
Operational Costs											
Total Repairs and Maintenance Expenditure	-	-	-	-	-	-	-	-	-	-	
Inventory Consumed											
Inventory Consumed - Water	-	-	-	5,702,317	5,664,565	5,664,565	5,664,565	6,417,962	6,777,367	7,221,274	
Inventory Consumed - Other	(7,174,454)	(8,178,693)	(8,966,432)	676,594	796,200	796,200	796,200	817,039	827,422	853,289	
Total Inventory Consumed & Other Material	7,174,454	8,178,693	8,966,432	6,378,911	6,460,825	6,460,825	6,460,825	7,234,991	7,604,779	8,084,543	

check

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue forgone'
7. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA-3Kc.

JBR City Of Johannesburg - Supporting Table SA3 Supporting detail to Budgeted Financial Position

Description	2022/23			2023/24			Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Actual Outcome	Actual Outcome	Actual Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Forecast Outcome	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28		
Revenue												
ASSETS												
Current and other receivables from exchange transactions												
Electricity	8,376,336	8,665,905	10,148,526	11,790,225	10,712,215	10,712,215	10,712,215	11,364,790	11,944,164	12,400,769		
Water	22,492,689	26,462,238	31,416,887	35,142,228	33,026,811	33,026,811	33,026,811	40,269,887	46,217,463	51,754,249		
Waste	4,863,566	4,452,222	5,444,647	6,811,358	6,225,435	6,225,435	6,225,435	7,296,212	7,821,597	8,622,942		
Other bank receivables from exchange transactions	2,403,134	3,447,663	4,160,846	3,779,866	4,346,203	4,346,203	4,346,203	4,546,300	4,752,579	4,962,643		
Debt: Trade and other receivables from exchange transactions	37,045,111	41,977,462	51,166,916	58,523,514	57,213,614	57,213,614	57,213,614	63,977,891	70,816,101	77,066,663		
Less: Treatment for debt	(20,877,446)	(24,474,621)	(31,146,239)	(37,146,239)	(37,146,239)	(37,146,239)	(37,146,239)	(43,811,522)	(49,747,422)	(55,747,422)		
- Impairment for Electricity	(2,801,712)	(3,724,268)	(5,242,462)	(6,316,238)	(6,316,238)	(6,316,238)	(6,316,238)	(8,238,668)	(9,338,668)	(10,794,688)		
- Impairment for Water	(18,342,376)	(22,381,621)	(27,394,276)	(30,367,758)	(30,367,758)	(30,367,758)	(30,367,758)	(35,583,815)	(42,195,722)	(47,862,568)		
- Impairment for Waste	(2,656,438)	(2,423,109)	(3,499,503)	(4,352,242)	(4,052,242)	(4,052,242)	(4,052,242)	(4,991,039)	(5,207,030)	(5,752,210)		
- Impairment for other trade receivables from exchange transactions	(1,477,919)	(1,545,723)	(2,068,794)	(2,093,038)	(2,247,241)	(2,247,241)	(2,247,241)	(2,444,347)	(2,655,572)	(2,855,591)		
Unsettled Trade and other receivables from Exchange Transactions	8,901,287	8,693,241	10,242,981	9,541,144	10,242,981	10,242,981	10,242,981	10,924,281	11,624,581	12,400,281		
Receivables from non-exchange transactions												
Property rates	10,888,333	12,147,441	14,478,173	15,247,170	15,724,705	15,724,705	15,724,705	17,282,178	18,322,446	19,884,144		
Less: Treatment for Property rates	(10,008,008)	(10,687,708)	(13,462,210)	(13,911,378)	(14,725,742)	(14,725,742)	(14,725,742)	(16,243,218)	(17,323,503)	(18,830,221)		
Net Property rates	879,325	1,459,733	1,015,963	1,335,792	998,963	998,963	998,963	1,038,960	998,943	1,053,923		
Other receivables from non-exchange transactions	101,230	2,246,668	2,371,356	833,287	3,813,223	3,813,223	3,813,223	2,897,989	3,022,242	2,966,669		
- Impairment for other receivables from non-exchange transactions	(2,045,448)	(2,635,116)	(3,203,111)	(3,203,111)	(2,881,034)	(2,881,034)	(2,881,034)	(2,724,885)	(2,775,743)	(2,818,675)		
Net other receivables from non-exchange transactions	101,230	191,289	132,189	191,289	132,189	132,189	132,189	132,189	132,189	132,189		
Total Receivables from non-exchange transactions	1,738,084	1,650,952	1,148,152	1,527,081	1,131,152	1,131,152	1,131,152	1,171,149	1,131,132	1,186,112		
Liabilities												
ASSETS												
Opening Balance			164,378	164,378	164,378	164,378	164,378	164,378	164,378	164,378		
Supplier Invoices			8,846,827	8,846,827	8,846,827	8,846,827	8,846,827	9,739,514	10,345,116	11,022,723		
Waste Treatment/Works												
Risk Postures			8,846,827	8,846,827	8,846,827	8,846,827	8,846,827	9,739,514	10,345,116	11,022,723		
Material Services												
Adjusted Consumption				(5,702,311)	(5,684,968)	(5,684,968)	(5,684,968)	(6,417,935)	(6,773,375)	(7,221,278)		
Bill of Materials Consumption				(4,829,218)	(4,829,217)	(4,829,217)	(4,829,217)	(5,318,888)	(5,793,238)	(6,216,498)		
Bill of Materials Consumption				(4,202,288)	(4,202,287)	(4,202,287)	(4,202,287)	(4,512,222)	(4,716,421)	(4,947,498)		
Free Basic Water												
Subsidised Water												
Revenue Water				(3,402,205)	(3,287,494)	(3,287,494)	(3,287,494)	(4,213,222)	(4,716,421)	(4,947,498)		
Bill of Materials Consumption				(1,189,191)	(1,386,283)	(1,386,283)	(1,386,283)	(1,306,466)	(1,302,893)	(1,404,611)		
Revenue Water												
Subsidised Water												
Revenue Water				(1,189,191)	(1,386,283)	(1,386,283)	(1,386,283)	(1,306,466)	(1,302,893)	(1,404,611)		
Unsettled Adjusted Consumption				(1,133,007)	(1,018,688)	(1,018,688)	(1,018,688)	(898,294)	(1,074,229)	(1,205,225)		
Unsettled Material Consumption												
Unsettled Unsettled Consumption				(1,133,007)	(1,018,688)	(1,018,688)	(1,018,688)	(898,294)	(1,074,229)	(1,205,225)		
Water Losses				(2,344,218)	(2,381,961)	(2,381,961)	(2,381,961)	(3,779,522)	(3,871,749)	(3,861,448)		
Adjusted Losses				(898,228)	(898,228)	(898,228)	(898,228)	(898,228)	(942,566)	(979,288)		
Unsettled Consumption				(202,114)	(208,198)	(208,198)	(208,198)	(208,198)	(208,198)	(208,198)		
Customer Meter Reconciles				(202,114)	(208,198)	(208,198)	(208,198)	(208,198)	(208,198)	(208,198)		
Real Issues				(2,342,946)	(2,381,588)	(2,381,588)	(2,381,588)	(3,881,917)	(3,881,917)	(3,881,917)		
Leakage in Transmission and Distribution Main												
Leakage and Overflow at Storage Tanks/Reservoirs												
Over Treatment in Service Connections up to point of Customer Meter												
Over Treatment in Service Connections				(240,001)	(238,507)	(238,507)	(238,507)	(278,835)	(297,204)	(318,628)		
Unsettled Annual Real Losses				(2,103,891)	(2,147,912)	(2,147,912)	(2,147,912)	(2,403,342)	(2,528,177)	(2,602,252)		
Non-revenue Water				(4,877,275)	(5,023,448)	(5,023,448)	(5,023,448)	(4,718,226)	(4,641,998)	(4,588,474)		
Closing Balance Water			164,378	164,378	164,378	164,378	164,378	164,378	164,378	164,378		
Agriculture												
Opening Balance												
Acquisitions												
Disposals												
Adjustments												
Write-offs												
Closing Balance - Agricultural												
Consumables												
Standard Rates												
Opening Balance												
Acquisitions												
Disposals												
Adjustments												
Write-offs												
Closing Balance - Consumables Standard Rates												
Zero Rated												
Opening Balance												
Acquisitions												
Disposals												
Adjustments												
Write-offs												
Closing Balance - Consumables Zero Rated												
Finished Goods												
Opening Balance												
Acquisitions												
Disposals												
Adjustments												
Write-offs												
Closing Balance - Finished Goods												
Materials and Supplies												
Opening Balance	362,815	522,847	357,156	388,813	388,813	388,813	388,813	388,813	388,813	388,813		
Acquisitions	140,832	19,066	32,858	679,594	796,260	796,260	796,260	877,739	877,422	862,369		
Disposals				(675,594)	(796,260)	(796,260)	(796,260)	(877,739)	(877,422)	(862,369)		
Adjustments												
Write-offs												
Closing Balance - Materials and Supplies	522,847	541,733	389,815	389,813	388,813	388,813	388,813	389,813	388,813	388,813		
Work-in-progress												
Opening Balance												
Material												
Transfer												
Closing Balance - Work-in-progress												
Reserve Stock												
Opening Balance												
Acquisitions												
Disposals												
Adjustments												
Write-offs												
Closing Balance - Reserve Stock												
Land												
Opening Balance												
Acquisitions												
Disposals												
Adjustments												
Correction of Prior period errors												
Transfer												
Closing Balance - Land												
Closing Balance - Inventory & Consumables	522,847	541,733	389,815	389,813	388,813	388,813	388,813	389,813	388,813	388,813		
Property, plant and equipment (PPE)												
PPE accumulated depreciation (net of PPE lease)	114,333,342	118,582,811	126,947,765	123,381,187	133,610,434	133,610,434	133,610,434	142,878,228	150,979,733	159,427,240		
Less: Accumulated depreciation	(32,742,233)	(37,245,985)	(41,113,851)	(46,479,954)	(48,472,241)	(48,472,241)	(48,472,241)	(52,355,131)	(57,364,279)	(64,188,665)		
Total Property, plant and equipment (PPE)	81,591,109	81,336,826	85,833,914	76,901,233	85,138,000	85,138,000	85,138,0					

JHB City Of Johannesburg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	2025/26 Medium Term Revenue & Expenditure Framework		
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand				
Financial sustainability	A responsive, accountable, efficient and productive metropolitan government	66	69	72
Financial sustainability	Financially sustainable and resilient city	47,915,247	52,421,381	55,594,214
Financial sustainability	Sustainable human settlements	269,348	286,102	301,856
Good governance	A responsive, accountable, efficient and productive metropolitan government	1,340	1,402	1,322
Good governance	A safe and secure city	780	816	853
Good governance	Financially sustainable and resilient city	1,203,917	1,245,465	1,319,343
Infrastructure development and refurbishment	Job-intensive economic growth	56,627	-	-
Infrastructure development and refurbishment	Sustainable and integrated delivery of energy	310,588	371,271	769,656
Job opportunity and creation	Job-intensive economic growth	4,288	302	316
Job opportunity and creation	Promotion and support to informal and micro businesses	59,347	-	-
Safer city	A safe and secure city	286,155	299,319	312,785
Safer city	Financially sustainable and resilient city	360,870	377,466	394,450
Smart city	A 'Smart' City of Johannesburg, that is able to deliver quality services to citizens in an efficient	19,439	20,329	21,243
Smart city	A responsive, accountable, efficient and productive metropolitan government	44,335	46,231	48,312
Sustainable service delivery	A society characterised by healthy living for all	217,315	226,773	228,344
Sustainable service delivery	Climate change resilience and environmental protection	7,251	8,763	9,275
Sustainable service delivery	Financially sustainable and resilient city	4,201	193,565	4,593
Sustainable service delivery	Guaranteed customer and citizen care and service	-	-	-
Sustainable service delivery	Increased competitiveness of the economy	-	-	-
Sustainable service delivery	Partnerships, intergovernmental & international relations	53,586	65,870	65,870
Sustainable service delivery	Sustainable and integrated delivery of energy	2,673	2,796	2,922
Sustainable service delivery	Sustainable and integrated delivery of waste	3,470,113	3,855,012	4,056,690
Sustainable service delivery	Sustainable human settlements	2,009,726	2,269,936	1,243,093
Sustained economic growth	A responsive, accountable, efficient and productive metropolitan government	8,140,146	8,644,888	9,035,815
Sustained economic growth	Financially sustainable and resilient city	79,032	82,668	86,532
Day-to-day programme	Day-to-day programme	20,303,911	20,708,010	22,739,888
Allocations to other priorities				
Total Revenue (excluding capital transfers and contributions)		84,820,301	91,128,434	96,237,443

JHB City Of Johannesburg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	2025/26 Medium Term Revenue & Expenditure Framework		
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand				
Active and engaged citizenry	A city characterised by social inclusivity and enhanced social cohesion	3,214	3,164	3,220
Active and engaged citizenry	A responsive, accountable, efficient and productive metropolitan government	13,305	9,541	8,246
Smart city	A safe and secure city	13,139	13,841	14,635
Smart city	Access to knowledge and lifelong learning	544,225	569,259	594,875
Smart city	Financially sustainable and resilient city	210,038	208,734	217,349
Smart city	Guaranteed customer and citizen care and service	112,092	112,382	117,438
Smart city	Job-intensive economic growth	-	-	-
Smart city	Reduce poverty and increase productivity	98,472	103,740	108,408
Sustainable service delivery	A 'Smart' City of Johannesburg, that is able to deliver quality services to citizens in an efficient	448,481	438,254	444,054
Sustainable service delivery	A city characterised by social inclusivity and enhanced social cohesion	84,825	51,500	59,000
Sustainable service delivery	A responsive, accountable, efficient and productive metropolitan government	-	-	-
Sustainable service delivery	A safe and secure city	217,305	228,856	241,894
Sustainable service delivery	A society characterised by healthy living for all	1,306,597	1,373,780	1,422,263
Sustainable service delivery	Climate change resilience and environmental protection	52,980	55,239	57,997
Sustainable service delivery	Financially sustainable and resilient city	161,612	167,992	175,099
Sustainable service delivery	Guaranteed customer and citizen care and service	174,476	183,505	193,525
Sustainable service delivery	Increased competitiveness of the economy	-	-	-
Sustainable service delivery	Partnerships, intergovernmental & international relations	17,610	76	79
Sustainable service delivery	Sustainable and integrated delivery of energy	2,546,661	2,606,479	2,737,842
Sustainable service delivery	Sustainable and integrated delivery of sanitation	1,018,597	1,057,224	1,110,118
Sustainable service delivery	Sustainable and integrated delivery of waste	4,481,024	4,639,371	4,843,641
Sustainable service delivery	Sustainable and integrated delivery of water	10,996,875	11,606,099	12,349,973
Sustainable service delivery	Sustainable human settlements	1,240,206	1,272,412	1,310,411
Sustained economic growth	A responsive, accountable, efficient and productive metropolitan government	6,414	6,757	7,145
Sustained economic growth	Financially sustainable and resilient city	112,660	118,879	119,890
Sustained economic growth	Guaranteed customer and citizen care and service	605	633	661
Sustained economic growth	Increased competitiveness of the economy	151,574	157,637	164,731
Sustained economic growth	Job-intensive economic growth	88,530	92,109	96,528
Sustained economic growth	Promotion and support to informal and micro businesses	4,404	4,384	4,489
Sustained economic growth	Sustainable human settlements	22,782	23,971	25,296
Day-to-day programme	Day-to-day programme	11,993,954	12,351,877	12,779,690
Allocations to other priorities				
Total Expenditure		80,669,613	83,614,854	87,509,298

JHB City Of Johannesburg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	2025/26 Medium Term Revenue & Expenditure Framework		
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand				
Sustained economic growth	Sustained economic growth	6,991	5,720	15,303
Active and engaged citizenry	Active and engaged citizenry	19,688	29,917	20,567
Job opportunity and creation	Job opportunity and creation	12,579	24,277	67,709
Good governance	Good governance	81,240	43,057	44,551
Green economy	Green economy	77,233	146,144	205,813
Energy mix	Energy mix	164,920	131,447	250,277
Safer city	Safer city	334,053	261,160	296,297
Smart city	Smart city	622,447	481,898	405,666
Financial sustainability	Financial sustainability	709,295	585,455	589,642
Sustainable service delivery	Sustainable service delivery	1,505,654	1,261,146	1,470,806
Infrastructure development and refurbishment	Infrastructure development and refurbishment	5,166,320	6,054,773	5,122,881
Allocations to other priorities				
Total Capital Expenditure		8,700,420	9,024,994	8,489,511

JHB City Of Johannesburg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

JHB City Of Johannesburg - Entities measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Entity 1 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 2 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 3 - (name of entity)										
<i>Insert measure/s description</i>										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))

2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

JHB City Of Johannesburg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Borrowing Management											
Credit Rating		A(ZA)	A(ZA)	A(ZA)	A(ZA)	A(ZA)	A(ZA)	A(ZA)			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.8%	13.7%	11.5%	5.3%	5.2%	5.2%	5.2%	7.2%	6.0%	5.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.0%	14.7%	12.1%	5.3%	5.0%	5.0%	5.0%	6.9%	5.5%	5.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	204.9%	426.2%	426.2%	426.2%	538.5%	777.8%	180.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.0	0.8	0.6	1.1	0.8	0.8	0.8	1.1	1.7	2.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.0	0.8	0.6	1.1	0.8	0.8	0.8	1.1	1.7	2.2
Liquidity Ratio	Monetary Assets/Current Liabilities	0.7	0.6	0.5	0.8	0.6	0.6	0.6	0.8	1.4	2.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	123.5%	125.6%	119.7%	116.9%	122.4%	122.4%	122.4%	118.7%	118.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		123.5%	125.4%	119.7%	116.9%	121.1%	121.1%	121.1%	118.7%	118.2%	118.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.6%	6.4%	6.2%	5.0%	4.5%	4.5%	4.5%	4.2%	3.9%	3.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		253.9%	306.6%	888.0%	209.6%	450.1%	450.1%	450.1%	198.7%	57.4%	33.8%
Other Indicators											
	Total Volume Losses (kW) technical	3250603	2882399	2915498.691	2795194.328	2692508.344	2692508.344	2692508.344	2483918.646	2313984.13	1827059.234
	Total Volume Losses (kW) non technical						0	0			
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	4,186,587	4,185,891	4,966,131	5,366,835	5,827,258	5,827,258	5,827,258	7,933,813	8,553,982	9,332,395
	% Volume (units purchased and generated less units sold)/units purchased and generated					6.0%	6.0%	6.0%			
Water Volumes -System input	Bulk Purchase	-	0.0%	0.0%	0.0%		0.0%	0.0%			
	Water treatment works						0.0%	0.0%			
	Natural sources						0.0%	0.0%			
	Total Volume Losses (kℓ)	195,731	211,957	226,968	220,861	220,661	220,661	220,661	211,932	211,932	211,932
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	2090407.657	2687612.135	3048176.574	2944210	2981961	2981961	2981961	3306135.69	3567761	3801449
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.7%	33.4%	34.5%	34.5%	34.5%	34.5%	34.5%	34.5%	34.5%	34.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	28.3%	29.9%	28.5%	26.4%	26.8%	26.8%	28.2%	25.8%	25.3%	25.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	8.1%	8.1%	8.1%	8.2%	7.5%	7.2%	7.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.9%	12.9%	10.8%	10.1%	10.1%	10.1%	10.1%	9.8%	9.5%	9.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	8.8	10.2	32.1	35.6	36.2	36.2	19.5	27.6	28.8	30.4
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	6.9%	8.6%	8.8%	6.4%	5.4%	5.4%	5.4%	5.0%	4.6%	4.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.0	1.1	0.5	0.8	0.6	0.6	0.6	0.8	2.9	4.8

Detail on the provision of municipal services for A10

Total municipal services	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets (R00)									
Water:									
Piped water inside dwelling	1,292,571	1,292,571	1,292,571	1,342,345	1,342,345	1,342,345	1,400,066	1,460,269	1,523,060
Piped water inside yard (but not in dwelling)	58,472	58,917	58,917	847,152	847,152	847,152	848,252	849,252	850,252
Using public tap (at least min.service level)	122,348	123,356	124,283	109,279	109,279	109,279	110,379	111,379	112,379
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total	1,473,391	1,474,844	1,475,771	2,298,776	2,298,776	2,298,776	2,358,697	2,420,900	2,485,691
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	3,075	1,622	695	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total	3,075	1,622	695	-	-	-	-	-	-
Total number of households	1,476,466	1,476,466	1,476,466	2,298,776	2,298,776	2,298,776	2,358,697	2,420,900	2,485,691
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	1,292,571	1,292,571	1,292,571	2,121,715	2,121,715	2,121,715	2,212,949	2,308,106	2,407,355
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
Chemical toilet	95,200	92,851	92,851	91,151	91,151	91,151	88,101	84,601	81,101
Pit toilet (ventilated)	62,925	65,022	65,022	66,022	66,022	66,022	67,547	69,272	71,022
Other toilet provisions (< min.service level)	19,012	19,264	19,264	19,964	19,964	19,964	21,469	23,214	24,964
Minimum Service Level and Above sub-total	1,469,708	1,469,708	1,469,708	2,298,852	2,298,852	2,298,852	2,390,086	2,485,193	2,584,442
Bucket toilet	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
No toilet provisions	6,758	6,758	6,758	-	-	-	-	-	-
Below Minimum Service Level sub-total	6,758	6,758	6,758	-	-	-	-	-	-
Total number of households	1,476,466	1,476,466	1,476,466	2,298,852	2,298,852	2,298,852	2,390,086	2,485,193	2,584,442
Energy:									
Electricity (at least min.service level)	118,010	114,519	106,482	120,214	120,214	120,214	120,214	120,214	120,214
Electricity - prepaid (min.service level)	259,749	268,609	286,073	238,376	238,376	238,376	238,376	238,376	238,376
Minimum Service Level and Above sub-total	377,759	383,027	392,555	358,590	358,590	358,590	358,590	358,590	358,590
Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min.service level)	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
Total number of households	377,759	383,027	392,555	358,590	358,590	358,590	358,590	358,590	358,590
Refuse:									
Removed at least once a week	1,449,824	1,796,026	908,208	908,208	926,372	926,372	968,795	993,311	1,030,064
Minimum Service Level and Above sub-total	1,449,824	1,796,026	908,208	908,208	926,372	926,372	968,795	993,311	1,030,064
Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
Total number of households	1,449,824	1,796,026	908,208	908,208	926,372	926,372	968,795	993,311	1,030,064

	Informal settlements (Rands)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-
	Other (Rands)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	-	-
Water	Location of households for each type of FBS										
	Formal settlements - (6 kilolitre per indigent household per month Rands)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	1,292,571	1,292,571	1,292,571	1,342,345	1,342,345	1,342,345	1,400,066	1,460,269	1,523,060	
	Informal settlements (Rands)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	180,820	182,273	183,200	956,431	956,431	956,431	958,631	960,631	962,631	
	Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	4,125	1,478	927	1,250	-	-	2,200	2,000	2,000	
	Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-
	Other (Rands)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-	-
Sanitation	Location of households for each type of FBS										
	Formal settlements - (free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	1,292,571	1,292,571	1,292,571	2,121,715	2,121,715	2,121,715	2,212,949	2,308,106	2,407,355	
	Informal settlements (Rands)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	81,937	84,286	84,286	85,986	85,986	85,986	89,036	92,486	95,986	
	Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	2,252	-	-	-	-	3,050	3,450	3,500	
	Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-
	Other (Rands)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-	-
Refuse Removal	Location of households for each type of FBS										
	Formal settlements - (removed once a week to indigent households)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	29,069	29,069	28,698	28,698	28,698	28,698	28,698	28,698	28,497	
	Informal settlements (Rands)	144,563,000	166,710,000	214,015,000	220,695,000	266,013,000	266,013,000	265,597,000	265,597,000	265,597,000	
	Number of HH receiving this type of FBS	312	312	201	201	201	201	201	201	-	
	Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-
	Other (Rands)	-	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Refuse Removal for informal settlements	144,563,000	166,710,000	214,015,000	220,695,000	266,013,000	266,013,000	265,597,000	265,597,000	265,597,000	

Assumptions

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigent policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons