

ANNEXURE E

Annexure E - National Treasury Adjusted Budget Schedule

EKU City of Ekurhuleni - Table B1 Consolidated Adjustments Budget Summary

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	10,833,546	-	-	-	-	-	-	-	10,833,546	11,331,889	11,830,492
Service charges	41,826,711	-	-	-	-	-	757,648	757,648	42,584,359	46,799,768	52,381,625
Investment revenue	137,206	-	-	-	-	-	(8,541)	(8,541)	128,665	138,383	139,641
Transfers recognised - operational	7,078,485	-	-	-	-	-	24,849	24,849	7,103,334	7,392,576	7,765,725
Other own revenue	5,619,457	-	-	-	-	-	56,019	56,019	5,675,476	5,590,110	5,703,538
Total Revenue (excluding capital transfers and contributions)	65,495,405	-	-	-	-	-	829,975	829,975	66,325,380	71,252,726	77,821,021
Employee costs	13,477,155	-	-	-	-	-	(371,490)	(371,490)	13,105,665	13,517,730	14,220,748
Remuneration of councillors	177,669	-	-	-	-	-	-	-	177,669	185,842	194,019
Depreciation & asset impairment	9,131,258	-	-	-	-	-	743,005	743,005	9,874,263	10,143,039	11,248,196
Finance charges	1,626,591	-	-	-	-	-	(35,000)	(35,000)	1,591,591	1,338,922	995,988
Inventory consumed and bulk purchases	30,790,620	-	-	-	-	-	(162,517)	(162,517)	30,628,103	34,697,021	39,129,886
Transfers and subsidies	962,104	-	-	-	-	-	7,500	7,500	969,604	1,022,113	1,080,751
Other expenditure	8,679,732	-	-	-	-	-	468,336	468,336	9,148,068	9,079,295	9,599,265
Total Expenditure	64,845,129	-	-	-	-	-	649,834	649,834	65,494,963	69,983,963	76,468,854
Surplus/(Deficit)	650,275	-	-	-	-	-	180,141	180,141	830,417	1,268,763	1,352,167
Transfers and subsidies - capital (monetary allocations)	2,487,849	-	-	-	-	-	111,012	111,012	2,598,861	2,611,852	2,739,962
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	3,138,125	-	-	-	-	-	291,153	291,153	3,429,278	3,880,615	4,092,129
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	3,138,125	-	-	-	-	-	291,153	291,153	3,429,278	3,880,615	4,092,129
Capital expenditure & funds sources											
Capital expenditure	3,197,115	-	-	158,262	-	-	-	158,262	3,355,377	3,349,546	3,422,063
Transfers recognised - capital	2,287,349	-	-	111,012	-	-	-	111,012	2,398,361	2,007,105	1,914,337
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	909,766	-	-	47,250	-	-	-	47,250	957,016	1,342,441	1,507,727
Total sources of capital funds	3,197,115	-	-	158,262	-	-	-	158,262	3,355,377	3,349,546	3,422,063
Financial position											
Total current assets	20,915,608	-	-	-	-	-	456,633	456,633	21,372,241	23,011,287	25,279,006
Total non current assets	61,912,012	-	-	158,262	-	-	(999,200)	(840,939)	61,071,074	61,361,297	60,700,056
Total current liabilities	15,743,427	-	-	-	-	-	(730,030)	(730,030)	15,013,396	14,863,522	13,969,918
Total non current liabilities	8,838,475	-	-	-	-	-	414,721	414,721	9,253,195	5,400,467	4,418,679
Community wealth/Equity	58,245,719	-	-	-	-	-	(68,996)	(68,996)	58,176,723	61,608,526	65,134,946
Cash flows											
Net cash from (used) operating	5,912,074	-	-	-	-	-	(226,762)	(226,762)	5,685,312	5,253,616	5,373,755
Net cash from (used) investing	(3,783,224)	-	-	-	-	-	(158,262)	(158,262)	(3,941,485)	(3,853,362)	(3,936,591)
Net cash from (used) financing	(704,180)	-	-	-	-	-	-	-	(704,180)	(736,905)	(752,040)
Cash/cash equivalents at the year end	2,483,566	-	-	-	-	-	232,741	232,741	2,716,307	3,379,656	4,064,780
Cash backing/surplus reconciliation											
Cash and investments available	5,517,493	-	-	-	-	-	157,801	157,801	5,675,294	6,370,592	7,264,173
Application of cash and investments	1,599,001	-	-	-	-	-	(584,445)	(584,445)	1,014,556	(618,563)	(2,873,878)
Balance - surplus (shortfall)	3,918,492	-	-	-	-	-	742,246	742,246	4,660,738	6,989,154	10,138,051
Asset Management											
Asset register summary (WDV)	57,231,248	-	-	158,262	-	-	648,969	807,230	58,038,479	56,571,287	55,799,952
Depreciation	3,203,404	-	-	-	-	-	(102,209)	(102,209)	3,101,195	3,686,500	4,189,157
Renewal and Upgrading of Existing Assets	2,629,010	-	-	170,212	-	-	-	170,212	2,799,222	2,804,321	2,784,912
Repairs and Maintenance	3,865,017	-	-	-	-	-	231,987	231,987	4,097,004	4,084,089	4,289,087
Free services											
Cost of Free Basic Services provided	6,751,133	-	-	-	-	-	(800,889)	(800,889)	5,950,244	7,201,440	7,487,197
Revenue cost of free services provided	4,051,543	-	-	-	-	-	-	-	4,051,543	4,255,049	4,538,312
Households below minimum service level											
Water:	10323	-	-	-	-	-	-	-	10323	10333	10850
Sanitation/sewerage:	31216	-	-	-	-	-	-	-	31216	31216	32777
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	268193	-	-	-	-	-	-	-	268193	286995	301345

EKU City of Ekurhuleni - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification)

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		13,415,387	-	-	-	-	-	(64,920)	(64,920)	13,350,466	13,974,874	14,558,589
Executive and council		37,000	-	-	-	-	-	-	-	37,000	40,000	45,000
Finance and administration		13,378,387	-	-	-	-	-	(64,920)	(64,920)	13,313,466	13,934,874	14,513,589
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1,865,651	-	-	-	-	-	(404,575)	(404,575)	1,461,076	1,906,703	1,937,555
Community and social services		40,921	-	-	-	-	-	116	116	41,037	42,479	43,222
Sport and recreation		34,110	-	-	-	-	-	-	-	34,110	33,150	39,659
Public safety		856,807	-	-	-	-	-	(413,765)	(413,765)	443,042	851,807	857,807
Housing		707,769	-	-	-	-	-	9,074	9,074	716,843	743,155	759,736
Health		226,044	-	-	-	-	-	-	-	226,044	236,111	237,131
Economic and environmental services		1,184,697	-	-	-	-	-	(14,186)	(14,186)	1,170,511	1,065,156	1,124,062
Planning and development		187,611	-	-	-	-	-	19,383	19,383	206,994	93,617	95,231
Road transport		997,085	-	-	-	-	-	(33,568)	(33,568)	963,517	971,539	1,028,831
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		51,130,612	-	-	-	-	-	1,429,118	1,429,118	52,559,730	56,530,909	62,553,812
Energy sources		29,165,217	-	-	-	-	-	381,943	381,943	29,547,161	32,344,528	35,823,667
Water management		17,517,515	-	-	-	-	-	1,054,258	1,054,258	18,571,773	19,674,611	22,048,389
Waste water management		1,355,991	-	-	-	-	-	(46,175)	(46,175)	1,309,816	1,236,240	1,255,371
Waste management		3,091,889	-	-	-	-	-	39,091	39,091	3,130,980	3,275,529	3,426,385
Other		386,907	-	-	-	-	-	(4,450)	(4,450)	382,457	386,936	386,965
Total Revenue - Functional	2	67,983,254	-	-	-	-	-	940,987	940,987	68,924,241	73,864,578	80,560,983
Expenditure - Functional												
Governance and administration		4,852,255	-	-	-	-	-	(1,682,271)	(1,682,271)	3,169,983	4,592,279	4,692,320
Executive and council		530,659	-	-	-	-	-	6,390	6,390	537,049	557,184	585,590
Finance and administration		4,225,276	-	-	-	-	-	(1,630,184)	(1,630,184)	2,595,092	3,933,473	3,999,708
Internal audit		96,320	-	-	-	-	-	(58,478)	(58,478)	37,842	101,621	107,021
Community and public safety		10,167,583	-	-	-	-	-	(589,868)	(589,868)	9,577,715	10,695,975	11,339,565
Community and social services		1,651,831	-	-	-	-	-	(60,237)	(60,237)	1,591,593	1,734,816	1,825,597
Sport and recreation		1,574,439	-	-	-	-	-	(49,291)	(49,291)	1,525,148	1,657,466	1,748,886
Public safety		3,945,272	-	-	-	-	-	(297,479)	(297,479)	3,647,793	4,218,757	4,549,113
Housing		718,436	-	-	-	-	-	17,229	17,229	735,665	715,149	754,138
Health		2,277,606	-	-	-	-	-	(200,091)	(200,091)	2,077,515	2,369,787	2,461,831
Economic and environmental services		4,080,821	-	-	-	-	-	(128,807)	(128,807)	3,952,013	4,211,416	4,489,274
Planning and development		837,428	-	-	-	-	-	(45,486)	(45,486)	791,941	779,135	818,395
Road transport		3,157,668	-	-	-	-	-	(67,704)	(67,704)	3,089,964	3,342,767	3,577,287
Environmental protection		85,725	-	-	-	-	-	(15,616)	(15,616)	70,108	89,514	93,592
Trading services		45,311,412	-	-	-	-	-	3,033,758	3,033,758	48,345,170	50,030,835	55,471,797
Energy sources		28,104,170	-	-	-	-	-	1,215,949	1,215,949	29,320,119	31,289,461	34,817,118
Water management		12,649,108	-	-	-	-	-	1,497,975	1,497,975	14,147,083	14,413,727	15,963,890
Waste water management		1,787,081	-	-	-	-	-	(43,978)	(43,978)	1,743,103	1,298,282	1,403,765
Waste management		2,771,053	-	-	-	-	-	363,812	363,812	3,134,865	3,029,364	3,287,023
Other		435,508	-	-	-	-	-	17,022	17,022	452,530	456,029	478,587
Total Expenditure - Functional	3	64,847,578	-	-	-	-	-	649,834	649,834	65,497,411	69,986,533	76,471,543
Surplus/ (Deficit) for the year		3,135,676	-	-	-	-	-	291,153	291,153	3,426,829	3,878,045	4,089,440

EKU City of Ekurhuleni - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Revenue by Vote	1											
Vote 01 - Executive & Council		—	—	—	—	—	—	—	—	—	—	—
Vote 02 - Office Of The City Manager		—	—	—	—	—	—	—	—	—	—	—
Vote 03 - Energy		29,165,217	—	—	—	—	—	381,943	381,943	29,547,161	32,344,528	35,823,667
Vote 04 - Water And Sanitation		18,873,506	—	—	—	—	—	1,008,084	1,008,084	19,881,590	20,910,851	23,303,760
Vote 05 - Waste Management		3,091,889	—	—	—	—	—	39,091	39,091	3,130,980	3,275,529	3,426,385
Vote 06 - Human Settlements		707,769	—	—	—	—	—	9,074	9,074	716,843	743,155	759,736
Vote 07 - Finance And Strategy		13,286,899	—	—	—	—	—	(65,177)	(65,177)	13,221,722	13,858,206	14,435,046
Vote 08 - Development Planning And Real Estate		224,853	—	—	—	—	—	12,774	12,774	237,627	187,961	132,277
Vote 09 - Community Safety		1,212,240	—	—	—	—	—	(413,765)	(413,765)	798,475	1,207,240	1,213,240
Vote 10 - Community Services		293,923	—	—	—	—	—	116	116	294,039	304,588	312,860
Vote 11 - Corporate And Shared Services		129,872	—	—	—	—	—	2,415	2,415	132,288	60,980	125,180
Vote 12 - Roads & Transport Management		997,085	—	—	—	—	—	(33,568)	(33,568)	963,517	971,539	1,028,831
Vote 13 - Not Defined 1		—	—	—	—	—	—	—	—	—	—	—
Vote 14 - Not Defined 2		—	—	—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	67,983,254	—	—	—	—	—	940,987	940,987	68,924,241	73,864,578	80,560,983
Expenditure by Vote	1											
Vote 01 - Executive & Council		482,047	—	—	—	—	—	12,226	12,226	494,272	506,132	531,835
Vote 02 - Office Of The City Manager		6,545	—	—	—	—	—	1,550	1,550	8,095	6,932	7,357
Vote 03 - Energy		27,001,543	—	—	—	—	—	14,501	14,501	27,016,044	30,186,834	33,714,491
Vote 04 - Water And Sanitation		14,307,106	—	—	—	—	—	906,798	906,798	15,213,904	15,582,894	17,238,515
Vote 05 - Waste Management		2,549,672	—	—	—	—	—	75,130	75,130	2,624,802	2,807,834	3,065,308
Vote 06 - Human Settlements		485,402	—	—	—	—	—	20,170	20,170	505,572	481,408	519,610
Vote 07 - Finance And Strategy		3,244,369	—	—	—	—	—	221,122	221,122	3,465,491	2,739,678	2,545,410
Vote 08 - Development Planning And Real Estate		1,444,933	—	—	—	—	—	(35,809)	(35,809)	1,409,124	1,475,789	1,496,347
Vote 09 - Community Safety		5,310,873	—	—	—	—	—	(360,123)	(360,123)	4,950,750	5,672,518	6,100,398
Vote 10 - Community Services		3,340,786	—	—	—	—	—	(244,444)	(244,444)	3,096,341	3,534,031	3,736,326
Vote 11 - Corporate And Shared Services		3,090,428	—	—	—	—	—	253,103	253,103	3,343,531	3,165,896	3,390,025
Vote 12 - Roads & Transport Management		3,583,875	—	—	—	—	—	(214,389)	(214,389)	3,369,485	3,826,587	4,125,921
Vote 13 - Not Defined 1		—	—	—	—	—	—	—	—	—	—	—
Vote 14 - Not Defined 2		—	—	—	—	—	—	—	—	—	—	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	64,847,578	—	—	—	—	—	649,834	649,834	65,497,411	69,986,533	76,471,543
Surplus/ (Deficit) for the year	2	3,135,676	—	—	—	—	—	291,153	291,153	3,426,829	3,878,045	4,089,440

EKU City of Ekurhuleni - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure)

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi- year capital	Unfore. Unavoid	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	27,521,065	–	–	–	–	–	–	–	27,521,065	30,604,047	34,034,962
Service charges - Water	2	7,535,802	–	–	–	–	–	366,980	366,980	7,902,782	8,786,511	10,281,791
Service charges - Waste Water Management	2	4,990,963	–	–	–	–	–	390,668	390,668	5,381,631	5,502,238	6,051,738
Service charges - Waste Management	2	1,778,881	–	–	–	–	–	–	–	1,778,881	1,906,972	2,013,135
Sale of Goods and Rendering of Services		161,522	–	–	–	–	–	–	–	161,522	161,522	161,522
Agency services		348,281	–	–	–	–	–	–	–	348,281	348,281	348,281
Interest										–		
Interest earned from Receivables		1,093,924	–	–	–	–	–	231,768	231,768	1,325,693	1,094,744	1,095,602
Interest earned from Current and Non Current Assets		137,206	–	–	–	–	–	(8,541)	(8,541)	128,665	138,383	139,641
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		173,844	–	–	–	–	–	–	–	173,844	181,815	189,937
Licence and permits										–		
Operational Revenue		183,177	–	–	–	–	–	–	–	183,177	42,008	42,015
Non-Exchange Revenue												
Property rates	2	10,833,546	–	–	–	–	–	–	–	10,833,546	11,331,889	11,830,492
Surcharges and Taxes										–		
Fines, penalties and forfeits		819,240	–	–	–	–	–	(401,198)	(401,198)	418,041	819,240	819,240
Licences or permits		–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		7,078,485	–	–	–	–	–	24,849	24,849	7,103,334	7,392,576	7,765,725
Interest		288,513	–	–	–	–	–	101,266	101,266	389,779	288,513	288,513
Fuel Levy		1,795,381	–	–	–	–	–	–	–	1,795,381	1,863,656	1,933,322
Operational Revenue		755,574	–	–	–	–	–	124,184	124,184	879,758	790,330	825,105
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations										–		
Total Revenue (excluding capital transfers and contributions)		65,495,405	–	–	–	–	–	829,975	829,975	66,325,380	71,252,726	77,821,021
Expenditure By Type												
Employee related costs		13,477,155	–	–	–	–	–	(371,490)	(371,490)	13,105,665	13,517,730	14,220,748
Remuneration of councillors		177,669	–	–	–	–	–	–	–	177,669	185,842	194,019
Bulk purchases - electricity		22,806,142	–	–	–	–	–	(160,000)	(160,000)	22,646,142	25,711,645	28,987,308
Inventory consumed		7,984,478	–	–	–	–	–	(2,517)	(2,517)	7,981,960	8,985,376	10,142,578
Debt impairment		5,927,855	–	–	–	–	–	845,214	845,214	6,773,069	6,456,539	7,059,039
Depreciation and amortisation		3,203,404	–	–	–	–	–	(102,209)	(102,209)	3,101,195	3,686,500	4,189,157
Interest		1,626,591	–	–	–	–	–	(35,000)	(35,000)	1,591,591	1,338,922	995,988
Contracted services		6,786,135	–	–	–	–	–	407,130	407,130	7,193,265	7,137,918	7,602,160
Transfers and subsidies		962,104	–	–	–	–	–	7,500	7,500	969,604	1,022,113	1,080,751
Irrecoverable debts written off		1,830	–	–	–	–	–	–	–	1,830	1,921	2,018
Operational costs		1,891,768	–	–	–	–	–	61,205	61,205	1,952,973	1,939,456	1,995,088
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		64,845,129	–	–	–	–	–	649,834	649,834	65,494,963	69,983,963	76,468,854
Surplus/(Deficit)		650,275	–	–	–	–	–	180,141	180,141	830,417	1,268,763	1,352,167
Transfers and subsidies - capital (monetary allocations)		2,487,849	–	–	–	–	–	111,012	111,012	2,598,861	2,611,852	2,739,962
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		3,138,125	–	–	–	–	–	291,153	291,153	3,429,278	3,880,615	4,092,129
Income Tax		2,448	–	–	–	–	–	–	–	2,448	2,571	2,689
Surplus/(Deficit) after taxation		3,135,676	–	–	–	–	–	291,153	291,153	3,426,829	3,878,045	4,089,440
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities										–	–	–
Surplus/(Deficit) attributable to municipality		3,135,676	–	–	–	–	–	291,153	291,153	3,426,829	3,878,045	4,089,440
Share of Surplus/Deficit attributable to Associate										–	–	–
Intercompany/Parent subsidiary transactions										–	–	–
Surplus/ (Deficit) for the year	1	3,135,676	–	–	–	–	–	291,153	291,153	3,426,829	3,878,045	4,089,440

EKU City of Ekurhuleni - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		1,000	–	–	–	–	–	–	–	1,000	1,000	1,000
Vote 02 - Office Of The City Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 03 - Energy		513,082	–	–	125,171	–	–	–	125,171	633,252	584,546	597,000
Vote 04 - Water And Sanitation		1,052,155	–	–	(90,000)	–	–	–	(90,000)	1,033,533	889,914	728,024
Vote 05 - Waste Management		197,800	–	–	–	–	–	–	–	197,800	156,250	134,900
Vote 06 - Human Settlements		497,143	–	–	(2,159)	–	–	–	(2,159)	494,984	516,837	523,077
Vote 07 - Finance And Strategy		–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Development Planning And Real Estate		30,736	–	–	–	–	–	–	–	30,736	48,152	60,000
Vote 09 - Community Safety		91,600	–	–	–	–	–	–	–	91,600	83,200	49,500
Vote 10 - Community Services		90,750	–	–	4,500	–	–	–	4,500	95,250	26,250	39,716
Vote 11 - Corporate And Shared Services		152,000	–	–	120,750	–	–	–	120,750	272,750	140,000	145,000
Vote 12 - Roads & Transport Management		570,850	–	–	–	–	–	–	–	570,850	480,350	546,521
Vote 13 - Not Defined 1		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Not Defined 2		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	3,197,115	–	–	158,262	–	–	–	158,262	3,355,377	2,926,499	2,824,738
Single-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Office Of The City Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 03 - Energy		–	–	–	–	–	–	–	–	–	–	–
Vote 04 - Water And Sanitation		–	–	–	–	–	–	–	–	–	–	–
Vote 05 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 06 - Human Settlements		–	–	–	–	–	–	–	–	–	–	–
Vote 07 - Finance And Strategy		–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Development Planning And Real Estate		–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Community Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Community Services		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Corporate And Shared Services		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Roads & Transport Management		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Not Defined 1		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Not Defined 2		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Vote		3,197,115	–	–	158,262	–	–	–	158,262	3,355,377	2,926,499	2,824,738
Capital Expenditure - Functional												
Governance and administration		163,000	–	–	120,750	–	–	–	120,750	283,750	171,000	191,000
Executive and council		43,000	–	–	–	–	–	–	–	43,000	41,000	46,000
Finance and administration		120,000	–	–	120,750	–	–	–	120,750	240,750	130,000	145,000
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		650,293	–	–	2,341	–	–	–	2,341	652,634	626,287	612,293
Community and social services		11,600	–	–	–	–	–	–	–	11,600	13,700	9,000
Sport and recreation		59,300	–	–	6,750	–	–	–	6,750	66,050	23,900	37,216
Public safety		80,000	–	–	–	–	–	–	–	80,000	69,500	40,500
Housing		497,143	–	–	(2,159)	–	–	–	(2,159)	494,984	516,837	523,077
Health		2,250	–	–	(2,250)	–	–	–	(2,250)	–	2,350	2,500
Economic and environmental services		620,786	–	–	–	–	–	–	–	620,786	511,152	573,421
Planning and development		20,736	–	–	–	–	–	–	–	20,736	18,152	15,000
Road transport		570,850	–	–	–	–	–	–	–	570,850	480,350	546,521
Environmental protection		29,200	–	–	–	–	–	–	–	29,200	12,650	11,900
Trading services		1,763,036	–	–	35,171	–	–	–	35,171	1,798,207	1,618,060	1,448,024
Energy sources		513,082	–	–	125,171	–	–	–	125,171	638,252	584,546	597,000
Water management		757,159	–	–	(90,000)	–	–	–	(90,000)	667,159	553,246	315,000
Waste water management		294,996	–	–	–	–	–	–	–	294,996	336,668	413,024
Waste management		197,800	–	–	–	–	–	–	–	197,800	143,600	123,000
Other		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	3,197,115	–	–	158,262	–	–	–	158,262	3,355,377	2,926,499	2,824,738
Funded by:												
National Government		2,275,149	–	–	111,012	–	–	–	111,012	2,386,161	1,997,705	1,901,121
Provincial Government		12,200	–	–	–	–	–	–	–	12,200	9,400	13,216
District Municipality		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	2,287,349	–	–	111,012	–	–	–	111,012	2,398,361	2,007,105	1,914,337
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		909,766	–	–	47,250	–	–	–	47,250	957,016	919,394	910,402
Total Capital Funding		3,197,115	–	–	158,262	–	–	–	158,262	3,355,377	2,926,499	2,824,738

EKU City of Ekurhuleni - Table B6 Consolidated Adjustments Budget Financial Position

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		2,481,909	–	–	–	–	–	234,398	234,398	2,716,307	3,037,397	3,613,645
Trade and other receivables from exchange transactions	1	10,542,373	–	–	–	–	–	79,090	79,090	10,621,462	11,603,777	12,772,357
Receivables from non-exchange transactions	1	2,720,662	–	–	–	–	–	10,127	10,127	2,730,788	2,909,397	3,117,007
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		1,819,154	–	–	–	–	–	(9,881)	(9,881)	1,809,274	1,949,967	2,091,990
VAT		1,988,582	–	–	–	–	–	58,613	58,613	2,047,194	2,145,942	2,317,320
Other current assets		1,362,929	–	–	–	–	–	84,287	84,287	1,447,216	1,364,806	1,366,688
Total current assets		20,915,608	–	–	–	–	–	456,633	456,633	21,372,241	23,011,287	25,279,006
Non current assets												
Investments		314,922	–	–	–	–	–	(86,724)	(86,724)	228,199	423,797	533,521
Investment property		432,225	–	–	–	–	–	29,681	29,681	461,906	427,058	421,654
Property, plant and equipment	3	59,692,284	–	–	152,262	–	–	(844,138)	(691,876)	59,000,408	59,018,880	58,234,445
Biological assets										–	–	
Living and non-living resources										–	–	
Heritage assets		82,007	–	–	–	–	–	–	–	82,007	82,007	82,007
Intangible assets		1,382,867	–	–	6,000	–	–	(96,941)	(90,941)	1,291,926	1,401,476	1,419,980
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		3,707	–	–	–	–	–	(1,079)	(1,079)	2,627	4,077	4,448
Other non-current assets		4,000	–	–	–	–	–	–	–	4,000	4,000	4,000
Total non current assets		61,912,012	–	–	158,262	–	–	(999,200)	(840,939)	61,071,074	61,361,297	60,700,056
TOTAL ASSETS		82,827,620	–	–	158,262	–	–	(542,567)	(384,305)	82,443,315	84,372,584	85,979,062
LIABILITIES												
Current liabilities												
Bank overdraft										–	–	
Financial liabilities		864,915	–	–	–	–	–	10,520	10,520	875,435	880,050	845,968
Consumer deposits		1,362,367	–	–	–	–	–	48,987	48,987	1,411,354	1,447,872	1,533,376
Trade and other payables from exchange transactions		10,256,830	–	–	–	–	–	(804,358)	(804,358)	9,452,472	9,312,668	8,281,608
Trade and other payables from non-exchange transactions		10,189	–	–	–	–	–	(7,437)	(7,437)	2,753	10,189	10,189
Provisions		962,772	–	–	–	–	–	(9,316)	(9,316)	953,456	787,276	734,195
VAT		2,286,353	–	–	–	–	–	31,573	31,573	2,317,927	2,425,468	2,564,582
Other current liabilities										–	–	
Total current liabilities		15,743,427	–	–	–	–	–	(730,030)	(730,030)	15,013,396	14,863,522	13,969,918
Non current liabilities												
Borrowing	1	5,688,131	–	–	–	–	–	54,344	54,344	5,742,475	4,808,279	3,962,510
Provisions	1	3,146,402	–	–	–	–	–	364,318	364,318	3,510,721	588,246	452,228
Long term portion of trade payables		3,941	–	–	–	–	–	(3,941)	(3,941)	–	3,941	3,941
Other non-current liabilities										–	–	
Total non current liabilities		8,838,475	–	–	–	–	–	414,721	414,721	9,253,195	5,400,467	4,418,679
TOTAL LIABILITIES		24,581,902	–	–	–	–	–	(315,310)	(315,310)	24,266,592	20,263,989	18,388,597
NET ASSETS	2	58,245,719	–	–	158,262	–	–	(227,257)	(68,996)	58,176,723	64,108,595	67,590,465
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		58,223,425	–	–	–	–	–	(69,932)	(69,932)	58,153,493	61,586,233	65,112,652
Funds and Reserves		22,294	–	–	–	–	–	936	936	23,230	22,294	22,294
Other										–	–	
TOTAL COMMUNITY WEALTH/EQUITY		58,245,719	–	–	–	–	–	(68,996)	(68,996)	58,176,723	61,608,526	65,134,946

EKU City of Ekurhuleni - Table B7 Consolidated Adjustments Budget Cash Flows

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		9,752,502	–	–	–	–	–	–	–	9,752,502	10,201,011
Service charges		37,781,176	–	–	–	–	–	(742,439)	(742,439)	37,038,737	47,284,370
Other revenue		1,532,915	–	–	–	–	–	(338,810)	(338,810)	1,194,105	1,587,734
Transfers and Subsidies - Operational	1	6,381,353	–	–	–	–	–	12,691	12,691	6,394,043	6,945,939
Transfers and Subsidies - Capital	1	2,958,935	–	–	–	–	–	113,171	113,171	3,072,106	3,239,616
Interest		1,121,738	–	–	–	–	–	513,841	513,841	1,635,579	1,125,683
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(51,878,948)	–	–	–	–	–	194,862	194,862	(51,684,086)	(63,777,098)
Finance charges		(776,567)	–	–	–	–	–	27,923	27,923	(748,644)	(602,676)
Transfers and Subsidies	1	(961,030)	–	–	–	–	–	(8,000)	(8,000)	(969,030)	(1,079,567)
NET CASH FROM/(USED) OPERATING ACTIVITIES		5,912,074	–	–	–	–	–	(226,762)	(226,762)	5,685,312	5,253,616
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									–	–	
Decrease (increase) in non-current receivables		(337)	–	–	–	–	–	–	–	(337)	(371)
Decrease (increase) in non-current investments		(106,204)	–	–	–	–	–	–	–	(106,204)	(848)
Payments											
Capital assets		(3,676,682)	–	–	–	–	–	(158,262)	(158,262)	(3,834,944)	(3,935,372)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3,783,224)	–	–	–	–	–	(158,262)	(158,262)	(3,941,485)	(3,936,591)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		81,451	–	–	–	–	–	–	–	81,451	85,504
Payments											
Repayment of borrowing		(785,631)	–	–	–	–	–	–	–	(785,631)	(837,544)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(704,180)	–	–	–	–	–	–	–	(704,180)	(752,040)
NET INCREASE/ (DECREASE) IN CASH HELD		1,424,671	–	–	–	–	–	(385,024)	(385,024)	1,039,647	663,350
Cash/cash equivalents at the year begin:	2	1,058,896	–	–	–	–	–	617,764	617,764	1,676,660	2,716,307
Cash/cash equivalents at the year end:	2	2,483,566	–	–	–	–	–	232,741	232,741	2,716,307	3,379,656

EKU City of Ekurhuleni - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands		A		B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	2,483,566	–	–	–	–	–	232,741	232,741	2,716,307	3,379,656	4,064,780
Other current investments > 90 days		2,719,004	–	–	–	–	–	11,784	11,784	2,730,788	2,567,138	2,665,872
Non current assets - Investments	1	314,922	–	–	–	–	–	(86,724)	(86,724)	228,199	423,797	533,521
Cash and investments available:		5,517,493	–	–	–	–	–	157,801	157,801	5,675,294	6,370,592	7,264,173
Applications of cash and investments												
Unspent conditional transfers		10,189	–	–	–	–	–	(7,437)	(7,437)	2,753	10,189	10,189
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		306,475	–	–	–	–	–	(28,949)	(28,949)	277,527	288,351	256,207
Other working capital requirements	2	273,931	–	–	–	–	–	(540,616)	(540,616)	(266,684)	(1,750,012)	(3,920,102)
Other provisions		962,772	–	–	–	–	–	(9,316)	(9,316)	953,456	787,276	734,195
Long term investments committed		–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments		45,633	–	–	–	–	–	1,872	1,872	47,505	45,633	45,633
Total Application of cash and investments:		1,599,001	–	–	–	–	–	(584,445)	(584,445)	1,014,556	(618,563)	(2,873,878)
Surplus(shortfall)		3,918,492	–	–	–	–	–	742,246	742,246	4,660,738	6,989,154	10,138,051

[illegible]

[illegible]

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Total Capital Expenditure to be adjusted	4	3,197,115	–	–	158,262	–	–	–	158,262	3,355,377	2,926,499	2,824,738
Roads Infrastructure		478,050	–	–	47,533	–	–	–	47,533	525,583	426,250	485,421
Storm water Infrastructure		7,000	–	–	(1,000)	–	–	–	(1,000)	6,000	500	500
Electrical Infrastructure		347,861	–	–	113,171	–	–	–	113,171	461,032	396,109	378,000
Water Supply Infrastructure		587,293	–	–	(80,000)	–	–	–	(80,000)	507,293	435,246	210,000
Sanitation Infrastructure		411,854	–	–	(10,500)	–	–	–	(10,500)	401,354	419,396	465,289
Solid Waste Infrastructure		123,300	–	–	–	–	–	–	–	123,300	85,100	73,000
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		52,000	–	–	57,500	–	–	–	57,500	109,500	52,000	52,000
Infrastructure		2,007,358	–	–	126,704	–	–	–	126,704	2,134,062	1,814,600	1,664,210
Community Facilities		340,121	–	–	53,167	–	–	–	53,167	393,287	307,960	317,716
Sport and Recreation Facilities		21,700	–	–	–	–	–	–	–	21,700	18,700	21,500
Community Assets		361,821	–	–	53,167	–	–	–	53,167	414,987	326,660	339,216
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		510,049	–	–	(2,159)	–	–	–	(2,159)	507,891	528,807	537,000
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		510,049	–	–	(2,159)	–	–	–	(2,159)	507,891	528,807	537,000
Operational Buildings		80,400	–	–	(19,538)	–	–	–	(19,538)	60,862	45,000	64,300
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		80,400	–	–	(19,538)	–	–	–	(19,538)	60,862	45,000	64,300
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		409	–	–	–	–	–	–	–	409	430	449
Furniture and Office Equipment		52,401	–	–	(25,610)	–	–	–	(25,610)	26,791	37,200	50,849
Machinery and Equipment		53,277	–	–	(5,162)	–	–	–	(5,162)	48,115	41,974	37,714
Transport Assets		131,400	–	–	30,860	–	–	–	30,860	162,260	131,827	131,000
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE to be adjusted	4	3,197,115	–	–	158,262	–	–	–	158,262	3,355,377	2,926,499	2,824,738
ASSET REGISTER SUMMARY - PPE (WDV)	5	57,231,248	–	–	158,262	–	–	648,969	807,230	58,038,479	56,148,240	55,202,627
Roads Infrastructure		17,175,795	–	–	23,617	–	–	(55,267)	(31,651)	17,144,144	17,379,645	17,648,195
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		7,477,399	–	–	113,171	–	–	1,397,363	1,510,534	8,987,933	3,388,083	(1,174,103)
Water Supply Infrastructure		11,301,064	–	–	(71,000)	–	–	(81,659)	(152,659)	11,148,405	11,741,310	12,172,355
Sanitation Infrastructure		7,192,400	–	–	(19,500)	–	–	(41,379)	(60,879)	7,131,521	7,503,168	7,854,569
Solid Waste Infrastructure		2,004,311	–	–	–	–	–	61,643	61,643	2,065,955	2,067,611	2,198,411
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		597,909	–	–	101,500	–	–	(206)	101,294	699,204	647,909	697,909
Infrastructure		45,748,878	–	–	147,787	–	–	1,280,495	1,428,283	47,177,161	42,727,727	39,397,337
Community Assets		4,348,214	–	–	(23,865)	–	–	(434,950)	(458,814)	3,889,400	5,161,986	6,088,833
Heritage Assets		1,464,875	–	–	6,000	–	–	(96,941)	(90,941)	1,373,934	1,483,484	1,501,988
Investment properties		432,225	–	–	–	–	–	29,681	29,681	461,906	427,058	421,654
Other Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		193,468	–	–	12,500	–	–	(94,480)	(81,980)	111,488	1,006,471	2,147,898
Furniture and Office Equipment		415,035	–	–	(610)	–	–	124,403	123,793	538,828	419,679	436,419
Machinery and Equipment		347,471	–	–	(7,500)	–	–	(104,191)	(111,691)	235,780	386,014	426,969
Transport Assets		1,483,329	–	–	28,243	–	–	9,342	37,585	1,520,914	1,633,267	1,786,975
Land		2,797,754	–	–	(4,294)	–	–	(64,391)	(68,685)	2,729,069	2,902,554	2,994,554
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	57,231,248	–	–	158,262	–	–	648,969	807,230	58,038,479	56,148,240	55,202,627

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	3	3,203,404	–	–	–	–	–	(102,209)	(102,209)	3,101,195	3,686,500	4,189,157
Repairs and Maintenance by asset class		3,865,017	–	–	–	–	–	259,487	259,487	4,124,504	4,084,089	4,289,087
Roads Infrastructure		600,470	–	–	–	–	–	267,800	267,800	868,270	636,498	664,504
Storm water Infrastructure		17,833	–	–	–	–	–	(500)	(500)	17,333	18,903	19,735
Electrical Infrastructure		1,172,340	–	–	–	–	–	75,000	75,000	1,247,340	1,242,293	1,296,954
Water Supply Infrastructure		272,124	–	–	–	–	–	73,050	73,050	345,174	284,642	297,166
Sanitation Infrastructure		402,315	–	–	–	–	–	15,771	15,771	418,085	442,032	486,395
Solid Waste Infrastructure		155,564	–	–	–	–	–	–	–	155,564	162,720	169,879
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		167,424	–	–	–	–	–	–	–	167,424	177,470	185,278
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		2,788,070	–	–	–	–	–	431,121	431,121	3,219,190	2,964,557	3,119,911
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		51,594	–	–	–	–	–	14,431	14,431	66,025	54,453	56,849
Investment properties		51,594	–	–	–	–	–	14,431	14,431	66,025	54,453	56,849
Operational Buildings		108,615	–	–	–	–	–	18,005	18,005	126,620	115,040	120,119
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		108,615	–	–	–	–	–	18,005	18,005	126,620	115,040	120,119
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		529,274	–	–	–	–	–	(46,283)	(46,283)	482,991	544,533	568,493
Machinery and Equipment		156	–	–	–	–	–	3,500	3,500	3,656	165	173
Transport Assets		387,308	–	–	–	–	–	(161,286)	(161,286)	226,022	405,341	423,543
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		7,068,421	–	–	–	–	–	157,279	157,279	7,225,699	7,770,589	8,478,244
Renewal and upgrading of Existing Assets as % of total capex		82.2%	0.0%							83.4%	81.4%	77.4%
Renewal and upgrading of Existing Assets as % of deprecn"		82.1%	0.0%							90.3%	64.6%	52.2%
R&M as a % of PPE		6.8%	0.0%							7.1%	7.3%	7.8%
Renewal and upgrading and R&M as a % of PPE		11.3%	0.0%							11.9%	11.5%	11.7%

EKU City of Ekurhuleni - Table B10 Consolidated Basic service delivery measurement

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		670,194	-	-	-	-	-	-	-	670,194	670,865	704,408
Piped water inside yard (but not in dwelling)		480,697	-	-	-	-	-	-	-	480,697	481,178	505,237
Using public tap (at least min.service level)	2	122,380	-	-	-	-	-	-	-	122,380	122,503	128,628
Other water supply (at least min.service level)		127,337	-	-	-	-	-	-	-	127,337	127,465	133,838
<i>Minimum Service Level and Above sub-total</i>		1,400,608	-	-	-	-	-	-	-	1,400,608	1,402,011	1,472,111
Using public tap (< min.service level)	3		-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	3,4		-	-	-	-	-	-	-	-	-	-
No water supply		10,323	-	-	-	-	-	-	-	10,323	10,333	10,850
<i>Below Minimum Service Level sub-total</i>		10,323	-	-	-	-	-	-	-	10,323	10,333	10,850
Total number of households	5	1,410,931	-	-	-	-	-	-	-	1,410,931	1,412,344	1,482,961
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		657,003	-	-	-	-	-	-	-	657,003	658,838	691,780
Flush toilet (with septic tank)		4,360	-	-	-	-	-	-	-	4,360	4,364	4,582
Chemical toilet		216,515	-	-	-	-	-	-	-	216,515	216,732	227,569
Pit toilet (ventilated)		63,569	-	-	-	-	-	-	-	63,569	63,569	60,000
Other toilet provisions (> min.service level)		163,619	-	-	-	-	-	-	-	163,619	163,782	171,971
<i>Minimum Service Level and Above sub-total</i>		1,105,066	-	-	-	-	-	-	-	1,105,066	1,107,285	1,155,902
Bucket toilet			-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		21,216	-	-	-	-	-	-	-	21,216	21,216	22,277
No toilet provisions		10,000	-	-	-	-	-	-	-	10,000	10,000	10,500
<i>Below Minimum Service Level sub-total</i>		31,216	-	-	-	-	-	-	-	31,216	31,216	32,777
Total number of households	5	1,136,282	-	-	-	-	-	-	-	1,136,282	1,138,501	1,188,679
Energy:												
Electricity (at least min. service level)		58,082	-	-	-	-	-	-	-	58,082	58,082	60,986
Electricity - prepaid (> min.service level)		956,697	-	-	-	-	-	-	-	956,697	976,993	1,025,843
<i>Minimum Service Level and Above sub-total</i>		1,014,779	-	-	-	-	-	-	-	1,014,779	1,035,075	1,086,829
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	1,014,779	-	-	-	-	-	-	-	1,014,779	1,035,075	1,086,829
Refuse:												
Removed at least once a week (min.service)		746,586	-	-	-	-	-	-	-	746,586	748,080	743,485
Minimum Service Level and Above sub-total		746,586	-	-	-	-	-	-	-	746,586	748,080	743,485
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-	-	-
Using own refuse dump		268,193	-	-	-	-	-	-	-	268,193	286,995	301,345
Other rubbish disposal		-	-	-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		268,193	-	-	-	-	-	-	-	268,193	286,995	301,345
Total number of households	5	1,014,779	-	-	-	-	-	-	-	1,014,779	1,035,075	1,044,830
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		348,723	-	-	-	-	-	-	-	348,723	349,072	349,421
Sanitation (free minimum level service)		348,723	-	-	-	-	-	-	-	348,723	349,072	349,421
Electricity/other energy (50kwh per household per month)		348,723	-	-	-	-	-	-	-	348,723	349,072	349,421
Refuse (removed at least once a week)		348,723	-	-	-	-	-	-	-	348,723	349,072	349,421
Informal Settlements		267,000	-	-	-	-	-	-	-	267,000	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		3,061,973	-	-	-	-	-	(366,980)	(366,980)	2,694,994	3,075,231	3,075,231
Sanitation (free sanitation service to indigent households)		1,102,600	-	-	-	-	-	(433,909)	(433,909)	668,691	546,283	546,283
Electricity/other energy (50kwh per indigent household per month)		1,056,657	-	-	-	-	-	-	-	1,056,657	1,132,382	1,191,031
Refuse (removed once a week for indigent households)		803,675	-	-	-	-	-	-	-	803,675	832,341	876,170
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		726,228	-	-	-	-	-	-	-	726,228	754,152	754,152
Total cost of FBS provided		6,751,133	-	-	-	-	-	(800,889)	(800,889)	5,950,244	6,340,388	6,442,866
Highest level of free service provided												
Property rates (R'000 value threshold)		150,000	0	0	0	0	0	0	-	150,000	150,000	150,000
Water (kilolitres per household per month)	6	0	0	0	0	0	0	0	-	6	6	6
Sanitation (kilolitres per household per month)	6	0	0	0	0	0	0	0	-	6	6	6
Sanitation (Rand per household per month)	99	0	0	0	0	0	0	0	-	99	99	99
Electricity (kw per household per month)	50	0	0	0	0	0	0	0	-	50	50	50
Refuse (average litres per week)	240	0	0	0	0	0	0	0	-	240	240	240
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)									-	-		
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		2,000,950	-	-	-	-	-	-	-	2,000,950	2,092,993	2,185,085
Water (in excess of 6 kilolitres per indigent household per month)		694,846	-	-	-	-	-	-	-	694,846	757,382	825,547
Sanitation (in excess of free sanitation service to indigent households)		664,214	-	-	-	-	-	-	-	664,214	642,812	687,809
Electricity/other energy (in excess of 50 kwh per indigent household per month)		480,621	-	-	-	-	-	-	-	480,621	538,295	602,891
Refuse (in excess of one removal a week for indigent households)		210,911	-	-	-	-	-	-	-	210,911	223,566	236,980
Municipal Housing - rental rebates			-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies			-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	4,051,543	-	-	-	-	-	-	-	4,051,543	4,255,049	4,538,312